

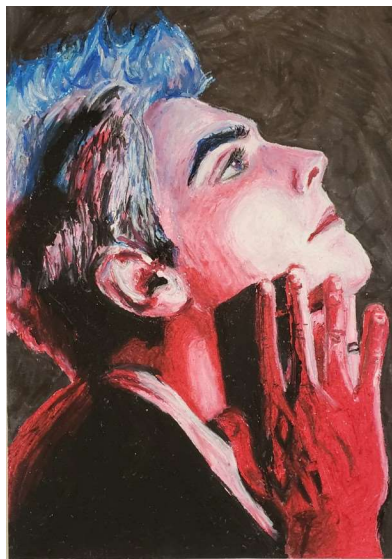


CORVALLIS SCHOOL DISTRICT

2019-20 Adopted Budget



EVERY STUDENT GRADUATES
EVERY STUDENT SHOWS GROWTH
CLOSE THE OPPORTUNITY GAP



Corvallis School District 509J

1555 SW 35th Street, Corvallis Oregon 97333

Benton County | www.csd509j.net



Corvallis School District 509J

Corvallis, Oregon

ADOPTED BUDGET

2019-20

Ryan Noss

Superintendent

Olivia Meyers Buch

Director of Finance and Operations

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Financial Analyst

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Administrative Assistant

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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 2018–2019.

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



A handwritten signature in black ink, reading 'Charles E. Peterson, Jr.' The signature is written in a cursive style.

Charles E. Peterson, Jr. MBA, PRSBA, SFO
President

A handwritten signature in black ink, reading 'John D. Musso'. The signature is written in a cursive style.

John D. Musso, CAE, RSBA
Executive Director



Corvallis School District 509J

Corvallis, Oregon

EXECUTIVE SUMMARY



Artist: Eleanor Nielsen

Oil pastel and marker
Crescent Valley High School

Corvallis School District 509J

2019-20 Budget

ABOUT THE DISTRICT

The Corvallis School District serves approximately 6,800 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
Vice Chair, Position 1
Elected in 2017
Term Expires 6-30-2021



Loren Charvarria
Position 2
Appointed in 2018
Term Expires 6-30-2019



Terese Jones
Position 3
Appointed in 2017
Term Expires 6-30-2019



Vince Adams
Chair, Position 4
Elected in 2017
Term Expires 6-30-2021



Jay Conroy
Position 5
Elected in 2017
Term Expires 6-30-2021



Ed Junkins, MD
Position 6
Elected in 2017
Term Expires 6-30-2019

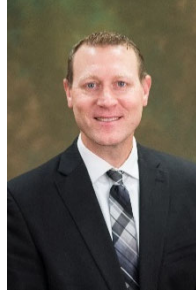


Sarah Finger McDonald
Position 7
Elected in 2017
Term Expires 6-30-2019

DISTRICT LEADERSHIP



Ryan Noss
Superintendent



Kevin Bogatin
Assistant Superintendent



Olivia Meyers Buch
Finance and Operations



Jennifer Duvall
Human Resources



Rynda Gregory
Teaching and Learning



Amy Lesan
Teaching and Learning



Sabrina Alexander
Teaching and Learning



Marcianne Rivero Koetje
Teaching and Learning

Communications Brenda Downum, Coordinator
Technology Services.....Gil Anspacher, Director
Facilities and Transportation Kim Patten, Director
Maintenance Dewayne Irvin, Supervisor
Custodial Operations..... Mike Holden, Manager
Business Services Debbie Bell, Manager
Food and Nutrition Services Sharon Gibson, Manager

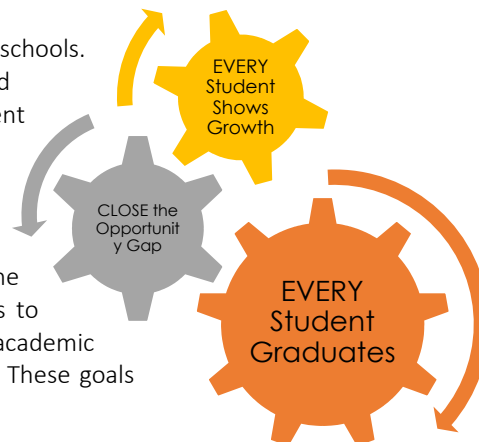
SCHOOL LEADERSHIP

Adams Elementary School Beth Martin, Principal
Garfield Elementary School Leigh Santy, Principal
Hoover Elementary School Anna Marie Gosser, Principal
Jefferson Elementary School Melissa Harder, Principal
Lincoln Elementary School..... Aaron Hale, Principal
Mountain View Elementary School Byron Bethards, Principal
Wilson 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, or sexual orientation) does not predict or predetermine success in school.

Goal 2 Equitable Systems

Student identity (race, culture, socioeconomic status, language, ability, gender, or sexual orientation) does not predict or predetermine success in school.

Goal 3 Real-World Learning

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

THE BUDGET PROCESS

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

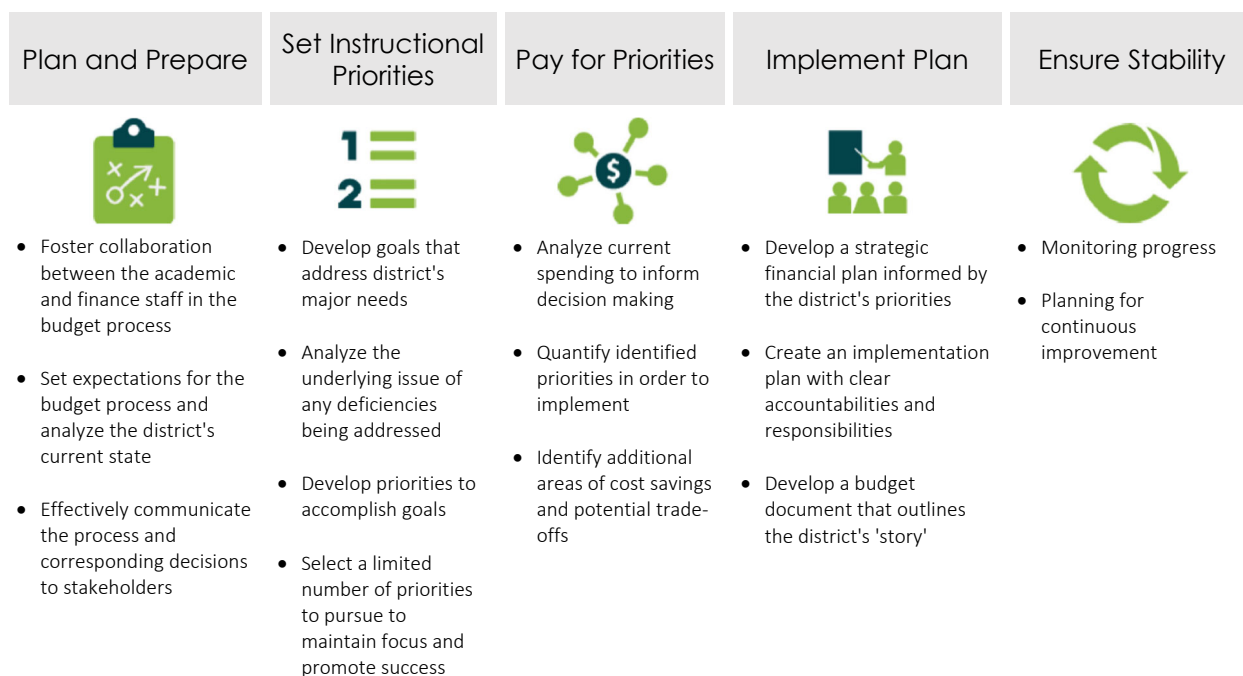
The district annually prepares a budget in accordance with requirements prescribed in Oregon’s local budget law (chapter 294 of the Oregon Revised Statutes), which is designed to establish standard procedures for preparing,

presenting, and administering the budgets of Oregon's local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and proposed taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

SMARTER SCHOOL SPENDING

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

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



STAFFING AND RESOURCE ALLOCATIONS

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

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

THE BUDGET COMMITTEE

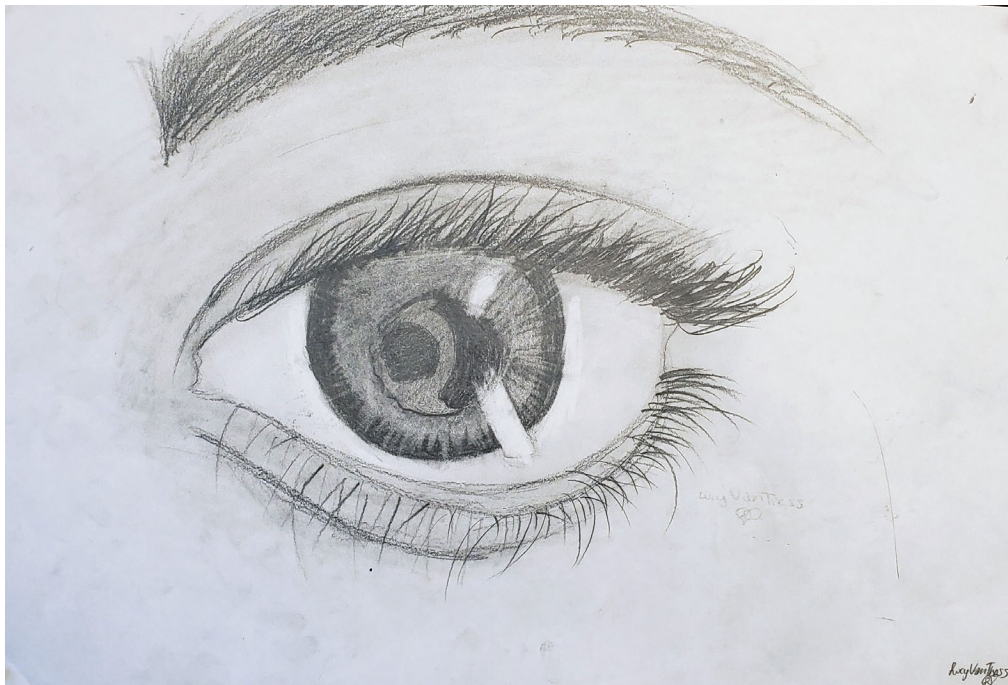
The budget committee consists of the members of the school board and an equal number of citizens at large. The citizens are appointed by the school board and serve terms of three years. Terms are staggered so that about one-third of the appointed terms end each year.

LeeAnn BakerTerm Expires June 30, 2020
 Katherine BremserTerm Expires June 30, 2019
 Joshua ClarkTerm Expires June 30, 2020
 Bill Dougherty.....Term Expires June 30, 2021
 Margit Foss.....Term Expires June 30, 2019
 Jim McCulloughTerm Expires June 30, 2019
 Peter Sabee-PaulsonTerm Expires June 30, 2021

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

2019-20 BUDGET CALENDAR

<p>August 2018</p> <p>1 <i>School Board appoints Budget Officer</i></p>	<p>November 2018</p> <p>2 <i>School Board appoints Budget Committee members</i></p>	<p>December 2018</p> <p>3 <i>Staff develops enrollment and revenue forecasts</i></p>	<p>January 2019</p> <p>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></p>
<p>February 2019</p> <p>5 <i>School Board adopts Budget Parameters</i></p>	<p>March 2019</p> <p>6 <i>Budget Committee Informational Meeting: overview of budget process, roles and responsibilities of budget committee, budget document orientation</i></p>	<p>April 2019</p> <p>7 <i>District staff analyzes current resources and expenditures in order to find capacity to pay for top instructional priorities, prepares proposed budget</i></p>	<p>May 2, 2019</p> <p>8 <i>Budget Committee Meeting: receive superintendent's budget message, take public comment, review proposed budget</i></p>
<p>May 16, 2019</p> <p>9 <i>Budget Committee Meeting: take public comment, review proposed budget; approve budget and tax levies</i></p>	<p>May 30, 2019</p> <p>10 <i>Budget Committee Meeting (if necessary)</i></p>	<p>June 13, 2019</p> <p>11 <i>School Board Meeting: hold public hearing on approved budget; adopt budget, authorize appropriations, declare taxes</i></p>	<p>July 15, 2019</p> <p>12 <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></p>



Artist: Lucy VanTress

Eye study - pencil
Cheldelin Middle School

SUPERINTENDENT'S BUDGET MESSAGE

Dear Budget Committee Members:

I submit for your consideration the proposed budget for the Corvallis School District for the fiscal year beginning July 1, 2019 and ending June 30, 2020. I am honored to serve you and the community of Corvallis in my fourth year as superintendent and I believe this budget reflects the vision and goals of the district and directs resources where needed most to create new possibilities, with a focus on equity, for our students and community.

The first step in our budgeting process is to ensure that our financial plan is rooted in the priorities of the district: EVERY student graduates, EVERY student shows growth, and CLOSE the opportunity gap. Through a continual emphasis on these three priorities, our students are succeeding at levels that continue to outpace the state average. The district's graduation rate for 2017-18 was 87%, an increase of 2% from the previous year, and nearly 20% higher than the district's graduation rate in 2011-12.

While we have much reason to celebrate this success, we must continue to focus on how to close the opportunity gap for students navigating poverty, students with disabilities, emerging bilingual students, and students of color. Using a collaborative process in developing the budget for the 2019-20 fiscal year, our intent is to establish and nurture a district-wide culture that prioritizes the smart and strategic use of resources in order to improve outcomes for all students.

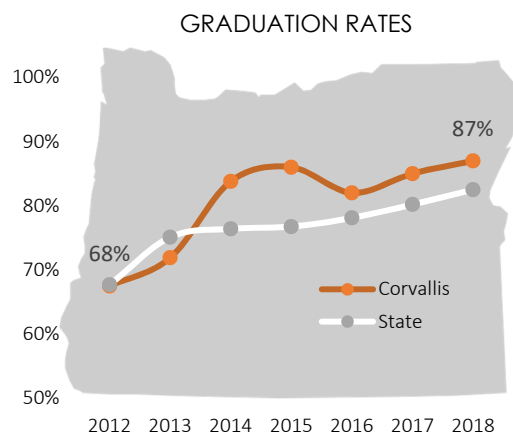
This year, for the first time, we are including a Strategic Financial Plan in our budget document. The first edition of the district's Multi-Year Strategic Financial Plan was released on December 13, 2018 and is a product of our work toward implementing the Government Finance Officers Association's *Best Practices in School Budgeting*. These best practices are providing the framework for us to enhance our budget and planning process through better alignment of resources with our student achievement goals.

The district's Strategic Financial Plan served as the starting point for the development of the 2019-20 proposed budget, which includes single-year actions to implement the instructional priorities and resource alignment strategies described in the plan. Over the course of developing this proposed budget, we looked deeply at all areas of our system for opportunities to operate more efficiently. This work has changed the way our district administrators and managers think about and analyze their current or proposed programs. The Strategic Financial Plan will continue to be an important document used in our decision-making processes.

SUMMARY OF PROPOSED BUDGET

The annual proposed budget is the district's plan for the upcoming school year. At the same time, the annual budget is part of long-term investments in the educational experiences our students receive. It is important to think about our budget as a year in time, and a thirteenth of the educational opportunities we provide our students.

This budget proposal includes a total investment of \$349,507,711 represented by 11 separate funds, the largest of which are the General Fund and Capital Improvement Fund. The total budget for all funds is a \$9,515,981 or 2.8% increase over the 2018-19 budget. This budget proposal includes ongoing allocations for strategic investments and some new allocations to support the district's instructional priorities while recognizing the financial challenges that the State of Oregon faces with adequately funding public schools.



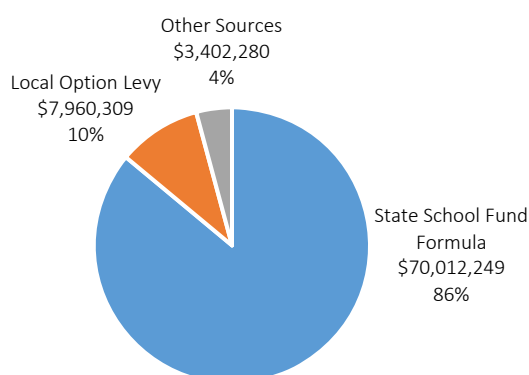
GENERAL FUND BUDGET

The 2019-20 proposed budget for the General Fund totals \$96,804,727 and is based on an \$8.97 billion State School Fund budget with 49% allocated in 2019-20 (the first year of the biennium). General Fund operating revenues total \$81,374,838, an increase of \$5,580,790 or 7% from 2018-19, but will be outpaced by growth in operating expenditures totaling \$85,091,121, an increase of \$8,514,753 or 11% from 2018-19. The primary driver behind the growth in operating expenditures is our Public Employee Retirement System (PERS) obligation. Even though Oregon has an improving economy, stable funding for public schools and long-term funding of PERS are still two critical issues that need to be addressed at the legislative level.

School board policy, DA: Fiscal Policies, 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 at the required levels. To offset the projected operating deficit, this budget proposal acknowledges the use of excess reserve funds, including the targeted reserve designated to alleviate the impact of increased PERS employer contribution rates.

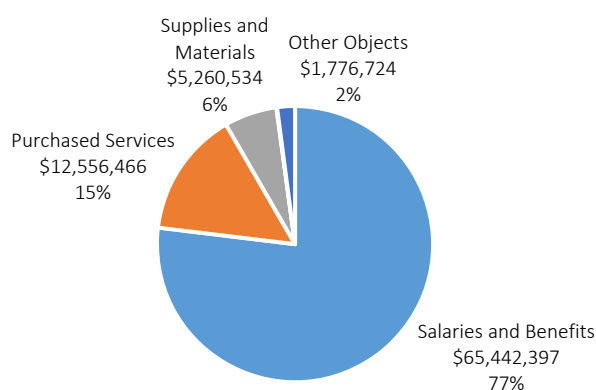
SUMMARY OF CURRENT RESOURCES

*2019-20 Proposed Budget
General Fund*



SUMMARY OF CURRENT REQUIREMENTS

*2019-20 Proposed Budget
General Fund*



NEW STRATEGIC INVESTMENTS

To meet the needs of all students we must continually assess our priorities and how we are allocating district resources. The district must invest in evidence-based practices. New investments must be determined to address barriers to student success, be allocated where needed the most and spent in a new way. Some of the new strategic investments in this proposed budget include:

ENHANCING PROGRAMS THAT SUPPORT STUDENT SOCIAL AND EMOTIONAL LEARNING

Social and emotional learning investments acknowledge the critical role of positive relationships and emotional connections in the learning process. These programs help students develop a range of skills they need for school and life including the ability to set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, make responsible decisions, and understand and manage emotions. The proposed budget includes funds to expand existing multi-tiered, school-based staffing models to support student social and emotional learning. This includes the addition of a mental health coordinator to support district-wide programming and mental health therapists and skills trainers to work with students at our elementary schools. The proposed budget also includes funds to provide staff with professional development focused on social and emotional learning strategies.

ADVANCING RACIAL EQUITY, WORKFORCE DIVERSITY AND INCLUSIVE PRACTICES

Next year we will build on the early foundations and professional learning accomplished in recent years and focus on the next evolution of our racial equity work. After months of honest and consciousness-raising conversations with parents, teachers, administrators, and community leaders, it is clear we need to identify and implement a next chapter of evidence-based strategies aimed at raising outcomes for historically underserved students. The proposed budget includes funds to increase equity leadership development in partnership with culturally specific organizations and other stakeholders in order to advance our work to remove systemic barriers and advance racial equity, diversity, and inclusion in our schools. The proposed budget also includes funds to expand our strategic recruitment strategies to establish a better and more consistent pipeline to increase the racial and cultural diversity of our teaching staff and provide staff with professional development focused on race and culturally relevant instruction.

RETHINKING THE SCHOOL LIBRARY TO IMPROVE INFORMATION LITERACY

One of the five school board goals is creating new opportunities for real world learning. Over the past three years there has been an ongoing conversation on the importance of school libraries and what they can become. I see our school libraries as a place where we can provide our students with relevancy and opportunities for real world learning. From maker spaces to verifying sources are valid and reliable, school libraries have an important role in our schools. The proposed budget includes funds to increase the level of school-based library staffing at our elementary schools to expand real world learning.

TAKING ACTION ON SUSTAINABILITY

Last year, the district began the process of developing a plan that supports the institutionalization of sustainability into district policies, practices and procedures. The four main action areas of the plan are energy and water; facilities; food and waste; and transportation. Once the plan is finalized, a framework will be in place to help us make progress towards sustainability goals that build on our existing efforts, support student learning outcomes, involve the greater Corvallis community, and demonstrate good stewardship of the environment. The proposed budget includes funds for the addition of a sustainability coordinator to implement the district's Sustainability Management Plan with actionable and measurable annual goals. This plan will include increasing student engagement and integrating sustainability into educational models throughout the district.

BUILDING AND RENOVATING SCHOOL FACILITIES THAT TRANSFORM TEACHING AND LEARNING

Ensuring that excellence in learning is realized by all students, both today and tomorrow, Corvallis voters approved the issuance of \$199,916,925 in general obligation bonds on May 15, 2018 to finance capital improvements at all schools. The successful passage of the 2018 bond will help us make sound investments, solve long-term challenges, and eventually transform an aging infrastructure to offer more innovative and equitable opportunities for all students.



The primary goal of the bond program is to support future generations by building and renovating school facilities that foster best practices for teaching and learning, inspire our students to achieve their educational goals, exceed community expectations, sustain our resources, and enhance our community. The 2019-20 proposed budget for the Capital Projects Fund totals \$192,117,879 and includes funding for several projects that will be underway in the 2019-20 fiscal year including the replacement of Lincoln Elementary and Hoover Elementary, and renovations at Garfield Elementary and Crescent Valley High School.

LOOKING FORWARD

The district's long-term projections are designed to provide the fullest picture of the district's financial future so that decision making today can support high quality and innovative educational programs tomorrow. There are factors that remain in our control and those that do not, such as state school funding levels and future employer contribution rates for the state Public Employee Retirement System (PERS). These are "moving targets" and substantial challenges as we are making decisions for future years without currently knowing all the answers.

While the district's operating revenues are projected to increase over the next few years, the increase will not be enough to support projected expenditures, resulting in operating deficits that the district will need to address. Reserves alone will not be enough to cover the anticipated gap between resources and expenditures in future years. While continuing to advocate for a more stable and sufficient funding model from the state, we must continue to close the gap for students navigating poverty, students with disabilities, emerging bilingual students, and students of color. Our students are present in our schools today, ready to learn. We recognize that we will have to be creative in shifting the allocation of resources and spending funds differently in order to continue investments in programs that support our priorities.

CONCLUSION

Last year, we set a goal of producing the annual budget document in a format that meets the requirements of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) program. The district was awarded the *MBA for Excellence in Budget Presentation* for our 2018-19 adopted budget document, becoming the third school district in the State of Oregon to receive this recognition. We are committed to provide an accessible and accurate budget to build trust and clear communication with our stakeholders. We will, again this year, submit the 2019-20 adopted budget document for a rigorous review based on ASBO's stringent criteria.



In closing, I want to thank our staff for the significant time and effort they put into preparing this proposed budget. This proposal represents the work of the entire team of building principals and department and program managers who have studied and implemented the process of strategic budgeting and labored as a team to propose a budget based on our district's goals and instructional priorities. I would also like to express my appreciation to the members of the budget committee for their service, support, thoughtful analysis, dialogue and consideration of this proposed budget.

Respectfully submitted,

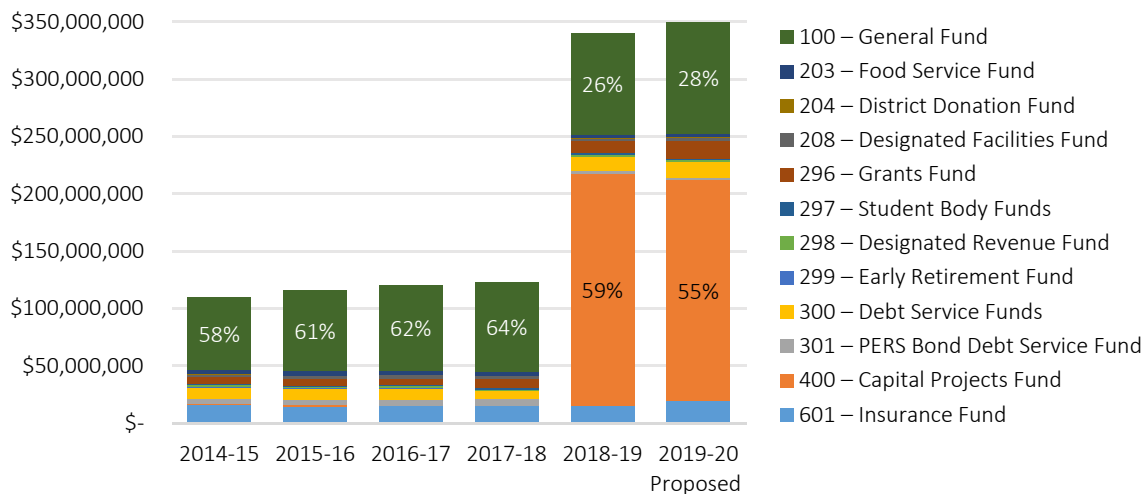
A handwritten signature in blue ink that reads "Ryan Noss".

Ryan Noss
Superintendent

THE BUDGET AT A GLANCE

The 2019-20 proposed budget for all funds is \$349,507,711, an increase of \$9,515,981 or 2.8%, from the 2018-19 budget. The district's budget increased significantly in 2018-19 to recognize voter approval of a facilities bond measure and the resulting funding for capital improvement projects.

The General Fund represents 28% of the 2019-20 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 Oregon's state income tax). The Capital Projects Fund represents 55% of the 2019-20 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 will provide funds to install new safety and security equipment, replace portables with permanent classroom space, replace two elementary schools, renovate and repair school buildings, and expand educational spaces for career and technical education programs. Other resources will be used to augment the bond program and will be applied to capital projects.



