



**Corvallis**  
SCHOOL DISTRICT

# NOTICE

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

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

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

**If you would like to watch live-streaming of the School Board meeting, please navigate to the District's YouTube channel:** <https://www.youtube.com/channel/UC9Jtp5dmilZl9kySBJbVQ?>  
**A recording of the meeting will also be posted to that channel.**

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

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



# Corvallis

SCHOOL DISTRICT

Thursday, May 19, 2022  
6:30 PM

## AGENDA

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

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

*If you would like to watch live-streaming of the School Board meeting, please navigate to the District's YouTube channel: <https://www.youtube.com/channel/UC9Jtp5dmilZI9kySBjbVQ?> A recording of the meeting will also be posted to that channel.*

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



# Corvallis

## SCHOOL DISTRICT

### SUPERINTENDENT'S BUDGET MESSAGE

Dear Budget Committee, Colleagues and Corvallis Community:

I submit for your consideration the proposed budget for the Corvallis School District for the fiscal year beginning July 1, 2022 and ending June 30, 2023. The past two years have been challenging, and as we continue to resume more regular operations, our school communities continue to experience many ongoing impacts from the COVID-19 pandemic. I believe this budget not only meets the demands brought on by the pandemic, but is also fully aligned with our goals and consistent with the values of our dynamic and diverse community.

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

### SUMMARY OF PROPOSED BUDGET

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

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

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

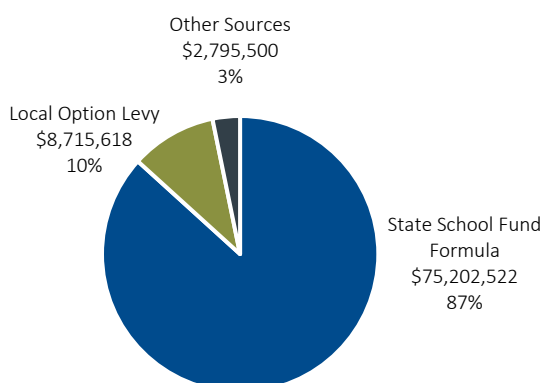
## GENERAL FUND BUDGET

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

Budgeted General Fund current resources total \$86.7 million, an increase of \$5.0 million or 6.1% from 2021-22. The majority of the increase in General Fund resources is due to typical increases in property taxes and an increase in state funding per pupil due to statewide enrollment declines. Budgeted General Fund current requirements total \$91.1 million, an increase of \$4.4 million or 5.1% from 2021-22. Salaries and benefits comprise the majority of expenses at \$71.7 million or 79% of all current requirements.

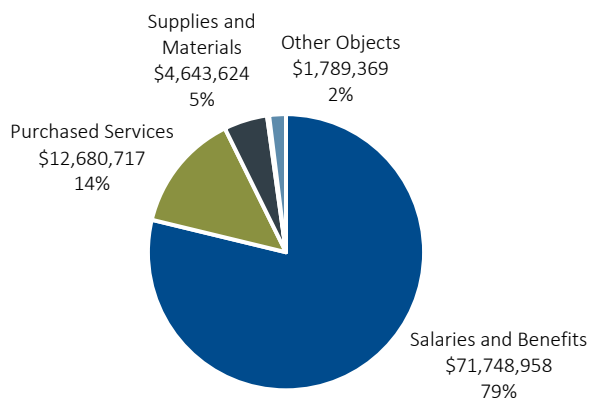
### SUMMARY OF CURRENT RESOURCES

*2022-23 Proposed Budget  
General Fund*



### SUMMARY OF CURRENT REQUIREMENTS

*2022-23 Proposed Budget  
General Fund*



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

### Local Option Levy

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

Local option taxes are budgeted in the General Fund and the district expects to receive \$8.7 million in local option taxes in 2022-23. The majority of taxes received from the local option levy (about 90%) fund 72 full-time staff positions, or about 8% of the district's total staff. As a result of the local option levy, class sizes have been stabilized or reduced, all elementary students receive specialized physical education, music and art instruction, and students have more access to counseling and social work services. Local option funds also help support vocational

and technical education programs, the district's new teacher mentoring program, and extracurricular athletics and activities.

### **SPECIAL REVENUE FUNDS BUDGET**

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

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

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

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

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

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

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

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

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

### **CAPITAL PROJECTS FUND BUDGET**

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

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

The Capital Projects Fund represents 42% of the 2022-23 proposed budget for all funds and accounts for activities related to the acquisition, construction and equipping of school facilities. Capital Projects Fund revenues come from three main sources - proceeds from the sale of bonds, bond premiums, and interest earnings. The 2022-23 proposed budget for the Capital Projects Fund totals \$70.7 million and includes funding for several projects planned for the upcoming year including renovations at Adams Elementary, Kathryn Jones Harrison Elementary, Letitia Carson Elementary, Mt View Elementary, Franklin School, Cheldelin Middle School, and the Harding Center, where the College Hill High School program operates.

## CONCLUSION

This balanced budget represents our best effort to achieve our goals with the resources that are available to us. Our prudent stewardship of resources during these challenging times has allowed us to maintain and enhance general operations and supports, even with insufficient State School Fund growth. In addition, the use of General Fund reserves allows for our new state and federal funds to be safely targeted to new programs and initiatives, bringing expanded opportunities and educational support to our students across the district rather than supplanting General Fund support to continue current service levels.

I am honored to serve you and the community of Corvallis as I begin my seventh year as superintendent and I would like to express my appreciation to our community for their generosity in supporting our schools; we would not be able to provide the level of service and learning to our students without this support. Although the pandemic has challenged us in many ways, it has also highlighted that with focus, perseverance, and creativity we are capable of remarkable work.

I would also like to thank the members of the budget committee for their service, support, thoughtful analysis, dialogue and consideration of this proposed budget.

Respectfully submitted,

A handwritten signature in blue ink, reading "Ryan Noss". The signature is fluid and cursive, with the first name "Ryan" and last name "Noss" clearly distinguishable.

Ryan Noss  
Superintendent



## MENSAJE DEL SUPERINTENDENTE SOBRE EL PRESUPUESTO

Estimado comité del presupuesto, colegas y comunidad de Corvallis:

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

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

## RESÚMEN DE LA PROPUESTA PRESUPUESTARIA

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

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

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

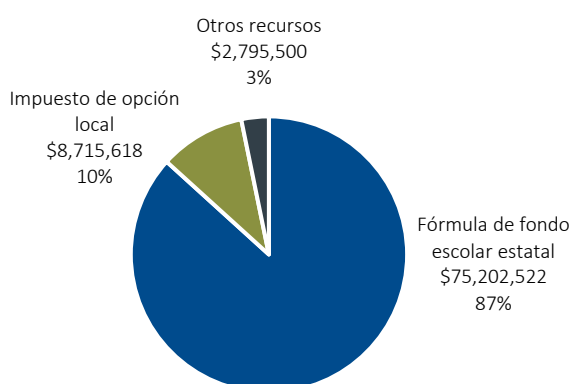
## PRESUPUESTO DE FONDO GENERAL

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

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

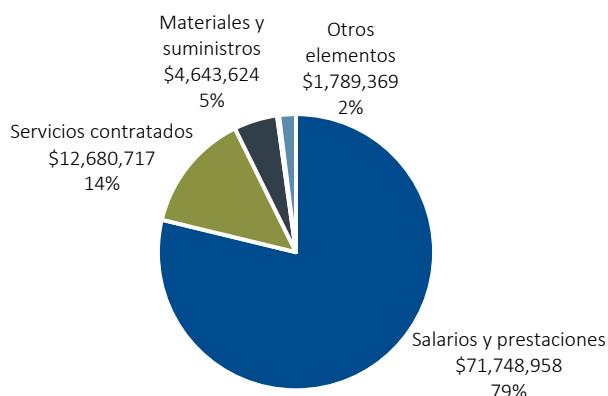
### RESÚMEN DE RECURSOS ACTUALES

Presupuesto propuesto 2022-23  
Fondo general



### RESÚMEN DE LOS REQUISITOS ACTUALES

Presupuesto propuesto 2022-23  
Fondo general



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

### Impuesto de opción local

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **CONCLUSIÓN**

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

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

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

Respetuosamente,



Ryan Noss  
Superintendente



**Corvallis**  
SCHOOL DISTRICT

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



# Corvallis

SCHOOL DISTRICT



Artist: Adams Elementary School Student 2021-22

# 2022-23

# Proposed Budget



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

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

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

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

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

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

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



**Corvallis**  
SCHOOL DISTRICT

# 2022-23 Proposed Budget

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

Corvallis School District 509J

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ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## CORVALLIS SCHOOL DISTRICT 509J

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2021-2022.

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



A handwritten signature in black ink, reading 'W. Edward Chabal'.

**W. Edward Chabal**  
President

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

**David J. Lewis**  
Executive Director

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# EXECUTIVE SUMMARY





# Corvallis School District 509J

## 2022-23 Budget

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### ABOUT THE DISTRICT

The Corvallis School District serves approximately 6,400 students in grades K-12 from the city and surrounding area of Corvallis, Oregon. Under Oregon law, school districts are empowered to provide educational services for the children residing within its boundaries. The district performs this responsibility by building, operating, and maintaining school facilities; developing and maintaining approved educational programs for all students; and, transporting and feeding students in accordance with district, state, and federal programs. District schools include seven elementary schools, two middle schools, two high schools, one K-8 school, an alternative education center serving students in grades 9-12, and a charter school serving students in grades K-5. A seven-member school board, elected to four-year overlapping terms by the voters residing within district boundaries, governs the district.

### THE SCHOOL BOARD

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



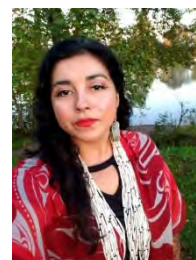
Sami Al-AbdRabbuh  
Position #1  
Elected in 2021  
Term Expires 6-30-2025



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



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



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



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



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



Sarah Finger McDonald  
Chair, Position #7  
Elected in 2019  
Term Expires 6-30-2023

## DISTRICT LEADERSHIP



Ryan Noss  
Superintendent



Melissa Harder  
Assistant Superintendent



Olivia Meyers Buch  
Finance and Operations



Jennifer Duvall  
Human Resources

### Teaching and Learning

|                                     |                                      |
|-------------------------------------|--------------------------------------|
| Elementary Schools .....            | Amy Lesan, Coordinator               |
| Middle Schools .....                | Vacant, Coordinator                  |
| High Schools .....                  | Nikki McFarland, Coordinator         |
| Student Services .....              | Sabrina Wood, Coordinator            |
| Special Education.....              | Shawn Bernard, Coordinator           |
| Mental Health and Wellness .....    | Joe Leykam, Manager                  |
| ELD/DLI/Equity.....                 | Marcianne Rivero Koetje, Coordinator |
| Assessment and Growth.....          | Leigh Santy, Coordinator             |
| Mentor Program.....                 | Rynda Gregory, Coordinator           |
| Communications .....                | Kelly Locey, Coordinator             |
| Technology Services .....           | Drew Hinds, Director                 |
| Facilities and Transportation ..... | Kim Patten, Director                 |
| Maintenance.....                    | Doug Tiller, Manager                 |
| Custodial Operations .....          | Alexis Torres Diaz, Supervisor       |
| Business Services.....              | Lauren Wolfe, Manager                |
| Food and Nutrition Services .....   | Tara Sanders, Manager                |

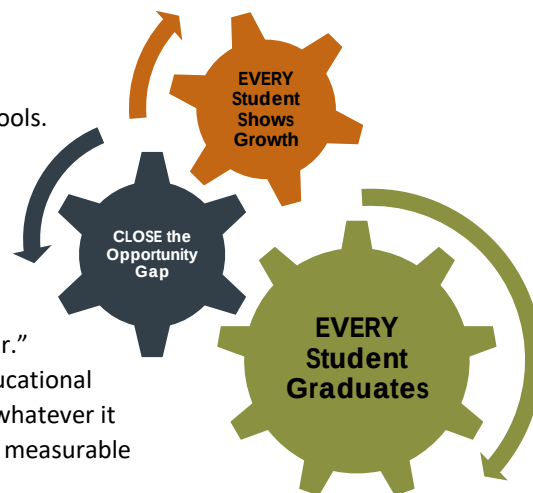
## SCHOOL LEADERSHIP

|                                               |                                  |
|-----------------------------------------------|----------------------------------|
| Adams Elementary School.....                  | Peter Henning, Principal         |
| Garfield Elementary School.....               | Nancy Davila-Williams, Principal |
| Bessie Coleman Elementary School .....        | Tracey Fischer, Principal        |
| Kathryn Jones Harrison Elementary School..... | Beth Martin, Principal           |
| Lincoln Elementary School .....               | Aaron Hale, Principal            |
| Mountain View Elementary School.....          | Byron Bethards, Principal        |
| Letitia Carson Elementary School.....         | Eric Beasley, Principal          |
| Franklin K-8 School .....                     | Craig Harlow, Principal          |
| Cheldelin Middle School.....                  | Darren Bland, Principal          |
| Linus Pauling Middle School .....             | Alicia Ward-Satay, Principal     |
| Corvallis High School .....                   | Matt Boring, Principal           |
| Crescent Valley High School .....             | Aaron McKee, Principal           |
| Alternative Pathways .....                    | Eric Wright, Coordinator         |

## DISTRICT VISION AND SCHOOL BOARD GOALS

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

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



### Goal 1 Student Achievement

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

### Goal 2 Equitable Systems

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

### Goal 3 Real-World Learning

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

### Goal 4 Health & Wellness

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

### Goal 5 Long Range Facility Planning

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

### Goal 6 2021-22 Goal in Response to COVID-19

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

## THE BUDGET PROCESS

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

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

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

## SMARTER SCHOOL SPENDING

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

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

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

## STAFFING AND RESOURCE ALLOCATIONS

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

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

## 2022-23 BUDGET CALENDAR

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

## THE BUDGET COMMITTEE

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

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

Andrew Freborg ..... Term Expires June 30, 2022  
 Sravya Tadepalli ..... Term Expires June 30, 2023  
 Penny York ..... Term Expires June 30, 2024

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



### SUPERINTENDENT'S BUDGET MESSAGE

Dear Budget Committee, Colleagues and Corvallis Community:

I submit for your consideration the proposed budget for the Corvallis School District for the fiscal year beginning July 1, 2022 and ending June 30, 2023. The past two years have been challenging, and as we continue to resume more regular operations, our school communities continue to experience many ongoing impacts from the COVID-19 pandemic. I believe this budget not only meets the demands brought on by the pandemic, but is also fully aligned with our goals and consistent with the values of our dynamic and diverse community.

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

### SUMMARY OF PROPOSED BUDGET

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

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

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

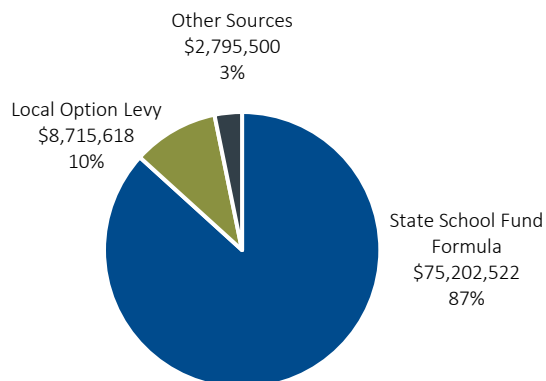
## GENERAL FUND BUDGET

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

Budgeted General Fund current resources total \$86.7 million, an increase of \$5.0 million or 6.1% from 2021-22. The majority of the increase in General Fund resources is due to typical increases in property taxes and an increase in state funding per pupil due to statewide enrollment declines. Budgeted General Fund current requirements total \$91.1 million, an increase of \$4.4 million or 5.1% from 2021-22. Salaries and benefits comprise the majority of expenses at \$71.7 million or 79% of all current requirements.

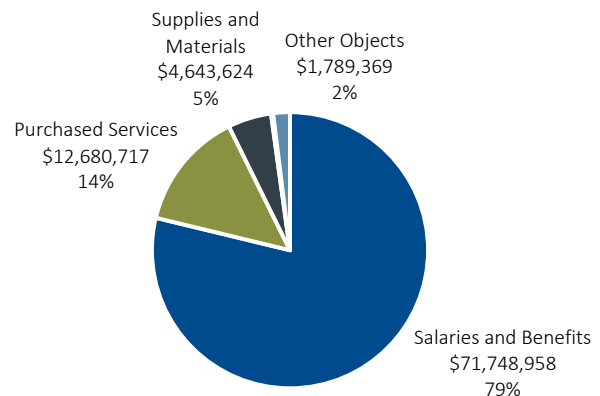
### SUMMARY OF CURRENT RESOURCES

2022-23 Proposed Budget  
General Fund



### SUMMARY OF CURRENT REQUIREMENTS

2022-23 Proposed Budget  
General Fund



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

### Local Option Levy

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

Local option taxes are budgeted in the General Fund and the district expects to receive \$8.7 million in local option taxes in 2022-23. The majority of taxes received from the local option levy (about 90%) fund 72 full-time staff positions, or about 8% of the district's total staff. As a result of the local option levy, class sizes have been stabilized or reduced, all elementary students receive specialized physical education, music and art instruction, and students have more access to counseling and social work services. Local option funds also help support vocational

and technical education programs, the district's new teacher mentoring program, and extracurricular athletics and activities.

### **SPECIAL REVENUE FUNDS BUDGET**

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

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

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

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

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

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

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

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

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

### **CAPITAL PROJECTS FUND BUDGET**

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

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

The Capital Projects Fund represents 42% of the 2022-23 proposed budget for all funds and accounts for activities related to the acquisition, construction and equipping of school facilities. Capital Projects Fund revenues come from three main sources - proceeds from the sale of bonds, bond premiums, and interest earnings. The 2022-23 proposed budget for the Capital Projects Fund totals \$70.7 million and includes funding for several projects planned for the upcoming year including renovations at Adams Elementary, Kathryn Jones Harrison Elementary, Letitia Carson Elementary, Mt View Elementary, Franklin School, Cheldelin Middle School, and the Harding Center, where the College Hill High School program operates.

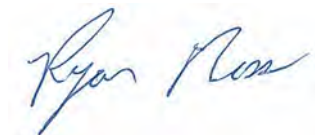
## CONCLUSION

This balanced budget represents our best effort to achieve our goals with the resources that are available to us. Our prudent stewardship of resources during these challenging times has allowed us to maintain and enhance general operations and supports, even with insufficient State School Fund growth. In addition, the use of General Fund reserves allows for our new state and federal funds to be safely targeted to new programs and initiatives, bringing expanded opportunities and educational support to our students across the district rather than supplanting General Fund support to continue current service levels.

I am honored to serve you and the community of Corvallis as I begin my seventh year as superintendent and I would like to express my appreciation to our community for their generosity in supporting our schools; we would not be able to provide the level of service and learning to our students without this support. Although the pandemic has challenged us in many ways, it has also highlighted that with focus, perseverance, and creativity we are capable of remarkable work.

I would also like to thank the members of the budget committee for their service, support, thoughtful analysis, dialogue and consideration of this proposed budget.

Respectfully submitted,

A handwritten signature in blue ink, reading "Ryan Noss". The signature is fluid and cursive, with the first name "Ryan" and last name "Noss" clearly distinguishable.

Ryan Noss  
Superintendent

## MENSAJE DEL SUPERINTENDENTE SOBRE EL PRESUPUESTO

Estimado comité del presupuesto, colegas y comunidad de Corvallis:

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

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

## RESÚMEN DE LA PROPUESTA PRESUPUESTARIA

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

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

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

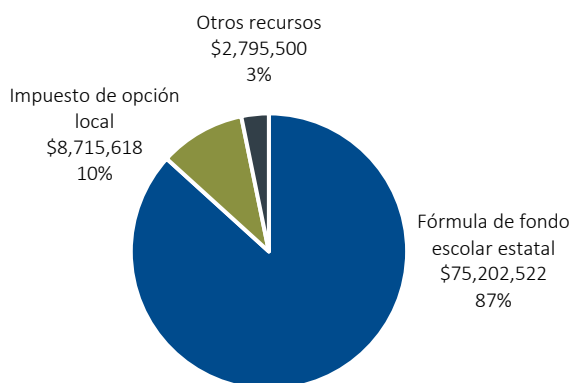
## PRESUPUESTO DE FONDO GENERAL

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

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

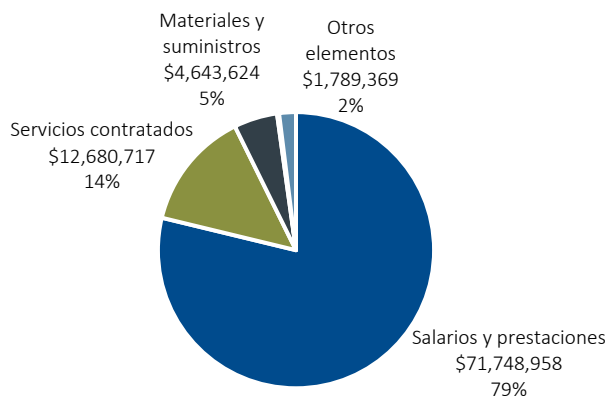
### RESÚMEN DE RECURSOS ACTUALES

Presupuesto propuesto 2022-23  
Fondo general



### RESÚMEN DE LOS REQUISITOS ACTUALES

Presupuesto propuesto 2022-23  
Fondo general



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

### Impuesto de opción local

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **CONCLUSIÓN**

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

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

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

Respetuosamente,



Ryan Noss  
Superintendente

## THE BUDGET AT A GLANCE

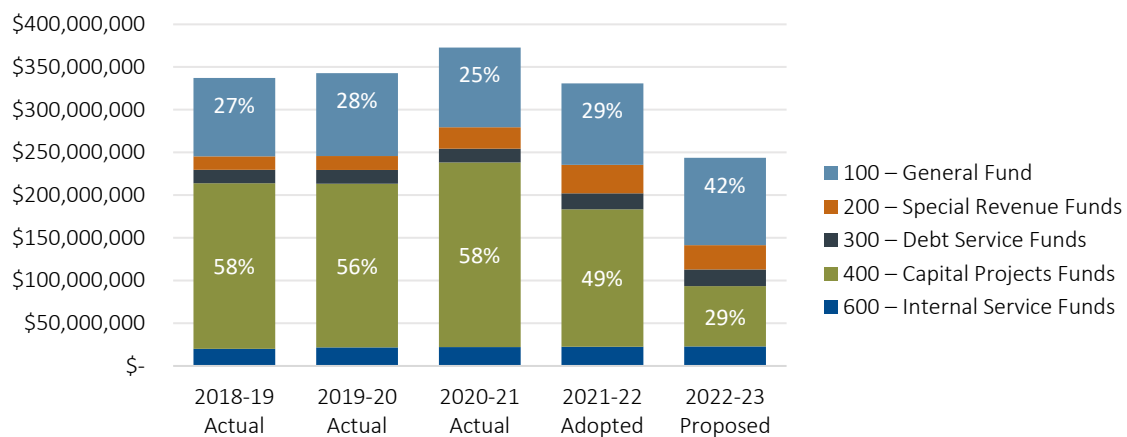
The 2022-23 proposed budget for all funds is \$243,641,448, a decrease of \$87,021,280 or 26.3%, from the 2021-22 budget. In 2018-19, the budget increased significantly to recognize the issuance of general obligation bonds to fund capital improvement projects. Since then, the budget has started to decrease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

The General Fund represents 42% of the 2022-23 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes).

The Capital Projects Fund represents 29% of the 2022-23 proposed budget for all funds and accounts for activities related to the acquisition, construction and equipping of school facilities. Capital Projects Fund revenues come from three main sources - proceeds from the sale of bonds, bond premium, and interest earnings. Bond proceeds are providing funds to install new safety and security equipment, replace portables with permanent classroom space, replace two elementary schools, renovate and repair school buildings, and expand educational spaces for career and technical education programs.