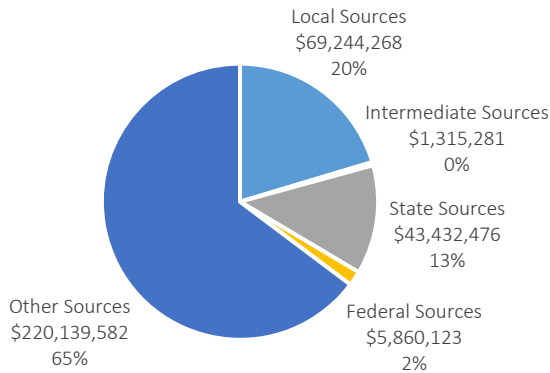
BUDGET SUMMARY BY FUND

	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Proposed Budget
100 – General Fund	\$ 70,553,635	\$ 74,482,240	\$ 78,398,133	\$ 88,127,938	\$ 96,804,727
203 – Food Service Fund	3,550,000	3,415,509	3,057,952	3,073,861	3,371,620
204 – District Donation Fund	600,000	600,000	600,000	600,000	600,000
208 – Designated Facilities Fund	2,715,000	3,055,000	1,956,785	2,147,000	2,455,000
296 – Grants Fund	5,360,000	5,250,000	8,483,650	10,479,327	15,465,211
297 – Student Body Funds	1,320,000	1,320,000	1,370,000	1,420,000	1,400,000
298 – Designated Revenue Fund	1,475,000	1,396,148	1,380,000	1,559,707	1,785,835
299 – Early Retirement Fund	753,250	578,930	103,300	-	-
300 – Debt Service Funds	9,294,750	9,848,550	7,025,957	12,881,063	13,180,076
301 – PERS Bond Debt Service Fund	4,615,000	4,880,169	5,348,424	2,389,834	2,484,363
400 – Capital Projects Fund	1,130,000	-	-	202,000,000	192,117,879
601 – Insurance Fund	14,610,500	15,534,000	15,513,000	15,313,000	19,843,000
TOTAL ALL FUNDS	\$115,977,135	\$120,360,546	\$123,237,201	\$339,991,730	\$349,507,711

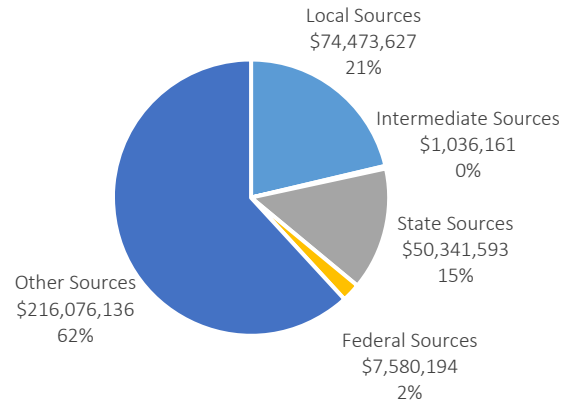
RESOURCES

Resources in 2019-20 include federal, state, intermediate and local sources. Other sources include beginning fund balance. In 2019-20, the proposed revenue for all funds totals \$349,507,711, an increase of \$9,515,981 or 2.8%, compared to the 2018-19 adopted budget. In 2019-20, the primary source of revenue for all funds is other sources, primarily beginning fund balance consisting of general fund reserves and bond proceeds carried over from the prior fiscal year, totaling \$216.1 million or 62% of all sources. Local sources, primarily property taxes, totaling \$74.5 million or 21% of all sources and state revenue totaling \$50.3 million or 15%, are the other major funding sources. Together, local and state sources comprise \$124.8 million or 36% of all sources.

*SUMMARY OF RESOURCES
2018-19 Budget (all funds)*



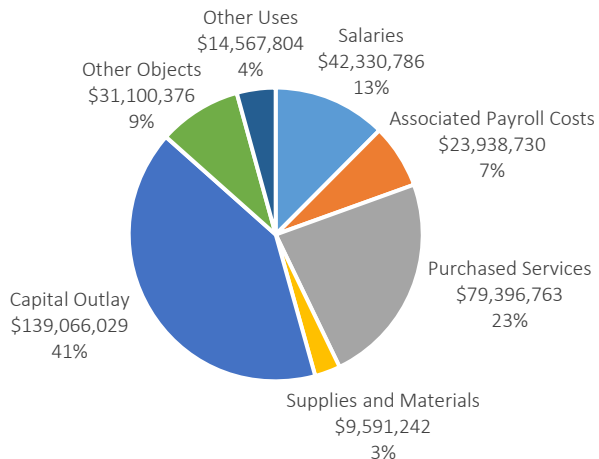
*SUMMARY OF RESOURCES
2019-20 Budget (all funds)*



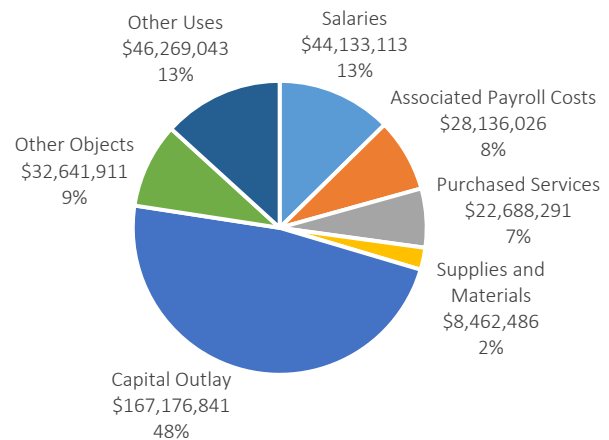
REQUIREMENTS

Proposed budget expenditures for all funds in 2019-20 increased by \$9,515,981 or 2.8% when compared to the 2018-19 adopted budget. In 2019-20, capital outlay (due to the facility bond) is the largest component of the expenditure budget with \$167.2 million or 48% of all funds. Other uses, primarily unappropriated facility bond funds, is the second largest budget category at \$46.3 million or 13% of all expenditures. Together, salaries and associated payroll costs comprise \$72.3 million or 21% of all expenditures.

*SUMMARY OF REQUIREMENTS
2018-19 Budget (all funds)*

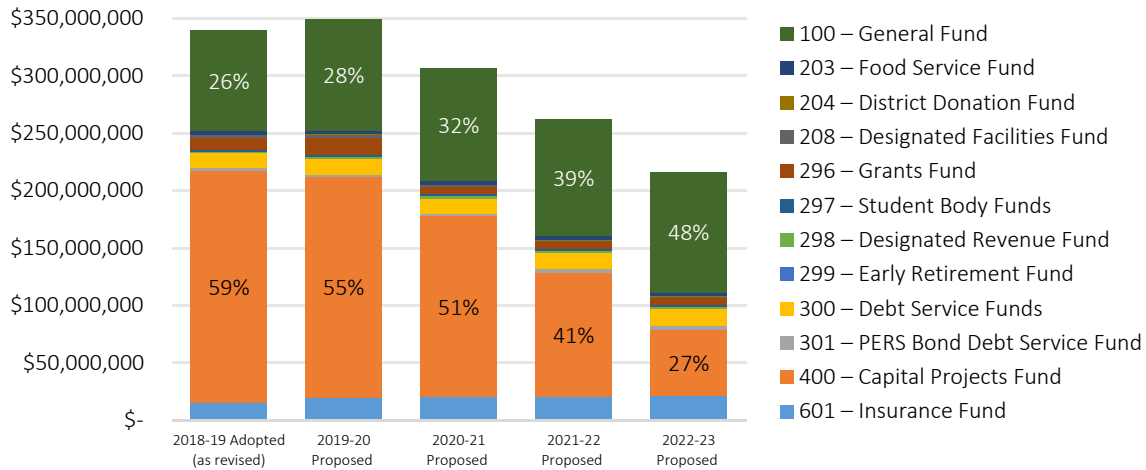


*SUMMARY OF REQUIREMENTS
2019-20 Budget (all funds)*



BUDGET FORECAST

Although the economic outlook has strengthened in Oregon, especially as costs continue to rise in the area of employee salaries and benefits, the forecast for all funds is decreasing through 2022-23 due to the spending down of the capital projects fund, reflecting completion of the facility improvement projects approved by voters on May 15, 2018.

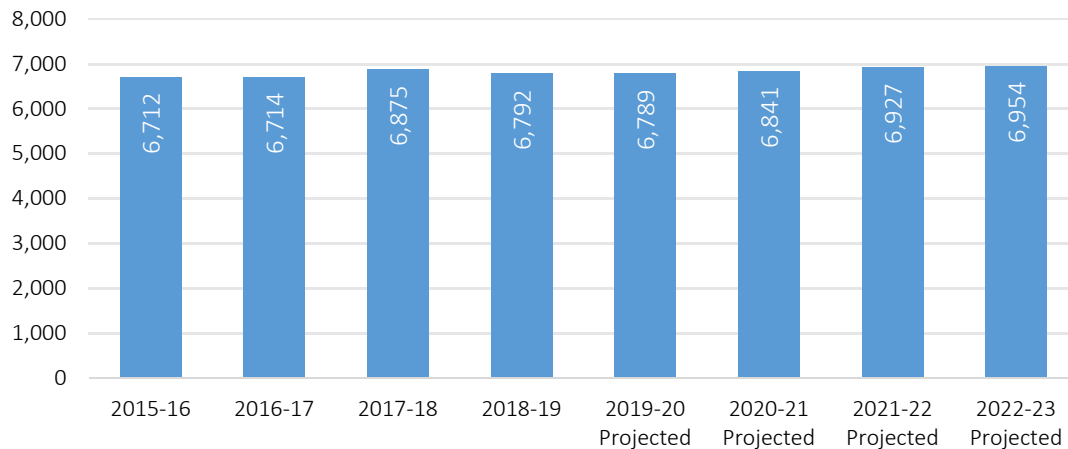


BUDGET FORECAST BY FUND

	2018-19 Adopted Budget	2019-20 Proposed Budget	2020-21 Projected Budget	2021-22 Projected Budget	2022-23 Projected Budget
100 – General Fund	\$ 88,127,938	\$ 96,804,727	\$ 97,956,214	\$101,599,792	\$104,883,413
203 – Food Service Fund	3,073,861	3,371,620	3,438,902	3,507,532	3,577,531
204 – District Donation Fund	600,000	600,000	600,000	600,000	600,000
208 – Designated Facilities Fund	2,147,000	2,455,000	1,012,500	887,500	737,500
296 – Grants Fund	10,479,327	15,465,211	6,822,127	6,143,151	6,366,117
297 – Student Body Funds	1,420,000	1,400,000	1,433,982	1,469,757	1,505,996
298 – Designated Revenue Fund	1,559,707	1,785,835	1,841,531	1,904,434	1,966,983
299 – Early Retirement Fund	-	-	-	-	-
300 – Debt Service Funds	12,881,063	13,180,076	13,554,604	14,055,112	14,570,639
301 – PERS Bond Debt Service Fund	2,389,834	2,484,363	2,466,506	3,922,689	3,612,248
400 – Capital Projects Fund	202,000,000	192,117,879	157,331,103	107,519,998	57,712,895
601 – Insurance Fund	15,313,000	19,843,000	20,169,346	20,504,399	20,845,226
TOTAL ALL FUNDS	\$339,991,730	\$349,507,711	\$306,626,815	\$262,114,364	\$216,378,548

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. The district's 2019-20 budget projection includes an enrollment decrease of three students from 2018-19. Student enrollment is expected to grow by 162 students or 2.4% over the next few years. The following chart presents student enrollment for the three previous years and the current year based on actual enrollment as of October 1, and projected enrollment for the next four years.



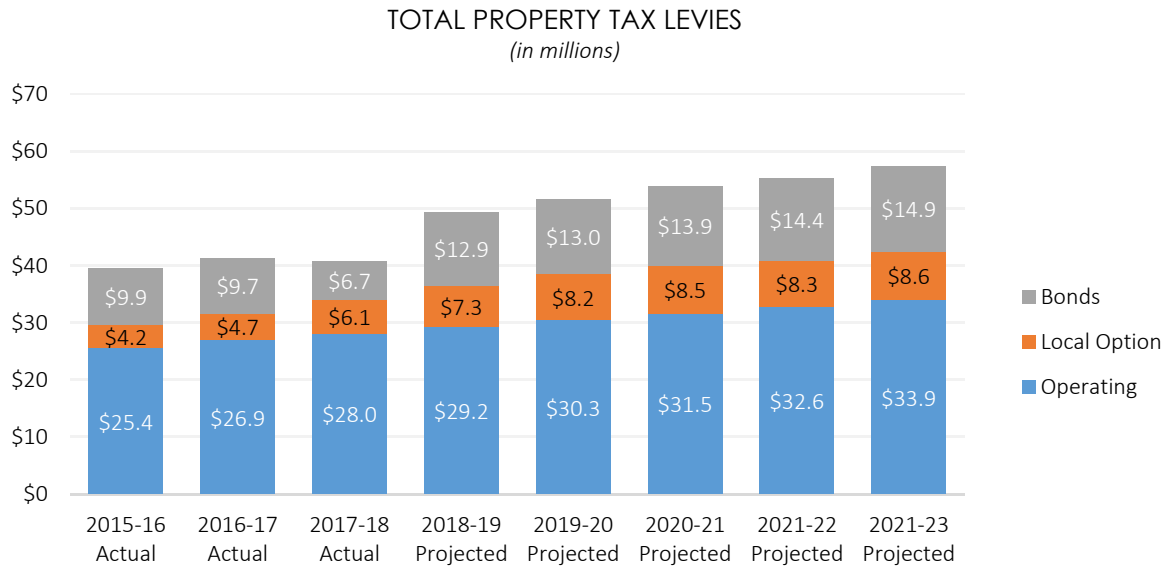
PROPERTY TAXES

The following table presents the total assessed value of property within the district's boundaries for the three previous years and the current year based on actual values as of July 1, and projected values for the next four years. Projections include a 3.75% annual increase in assessed values.

ASSESSED VALUES OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	Change in Assessed Value
2015-16 Actual	\$5,755,861,571	\$150,481,592 2.68%
2016-17 Actual	\$6,075,498,088	\$319,636,517 5.55%
2017-18 Actual	\$6,306,809,269	\$231,311,181 3.81%
2018-19 Actual	\$6,595,000,408	\$288,191,139 4.57%
2019-20 Projected	\$6,842,312,923	\$247,312,515 3.75%
2020-21 Projected	\$7,098,899,658	\$256,586,735 3.75%
2021-22 Projected	\$7,365,108,395	\$266,208,737 3.75%
2022-23 Projected	\$7,641,299,960	\$276,191,565 3.75%

The district annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The district's permanent rate is \$4.4614 per \$1,000 of assessed value. The district also currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax for purposes specified in ballot measure 2-104 as approved by voters on November 8, 2016. In addition, approval of a general obligation bond by voters also carries with it authority to levy taxes to pay annual bond principal and interest payments. Tax levies of bonded debt fall outside of the limits of Measure 5. On May 15, 2018, voters approved a \$199.9 million bond measure to provide funds to improve safety and security, replace and expand schools, and address overcrowding over a projected 20-year period.



STAFFING

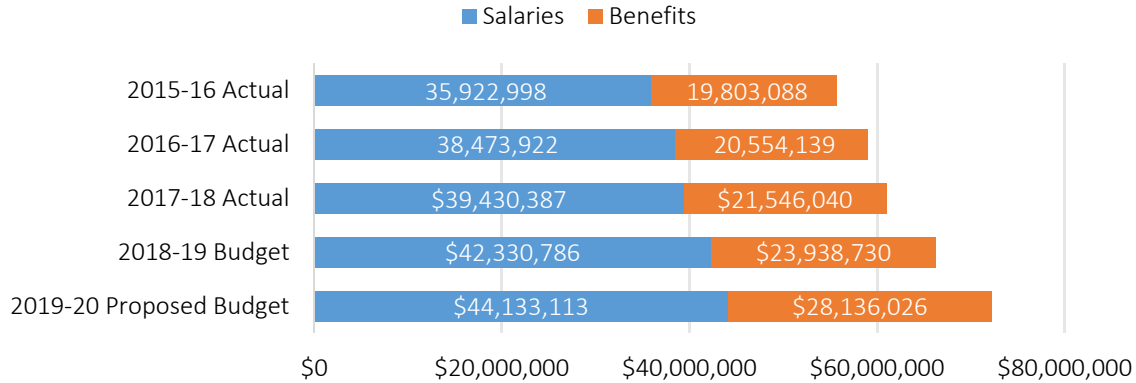
Total full-time equivalent (FTE) staffing for 2019-20 is projected at 833 FTE, an increase of approximately 29 FTE compared to 2018-19. Changes in staffing are primarily related to new investments included in the proposed budget that align with the school board's goals. Licensed staff (teachers, specialists, counselors, etc.) represent 48% of total FTE, while classified staff (educational assistants, administrative assistants, technology support staff, maintenance staff, etc.) represent 45% of total FTE. The proposed budget also includes 2.0 FTE licensed positions and 1.63 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)

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed
111 - Licensed Staff	340.89	360.55	372.19	393.59	399.65
112 - Classified Staff	317.39	324.02	333.99	362.37	379.86
113 - Administrators	29.01	28.17	27.26	30.00	30.60
114 - Other Non-Represented Staff	17.61	19.24	19.31	17.60	22.41
TOTAL FTE	704.90	731.98	752.75	803.56	832.52

Employee salaries and benefits represent 21% of total requirements and are projected at \$72,269,139 for 2019-20, an increase of \$4,105,091 or 6.0% compared to 2018-19. Although current contracts with all employee groups expire June 30, 2019, the proposed budget assumes step increases for all eligible employees and a 2.0% cost of living adjustment (COLA) applied to all salary schedules pursuant to rates under contract in 2018-19. Contributions to the Public Employees Retirement System (PERS) will increase by about 6% on July 1, 2019. Combined with projected increases in contributions toward group health insurance premiums, benefit costs are expected to increase by \$3,560,004 or 14.5%.

SALARY COSTS BY MAJOR OBJECT



LONG TERM DEBT

GENERAL OBLIGATION BONDS

On March 15, 2007, the district issued \$55.8 million in general obligation bonds to refund outstanding series 1999 and 2003 general obligation bonds. The final debt service payment for the Series 2007 refunding bonds is due June 30, 2020. On July 18, 2018, the district issued \$160 million in general obligation bonds to finance capital improvement projects. The issue was the first series of bonds issued under an authorization of \$199,916,925 approved by district voters on May 15, 2018; the remainder of the bonds are expected to be issued in 2021. 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 2007		Series 2018		Total
	Principal	Interest	Principal	Interest	
2019-20	6,695,000	334,750	-	5,828,500	12,858,250
2020-21	-	-	4,595,522	8,629,228	13,224,750
2021-22	-	-	3,182,217	8,240,533	11,422,750
2022-23	-	-	3,711,067	8,117,183	11,828,250
2023-24	-	-	4,217,121	7,962,629	12,179,750
2024-25	-	-	4,759,648	7,783,852	12,543,500
2025-26	-	-	5,343,207	7,579,293	12,922,500
2026-27	-	-	5,963,237	7,346,263	13,309,500
2027-28	-	-	7,230,000	6,442,500	13,672,500
2028-29	-	-	7,970,000	6,081,000	14,051,000
2029-30	-	-	8,755,000	5,682,500	14,437,500
2030-31	-	-	9,590,000	5,244,750	14,834,750
2031-32	-	-	10,475,000	4,765,250	15,240,250
2032-33	-	-	11,420,000	4,241,500	15,661,500
2033-34	-	-	12,420,000	3,670,500	16,090,500
2034-35	-	-	13,485,000	3,049,500	16,534,500
2035-36	-	-	14,610,000	2,375,250	16,985,250
2036-37	-	-	15,810,000	1,644,750	17,454,750
2037-38	-	-	16,002,027	1,937,223	17,939,250
Total	6,695,000	334,750	159,539,046	106,622,204	273,191,000

PENSION OBLIGATION BONDS

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. The bonds were issued 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.

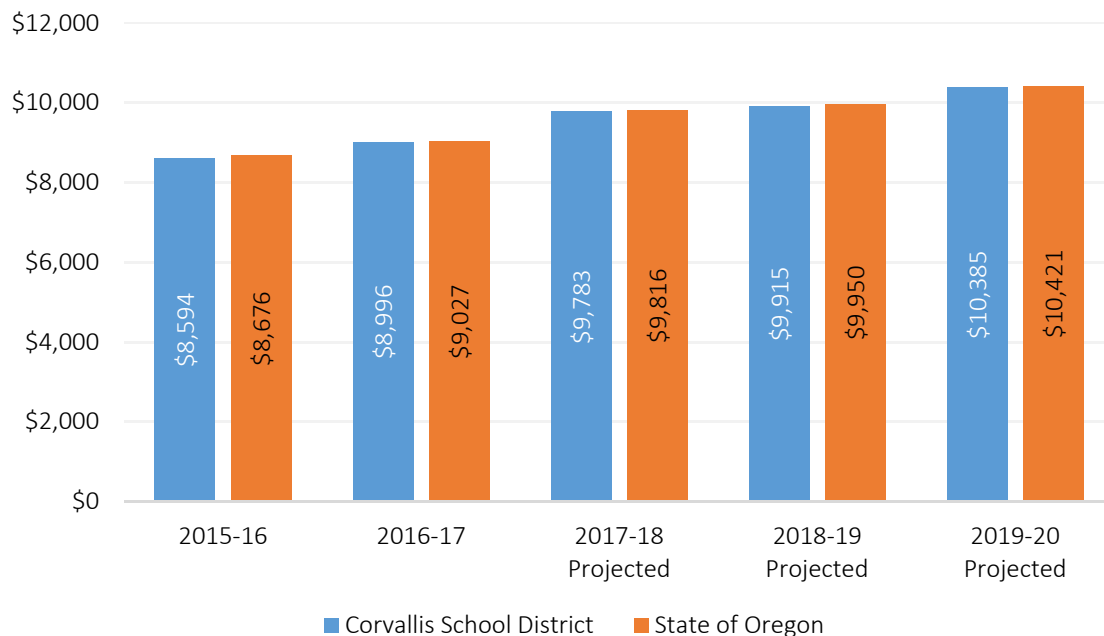
SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

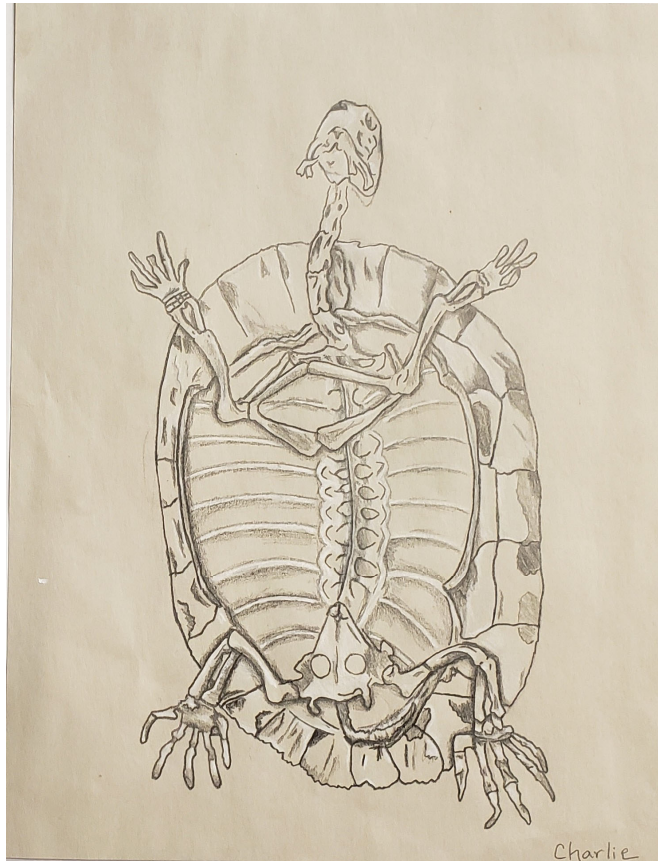
Fiscal Year	Series 2002		Series 2005		Total
	Principal	Interest	Principal	Interest	
2019-20	517,135	1,889,698	-	-	2,406,833
2020-21	-	956,383	-	-	956,383
2021-22	1,835,000	911,833	-	-	2,746,833
2022-23	2,075,000	811,275	-	-	2,886,275
2023-24	2,330,000	697,358	-	-	3,027,358
2024-25	2,605,000	568,043	-	-	3,173,043
2025-26	2,900,000	423,465	-	-	3,323,465
2026-27	3,225,000	262,515	-	-	3,487,515
2027-28	1,505,000	83,528	-	-	1,588,528
Total	16,475,000	6,604,096	-	-	23,596,231

BENCHMARK DATA

PER-PUPIL EXPENDITURES

Actual or projected net operating expenditures (General Fund) per student based on enrollment as of October 1 of each year as reported by Oregon Department of Education, Office of Analysis and Reporting, School Finance Unit.