BUDGET SUMMARY BY FUND  
(total resources)

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

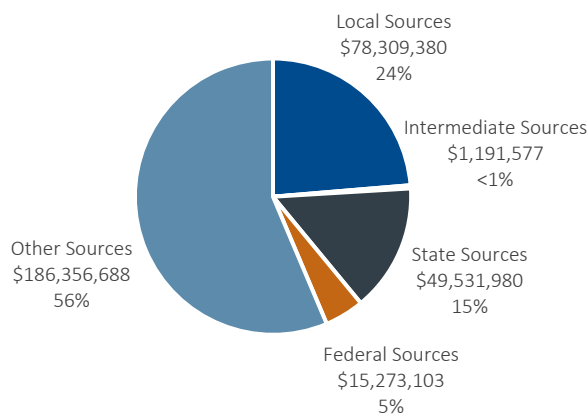


## RESOURCES

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

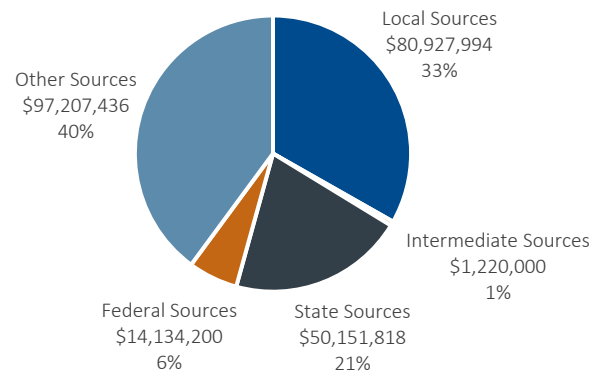
### SUMMARY OF RESOURCES

*2021-22 Budget (all funds)*



### SUMMARY OF RESOURCES

*2022-23 Budget (all funds)*

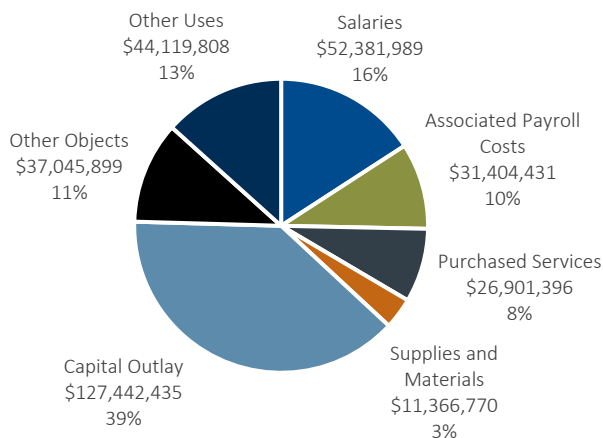


## REQUIREMENTS

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

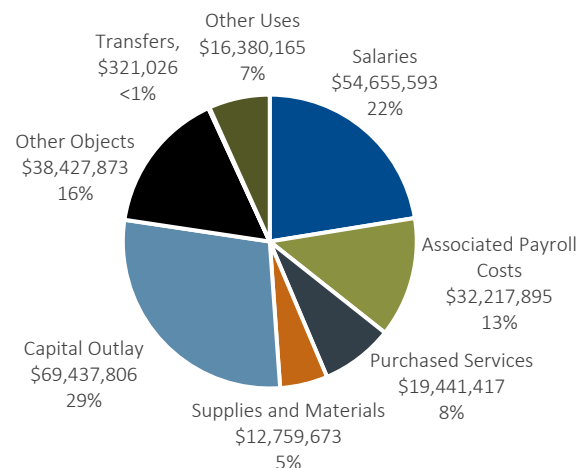
### SUMMARY OF REQUIREMENTS

*2021-22 Budget (all funds)*



### SUMMARY OF REQUIREMENTS

*2022-23 Budget (all funds)*

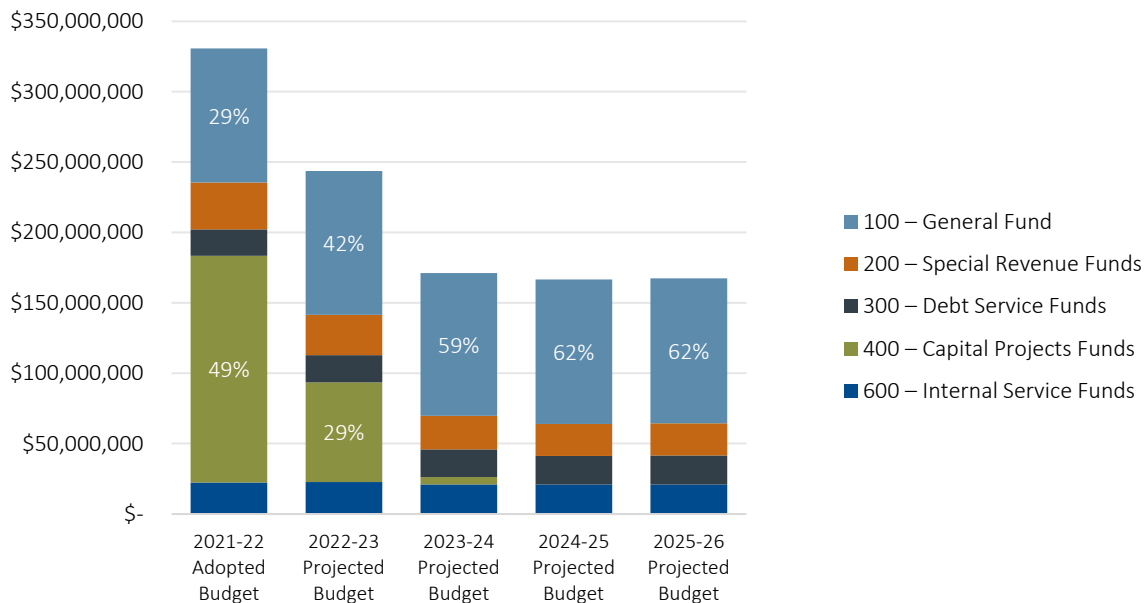


## BUDGET FORECAST

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

BUDGET FORECAST BY FUND

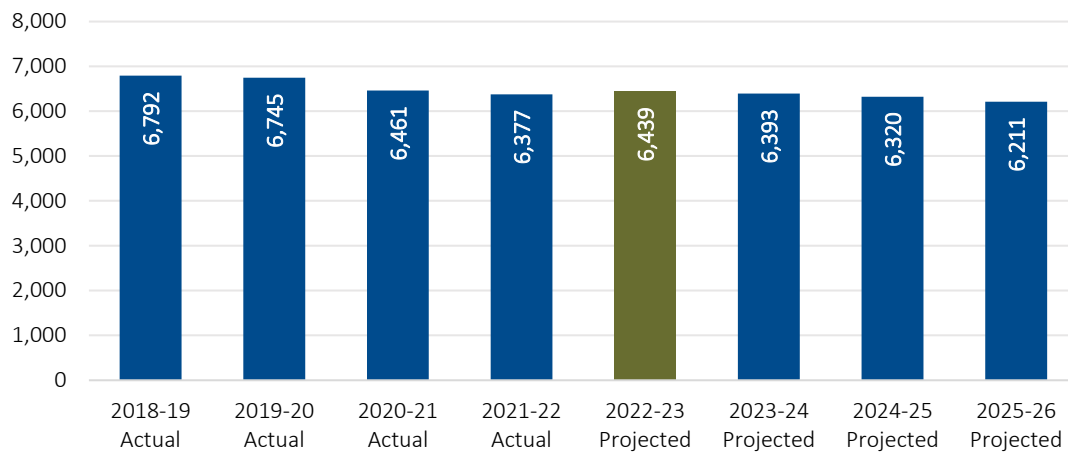
|                              | 2021-22<br>Adopted<br>Budget | 2022-23<br>Projected<br>Budget | 2023-24<br>Projected<br>Budget | 2024-25<br>Projected<br>Budget | 2025-26<br>Projected<br>Budget |
|------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|------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



## STUDENT ENROLLMENT

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

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



## PROPERTY TAXES

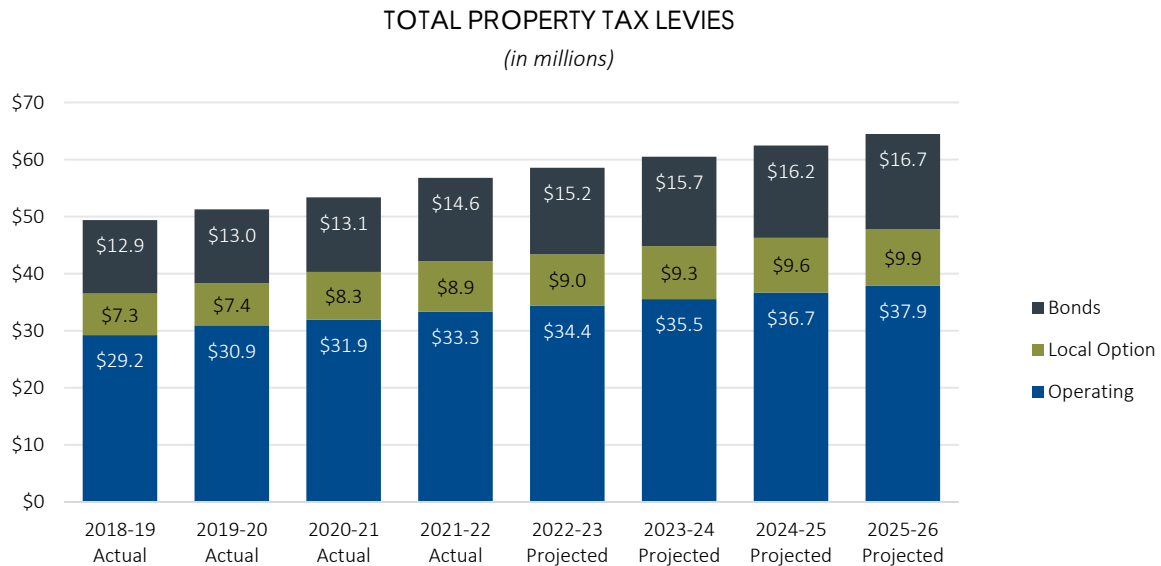
The following table presents the total assessed value of property within the district's boundaries for the three previous years and the current year based on actual values as of July 1, and projected values for the next four years. Projections include a 3.25% annual increase in assessed values.

### ASSESSED VALUES OF TAXABLE PROPERTY

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

Source: Benton and Linn County Assessors

The district annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The district's permanent rate is \$4.4614 per \$1,000 of assessed value. The district also currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax; this local option tax expires on June 30, 2022 and the district is seeking voter approval on May 17, 2022 to renew the levy for another five years. The budget for 2022-23 assumes that the local option levy will be renewed. In addition, approval of a general obligation bond by voters also carries with it authority to levy taxes to pay annual bond principal and interest payments. Tax levies of bonded debt fall outside of the limits of Measure 5. On May 15, 2018, voters approved a \$199.9 million bond measure to provide funds to transform the district's aging infrastructure and provide more innovative and equitable opportunities for students.



## STAFFING

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

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

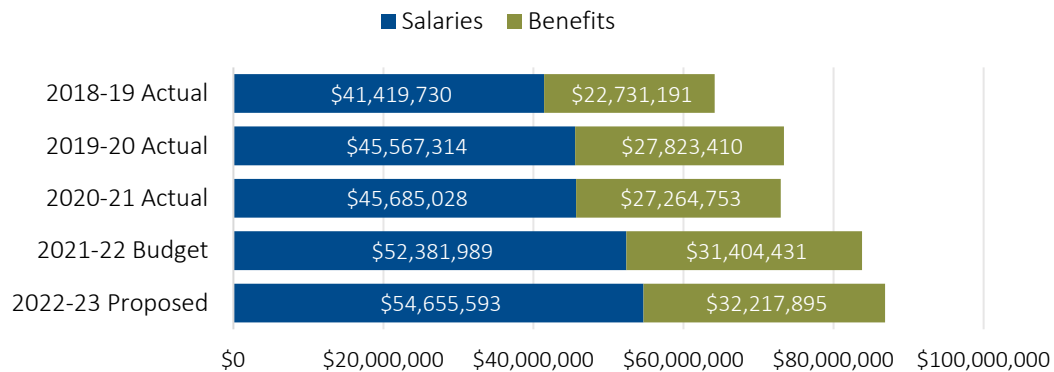
|                                   | 2018-19<br>Actual | 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Budget | 2022-23<br>Proposed |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| 111 - Licensed Staff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

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

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

Associated payroll costs (benefits) represent 13% of operating requirements and are projected at \$32,217,895 for 2022-23, an increase of \$813,464 or 2.6% compared to 2021-22. These amounts are paid by the district on behalf of employees, over and above gross salary. Fringe benefit payments, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

#### SALARY AND BENEFIT COSTS BY MAJOR OBJECT



## LONG TERM DEBT

### GENERAL OBLIGATION BONDS

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

#### SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

| Fiscal Year  | Series 2018        |                   | Series 2020       |                   | Total              |
|--------------|--------------------|-------------------|-------------------|-------------------|--------------------|
|              | Principal          | Interest          | Principal         | Interest          |                    |
| 2022-23      | 4,070,000          | 7,758,250         | 1,210,000         | 1,705,388         | 14,743,638         |
| 2023-24      | 4,625,000          | 7,554,750         | 1,440,000         | 1,644,888         | 15,264,638         |
| 2024-25      | 5,220,000          | 7,323,500         | 1,610,000         | 1,572,888         | 15,726,388         |
| 2025-26      | 5,860,000          | 7,062,500         | 1,755,000         | 1,518,550         | 16,196,050         |
| 2026-27      | 6,540,000          | 6,769,500         | 1,940,000         | 1,430,800         | 16,680,300         |
| 2027-28      | 7,230,000          | 6,442,500         | 2,135,000         | 1,333,800         | 17,141,300         |
| 2028-29      | 7,970,000          | 6,081,000         | 2,335,000         | 1,227,050         | 17,613,050         |
| 2029-30      | 8,755,000          | 5,682,500         | 2,550,000         | 1,110,300         | 18,097,800         |
| 2030-31      | 9,590,000          | 5,244,750         | 2,775,000         | 982,800           | 18,592,550         |
| 2031-32      | 10,475,000         | 4,765,250         | 2,995,000         | 871,800           | 19,107,050         |
| 2032-33      | 11,420,000         | 4,241,500         | 3,220,000         | 752,000           | 19,633,500         |
| 2033-34      | 12,420,000         | 3,670,500         | 3,460,000         | 623,200           | 20,173,700         |
| 2034-35      | 13,485,000         | 3,049,500         | 3,705,000         | 484,800           | 20,724,300         |
| 2035-36      | 14,610,000         | 2,375,250         | 3,975,000         | 336,600           | 21,296,850         |
| 2036-37      | 15,810,000         | 1,644,750         | 4,250,000         | 177,600           | 21,882,350         |
| 2037-38      | 17,085,000         | 854,250           | 190,000           | 7,600             | 18,136,850         |
| <b>Total</b> | <b>155,165,000</b> | <b>80,520,250</b> | <b>39,545,000</b> | <b>15,780,063</b> | <b>291,010,313</b> |

## PENSION OBLIGATION BONDS

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

### SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

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

# ORGANIZATIONAL SECTION





# Corvallis School District 509J

## 2022-23 Budget

### DISTRICT PROFILE

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

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

The district provides a full range of educational services to about 6,400 students in grades kindergarten through twelve. Total student enrollment has been declining since 2018, when the district has 6,792 students enrolled. Students within the Corvallis School District are diverse, with 34% of the district wide student body identified as a race or ethnicity other than White. Approximately 14% of the overall student population are Ever English Learners, 11% are on an Individualized Education Plan, and 36% of students qualify for the Free and Reduced-Price Meal Program. District facilities include seven elementary schools, two middle schools, two high schools, one kindergarten through eighth grade school, an alternative education center, plus administrative and support services buildings. The district also owns the local public swimming pool facilities, although the City of Corvallis assumed pool management and operations in January 2001.

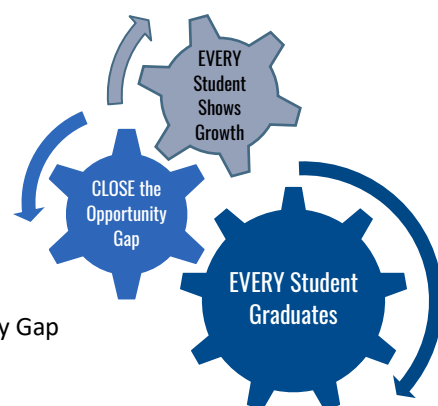
Oregon statute provides state funding for charter schools that flows through the district for schools that local boards of education have granted a charter. The district has one charter school, Muddy Creek Charter School, serving approximately 125 students in grades K-5. The charter school contract expires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

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

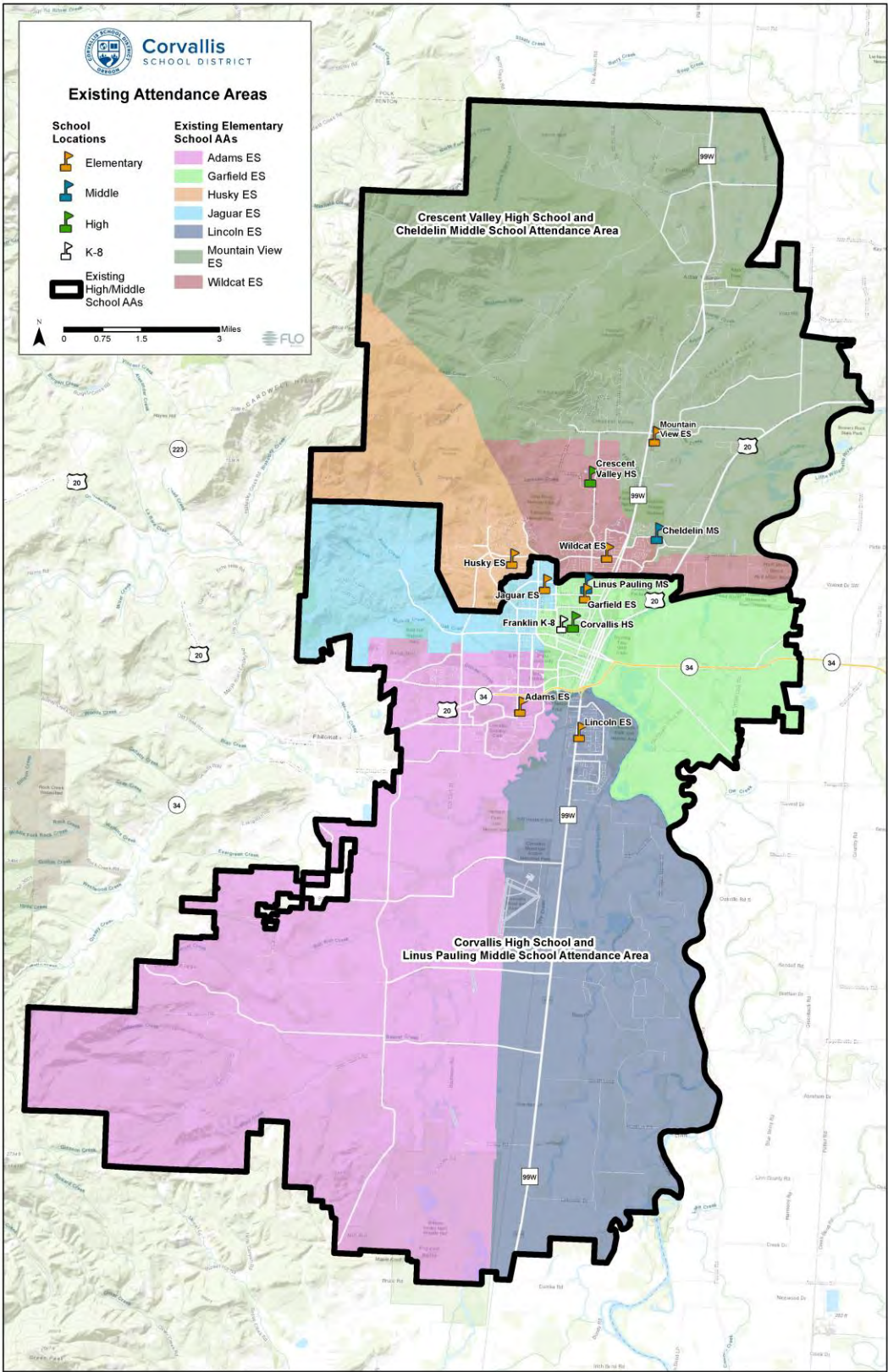
### DISTRICT VISION

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

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

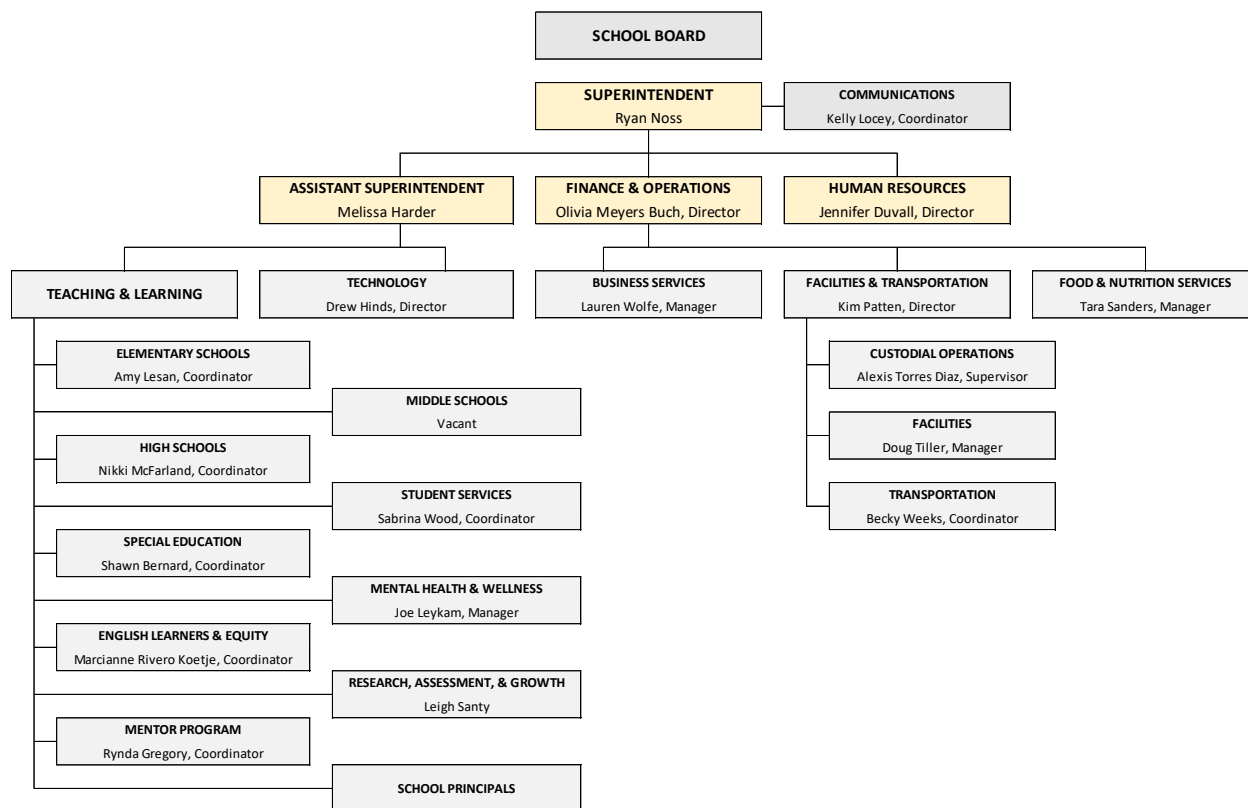


DISTRICT MAP



## DISTRICT LEADERSHIP

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



## SCHOOL BOARD

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

|             |                                |                 |                            |
|-------------|--------------------------------|-----------------|----------------------------|
| Position #1 | Sami Al-AbdRabbuh              | Elected in 2021 | Term Expires June 30, 2025 |
| Position #2 | Tina Baker                     | Elected in 2019 | Term Expires June 30, 2023 |
| Position #3 | Terese Jones                   | Elected in 2019 | Term Expires June 30, 2023 |
| Position #4 | Luhui Whitebear, Co Vice-Chair | Elected in 2021 | Term Expires June 30, 2025 |
| Position #5 | Shauna Tominey, Co Vice-Chair  | Elected in 2021 | Term Expires June 30, 2025 |
| Position #6 | Vincent Adams                  | Elected in 2021 | Term Expires June 30, 2023 |
| Position #7 | Sarah Finger McDonald, Chair   | Elected in 2019 | Term Expires June 30, 2023 |

## DISTRICT GOALS AND STRATEGIES

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

### GOAL 1: STUDENT ACHIEVEMENT

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

Strategies:

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

### GOAL 2: EQUITABLE SYSTEMS

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

Strategies:

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

### GOAL 3: REAL-WORLD LEARNING

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

Strategies:

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

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

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

Strategies:

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

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

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

Strategies:

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

#### **GOAL 6: 2021-22 GOAL IN RESPONSE TO COVID-19**

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

Strategies:

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

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

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

## THE CHALLENGES WE ARE FACING

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

## THE ACTIONS WE ARE TAKING

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

## BUDGET ALIGNMENT WITH SCHOOL BOARD GOALS

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

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

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

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

## SUMMARY OF PLAN INVESTMENTS

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

## BUDGET PARAMETERS

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

## GOALS FOR STUDENT OUTCOMES SHOULD DRIVE THE BUDGET PROCESS

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

## PROVIDE EVERY STUDENT WITH EQUITABLE ACCESS AND OPPORTUNITIES

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

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

## DECISIONS SHOULD BE INFORMED BY DATA

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

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

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

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

## CRITICALLY RE-EXAMINE PATTERNS OF SPENDING

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

## TAKE A LONG-TERM PERSPECTIVE

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

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

## **BE TRANSPARENT**

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

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

## **FISCAL POLICIES**

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

## Corvallis School District 509J

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

### Fiscal Policies

#### 1. General Fund Ending Fund Balance

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

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

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

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

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

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

## 2. Use and Replenishment of Reserves

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

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

## 3. Notice of Shortfall

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

## 4. Definition of a Balanced Budget

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

## 5. One-Time Nonrecurring Revenues

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

## 6. Financial Reports

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

7. Revenue Forecasting

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

8. Year End Budget Surplus

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

END OF POLICY

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**Legal Reference(s):**

ORS 332.107

## CHART OF ACCOUNTS

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

### FUND CLASSIFICATIONS

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

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

### REVENUE DIMENSIONS

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

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

## EXPENDITURE DIMENSIONS

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

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

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

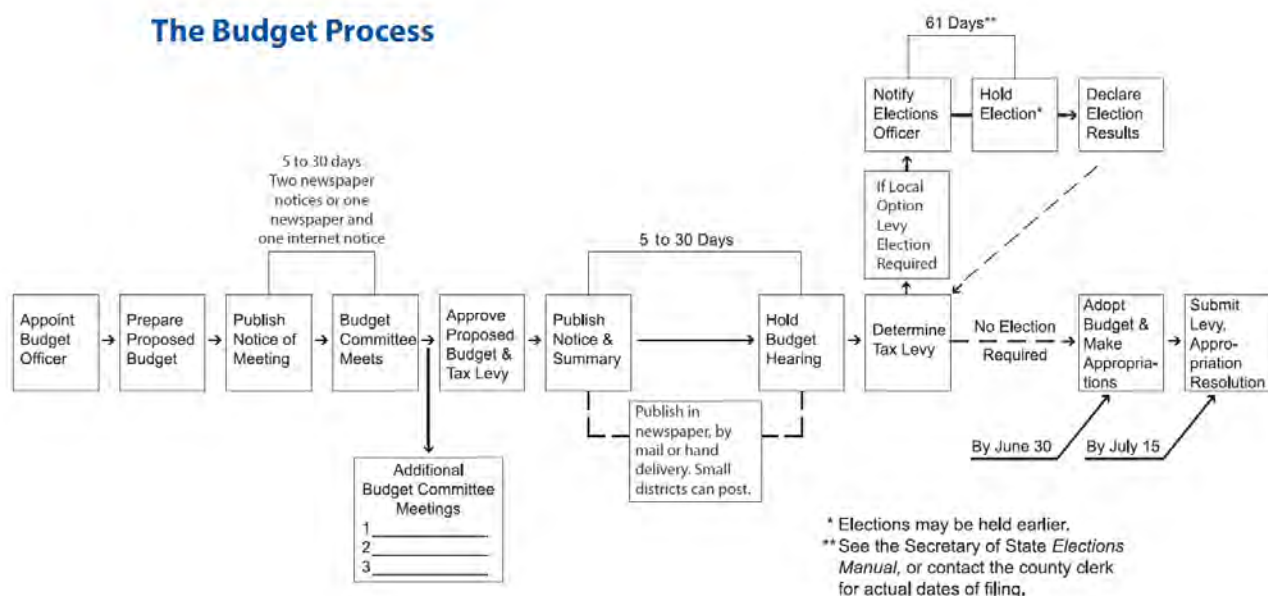
| OBJECT TYPE |                          | OBJECT DESCRIPTION                                                                                                                                                                                                                                               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

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

## FINANCIAL REPORTING AND ACCOUNTING BASIS

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

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



## BUDGET DEVELOPMENT

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

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



## THE BUDGET COMMITTEE

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

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

Andrew Freborg ..... Term Expires June 30, 2022  
Sravya Tadepalli ..... Term Expires June 30, 2023  
Penny York ..... Term Expires June 30, 2024

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

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

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

## 2022-23 BUDGET CALENDAR

| July 2021        |                                                                                                                                                 | November 2021  |                                                                                                                                                                    | January 202  |                                                                                                                       | February-March 2022 |                                                                                                                                                                                                                        |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------------------------------------------------------------------------------------------------------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                | <i>School Board appoints Budget Officer</i>                                                                                                     | 2              | <i>School Board appoints Budget Committee members</i>                                                                                                              | 3            | <i>Staff develops enrollment and revenue forecasts</i>                                                                | 4                   | <i>District staff reviews formulation of school staffing allocations and discretionary budgets, identifies areas of need, and begins developing strategies to better align resources to meet student outcome goals</i> |
| March-April 2022 |                                                                                                                                                 | April 21, 2022 |                                                                                                                                                                    | May 19, 2022 |                                                                                                                       | May 26, 2022        |                                                                                                                                                                                                                        |
| 5                | <i>District staff analyzes current resources and expenditures in order to find capacity to pay for top priorities, prepares proposed budget</i> | 6              | <i>Budget Committee Pre-Meeting: overview of budget process, roles and responsibilities of budget committee, financial update, budget outlook</i>                  | 7            | <i>Budget Committee Meeting: receive superintendent's budget message, take public comment, review proposed budget</i> | 8                   | <i>Budget Committee Meeting: review proposed budget; approve budget and tax levies</i>                                                                                                                                 |
| June 16, 2022    |                                                                                                                                                 | July 15, 2022  |                                                                                                                                                                    |              |                                                                                                                       |                     |                                                                                                                                                                                                                        |
| 9                | <i>School Board Meeting: hold public hearing on approved budget; adopt budget, authorize appropriations, declare taxes</i>                      | 10             | <i>District submits school board resolution and Notice of Property Tax and Certification of Intent to Impose a Tax on Property to county assessors and clerks.</i> |              |                                                                                                                       |                     |                                                                                                                                                                                                                        |

## MEASURES AND LEVIES

### MEASURE 5

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

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

## **MEASURE 50**

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

## **MEASURE 98**

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

## **MEASURE 99**

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

## **LOCAL OPTION LEVY**

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

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

## **GENERAL OBLIGATION BONDS**

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

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

# FINANCIAL SECTION





# Corvallis School District 509J

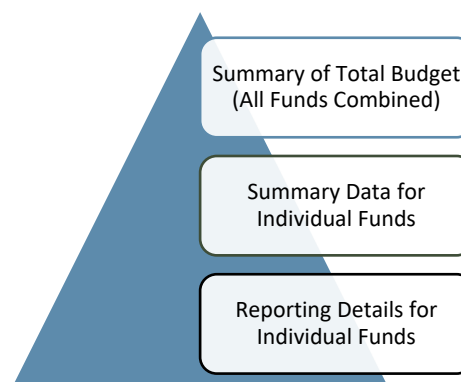
## 2022-23 Budget

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### OVERVIEW

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

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



### TOTAL BUDGET (ALL FUNDS COMBINED)

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

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

### INDIVIDUAL FUNDS

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

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

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

## THE BUDGET AT A GLANCE

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

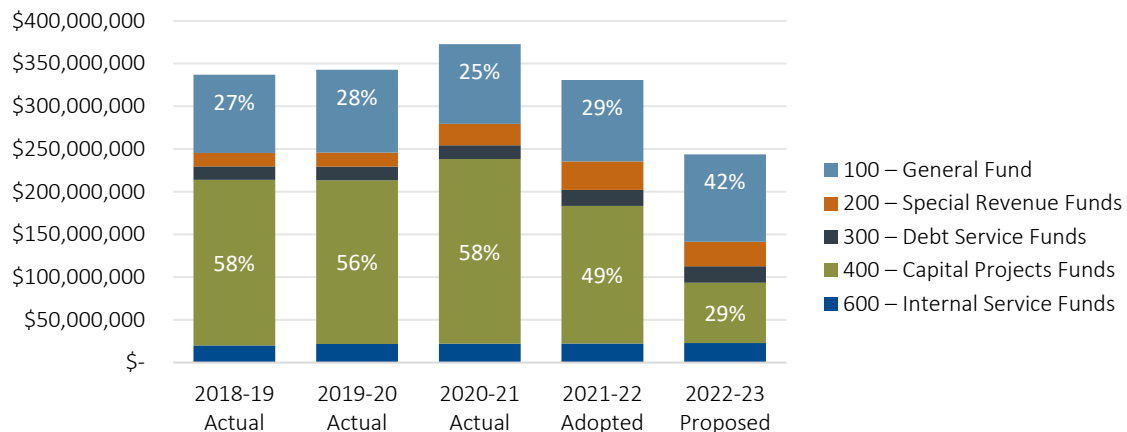
The General Fund represents 42% of the 2022-23 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes).