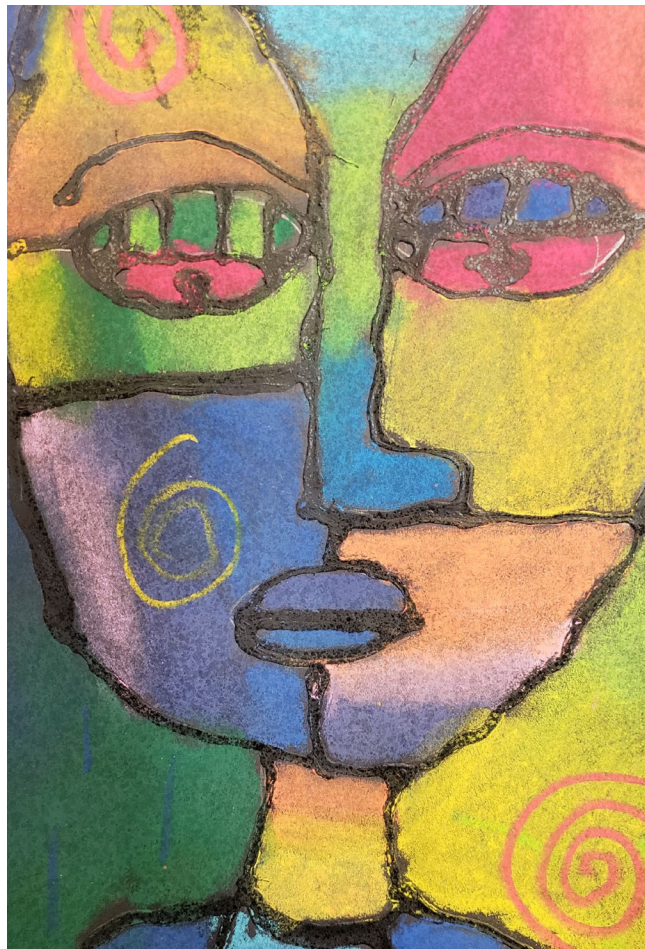
Artist: Charlie Nelson
Skeleton study
Linus Pauling Middle School



Corvallis School District 509J

Corvallis, Oregon

ORGANIZATIONAL SECTION



Artist: Abby

Portrait inspired by Sandra Silberzweig
Mountain View Elementary School



Corvallis School District 509J

2019-20 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 59,280, and at 92,575 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 6,800 students in grades kindergarten through twelve. Total enrollment has increased by about 50 students over the last ten years but has increased by 325 students in the last five years. Students within the Corvallis School District are diverse, with 33% of the district wide student body identified as a race or ethnicity other than White. Approximately 7% of the overall student population are English Language Learners (ELL), 10% are on an Individualized Education Plan (IEP), and 37% 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 115 students in grades K-5. The charter school contract expires on June 30, 2019. On January 17, 2019, the school board voted to renew the charter.

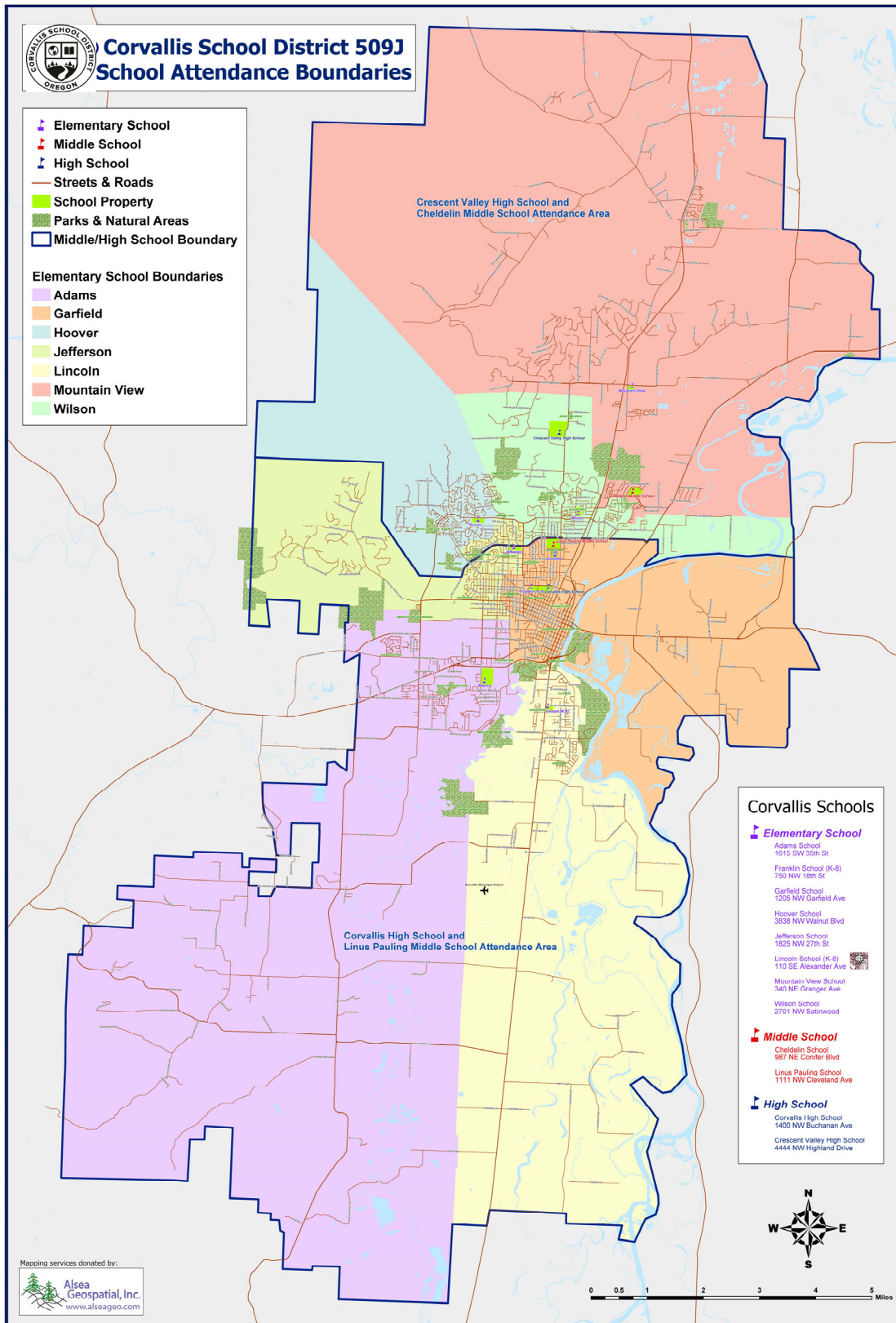
To provide additional support to students and teachers of the district, in 1996, with the support of the school board, community and business leaders established the Corvallis Public Schools Foundation to match educational needs with the resources of dedicated contributors. The foundation is a separate 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:

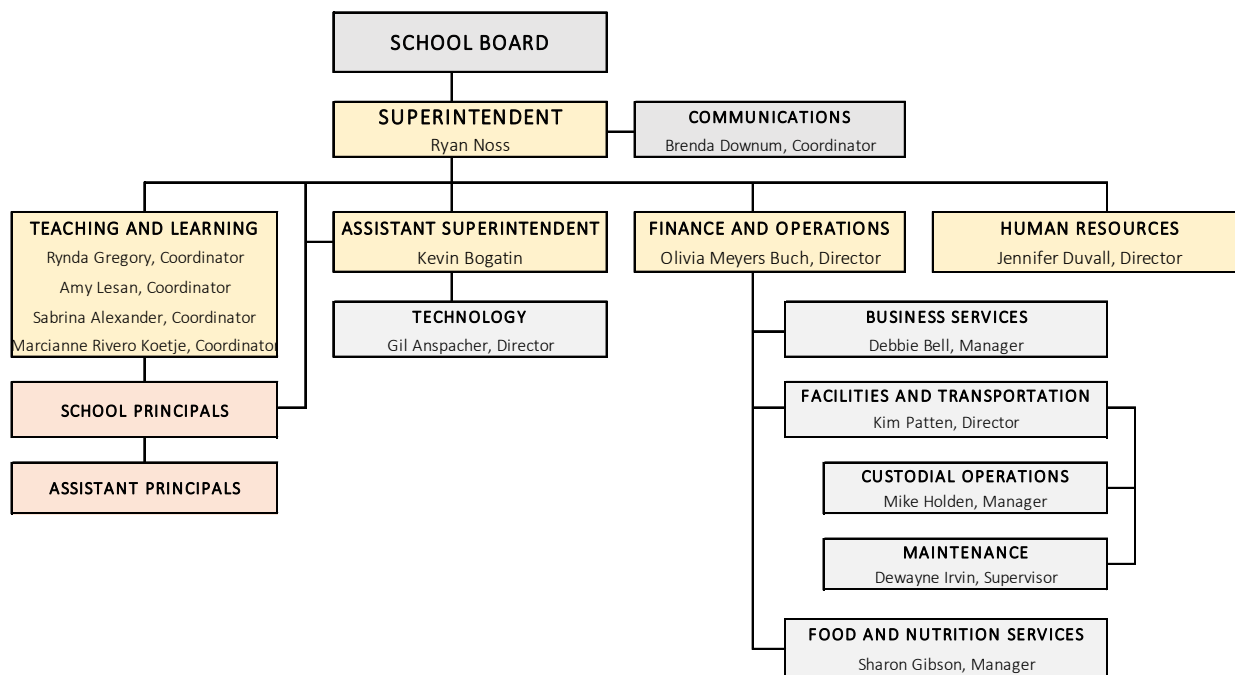
EVERY Student Graduates • EVERY Student Shows Growth • CLOSE the Opportunity Gap

DISTRICT MAP



DISTRICT LEADERSHIP

District leadership includes a superintendent, assistant superintendent, 13 district office directors, coordinators and managers, 13 school principals, and five assistant principals. The district employs approximately 735 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, Vice Chair.....	Elected in 2017.....	Term Expires June 30, 2021
Position #2	Loren Charvarría	Appointed in 2018.....	Term Expires June 30, 2019
Position #3	Terese Jones.....	Appointed in 2017.....	Term Expires June 30, 2019
Position #4	Vince Adams, Chair.....	Elected in 2017.....	Term Expires June 30, 2021
Position #5	Jay Conroy.....	Elected in 2017.....	Term Expires June 30, 2021
Position #6	Ed Junkins, MD.....	Elected in 2017.....	Term Expires June 30, 2019
Position #7	Sarah Finger McDonald.....	Elected in 2017.....	Term Expires June 30, 2019

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, or sexual orientation) does 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, or sexual orientation) does 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 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, or sexual orientation) does 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, or sexual orientation) does 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, or sexual orientation) does 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.

STRATEGIC FINANCIAL PLAN

The district is committed to presenting a budget that aligns to the decisions outlined in the Strategic Financial Plan, so that the budget supports execution of the district's goals and strategies. The objectives of the five-year Strategic Financial Plan are to identify the district's instructional priorities, estimate the costs of those priorities, and describe the actions needed to realign the budget to fund those priorities.

The development of the Strategic Financial Plan involved input from a broad base of stakeholder groups including the school board, executive administrators, school leaders, staff, students, budget committee members, parents and community members. In November 2018, the district hosted an online survey and two community listening and learning sessions to inform stakeholders about the development of the Multi-Year Strategic Financial Plan and to gather feedback on the district's instructional priorities. In addition to 435 online survey responses received, the district also engaged 22 community members during the learning and listening sessions.

INSTRUCTIONAL PRIORITIES

Instructional priorities were developed by identifying the district's goals for student achievement, determining which levers for success will impact progress towards those goals, selecting instructional priorities to invest in to move those levers, and creating a plan to implement those priorities.

SCHOOL BOARD GOAL	INSTRUCTIONAL PRIORITIES	
Student Achievement	Adopt effective instructional and curriculum programs	Develop early childhood education programs
Equitable Systems	Improve equity in opportunities and outcomes through the use of culturally relevant practices	Grow and mentor effective educators *
Real-World Learning	Ensure all students are ready for college or career	Create more opportunities for students to learn through experience *
Health & Wellness	Enhance programs that support student social and emotional learning *	

* top priorities as ranked by both staff and community members

BUDGET ALIGNMENT WITH SCHOOL BOARD GOALS

	STRATEGIC INVESTMENT	MEASUREMENT	2018-19 PRIOR YEAR INVESTMENT	2019-20 NEW INVESTMENT	TOTAL 2019-20 INVESTMENT
STUDENT ACHIEVEMENT	ADOPT EFFECTIVE INSTRUCTIONAL AND CURRICULUM PROGRAMS				
	Adopt and implement new elementary language arts curriculum aligned to common core state standards	Grade 3 English Language Arts Proficiency Grade 3 Spanish Language Arts Proficiency Grades 3-5 English Language Arts Growth	\$410,000	\$(385,000)	\$25,000
	Provide middle and high school-based data teams time for effective collaboration around student data	Grade 9 Algebra I Success Grade 9 On-Track to Graduate Grade 12 On Time Graduation	\$60,000	-	\$60,000
	Expand high school schedule to eight period rotating block (freshman success class)	Grade 9 Algebra I Success Grade 9 On-Track to Graduate Grade 12 On Time Graduation	\$250,000	-	\$250,000
	Expand alternative education programming (dropout prevention)	Grade 9 On-Track to Graduate Grade 12 On Time Graduation	\$125,000	\$35,000	\$160,000
	Deploy new high school student success coordinators to monitor student growth and progress.	Grade 9 On-Track to Graduate Grade 12 On Time Graduation	\$185,000	\$30,000	\$215,000
	DEVELOP EARLY CHILDHOOD EDUCATION PROGRAMS				
	Establish kindergarten readiness programming	Oregon Kindergarten Assessment	-	\$42,000	\$42,000
	TOTAL		\$1,030,000	\$(278,000)	\$752,000
EQUITABLE SYSTEMS	INCREASE EQUITY IN OPPORTUNITIES AND OUTCOMES THROUGH USE OF CULTURALLY RELEVANT PRACTICES				
	Expand dual language immersion programming	Grade 3 Spanish Language Arts Proficiency Grade 12 On Time Graduation (seal of biliteracy)	\$55,000	\$80,000	\$135,000
	Enhance AVID college and career readiness program	Grade 9 On-Track to Graduate Grade 12 On Time Graduation College Going (AVID)	\$20,000	-	\$20,000
	Provide professional development focused on race and culturally relevant instruction	SBAC Proficiency (grades 3-8) Grade 9 Algebra I Success Grade 9 On-Track to Graduate Grade 12 On Time Graduation (race/eth) Staff Survey	\$100,000	\$50,000	\$150,000
	Provide professional development focused on language acquisition and literacy (GLAD K-5)	ELPA21 Proficiency Staff Survey	\$60,000	\$(20,000)	\$40,000
	GROW AND MENTOR EFFECTIVE EDUCATORS				
	Expand recruitment strategies to increase racial and cultural diversity of teaching staff	Staff Demographics (race/ethnicity)	\$100,000	\$34,000	\$134,000
	Restore quality teacher mentoring program to improve teacher retention	Teacher Retention Rate	\$150,000	\$50,000	\$200,000
TOTAL			\$485,000	\$194,000	\$679,000

	STRATEGIC INVESTMENT	MEASUREMENT	2018-19 PRIOR YEAR INVESTMENT	2019-20 NEW INVESTMENT	TOTAL 2019-20 INVESTMENT
REAL-WORLD LEARNING	ENSURE ALL STUDENTS ARE READY FOR COLLEGE OR CAREER				
	Expand career and technical education programming	Number of CTE Programs/Courses CTE participants (demographics) Grade 12 On Time Graduation (CTE participants, concentrators)	\$575,000	\$(125,000)	\$450,000
	CREATE MORE OPPORTUNITIES FOR STUDENTS TO LEARN THROUGH EXPERIENCE				
	Increase school-based elementary library staffing	Grade 3 English Language Arts Proficiency Grade 3 Spanish Language Arts Proficiency Grades 3-5 English Language Arts Growth	-	\$180,000	\$180,000
	Increase student engagement and integrate sustainability principles into educational models	Grade 5 Oregon Science Proficiency Grade 8 Oregon Science Proficiency	-	\$75,000	\$75,000
	TOTAL		\$575,000	\$130,000	\$705,000
HEALTH & WELLNESS	ADOPT EFFECTIVE INSTRUCTIONAL AND CURRICULUM PROGRAMS				
	Adopt and implement new K-8 health curriculum	Youth Truth Survey	\$115,000	\$(100,000)	\$15,000
	Expand high school schedule to eight period rotating block (freshman health class)	Youth Truth Survey	\$250,000	-	\$250,000
	ENHANCE PROGRAMS THAT SUPPORT STUDENT SOCIAL AND EMOTIONAL LEARNING				
	Increase level of student behavior support at elementary schools	Youth Truth Survey	\$150,000	-	\$150,000
	Professional development focused on SEL strategies	Youth Truth Survey Staff Survey	\$25,000	\$(9,000)	\$16,000
	Expand existing multi-tiered, school-based staffing models (mental health)	Youth Truth Survey	-	\$340,000	\$340,000
TOTAL			\$540,000	\$231,000	\$771,000
GRAND TOTAL			\$2,630,000	\$277,000	\$2,907,000

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, and can help counteract the tendency to induct short-term emotion into decisions that 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

Fiscal Policies - DA
1-3

- 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

Legal Reference(s):

[ORS 332.107](#)

CHART OF ACCOUNTS

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

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

FUND TYPE	BUDGETED FUNDS	FUND COMPONENTS
General Fund	100 - General Fund	Accounts for all financial resources of the district except those required to be accounted for in another fund.
Special Revenue Funds	203 - Food Service Fund 204 - District Donation Fund 208 - Designated Facilities Fund 296 - Grants Fund 297 - Student Body Fund 298 - Designated Revenue Fund 299 - Early Retirement Fund	Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
Debt Service Funds	300 - Debt Service Fund 301 - PERS Bond Debt Service Fund	Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
Capital Projects Fund	400 - Capital Projects Fund	Accounts for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.
Internal Service Fund	601 - Insurance Fund	Accounts for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis.

REVENUE DIMENSIONS

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

SOURCE	SOURCE DESCRIPTION
1000 Revenue from Local Sources	Revenues from Local Sources include taxes levied by the district, revenue from the appropriations of other local governments, tuition, transportation fees, earnings on investments, food service revenues, extracurricular activity revenue, and other similar sources.

2000 Revenue from Intermediate Sources	Revenue received as grants by the district and revenue received from city and county income taxes are categorized here.
3000 Revenue from State Sources	State School Fund revenues are recorded here as well as all other restricted and unrestricted grants-in-aid received from state funds.
4000 Revenue from Federal Sources	All restricted and unrestricted revenue received from the federal government directly or through the state or through immediate agencies.
5000 Other Sources	Other sources of revenue include beginning fund balances, sale or compensation for the loss of fixed assets, long-term debt financing, and interfund transfers.

EXPENDITURE DIMENSIONS

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

FUNCTION TYPE	FUNCTION DESCRIPTION
1000 Instruction	Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities.
2000 Support Services	Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.
3000 Enterprise and Community Services	Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
4000 Facilities Acquisition and Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.
5000 Other Uses	Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by Education Service District (ESD).

6000 Contingency	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
7000 Unappropriated Ending Fund Balance	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

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

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

FINANCIAL REPORTING AND ACCOUNTING BASIS

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

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

BUDGET DEVELOPMENT

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

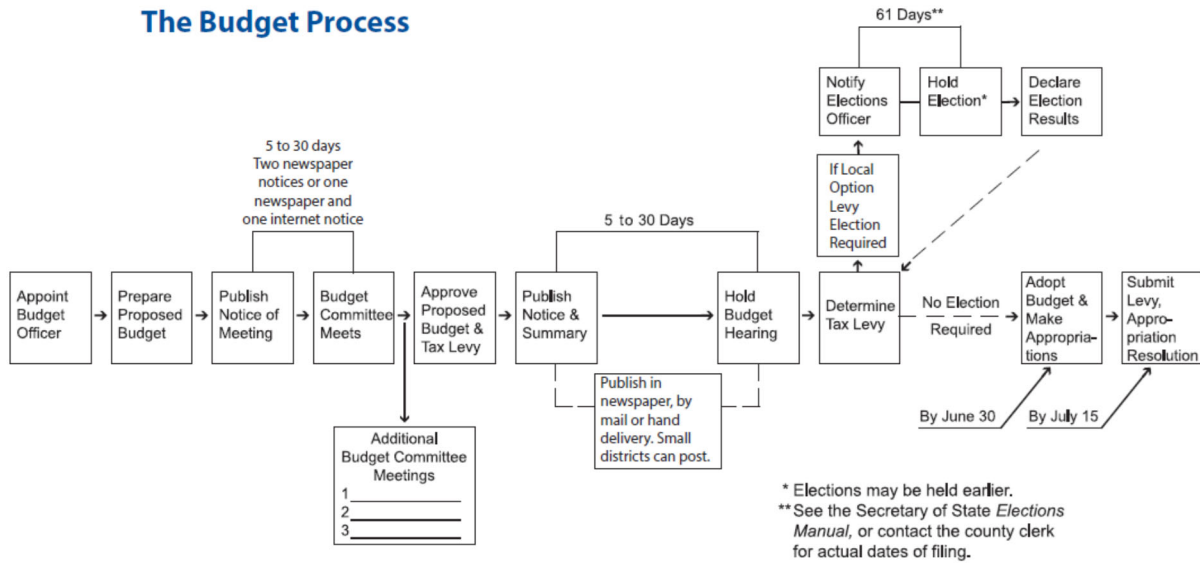
The district annually prepares a budget in accordance with requirements prescribed in the Oregon's local budget law (ORS chapter 294), which is designed to establish standard procedures for preparing, presenting, and administering the budgets of Oregon's local governments; encourage citizen involvement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

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

LeeAnn Baker.....	Term Expires June 30, 2020
Katherine Bremser	Term Expires June 30, 2019
Joshua Clark	Term Expires June 30, 2020
Bill Dougherty.....	Term Expires June 30, 2021
Margit Foss.....	Term Expires June 30, 2019
Jim McCullough.....	Term Expires June 30, 2019
Peter Sabee-Paulson.....	Term Expires June 30, 2021

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

The Budget Process



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.

2019-20 BUDGET CALENDAR

August 2018		November 2018		December 2018		January 2019	
1	School Board appoints Budget Officer	2	School Board appoints Budget Committee members	3	Staff develops enrollment and revenue forecasts	4	District staff reviews formulation of school staffing allocations and discretionary budgets, identifies areas of need, and begins developing strategies to better align resources to meet student outcome goals

<div>February 2019</div> <div>5 School Board adopts Budget Parameters</div>	<div>March 2019</div> <div>6 Budget Committee Informational Meeting: overview of budget process, roles and responsibilities of budget committee, budget document orientation</div>	<div>April 2019</div> <div>7 District staff analyzes current resources and expenditures in order to find capacity to pay for top instructional priorities, prepares proposed budget</div>	<div>May 2, 2019</div> <div>8 Budget Committee Meeting: receive superintendent's budget message, take public comment, review proposed budget</div>
<div>May 16, 2019</div> <div>9 Budget Committee Meeting: take public comment, review proposed budget; approve budget and tax levies</div>	<div>May 30, 2019</div> <div>10 Budget Committee Meeting (if necessary)</div>	<div>June 13, 2019</div> <div>11 School Board Meeting: hold public hearing on approved budget; adopt budget, authorize appropriations, declare taxes</div>	<div>July 15, 2019</div> <div>12 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.</div>

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 5th and 6th grade students in Oregon.

LOCAL OPTION LEVY

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

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

GENERAL OBLIGATION BONDS

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

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



Corvallis School District 509J

Corvallis, Oregon

FINANCIAL SECTION



Artist: Eleanor

Cathedral inspired drawing
Adams Elementary School

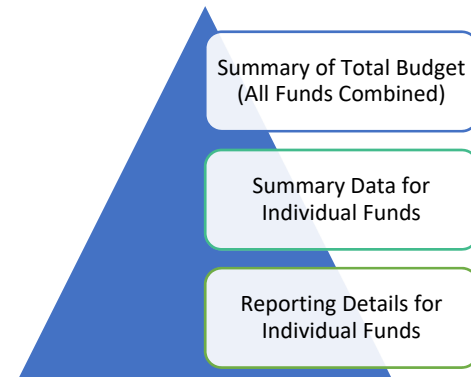
Corvallis School District 509J

2019-20 Budget

OVERVIEW

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

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



TOTAL BUDGET (ALL FUNDS COMBINED)

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

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

INDIVIDUAL FUNDS

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

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

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

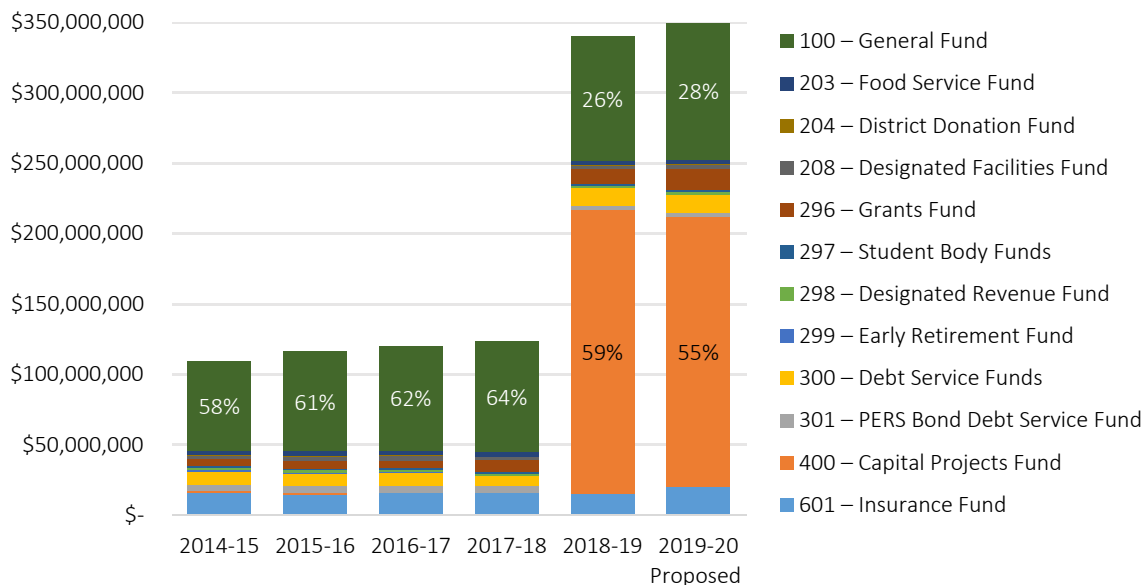
THE BUDGET AT A GLANCE

The 2019-20 proposed budget for all funds is \$349,507,711, an increase of \$9,515,981 or 2.8%, from the 2018-19 budget. The district's budget increased significantly in 2018-19 to recognize voter approval of a facilities bond measure and the resulting funding for capital improvement projects.

The General Fund represents 28% of the 2019-20 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 Oregon's state income tax).

The Capital Projects Fund represents 55% of the 2019-20 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 will provide funds to install new safety and security equipment, replace portables with permanent classroom space, replace two elementary schools, renovate and repair school buildings, and expand educational spaces for career and technical education programs. Other resources will be used to augment the bond program and will be applied to capital projects.

SUMMARY OF TOTAL BUDGET
(as adopted or amended)



Resources and Requirements by Fund - All Funds

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
100 - General Fund	71,355,815	74,831,790	83,378,311	88,127,938	96,804,727	96,804,727
203 - Food Service Fund	3,194,121	3,158,202	3,255,225	3,073,861	3,371,620	3,371,620
204 - District Donation Fund	425,450	447,728	388,810	600,000	600,000	600,000
208 - Designated Facilities Fund	2,548,889	2,395,415	1,868,229	2,147,000	2,455,000	2,455,000
296 - Grants Fund	4,088,037	3,188,285	3,424,784	10,479,327	15,465,211	15,465,211
297 - Student Body Funds	1,883,345	1,971,374	1,875,320	1,420,000	1,400,000	1,400,000
298 - Designated Revenue Fund	1,771,468	1,805,217	1,974,969	1,559,707	1,785,835	1,785,835
299 - Early Retirement Fund	745,677	612,523	103,299	-	-	-
300 - Debt Service Funds	9,851,920	9,987,720	7,127,878	12,881,063	13,180,076	13,180,076
301 - PERS Bond Debt Service Fund	4,902,841	5,398,356	5,385,490	2,389,834	2,484,363	2,484,363
400 - Capital Projects Funds	1,072,689	-	-	202,000,000	192,117,879	192,117,879
601 - Insurance Fund	16,739,618	17,590,580	18,525,412	15,313,000	19,843,000	19,843,000
Resources Total	118,579,869	121,387,190	127,307,726	339,991,730	349,507,711	349,507,711
Requirements Before Reserves and Unappropriated Ending Fund Balance						
100 - General Fund	61,077,242	64,692,813	68,697,629	76,576,368	85,091,121	85,091,121
203 - Food Service Fund	2,914,073	2,931,305	2,898,963	2,986,441	3,215,539	3,215,539
204 - District Donation Fund	425,450	447,728	388,810	600,000	600,000	600,000
208 - Designated Facilities Fund	573,483	860,467	290,566	2,147,000	2,455,000	2,455,000
296 - Grants Fund	4,088,037	3,188,285	3,424,784	10,479,327	15,465,211	15,465,211
297 - Student Body Funds	1,085,854	1,237,742	1,296,788	1,420,000	1,400,000	1,400,000
298 - Designated Revenue Fund	985,542	1,173,845	1,134,117	1,559,707	1,785,835	1,785,835
299 - Early Retirement Fund	137,985	509,224	103,299	-	-	-
300 - Debt Service Funds	9,294,750	9,501,000	6,688,000	12,555,250	12,858,250	12,858,250
301 - PERS Bond Debt Service Fund	2,009,093	2,061,832	5,171,833	2,286,833	2,406,833	2,406,833
400 - Capital Projects Funds	1,072,689	-	-	200,000,000	162,117,879	162,117,879
601 - Insurance Fund	11,668,692	12,099,425	12,479,032	15,313,000	15,843,000	15,843,000
Unappropriated Ending Fund Balance						
Total	95,332,890	98,703,665	102,573,821	325,923,926	303,238,668	303,238,668
Contingencies and Reserves						
100 - General Fund	-	-	-	5,460,150	6,103,113	6,103,113
203 - Food Service Fund	-	-	-	87,420	156,081	156,081
300 - Debt Service Funds	-	-	-	325,813	321,826	321,826
301 - PERS Bond Debt Service Fund	-	-	-	103,001	77,530	77,530
400 - Capital Projects Funds	-	-	-	2,000,000	30,000,000	30,000,000
601 - Insurance Fund	-	-	-	-	4,000,000	4,000,000
Contingencies and Reserves Total	-	-	-	7,976,384	40,658,550	40,658,550
Unappropriated Ending Fund Balance						
100 - General Fund	-	-	-	6,091,420	5,610,493	5,610,493
Unappropriated Ending Fund Balance						
Total	-	-	-	6,091,420	5,610,493	5,610,493
Requirements Total	95,332,890	98,703,665	102,573,821	339,991,730	349,507,711	349,507,711
Fund Ending Balance	23,246,979	22,683,525	24,733,905	-	-	-

Resources and Requirements Forecast by Fund - All Funds

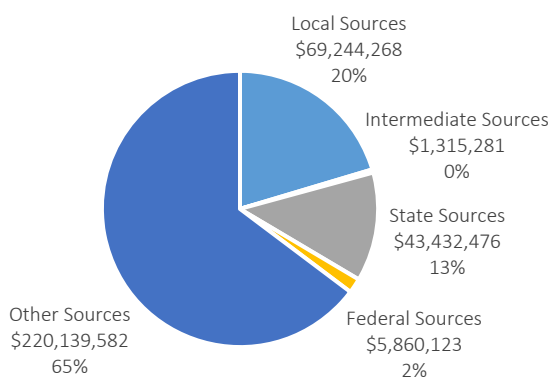
amounts in dollars

	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Resources						
100 - General Fund	88,127,938	96,804,727	96,804,727	97,956,214	101,599,792	104,883,413
203 - Food Service Fund	3,073,861	3,371,620	3,371,620	3,477,777	3,575,827	3,622,832
204 - District Donation Fund	600,000	600,000	600,000	600,000	600,000	600,000
208 - Designated Facilities Fund	2,147,000	2,455,000	2,455,000	1,015,000	890,000	740,000
296 - Grants Fund	10,479,327	15,465,211	15,465,211	6,810,974	6,165,790	6,361,323
297 - Student Body Funds	1,420,000	1,400,000	1,400,000	1,500,000	1,500,000	1,500,000
298 - Designated Revenue Fund	1,559,707	1,785,835	1,785,835	1,585,964	1,633,093	1,667,238
299 - Early Retirement Fund	-	-	-	-	-	-
300 - Debt Service Funds	12,881,063	13,180,076	13,180,076	13,554,604	14,055,112	14,570,639
301 - PERS Bond Debt Service Fund	2,389,834	2,484,363	2,484,363	2,466,506	3,922,689	3,612,248
400 - Capital Projects Funds	202,000,000	192,117,879	192,117,879	134,942,515	95,059,761	66,641,832
601 - Insurance Fund	15,313,000	19,843,000	19,843,000	19,594,301	20,139,556	20,627,323
Resources Total	339,991,730	349,507,711	349,507,711	283,503,856	249,141,619	224,826,848
Requirements Before Reserves and Unappropriated Ending Fund Balance						
100 - General Fund	76,576,368	85,091,121	85,091,121	86,784,953	90,917,190	94,729,085
203 - Food Service Fund	2,986,441	3,215,539	3,215,539	3,324,671	3,482,657	3,598,445
204 - District Donation Fund	600,000	600,000	600,000	600,000	600,000	600,000
208 - Designated Facilities Fund	2,147,000	2,455,000	2,455,000	1,015,000	890,000	740,000
296 - Grants Fund	10,479,327	15,465,211	15,465,211	6,810,974	6,165,790	6,361,323
297 - Student Body Funds	1,420,000	1,400,000	1,400,000	1,500,000	1,500,000	1,500,000
298 - Designated Revenue Fund	1,559,707	1,785,835	1,785,835	1,585,964	1,633,093	1,667,238
299 - Early Retirement Fund	-	-	-	-	-	-
300 - Debt Service Funds	12,555,250	12,858,250	12,858,250	13,224,750	13,720,678	14,235,204
301 - PERS Bond Debt Service Fund	2,286,833	2,406,833	2,406,833	956,383	2,746,833	2,886,275
400 - Capital Projects Funds	200,000,000	162,117,879	162,117,879	113,566,957	79,588,547	55,804,467
601 - Insurance Fund	15,313,000	15,843,000	15,843,000	15,594,301	16,139,556	16,627,323
Unappropriated Ending Fund Balance						
Total	325,923,926	303,238,668	303,238,668	244,963,953	217,384,344	198,749,360
Contingencies and Reserves						
100 - General Fund	5,460,150	6,103,113	6,103,113	6,340,559	6,649,028	6,922,648
203 - Food Service Fund	87,420	156,081	156,081	153,106	93,170	24,387
300 - Debt Service Funds	325,813	321,826	321,826	329,854	334,434	335,435
301 - PERS Bond Debt Service Fund	103,001	77,530	77,530	1,510,123	1,175,856	725,973
400 - Capital Projects Funds	2,000,000	30,000,000	30,000,000	21,375,559	15,471,213	10,837,365
601 - Insurance Fund	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Contingencies and Reserves Total	7,976,384	40,658,550	40,658,550	33,709,201	27,723,702	22,845,809
Unappropriated Ending Fund Balance						
100 - General Fund	6,091,420	5,610,493	5,610,493	4,830,702	4,033,574	3,231,680
Unappropriated Ending Fund Balance						
Total	6,091,420	5,610,493	5,610,493	4,830,702	4,033,574	3,231,680
Requirements Total	339,991,730	349,507,711	349,507,711	283,503,856	249,141,619	224,826,848
Fund Ending Balance	-	-	-	-	-	-

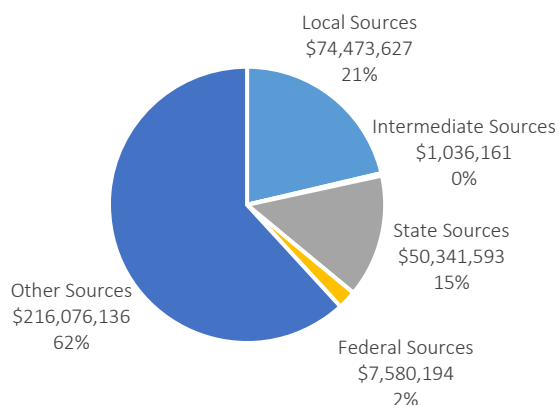
RESOURCES

Resources in 2019-20 include federal, state, intermediate and local sources. Other sources include beginning fund balance. In 2019-20, the proposed revenue for all funds totals \$349,507,711, an increase of \$9,515,981 or 2.8%, compared to the 2018-19 adopted budget. In 2019-20, the primary source of revenue for all funds is other sources, primarily beginning fund balance consisting of general fund reserves and bond proceeds carried over from the prior fiscal year, totaling \$216.1 million or 62% of all sources. Local sources, primarily property taxes, totaling \$74.5 million or 21% of all sources and state revenue totaling \$50.3 million or 15%, are the other major funding sources. Together, local and state sources comprise \$124.8 million or 36% of all sources.

SUMMARY OF RESOURCES
2018-19 Budget (all funds)



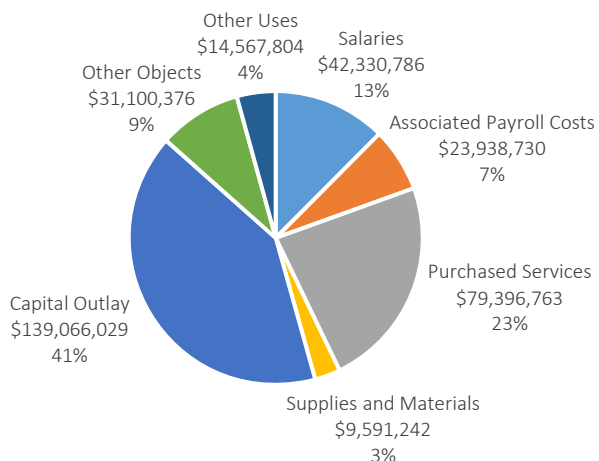
SUMMARY OF RESOURCES
2019-20 Budget (all funds)



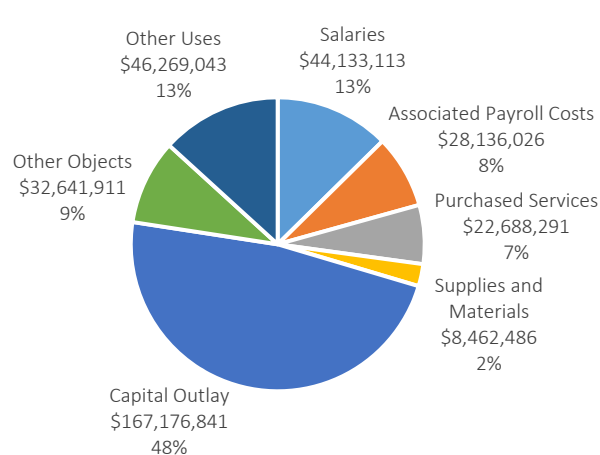
REQUIREMENTS

Proposed budget expenditures for all funds in 2019-20 increased by \$9,515,981 or 2.8% when compared to the 2018-19 adopted budget. In 2019-20, capital outlay (due to the facility bond) is the largest component of the expenditure budget with \$167.2 million or 48% of all funds. Other uses, primarily unappropriated facility bond funds, is the second largest budget category at \$46.3 million or 13% of all expenditures. Together, salaries and associated payroll costs comprise \$72.3 million or 21% of all expenditures.

SUMMARY OF REQUIREMENTS
2018-19 Budget (all funds)



SUMMARY OF REQUIREMENTS
2019-20 Budget (all funds)



Resources and Requirements by Major Object - All Funds

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources	57,788,422	60,011,384	60,196,642	69,244,268	74,473,627	74,473,627
2000 - Revenue from Intermediate Sources	566,108	887,162	862,225	1,315,281	1,036,161	1,036,161
3000 - Revenue from State Sources	33,900,259	32,745,839	38,609,025	43,432,476	50,341,593	50,341,593
4000 - Revenue from Federal Sources	4,503,448	4,495,826	4,370,851	5,860,123	7,580,194	7,580,194
5000 - Other Sources	21,821,631	23,246,979	23,268,984	220,139,582	216,076,136	216,076,136
Resources Total	118,579,869	121,387,190	127,307,726	339,991,730	349,507,711	349,507,711
Requirements						
100 - Salaries	35,922,998	38,473,922	39,430,387	42,330,786	44,133,113	44,133,113
200 - Associated Payroll Costs	19,803,088	20,554,139	21,546,040	23,938,730	28,136,026	28,136,026
300 - Purchased Services	9,760,917	9,860,280	10,173,018	79,396,763	22,688,291	22,688,291
400 - Supplies and Materials	4,604,347	4,726,414	5,727,173	9,591,242	8,462,486	8,462,486
500 - Capital Outlay	1,774,500	902,553	619,482	139,066,029	167,176,841	167,176,841
600 - Other Objects	23,467,040	24,186,358	24,974,421	31,100,376	32,641,911	32,641,911
700 - Transfers	-	-	103,299	-	-	-
800 - Other Uses	-	-	-	14,567,804	46,269,043	46,269,043
Requirements Total	95,332,890	98,703,665	102,573,821	339,991,730	349,507,711	349,507,711
Fund Ending Balance	23,246,979	22,683,525	24,733,905	-	-	-

Resources and Requirements Forecast by Major Object - All Funds

amounts in dollars

	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Resources						
1000 - Revenue from Local Sources	69,244,268	74,473,627	74,473,627	76,216,532	78,191,059	80,216,790
2000 - Revenue from Intermediate Sources	1,315,281	1,036,161	1,036,161	1,045,000	1,045,000	1,045,000
3000 - Revenue from State Sources	43,432,476	50,341,593	50,341,593	44,838,689	47,164,279	49,387,768
4000 - Revenue from Federal Sources	5,860,123	7,580,194	7,580,194	6,361,543	6,654,990	6,837,908
5000 - Other Sources	220,139,582	216,076,136	216,076,136	155,042,092	116,086,291	87,339,383
Resources Total	339,991,730	349,507,711	349,507,711	283,503,856	249,141,619	224,826,848
Requirements						
100 - Salaries	42,330,786	44,133,113	44,133,113	45,207,671	46,377,985	48,538,950
200 - Associated Payroll Costs	23,938,730	28,136,026	28,136,026	29,030,295	32,425,021	33,849,580
300 - Purchased Services	79,396,763	22,688,291	22,688,291	20,438,330	19,023,762	18,389,316
400 - Supplies and Materials	9,591,242	8,462,486	8,462,486	8,544,378	8,559,953	8,719,196
500 - Capital Outlay	139,066,029	167,176,841	167,176,841	110,472,631	76,920,918	54,006,417
600 - Other Objects	31,100,376	32,641,911	32,641,911	31,270,649	34,076,705	35,245,901
800 - Other Uses	14,567,804	46,269,043	46,269,043	38,539,903	31,757,276	26,077,489
Requirements Total	339,991,730	349,507,711	349,507,711	283,503,856	249,141,619	224,826,848
Fund Ending Balance	-	-	-	-	-	-



Artist: Afon Blinov
LaserJet print
Crescent Valley High School

RESOURCES – CHART OF ACCOUNT DEFINITIONS

Excerpts from the Program Budgeting and Accounting Manual for School District and Education Service Districts in Oregon, 2016, as published by the Oregon Department of Education (School Finance Department, Office of Finance and Administration Services).

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>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</p> | <p>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> |
|--|--|

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</p> | <p>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> |
|---|--|

3299 *Other Restricted Grants-in-aid.* Use 3299 for restricted grants in aid from the state, e.g. School

Improvement Fund Grant, Facility Grant and Lottery Bond dollars.

4000 Revenue From Federal Sources

4200 *Unrestricted Revenue From the Federal Government Through the State.* Revenues from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction. Code Medicaid expenses for contracted services eligible by law for reimbursement here.

district which must be used for a categorical or specific purpose.

4801 *Federal Forest Fees.* ORS 294.060.

4899 *Other Revenue in Lieu of Taxes.*

4900 *Revenue for/on Behalf of the District.* Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.

4500 *Restricted Revenue From the Federal Government Through the State.* Revenues from the federal government through the state as grants to the

5000 Other Sources

5100 *Long-Term Debt Financing Sources.* Receipts of proceeds from the sale of bonds; bond premium; accrued interest from the sale of bonds; lease purchase receipts.

5200 *Interfund Transfers.* Revenue earned or received from another fund which will not be repaid.

5400 *Resources—Beginning Fund Balance.*

RESOURCES – ASSUMPTIONS AND TRENDS

During the preparation of a budget, many details are based on information known at the time. However, where information is not known or available, 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 2019-20 proposed budget.

STATE SCHOOL FUND FORMULA REVENUE

The vast majority of all operating resources – about 55% – 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.

In March of every year the Oregon Department of Education (ODE) issues an estimate of the SSF for the upcoming school year. The March 4, 2019 estimate for 2019-20 is based on the Governor's Recommended Budget (\$8.97 billion SSF), with 49% distributed in 2019-20 and 51% distributed in 2020-21.

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 2019-20 is projected at 7,929.09.

**EXTENDED ADMW PROJECTION
2019-20**

			Total	District	Charter
ADMr¹	6,789.00	x 1.00 =	6,789.00	6,674.00	115.00
Students in ESL Programs ¹	475.00	x 0.50 =	237.50	237.00	0.50
Students in Pregnant and Parenting	3.00	x 1.00 =	3.00	3.00	0.00
Students with IEP ¹	699.00	x 1.00 =	699.00	699.00	0.00
Students in Poverty ²	711.57	x 0.25 =	177.89	174.88	3.01
Students in Foster Care ²	52	x 0.25 =	13.00	13.00	0.00
Remote Elementary School Correction ²	9.70	x 1.00 =	9.70	0.00	9.70
Post Graduate Scholars ²	0.00	x -0.25 =	0.00	0.00	0.00
ADMw			7,929.09	7,800.88	128.21
2018-19 ADMw (projected)				7,793.29	122.66
Extended ADMw			7,929.09	7,800.88	128.21

¹ Projected by Corvallis School District

² Projected by Oregon Department of Education

PROPERTY TAXES

After Oregon voters approved Measure 50 in 1997, the property tax system was changed from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). The district's permanent rate is \$4.4614 per \$1,000 of assessed value. Property tax collections are based on expected assessed and real market values and estimated collection rates. Compression losses decreased beginning in 2016-17, as real market values resumed growing more rapidly than assessed value. Projections for 2019-20 include a 3.75% increase in assessed values, a collection rate of 95%, and net revenue of \$28,813,810.

**CURRENT YEAR OPERATING LEVY
2015-16 Actual to 2019-20 Projected**

	2015-2016 Actual	2016-17 Actual	2017-18 Actual	2018-19 Projected	2019-20 Projected
Assessed Value (AV)	\$5,755,861,571	\$6,075,498,088	\$6,306,809,269	\$6,595,000,408	\$6,842,312,923
Change in AV	2.7%	5.6%	3.8%	4.6%	3.8%
\$4.4614/\$1,000 AV	\$25,679,201	\$27,105,227	\$28,137,199	\$29,422,935	\$30,526,295
Compression Loss	(259,293)	(245,517)	(161,820)	(188,885)	(195,968)
Taxes Imposed	25,419,908	26,859,710	27,975,379	29,234,050	30,330,327
Collection Rate	95.06%	95.40%	95.90%	95.00%	95.00%
Net Operating Levy	\$24,162,902	\$25,623,425	\$26,827,745	\$27,772,347	\$28,813,810
Change	3.4%	6.0%	4.7%	3.5%	3.8%

Prior year property taxes are projected at a collection rate of 25% of the outstanding balance of uncollected taxes paid in the years after they were levied. Total revenue projected for 2018-19 is \$645,712.

OTHER LOCAL REVENUES

Other local revenues include common school funds, county school funds, 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 2015-17 biennium, the fund disbursed about \$136.6 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 2019-20 is \$649,329, based on the 2019-20 ODE SSF Estimate dated March 15, 2019.

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 2019-20 is \$260,000, based on historic trends.

The funding of federal forest fees ended after 2015-16 when the Secure Rural Schools and Community Self-Determination Act (Federal Forest Fees) expired.

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 2019-20 SSF Total Formula Revenue of \$70,012,249 is an increase of \$4.1 million or 6% compared to 2018-19. The SSF increase is related to growth in funding per ADMw (+6.5%), and growth in property taxes (+3.8%).

STATE SCHOOL FUND FORMULA REVENUE 2015-16 Actual to 2019-20 Projected

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Projected	2019-20 Projected
State School Fund Grant	\$31,100,248	\$30,803,517	\$36,203,832	\$35,733,636	\$39,643,398
Property Taxes	24,612,295	26,014,938	27,195,629	28,894,802	29,459,522
In Lieu of Property Taxes	8,058	9,138	-	-	-
Common School Fund	1,129,382	1,184,612	979,239	979,239	649,329
County School Fund	146,185	373,614	159,175	260,085	260,000
Federal Forest Fees	18,888	-	-	-	-
Total SSF Formula Revenue	\$57,015,057	\$58,385,819	\$64,537,875	\$65,867,762	\$70,012,249
Change	6.8%	2.4%	10.5%	2.1%	6.3%

LOCAL OPTION TAXES

Under Oregon's property tax law, a local option levy gives individual communities the ability to supplement state funding for their local schools. In November 2016, voters in Corvallis approved a renewal of the district's local option levy for another five years, beginning with the 2017-18 fiscal year. The 2019-20 proposed budget maintains the current rate of \$1.50 per \$1,000 of assessed value. Local option taxes represent 9.8% of General Fund operating revenues.

Local option taxes in 2019-20 are estimated to be \$7,800,237; this estimate is based on an assumed increase of 3.75% of assessed value, with compression losses expected to decrease to about 20% of the levy (assuming real market property values will grow more rapidly than assessed value), and a collection rate of 95%.

**LOCAL OPTION LEVY
2015-16 Actual to 2019-20 Projected**

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Projected	2019-20 Projected
Assessed Value (AV)	\$5,755,861,571	\$6,075,498,088	\$6,306,809,269	\$6,595,000,408	\$6,842,312,923
Change in AV	2.7%	5.6%	3.8%	4.6%	3.8%
\$1.5000/\$1,000 AV	\$8,633,792	\$9,113,247	\$9,460,214	\$9,892,501	\$10,263,469
Compression Loss	(4,447,930)	(4,413,747)	(3,390,360)	(2,615,127)	(2,052,694)
Taxes Imposed	4,185,862	4,699,500	6,069,854	7,277,373	8,210,776
Collection Rate	95.22%	96.71%	96.09%	95.00%	95.00%
Net Local Option Levy	\$3,985,685	\$4,545,040	\$5,832,531	\$6,913,505	\$7,800,237
Change	4.9%	14.0%	28.3%	18.5%	12.8%

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.

Prior year tax receipts assume an estimated collection rate of 25% of the outstanding balance of uncollected taxes paid in years after they were levied and are projected at \$160,072 for 2019-20.

STATE GRANTS

Other restricted grants-in-aid (object 3299) are state funds restricted for specific purposes and includes four seismic rehabilitation grants, the Oregon School Capital Improvement Matching (OSCIM) grant, the High School Success grant (Measure 98), and outdoor school funding (Measure 99).

FEDERAL GRANTS

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

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, 2019. The beginning fund balance on July 1, 2019 for all funds is projected as \$175,186,977. The majority of fund balance is contained in the Capital Projects Fund with a projected beginning fund balance of \$150,000,000, and the General Fund with a projected beginning fund balance of \$15,429,889; this represents 20.4% of operating resources from 2018-19.