The Capital Projects Fund represents 29% of the 2022-23 proposed budget for all funds and accounts for activities related to the acquisition, construction and equipping of school facilities. Capital Projects Fund revenues come from three main sources - proceeds from the sale of bonds, bond premium, and interest earnings. Bond proceeds are providing funds to install new safety and security equipment, replace portables with permanent classroom space, replace two elementary schools, renovate and repair school buildings, and expand educational spaces for career and technical education programs.

### BUDGET SUMMARY BY FUND

(total resources)

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

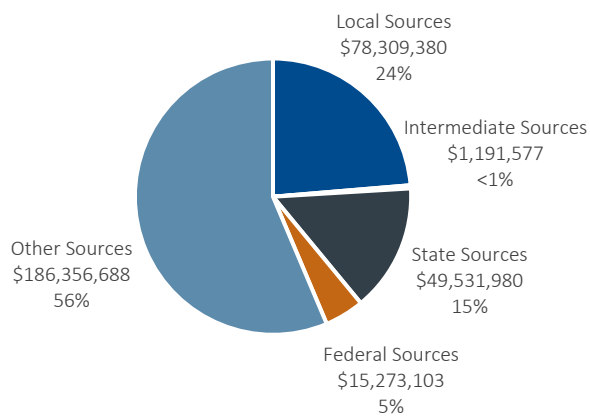


## RESOURCES

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

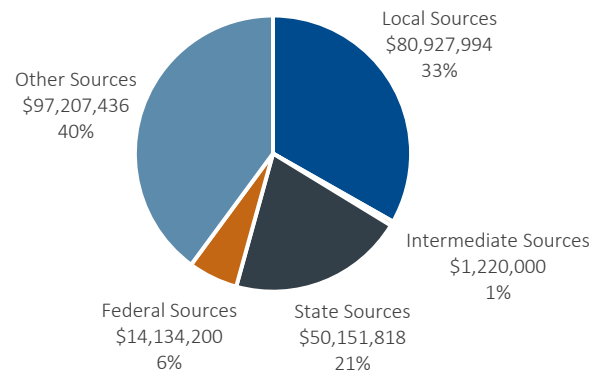
### SUMMARY OF RESOURCES

2021-22 Budget (all funds)



### SUMMARY OF RESOURCES

2022-23 Budget (all funds)

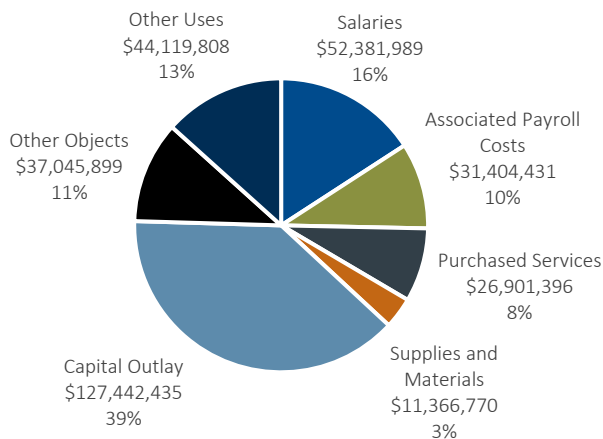


## REQUIREMENTS

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

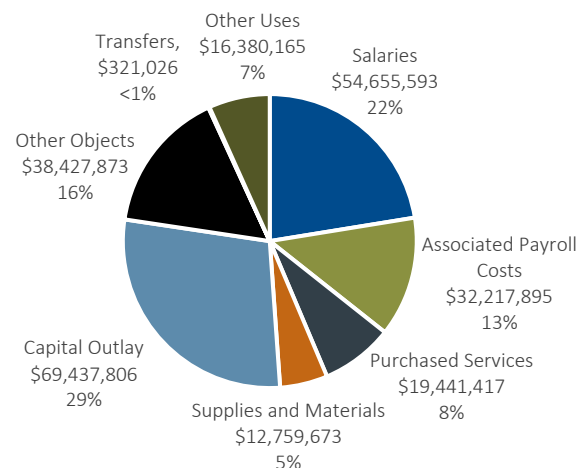
### SUMMARY OF REQUIREMENTS

2021-22 Budget (all funds)



### SUMMARY OF REQUIREMENTS

2022-23 Budget (all funds)

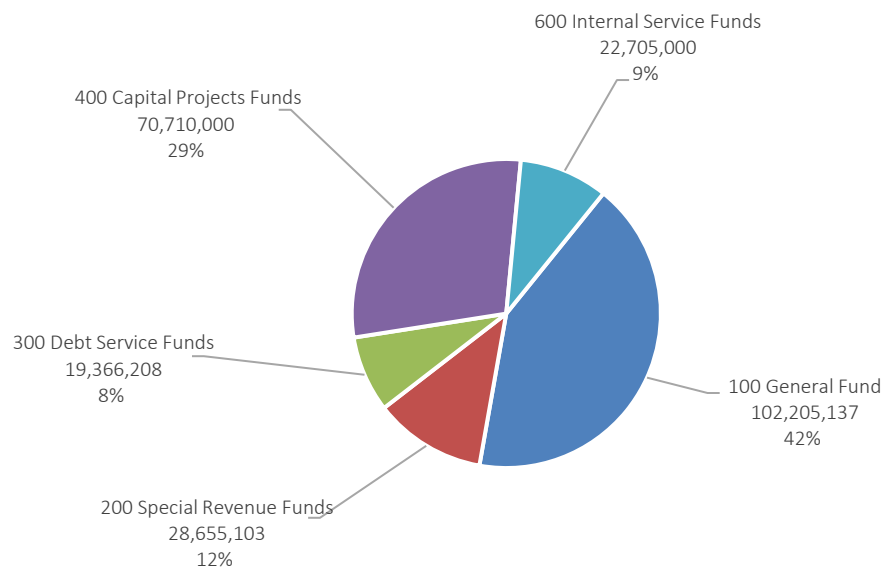


## Resources and Requirements by Fund - All Funds

amounts in dollars

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

### REQUIREMENTS BY FUND 2022-23 PROPOSED



## Resources and Requirements Forecast by Fund - All Funds

amounts in dollars

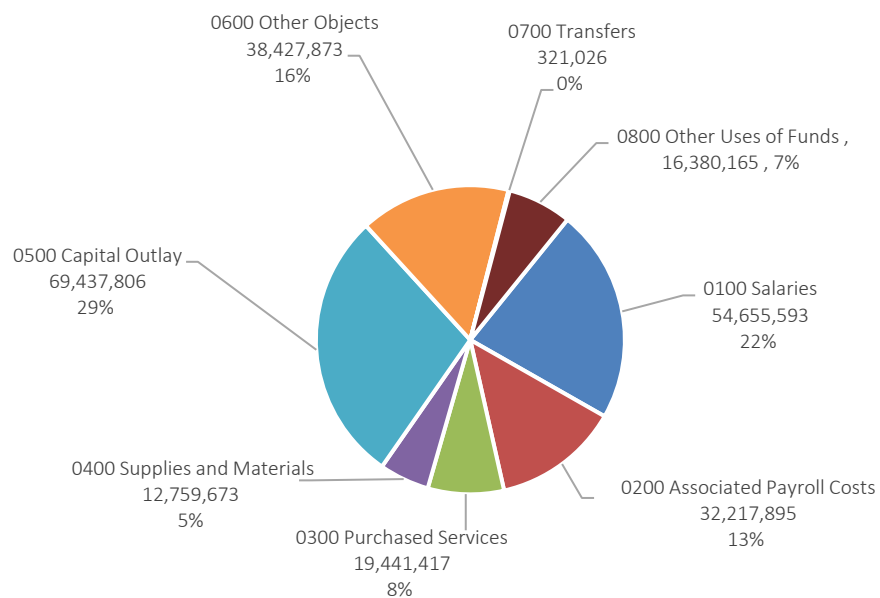
|                            | 2021-22<br>Adopted<br>(as Revised) | 2022-23<br>Proposed | 2023-24<br>Forecast | 2024-25<br>Forecast | 2025-26<br>Forecast |
|----------------------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|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

## Resources and Requirements by Major Object - All Funds

amounts in dollars

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

### REQUIREMENTS BY MAJOR OBJECT 2022-23 PROPOSED



## Resources and Requirements by Forecast Major Object - All Funds

amounts in dollars

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

## RESOURCES – VARIANCES BY MAJOR SOURCE

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

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

## REQUIREMENTS – VARIANCES BY MAJOR OBJECT

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

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

## RESOURCES – CHART OF ACCOUNT DEFINITIONS

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

### 1000 Revenue From Local Sources

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1110 <i>Ad Valorem Taxes Levied by District.</i> 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.</p> <p>1120 <i>Local Option Ad Valorem Taxes Levied by District.</i> 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.</p> <p>1130 <i>Construction Excise Tax.</i> Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.</p> <p>1311 <i>Tuition from Individuals.</i> Money received from individuals, private schools, or welfare agencies as tuition in regular day schools.</p> <p>1500 <i>Earnings on Investments.</i> Money received as profit from holdings for savings.</p> <p>1600 <i>Food Service.</i> Revenue for dispensing food to students and adults.</p> <p>1700 <i>Extracurricular Activities.</i> Revenue from school-sponsored activities.</p> | <p>1800 <i>Community Services Activities.</i> Revenue from community services activities operated by a district.</p> <p>1910 <i>Rentals.</i> Revenue from the rental of either real or personal property owned by the school.</p> <p>1920 <i>Contributions and Donations From Private Sources.</i> Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.</p> <p>1960 <i>Recovery of Prior Years’ Expenditure.</i> Refund of expenditure made in a prior fiscal year.</p> <p>1970 <i>Services Provided Other Funds.</i> Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.</p> <p>1980 <i>Fees Charged to Grants.</i> Indirect administrative charges assessed to grants.</p> <p>1990 <i>Miscellaneous.</i> Revenue from local sources not provided for elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate and SB1149 Energy revenues received here.</p> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### 2000 Revenue From Intermediate Sources

- |                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>2101 <i>County School Funds.</i> 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.</p> <p>2102 <i>General Education Service District Funds.</i> Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.</p> | <p>2200 <i>Restricted Revenue.</i> Revenue received as grants by the district which must be used for a categorical or specific purpose.</p> <p>2800 <i>Revenue in Lieu of Taxes.</i> 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.</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### 3000 Revenue From State Sources

- |                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>3101 <i>State School Fund—General Support.</i> ORS 327.006 to 327.013.</p> <p>3102 <i>State School Fund—School Lunch Match.</i> 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.</p> | <p>3103 <i>Common School Fund.</i> ORS 327.403.</p> <p>3199 <i>Other Unrestricted Grants-in-aid.</i></p> <p>3299 <i>Other Restricted Grants-in-aid.</i> Use 3299 for restricted grants in aid from the state, e.g. School Improvement Fund Grant, Facility Grant and Lottery Bond dollars.</p> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### 4000 Revenue From Federal Sources

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>4200 <i>Unrestricted Revenue From the Federal Government Through the State.</i> Revenues from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction.</p> <p>4201 <i>Transportation Fees for Foster Children.</i></p> <p>4202 <i>Medicaid Reimbursement for Eligible K-12 Expenses (Ages Five to Twenty-One).</i> Revenue received from the Oregon Health Authority (OHA) for Medicaid reimbursement for services pursuant to an Individualized Education Program (IEP).</p> <p>4300 <i>Restricted Revenue Direct From the Federal Government.</i> Revenues direct from the federal government as grants to the district which must be used for a categorical or specific</p> | <p>4500 <i>Restricted Revenue From the Federal Government Through the State.</i> Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.</p> <p>4700 <i>Grants-In-Aid From the Federal Government Through Other Intermediate Agencies.</i> Revenues from the federal government through an intermediate agency.</p> <p>4801 <i>Federal Forest Fees.</i> ORS 294.060.</p> <p>4899 <i>Other Revenue in Lieu of Taxes.</i></p> <p>4900 <i>Revenue for/on Behalf of the District.</i> Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.</p> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### 5000 Other Sources

- |                                                                                                                                                                                   |                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>5100 <i>Long-Term Debt Financing Sources.</i> Receipts of proceeds from the sale of bonds; bond premium; accrued interest from the sale of bonds; lease purchase receipts.</p> | <p>5200 <i>Interfund Transfers.</i> Revenue earned or received from another fund which will not be repaid.</p> <p>5400 <i>Resources—Beginning Fund Balance.</i></p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## Resources by Source (Reporting Object) - All Funds

amounts in dollars

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

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

## RESOURCES – ASSUMPTIONS AND TRENDS

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

### STATE SCHOOL FUND FORMULA REVENUE

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

By the first Monday in March of every year, the Oregon Department of Education (ODE) issues an estimate of the SSF for the upcoming school year. The February 25, 2022 estimate for 2022-23 is based on the Legislatively Adopted Budget of a \$9.3 billion SSF, with 51% distribution in 2022-23.

### ENROLLMENT

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

### EXTENDED ADMw PROJECTION 2022-23

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

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

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

### PROPERTY TAXES

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

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

### CURRENT YEAR OPERATING LEVY

2018-19 Actual to 2022-23 Proposed

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

Prior year property taxes are projected at a collection rate of 20% of the outstanding balance of uncollected taxes paid in the years after they were levied. Total revenue projected for 2022-23 is \$330,284.

### OTHER LOCAL REVENUES

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

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

County school funds are distributed to school districts by counties that receive federal funds for forest reserve rentals, sales of timber, and other sources from forest reserves within the state. Revenue projected for 2022-23 is \$200,000, based on historic trends.

### STATE SCHOOL FUND GRANT

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

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

## STATE SCHOOL FUND FORMULA REVENUE

2018-19 Actual to 2022-23 Proposed

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

### LOCAL OPTION TAXES

Under Oregon's property tax law, a local option levy gives individual communities the ability to supplement state funding for their local schools. The district currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax; this local option tax expires on June 30, 2022 and the district is seeking voter approval on May 17, 2022 to renew the levy for another five years. The budget for 2022-23 assumes that the local option levy will be renewed.

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

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

Local option taxes represent 9.8% of General Fund operating revenues and are estimated to be \$8,628,968 in 2022-23; this estimate is based on an assumed increase of 3.25% of assessed value, with compression losses expected to increase to be about 23% of the levy (assuming real market property values will not grow more rapidly than assessed value), and a collection rate of 96%.

### LOCAL OPTION LEVY

2018-19 Actual to 2022-23 Proposed

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

Prior year tax receipts assume an estimated collection rate of 20% of the outstanding balance of uncollected taxes paid in years after they were levied and are projected at \$86,650 for 2022-23.

## **STATE GRANTS**

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

### **STUDENT INVESTMENT ACCOUNT**

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

### **HIGH SCHOOL SUCCESS GRANT**

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

### **SUMMER LEARNING GRANTS**

The Summer Learning Grants were funded through legislative action for use in the summer of 2022. This funding is designed for academic summer school to support high school students facing academic credit loss and summer enrichment programs. Summer Learning Grant revenue in 2022-23 is estimated to be \$1.2 million.

## **FEDERAL GRANTS**

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

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

Through multiple U.S. Congressional actions, the Elementary and Secondary School Emergency Relief (ESSER) fund was established to address the impact that the pandemic has had, and will continue to have on public schools. ESSER grant revenue in 2022-23 is estimated to be \$3.1 million.

## **BEGINNING FUND BALANCE**

Resources carried over from the prior year, or beginning fund balance, are based on projected revenues less projected expenditures through June 30, 2022. The beginning fund balance on July 1, 2022 for all funds is projected as \$95,945,410. The majority of fund balance is contained in the Capital Projects Fund with a projected beginning fund balance of \$70,650,000, and the General Fund with a projected beginning fund balance of \$14,600,814; this represents 17.3% of operating resources from 2021-22.

## REQUIREMENTS – OBJECTS – CHART OF ACCOUNT DEFINITIONS

### 100 Salaries

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

### 200 Associated Payroll Costs

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

### 300 Purchased Services

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

- 340 *Travel.* Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here.
- 350 *Communication.* Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising.
- 360 *Charter School Payments.* Expenditures to reimburse Charter Schools for services rendered to students.
- 380 *Non-instructional Professional and Technical Services.* Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
- 390 *Other General Professional and Technological Services.*

#### **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

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

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

## REQUIREMENTS – OBJECTS – ASSUMPTIONS AND TRENDS

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

### SALARIES

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

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

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

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

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

### ASSOCIATED PAYROLL COSTS

Associated payroll costs (benefits) represent 13% of all requirements and are projected at \$32,217,895 for 2022-23, an increase of \$813,464 or 2.6% compared to 2021-22. These amounts are paid by the district on behalf of employees, over and above gross salary. Fringe benefit payments, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

### PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

The district contributes to a pension plan administered by PERS for each qualifying employee. Employer contribution rates are set by the PERS Board every other year, in odd numbered years. As a result of higher than expected investment returns, the PERS unfunded actuarial liability (UAL) has decreased over the last year. As a result, contribution rate increases projected for the 2023-25 are not expected to increase significantly.

**TOTAL SALARIES AND PERS CONTRIBUTIONS**  
2018-19 Actual to 2022-23 Proposed

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

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

#### **SOCIAL SECURITY ADMINISTRATION**

Social security administration costs are the district's contribution to federal Social Security and Medicare (FICA) for employee retirement. Projected requirements for 2022-23 are \$4,156,644.

#### **OTHER REQUIRED PAYROLL COSTS**

Other required payroll costs include amounts paid by the district to provide workers' compensation insurance and unemployment compensation for employees. Projected requirements for 2022-23 are \$323,252.

#### **CONTRACTUAL EMPLOYEE BENEFITS**

Contractual employee benefits are amounts paid by the district which are a result of a negotiated agreements between the district and employee groups. This includes contributions toward group health insurance premiums, long-term disability, and tuition reimbursement. Projected requirements for 2022-23 are \$14,483,096 and assume an average annual contribution of \$15,968 per (full-time) employee.

#### **PURCHASED SERVICES**

Purchased services represent 8% of total all requirements and are projected at \$19,441,417 for 2022-23, a decrease of \$7,459,979 or -27.7% compared to 2021-22. Purchased services includes instructional, professional, and technical services, property services, student transportation, travel, charter school payments, tuition, and other non-instructional or general professional services. Spending on architectural and engineering services is decreasing due to the completion of facility bond projects.

#### **PROPERTY SERVICES**

Property services are purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. This includes repairs and maintenance services not provided directly by district personnel, leasing and rental costs, and utilities like electricity, natural gas, water, sewage, garbage, long distance charges, telephone

lines for the security system, and the connection to the fiber optic communications system. Property services are projected at \$3,024,089, a decrease of \$137,493 or -4.3% compared to 2021-22.

#### **STUDENT TRANSPORTATION**

The district entered into an agreement with Student Transportation of America (STA) to begin providing student transportation services starting July 1, 2019, which resulted in an increased level of service and an associated increase in cost starting in 2019-20. Student transportation services in 2022-23 are projected at \$6,045,800, a decrease of \$499,200 or -7.6% compared to 2021-22. The state school fund formula reimburses the district for 70% of home-to-school transportation expenditures.

#### **CHARTER SCHOOL PAYMENTS**

Muddy Creek Charter School began operating in 2008 and is in the third year of a five-year charter school agreement with the district. Beginning in 2019-20, the level of state funding passed through to the charter school increased from 80% to 87.5%. Projected enrollment for 2022-23 is 125 students. Charter school payments are projected at \$1,234,333, a decrease of \$47,699 or -3.7% compared to 2021-22.

#### **SUPPLIES AND MATERIALS**

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

#### **CAPITAL OUTLAY**

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

#### **OTHER EXPENDITURES**

Other expenditures represent 16% of all requirements and are projected at \$38,427,873 for 2022-23, an increase of \$1,381,974 or 3.7% compared to 2021-22. Budgeted requirements include \$14,743,638 in the Debt Service Funds to recognize principal and interest payments due on the bonds approved by voters on May 15, 2018.

#### **OTHER USES OF FUNDS**

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

General Fund current resources budgeted for 2022-23 total \$87,604,323, an increase of \$5,309,716 or 6.5% compared to 2021-22. Budgeted contingency for 2022-23 is \$2,190,108, which represents 2.5% of current resources. The budgeted Rainy Day Reserve for 2022-23 is \$4,380,216, which represents 5% of current resources. Budgeted UEFB for 2022-23 is \$3,961,506, which represents 5% of current resources less projected underspending of operating requirements of \$418,710 (0.5% of total budgeted operating requirements).

## REQUIREMENTS – FUNCTIONS – CHART OF ACCOUNT DEFINITIONS

### 1000 Instruction

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| <p>1111 <i>Elementary, K-5 or K-6.</i> 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.</p> <p>1121 <i>Middle/Junior High Programs.</i> 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.</p> <p>1122 <i>Middle/Junior High School Extracurricular.</i> 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.</p> <p>1131 <i>High School Programs.</i> Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.</p> <p>1132 <i>High School Extracurricular.</i> 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.</p> <p>1140 <i>Pre-kindergarten Programs.</i> Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.</p> | <p>1210 <i>Programs for the Talented and Gifted.</i> Special learning experiences for students identified as gifted or talented.</p> <p>1220 <i>Restrictive Programs for Students with Disabilities.</i> 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.</p> <p>1250 <i>Less Restrictive Programs for Students with Disabilities.</i> 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.</p> <p>1271 <i>Remediation.</i> 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.</p> <p>1272 <i>Title IA/D.</i> Record Title IA/D instructional activities here.</p> <p>1280 <i>Alternative Education.</i> 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</p> |
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school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. On-line curriculums would be coded here.

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

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

1299 *Other Programs*.

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

## 2000 Support Services

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

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

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

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

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

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

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

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

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

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

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

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

### **3000 Enterprise and Community Services**

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

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

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

### **4000 Facilities Acquisition and Construction**

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

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

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

### **5000 Other Uses**

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

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

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

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

### **6000 Contingencies (for budget only)**

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

### **7000 Unappropriated Ending Fund Balance**

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

## Requirements by Reporting Function - All Funds

amounts in dollars

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

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

## REQUIREMENTS –VARIANCES BY FUNCTION

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

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

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

## **General Fund (100)**

## **In this section: General Fund (100)**

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

### **Local Option Levy Fund**

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

### **Discretionary Funds**

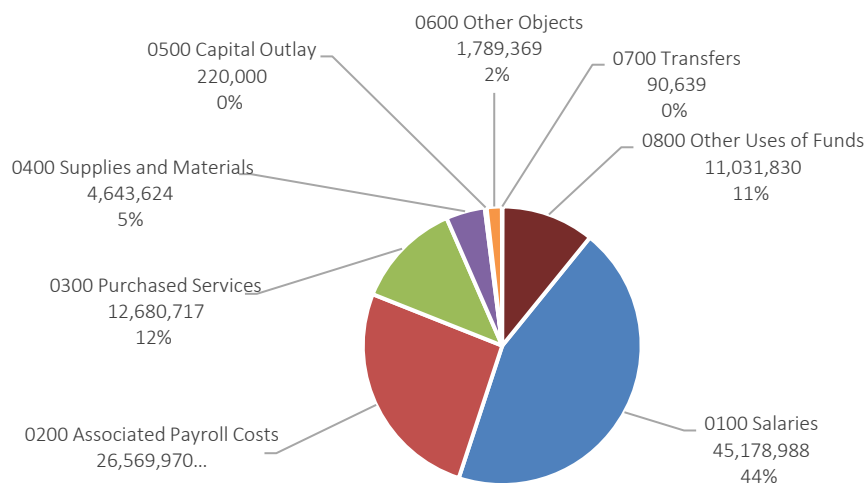
In addition to basic school support for staffing and operational expenses, district principals are provided funding to be utilized at their discretion depending on the specific needs of their students. School discretionary allocations are shown in the Informational Section of this document.

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

amounts in dollars

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

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



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

amounts in dollars

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

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

amounts in dollars

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

## Requirements by Object - General Fund (100)

amounts in dollars

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

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

## Requirements by Function - General Fund (100)

amounts in dollars

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### 2640 - Staff Services

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

#### 2660 - Technology Services

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

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

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



## **Special Revenue Funds (200)**

## **In this section: Special Revenue Funds (200)**

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

### **District Donation Fund**

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

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

### **Designated Facilities Fund**

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

### **Grants Fund**

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

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

### **Student Body Fund**

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

### **Designated Revenue Fund**

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

### **Food Service Fund**

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

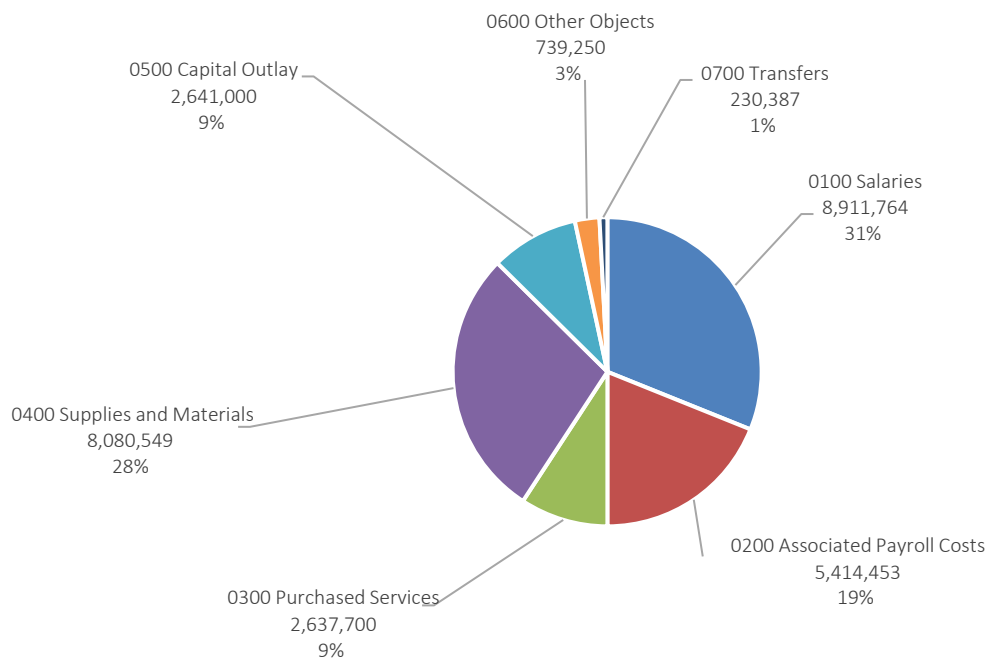
## Resources and Requirements by Major Object - Special Revenue Funds (200)

amounts in dollars

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

### REQUIREMENTS BY MAJOR OBJECT - Special Revenue Funds (200)

#### 2022-23 PROPOSED



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

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

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

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

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

amounts in dollars

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

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

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

amounts in dollars

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## OVERVIEW OF NEW GRANT FUND RESOURCES

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

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

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

**State Funds: Summer Academic Support Grants**

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

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

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

## **In this section: Debt Service Funds (300)**

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

### **Debt Service Fund**

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

### **PERS Bond Debt Fund**

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

## DEBT OBLIGATIONS

The bulk of the district's debt service consists of General Obligation (GO) bonds paid with revenues generated through voter approved tax measures. On July 18, 2018, the district issued \$160 million in general obligation bonds to finance capital improvement projects. The issue was the first series of bonds issued under an authorization of \$199,916,925 approved by district voters on May 15, 2018; the remainder of the bonds were issued on December 15, 2020. Payments on the general obligation bonds are made by the Debt Service Fund (300) from property taxes levied and earnings on investments. Debt service payments for GO bonds are budgeted at \$14,743,638 in 2022-23.

### GENERAL OBLIGATION BONDS

|                                | Purpose                                      | Date of Issue | Date of Maturity | Amount Issued | Amount Outstanding   |
|--------------------------------|----------------------------------------------|---------------|------------------|---------------|----------------------|
| Series 2018                    | Finance capital projects (school facilities) | 7/18/2018     | 6/15/2038        | 159,999,046   | 155,165,000          |
| Series 2020                    | Finance capital projects (school facilities) | 12/15/2020    | 6/15/2038        | 39,915,000    | 39,545,000           |
| Total General Obligation Bonds |                                              |               |                  |               | <u>\$194,710,000</u> |

State statutes limit the amount of general obligation debt the district may issue based on a formula for determining the percentage of the real market value of all taxable properties within the district. The district's general obligation bond debt capacity is 7.95% of real market value or \$1,108,676,397, which is significantly in excess of the district's outstanding general obligation debt of \$194,710,000.

### LEGAL GENERAL OBLIGATION DEBT CAPACITY

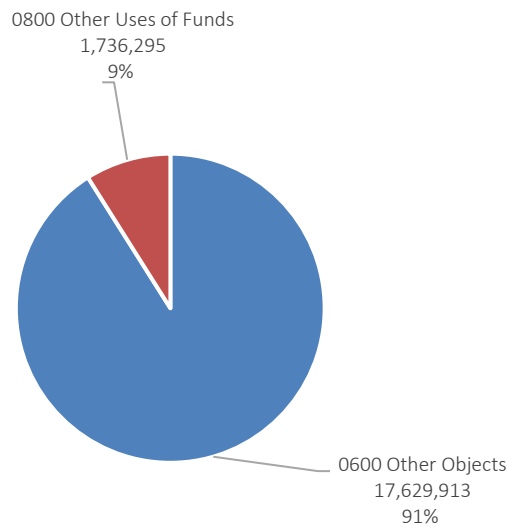
|                                                               |                      |
|---------------------------------------------------------------|----------------------|
| Real Market Value (2021-22)                                   | \$ 13,945,615,057    |
| Debt Capacity                  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

The second largest portion of the district's debt service consists of Pension Obligation (PO) bonds paid with revenues generated through charges made against district salaries in all funds. The district has issued limited tax pension obligation bonds twice – first on October 2, 2002, in the amount of \$24,299,733, and then again on June 21, 2005, in the amount of \$4,620,000. These bonds were issued to finance the district's unfunded actuarially accrued liability (UAL) with PERS. Debt service payments for PO bonds are budgeted at \$2,886,275 in 2022-23. The net impact is a reduction in the funding available in all funds; however, the district would have to pay a significantly higher employer contribution rate against salaries in lieu of participating in the pension obligation bond issues.

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

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

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



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

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

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

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

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

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

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

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

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

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

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

## **Capital Projects Funds (400)**

**In this section: Capital Projects Funds (400)**

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

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

## CAPITAL PROJECTS

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

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

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

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

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

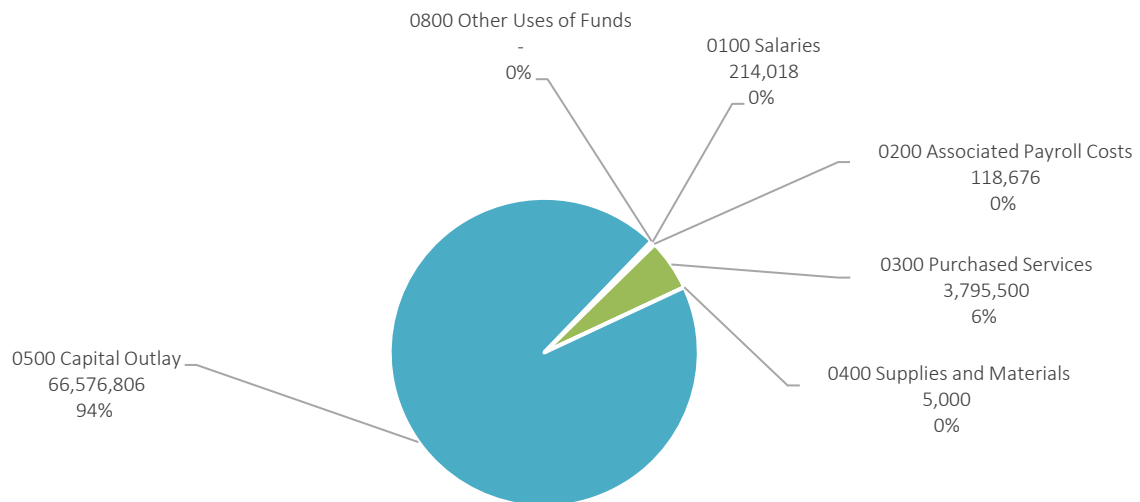
The Capital Projects Fund (400) accounts for activities related to the acquisition, construction and equipping of school facilities. Principal revenue sources are proceeds from the sale of bonds (including bond premium) and interest earnings. In 2022-23, capital outlay in the Capital Projects Fund is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

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

amounts in dollars

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

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



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

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

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

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

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

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

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

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

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

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

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

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## **Insurance Fund (600)**

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

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

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

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

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

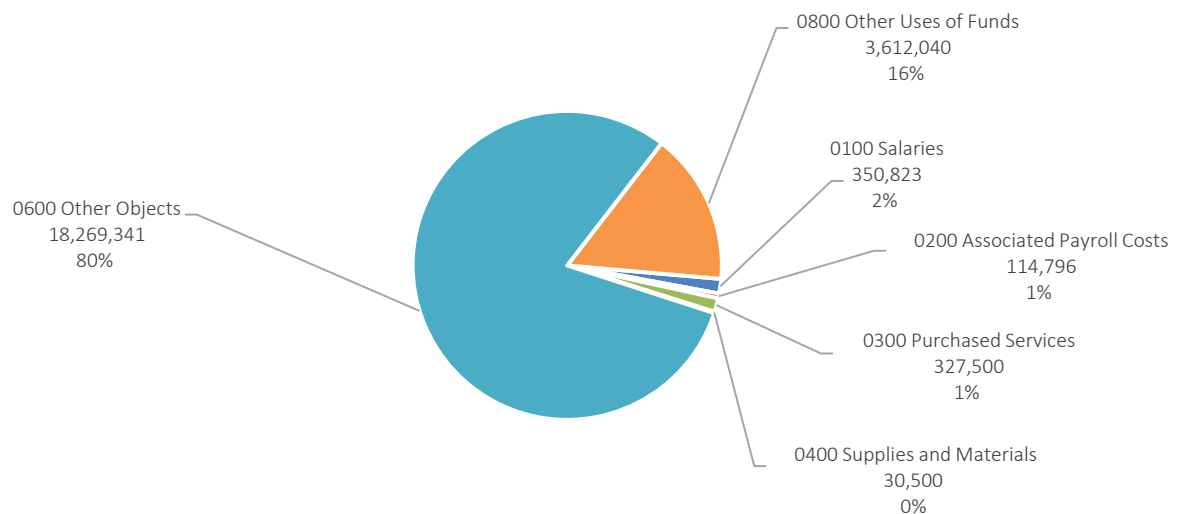
As of June 30, 2021, 846 active participants and 63 inactive participants were covered by the benefit terms. Total OPEB liability on June 30, 2021 was \$4,797,975.

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

amounts in dollars

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

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



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

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

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

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

## Requirements by Object - Internal Service Funds (600)

amounts in dollars

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

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

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

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

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

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



# INFORMATIONAL SECTION





# Corvallis School District 509J

## 2022-23 Budget

### ASSESSED VALUES AND PROPERTY TAXES

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

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

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

### ASSESSED VALUES OF TAXABLE PROPERTY

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

Source: Benton and Linn County Assessors

### PROPERTY TAX RATES (LEVIES) AND COLLECTIONS

The district annually levies a permanent tax rate of \$4.4614 per \$1,000 of assessed value for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The district also currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax; this local option tax expires on June 30, 2022 and the district is seeking voter approval on May 17, 2022 to renew the levy for another five years. The budget for 2022-23 assumes that the local option levy will be renewed. In addition, approval of a general obligation bond by voters also carries with it authority to levy taxes to pay annual bond principal and interest payments. All projections include a 3.25% increase in assessed values and a collection rate of 96%.

## PERMANENT (OPERATING) LEVY

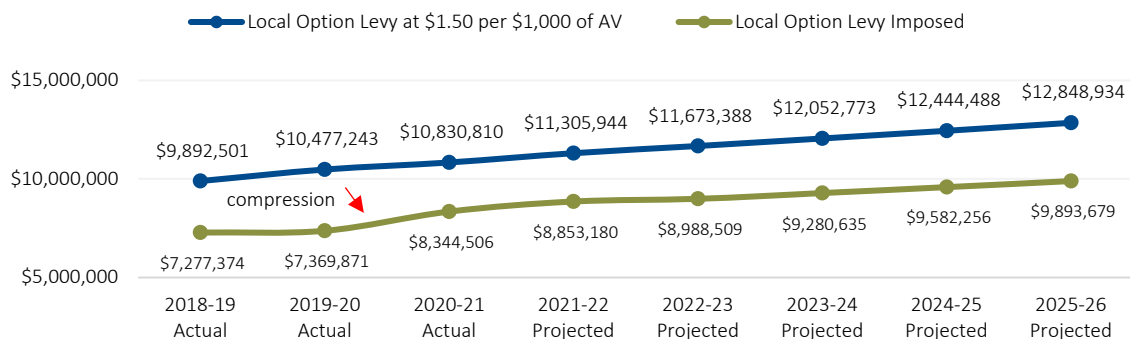
| Fiscal Year       | Assessed Value  | Tax Rate | Levy Amount  | Compression Loss | Urban Renewal | Taxes Imposed | Collection Rate | Total Collections |
|-------------------|-----------------|----------|--------------|------------------|---------------|---------------|-----------------|-------------------|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

## LOCAL OPTION LEVY

School districts in Oregon can request voter approval for local property tax levies to support operations and/or capital needs. The district currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax; this local option tax expires on June 30, 2022 and the district is seeking voter approval on May 17, 2022 to renew the levy for another five years. The budget for 2022-23 assumes that the local option levy will be renewed.

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

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



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

#### LOCAL OPTION LEVY SPENDING

The majority of taxes received from the local option levy (about 90%) fund 72 full-time staff positions, or about 8% of the district's total staff. Because of the local option levy, class sizes have been stabilized or reduced, all elementary students receive specialized physical education, music and art instruction, and students have more access to counseling and social work services. Local option funds also help support vocational and technical education programs, the district's teacher mentoring program, and extracurricular athletics and activities.

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

#### BOND LEVY

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

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

## OUTSTANDING BONDS

### GENERAL OBLIGATION BONDS

On July 18, 2018, the district issued \$160 million in general obligation bonds to finance capital improvement projects. That issue was the first series of bonds issued under an authorization of \$199.9 million approved by district voters on May 15, 2018; the remainder of the bonds were issued on December 15, 2020. Payments on the general obligation bonds are made by the Debt Service Fund (300) from property taxes levied and earnings on investments.

#### SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

| Fiscal Year  | Series 2018        |                   | Series 2020       |                   | Total              |
|--------------|--------------------|-------------------|-------------------|-------------------|--------------------|
|              | Principal          | Interest          | Principal         | Interest          |                    |
| 2022-23      | 4,070,000          | 7,758,250         | 1,210,000         | 1,705,388         | 14,743,638         |
| 2023-24      | 4,625,000          | 7,554,750         | 1,440,000         | 1,644,888         | 15,264,638         |
| 2024-25      | 5,220,000          | 7,323,500         | 1,610,000         | 1,572,888         | 15,726,388         |
| 2025-26      | 5,860,000          | 7,062,500         | 1,755,000         | 1,518,550         | 16,196,050         |
| 2026-27      | 6,540,000          | 6,769,500         | 1,940,000         | 1,430,800         | 16,680,300         |
| 2027-28      | 7,230,000          | 6,442,500         | 2,135,000         | 1,333,800         | 17,141,300         |
| 2028-29      | 7,970,000          | 6,081,000         | 2,335,000         | 1,227,050         | 17,613,050         |
| 2029-30      | 8,755,000          | 5,682,500         | 2,550,000         | 1,110,300         | 18,097,800         |
| 2030-31      | 9,590,000          | 5,244,750         | 2,775,000         | 982,800           | 18,592,550         |
| 2031-32      | 10,475,000         | 4,765,250         | 2,995,000         | 871,800           | 19,107,050         |
| 2032-33      | 11,420,000         | 4,241,500         | 3,220,000         | 752,000           | 19,633,500         |
| 2033-34      | 12,420,000         | 3,670,500         | 3,460,000         | 623,200           | 20,173,700         |
| 2034-35      | 13,485,000         | 3,049,500         | 3,705,000         | 484,800           | 20,724,300         |
| 2035-36      | 14,610,000         | 2,375,250         | 3,975,000         | 336,600           | 21,296,850         |
| 2036-37      | 15,810,000         | 1,644,750         | 4,250,000         | 177,600           | 21,882,350         |
| 2037-38      | 17,085,000         | 854,250           | 190,000           | 7,600             | 18,136,850         |
| <b>Total</b> | <b>155,165,000</b> | <b>80,520,250</b> | <b>39,545,000</b> | <b>15,780,063</b> | <b>291,010,313</b> |

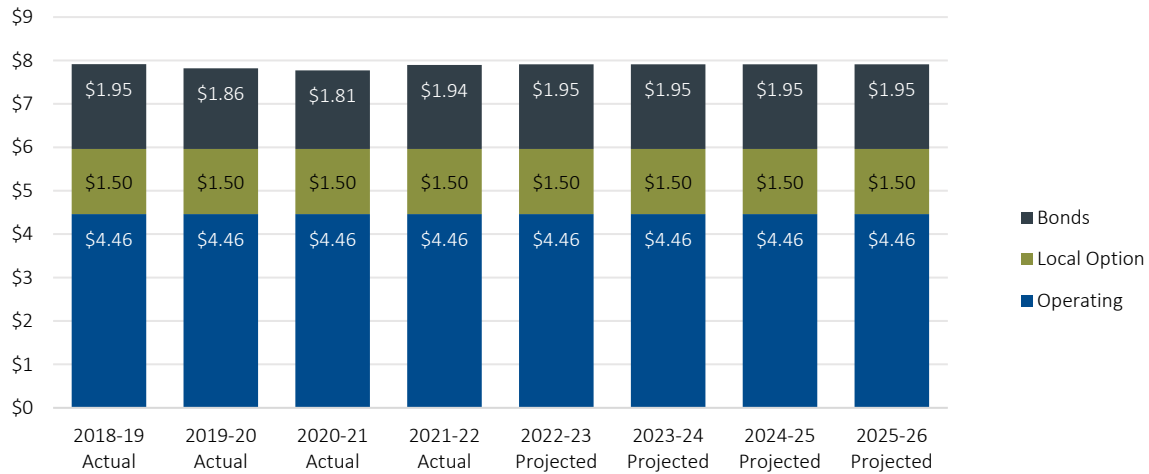
### PENSION OBLIGATION BONDS

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

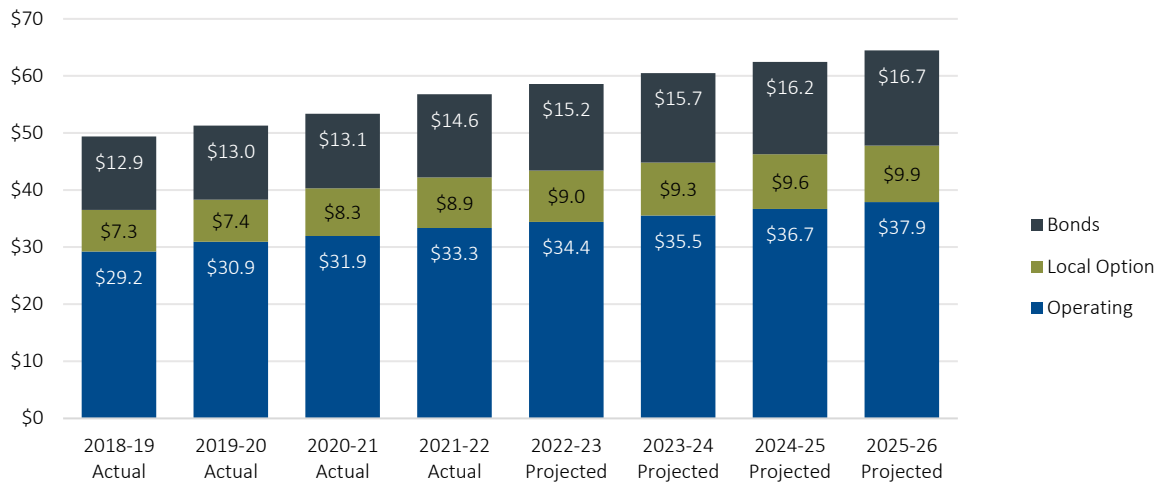
#### SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

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

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



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



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

| Fiscal Year       | Average Assessed Value | Permanent Rate | Local Option Rate | Bond Rate | Total Tax Rate | Total Cost |
|-------------------|------------------------|----------------|-------------------|-----------|----------------|------------|
| 2018-19 Actual    | \$248,000              | \$4.46         | \$1.50            | \$1.95    | \$7.91         | \$1,963    |
| 2019-20 Actual    | \$255,000              | \$4.46         | \$1.50            | \$1.86    | \$7.82         | \$1,993    |
| 2020-21 Actual    | \$263,000              | \$4.46         | \$1.50            | \$1.81    | \$7.77         | \$2,044    |
| 2021-22 Actual    | \$271,000              | \$4.46         | \$1.50            | \$1.94    | \$7.90         | \$2,140    |
| 2022-23 Projected | \$279,000              | \$4.46         | \$1.50            | \$1.95    | \$7.91         | \$2,207    |
| 2023-24 Projected | \$287,000              | \$4.46         | \$1.50            | \$1.95    | \$7.91         | \$2,271    |
| 2024-25 Projected | \$296,000              | \$4.46         | \$1.50            | \$1.95    | \$7.91         | \$2,342    |
| 2025-26 Projected | \$305,000              | \$4.46         | \$1.50            | \$1.95    | \$7.91         | \$2,413    |

# STATE SCHOOL FUND ESTIMATE

STATE SCHOOL FUND GRANT

2022-2023

As of 2/24/2022

Benton County, Corvallis SD 509J

District ID: 1901

## 2022-2023 Extended ADMw

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

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

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

|                                                                 | 2022-2023   | 2021-2022                    |
|-----------------------------------------------------------------|-------------|------------------------------|
| ADMr: 0.00 X 1.00 =                                             | 0.00        | 97.20 X 1.00 = 97.20         |
| Students in ESL programs: 0.00 X 0.50 =                         | 0.00        | 1.00 X 0.50 = 0.50           |
| Students in Pregnant and Parenting Programs: 0.00 X 1.00 =      | 0.00        | 0.00 X 1.00 = 0.00           |
| 0 IEP Students capped at 11% of District ADMr: 0.00 X 1.00 =    | 0.00        | 0.00 X 1.00 = 0.00           |
| Students on IEP Above 11% of ADMr: 0.00 X 1.00 =                | 0.00        | 0.00 X 1.00 = 0.00           |
| Students in Poverty: 0.00 X 0.25 =                              | 0.00        | 10.13 X 0.25 = 2.53          |
| Students in Foster Care and Neglected/Delinquent: 0.00 X 0.25 = | 0.00        | 0.00 X 0.25 = 0.00           |
| Remote Elementary School Correction: 9.39 X 1.00 =              | 9.39        | 9.39 X 1.00 = 9.39           |
| Small High School Correction: 0.00 X 1.00 =                     | 0.00        | 0.00 X 1.00 = 0.00           |
| Post Graduate Scholars: 0.00 X -0.25 =                          | 0.00        | 0.00 X -0.25 = 0.00          |
| <b>2022-2023 ADMw</b>                                           | <b>9.39</b> | <b>2021-2022 ADMw 109.62</b> |

Corvallis SD 509J Extended ADMw 7,517.91

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

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

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

**STATE SCHOOL FUND GRANT**

**2022-2023**

Based on \$9.299 Billion Budget with a 49/51 split as of 2/25/2022

**Benton County, Corvallis SD 509J - 1901**

**2022-2023 Local Revenue**

|                                                                 |   |                        |
|-----------------------------------------------------------------|---|------------------------|
| Property Taxes and in-lieu of property taxes from local sources | = | \$33,366,664.00        |
| Federal Forest Fees                                             | = | \$5,000.00             |
| Common School Fund                                              | = | \$704,136.11           |
| County School Fund                                              | = | \$200,000.00           |
| State Managed Timber                                            | = | \$0.00                 |
| ESD Equalization                                                | = | \$0.00                 |
| In-Lieu of Property Taxes(non-local sources)                    | = | \$7,000.00             |
| Revenue Adjustments                                             | = | \$0.00                 |
| <b>Sum of Local Revenue</b>                                     | = | <b>\$34,282,800.11</b> |

**2022-2023 Experience Adjustment**

|                                                                             |   |       |
|-----------------------------------------------------------------------------|---|-------|
| District Average Teacher Experience                                         | = | 12.5  |
| State Average Teacher Experience                                            | = | 12.30 |
| Experience Adjustment (Difference in District and State Teacher Experience) | = | 0.20  |

**2022-2023 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-Reimbursable                                                                                 | = | N/A            |
| Net Eligible Trans Expenditures                                                                  | = | \$6,271,693.00 |
| Transportation per ADMr Rank                                                                     |   | 71%            |
| Transportation Reimbursement Rate                                                                |   | 70.00%         |
| 70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$4,390,185.10 |   |                |

**2022-2023 Extended ADMw**

|                       |          |                       |          |                      |          |
|-----------------------|----------|-----------------------|----------|----------------------|----------|
| <b>2022-2023 ADMw</b> | 7,517.91 | <b>2021-2022 ADMw</b> | 7,403.09 | <b>Extended ADMw</b> | 7,517.91 |
|-----------------------|----------|-----------------------|----------|----------------------|----------|

**2022-2023 General Purpose Grant**

Multiply the Teacher Experience Adjustment of 0.2 by \$25 then add \$4500 to the result = \$4,505.00  
Then multiply \$4,505.00 by the Extended ADMw 7517.9075 and then by the funding ratio 2.09059674947 = \$70,804,692.99

**2022-2023 Total Formula Revenue**

Add the General Purpose Grant \$70,804,692.99 to the Transportation Grant \$4,390,185.10 = \$75,194,878.09

**2022-2023 State School Fund Grant**

Subtract the Local Revenue \$34,282,800.11 from the Total Formula Revenue \$75,194,878.09 = \$40,912,077.98

**2022-2023 Rates per ADMw**

|                                           |         |                                           |          |
|-------------------------------------------|---------|-------------------------------------------|----------|
| General Purpose Grant per Extended ADMw = | \$9,418 | Total Formula Revenue per Extended ADMw = | \$10,002 |
| Charter Schools Rate( ORS 338.155 ) =     | \$9,418 |                                           |          |

**Payments**

|                                   |                                                      |
|-----------------------------------|------------------------------------------------------|
| SSF Total Paid To Date            | SSF Estimated Remaining Balance Due                  |
| Small HS Grant Total Paid To Date | Small HS Grant Estimated Remaining Balance Due       |
| Facility Grant Total Paid To Date | Facility Grant Estimated Remaining Balance Due       |
|                                   | High Cost Disability Estimated Remaining Balance Due |

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

**2022-2023 General Purpose Grant**

$(7,517.91 \times (\$4,500 + (\$25 \times 0.20))) \times 2.09082178243 = \$70,812,338$