Resources by Source (Reporting Object) - All Funds

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1110 - Ad Valorem Taxes Levied by District	34,224,713	35,378,502	33,753,746	40,361,980	42,027,088	42,027,088
1120 - Local Option Ad Valorem Taxes Levied by District	4,061,954	4,554,757	5,901,191	6,533,657	7,960,309	7,960,309
1130 - Construction Excise Tax	222,763	285,415	191,435	353,500	350,000	350,000
1311 - Tuition From Individuals	-	-	15,905	-	-	-
1500 - Earnings on Investments	276,348	464,778	717,909	2,459,575	2,867,500	2,867,500
1600 - Food Service	1,203,177	1,218,389	1,315,083	1,263,500	1,342,570	1,342,570
1700 - Extracurricular Activities	1,215,469	1,164,961	1,130,561	1,065,000	990,000	990,000
1800 - Community Services Activities	38,245	29,675	40,392	-	-	-
1910 - Rentals	91,463	97,633	90,548	65,000	65,000	65,000
1920 - Contributions and Donations From Private Sources	426,093	448,370	392,639	600,000	600,000	600,000
1960 - Recovery of Prior Years' Expenditure	53,906	92,204	230	77,500	2,500	2,500
1970 - Services Provided Other Funds	14,672,634	15,008,849	15,031,452	15,109,112	16,410,620	16,410,620
1980 - Fees Charged to Grants	136,684	114,101	144,040	140,000	150,000	150,000
1990 - Miscellaneous	1,164,973	1,153,750	1,471,511	1,215,444	1,708,040	1,708,040
1000 - Revenue from Local Sources Total	57,788,422	60,011,384	60,196,642	69,244,268	74,473,627	74,473,627
2000 - Revenue from Intermediate Sources						
2101 - County School Funds	146,185	373,614	159,175	160,000	260,000	260,000
2102 - General Education Service District Funds	-	-	264,839	305,000	210,000	210,000
2200 - Restricted Revenue	419,924	513,548	438,211	850,281	566,161	566,161
2000 - Revenue from Intermediate Sources Total	566,108	887,162	862,225	1,315,281	1,036,161	1,036,161
3000 - Revenue from State Sources						
3101 - State School Fund-General Support	31,909,124	31,063,903	36,609,582	36,554,504	39,628,398	39,628,398
3102 - State School Fund-School Lunch Match	15,704	14,533	15,456	15,500	16,300	16,300
3103 - Common School Fund	1,129,382	1,184,612	979,239	692,493	649,329	649,329
3199 - Other Unrestricted Grants-In-Aid	221,539	153,658	322,565	200,000	500,000	500,000
3299 - Other Restricted Grants-In-Aid	624,510	329,132	682,184	5,969,979	9,547,566	9,547,566
3000 - Revenue from State Sources Total	33,900,259	32,745,839	38,609,025	43,432,476	50,341,593	50,341,593
4000 - Revenue from Federal Sources						
4200 - Unrestricted Revenue From the Federal Government Through the State	1,503,826	1,560,177	1,541,236	1,500,000	1,661,500	1,661,500
4500 - Restricted Revenue From the Federal Government Through the State	2,855,157	2,799,639	2,715,270	4,232,123	5,804,694	5,804,694

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
4801 - Federal Forest Fees	18,888	-	-	-	-	-
4899 - Other Revenue in Lieu of Taxes	8,058	9,138	-	8,000	-	-
4900 - Revenue for/on Behalf of the District	117,518	126,872	114,345	120,000	114,000	114,000
4000 - Revenue from Federal Sources						
Total	4,503,448	4,495,826	4,370,851	5,860,123	7,580,194	7,580,194
5000 - Other Sources						
5100 - Long Term Debt Financing Sources	-	-	482,160	199,916,925	40,889,159	40,889,159
5200 - Interfund Transfers	-	-	103,299	-	-	-
5400 - Resources - Beginning Fund Balance	21,821,631	23,246,979	22,683,525	20,222,657	175,186,977	175,186,977
5000 - Other Sources Total	21,821,631	23,246,979	23,268,984	220,139,582	216,076,136	216,076,136
Resources Total	118,579,869	121,387,190	127,307,726	339,991,730	349,507,711	349,507,711

REQUIREMENTS – OBJECTS – CHART OF ACCOUNT DEFINITIONS

100 Salaries

- | | |
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| <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</p> | <p>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> |
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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

- | | |
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| <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</p> | <p>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> <p>340 <i>Travel.</i> 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.</p> |
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- 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.
- 371 *Tuition Payments to Other Districts Within the State.* Conduit-type payments to districts, generally for tuition in the state for services rendered to students residing in the paying district. Where a governmental unit collects

money from a non-operating district for the education of students from the non-operating district and pays it to an operating district, the non-operating district records such payments here.

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

400 Supplies and Materials

- 410 *Consumable Supplies and Materials.* Expenditures for ALL supplies for the operation of a district, including freight and cartage.
- 420 *Textbooks.* Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented. E-textbooks are considered curriculum and would be coded here.
- 430 *Library Books.* Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books.
- 440 *Periodicals.* Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

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

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

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

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

500 Capital Outlay

- 510 *Land Acquisition.* Expenditures for the purchase of land.
- 520 *Buildings Acquisition.* Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages. Included are expenditures for installment or lease payment (except interest) which have a terminal date and result in the acquisition of buildings, except

payments to public school—housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included also.

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

600 Other Objects

- 610 *Redemption of Principal.* Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.
- 621 *Regular Interest.* Expenditures for all interest, excluding bus garage, bus and capital bus improvement interest.
- 640 *Dues and Fees.* Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.
- 650 *Insurance and Judgments.* Insurance to protect school board members and their employees against loss due to accident or neglect.
- 670 *Taxes, Licenses and Assessments.* This includes taxes, licenses and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).
- 680 *PERS UAL Lump Sum Payment to PERS.* The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond. (Use only with 5400 function.)
- 690 *Grant Indirect Charges.* Charges made to a grant to recover charges made to administration.

700 Transfers

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

800 Other Uses of Funds

- 810 *Planned Reserve.* Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. (Use only with 6110 function.)
- 820 *Reserved for Next Year.* (Use only with 7000 function.)

REQUIREMENTS – OBJECTS – ASSUMPTIONS AND TRENDS

During the preparation of a budget, many details are based on information known at the time. However, where information is not known or available, 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 2019-20 proposed budget.

SALARIES

Employee salaries represent 14.9% of operating requirements and are projected at \$43,133,113 for 2019-20, an increase of \$1,802,327 or 4.3% compared to 2018-19. Although current contracts with all employee groups expire June 30, 2019, the proposed budget assumes step increases for all eligible employees and a 2.0% cost of living adjustment (COLA) applied to all salary schedules pursuant to rates under contract in 2018-19. Vacant certified positions are generally budgeted at a master's degree step 7 level, while vacant classified positions are generally budgeted at step 1 of the classified salary schedule.

The proposed budget includes 2.0 FTE licensed positions and 1.63 FTE classified positions as a contingency to match staffing with actual enrollment and to meet other needs as necessary. Overall, proposed FTE for 2019-20 is projected to increase by 29 FTE.

SALARIES AND FTE 2016-17 Actual to 2019-20 Proposed

	2016-17 Actual		2017-18 Actual		2018-19 Budget		2019-20 Proposed	
	Salaries	FTE	Salaries	FTE	Salaries	FTE	Salaries	FTE
Licensed Salaries	\$21,561,423	360.55	\$22,516,138	372.19	\$24,589,739	393.59	\$25,774,930	399.65
Classified Salaries	9,082,778	324.02	9,423,183	333.99	10,522,369	362.37	11,259,284	379.86
Administrators	3,048,407	28.17	3,066,764	27.26	3,304,362	30.00	3,591,639	30.60
Retirement Stipends	475,000	-	-	-	-	-	-	-
Managerial - Classified	1,221,672	19.24	1,263,766	19.31	1,244,300	17.60	1,526,859	22.41
Substitutes	1,238,001	-	1,251,409	-	736,055	-	123,070	-
Additional Salary	1,846,640	-	1,909,127	-	1,933,961	-	1,857,331	-
Total	\$38,473,922	731.98	\$39,430,387	752.75	\$42,330,786	803.52	\$44,133,113	832.52
	7.1%		2.5%		7.4%		4.3%	

ASSOCIATED PAYROLL COSTS

Associated payroll costs (benefits) represent 9.5% of operating requirements and are projected at \$28,136,026 for 2019-20, an increase of \$4,197,296 or 17.5% compared to 2018-19. These amounts are paid by the district on behalf of employees, over and above gross salary. Fringe benefit payments, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

The district contributes to a pension plan administered by PERS for each qualifying employee. Employer contribution rates are set by the PERS Board every other year, in odd numbered years. As a result of lower than expected investment returns and changes in assumptions used to project future returns and life expectancy, the PERS unfunded actuarial liability (UAL) has increased significantly over the last two years. As a result, in order to fund current system requirements (payments to retirees), employer contributions are increasing to make up the difference.

**TOTAL SALARIES AND PERS CONTRIBUTIONS
2016-17 Actual to 2019-20 Projected**

	2016-17 Actual		2017-18 Actual		2018-19 Budget		2019-20 Proposed	
Total Salaries	\$38,473,922		\$39,430,387		\$42,330,786		\$44,133,113	
Change from Prior Year	7.1%		2.5%		7.4%		4.3%	
Employer Contributions	2,440,672	6%	3,526,426	9%	3,963,004	9%	6,642,538	15%
Employee Contributions	2,080,750	6%	2,149,747	6%	2,541,184	6%	2,606,755	6%
UAL Contributions	2,456,450	6%	1,999,440	6%	2,329,424	6%	2,389,551	6%
Total Contributions	\$6,977,872	18%	\$7,675,604	20%	\$8,833,612	21%	\$11,638,844	26%
Change from Prior Year	13.7%		10.0%		15.1%		31.8%	

The district's employer rates for 2019-21 are 18.77% for PERS Tier One/Tier Two members (qualifying hires before August 29, 2003) and 13.32% for OPSRP members (qualifying hires on or after August 29, 2003). About 35% of employee salaries are associated with PERS Tier One/Tier Two members while 65% 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 and 2005 to lower the district's unfunded actuarial liability. Projected requirements for 2019-20 are \$11,638,844.

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 2019-20 are \$3,367,314.

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 2019-20 are \$304,095.

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 2019-20 are \$12,825,773 and assume an average annual contribution of \$15,500 per (full-time) employee.

PURCHASED SERVICES

Purchased services represent 7.6% of total operating requirements and are projected at \$22,688,291 for 2019-20, a decrease of \$56,708,472 or 71.4% compared to 2018-19. This includes instructional, professional, and technical services, property services, student transportation, travel, charter school payments, tuition, and other non-instructional or general professional services.

PROPERTY SERVICES

Property services are purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. This includes repairs and maintenance services not provided directly by district personnel, leasing and rental costs, and utilities like electricity, natural gas, water, sewage, garbage, long distance charges, telephone lines for the security system, and the connection to the fiber optic communications system. Property services are projected at \$2,823,547, a decrease of \$65,641,884 compared to 2018-19. Budgeted requirements in 2018-19 included \$65,000,000 in the Capital Projects Fund assuming passage of the May 15, 2018 bond measure and the resulting repairs and maintenance.

STUDENT TRANSPORTATION

The district recently entered into an agreement with Student Transportation of America (STA) to begin providing student transportation services starting July 1, 2019. The new five-year contract with STA will result in an increased level of service and an associated increase in cost. Student transportation services are projected at \$5,529,923, an increase of \$1,744,373 or 46.1% compared to 2018-19. 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 fifth and final year of a five-year charter school agreement with the district. On January 17, 2019, the school board voted to renew the charter and contract negotiations were recently completed. Beginning in 2019-20, the level of state funding passed through to the charter school will increase from 80% to 87.5%. Projected enrollment for 2019-20 is 115 students. Charter school payments are projected at \$960,105, an increase of \$162,594 or 20.4% compared to 2018-19.

SUPPLIES AND MATERIALS

Supplies and materials represent 2.8% of total operating requirements and are projected at \$8,462,486 for 2019-20, a decrease of \$1,128,756 or 11.8% compared to 2018-19. This includes consumable supplies and materials, textbooks, library books, periodicals, non-consumable items, and computer software and hardware. Budgeted requirements include \$971,280 to recognize a new lease purchase agreement for technology devices under a new accounting standard for leases (GASB Statement No. 87).

CAPITAL OUTLAY

Capital outlay represents 54.2% of total operating requirements and are projected at \$167,176,841 for 2019-20, an increase of \$28,110,812 or 20.2% compared to 2018-19. Budgeted requirements include \$154,869,753 in the Capital Projects Fund and \$6,234,147 in the Grants Fund for projects related to the facilities bond program.

OTHER EXPENDITURES

Other expenditures represent 11.0% of total operating requirements and are projected at \$32,641,911 for 2019-20, an increase of \$1,542,135 or 5.0% compared to 2018-19. Budgeted requirements include \$5,828,000 in the Debt Service Fund to recognize principal and interest payments due on the bonds approved by voters on May 15, 2018.

OTHER USES OF FUNDS

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

General Fund current resources budgeted for 2019-20 total \$81,374,838, an increase of \$5,580,790 compared to 2018-19. Budgeted contingency for 2019-20 is \$2,034,371, which represents 2.5% of current resources. The budgeted Rainy Day Reserve for 2019-20 is \$4,068,742, which represents 5% of current resources. Budgeted UEFB for 2019-20 is \$2,811,990, which represents 5% of current resources less projected underspending of operating requirements of \$1,701,822 (2% of total budgeted operating requirements).

The 2019-20 proposed budget also includes a targeted set-aside of ending fund balance totaling \$2,798,503 to offset increases in PERS employer contributions over the next several years.

Requirements by Reporting Object - All Funds

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
100 - Salaries						
111 - Licensed Salaries	19,871,722	21,561,423	22,516,138	24,589,739	25,774,930	25,774,930
112 - Classified Salaries	8,662,627	9,082,778	9,423,183	10,522,369	11,259,284	11,259,284
113 - Administrators	2,929,309	3,048,407	3,066,764	3,304,362	3,591,639	3,591,639
114 - Manager-Confidential	1,191,472	1,221,672	1,263,766	1,244,300	1,526,859	1,526,859
116 - Supplemental Retirement						
Stipends	130,950	475,000	-	-	-	-
121 - Substitutes-Licensed	908,328	864,139	923,703	573,034	12,400	12,400
122 - Substitutes-Classified	343,503	373,862	327,706	163,021	110,670	110,670
130 - Additional Salary	1,885,086	1,846,640	1,909,127	1,933,961	1,857,331	1,857,331
100 - Salaries Total	35,922,998	38,473,922	39,430,387	42,330,786	44,133,113	44,133,113
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	6,694,541	6,977,872	7,675,604	8,833,612	11,638,844	11,638,844
220 - Social Security Administration	2,670,407	2,880,578	2,933,289	3,252,831	3,367,314	3,367,314
230 - Other Required Payroll Costs	285,904	304,456	297,400	294,247	304,095	304,095
240 - Contractual Employee Benefits	10,152,236	10,391,232	10,639,747	11,558,040	12,825,773	12,825,773
200 - Associated Payroll Costs Total	19,803,088	20,554,139	21,546,040	23,938,730	28,136,026	28,136,026
300 - Purchased Services						
310 - Instructional, Professional and Technical Services	1,072,484	421,503	460,967	442,700	666,300	666,300
320 - Property Services	2,421,497	2,711,461	2,649,896	68,465,431	2,823,547	2,823,547
330 - Student Transportation Services	2,973,568	3,031,593	3,276,057	3,785,550	5,529,923	5,529,923
340 - Travel	830,890	835,281	892,806	1,263,780	1,368,096	1,368,096
350 - Communication	466,271	503,462	550,466	806,393	707,493	707,493
360 - Charter School Payments	650,285	716,903	774,954	797,511	960,105	960,105
371 - Tuition Payments to Other Districts Within State	30,357	40,222	-	50,000	50,000	50,000
374 - Other Tuition	-	-	25	-	-	-
380 - Non-instructional Professional and Technical Services	1,303,815	1,577,189	1,567,190	2,742,012	8,796,243	8,796,243
390 - Other General Professional and Technological Services	11,751	22,667	658	1,043,386	1,786,584	1,786,584
300 - Purchased Services Total	9,760,917	9,860,280	10,173,018	79,396,763	22,688,291	22,688,291
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	2,887,077	2,267,490	2,332,019	5,126,372	3,607,803	3,607,803
420 - Textbooks	152,792	365,939	481,090	1,371,600	659,000	659,000
430 - Library Books	28,835	43,643	39,964	40,076	47,483	47,483
440 - Periodicals	21,594	21,933	17,986	10,998	11,129	11,129
450 - Food	1,029,120	1,025,400	1,030,952	1,044,220	1,074,795	1,074,795
460 - Non-consumable Items	80,247	60,442	76,159	34,700	97,809	97,809
470 - Computer Software	362,699	502,653	541,307	711,601	737,031	737,031
480 - Computer Hardware	41,984	438,914	1,207,698	1,251,675	2,227,436	2,227,436
400 - Supplies and Materials Total	4,604,347	4,726,414	5,727,173	9,591,242	8,462,486	8,462,486

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
500 - Capital Outlay						
510 - Land Acquisition	-	-	-	1,069,500	337,500	337,500
520 - Buildings Acquisition	1,579,217	558,594	24,967	137,071,529	165,979,341	165,979,341
530 - Improvements Other Than Buildings	-	-	-	70,000	750,000	750,000
540 - Depreciable Equipment	171,308	280,630	574,517	830,000	85,000	85,000
550 - Depreciable Technology	23,975	63,329	19,998	25,000	25,000	25,000
500 - Capital Outlay Total	1,774,500	902,553	619,482	139,066,029	167,176,841	167,176,841
600 - Other Objects						
610 - Redemption of Principal	8,111,698	8,655,754	6,259,378	8,431,665	7,972,712	7,972,712
621 - Regular Interest	3,192,145	2,907,078	2,600,455	6,410,418	8,059,216	8,059,216
640 - Dues and Fees	295,050	324,893	300,434	434,474	451,099	451,099
650 - Insurance and Judgments	11,724,280	12,163,599	12,643,178	15,587,369	15,890,004	15,890,004
670 - Taxes and Licenses	7,184	20,934	26,936	18,880	18,880	18,880
680 - PERS UAL Lump Sum Payment to PERS	-	-	3,000,000	-	-	-
690 - Grant Indirect Charges	136,684	114,101	144,040	217,570	250,000	250,000
600 - Other Objects Total	23,467,040	24,186,358	24,974,421	31,100,376	32,641,911	32,641,911
700 - Transfers						
710 - Fund Modifications	-	-	103,299	-	-	-
700 - Transfers Total	-	-	103,299	-	-	-
800 - Other Uses						
810 - Planned Reserve	-	-	-	8,476,384	40,658,550	40,658,550
820 - Reserved for Next Year	-	-	-	6,091,420	5,610,493	5,610,493
800 - Other Uses Total	-	-	-	14,567,804	46,269,043	46,269,043
Requirements Total	95,332,890	98,703,665	102,573,821	339,991,730	349,507,711	349,507,711

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 school. Also includes enrichment programs for</p> |
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- 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

- 4120 *Site Acquisition and Development Services.* Activities pertaining to the initial acquisition of sites and improvements thereon.
- 4150 *Building Acquisition, Construction, and Improvement Services.* Activities concerned with

building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.

5000 Other Uses

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

- 5100 *Debt Service.* The servicing of the debt of a district. Categories of debt service are listed under objects.
- 5200 *Transfers of Funds.* These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in

the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

- 5400 *PERS UAL Bond Lump Sum Payment to PERS.* The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond.

6000 Contingencies (for budget only)

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

7000 Unappropriated Ending Fund Balance

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

Requirements by Reporting Function - All Funds

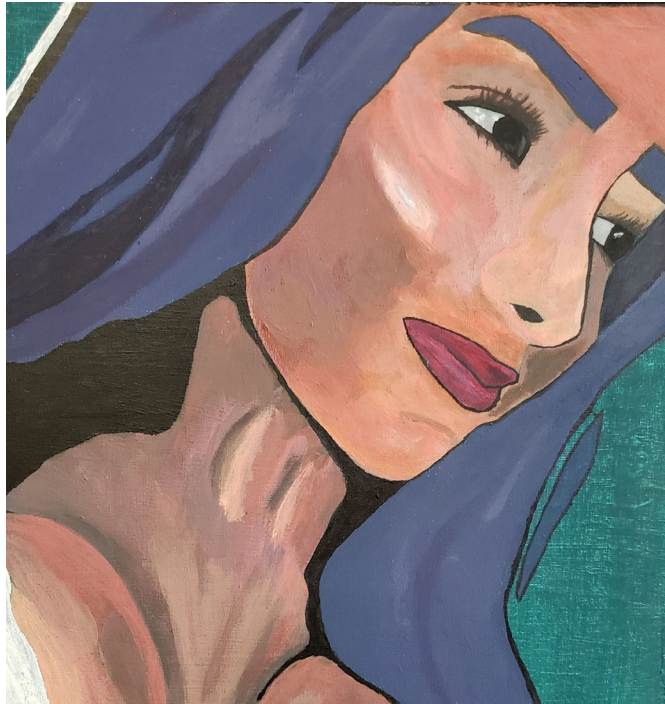
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
1000 - Instruction						
1111 - Elementary, K-5	14,147,407	13,778,053	15,839,805	16,698,535	17,296,124	17,296,124
1121 - Middle/Junior High Programs	5,935,357	6,788,636	6,637,568	7,571,772	9,091,733	9,091,733
1122 - Middle/Junior High School Extracurricular	199,447	266,675	272,474	265,236	289,202	289,202
1131 - High School Programs	8,598,895	9,082,860	9,429,730	12,260,385	11,481,003	11,481,003
1132 - High School Extracurricular	1,789,539	1,894,288	1,945,462	2,110,401	2,174,903	2,174,903
1140 - Pre-kindergarten Programs	4,743	43,271	482	-	41,972	41,972
1210 - Programs for the Talented and Gifted	74	3,221	2,397	4,066	4,269	4,269
1220 - Restrictive Programs for Students with Disabilities	1,955,087	2,266,111	2,426,536	2,660,401	3,378,588	3,378,588
1250 - Less Restrictive Programs for Students with Disabilities	4,496,014	4,876,302	4,914,624	5,661,175	5,421,842	5,421,842
1271 - Remediation	349,265	346,699	327,417	401,362	455,000	455,000
1272 - Title IA/D	775,948	725,028	689,896	1,072,165	872,323	872,323
1280 - Alternative Education	2,037,097	1,789,191	1,779,200	1,968,179	2,264,290	2,264,290
1291 - English Language Learner Programs	1,259,469	1,328,901	1,445,334	1,513,719	1,591,520	1,591,520
1292 - Teen Parent Programs	-	-	-	19,967	43,850	43,850
1299 - Other Programs	14,676	5,465	30,080	19,326	20,341	20,341
1400 - Summer School Programs	2,040	13,418	13,640	22,221	47,461	47,461
1000 - Instruction Total	41,565,059	43,208,119	45,754,643	52,248,910	54,474,421	54,474,421
2000 - Support Services						
2110 - Attendance and Social Work Services	773,415	859,684	1,336,154	1,777,452	2,029,028	2,029,028
2120 - Guidance Services	2,110,643	2,176,498	2,040,016	2,453,218	3,451,255	3,451,255
2130 - Health Services	344,840	374,105	399,640	527,036	798,139	798,139
2140 - Psychological Services	-	-	-	36,388	-	-
2150 - Speech Pathology and Audiology Services	769,527	684,891	719,172	864,475	950,998	950,998
2160 - Other Student Treatment Services	170,645	161,483	159,697	63,788	67,346	67,346
2190 - Service Direction, Student Support Services	578,946	497,908	569,644	609,191	720,816	720,816
2210 - Improvement of Instruction Services	2,067,592	2,432,823	1,957,269	3,194,112	2,219,669	2,219,669
2220 - Educational Media Services	527,063	567,135	642,002	692,705	842,229	842,229
2230 - Assessment and Testing	332,238	324,673	382,410	409,197	541,219	541,219
2240 - Instructional Staff Development	691,587	698,501	826,305	1,476,298	1,513,027	1,513,027
2310 - Board of Education Services	102,675	125,122	111,848	193,002	122,000	122,000
2320 - Executive Administration Services	361,013	371,478	371,323	369,169	391,072	391,072
2410 - Office of the Principal Services	4,206,096	4,151,872	4,196,504	4,672,326	5,178,856	5,178,856
2490 - Other Support Services-School Administration	-	-	140,316	175,245	227,328	227,328
2510 - Direction of Business Support Services	184,241	189,593	204,268	208,377	307,832	307,832
2520 - Fiscal Services	12,216,751	12,699,992	13,193,417	15,979,114	17,073,463	17,073,463

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
2540 - Operation and Maintenance of Plant Services	6,409,325	6,991,244	7,276,481	9,423,396	7,898,210	7,898,210
2550 - Student Transportation Services	3,178,766	3,263,153	3,580,249	4,005,213	5,741,995	5,741,995
2570 - Internal Services	131,099	143,247	139,731	145,727	148,560	148,560
2620 - Planning Research, Development, Evaluation Services	77,237	170,228	154,117	-	-	-
2630 - Information Services	229,159	258,866	221,632	358,712	304,258	304,258
2640 - Staff Services	593,852	574,228	671,026	818,236	920,139	920,139
2660 - Technology Services	1,269,351	1,449,564	1,697,004	2,188,126	3,050,925	3,050,925
2680 - Interpretation and Translation Services	-	-	131,851	143,101	175,080	175,080
2690 - Other Support Services - Central	136,684	114,101	144,040	217,570	250,000	250,000
2700 - Supplemental Retirement Program	137,985	509,224	-	-	-	-
2000 - Support Services Total	37,600,729	39,789,611	41,266,114	51,001,174	54,923,444	54,923,444
3000 - Enterprise and Community Services						
3100 - Food Services	2,937,348	2,961,404	2,934,465	3,044,044	3,280,539	3,280,539
3300 - Community Services	346,694	623,105	630,500	850,658	795,869	795,869
3000 - Enterprise and Community Services Total	3,284,042	3,584,509	3,564,965	3,894,702	4,076,408	4,076,408
4000 - Facilities Acquisition and Construction						
4110 - Service Area Direction	-	-	-	-	1,653,126	1,653,126
4120 - Site Acquisition and Development Services	-	-	-	1,069,500	1,087,500	1,087,500
4150 - Building Acquisition, Construction, and Improvements	1,579,217	558,594	24,967	202,867,557	170,991,841	170,991,841
4000 - Facilities Acquisition and Construction Total	1,579,217	558,594	24,967	203,937,057	173,732,467	173,732,467
5000 - Debt Service & Transfers to Other Funds						
5100 - Debt Service	11,303,843	11,562,832	8,859,833	14,842,083	16,031,928	16,031,928
5200 - Transfers of Funds	-	-	103,299	-	-	-
5400 - PERS UAL Lump Sum Payment to PERS	-	-	3,000,000	-	-	-
5000 - Debt Service & Transfers to Other Funds Total	11,303,843	11,562,832	11,963,132	14,842,083	16,031,928	16,031,928
6000 - Contingencies & Reserves						
6000 - Contingencies	-	-	-	7,976,384	40,658,550	40,658,550
6000 - Contingencies & Reserves Total	-	-	-	7,976,384	40,658,550	40,658,550
7000 - Unappropriated Ending Fund Balance						
7000 - Unappropriated Ending Fund Balance	-	-	-	6,091,420	5,610,493	5,610,493
7000 - Unappropriated Ending Fund Balance Total	-	-	-	6,091,420	5,610,493	5,610,493
Requirements Total	95,332,890	98,703,665	102,573,821	339,991,730	349,507,711	349,507,711



General Fund (100)



Artist: Sawyer Cleveland

Acrylic on board
Crescent Valley High School

GENERAL FUND

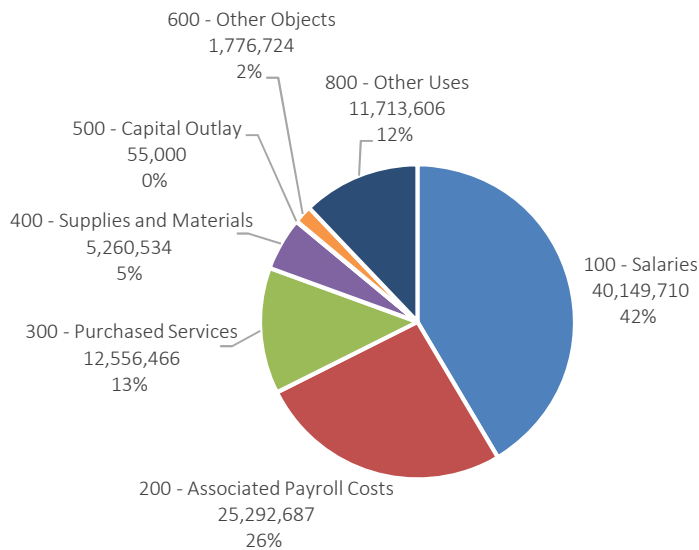
The General Fund accounts for most operating activities except those required to be accounted for in another fund. Revenues for the General Fund come from two main sources: local property taxes, and the State School Fund, primarily from Oregon's state income tax.