General Purpose Grant per Extended ADMw = \$9,419

Total Formula Revenue per Extended ADMw = \$10,003

Charter Schools Rate = \$9,419

**2022-2023 Total Formula Revenue**

$\$70,812,338 + \$4,390,185 = \$75,202,523$

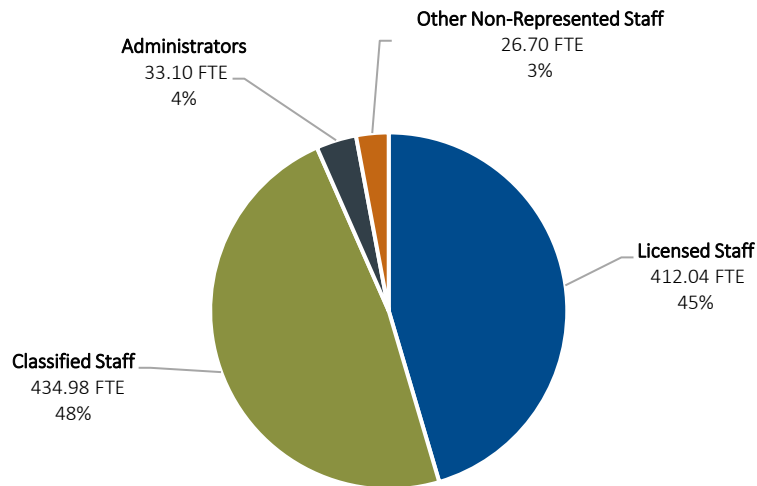
**2022-2023 State School Fund Grant**

$\$75,202,523 - \$34,282,800 = \$40,919,722$

## STAFFING (FTE) ALLOCATIONS

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

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



### ALLOCATIONS (FTE) BY FUND

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

## ALLOCATIONS (FTE) BY FUNCTION

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

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## SCHOOL STAFFING (FTE) ALLOCATIONS

| Grade Span | School                 | Classroom FTE        |                    |                       | Elementary Enrichment FTE <sup>1</sup> |       |      |       | Basic School Support FTE           |                                       |                                    |                                     |                              |            |         |            |           |        | Total FTE Allocations |
|------------|------------------------|----------------------|--------------------|-----------------------|----------------------------------------|-------|------|-------|------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|------------------------------|------------|---------|------------|-----------|--------|-----------------------|
|            |                        | Projected Enrollment | Direct Instruction | Student:Teacher Ratio | PE                                     | Music | Art  | Total | School Administration <sup>2</sup> | Counseling & Social Work <sup>3</sup> | Instructional Support <sup>4</sup> | Administrative Support <sup>5</sup> | Student Support <sup>6</sup> | Assessment | Library | Technology | Athletics | Total  |                       |
| K-5        | Adams                  | 369                  | 16.00              | 23                    | 1.00                                   | 1.00  | 1.00 | 3.00  | 1.00                               | 1.50                                  | 0.50                               | 2.00                                | 7.00                         | 0.25       | 0.81    | 0.50       | -         | 13.56  | 32.56                 |
| K-5        | Franklin K-5           | 161                  | 6.00               | 27                    | 0.40                                   | 0.40  | 0.40 | 1.20  | 0.50                               | 0.50                                  | 0.23                               | 1.00                                | 1.88                         | 0.13       | 0.41    | 0.25       | -         | 4.89   | 12.09                 |
| K-5        | Garfield               | 375                  | 16.00              | 23                    | 1.00                                   | 1.00  | 1.00 | 3.00  | 1.00                               | 1.00                                  | 1.00                               | 2.13                                | 7.00                         | 0.81       | 0.81    | 0.50       | -         | 14.25  | 33.25                 |
| K-5        | Bessie Coleman         | 307                  | 13.00              | 24                    | 0.80                                   | 0.80  | 0.80 | 2.40  | 1.00                               | 1.50                                  | 0.50                               | 1.88                                | 5.38                         | 0.25       | 0.81    | 0.50       | -         | 11.82  | 27.22                 |
| K-5        | Kathryn Jones Harrison | 275                  | 12.00              | 23                    | 0.70                                   | 0.70  | 0.70 | 2.10  | 1.00                               | 1.50                                  | 0.50                               | 1.88                                | 5.38                         | 0.25       | 0.81    | 0.50       | -         | 11.82  | 25.92                 |
| K-5        | Lincoln                | 342                  | 15.00              | 23                    | 0.80                                   | 0.80  | 0.80 | 2.40  | 1.00                               | 1.00                                  | 1.00                               | 2.00                                | 6.19                         | 0.81       | 0.81    | 0.50       | -         | 13.31  | 30.71                 |
| K-5        | Mountain View          | 248                  | 11.00              | 23                    | 0.70                                   | 0.70  | 0.70 | 2.10  | 1.00                               | 1.50                                  | 0.50                               | 1.88                                | 5.38                         | 0.25       | 0.81    | 0.50       | -         | 11.82  | 24.92                 |
| K-5        | Letitia Carson         | 400                  | 17.00              | 24                    | 1.00                                   | 1.00  | 1.00 | 3.00  | 1.00                               | 1.50                                  | 0.50                               | 2.00                                | 7.00                         | 0.25       | 0.81    | 0.50       | -         | 13.56  | 33.56                 |
|            | Total Elementary       | 2,477                | 106.00             | 23                    | 6.40                                   | 6.40  | 6.40 | 19.20 | 7.50                               | 10.00                                 | 4.73                               | 14.77                               | 45.21                        | 3.00       | 6.09    | 3.75       | -         | 95.04  | 220.24                |
| 6-8        | Cheldelin              | 563                  | 25.20              | 27                    | -                                      | -     | -    | -     | 2.60                               | 2.00                                  | 0.80                               | 3.00                                | 6.13                         | 0.50       | 1.00    | 1.00       | -         | 17.03  | 42.23                 |
| 6-8        | Franklin 6-8           | 160                  | 7.20               | 27                    | -                                      | -     | -    | -     | 0.50                               | 0.50                                  | 0.23                               | 1.00                                | 1.88                         | 0.13       | 0.41    | 0.25       | -         | 4.88   | 12.08                 |
| 6-8        | Linus Pauling          | 800                  | 35.60              | 27                    | -                                      | -     | -    | -     | 4.00                               | 2.00                                  | 1.20                               | 4.25                                | 7.88                         | 0.88       | 1.00    | 1.00       | -         | 22.21  | 57.81                 |
|            | Total Middle School    | 1,523                | 68.00              | 27                    | -                                      | -     | -    | -     | 7.10                               | 4.50                                  | 2.23                               | 8.25                                | 15.89                        | 1.51       | 2.41    | 2.25       | -         | 44.12  | 112.12                |
| 9-12       | Corvallis              | 1,236                | 49.83              | 29                    | -                                      | -     | -    | -     | 4.17                               | 6.44                                  | 3.50                               | 3.88                                | 6.38                         | 0.50       | 1.00    | 1.12       | 2.10      | 29.09  | 78.92                 |
| 9-12       | Crescent Valley        | 873                  | 35.17              | 29                    | -                                      | -     | -    | -     | 4.00                               | 5.44                                  | 2.67                               | 3.88                                | 5.47                         | 0.50       | 1.00    | 1.13       | 1.50      | 25.59  | 60.76                 |
| 9-12       | Alternative Pathways   | 160                  | 5.75               | 28                    | -                                      | -     | -    | -     | 1.00                               | 1.50                                  | 0.17                               | 2.00                                | 4.56                         | 0.50       | -       | -          | -         | 9.73   | 15.48                 |
|            | Total High School      | 2,269                | 90.75              | 29                    | -                                      | -     | -    | -     | 9.17                               | 13.38                                 | 6.34                               | 9.76                                | 16.41                        | 1.50       | 2.00    | 2.25       | 3.60      | 64.41  | 155.16                |
|            | GRAND TOTAL            | 6,269                | 264.75             |                       | 6.40                                   | 6.40  | 6.40 | 19.20 | 23.77                              | 27.88                                 | 13.29                              | 32.78                               | 77.50                        | 6.01       | 10.50   | 8.25       | 3.60      | 203.58 | 487.53                |

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

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

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

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

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

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

## SALARY AND BENEFIT COSTS

### SALARY SCHEDULES

#### 2022-23 LICENSED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER 1.00 FTE)

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

#### 2022-23 ADMINISTRATOR/Non-REPRESENTED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER 1.00 FTE)

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

**2021-22 CLASSIFIED SALARY SCHEDULE**  
**(AMOUNTS IN DOLLARS PER HOUR) (PROPOSED BUDGET ASSUMES 2.000% COST OF LIVING ADJUSTMENT)**

| Range <sup>1</sup> | Step 1 | Step 1.5 | Step 2 | Step 2.5 | Step 3 | Step 3.5 | Step 4 | Step 4.5 | Step 5 | Step 5.5 | Step 6 | Step 7 <sup>2</sup> | Step 8 <sup>2</sup> | Step 9 <sup>2</sup> | Step 10 <sup>2</sup> | Step 11 <sup>2</sup> | Step 12 <sup>2</sup> | Step 13 <sup>2</sup> | Step 14 <sup>2</sup> | Step 15 <sup>2</sup> |
|--------------------|--------|----------|--------|----------|--------|----------|--------|----------|--------|----------|--------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 5                  | 14.17  | 14.46    | 14.76  | 15.08    | 15.41  | 15.73    | 16.05  | 16.40    | 16.76  | 17.12    | 17.50  | 17.80               | 18.10               | 18.42               | 18.66                | 18.91                | 19.15                | 19.41                | 19.66                | 19.92                |
| 5B                 | 14.67  | 14.96    | 15.26  | 15.58    | 15.91  | 16.23    | 16.55  | 16.90    | 17.26  | 17.62    | 18.00  | 18.30               | 18.60               | 18.92               | 19.16                | 19.41                | 19.65                | 19.91                | 20.16                | 20.42                |
| 6                  | 14.75  | 15.07    | 15.40  | 15.72    | 16.04  | 16.39    | 16.75  | 17.11    | 17.49  | 17.87    | 18.25  | 18.57               | 18.90               | 19.22               | 19.49                | 19.73                | 20.01                | 20.27                | 20.54                | 20.81                |
| 7                  | 15.38  | 15.70    | 16.03  | 16.38    | 16.74  | 17.09    | 17.46  | 17.84    | 18.22  | 18.63    | 19.04  | 19.37               | 19.71               | 20.06               | 20.33                | 20.59                | 20.88                | 21.15                | 21.43                | 21.71                |
| 7B                 | 15.88  | 16.20    | 16.53  | 16.88    | 17.24  | 17.59    | 17.96  | 18.34    | 18.72  | 19.13    | 19.54  | 19.87               | 20.21               | 20.56               | 20.83                | 21.09                | 21.38                | 21.65                | 21.93                | 22.21                |
| 8                  | 16.03  | 16.38    | 16.74  | 17.09    | 17.46  | 17.84    | 18.22  | 18.63    | 19.04  | 19.47    | 19.90  | 20.25               | 20.60               | 20.97               | 21.25                | 21.54                | 21.83                | 22.11                | 22.43                | 22.72                |
| 9                  | 16.73  | 17.08    | 17.45  | 17.83    | 18.21  | 18.62    | 19.03  | 19.46    | 19.89  | 20.33    | 20.78  | 21.15               | 21.53               | 21.93               | 22.20                | 22.51                | 22.82                | 23.12                | 23.43                | 23.74                |
| 10                 | 17.45  | 17.83    | 18.21  | 18.62    | 19.03  | 19.46    | 19.89  | 20.33    | 20.78  | 21.25    | 21.72  | 22.11               | 22.52               | 22.92               | 23.23                | 23.55                | 23.86                | 24.18                | 24.53                | 24.86                |
| 11                 | 18.20  | 18.61    | 19.02  | 19.45    | 19.88  | 20.31    | 20.77  | 21.24    | 21.71  | 22.20    | 22.71  | 23.12               | 23.54               | 23.96               | 24.26                | 24.61                | 24.95                | 25.29                | 25.64                | 25.98                |
| 12                 | 19.01  | 19.44    | 19.87  | 20.30    | 20.76  | 21.23    | 21.70  | 22.19    | 22.70  | 23.20    | 23.72  | 24.16               | 24.60               | 25.05               | 25.38                | 25.73                | 26.10                | 26.44                | 26.82                | 27.18                |
| 13                 | 19.85  | 20.27    | 20.72  | 21.17    | 21.64  | 22.12    | 22.62  | 23.14    | 23.66  | 24.19    | 24.74  | 25.19               | 25.65               | 26.12               | 26.46                | 26.84                | 27.21                | 27.57                | 27.95                | 28.35                |
| 14                 | 20.72  | 21.17    | 21.64  | 22.12    | 22.62  | 23.14    | 23.66  | 24.19    | 24.74  | 25.30    | 25.87  | 26.34               | 26.83               | 27.32               | 27.70                | 28.06                | 28.46                | 28.86                | 29.27                | 29.63                |
| 15                 | 21.64  | 22.12    | 22.62  | 23.14    | 23.66  | 24.19    | 24.74  | 25.30    | 25.87  | 26.46    | 27.06  | 27.55               | 28.06               | 28.57               | 28.97                | 29.38                | 29.80                | 30.18                | 30.61                | 31.04                |
| 16                 | 22.60  | 23.12    | 23.64  | 24.17    | 24.71  | 25.28    | 25.85  | 26.44    | 27.04  | 27.68    | 28.31  | 28.84               | 29.37               | 29.91               | 30.33                | 30.73                | 31.15                | 31.59                | 32.04                | 32.49                |
| 17                 | 23.62  | 24.15    | 24.69  | 25.25    | 25.83  | 26.42    | 27.01  | 27.66    | 28.29  | 28.93    | 29.58  | 30.13               | 30.68               | 31.25               | 31.68                | 32.14                | 32.59                | 33.05                | 33.50                | 33.96                |
| 18                 | 24.68  | 25.24    | 25.82  | 26.41    | 27.00  | 27.65    | 28.28  | 28.92    | 29.57  | 30.26    | 30.97  | 31.54               | 32.13               | 32.73               | 33.19                | 33.65                | 34.12                | 34.60                | 35.09                | 35.57                |
| 19                 | 25.81  | 26.40    | 26.99  | 27.63    | 28.27  | 28.91    | 29.56  | 30.24    | 30.96  | 31.65    | 32.39  | 33.00               | 33.61               | 34.24               | 34.72                | 35.21                | 35.69                | 36.19                | 36.71                | 37.22                |
| 20                 | 26.98  | 27.62    | 28.26  | 28.90    | 29.55  | 30.23    | 30.95  | 31.64    | 32.38  | 33.14    | 33.90  | 34.53               | 35.20               | 35.85               | 36.35                | 36.86                | 37.38                | 37.90                | 38.43                | 38.97                |
| 21                 | 28.23  | 28.88    | 29.53  | 30.20    | 30.93  | 31.62    | 32.36  | 33.12    | 33.88  | 34.69    | 35.49  | 36.16               | 36.84               | 37.52               | 38.05                | 38.58                | 39.15                | 39.70                | 40.25                | 40.82                |
| 22                 | 29.52  | 30.19    | 30.92  | 31.61    | 32.35  | 33.11    | 33.87  | 34.67    | 35.47  | 36.32    | 37.16  | 37.86               | 38.56               | 39.29               | 39.84                | 40.42                | 40.98                | 41.56                | 42.15                | 42.74                |
| 23                 | 30.90  | 31.59    | 32.32  | 33.09    | 33.85  | 34.64    | 35.45  | 36.30    | 37.13  | 38.00    | 38.89  | 39.63               | 40.37               | 41.12               | 41.70                | 42.30                | 42.90                | 43.50                | 44.13                | 44.75                |

Notes:

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

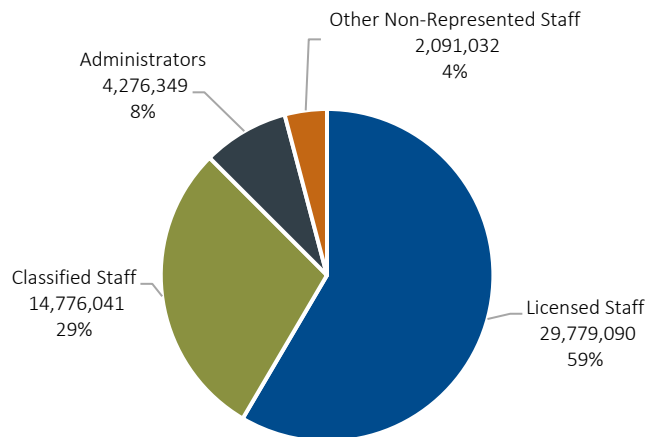
<sup>2</sup> Longevity increases (Steps 6-15) effective every three years.

**CLASSIFIED JOB FAMILIES AND SALARY RANGE**

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

## SALARY COSTS BY OBJECT

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



## BENEFIT COSTS BY OBJECT

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

## STUDENT ENROLLMENT

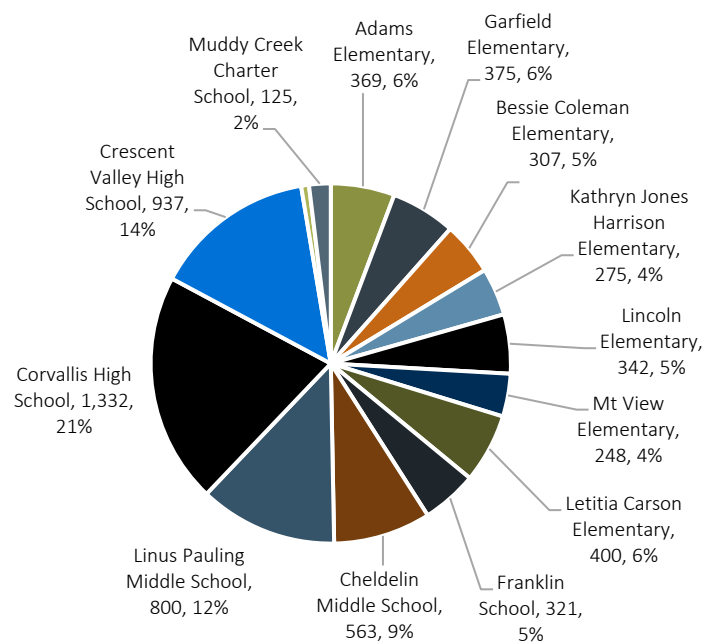
The District develops annual enrollment projections using two types of information – cohort survival rates and birth rates. Cohort survival is a commonly used demographic technique that looks at the number of students in a given grade (called a "cohort"), and determines how many of those students will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

| Year              | K   | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 9   | 10  | 11  | 12  | TOTAL | Change from Prior Year |       |
|-------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|------------------------|-------|
| 2018-19 Actual    | 437 | 490 | 549 | 498 | 505 | 535 | 550 | 481 | 495 | 526 | 552 | 534 | 640 | 6,792 | -83                    | -1.2% |
| 2019-20 Actual    | 437 | 447 | 519 | 562 | 503 | 503 | 524 | 555 | 495 | 538 | 529 | 552 | 581 | 6,745 | -47                    | -0.7% |
| 2020-21 Actual    | 401 | 429 | 423 | 465 | 546 | 501 | 479 | 522 | 529 | 526 | 532 | 515 | 593 | 6,461 | -284                   | -4.2% |
| 2021-22 Actual    | 409 | 414 | 435 | 421 | 450 | 548 | 473 | 474 | 534 | 568 | 548 | 535 | 568 | 6,377 | -84                    | -1.3% |
| 2022-23 Projected | 395 | 435 | 434 | 448 | 430 | 460 | 570 | 483 | 488 | 577 | 567 | 556 | 596 | 6,439 | 62                     | 1.0%  |
| 2023-24 Projected | 380 | 414 | 454 | 437 | 458 | 435 | 458 | 575 | 494 | 528 | 576 | 567 | 617 | 6,393 | -46                    | -0.7% |
| 2024-25 Projected | 378 | 397 | 432 | 456 | 445 | 462 | 431 | 462 | 588 | 535 | 528 | 576 | 630 | 6,320 | -73                    | -1.1% |
| 2025-26 Projected | 350 | 395 | 414 | 434 | 465 | 449 | 459 | 435 | 472 | 636 | 535 | 528 | 639 | 6,211 | -109                   | -1.7% |

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

### 2022-23 PROJECTED ENROLLMENT BY SCHOOL

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



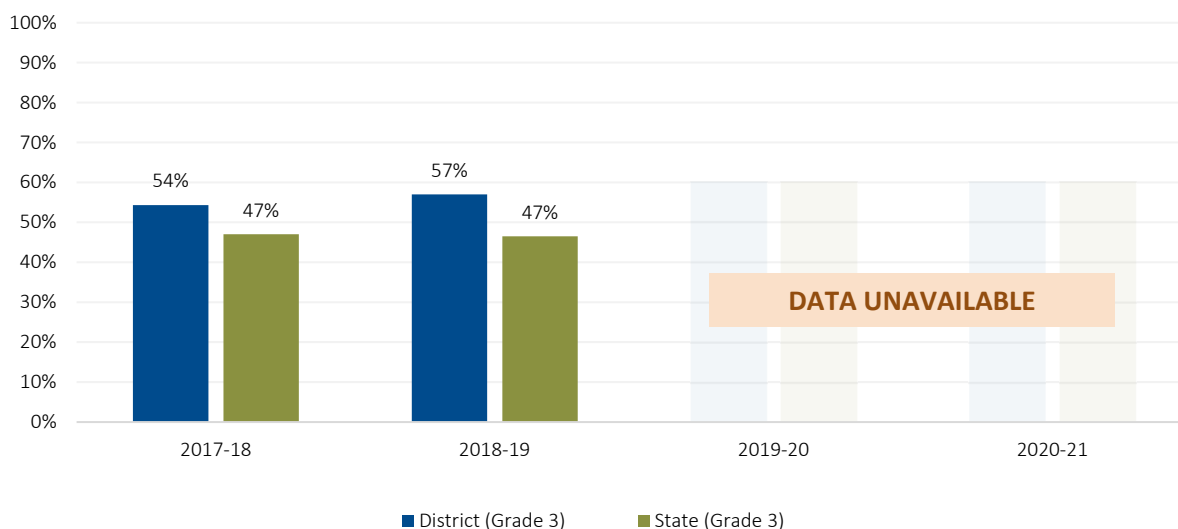
## STUDENT ACHIEVEMENT DATA

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

Due to the COVID-19 pandemic, statewide assessments requirements were largely waived for the 2019-20 and 2020-21 school years so there is not any more recent data available to report.

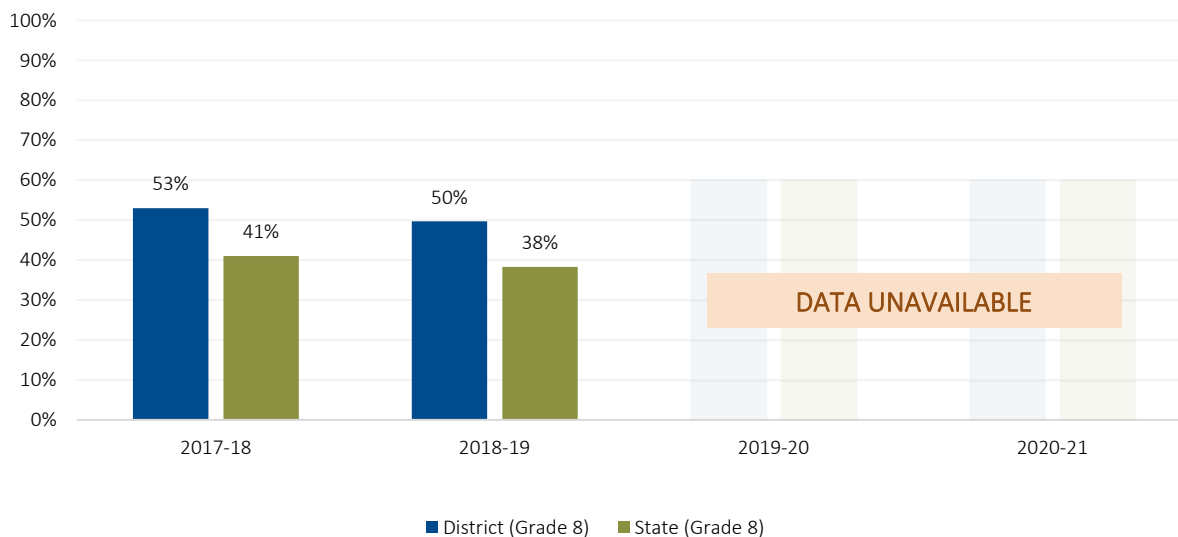
### GRADE 3 ENGLISH LANGUAGE ARTS PROFICIENCY

*Percentage of students who met state grade-level expectations*



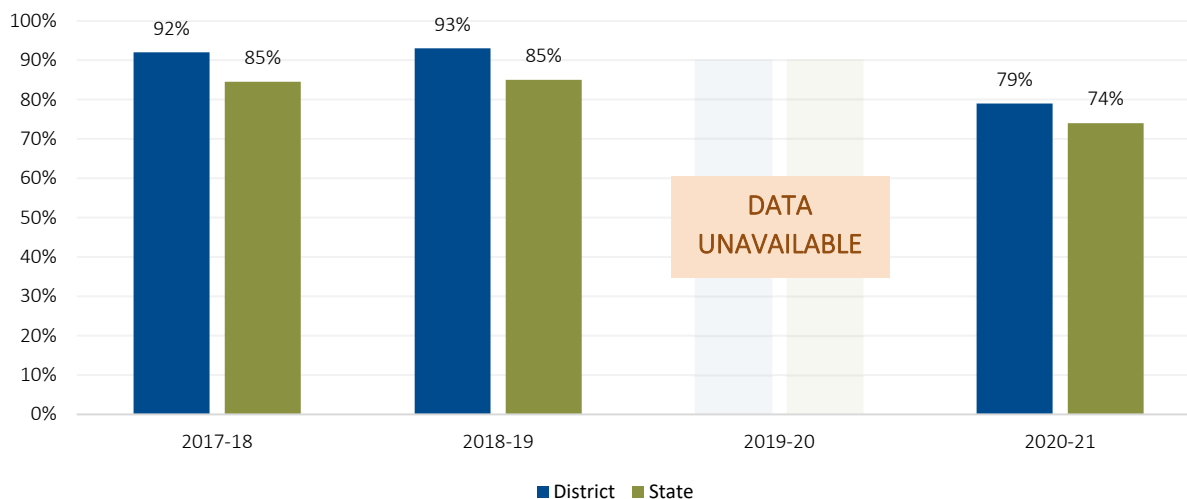
### GRADE 8 MATHEMATICS PROFICIENCY

*Percentage of students who met state grade-level expectations*



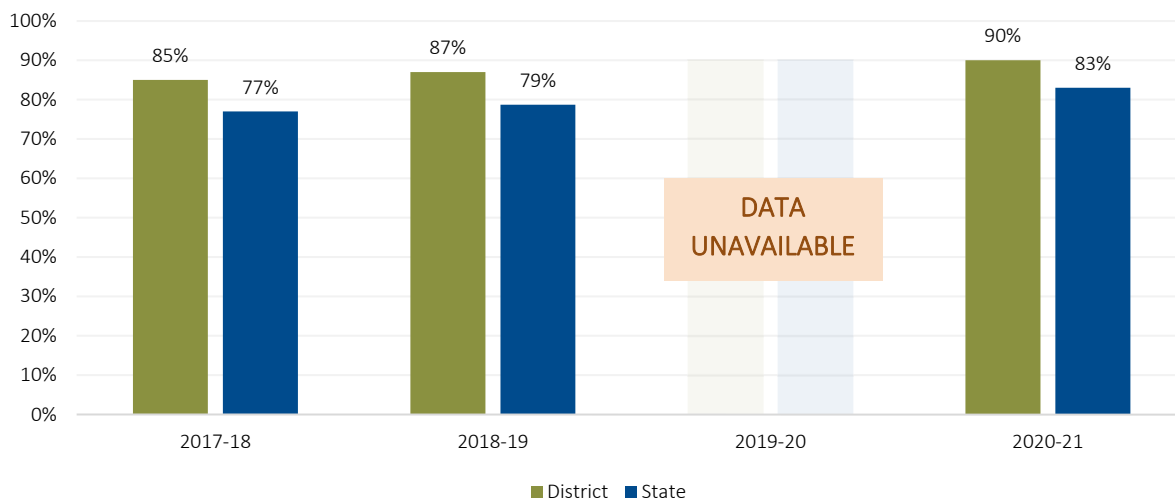
## GRADE 9 ON-TRACK TO GRADUATE

The grade 9 on-track to graduate statistic is an indicator of whether students have earned 25% of the credits needed to graduate by the time they finish their first year of high school. Students who are not on-track to graduate at the end of their 9<sup>th</sup> grade year are more likely to drop out compared to those who are on-track. Due to the COVID-19 pandemic, the data for the grade 9 on track statistic is not available for the 2019-20 school year. The district's overall grade 9 on-track to graduate rate for 2020-21 was 79%, which was 5% higher than the state average rate of 74%.