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

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources	29,289,010	31,468,265	34,062,361	35,252,259	38,830,831	38,830,831
2000 - Revenue from Intermediate Sources	372,050	626,041	675,627	715,000	720,000	720,000
3000 - Revenue from State Sources	33,260,046	32,372,309	37,911,385	37,446,997	40,777,727	40,777,727
4000 - Revenue from Federal Sources	46,518	86,602	4,502	33,000	75,000	75,000
5000 - Other Sources	8,388,192	10,278,573	10,724,436	14,680,682	16,401,169	16,401,169
Resources Total	71,355,815	74,831,790	83,378,311	88,127,938	96,804,727	96,804,727
Requirements						
100 - Salaries	32,433,363	34,848,046	36,306,315	38,389,589	40,149,710	40,149,710
200 - Associated Payroll Costs	17,795,748	18,557,192	19,563,790	21,580,203	25,292,687	25,292,687
300 - Purchased Services	8,006,543	7,892,125	8,159,451	10,249,603	12,556,466	12,556,466
400 - Supplies and Materials	1,976,128	2,449,145	3,305,799	4,951,072	5,260,534	5,260,534
500 - Capital Outlay	105,389	106,601	458,164	383,972	55,000	55,000
600 - Other Objects	760,071	839,703	904,109	1,021,929	1,776,724	1,776,724
800 - Other Uses	-	-	-	11,551,570	11,713,606	11,713,606
Requirements Total	61,077,242	64,692,813	68,697,629	88,127,938	96,804,727	96,804,727
Fund Ending Balance	10,278,573	10,138,976	14,680,682	-	-	-

REQUIREMENTS BY MAJOR OBJECT - GENERAL FUND (100) 2019-20 PROPOSED



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

amounts in dollars

	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Resources						
1000 - Revenue from Local Sources	35,252,259	38,830,831	38,830,831	40,089,278	40,973,656	42,447,447
2000 - Revenue from Intermediate Sources	715,000	720,000	720,000	720,000	720,000	720,000
3000 - Revenue from State Sources	37,446,997	40,777,727	40,777,727	42,685,227	45,913,768	48,088,246
4000 - Revenue from Federal Sources	33,000	75,000	75,000	75,000	75,000	75,000
5000 - Other Sources	14,680,682	16,401,169	16,401,169	14,386,709	13,917,368	13,552,720
Resources Total	88,127,938	96,804,727	96,804,727	97,956,214	101,599,792	104,883,413
Requirements						
100 - Salaries	38,389,589	40,149,710	40,149,710	41,075,249	42,055,059	44,037,054
200 - Associated Payroll Costs	21,580,203	25,292,687	25,292,687	26,067,522	29,214,264	30,509,429
300 - Purchased Services	10,249,603	12,556,466	12,556,466	12,567,570	12,589,307	12,949,492
400 - Supplies and Materials	4,951,072	5,260,534	5,260,534	5,247,446	5,235,539	5,365,008
500 - Capital Outlay	383,972	55,000	55,000	54,863	54,739	56,092
600 - Other Objects	1,021,929	1,776,724	1,776,724	1,772,303	1,768,282	1,812,010
800 - Other Uses	11,551,570	11,713,606	11,713,606	11,171,261	10,682,602	10,154,328
Requirements Total	88,127,938	96,804,727	96,804,727	97,956,214	101,599,792	104,883,413
Fund Ending Balance	-	-	-	-	-	-

Assumptions:

Resources:

- 1000 - Revenue from Local Sources increase 3.2% in 2020-21, 2.2% in 2021-22 and 3.6% in 2022-23.
- 2000 - Revenue from Intermediate Sources increases 0% each year.
- 3000 - Revenue from State Sources increase 4.7% in 2020-21, 7.6% in 2021-22 (new biennium) and 4.7% in 2022-23.
- 4000 - Revenue from Federal Sources increase 0% each year.
- 5000 - Resources from Other Sources decreases 12.3% in 2020-21, 3.3% in 2021-22 and 2.6% in 2022-23 (beginning fund balance).

Requirements:

- 100 - Salaries increase 2.3% in 2020-21, 2.4% in 2021-22 and 4.7% in 2022-23.
- 200 - Associated Payroll Costs increase 3.1% in 2020-21, 12.1% in 2021-22 (new PERS rates) and 4.4% in 2022-23.
- 300 - Purchased Services increase 0.1% in 2020-21, 0.2% in 2021-22 and 2.9% each year after.
- 400 - Supplies and Materials decrease 0.2% in 2020-21 and 2021-22 and then increase 2.5% in 2022-23.
- 500 - Capital Outlay decreases 0.2% in 2020-21 and 2021-22 and then increase 2.5% in 2022-23.
- 600 - Other Objects decrease 0.2% in 2020-21 and 2021-22 and then increase 2.5% in 2022-23.
- 800 - Other Uses decrease 4.6% in 2020-21, 4.4% in 2021-22 and 4.9% in 2022-23 (use of reserves).

Corrective action is required to maintain reserves at levels as required by board policy. Assumes the previous year's deficit is resolved, and forecasts the additional amount needed in the subsequent year to maintain reserve levels.

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

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1110 - Ad Valorem Taxes Levied by District	24,612,295	26,014,937	27,195,629	27,842,602	29,459,522	29,459,522
1120 - Local Option Ad Valorem Taxes Levied by District	4,061,954	4,554,757	5,901,191	6,533,657	7,960,309	7,960,309
1311 - Tuition From Individuals	-	-	15,905	-	-	-
1500 - Earnings on Investments	181,581	314,241	541,715	275,000	500,000	500,000
1910 - Rentals	64,280	74,322	65,577	65,000	65,000	
1960 - Recovery of Prior Years' Expenditure	53,906	92,204	230	77,500	2,500	2,500
1970 - Services Provided Other Funds	37,500	37,500	-	35,000	-	-
1980 - Fees Charged to Grants	136,684	114,101	144,040	140,000	150,000	150,000
1990 - Miscellaneous	140,809	266,203	198,075	283,500	693,500	693,500
1000 - Revenue from Local Sources Total	29,289,010	31,468,265	34,062,361	35,252,259	38,830,831	38,765,831
2000 - Revenue from Intermediate Sources						
2101 - County School Funds	146,185	373,614	159,175	160,000	260,000	260,000
2102 - General Education Service District Funds	-	-	264,839	305,000	210,000	210,000
2200 - Restricted Revenue	225,865	252,427	251,613	250,000	250,000	250,000
2000 - Revenue from Intermediate Sources Total	372,050	626,041	675,627	715,000	720,000	720,000
3000 - Revenue from State Sources						
3101 - State School Fund-General Support	31,909,124	31,063,903	36,609,582	36,554,504	39,628,398	39,628,398
3103 - Common School Fund	1,129,382	1,184,612	979,239	692,493	649,329	649,329
3199 - Other Unrestricted Grants-In-Aid	221,539	123,793	322,565	200,000	500,000	500,000
3000 - Revenue from State Sources Total	33,260,046	32,372,309	37,911,385	37,446,997	40,777,727	40,777,727
4000 - Revenue from Federal Sources						
4200 - Unrestricted Revenue From the Federal Government Through the State	19,571	77,464	4,502	25,000	75,000	75,000
4801 - Federal Forest Fees	18,888	-	-	-	-	-
4899 - Other Revenue in Lieu of Taxes	8,058	9,138	-	8,000	-	-
4000 - Revenue from Federal Sources Total	46,518	86,602	4,502	33,000	75,000	75,000
5000 - Other Sources						
5100 - Long Term Debt Financing Sources	-	-	482,160	-	971,280	971,280
5200 - Interfund Transfers	-	-	103,299	-	-	-
5400 - Resources - Beginning Fund Balance	8,388,192	10,278,573	10,138,976	14,680,682	15,429,889	15,429,889
5000 - Other Sources Total	8,388,192	10,278,573	10,724,436	14,680,682	16,401,169	16,401,169
Resources Total	71,355,815	74,831,790	83,378,311	88,127,938	96,804,727	96,739,727

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

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
100 - Salaries						
111 - Licensed Salaries	19,275,037	20,987,677	21,892,803	23,553,966	24,599,566	24,599,566
112 - Classified Salaries	7,204,926	7,612,927	7,946,033	8,991,550	9,466,661	9,466,661
113 - Administrators	2,865,426	2,982,528	2,991,483	3,243,414	3,540,772	3,540,772
114 - Manager-Confidential	994,763	1,010,248	1,043,480	1,007,309	1,175,826	1,175,826
121 - Substitutes-Licensed	717,891	740,578	823,954	132,003	4,400	4,400
122 - Substitutes-Classified	221,541	297,948	244,839	54,681	17,670	17,670
130 - Additional Salary	1,153,780	1,216,139	1,363,725	1,406,666	1,344,815	1,344,815
100 - Salaries Total	32,433,363	34,848,046	36,306,315	38,389,589	40,149,710	40,149,710
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	6,139,896	6,439,601	7,091,189	8,004,083	10,609,736	10,609,736
220 - Social Security Administration	2,414,807	2,614,332	2,704,580	2,951,320	3,072,524	3,072,524
230 - Other Required Payroll Costs	244,036	260,924	258,787	256,524	263,168	263,168
240 - Contractual Employee Benefits	8,997,008	9,242,335	9,509,235	10,368,276	11,347,259	11,347,259
200 - Associated Payroll Costs Total	17,795,748	18,557,192	19,563,790	21,580,203	25,292,687	25,292,687
300 - Purchased Services						
310 - Instructional, Professional and Technical Services	1,041,556	357,079	390,853	396,700	427,300	427,300
320 - Property Services	2,164,219	2,499,495	2,261,051	2,603,230	2,694,947	2,694,947
330 - Student Transportation Services	2,885,099	2,928,535	3,180,695	3,550,550	5,294,923	5,294,923
340 - Travel	317,482	178,894	314,560	337,947	362,596	362,596
350 - Communication	357,672	388,822	426,779	592,468	533,268	533,268
360 - Charter School Payments	650,285	716,903	774,954	797,511	960,105	960,105
371 - Tuition Payments to Other Districts Within State	30,357	40,222	-	50,000	50,000	50,000
380 - Non-instructional Professional and Technical Services	548,122	759,508	809,901	877,811	826,743	826,743
390 - Other General Professional and Technological Services	11,751	22,667	658	1,043,386	1,406,584	1,406,584
300 - Purchased Services Total	8,006,543	7,892,125	8,159,451	10,249,603	12,556,466	12,556,466
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	1,437,638	1,195,978	1,204,174	1,639,541	1,628,658	1,628,658
420 - Textbooks	143,500	321,198	458,116	1,367,000	654,000	654,000
430 - Library Books	15,804	27,489	33,722	35,076	37,483	37,483
440 - Periodicals	16,573	15,578	13,246	10,479	11,129	11,129
460 - Non-consumable Items	20,343	7,356	18,782	33,700	52,797	52,797
470 - Computer Software	320,887	462,490	487,588	653,601	694,031	694,031
480 - Computer Hardware	21,384	419,055	1,090,171	1,211,675	2,182,436	2,182,436
400 - Supplies and Materials Total	1,976,128	2,449,145	3,305,799	4,951,072	5,260,534	5,260,534

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
500 - Capital Outlay						
520 - Buildings Acquisition	-	-	-	203,972	-	-
530 - Improvements Other Than Buildings	-	-	-	70,000	-	-
540 - Depreciable Equipment	102,021	91,356	438,166	85,000	30,000	30,000
550 - Depreciable Technology	3,368	15,245	19,998	25,000	25,000	25,000
500 - Capital Outlay Total	105,389	106,601	458,164	383,972	55,000	55,000
600 - Other Objects						
610 - Redemption of Principal	-	-	-	-	760,577	760,577
621 - Regular Interest	-	-	-	-	6,268	6,268
640 - Dues and Fees	152,046	157,511	152,545	316,649	304,599	304,599
650 - Insurance and Judgments	601,500	675,000	725,000	700,000	700,000	700,000
670 - Taxes and Licenses	6,525	7,192	26,564	5,280	5,280	5,280
600 - Other Objects Total	760,071	839,703	904,109	1,021,929	1,776,724	1,776,724
800 - Other Uses						
810 - Planned Reserve	-	-	-	5,460,150	6,103,113	6,103,113
820 - Reserved for Next Year	-	-	-	6,091,420	5,610,493	5,610,493
800 - Other Uses Total	-	-	-	11,551,570	11,713,606	11,713,606
Requirements Total	61,077,242	64,692,813	68,697,629	88,127,938	96,804,727	96,804,727

Requirements by Function - General Fund (100)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
1000 - Instruction						
1111 - Elementary, K-5	13,445,201	13,414,205	15,428,488	15,836,421	16,556,124	16,556,124
1121 - Middle/Junior High Programs	5,772,485	6,698,611	6,447,073	7,238,460	8,752,604	8,752,604
1122 - Middle/Junior High School Extracurricular	27,701	27,953	69,025	53,816	64,542	64,542
1131 - High School Programs	8,239,413	8,734,765	8,916,049	10,620,711	10,468,721	10,468,721
1132 - High School Extracurricular	790,011	769,252	780,934	856,099	944,563	944,563
1140 - Pre-kindergarten Programs	-	-	-	-	41,972	41,972
1210 - Programs for the Talented and Gifted	74	3,221	2,397	4,066	4,269	4,269
1220 - Restrictive Programs for Students with Disabilities	1,950,211	2,259,006	2,423,060	2,653,885	3,372,045	3,372,045
1250 - Less Restrictive Programs for Students with Disabilities	3,323,392	3,713,513	3,800,494	4,215,166	4,084,208	4,084,208
1280 - Alternative Education	2,007,644	1,730,456	1,703,972	1,841,957	2,121,135	2,121,135
1291 - English Language Learner Programs	1,259,469	1,328,901	1,434,776	1,489,079	1,560,794	1,560,794
1292 - Teen Parent Programs	-	-	-	19,967	43,850	43,850
1400 - Summer School Programs	-	-	-	-	13,901	13,901
1000 - Instruction Total	36,815,601	38,679,883	41,006,268	44,829,627	48,028,728	48,028,728
2000 - Support Services						
2110 - Attendance and Social Work Services	768,402	852,981	1,313,700	1,668,102	1,944,956	1,944,956
2120 - Guidance Services	2,024,399	2,078,194	1,811,230	2,111,979	2,706,282	2,706,282
2130 - Health Services	344,840	374,105	393,439	527,036	798,139	798,139
2150 - Speech Pathology and Audiology Services	768,899	684,891	719,172	857,475	950,998	950,998
2160 - Other Student Treatment Services	170,645	161,483	159,697	63,788	67,346	67,346
2190 - Service Direction, Student Support Services	574,048	496,600	564,665	607,191	720,816	720,816
2210 - Improvement of Instruction Services	1,323,459	1,994,937	1,708,452	2,180,850	1,691,469	1,691,469
2220 - Educational Media Services	518,100	538,702	624,973	687,705	832,229	832,229
2230 - Assessment and Testing	324,086	324,673	382,345	409,197	541,219	541,219
2240 - Instructional Staff Development	500,085	462,749	613,362	738,976	852,248	852,248
2310 - Board of Education Services	102,675	124,658	108,808	193,002	122,000	122,000
2320 - Executive Administration Services	359,467	371,278	371,007	369,169	391,072	391,072
2410 - Office of the Principal Services	4,199,267	4,148,013	4,195,549	4,657,326	5,161,856	5,161,856
2490 - Other Support Services-School Administration	-	-	140,316	175,245	227,328	227,328
2510 - Direction of Business Support Services	184,241	189,593	204,268	208,377	271,547	
2520 - Fiscal Services	519,472	580,624	665,072	666,114	636,748	636,748
2540 - Operation and Maintenance of Plant Services	6,164,414	6,669,250	6,925,558	7,826,396	7,873,210	7,873,210
2550 - Student Transportation Services	3,090,297	3,160,095	3,484,888	3,770,213	5,506,995	5,506,995
2570 - Internal Services	131,099	142,182	138,172	145,727	148,560	148,560

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
2620 - Planning Research, Development, Evaluation Services	77,237	170,228	153,526	-	-	-
2630 - Information Services	229,159	258,866	221,632	358,712	301,758	301,758
2640 - Staff Services	580,830	573,166	668,693	765,236	892,139	892,139
2660 - Technology Services	1,228,325	1,369,660	1,696,999	2,188,126	3,050,925	3,050,925
2680 - Interpretation and Translation Services	-	-	131,851	143,101	175,080	175,080
2000 - Support Services Total	24,183,447	25,726,928	27,397,374	31,319,043	35,864,920	35,593,373
3000 - Enterprise and Community Services						
3100 - Food Services	-	-	-	15,000	15,000	-
3300 - Community Services	78,194	286,002	293,988	412,698	415,628	415,628
3000 - Enterprise and Community Services Total	78,194	286,002	293,988	427,698	430,628	415,628
5000 - Debt Service & Transfers to Other Funds						
5100 - Debt Service	-	-	-	-	766,845	766,845
5000 - Debt Service & Transfers to Other Funds Total	-	-	-	-	766,845	766,845
6000 - Contingencies & Reserves						
6000 - Contingencies	-	-	-	5,460,150	6,103,113	6,103,113
6000 - Contingencies & Reserves Total	-	-	-	5,460,150	6,103,113	6,103,113
7000 - Unappropriated Ending Fund Balance						
7000 - Unappropriated Ending Fund Balance	-	-	-	6,091,420	5,610,493	5,610,493
7000 - Unappropriated Ending Fund Balance Total	-	-	-	6,091,420	5,610,493	5,610,493
Requirements Total	61,077,242	64,692,813	68,697,629	88,127,938	96,804,727	96,518,180

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

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1110 - Ad Valorem Taxes Levied by District	24,612,295	26,014,937	27,195,629	27,842,602	29,459,522	29,459,522
1120 - Local Option Ad Valorem Taxes Levied by District	4,061,954	4,554,757	5,901,191	6,533,657	7,960,309	7,960,309
1311 - Tuition From Individuals	-	-	15,905	-	-	-
1500 - Earnings on Investments	181,581	314,241	541,715	275,000	500,000	500,000
1910 - Rentals	64,280	74,322	65,577	65,000	65,000	65,000
1960 - Recovery of Prior Years'						
Expenditure	53,906	92,204	230	77,500	2,500	2,500
1970 - Services Provided Other Funds	37,500	37,500	-	35,000	-	-
1980 - Fees Charged to Grants	136,684	114,101	144,040	140,000	150,000	150,000
1990 - Miscellaneous	140,809	266,203	198,075	283,500	693,500	693,500 ¹
1000 - Revenue from Local Sources Total	29,289,010	31,468,265	34,062,361	35,252,259	38,830,831	38,830,831
2000 - Revenue from Intermediate Sources						
2101 - County School Funds	146,185	373,614	159,175	160,000	260,000	260,000
2102 - General Education Service District Funds	-	-	264,839	305,000	210,000	210,000
2200 - Restricted Revenue	225,865	252,427	251,613	250,000	250,000	250,000
2000 - Revenue from Intermediate Sources Total	372,050	626,041	675,627	715,000	720,000	720,000
3000 - Revenue from State Sources						
3101 - State School Fund-General Support	31,909,124	31,063,903	36,609,582	36,554,504	39,628,398	39,628,398
3103 - Common School Fund	1,129,382	1,184,612	979,239	692,493	649,329	649,329
3199 - Other Unrestricted Grants-In-Aid	221,539	123,793	322,565	200,000	500,000	500,000
3000 - Revenue from State Sources Total	33,260,046	32,372,309	37,911,385	37,446,997	40,777,727	40,777,727
4000 - Revenue from Federal Sources						
4200 - Unrestricted Revenue From the Federal Government Through the State	19,571	77,464	4,502	25,000	75,000	75,000
4801 - Federal Forest Fees	18,888	-	-	-	-	-
4899 - Other Revenue in Lieu of Taxes	8,058	9,138	-	8,000	-	-
4000 - Revenue from Federal Sources Total	46,518	86,602	4,502	33,000	75,000	75,000
5000 - Other Sources						
5100 - Long Term Debt Financing Sources	-	-	482,160	-	971,280	971,280 ²
5200 - Interfund Transfers	-	-	103,299	-	-	-
5400 - Resources - Beginning Fund Balance	8,388,192	10,278,573	10,138,976	14,680,682	15,429,889	15,429,889
5000 - Other Sources Total	8,388,192	10,278,573	10,724,436	14,680,682	16,401,169	16,401,169
Total Resources	71,355,815	74,831,790	83,378,311	88,127,938	96,804,727	96,804,727

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
1000 - Instruction						
1111 - Elementary, K-5						
111 - Licensed Salaries	7,233,014	7,400,662	8,186,260	8,583,178	9,037,425	9,037,425
112 - Classified Salaries	524,730	625,458	621,499	663,557	500,418	500,418 ³
121 - Substitutes-Licensed	351,222	330,608	286,201	18,323	-	-
122 - Substitutes-Classified	52,339	53,204	59,480	5,750	1,000	1,000
130 - Additional Salary	96,814	95,250	144,847	83,512	86,636	86,636
210 - Public Employees Retirement System	1,560,182	1,564,815	1,824,748	1,948,731	2,481,741	2,481,741
220 - Social Security Administration	615,079	639,010	694,528	715,601	736,165	736,165
230 - Other Required Payroll Costs	46,038	49,242	50,199	47,224	48,696	48,696
240 - Contractual Employee Benefits	2,187,938	2,182,276	2,304,594	2,353,074	2,515,946	2,515,946
310 - Instructional, Professional and Technical Services	8,744	14,375	10,388	-	-	-
320 - Property Services	5,826	9,394	9,907	2,500	2,500	2,500
340 - Travel	9,433	8,078	7,139	6,250	3,250	3,250
350 - Communication	25,493	36,363	33,876	2,250	5,000	5,000
380 - Non-instructional Professional and Technical Services	560	750	60	11,491	2,000	2,000
390 - Other General Professional and Technological Services	-	-	-	444,465	476,273	476,273
410 - Consumable Supplies and Materials	559,677	213,948	257,235	302,046	304,949	304,949
420 - Textbooks	107,661	70,244	266,466	366,000	66,000	66,000 ⁴
430 - Library Books	221	282	399	-	-	-
440 - Periodicals	1,404	6,566	4,002	1,500	2,000	2,000
470 - Computer Software	58,826	51,199	52,726	59,743	39,648	39,648
480 - Computer Hardware	-	62,354	613,760	221,226	246,477	246,477
640 - Dues and Fees	-	127	174	-	-	-
1111 - Elementary, K-5 Total	13,445,201	13,414,205	15,428,488	15,836,421	16,556,124	16,556,124
1121 - Middle/Junior High Programs						
111 - Licensed Salaries	3,182,224	3,517,918	3,507,632	3,755,199	4,029,064	4,029,064
112 - Classified Salaries	267,289	291,505	258,161	272,049	207,850	207,850 ³
121 - Substitutes-Licensed	112,220	129,587	145,469	4,000	-	-
122 - Substitutes-Classified	28,153	48,014	22,728	3,500	500	500
130 - Additional Salary	34,907	37,954	29,798	52,026	46,113	46,113
210 - Public Employees Retirement System	670,573	732,251	762,505	825,135	1,108,955	1,108,955
220 - Social Security Administration	265,995	302,245	297,988	313,324	327,682	327,682
230 - Other Required Payroll Costs	20,221	22,866	20,569	20,692	21,584	21,584
240 - Contractual Employee Benefits	960,263	1,007,746	982,251	1,047,989	1,117,721	1,117,721
310 - Instructional, Professional and Technical Services	150	620	170	-	-	-
320 - Property Services	4,134	2,977	6,443	3,000	3,000	3,000
330 - Student Transportation Services	-	-	-	4,000	4,000	4,000
340 - Travel	1,655	2,149	5,372	5,000	5,000	5,000
350 - Communication	18,711	15,080	24,385	12,900	12,000	12,000
380 - Non-instructional Professional and Technical Services	1,276	1,103	60	-	-	-
390 - Other General Professional and Technological Services	-	-	-	182,922	197,000	197,000
410 - Consumable Supplies and Materials	152,968	287,755	114,358	244,938	235,604	235,604