## GRADUATION RATE

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

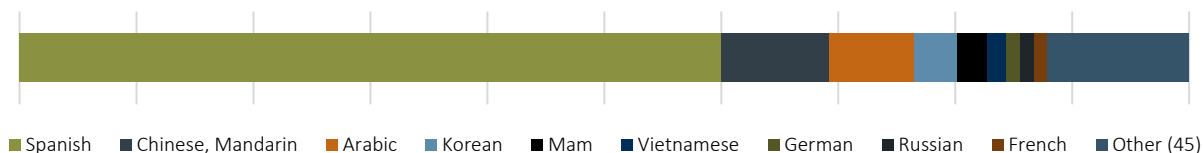


## STUDENT DEMOGRAPHICS

### STUDENT DIVERSITY

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

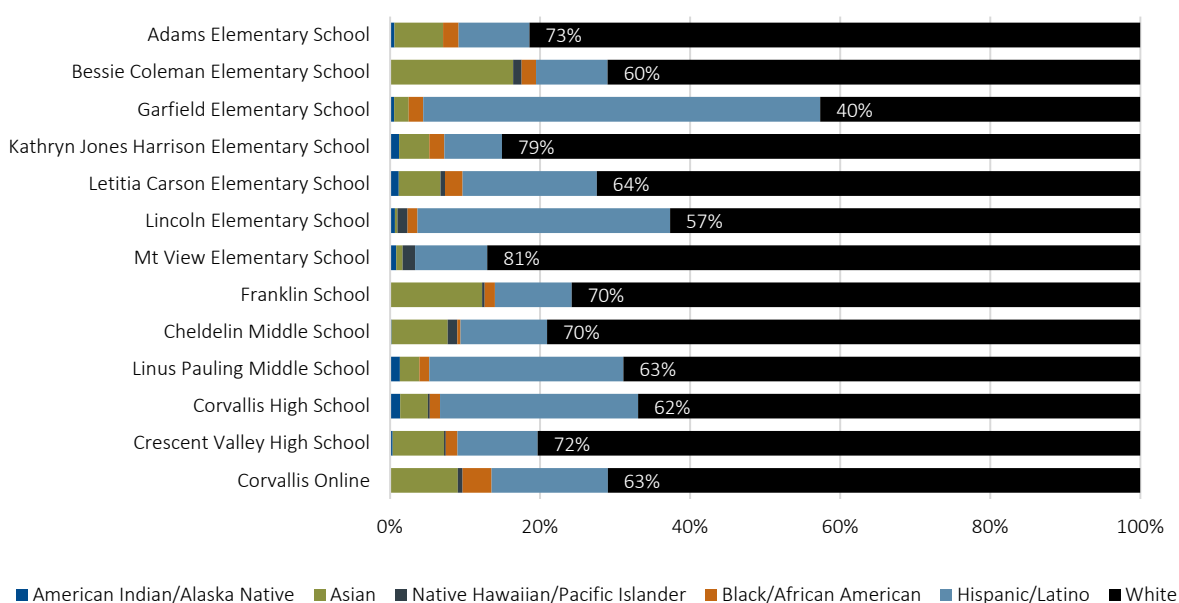
**LANGUAGE OF ORIGIN OF ALL STUDENTS ENROLLED (NON-ENGLISH)**



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

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

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



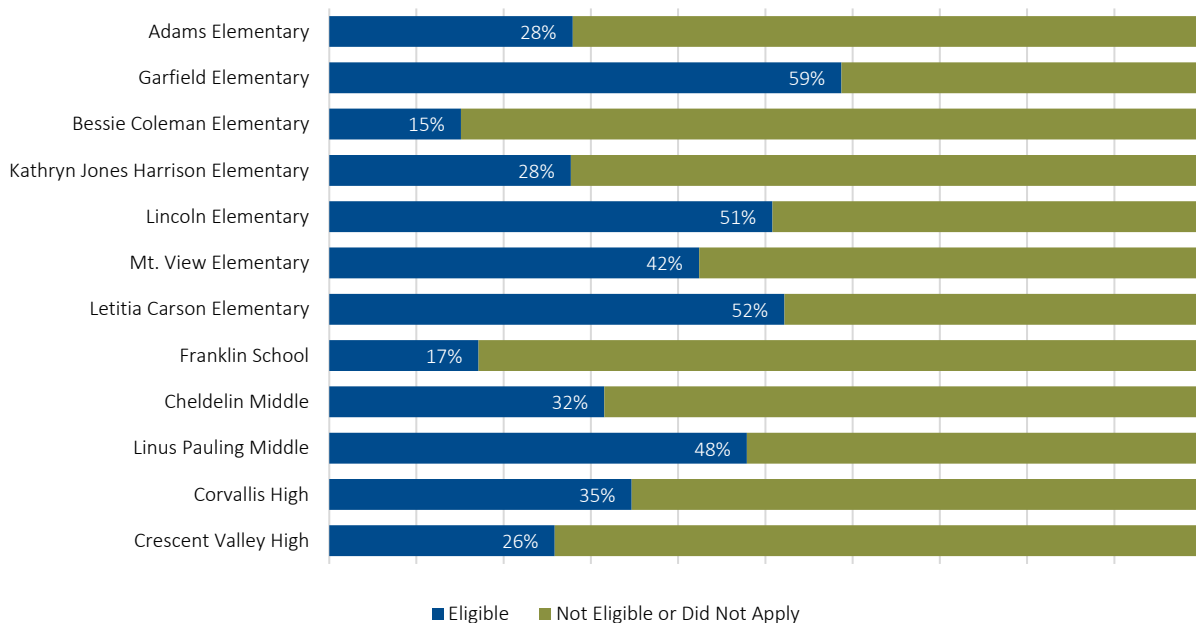
## STUDENTS NAVIGATING POVERTY

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

In 2019-20, over one-third of students in the district (36%) were eligible for participation in the Free and Reduced-Priced Meal Program. Eligibility is not reported for 2020-21 and 2021-22 as the district operated meal programs under a suite of federal waivers that allowed meals to be served at no cost to all children and eliminated the need to collect applications used to determine household eligibility for free or reduced-priced meals.

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

DATA UNAVAILABLE



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

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

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

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

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



## DIRECTORY OF SCHOOLS

### ELEMENTARY

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#### ADAMS ELEMENTARY SCHOOL

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

#### BESSIE COLEMAN ELEMENTARY SCHOOL

(2020-21: *Husky Elementary School*;  
2019-20 and prior: *Hoover Elementary School*)  
3838 NW Walnut Blvd, Corvallis, OR 97330  
Grades: KG - 5

#### GARFIELD ELEMENTARY SCHOOL

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

#### KATHRYN JONES HARRISON ELEMENTARY SCHOOL

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

#### LETITIA CARSON ELEMENTARY SCHOOL

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

#### LINCOLN ELEMENTARY SCHOOL

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

#### MOUNTAIN VIEW ELEMENTARY SCHOOL

340 NE Granger, Corvallis, OR 97330  
Grades: KG - 5

#### FRANKLIN K-8 SCHOOL

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

### SECONDARY

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#### CHELDELIN MIDDLE SCHOOL

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

#### LINUS PAULING MIDDLE SCHOOL

1111 NW Cleveland Ave, Corvallis, OR 97330  
Grades: 6-8

#### CORVALLIS HIGH SCHOOL

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

#### CRESCENT VALLEY HIGH SCHOOL

4444 NW Highland Dr, Corvallis, OR 97330  
Grades: 9-12

### ONLINE

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#### CORVALLIS ONLINE

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

## ESSA SCHOOL LEVEL REPORTING

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

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

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

#### Notes:

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

174 <==

| MT VIEW<br>ELEMENTARY | FRANKLIN K-8<br>SCHOOL | CHELDELIN<br>MIDDLE SCHOOL | LINUS PAULING<br>MIDDLE SCHOOL | CORVALLIS HIGH<br>SCHOOL | CRESCENT<br>VALLEY HIGH<br>SCHOOL | CORVALLIS<br>ONLINE |
|-----------------------|------------------------|----------------------------|--------------------------------|--------------------------|-----------------------------------|---------------------|
| <i>Title I, SEG</i>   |                        |                            | <i>Life Skills, DLI</i>        | <i>Life Skills, DLI</i>  | <i>WINGS</i>                      |                     |
| 248                   | 321                    | 563                        | 800                            | 1,332                    | 937                               | -                   |
| 1%                    | 0%                     | <1%                        | 1%                             | 1%                       | <1%                               | 0%                  |
| 1%                    | 11%                    | 7%                         | 2%                             | 3%                       | 6%                                | 8%                  |
| 0%                    | 1%                     | <1%                        | 1%                             | 1%                       | 1%                                | 3%                  |
| 9%                    | 9%                     | 10%                        | 24%                            | 24%                      | 10%                               | 14%                 |
| 7%                    | 8%                     | 11%                        | 9%                             | 8%                       | 10%                               | 11%                 |
| 2%                    | <1%                    | 1%                         | 0%                             | <1%                      | <1%                               | 1%                  |
| 81%                   | 70%                    | 71%                        | 63%                            | 62%                      | 72%                               | 63%                 |
| 12%                   | 5%                     | 11%                        | 13%                            | 10%                      | 10%                               | 14%                 |
| 3%                    | 12%                    | 8%                         | 19%                            | 20%                      | 7%                                | 10%                 |
| 52%                   | 17%                    | 32%                        | 48%                            | 35%                      | 26%                               | *                   |
| 52%                   | 73%                    | 69%                        | 59%                            | 75%                      | 87%                               |                     |
| 38%                   | 65%                    | 59%                        | 42%                            | 83%                      | 88%                               | *                   |
|                       |                        |                            |                                | 93%                      |                                   | *                   |
| 18.60                 | 17.68                  | 33.60                      | 50.57                          | 74.16                    | 50.23                             | -                   |
| 19.41                 | 12.53                  | 28.06                      | 40.38                          | 55.94                    | 52.76                             | -                   |
| 1.00                  | 1.00                   | 2.00                       | 3.00                           | 4.60                     | 4.40                              | -                   |
| -                     | -                      | -                          | -                              | 0.60                     | -                                 | -                   |
| 39.01                 | 31.21                  | 63.66                      | 93.95                          | 135.30                   | 107.39                            | -                   |
| 2,053,884             | 1,758,947              | 3,585,472                  | 5,229,600                      | 8,392,412                | 6,389,249                         | -                   |
| 1,286,931             | 1,052,426              | 2,159,558                  | 3,197,777                      | 4,863,051                | 3,779,726                         | -                   |
| 41,800                | 59,550                 | 135,353                    | 212,550                        | 434,000                  | 362,000                           | -                   |
| 37,653                | 89,478                 | 117,101                    | 206,927                        | 232,684                  | 239,107                           | -                   |
| -                     | -                      | -                          | -                              | 10,000                   | -                                 | -                   |
| -                     | -                      | 650                        | -                              | 1,200                    | 3,700                             | -                   |
| \$3,420,268           | \$2,960,401            | \$5,998,134                | \$8,846,854                    | \$13,933,347             | \$10,773,782                      | \$0                 |
| 6.4                   | 10.3                   | 8.8                        | 8.5                            | 9.8                      | 8.7                               | -                   |
| 13.3                  | 18.2                   | 16.8                       | 15.8                           | 18.0                     | 18.7                              | -                   |
| 12,564                | 9,035                  | 10,318                     | 10,808                         | 10,033                   | 10,929                            | -                   |
| 1,228                 | 188                    | 336                        | 251                            | 427                      | 570                               | -                   |
| \$13,791              | \$9,222                | \$10,654                   | \$11,059                       | \$10,460                 | \$11,498                          | \$0                 |

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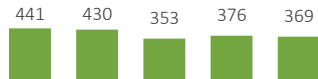
## ADAMS ELEMENTARY

1615 SW 35<sup>th</sup> Street, Corvallis, OR 97333

Grades K-5

Peter Henning, Principal

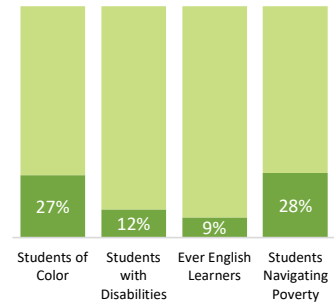
### ENROLLMENT



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

### DEMOGRAPHICS

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

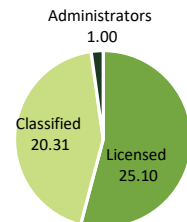


### PERFORMANCE MEASURES

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

### STAFFING

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

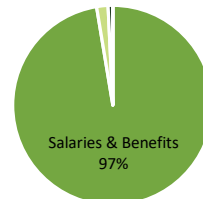


### PER STUDENT

10.8 9.4 8.9 8.8 8.0

### SPENDING

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



### PER STUDENT

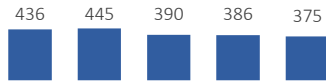
\$7,502 \$9,428 \$10,005 \$10,191 \$11,634

176 <==



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

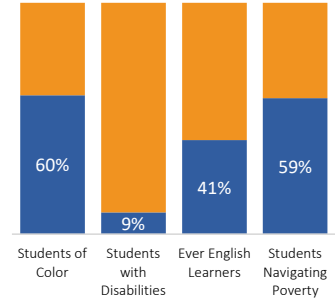
#### ENROLLMENT



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

#### DEMOGRAPHICS

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

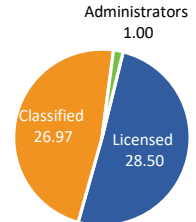


#### PERFORMANCE MEASURES

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

#### STAFFING

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

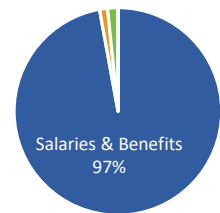


#### PER STUDENT

8.4      8.7      7.7      7.1      6.6

#### SPENDING

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



#### PER STUDENT

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

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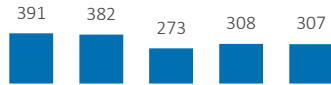
## BESSIE COLEMAN ELEMENTARY

3838 NW Walnut Blvd, Corvallis, OR 97330

Grades K-5

Tracey Fischer, Principal

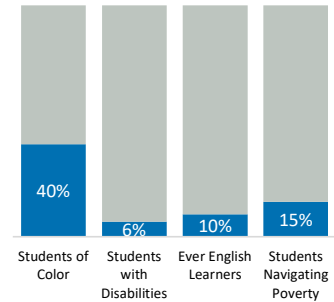
### ENROLLMENT



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

### DEMOGRAPHICS

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

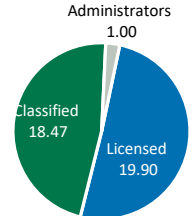


### PERFORMANCE MEASURES

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

### STAFFING

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



### PER STUDENT

11.1      10.6      8.7      8.8      7.8

### SPENDING

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



### PER STUDENT

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

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



## KATHRYN JONES HARRISON ELEMENTARY SCHOOL

1825 NW 27th, Corvallis, OR 97330

Grades K-5

Beth Martin, Principal

Life Skills

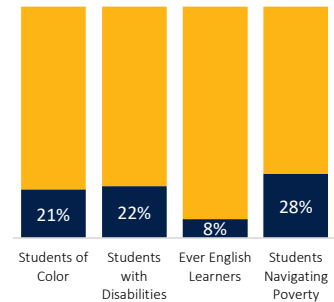
### ENROLLMENT



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

### DEMOGRAPHICS

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

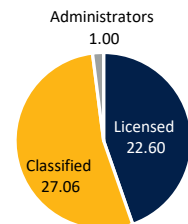


### PERFORMANCE MEASURES

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

### STAFFING

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



### PER STUDENT

7.6      7.0      6.2      5.6      5.4

### SPENDING

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



### PER STUDENT

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

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



## LETITIA CARSON ELEMENTARY SCHOOL

2701 NW Satinwood, Corvallis, OR 97330

Grades K-5

Eric Beasley, Principal

Title I

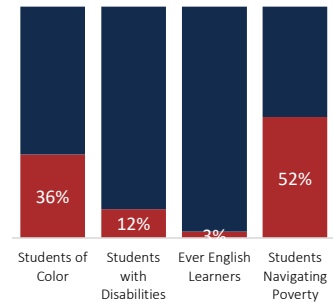
### ENROLLMENT



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

### DEMOGRAPHICS

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

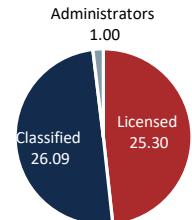


### PERFORMANCE MEASURES

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

### STAFFING

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



### PER STUDENT

10.3 9.6 7.9 8.1 7.6

### SPENDING

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



### PER STUDENT

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

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

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## LINCOLN ELEMENTARY

110 SE Alexander Ave, Corvallis, OR 97333

Grades K-5

Aaron Hale, Principal

DLI, Title I

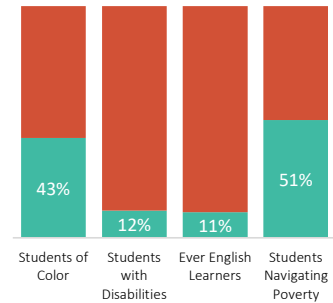
### ENROLLMENT



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

### DEMOGRAPHICS

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

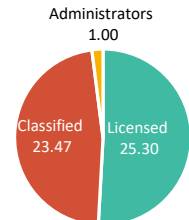


### PERFORMANCE MEASURES

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

### STAFFING

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

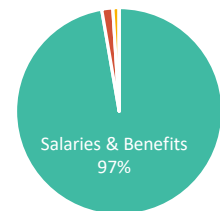


### PER STUDENT

9.1 9.1 8.2 7.7 6.9

### SPENDING

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



### PER STUDENT

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



## MOUNTAIN VIEW ELEMENTARY

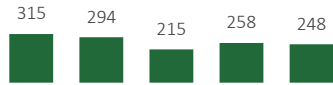
340 NE Granger, Corvallis, OR 97330

Grades K-5

Byron Bethards, Principal

Title I, SEL

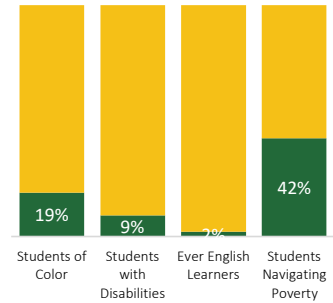
### ENROLLMENT



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

### DEMOGRAPHICS

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

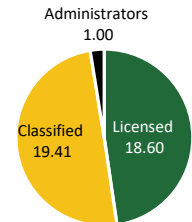


### PERFORMANCE MEASURES

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

### STAFFING

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



### PER STUDENT

9.8 7.9 6.9 7.2 6.4

### SPENDING

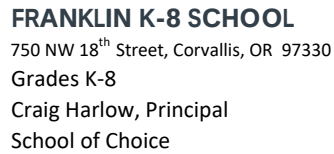
|                                | 2018-19<br>Actual | 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Budget | 2022-23<br>Proposed |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| 100 – Salaries          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



### PER STUDENT

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

182 <==



331 317 289 319 321

## DEMOGRAPHICS

| Category                    | Percentage in Top 10% |
|-----------------------------|-----------------------|
| Students of Color           | 30%                   |
| Students with Disabilities  | 5%                    |
| Ever English Learners       | 12%                   |
| Students Navigating Poverty | 17%                   |

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

| Role           | Percentage |
|----------------|------------|
| Licensed       | 17.68      |
| Classified     | 12.53      |
| Administrators | 1.00       |

## SPENDING

A pie chart with a teal background. A large teal slice represents 95% of the total and is labeled "Salaries & Benefits 95%". A very thin white slice is at the top, and two very thin slices, one orange and one blue, are on the left side.

| Category            | Percentage |
|---------------------|------------|
| Salaries & Benefits | 95%        |
| Other               | 5%         |

**==> 183**



## CHEDELIN MIDDLE SCHOOL

987 NE Conifer Blvd, Corvallis, OR 97330

Grades 6-8

Darren Bland, Principal

AVID

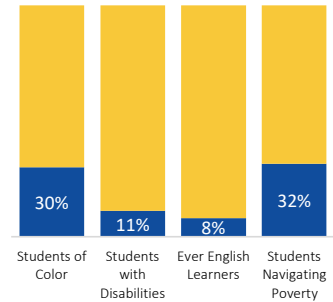
### ENROLLMENT



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

### DEMOGRAPHICS

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

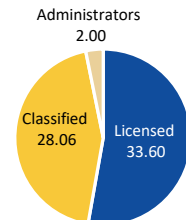


### PERFORMANCE MEASURES

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

### STAFFING

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

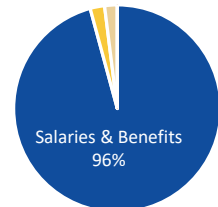


### PER STUDENT

11.2      10.8      8.3      9.1      8.8

### SPENDING

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



### PER STUDENT

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

184 <==



## LINUS PAULING MIDDLE SCHOOL

1111 NW Cleveland Ave, Corvallis, OR 97330

Grades 6-8

Alicia Ward-Satay, Principal

Life Skills, DLI, AVID

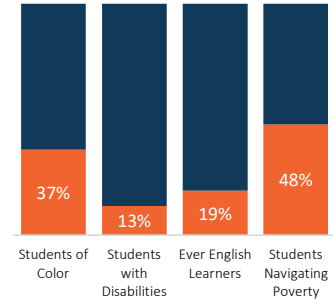
### ENROLLMENT



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

### DEMOGRAPHICS

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

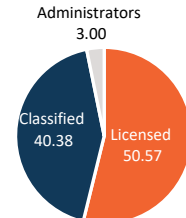


### PERFORMANCE MEASURES

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

### STAFFING

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

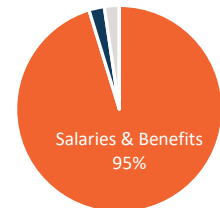


### PER STUDENT

8.9      9.2      8.8      8.3      8.5

### SPENDING

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



### PER STUDENT

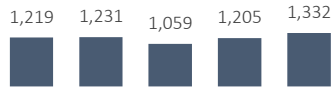
\$8,929      \$9,263      \$10,017      \$10,766      \$11,059

==> 185



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

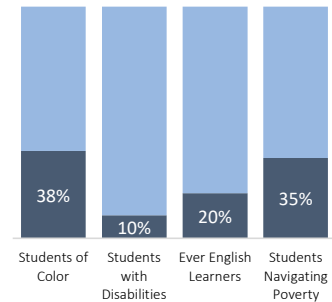
#### ENROLLMENT



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

#### DEMOGRAPHICS

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

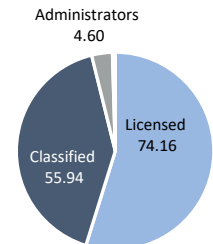


#### PERFORMANCE MEASURES

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

#### STAFFING

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

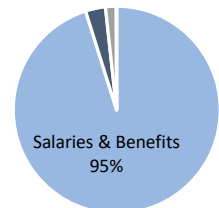


#### PER STUDENT

9.3      9.4      9.0      9.3      9.8

#### SPENDING

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



#### PER STUDENT

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



## CRESCENT VALLEY HIGH SCHOOL

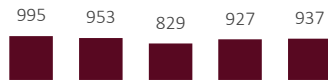
4444 NW Highland Dr, Corvallis, OR 97330

Grades 9-12

Aaron McKee, Principal

WINGS, AVID

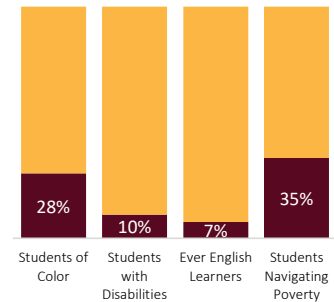
### ENROLLMENT



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

### DEMOGRAPHICS

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

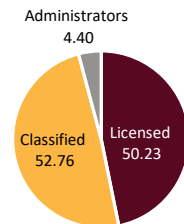


### PERFORMANCE MEASURES

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

### STAFFING

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

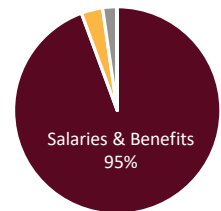


### PER STUDENT

10.1      9.2      8.9      9.2      8.7

### SPENDING

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



### PER STUDENT

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

==> 187



## CORVALLIS ONLINE

1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333

Grades K-12

Byron Bethards, K-5 Principal

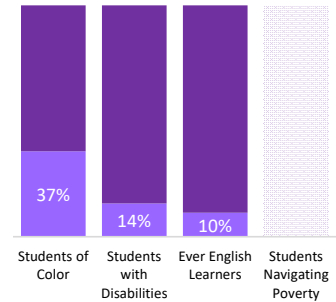
Mark Henderson, 6-12 Principal

### ENROLLMENT

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

### DEMOGRAPHICS

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



### PERFORMANCE MEASURES

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

### STAFFING

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

PER STUDENT

24.9

-

### SPENDING

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

PER STUDENT

\$3,492

\$0

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

## GLOSSARY OF TERMS

### ACCOUNTING SYSTEM

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

### ACCRUAL BASIS

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

### ADOPTED BUDGET

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

### AD VALOREM TAX

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

### APPROPRIATION

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

### APPROVED BUDGET

The budget that has been approved by the budget committee.

### ASSESSED VALUE

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

### BASIS OF ACCOUNTING

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

### BEGINNING FUND BALANCE

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

### BENCHMARKS

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

### BOND

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

### BUDGET

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

### BUDGET COMMITTEE

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

### BUDGETARY CONTROL

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

### CAPITAL OUTLAY

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

### CAPITAL PROJECTS FUND

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

### CASH BASIS

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

#### CLASSIFIED EMPLOYEES

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

#### CONTINGENCY

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

#### CURRENT RESOURCES

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

#### DEBT SERVICE

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

#### DEFICIT

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

#### EMPLOYEE BENEFITS

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

#### ENCUMBRANCE

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

#### EQUALIZATION

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

#### EXPENDITURES

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

#### FISCAL YEAR

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

#### FIXED ASSETS

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

#### FUNCTION

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

#### FUND

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

#### FUND BALANCE

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

#### GENERAL FUND

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

#### GOVERNING BODY

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

#### INDIRECT COST

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

#### INTERNAL SERVICE FUND

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

#### LEVY

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

#### LIABILITIES

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

#### LICENSED EMPLOYEES

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

#### LOCAL OPTION TAX

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

#### MEASURE 5 LIMITS

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

#### MODIFIED ACCRUAL BASIS

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

#### OBJECT

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

#### OPERATING BUDGET

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

#### PERMANENT RATE LIMIT

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

#### PROGRAM BUDGET

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

#### PROPOSED BUDGET

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

#### PURCHASE ORDER

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

#### RAINY DAY RESERVE

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

#### RESOLUTION

A formal order of a governing body.

#### REQUIREMENT

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

#### RESERVE FUND

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

#### RESOURCES

Estimated beginning funds on hand plus anticipated receipts.

#### REVENUES

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

#### SMARTER BALANCED

Student testing/assessments implemented in 2014-15.