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
420 - Textbooks	24,865	134,270	111,476	299,500	267,000	267,000
430 - Library Books	-	13	318	-	-	-
440 - Periodicals	1,470	694	1,879	3,200	3,200	3,200
460 - Non-consumable Items	100	-	1,790	2,200	2,200	2,200
470 - Computer Software	25,309	30,013	26,783	38,400	13,550	13,550
480 - Computer Hardware	-	132,660	119,340	141,086	1,143,181	1,143,181 ²
640 - Dues and Fees	-	1,190	7,598	7,400	7,400	7,400
1121 - Middle/Junior High Programs						
Total	5,772,485	6,698,611	6,447,073	7,238,460	8,752,604	8,752,604
1122 - Middle/Junior High School Extracurricular						
130 - Additional Salary	22,387	22,625	45,848	41,776	47,598	47,598
210 - Public Employees Retirement System	3,505	3,481	9,002	8,657	13,089	13,089
220 - Social Security Administration	1,684	1,713	3,459	3,196	3,642	3,642
230 - Other Required Payroll Costs	125	134	218	187	213	213
1122 - Middle/Junior High School Extracurricular Total	27,701	27,953	58,528	53,816	64,542	64,542
1131 - High School Programs						
111 - Licensed Salaries	4,710,088	4,987,199	5,122,926	5,449,139	5,624,599	5,624,599
112 - Classified Salaries	170,437	197,013	239,252	294,945	181,892	181,892 ³
114 - Manager-Confidential	66,294	-	-	-	-	-
121 - Substitutes-Licensed	169,573	163,178	187,102	16,800	-	-
122 - Substitutes-Classified	24,649	20,420	25,978	3,261	-	-
130 - Additional Salary	119,720	143,935	91,594	120,160	119,932	119,932
210 - Public Employees Retirement System	1,009,431	1,045,446	1,127,848	1,211,091	1,606,498	1,606,498
220 - Social Security Administration	392,892	414,341	422,026	450,150	453,371	453,371
230 - Other Required Payroll Costs	29,406	31,489	26,840	29,919	30,104	30,104
240 - Contractual Employee Benefits	1,243,555	1,233,684	1,269,289	1,351,614	1,366,375	1,366,375
310 - Instructional, Professional and Technical Services	66,697	47,938	59,288	-	-	-
320 - Property Services	6,198	22,462	14,353	6,645	645	645
330 - Student Transportation Services	-	-	-	4,000	4,000	4,000
340 - Travel	3,142	3,359	3,053	4,000	4,000	4,000
350 - Communication	11,442	11,862	11,812	34,628	34,628	34,628
380 - Non-instructional Professional and Technical Services	1,570	920	320	-	-	-
390 - Other General Professional and Technological Services	-	-	658	173,922	213,061	213,061
410 - Consumable Supplies and Materials	173,186	126,625	161,831	336,834	375,697	375,697
420 - Textbooks	6,277	101,007	71,226	697,500	315,000	315,000 ⁴
430 - Library Books	-	-	870	-	-	-
440 - Periodicals	1,117	519	836	1,304	1,304	1,304
460 - Non-consumable Items	-	1,581	5,041	1,500	597	597
470 - Computer Software	29,868	10,016	3,630	46,498	25,798	25,798
480 - Computer Hardware	-	157,948	60,278	369,401	93,820	93,820 ⁴
540 - Depreciable Equipment	161	-	-	-	-	-
640 - Dues and Fees	3,711	13,822	10,000	17,400	17,400	17,400
1131 - High School Programs Total	8,239,413	8,734,765	8,916,049	10,620,711	10,468,721	10,468,721

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
1132 - High School Extracurricular						
111 - Licensed Salaries	83,633	82,958	64,257	71,917	-	- ⁵
112 - Classified Salaries	48,586	50,803	54,985	56,160	58,703	58,703
113 - Administrators	-	-	-	-	107,712	107,712 ⁵
114 - Manager-Confidential	55,875	32,578	30,855	31,472	32,102	32,102
122 - Substitutes-Classified	-	-	50	-	-	-
130 - Additional Salary	401,427	380,274	420,081	380,588	381,188	381,188
210 - Public Employees Retirement System	77,815	69,489	51,420	112,876	155,832	155,832
220 - Social Security Administration	44,504	42,798	42,160	41,320	44,347	44,347
230 - Other Required Payroll Costs	3,415	1,607	2,721	2,429	2,606	2,606
240 - Contractual Employee Benefits	57,573	47,633	44,412	53,520	56,256	56,256
340 - Travel	17,183	19,578	19,422	20,000	20,000	20,000
380 - Non-instructional Professional and Technical Services	-	40,610	40,669	77,488	77,488	77,488
410 - Consumable Supplies and Materials	-	925	9,903	8,329	8,329	8,329
1132 - High School Extracurricular Total	790,011	769,252	780,934	856,099	944,563	944,563
1140 - Pre-kindergarten Programs						
111 - Licensed Salaries	-	-	-	-	10,366	10,366
130 - Additional Salary	-	-	-	-	20,368	20,368
210 - Public Employees Retirement System	-	-	-	-	8,749	8,749
220 - Social Security Administration	-	-	-	-	2,351	2,351
230 - Other Required Payroll Costs	-	-	-	-	138	138
1140 - Pre-kindergarten Programs Total	-	-	-	-	41,972	41,972
1210 - Programs for the Talented and Gifted						
130 - Additional Salary	-	2,350	1,807	3,000	3,000	3,000
210 - Public Employees Retirement System	-	478	393	622	825	825
220 - Social Security Administration	-	176	133	230	230	230
230 - Other Required Payroll Costs	-	13	8	14	14	14
340 - Travel	74	-	-	-	-	-
410 - Consumable Supplies and Materials	-	204	56	200	200	200
1210 - Programs for the Talented and Gifted Total	74	3,221	2,397	4,066	4,269	4,269
1220 - Restrictive Programs for Students with Disabilities						
111 - Licensed Salaries	347,050	405,894	379,520	470,470	493,730	493,730
112 - Classified Salaries	710,023	845,585	971,524	1,013,858	1,304,440	1,304,440
121 - Substitutes-Licensed	16,709	7,872	10,243	-	-	-
122 - Substitutes-Classified	28,998	53,890	39,722	-	-	-
130 - Additional Salary	26,362	29,434	33,083	20,055	41,550	41,550
210 - Public Employees Retirement System	207,278	245,425	259,082	312,734	477,703	477,703
220 - Social Security Administration	84,487	100,062	104,597	117,898	140,739	140,739
230 - Other Required Payroll Costs	6,632	8,042	7,140	13,690	10,378	10,378
240 - Contractual Employee Benefits	520,413	561,435	612,338	665,830	864,353	864,353
320 - Property Services	-	85	455	200	2	2

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
340 - Travel	-	-	22	100	100	100
350 - Communication	195	32	230	-	-	-
390 - Other General Professional and Technological Services	-	-	-	36,750	36,750	36,750
410 - Consumable Supplies and Materials	2,064	1,251	5,103	2,300	2,300	2,300
1220 - Restrictive Programs for Students with Disabilities Total	1,950,211	2,259,006	2,423,060	2,653,885	3,372,045	3,372,045

1250 - Less Restrictive Programs for Students with Disabilities

111 - Licensed Salaries	1,382,907	1,520,651	1,538,459	1,578,608	1,435,502	1,435,502
112 - Classified Salaries	576,300	626,865	672,105	848,058	793,242	793,242
121 - Substitutes-Licensed	18,506	50,633	55,185	-	-	-
122 - Substitutes-Classified	3,535	61,509	46,599	-	-	-
130 - Additional Salary	35,678	37,149	38,451	23,568	30,800	30,800
210 - Public Employees Retirement System	380,029	418,720	436,053	523,178	583,320	583,320
220 - Social Security Administration	149,584	171,397	173,797	192,340	172,586	172,586
230 - Other Required Payroll Costs	11,591	13,498	11,992	12,729	12,020	12,020
240 - Contractual Employee Benefits	686,049	717,866	764,419	893,225	880,778	880,778
310 - Instructional, Professional and Technical Services	39,693	43,210	51,176	23,000	63,000	63,000
320 - Property Services	58	-	-	-	-	-
340 - Travel	-	763	812	-	-	-
350 - Communication	3,409	2,143	2,117	2,860	1,360	1,360
371 - Tuition Payments to Other Districts Within State	30,357	40,222	-	50,000	50,000	50,000
390 - Other General Professional and Technological Services	-	-	-	64,000	54,000	54,000
410 - Consumable Supplies and Materials	5,697	6,736	2,448	3,600	7,600	7,600
420 - Textbooks	-	1,833	5,447	-	-	-
440 - Periodicals	-	30	-	-	-	-
470 - Computer Software	-	289	1,436	-	-	-
1250 - Less Restrictive Programs for Students with Disabilities Total	3,323,392	3,713,513	3,800,494	4,215,166	4,084,208	4,084,208

1280 - Alternative Education

111 - Licensed Salaries	225,807	240,690	238,043	246,054	325,350	325,350
112 - Classified Salaries	137,401	175,170	145,408	157,424	164,429	164,429
121 - Substitutes-Licensed	3,938	4,476	7,225	-	-	-
122 - Substitutes-Classified	2,200	1,620	1,122	-	-	-
130 - Additional Salary	40,818	45,178	41,558	45,272	45,272	45,272
210 - Public Employees Retirement System	75,313	82,605	84,349	93,100	141,618	141,618
220 - Social Security Administration	30,498	34,371	32,068	34,330	40,932	40,932
230 - Other Required Payroll Costs	2,354	2,772	2,104	2,251	2,639	2,639
240 - Contractual Employee Benefits	149,451	169,698	138,323	147,169	171,242	171,242
310 - Instructional, Professional and Technical Services	667,738	204,254	193,232	275,000	225,000	225,000
320 - Property Services	729	21,127	2,368	500	500	500
340 - Travel	273	40	225	-	-	-
350 - Communication	2,026	1,922	959	2,380	2,380	2,380
360 - Charter School Payments	650,285	716,903	774,954	797,511	960,105	960,105 ⁶

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
380 - Non-instructional Professional and Technical Services	11,800	2,875	3,156	2,500	2,500	2,500
390 - Other General Professional and Technological Services	-	-	-	6,443	7,000	7,000
410 - Consumable Supplies and Materials	4,128	14,988	25,158	17,023	27,168	27,168
420 - Textbooks	85	509	39	-	-	-
460 - Non-consumable Items	-	-	2,174	-	-	-
470 - Computer Software	2,800	11,259	11,455	15,000	5,000	5,000
640 - Dues and Fees	-	-	50	-	-	-
670 - Taxes and Licenses	-	-	-	-	-	-
1280 - Alternative Education Total	2,007,644	1,730,456	1,703,972	1,841,957	2,121,135	2,121,135
1291 - English Language Learner Programs						
111 - Licensed Salaries	554,849	699,050	756,722	790,342	770,636	770,636
112 - Classified Salaries	212,587	137,625	138,338	146,859	153,166	153,166
121 - Substitutes-Licensed	3,454	263	3,568	2,480	-	-
122 - Substitutes-Classified	1,062	1,108	1,290	1,000	-	-
130 - Additional Salary	9,844	9,850	8,754	9,309	9,309	9,309
210 - Public Employees Retirement System	150,015	167,860	184,472	198,939	252,251	252,251
220 - Social Security Administration	58,278	63,569	68,067	72,673	71,381	71,381
230 - Other Required Payroll Costs	4,416	4,897	4,322	4,786	4,707	4,707
240 - Contractual Employee Benefits	250,685	225,861	240,529	242,792	279,023	279,023
310 - Instructional, Professional and Technical Services	-	-	13,200	-	-	-
340 - Travel	-	-	-	346	346	346
350 - Communication	54	891	1,068	1,700	1,700	1,700
390 - Other General Professional and Technological Services	-	-	-	2,578	6,000	6,000
410 - Consumable Supplies and Materials	7,635	4,352	8,347	11,275	6,275	6,275
420 - Textbooks	4,612	13,335	3,461	4,000	6,000	6,000
440 - Periodicals	-	-	2,637	-	-	-
470 - Computer Software	1,978	238	-	-	-	-
1291 - English Language Learner Programs Total	1,259,469	1,328,901	1,434,776	1,489,079	1,560,794	1,560,794
1292 - Teen Parent Programs						
111 - Licensed Salaries	-	-	-	12,703	18,789	18,789
210 - Public Employees Retirement System	-	-	-	2,635	4,663	4,663
220 - Social Security Administration	-	-	-	972	1,437	1,437
230 - Other Required Payroll Costs	-	-	-	84	85	85
240 - Contractual Employee Benefits	-	-	-	3,573	3,876	3,876
380 - Non-instructional Professional and Technical Services	-	-	-	-	15,000	15,000
1292 - Teen Parent Programs Total	-	-	-	19,967	43,850	43,850

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
1400 - Summer School Programs						-
130 - Additional Salary	-	-	-	-	5,000	5,000
210 - Public Employees Retirement System	-	-	-	-	6,875	6,875
220 - Social Security Administration	-	-	-	-	1,913	1,913
230 - Other Required Payroll Costs	-	-	-	-	113	113
1400 - Summer School Programs Total	-	-	-	-	13,901	13,901
1000 - Instruction Total	36,815,601	38,679,883	40,995,771	44,829,627	48,028,728	48,028,728
2000 - Support Services						
2110 - Attendance and Social Work Services						
111 - Licensed Salaries	-	-	-	-	115,822	115,822 ⁷
112 - Classified Salaries	420,042	475,463	719,677	916,398	932,668	932,668
122 - Substitutes-Classified	3,260	132	5,559	-	-	-
130 - Additional Salary	5,116	7,731	13,902	5,640	10,142	10,142
210 - Public Employees Retirement System	85,665	90,127	146,024	192,093	279,654	279,654
220 - Social Security Administration	32,024	36,297	54,632	70,537	80,983	80,983
230 - Other Required Payroll Costs	2,548	2,942	3,716	4,562	5,161	5,161
240 - Contractual Employee Benefits	218,581	236,158	358,512	471,310	510,541	510,541
340 - Travel	-	2,864	-	-	-	-
350 - Communication	181	188	80	750	750	750
380 - Non-instructional Professional and Technical Services	-	-	6,833	3,000	-	-
390 - Other General Professional and Technological Services	-	-	-	2,577	8,000	8,000
410 - Consumable Supplies and Materials	586	618	254	775	775	775
470 - Computer Software	400	460	460	460	460	460
480 - Computer Hardware	-	-	4,050	-	-	-
2110 - Attendance and Social Work Services Total	768,402	852,981	1,313,700	1,668,102	1,944,956	1,944,956
2120 - Guidance Services						
111 - Licensed Salaries	821,644	925,884	997,632	1,139,516	1,337,108	1,337,108 ⁸
112 - Classified Salaries	372,471	338,004	141,838	189,153	235,907	235,907 ⁸
114 - Manager-Confidential	-	-	-	-	44,339	44,339 ⁸
122 - Substitutes-Classified	1,133	1,125	-	-	-	-
130 - Additional Salary	31,241	40,198	35,087	29,697	38,355	38,355
210 - Public Employees Retirement System	215,902	246,418	222,858	267,019	432,298	432,298
220 - Social Security Administration	91,149	97,439	87,516	103,915	126,659	126,659
230 - Other Required Payroll Costs	6,937	7,608	5,576	6,905	8,122	8,122
240 - Contractual Employee Benefits	418,508	418,177	313,715	364,488	450,997	450,997
310 - Instructional, Professional and Technical Services	1,960	-	2,640	-	-	-
320 - Property Services	-	-	-	-	6,000	6,000
340 - Travel	212	400	879	-	-	-
350 - Communication	742	429	352	1,928	1,928	1,928
380 - Non-instructional Professional and Technical Services	57,752	-	-	-	-	-

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
390 - Other General Professional and Technological Services	-	-	-	1,289	-	-
410 - Consumable Supplies and Materials	3,248	1,176	2,327	7,219	8,719	8,719
470 - Computer Software	1,500	1,337	810	850	15,850	15,850
2120 - Guidance Services Total	2,024,399	2,078,194	1,811,230	2,111,979	2,706,282	2,706,282
2130 - Health Services						
111 - Licensed Salaries	123,946	130,386	127,406	188,083	226,480	226,480
112 - Classified Salaries	41,940	41,331	47,894	56,940	153,712	153,712 ⁹
130 - Additional Salary	3,811	3,514	4,476	6,964	3,911	3,911
210 - Public Employees Retirement System	30,413	31,868	29,665	48,948	96,819	96,819
220 - Social Security Administration	11,626	12,302	12,762	19,277	29,384	29,384
230 - Other Required Payroll Costs	957	1,022	866	1,244	1,828	1,828
240 - Contractual Employee Benefits	44,216	44,925	49,847	70,280	148,775	148,775
320 - Property Services	-	-	-	-	-	-
340 - Travel	75	-	100	1,000	2,250	2,250
350 - Communication	120	125	825	-	1,680	1,680
380 - Non-instructional Professional and Technical Services	84,391	104,601	117,615	128,300	128,300	128,300
410 - Consumable Supplies and	3,065	3,753	1,843	5,000	4,000	4,000
640 - Dues and Fees	279	279	140	1,000	1,000	1,000
2130 - Health Services Total	344,840	374,105	393,439	527,036	798,139	798,139
2150 - Speech Pathology and Audiology Services						
111 - Licensed Salaries	280,394	453,223	475,656	564,544	600,896	600,896
112 - Classified Salaries	64,554	-	-	-	-	-
130 - Additional Salary	14,930	15,888	6,198	6,995	5,096	5,096
210 - Public Employees Retirement System	61,528	74,070	100,679	119,610	161,919	161,919
220 - Social Security Administration	25,789	34,472	35,315	43,723	46,359	46,359
230 - Other Required Payroll Costs	1,980	2,667	2,245	2,837	2,991	2,991
240 - Contractual Employee Benefits	81,905	97,743	97,525	115,766	130,232	130,232
310 - Instructional, Professional and Technical Services	235,938	-	-	-	-	-
320 - Property Services	405	435	435	500	5	5
340 - Travel	217	-	407	-	-	-
410 - Consumable Supplies and Materials	1,259	6,394	712	3,500	3,500	3,500
2150 - Speech Pathology and Audiology Services Total	768,899	684,891	719,172	857,475	950,998	950,998
2160 - Other Student Treatment Services						
111 - Licensed Salaries	40,952	35,090	32,784	34,200	35,786	35,786
114 - Manager-Confidential	64,211	65,150	67,150	-	-	-
130 - Additional Salary	750	750	2,517	96	96	96
210 - Public Employees Retirement System	23,739	22,277	9,949	7,792	9,625	9,625
220 - Social Security Administration	7,962	7,486	7,697	2,623	2,744	2,744
230 - Other Required Payroll Costs	579	576	479	209	215	215
240 - Contractual Employee Benefits	23,286	23,415	23,773	7,718	8,373	8,373
320 - Property Services	632	-	622	650	7	7

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
340 - Travel	117	291	261	-	-	-
410 - Consumable Supplies and Materials	7,947	5,978	8,346	5,000	5,000	5,000
460 - Non-consumable Items	-	-	6,120	5,000	5,000	5,000
640 - Dues and Fees	470	470	-	500	500	500
2160 - Other Student Treatment Services Total	170,645	161,483	159,697	63,788	67,346	67,346
2190 - Service Direction, Student Support Services						
111 - Licensed Salaries	64,342	-	7,884	-	-	-
112 - Classified Salaries	25,133	27,276	72,997	80,347	95,167	95,167
113 - Administrators	286,631	290,242	280,487	314,132	345,908	345,908
122 - Substitutes-Classified	-	-	201	-	-	-
130 - Additional Salary	4,281	1,560	7,507	972	3,612	3,612
210 - Public Employees Retirement System	84,102	65,930	80,643	85,748	122,995	122,995
220 - Social Security Administration	28,776	24,398	27,843	30,252	34,019	34,019
230 - Other Required Payroll Costs	2,073	1,844	1,731	1,980	2,201	2,201
240 - Contractual Employee Benefits	66,060	61,879	84,569	68,760	91,914	91,914
350 - Communication	901	804	804	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	-	-	-	-
390 - Other General Professional and Technological Services	11,751	22,667	-	25,000	25,000	25,000
2190 - Service Direction, Student Support Services Total	574,048	496,600	564,665	607,191	720,816	720,816
2210 - Improvement of Instruction Services						
111 - Licensed Salaries	224,187	588,072	364,714	556,005	395,176	395,176 ⁷
112 - Classified Salaries	130,183	160,520	146,972	176,540	90,067	90,067
113 - Administrators	347,172	432,790	448,756	448,869	406,639	406,639
114 - Manager-Confidential	64,586	65,878	64,678	68,540	56,496	56,496
121 - Substitutes-Licensed	2,520	2,721	35,352	18,000	-	-
122 - Substitutes-Classified	5,832	495	3,728	-	-	-
130 - Additional Salary	48,115	32,669	56,667	58,155	67,048	67,048
210 - Public Employees Retirement System	183,044	256,036	218,027	286,113	267,780	267,780
220 - Social Security Administration	61,620	96,243	83,879	104,163	77,678	77,678
230 - Other Required Payroll Costs	4,547	7,328	6,805	6,743	5,131	5,131
240 - Contractual Employee Benefits	164,374	263,784	214,654	274,534	200,259	200,259
310 - Instructional, Professional and Technical Services	20,286	10,753	388	19,200	37,300	37,300
320 - Property Services	2,584	661	2,466	2,275	295	295
340 - Travel	3,993	2,806	2,150	3,500	8,500	8,500
350 - Communication	4,297	4,277	4,574	5,100	5,750	5,750
380 - Non-instructional Professional and Technical Services	914	6,369	4,262	-	-	-
390 - Other General Professional and Technological Services	-	-	-	35,500	35,500	35,500
410 - Consumable Supplies and Materials	33,756	38,524	33,592	108,263	28,500	28,500
440 - Periodicals	5,735	1,103	1,606	2,100	2,100	2,100
460 - Non-consumable Items	-	-	-	1,000	1,000	1,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
470 - Computer Software	5,505	20,073	2,389	5,000	5,000	5,000
480 - Computer Hardware	-	3,477	12,435	-	-	-
640 - Dues and Fees	10,210	359	359	1,250	1,250	1,250
2210 - Improvement of Instruction Services Total	1,323,459	1,994,937	1,708,452	2,180,850	1,691,469	1,691,469
2220 - Educational Media Services						
112 - Classified Salaries	260,101	267,975	276,633	292,754	378,105	378,105 ¹⁰
122 - Substitutes-Classified	297	179	488	-	-	-
130 - Additional Salary	12,746	12,590	23,020	36,388	11,388	11,388
210 - Public Employees Retirement System	48,911	52,638	59,331	66,684	100,346	100,346
220 - Social Security Administration	20,330	20,940	21,851	25,178	29,796	29,796
230 - Other Required Payroll Costs	1,645	1,731	1,534	1,639	1,909	1,909
240 - Contractual Employee Benefits	138,366	135,313	143,409	149,790	211,175	211,175
310 - Instructional, Professional and Technical Services	350	-	-	-	-	-
320 - Property Services	18	13	12	25	-	-
340 - Travel	60	303	-	-	2,000	2,000
350 - Communication	92	29	18	100	100	100
380 - Non-instructional Professional and Technical Services	-	2,248	-	-	-	-
390 - Other General Professional and Technological Services	-	-	-	644	5,000	5,000
410 - Consumable Supplies and Materials	8,120	7,234	6,356	10,902	9,902	9,902
430 - Library Books	15,583	27,194	32,135	35,076	37,483	37,483
440 - Periodicals	5,821	4,972	302	1,025	1,025	1,025
470 - Computer Software	5,600	5,344	59,885	67,500	44,000	44,000
640 - Dues and Fees	60	-	-	-	-	-
2220 - Educational Media Services Total	518,100	538,702	624,973	687,705	832,229	832,229
2230 - Assessment and Testing						
112 - Classified Salaries	119,928	122,954	151,420	150,119	222,950	222,950 ¹¹
121 - Substitutes-Licensed	1,738	3,851	2,854	-	-	-
122 - Substitutes-Classified	15,743	14,619	9,240	-	-	-
130 - Additional Salary	4,807	5,702	10,508	3,935	6,185	6,185
210 - Public Employees Retirement System	21,930	23,451	32,389	31,266	61,803	61,803
220 - Social Security Administration	10,262	10,239	11,728	12,091	17,531	17,531
230 - Other Required Payroll Costs	877	917	895	807	1,129	1,129
240 - Contractual Employee Benefits	71,683	71,746	85,273	82,770	105,621	105,621
310 - Instructional, Professional and Technical Services	-	-	1,686	2,000	2,000	2,000
340 - Travel	-	-	44	-	-	-
390 - Other General Professional and Technological Services	-	-	-	36,209	34,000	34,000
410 - Consumable Supplies and Materials	2,149	1,173	1,249	2,000	2,000	2,000
470 - Computer Software	74,970	70,022	75,059	88,000	88,000	88,000
2230 - Assessment and Testing Total	324,086	324,673	382,345	409,197	541,219	541,219