#### SPECIAL REVENUE FUND

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

#### STAFFING RATIO

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

#### STANDARDS

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

#### STATE SCHOOL FUND FORMULA

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

#### SUPPLEMENTAL BUDGET

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

#### TITLE I

Supplemental federal funds for high poverty schools

#### TRANSFERS

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

#### UNAPPROPRIATED ENDING FUND BALANCE

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

## ACRONYMS

### ADMr/ADMw

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

### AP

Advanced Placement

### ASBO MBA

Association of School Business Officials International  
Meritorious Budget Award

### AV

Assessed Value

### AVID

Advancement via Individual Determination (college and career readiness program)

### BOC

Bond Oversight Committee

### CBA

Collective Bargaining Agreement

### CEA

Corvallis Education Association (local licensed employees' union)

### CET

Construction Excise Tax

### CIMC

Curriculum Instructional Material Center

### COLA

Cost of Living Adjustment

### CPS

Collaborative Problem Solving

### CRT

Culturally Relevant Teaching

### CTE

Career and Technical Education

### DAC

Design Advisory Committee

### DELT

District Equity Leadership Team

### DELTA

District Equity Leadership Team Advisory

### DLI

Dual Language Immersion

### DO

District Office

### EA

Educational Assistant

### ELA

English Language Arts

### ELD/ELL/ESL

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

### ESD

Education Service District

### ESEA

Elementary and Secondary Education Act

### ESSA

Every Student Succeeds Act

### ESSER

Elementary and Secondary School Emergency Relief

### FTE

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

### GAAP

Generally Accepted Accounting Principles

GASB  
Government Accounting Standards Board

GFOA  
Government Finance Officers Association

GLAD  
Guided Language Acquisition Design

IDEA  
Individuals with Disabilities Education Act

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

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

LBL ESD  
Linn Benton Lincoln Educational Service District

LRC  
Learning Resource Center

MTSS  
Multi-Tiered System of Support

NCLB  
No Child Left Behind

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

OAKS  
Oregon Assessment of Knowledge and Skills

OAR  
Oregon Administrative Rule

ODE  
Oregon Department of Education

OEA  
Oregon Education Association (state licensed employees’ union)

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

ORS  
Oregon Revised Statute

OSAA  
Oregon School Activities Association

OSBA  
Oregon School Board Association

OSEA  
Oregon Schools Employee Association (classified employees’ union)

PBIS  
Positive Behavioral Interventions and Support

PERS  
Public Employees Retirement System

PLC  
Professional Learning Community

PTO/PTA  
Parent Teacher Organization/Parent Teacher Association

RFP  
Request for Proposals

RMV  
Real Market Value

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

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

SEL  
Social and Emotional Learning

SIA  
Student Investment Account

SIOP  
Sheltered Instruction Observation Protocol

SIP  
School Improvement Plan

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

SLP  
Speech Language Pathology

SPED  
Special Education

SSA  
Student Success Act

SSF  
State School Fund

SST  
Student Support Team

STA  
Student Transportation of America (contracted  
student transportation provider)

STAR  
K-12 reading and math assessment program

STEM  
Science, Technology, Engineering, & Math

STEAM  
Science, Technology, Engineering, Art, & Math

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

TOSA  
Teacher on Special Assignment

UAL  
Unfunded Actuarial Liability

# NOTES







## **notice of nondiscrimination**

The Corvallis School District does not discriminate on the basis of age, citizenship, color, disability, gender expression, gender identity, national origin, parental or marital status, race, religion, sex, or sexual orientation in its programs and activities, and provides equal access to designated youth groups. The following persons have been designated to handle inquiries regarding discrimination:

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

El Distrito Escolar de Corvallis no discrimina en base a la edad, nacionalidad, color, discapacidad, expresión de género, identidad de género, origen nacional, situación de los padres o de su estado civil, raza, religión, sexo u orientación sexual en sus programas y actividades, y proporciona igualdad de acceso a los grupos de jóvenes designados. Las siguientes personas han sido designadas para atender las consultas relacionadas con la discriminación:

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

# BUDGET HIGHLIGHTS

## 2022-23 Proposed Budget



# BUDGET SUMMARY

total budget

general fund budget

general fund operating resources

general fund operating requirements

general fund reserves

# \$243,641,448

**total budget**

general fund budget

general fund operating resources

general fund operating requirements

general fund reserves

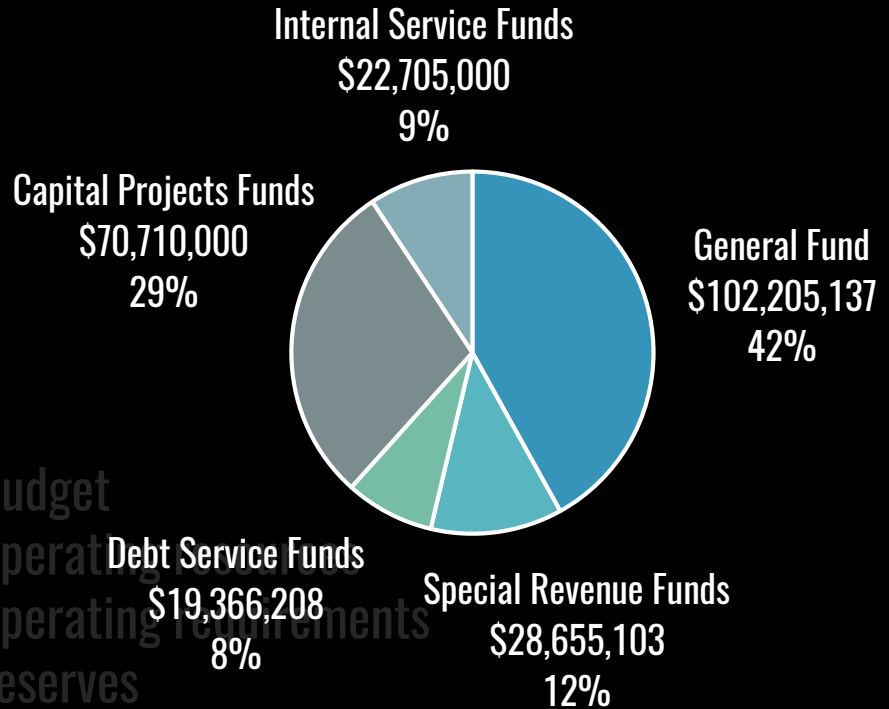
**total budget**

general fund budget

general fund operating resources

general fund operating requirements

general fund reserves



# \$102,205,137

total budget

**general fund budget**

general fund operating resources

general fund operating requirements

general fund reserves

# \$86,713,640

total budget

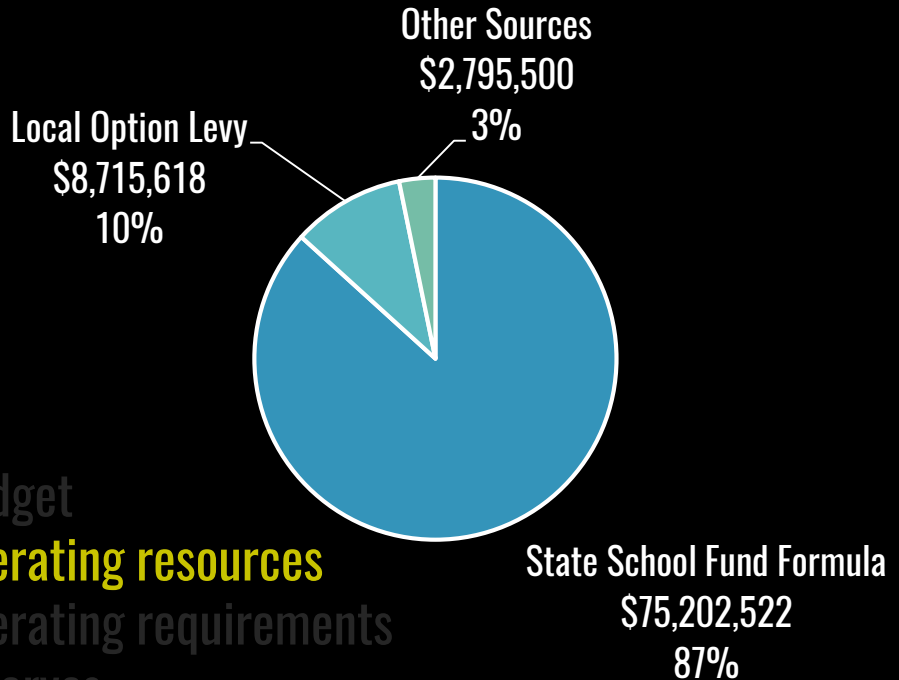
general fund budget

**general fund operating resources**

general fund operating requirements

general fund reserves

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



# \$91,082,668

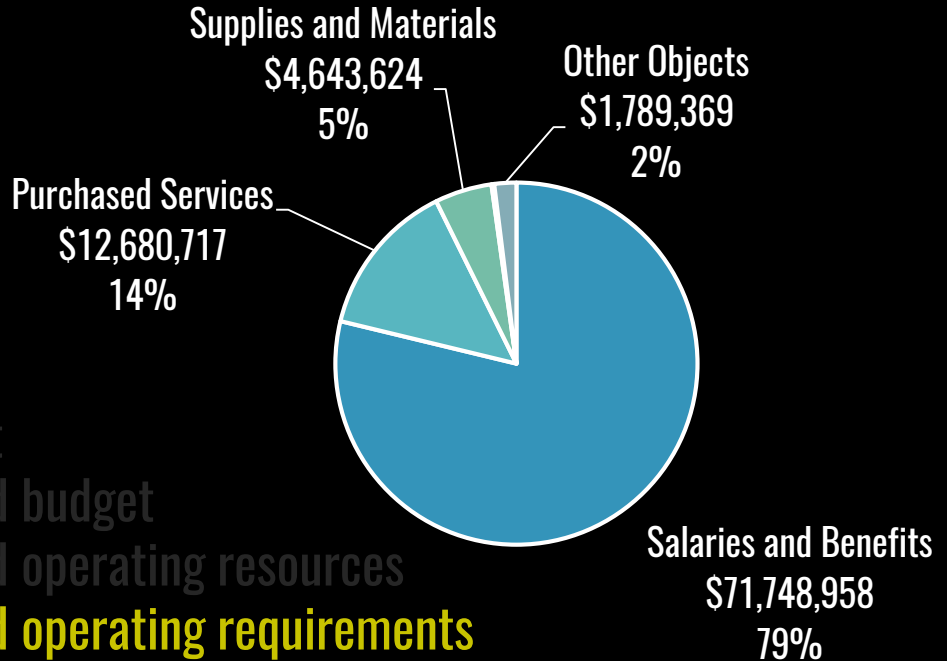
total budget

general fund budget

general fund operating resources

**general fund operating requirements**

general fund reserves



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

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

total budget

general fund budget

general fund operating resources

general fund operating requirements

**general fund reserves**

# RESOURCES

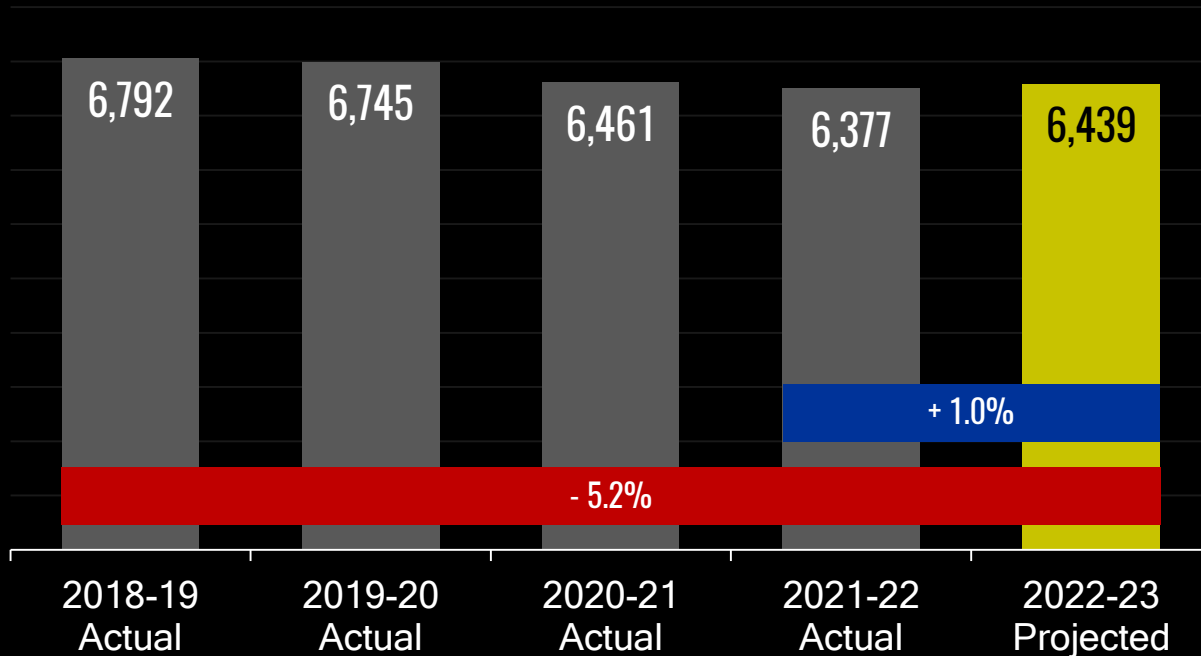
state school fund formula

local option levy

state and federal grants

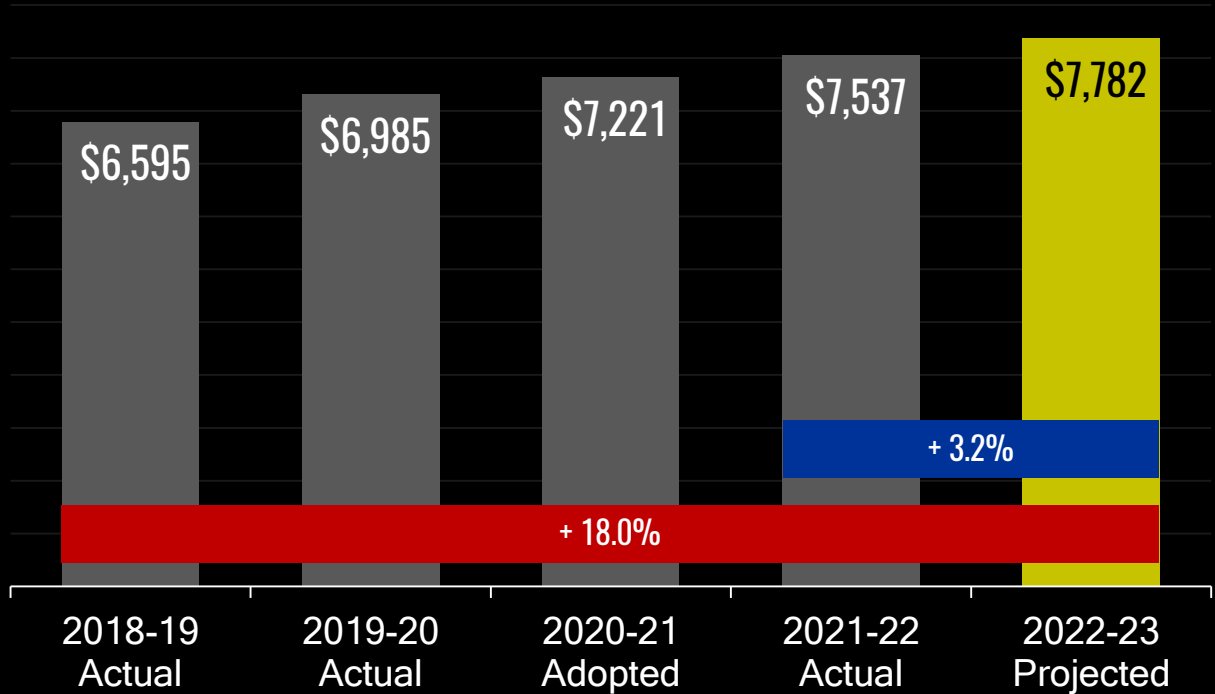
# STUDENT ENROLLMENT

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



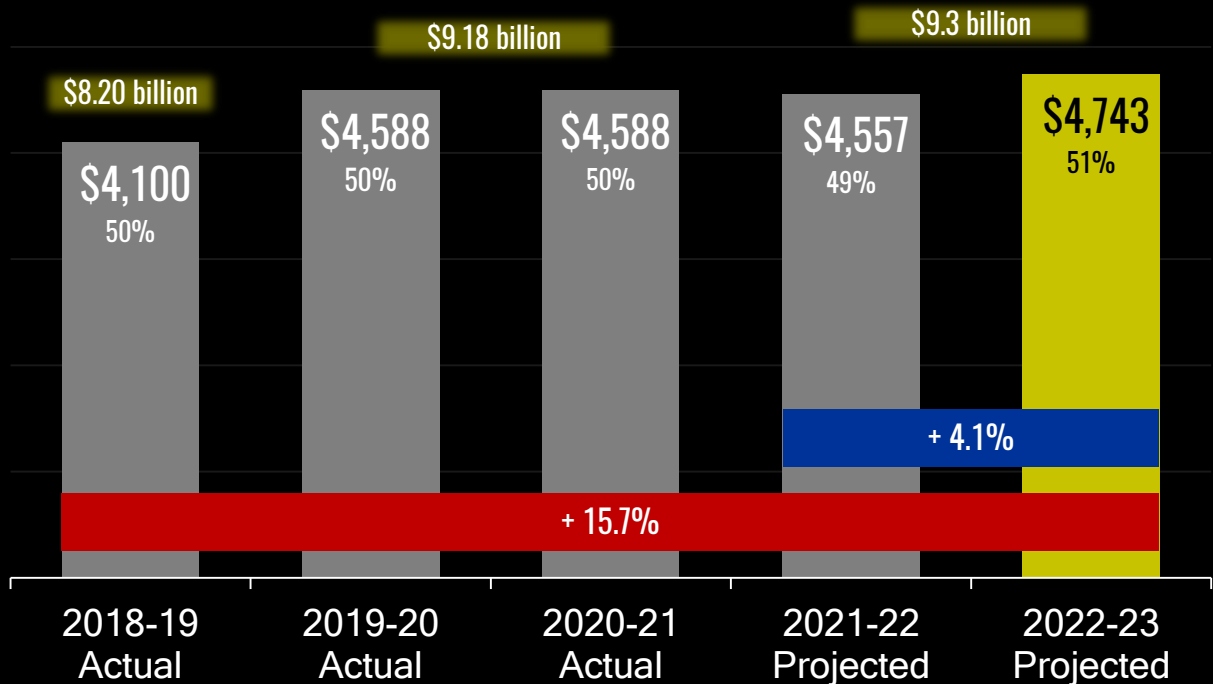
# ASSESSED VALUES

(in millions)

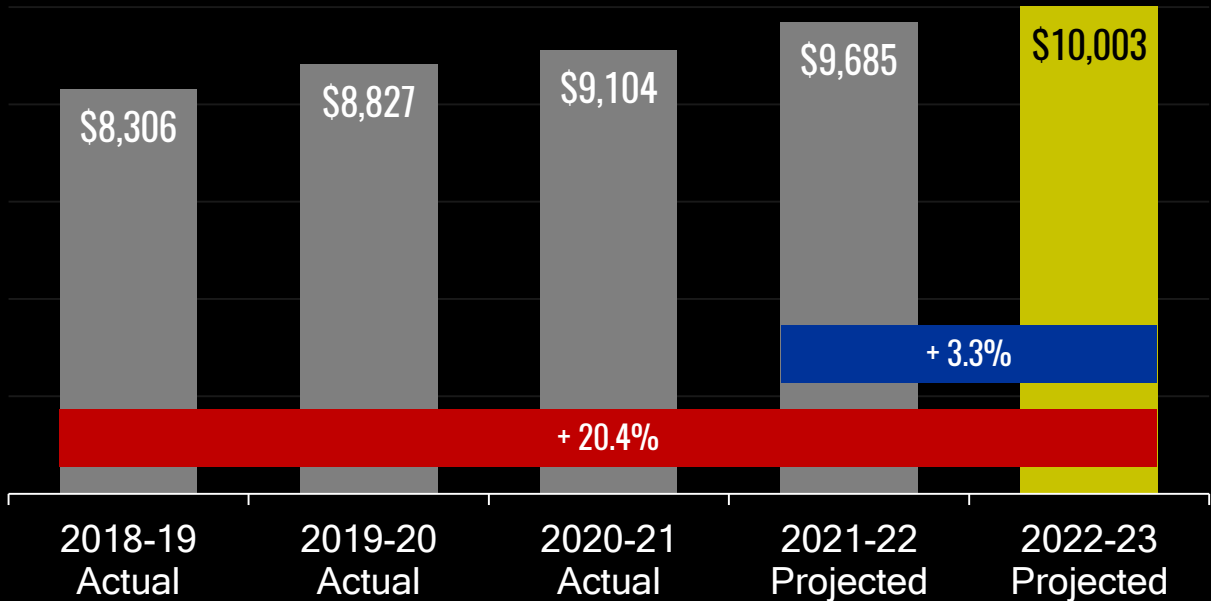


# STATE SCHOOL FUND ALLOCATION

*in millions*

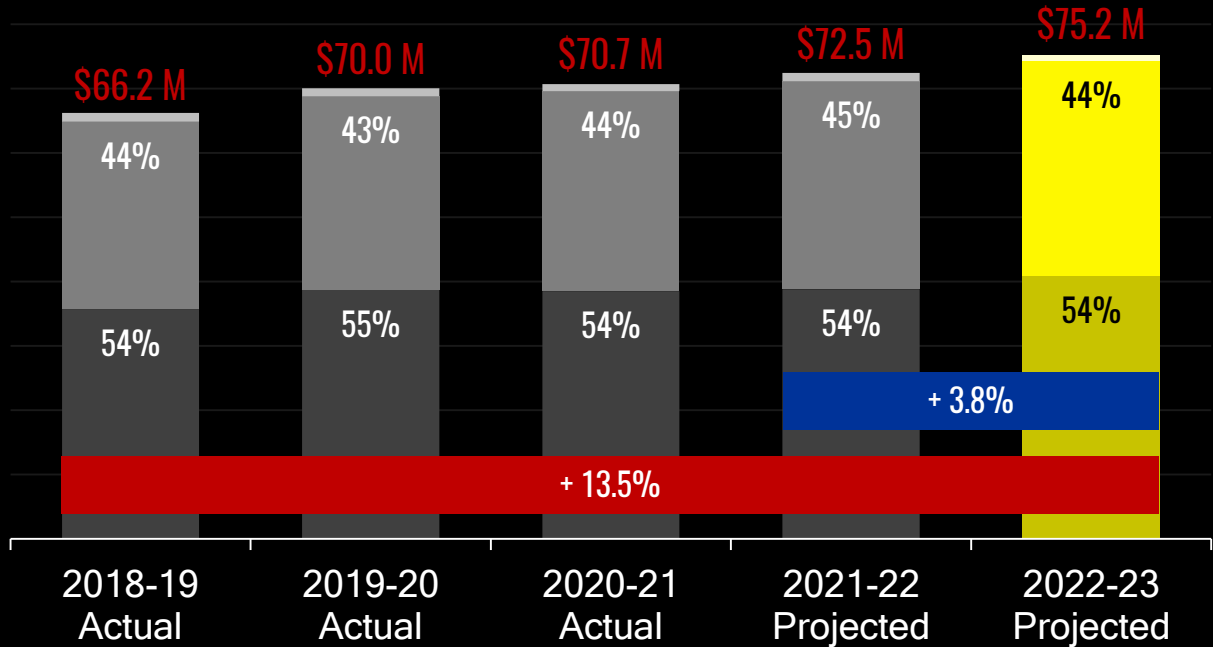


# STATE SCHOOL FUND FORMULA REVENUE per ADMw



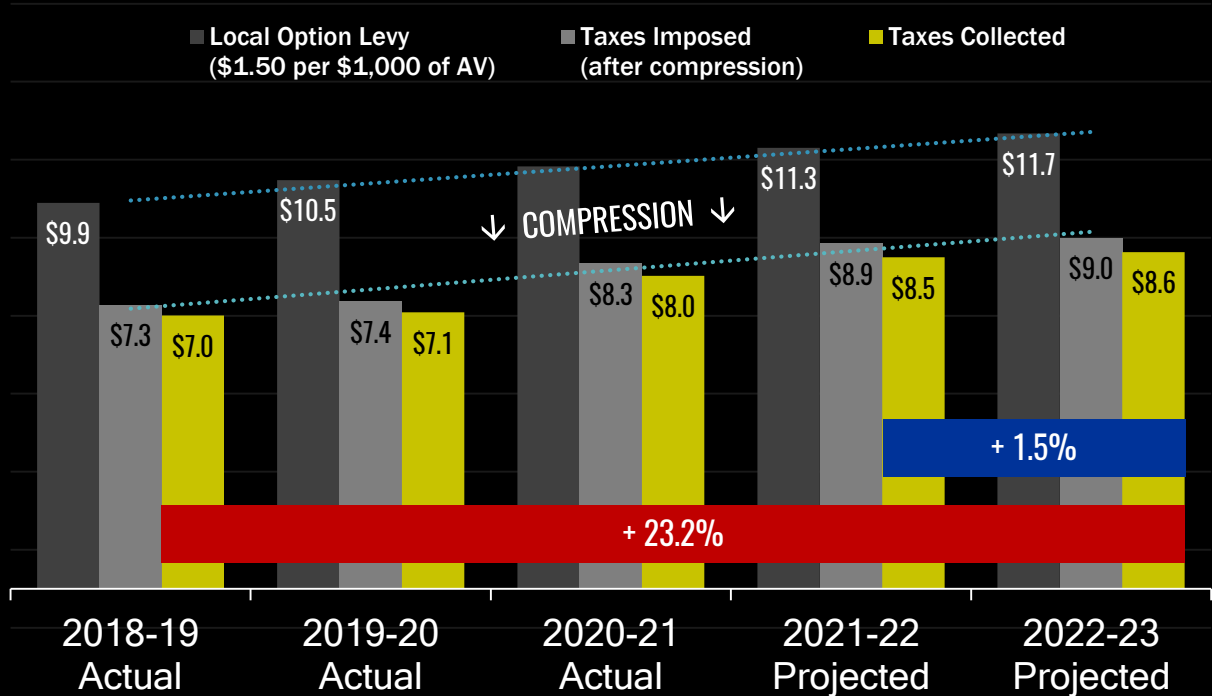
# STATE SCHOOL FUND FORMULA REVENUE

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



# LOCAL OPTION LEVY

*in millions*



# GRANT RESOURCES

non-general fund state grants

A dark gray silhouette of the state of Oregon with a torn paper edge effect at the top.

Student  
Investment  
Account

A dark gray silhouette of the state of Oregon with a torn paper edge effect at the top.

High School  
Success

# ONE-TIME RESOURCES

non-general fund federal and state grants



# GOALS & STRATEGIES

plan for supporting equitable learning recovery  
budget alignment with board goals

**Student Achievement**

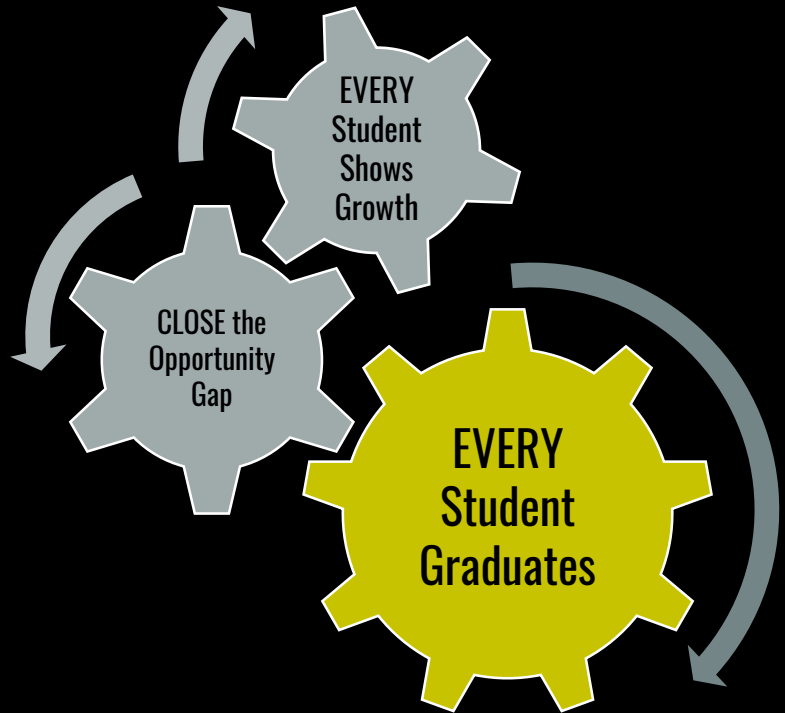
**Equitable Systems**

**Real-World Learning**

**Health & Wellness**

**Long Range Facility  
Planning**

**Response to COVID-19**





# PLAN FOR SUPPORTING EQUITABLE LEARNING RECOVERY

## THE CHALLENGES WE ARE FACING

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

## THE ACTIONS WE ARE TAKING

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

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

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

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

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

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

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

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

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

# REQUIREMENTS

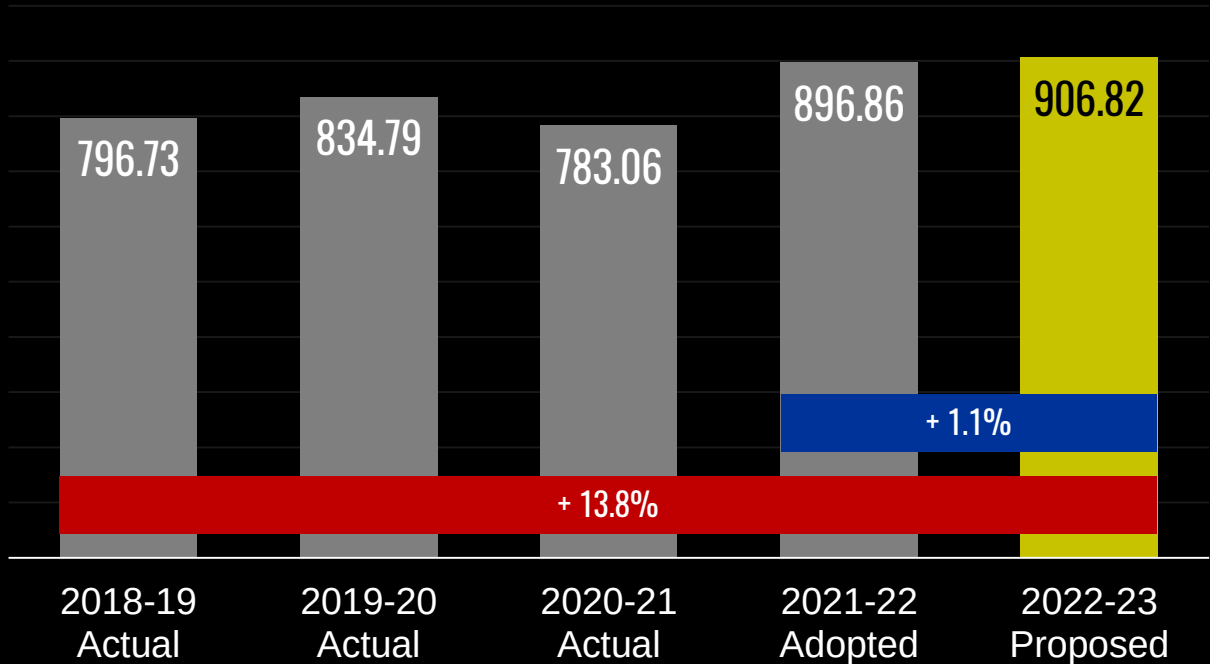
salaries and benefits

purchased services

capital outlay

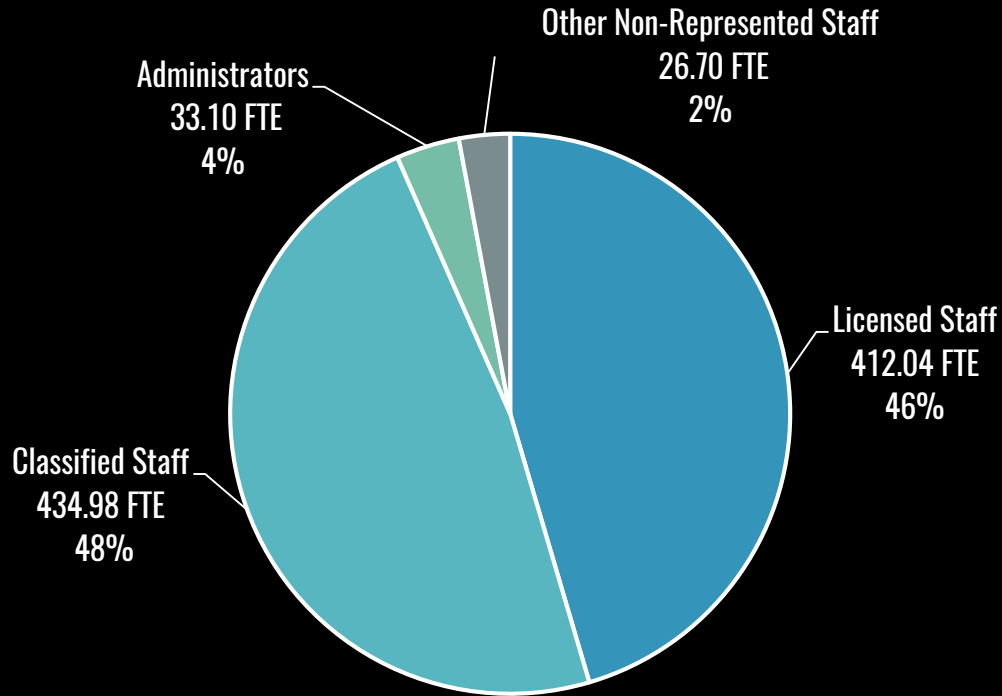
# STAFFING (FTE)

*full-time equivalent*



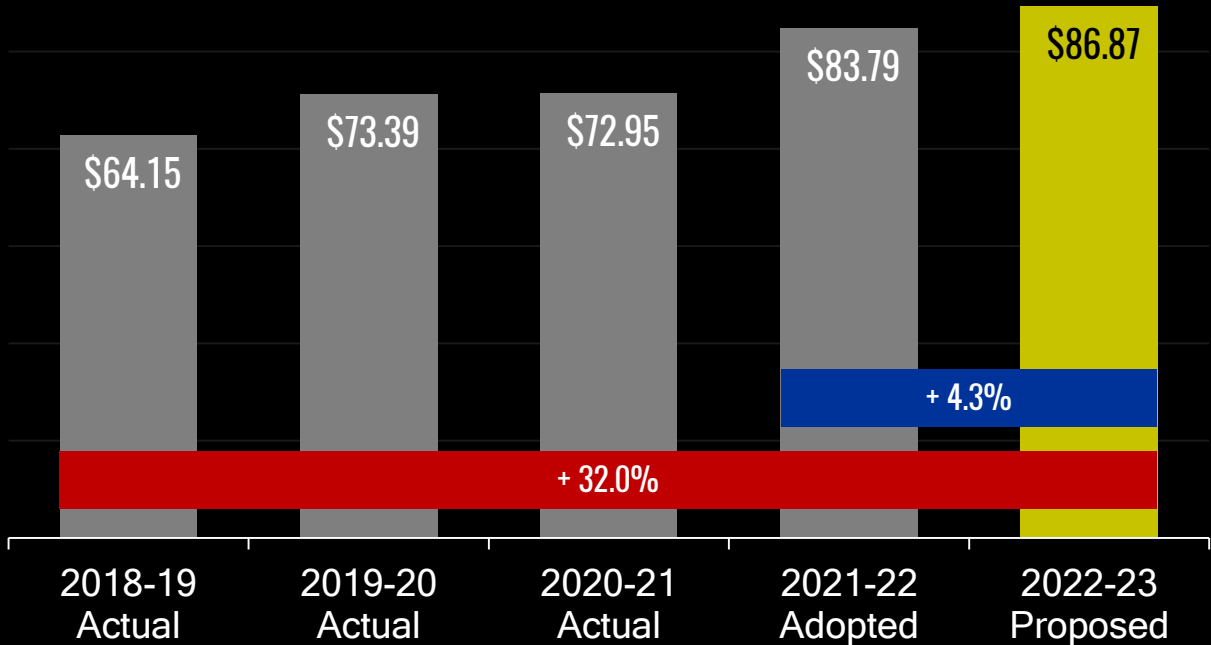
# STAFFING (FTE)

*full-time equivalent*



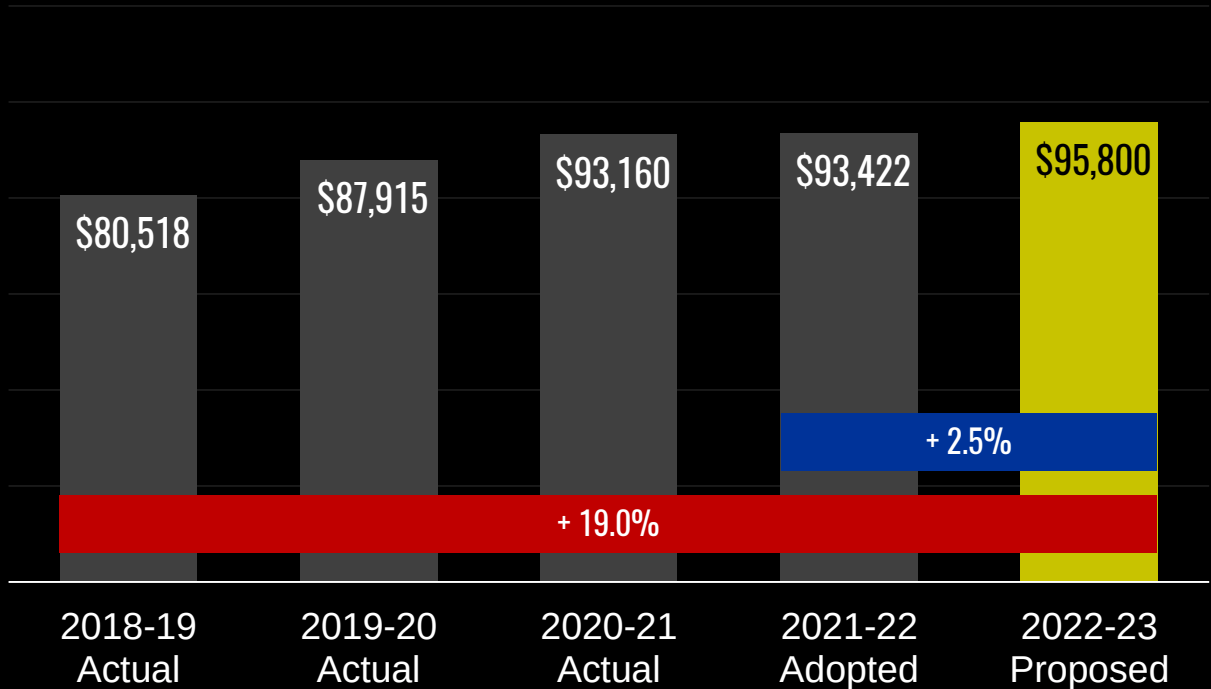
# SALARIES AND BENEFITS

*in millions*



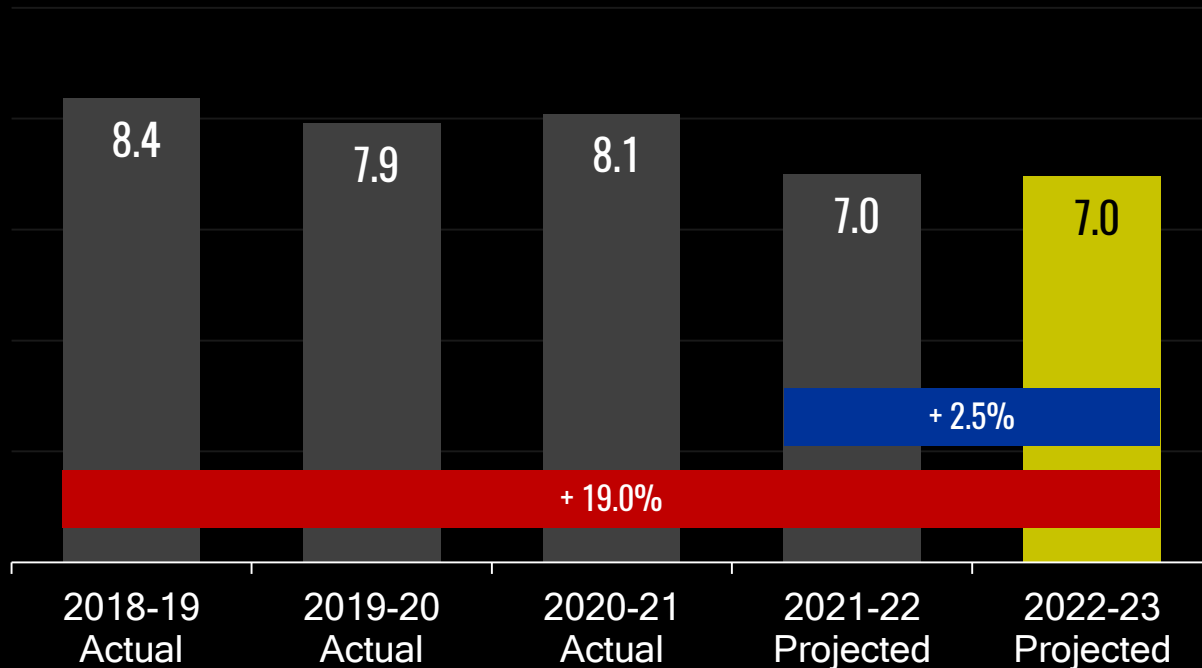
# COST PER FTE

*full-time equivalent*



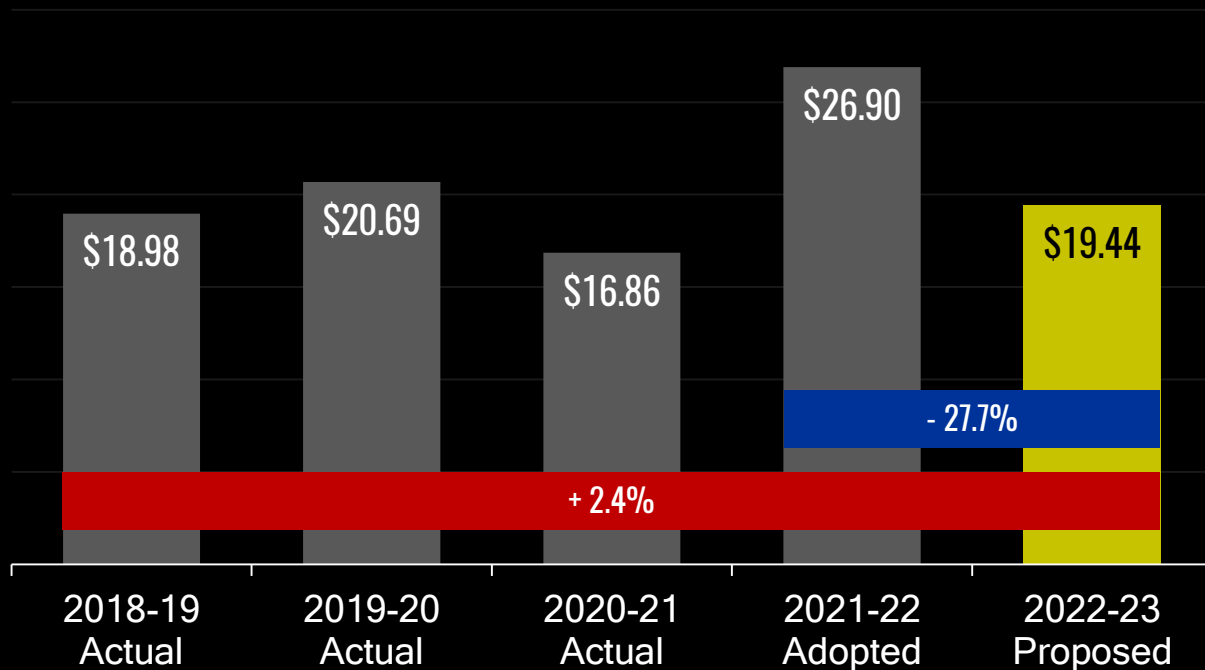
# STUDENT : FTE RATIO

*excludes Muddy Creek Charter School and YES House*



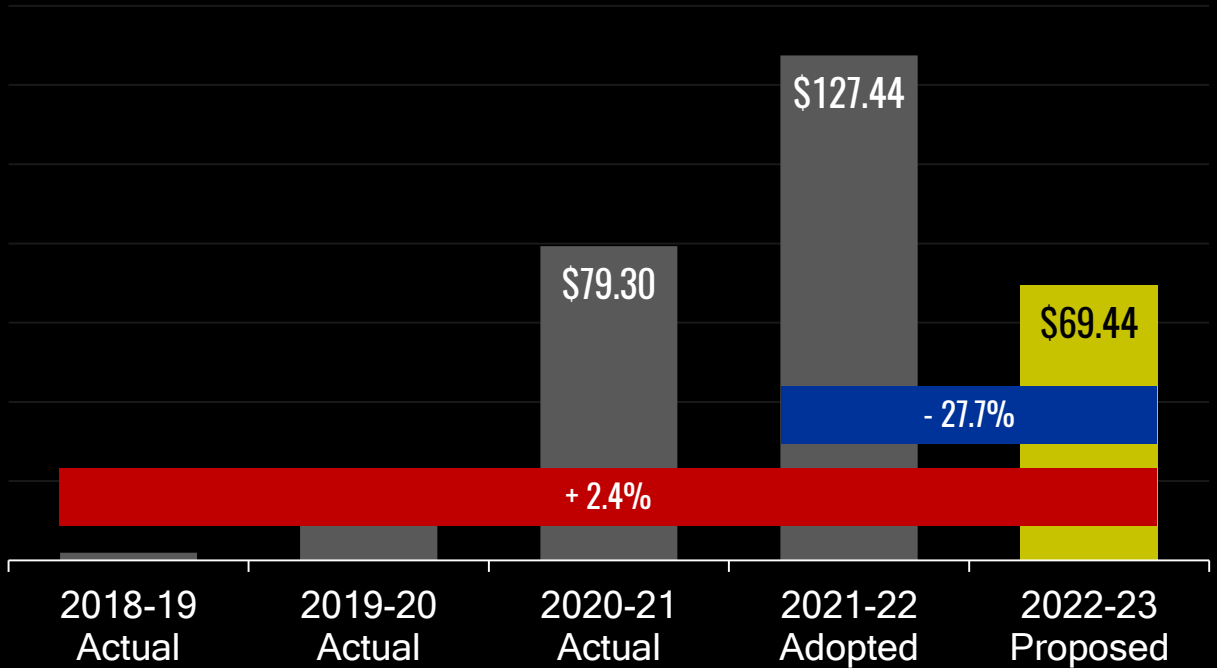
# PURCHASED SERVICES

*in millions*



# CAPITAL OUTLAY

*in millions*



# SCHOOL RESOURCES

classroom FTE

elementary enrichment FTE

basic school support FTE

discretionary allocations (\$)

# SCHOOL RESOURCES

## classroom FTE

projected enrollment ÷ target class size = classroom FTE

target class size – elementary schools: 23

target class size – middle schools: 27

target class size – high schools: 29

# SCHOOL RESOURCES

## elementary enrichment FTE

two sessions of PE per class per week

two sessions of music per class per week

two sessions of art per class per week

# SCHOOL RESOURCES

## basic school support FTE

school administration

counseling & social work

instructional support

administrative support

student support

assessment, library, technology

# SCHOOL RESOURCES

## discretionary allocations

weighted enrollment x \$ per student

elementary schools: \$205 per student

middle schools: \$335 per student

high schools: \$345 per student

# SCHOOL RESOURCES

classroom FTE: 264.75 FTE

elementary enrichment FTE: 19.20 FTE

basic school support FTE: 203.50 FTE

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



# Corvallis

## SCHOOL DISTRICT

### V. PUBLIC COMMENT

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

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



May 19, 2022

Corvallis School District  
Budget Committee

Dear Corvallis School District Budget Committee Members:

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

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

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

Based on our review, we have the following conclusions.

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

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

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

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

Respectfully yours,



Troy Brandt  
Franklin School PTA President

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

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

### Student Enrollment

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

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

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

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

### Licensed and Classified Staff

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

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

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

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

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

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

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

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

## Student to Staff Ratio

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

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

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

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

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

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

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

## School Spending

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

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

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

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

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

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

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

\*Data from 2022-2023 budget.

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

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

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

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

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

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

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

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

### School Staffing FTE Allocations

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

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

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

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

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

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

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

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

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

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

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

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

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

Respectfully yours,

A handwritten signature in blue ink, appearing to read "Troy Brandt".

Troy Brandt  
Franklin School PTA President



# Corvallis

SCHOOL DISTRICT

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

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

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

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

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

A quorum was present and due notice had been published.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sravva Tadepalli - Yea  
Shauna Tominey - Yea  
Luhui Whitebear - Yea

Tina Baker - Absent  
Jay Conroy - Absent

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

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

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

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

Tina Baker - Absent  
Jay Conroy - Absent

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

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

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

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

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

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

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

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

Meeting adjourned 9:06 p.m.

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Committee Chair

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Olivia Meyers Buch, Budget Officer

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



**Corvallis**  
SCHOOL DISTRICT

VIII. ADOPT MINUTES - APRIL 21, 2022

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

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

The meeting was called to order by School Board Chair Sarah Finger McDonald on Thursday, April 21, 2022 at 6:31 p.m. in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333, and live streamed on the district's [YouTube](#) channel (CSD 509J, 04-21-2022, 01:25:15). The secretary recorded those present as listed below.

| <u>COMMITTEE MEMBERS PRESENT</u> | <u>COMMITTEE MEMBERS ABSENT</u>                   |
|----------------------------------|---------------------------------------------------|
| Vincent Adams                    | Sami Al-AbdRabbuh                                 |
| Katherine Bremser (virtual)      | Tina Baker                                        |
| Bill Dougherty                   | Joshua Clark                                      |
| Sarah Finger McDonald            |                                                   |
| Margit Foss (virtual)            | <u>DISTRICT STAFF PRESENT</u>                     |
| Andrew Freborg (virtual)         | Ryan Noss, Superintendent                         |
| Terese Jones                     | Olivia Meyers Buch, Finance & Operations Director |
| Sravya Tadepalli                 | Melissa Harder, Assistant Superintendent          |
| Shauna Tominey (virtual)         | Lauren Wolfe, Business Services Manager           |
| Luhui Whitebear                  |                                                   |
| Penny York                       |                                                   |

A quorum was present and due notice had been published.

**II. INTRODUCTIONS (CSD 509J, 04-21-2022, 00:02:00)**

School Board Chair Finger McDonald asked each committee member to introduce themselves.

**III. REVIEW AGENDA AND MEETING NORMS (CSD 509J, 04-21-2022, 00:05:30)**

School Board Chair Finger McDonald turned the meeting to Finance and Operations Director Olivia Meyers Buch who introduced the meeting norms. Her presentation slides are attached to these minutes.

**IV. BUDGET COMMITTEE ROLES AND RESPONSIBILITIES (CSD 509J, 04-21-2022, 00:09:35)**

Ms. Meyers Buch continued her presentation highlighting the roles and responsibilities of the Budget Committee.

**V. BUDGET DOCUMENT ORIENTATION (CSD 509J, 04-21-2022, 00:16:23)**

An orientation to the budget document's format was presented by Ms. Meyers Buch.

**VI. FINANCIAL UPDATE AND OUTLOOK FOR 2022-23 (CSD 509J, 04-21-2022, 00:24:40)**

Ms. Meyers Buch presented information regarding general economic projections and our current year budget update. Her presentation slides are attached to these minutes.

**VII. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION (CSD 509J, 04-21-2022, 01:05:43)**

Ms. Meyers Buch concluded her presentation and opened the meeting to discussion, questions, and requests for more information.

(CSD 509J, 04-21-2022, 01:06:25) Committee Member Vince Adams inquired as to the process through which committee members might bring questions to staff through this process. Ms. Meyers Buch responded that the district plans to publish the proposed budget document in advance of the first official budget committee meeting scheduled for May 19, 2022. This will allow the committee to review the proposed budget and bring any question they might have for staff to that meeting. This allows questions, answers, and discussion to happen in the public forum.

(CSD 509J, 04-21-2022, 01:08:57) Committee Member Bill Dougherty asked if the budget currently under development assumes the passage of the Local Option Levy renewal [on the May 17, 2022 ballot]. Ms. Meyers Buch noted that historically, the levy has had support of the local community and so, yes, we are currently assuming it would be continued.

(CSD 509J, 04-21-2022, 01:09:46) Committee Member Luhui Whitebear asked if the enrollment numbers were traditionally static (or close) to the October 1 figures shared tonight. Ms. Meyers Buch noted that she would bring information back to the Committee showing trends from ADM collection figures for the past few years. [Ms. Meyers Buch emailed this information to the Committee on 05-12-2022, email and attachment are supplemental to this meeting.]

(CSD 509J, 04-21-2022, 01:14:11) Mr. Adams asked for information regarding efforts taken to involve the public in the budget process. Ms. Meyers Buch explained that this year it was a little tricky to solicit input from the public ahead of the process as the School Board is currently reviewing their goals- that's the best place to provide input and direction to staff as they build the budget. Aside from that process, finance staff start talking to school administrators in the fall as to what is working and where they could utilize extra resources. Staff also watch the discussions of the School Board throughout the year to provide additional direction to the process. Public comment is currently scheduled for May 19, 2022. We can also take public comment at the meeting scheduled the following week should the Committee wish to do so. Ms. Meyers Buch also noted that the budget is just a plan – adjustments can (and are) made throughout the year based on the direction of the School Board and/or additional information coming available.

Superintendent Noss added that the work that the School Board is doing now to revise the district's goals, including a community survey, will also help us to galvanize the direction of the district, and, therefore, the district's budget for this year and next.

Ms. Finger McDonald and Superintendent Noss also noted that the School Board also recently solicited information from the public in connection with the Local Option Levy renewal process. It was clear from those results that the community values maintaining or reducing class sizes, school counseling and mental health supports, routine, recruiting high quality staff, supporting CTE, music, arts, and PE in our classrooms.

**VIII. ADJOURNMENT ) (CSD 509J, 04-21-2022, 01:24:57)**

There being no further business before the Committee, Ms. Finger McDonald reminded the group of the first official meeting, scheduled for May 19, 2022 and adjourned the meeting at 7:53 p.m.

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Committee Chair

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Olivia Meyers Buch, Budget Officer

*Prepared By: Jennifer Schroeder, S:\DO\Business\Budget\Budget 2022-23\Budget Committee\Mtg 1 ORIENTATION\2022 APR 21 - Orientation Mtg - UNADOPTED minutes.docx*



# Corvallis

## SCHOOL DISTRICT

### IX. ADJOURNMENT

IX.A. Next Meeting: Thursday, May 26, 2022, 6:30 p.m.

- Deliberation
- Approval of 2022-23 budget, tax rate and tax amount

\*All times are approximate.

*Note: The Chair of the Board may alter the order of business as they deem proper and necessary.*



# Corvallis

## SCHOOL DISTRICT

Agendas – Agendas and supporting materials are available online at <https://v3.boardbook.org/Public/PublicHome.aspx?ak=1000829> a few days before each School Board meeting. For more information, please contact Kim Nelson at [kimberly.nelson@corvallis.k12.or.us](mailto:kimberly.nelson@corvallis.k12.or.us).

Communication With The School Board – Communication with the Board can be made by telephone, letter, e-mail and public testimony. Letters may be addressed to individual Board members or the Board as a whole and sent to 1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333. E-mail may be sent to [schoolboard@corvallis.k12.or.us](mailto:schoolboard@corvallis.k12.or.us) and will be sent to all board members simultaneously as well as to key District Office staff. For more information, please contact Kim Nelson at [kimberly.nelson@corvallis.k12.or.us](mailto:kimberly.nelson@corvallis.k12.or.us).

Consolidated Action Agenda – The purpose of the consolidated action agenda is to expedite action on routine agenda items. All agenda items that are not held for discussion at the request of a Board member or staff member will be approved/accepted as written as part of the consolidated motion. Items designated or held for discussion will be acted upon individually.

Public Comment –

Guidelines are at: <https://www.csd509j.net/about-us/school-board/provide-input-and-be-informed/>

Executive Session – Permissible purposes of Executive Sessions include: ORS 192.660(2)(a) – Employment of Public Officers, Employees and Agents; ORS 192.660(2)(b) – Discipline of Public Officers and Employees; ORS 192.660(2)(d) – Labor Negotiator Consultations; ORS 192.660(2)(e) – Real Property Transactions; ORS 192.660(2)(f) – Exempt Public Records; ORS 192.660(2)(h) – Legal Counsel; ORS 192.660(2)(i) – Performance Evaluations of Public Officers and Employees; ORS 192.660(2)(j) – Public Investments.

Grievance Process - ORS 192.705

Grievances alleging a violation by a governing body of provisions in Public Meetings Law may be submitted in writing to Kim Nelson at [kim.nelson@corvallis.k12.or.us](mailto:kim.nelson@corvallis.k12.or.us) or submitted between 8:00 am – 5:00 pm Monday through Friday at 1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333. Additional information is available on the district website.

| SCHOOL BOARD MEMBERS |              |                               |              |
|----------------------|--------------|-------------------------------|--------------|
| Judah Largent        | 541-231-8415 | Terese Jones, Co-Vice Chair   | 541-230-1673 |
| Sami Al-Abdrabbuh    | 541-283-6611 | Shauna Tominey, Co-Vice Chair | 541-829-8411 |
| Chris Hawkins        | 541-602-2045 | Luhui Whitebear, Chair        | 541-714.3305 |
| Bernie Wang          | 541-704-7298 |                               |              |

| EXECUTIVE STAFF MEMBERS                                                |              |
|------------------------------------------------------------------------|--------------|
| Ryan Noss, Superintendent                                              | 541-757-5841 |
| Melissa Harder, Assistant Superintendent / Human Resources Director    | 541-766-4857 |
| Lauren Wolfe, Finance Director                                         | 541-757-5874 |
| Byron Bethards, Student Growth & Experience Director                   | 541-757-5470 |
| Kim Patten, Operations Director                                        | 541-757-3849 |
| Kim Nelson, Executive Assistant to the Superintendent; Board Secretary | 541-757-5841 |