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
2240 - Instructional Staff Development						
114 - Manager-Confidential	45,270	46,410	-	-	-	-
121 - Substitutes-Licensed	31,624	45,635	89,104	69,400	1,400	1,400 ¹²
122 - Substitutes-Classified	4,768	3,920	944	2,000	-	-
130 - Additional Salary	57,111	100,127	110,254	181,500	91,700	91,700 ⁴
210 - Public Employees Retirement System	20,020	28,954	24,171	57,403	25,603	25,603
220 - Social Security Administration	10,420	14,669	15,171	21,184	7,123	7,123
230 - Other Required Payroll Costs	794	1,171	985	1,349	522	522
240 - Contractual Employee Benefits	7,703	7,853	-	-	-	-
310 - Instructional, Professional and Technical Services	-	35,929	53,911	57,500	86,000	86,000
320 - Property Services	1,070	5,782	10,968	5,250	5,250	5,250
340 - Travel	183,224	86,863	206,725	195,100	188,400	188,400
350 - Communication	20	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	121,925	58,650	69,113	95,000	114,000	114,000
390 - Other General Professional and Technological Services	-	-	-	24,000	291,500	291,500 ¹²
410 - Consumable Supplies and Materials	15,959	26,788	32,016	28,790	40,250	40,250
640 - Dues and Fees	179	-	-	500	500	500
2240 - Instructional Staff Development Total	500,085	462,749	613,362	738,976	852,248	852,248
2310 - Board of Education Services						
130 - Additional Salary	-	589	1,107	1,500	-	-
210 - Public Employees Retirement System	-	100	156	311	-	-
220 - Social Security Administration	-	45	84	115	-	-
230 - Other Required Payroll Costs	-	4	6	7	-	-
320 - Property Services	230	280	113	600	750	750
340 - Travel	3,705	4,394	7,980	12,000	12,000	12,000
350 - Communication	1,871	951	1,254	2,500	2,500	2,500
380 - Non-instructional Professional and Technical Services	50,882	67,317	57,042	135,000	79,500	79,500 ¹³
410 - Consumable Supplies and Materials	6,622	9,693	3,582	25,719	10,000	10,000
440 - Periodicals	312	1,095	1,327	250	250	250
470 - Computer Software	-	-	-	-	5,000	5,000
480 - Computer Hardware	-	2,232	-	-	-	-
640 - Dues and Fees	14,053	12,958	11,158	15,000	12,000	12,000
650 - Insurance and Judgments	25,000	25,000	25,000	-	-	-
2310 - Board of Education Services Total	102,675	124,658	108,808	193,002	122,000	122,000
2320 - Executive Administration Services						
113 - Administrators	147,939	145,905	145,803	145,032	147,933	147,933
114 - Manager-Confidential	61,579	64,371	67,291	70,351	71,758	71,758
121 - Substitutes-Licensed	-	-	178	-	-	-
122 - Substitutes-Classified	-	-	1,013	-	-	-
130 - Additional Salary	21,563	9,273	6,380	9,846	6,846	6,846
210 - Public Employees Retirement System	50,149	47,765	53,171	54,745	68,483	68,483
220 - Social Security Administration	14,913	15,686	15,240	17,230	17,330	17,330

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
230 - Other Required Payroll Costs	1,250	1,240	1,020	1,155	1,162	1,162
240 - Contractual Employee Benefits	39,710	54,685	55,768	31,560	37,560	37,560
320 - Property Services	569	99	856	750	750	750
340 - Travel	8,367	7,079	3,974	5,000	9,000	9,000
350 - Communication	1,457	612	12	-	-	-
380 - Non-instructional Professional and Technical Services	-	10,588	12,100	25,000	25,000	25,000
410 - Consumable Supplies and Materials	2,739	3,204	4,657	5,000	3,000	3,000
440 - Periodicals	284	321	358	500	250	250
480 - Computer Hardware	-	1,060	-	-	-	-
640 - Dues and Fees	8,948	9,390	3,188	3,000	2,000	2,000
2320 - Executive Administration						
Services Total	359,467	371,278	371,007	369,169	391,072	391,072
2410 - Office of the Principal Services						
112 - Classified Salaries	761,290	763,686	730,142	770,328	794,145	794,145
113 - Administrators	1,877,343	1,903,124	1,901,761	2,116,412	2,293,278	2,293,278
122 - Substitutes-Classified	10,074	18,252	9,848	1,170	1,170	1,170
130 - Additional Salary	39,137	25,629	41,505	19,259	24,419	24,419
210 - Public Employees Retirement System	534,747	504,839	588,965	632,897	868,058	868,058
220 - Social Security Administration	201,223	203,535	200,593	222,399	238,153	238,153
230 - Other Required Payroll Costs	14,949	15,616	12,704	14,600	15,525	15,525
240 - Contractual Employee Benefits	633,971	608,213	602,736	656,688	699,416	699,416
320 - Property Services	7,201	7,120	8,231	6,500	6,500	6,500
340 - Travel	4,997	509	1,120	15,500	15,500	15,500
350 - Communication	45,032	41,487	43,608	89,822	91,522	91,522
380 - Non-instructional Professional and Technical Services	670	450	3,542	4,000	4,000	4,000
390 - Other General Professional and Technological Services	-	-	-	6,443	14,500	14,500
410 - Consumable Supplies and Materials	40,944	32,969	27,548	73,579	67,941	67,941
440 - Periodicals	110	269	299	250	250	250
470 - Computer Software	2,932	89	89	2,650	2,650	2,650
480 - Computer Hardware	-	-	1,875	-	-	-
640 - Dues and Fees	24,646	22,226	20,984	24,829	24,829	24,829
2410 - Office of the Principal Services						
Total	4,199,267	4,148,013	4,195,549	4,657,326	5,161,856	5,161,856
2490 - Other Support Services-School Administration						
111 - Licensed Salaries	-	-	92,908	114,008	142,837	142,837
130 - Additional Salary	-	-	303	332	1,739	1,739
210 - Public Employees Retirement System	-	-	17,691	23,061	40,034	40,034
220 - Social Security Administration	-	-	7,053	8,747	11,060	11,060
230 - Other Required Payroll Costs	-	-	440	513	650	650
240 - Contractual Employee Benefits	-	-	21,920	28,584	31,008	31,008
2490 - Other Support Services-School Administration Total	-	-	140,316	175,245	227,328	227,328

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
2510 - Direction of Business Support Services						
113 - Administrators	88,432	90,200	92,004	93,844	111,674	111,674
114 - Manager-Confidential	30,558	31,942	33,391	34,911	51,930	51,930
130 - Additional Salary	900	900	900	1,200	1,050	1,050
210 - Public Employees Retirement System	26,891	27,599	30,702	31,592	49,840	49,840
220 - Social Security Administration	9,154	9,330	9,587	9,942	12,596	12,596
230 - Other Required Payroll Costs	657	699	588	585	741	741
240 - Contractual Employee Benefits	20,867	22,755	22,944	21,303	27,616	27,616
340 - Travel	4,720	2,563	7,887	7,500	4,000	4,000
380 - Non-instructional Professional and Technical Services	37	-	-	-	-	-
410 - Consumable Supplies and	1,143	340	4,630	1,000	6,000	6,000
460 - Non-consumable Items	-	1,941	-	-	-	-
470 - Computer Software	-	40	-	5,000	4,500	4,500
640 - Dues and Fees	884	1,284	1,635	1,500	1,600	1,600
2510 - Direction of Business Support Services Total	184,241	189,593	204,268	208,377	271,547	271,547
2520 - Fiscal Services						
112 - Classified Salaries	88,065	107,609	109,221	114,185	92,502	92,502
114 - Manager-Confidential	196,651	203,538	210,715	214,929	208,387	208,387
122 - Substitutes-Classified	88	-	11	-	-	-
130 - Additional Salary	3,587	2,275	6,892	5,870	8,370	8,370
210 - Public Employees Retirement System	55,828	58,544	68,217	73,408	85,105	85,105
220 - Social Security Administration	21,607	23,480	24,551	25,627	23,659	23,659
230 - Other Required Payroll Costs	1,641	1,836	1,587	1,758	1,641	1,641
240 - Contractual Employee Benefits	71,919	75,948	79,497	84,540	76,376	76,376
320 - Property Services	3,465	3,361	4,482	7,000	7,508	7,508
340 - Travel	5,443	1,276	10,303	18,200	19,200	19,200
350 - Communication	19,563	9,501	11,016	12,750	17,250	17,250
380 - Non-instructional Professional and Technical Services	21,552	37,259	54,683	10,000	13,500	13,500
410 - Consumable Supplies and Materials	10,407	5,414	30,990	27,347	21,500	21,500
470 - Computer Software	750	35,249	36,065	40,000	41,500	41,500
480 - Computer Hardware	-	-	1,350	-	-	-
640 - Dues and Fees	18,907	15,334	15,491	30,500	20,250	20,250
2520 - Fiscal Services Total	519,472	580,624	665,072	666,114	636,748	636,748
2540 - Operation and Maintenance of Plant Services						
112 - Classified Salaries	1,613,177	1,679,767	1,712,456	1,970,997	1,996,977	1,996,977
114 - Manager-Confidential	130,685	145,338	148,701	153,665	240,363	240,363
122 - Substitutes-Classified	30,740	13,945	11,385	35,000	12,000	12,000
130 - Additional Salary	55,201	87,389	62,675	129,668	125,668	125,668
210 - Public Employees Retirement System	349,641	353,499	392,557	474,608	612,059	612,059
220 - Social Security Administration	139,312	145,849	145,537	175,136	181,687	181,687
230 - Other Required Payroll Costs	70,644	69,380	67,830	66,285	70,825	70,825
240 - Contractual Employee Benefits	617,951	636,349	647,394	753,015	810,981	810,981
320 - Property Services	2,066,843	2,359,750	2,134,547	2,495,050	2,595,650	2,595,650
340 - Travel	12,214	5,641	4,402	6,250	10,250	10,250
350 - Communication	11,750	11,532	12,402	14,000	14,000	14,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
380 - Non-instructional Professional and Technical Services	68,387	54,326	60,619	110,500	65,500	65,500
410 - Consumable Supplies and Materials	292,643	337,338	371,580	315,100	319,100	319,100
460 - Non-consumable Items	20,243	3,834	3,657	24,000	44,000	44,000
470 - Computer Software	14,326	15,452	32,026	22,500	22,500	22,500
480 - Computer Hardware	7,824	-	2,450	15,000	15,000	15,000
520 - Buildings Acquisition	-	-	-	203,972	-	- ¹⁴
530 - Improvements Other Than Buildings	-	-	-	70,000	-	- ¹⁴
540 - Depreciable Equipment	80,328	91,356	393,247	85,000	30,000	30,000 ¹⁴
640 - Dues and Fees	470	1,314	844	1,370	1,370	1,370
650 - Insurance and Judgments	576,500	650,000	700,000	700,000	700,000	700,000
670 - Taxes and Licenses	5,536	7,192	21,249	5,280	5,280	5,280
2540 - Operation and Maintenance of Plant Services Total	6,164,414	6,669,250	6,925,558	7,826,396	7,873,210	7,873,210
2550 - Student Transportation Services						
112 - Classified Salaries	89,049	104,058	93,309	81,076	41,131	41,131
114 - Manager-Confidential	18,669	22,568	27,998	30,214	62,012	62,012
122 - Substitutes-Classified	-	562	-	-	-	-
130 - Additional Salary	10,407	10,041	8,576	18,659	18,659	18,659
210 - Public Employees Retirement System	22,591	22,914	22,512	22,821	33,809	33,809
220 - Social Security Administration	8,922	10,030	9,281	9,941	9,318	9,318
230 - Other Required Payroll Costs	783	2,046	649	1,108	618	618
240 - Contractual Employee Benefits	42,999	50,853	47,634	49,844	40,525	40,525
330 - Student Transportation Services	2,885,099	2,928,535	3,180,695	3,542,550	5,286,923	5,286,923 ¹⁵
340 - Travel	-	1,755	1,478	2,500	2,500	2,500
350 - Communication	2,850	39	1,421	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	33,616	4,000	4,000	4,000
410 - Consumable Supplies and Materials	1,937	2,217	3,605	2,500	2,500	2,500
470 - Computer Software	6,001	4,478	3,880	5,000	5,000	5,000
540 - Depreciable Equipment	-	-	44,919	-	-	-
670 - Taxes and Licenses	989	-	5,315	-	-	-
2550 - Student Transportation Services Total	3,090,297	3,160,095	3,484,888	3,770,213	5,506,995	5,506,995
2570 - Internal Services						
112 - Classified Salaries	26,938	28,170	29,458	30,821	32,225	32,225
130 - Additional Salary	267	268	322	535	285	285
210 - Public Employees Retirement System	4,826	5,045	5,652	5,961	8,077	8,077
220 - Social Security Administration	2,081	2,176	2,278	2,399	2,487	2,487
230 - Other Required Payroll Costs	1,303	1,447	1,304	1,286	1,342	1,342
240 - Contractual Employee Benefits	14,880	14,880	14,880	14,880	15,504	15,504
320 - Property Services	55,472	53,580	49,448	54,285	54,085	54,085

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
350 - Communication	-	9,129	6,904	8,000	7,000	7,000
380 - Non-instructional Professional and Technical Services	25,332	25,140	24,947	25,060	25,055	25,055
410 - Consumable Supplies and Materials	-	2,347	2,978	2,500	2,500	2,500
2570 - Internal Services Total	131,099	142,182	138,172	145,727	148,560	148,560

2620 - Planning Research, Development, Evaluation Services

121 - Substitutes-Licensed	4,431	1,492	-	-	-	-
122 - Substitutes-Classified	44	88	188	-	-	-
130 - Additional Salary	326	50	10,313	-	-	-
210 - Public Employees Retirement System	203	64	2,191	-	-	-
220 - Social Security Administration	367	125	783	-	-	-
230 - Other Required Payroll Costs	28	10	50	-	-	-
340 - Travel	14,136	2,141	2	-	-	-
350 - Communication	-	-	5,612	-	-	-
380 - Non-instructional Professional and Technical Services	56,774	163,884	118,073	-	-	-
410 - Consumable Supplies and Materials	928	2,375	16,314	-	-	-
2620 - Planning Research, Development, Evaluation Services Total	77,237	170,228	153,526	-	-	-

2630 - Information Services

112 - Classified Salaries	62,292	72,314	46,897	112,365	70,622	70,622 ¹⁶
113 - Administrators	-	-	-	-	-	-
114 - Manager-Confidential	57,088	58,229	59,394	60,582	61,794	61,794
122 - Substitutes-Classified	7,072	768	22	-	-	-
130 - Additional Salary	15,580	17,903	4,074	5,865	5,865	5,865
210 - Public Employees Retirement System	22,142	26,204	23,061	35,741	34,463	34,463
220 - Social Security Administration	10,767	11,203	8,111	13,679	10,578	10,578
230 - Other Required Payroll Costs	826	894	532	966	678	678
240 - Contractual Employee Benefits	39,434	50,195	30,694	60,420	46,788	46,788
320 - Property Services	-	-	173	-	-	-
340 - Travel	-	-	281	3,000	5,000	5,000
350 - Communication	10,231	-	8,918	11,600	12,720	12,720
380 - Non-instructional Professional and Technical Services	2,413	3,097	17,358	18,000	20,000	20,000
390 - Other General Professional and Technological Services	-	-	-	644	2,000	2,000
410 - Consumable Supplies and Materials	631	2,880	6,045	5,000	5,000	5,000
440 - Periodicals	321	10	-	350	750	750
470 - Computer Software	-	15,069	15,776	30,000	25,000	25,000
640 - Dues and Fees	364	100	295	500	500	500
2630 - Information Services Total	229,159	258,866	221,632	358,712	301,758	301,758

2640 - Staff Services

112 - Classified Salaries	-	-	-	-	53,337	53,337 ¹⁶
113 - Administrators	117,909	120,267	122,672	125,125	127,628	127,628
114 - Manager-Confidential	158,028	160,216	155,535	170,418	170,974	170,974

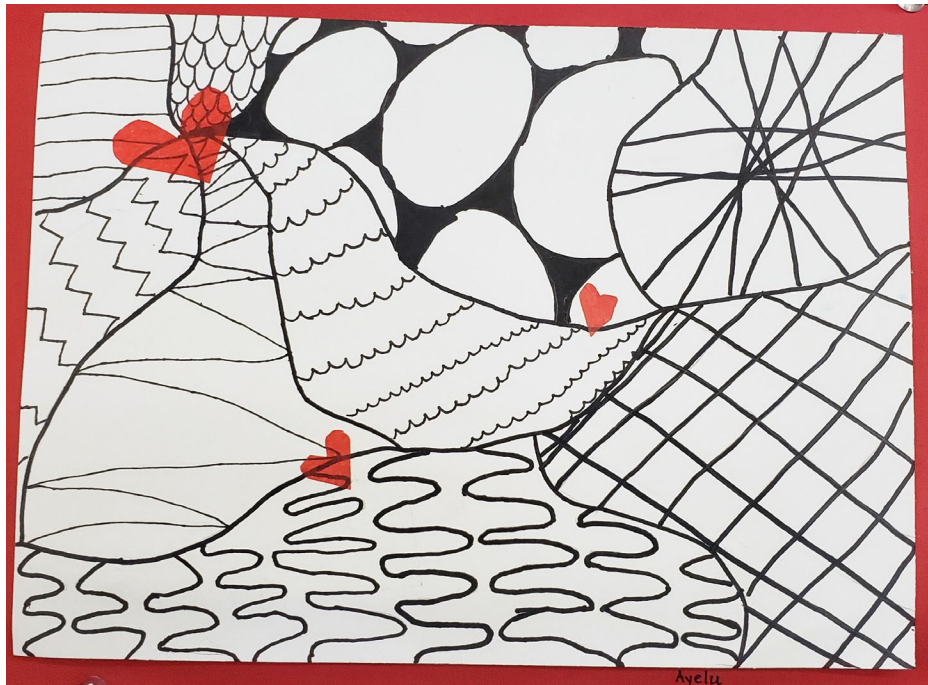
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
121 - Substitutes-Licensed	1,955	263	847	3,000	3,000	3,000
122 - Substitutes-Classified	1,445	1,862	5,193	3,000	3,000	3,000
130 - Additional Salary	13,246	16,265	31,838	19,200	21,700	21,700
210 - Public Employees Retirement System	57,479	52,379	59,516	68,031	104,865	104,865
220 - Social Security Administration	21,912	22,581	24,039	24,537	29,042	29,042
230 - Other Required Payroll Costs	1,653	1,750	17,205	1,604	1,869	1,869
240 - Contractual Employee Benefits	88,601	75,105	68,373	93,120	113,624	113,624
310 - Instructional, Professional and Technical Services	-	-	4,300	11,000	5,000	5,000
320 - Property Services	501	134	435	500	500	500
340 - Travel	31,878	21,085	21,656	20,001	26,100	26,100
350 - Communication	3,325	5,505	11,059	8,700	23,500	23,500
380 - Non-instructional Professional and Technical Services	23,948	28,962	52,166	79,000	53,000	53,000
390 - Other General Professional and Technological Services	-	-	-	-	1,000	1,000
410 - Consumable Supplies and Materials	7,879	9,698	15,777	15,000	15,000	15,000
470 - Computer Software	46,898	43,436	62,452	77,000	90,000	90,000
480 - Computer Hardware	607	-	-	-	1,000	1,000
640 - Dues and Fees	3,565	13,658	15,629	46,000	48,000	48,000
2640 - Staff Services Total	580,830	573,166	668,693	765,236	892,139	892,139
2660 - Technology Services						
112 - Classified Salaries	482,412	473,776	506,085	539,603	816,305	816,305 ³
114 - Manager-Confidential	45,270	46,410	108,801	101,876	103,913	103,913
121 - Substitutes-Licensed	-	-	624	-	-	-
122 - Substitutes-Classified	111	2,236	52	-	-	-
130 - Additional Salary	10,535	11,376	27,684	34,690	35,481	35,481
210 - Public Employees Retirement System	105,940	105,708	134,746	145,904	256,551	256,551
220 - Social Security Administration	40,723	40,325	47,950	52,989	73,112	73,112
230 - Other Required Payroll Costs	3,074	3,152	3,105	3,529	4,714	4,714
240 - Contractual Employee Benefits	136,069	130,457	147,380	172,020	287,616	287,616
320 - Property Services	8,285	12,235	14,737	17,000	11,000	11,000
340 - Travel	12,365	4,958	8,868	12,700	25,200	25,200
350 - Communication	193,908	235,920	243,472	380,500	297,500	297,500
380 - Non-instructional Professional and Technical Services	17,939	41,031	21,427	33,000	80,000	80,000
410 - Consumable Supplies and Materials	90,321	39,081	34,770	53,453	90,000	90,000
470 - Computer Software	43,223	148,428	102,668	150,000	260,575	260,575
480 - Computer Hardware	12,953	59,324	274,633	464,962	682,958	682,958 ¹⁷
540 - Depreciable Equipment	21,532	-	-	-	-	-
550 - Depreciable Technology	3,368	15,245	19,998	25,000	25,000	25,000
640 - Dues and Fees	300	-	-	900	1,000	1,000
2660 - Technology Services Total	1,228,325	1,369,660	1,696,999	2,188,126	3,050,925	3,050,925
2680 - Interpretation and Translation Services						
112 - Classified Salaries	-	-	59,758	57,014	96,701	96,701
130 - Additional Salary	-	-	22,283	36,434	10,434	10,434
210 - Public Employees Retirement System	-	-	14,766	18,375	26,871	26,871

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
220 - Social Security Administration	-	-	6,083	7,149	8,196	8,196
230 - Other Required Payroll Costs	-	-	402	460	521	521
240 - Contractual Employee Benefits	-	-	26,578	22,320	31,008	31,008
310 - Instructional, Professional and Technical Services	-	-	473	500	500	500
380 - Non-instructional Professional and Technical Services	-	-	1,439	500	500	500
410 - Consumable Supplies and Materials	-	-	69	349	349	349
2680 - Interpretation and Translation Services Total	-	-	131,851	143,101	175,080	175,080
2000 - Support Services Total	24,183,447	25,726,928	27,397,374	31,319,043	35,864,920	35,864,920
3000 - Enterprise and Community Services						
3100 - Food Services						
410 - Consumable Supplies and Materials	-	-	-	15,000	15,000	15,000
3100 - Food Services Total	-	-	-	15,000	15,000	15,000
3300 - Community Services						
114 - Manager-Confidential	-	67,620	68,972	70,351	71,758	71,758
130 - Additional Salary	12,166	9,455	12,915	14,000	10,000	10,000
210 - Public Employees Retirement System	67	12,604	13,679	16,254	20,560	20,560
220 - Social Security Administration	869	5,803	6,191	6,453	6,254	6,254
230 - Other Required Payroll Costs	92	486	423	388	376	376
240 - Contractual Employee Benefits	-	15,705	16,005	15,780	15,780	15,780
310 - Instructional, Professional and Technical Services	-	-	-	8,500	8,500	8,500
380 - Non-instructional Professional and Technical Services	-	109,329	110,802	115,972	117,400	117,400
410 - Consumable Supplies and Mater	-	-	-	-	-	-
640 - Dues and Fees	65,000	65,000	65,000	165,000	165,000	165,000
3300 - Community Services Total	78,194	286,002	293,988	412,698	415,628	415,628
3000 - Enterprise and Community Services	78,194	286,002	293,988	427,698	430,628	430,628
5000 - Debt Service & Transfers to Other Funds						
5100 - Debt Service						
610 - Redemption of Principal	-	-	-	-	760,577	760,577 ²
621 - Regular Interest	-	-	-	-	6,268	6,268 ²
5100 - Debt Service Total	-	-	-	-	766,845	766,845
5000 - Debt Service & Transfers to Other Funds Total	-	-	-	-	766,845	766,845
Current Requirements Total	61,077,242	64,692,813	68,687,132	76,576,368	85,091,121	85,091,121

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Contingencies and Unappropriated Ending Fund Balance						
6000 - Contingencies						
810 - Planned Reserve - Contingency				1,820,050	2,034,371	2,034,371
810 - Planned Reserve - Rainy Day Fun	-	-	-	3,640,100	4,068,742	4,068,742
6000 - Contingencies Total	-	-	-	5,460,150	6,103,113	6,103,113
7000 - Unappropriated Ending Fund Balance						
820 - Reserved for Next Year - Undesignated				2,891,420	2,811,990	2,811,990
820 - Reserved for Next Year - PERS Set Aside	-	-	-	3,200,000	2,798,503	2,798,503
7000 - Unappropriated Ending Fund Balance Total	-	-	-	6,091,420	5,610,493	5,610,493
Contingencies and Unappropriated Ending Fund Balance Total	-	-	-	11,551,570	11,713,606	11,713,606
Requirements Total	61,077,242	64,692,813	68,687,132	88,127,938	96,804,727	96,804,727
Ending Fund Balance	10,278,573	10,138,976	14,691,179	-	-	-

Notes:

- ¹ Reflects \$340,000 increase in e-rate reimbursements and \$190,000 increase from sale of technology devices.
- ² Reflects change in accounting for and reporting of leases (GASB 87). This applies to the leasing of technology devices.
- ³ Reflects reclassification of school-based technology support staff from functions 1111/1121/1131 to function 2660.
- ⁴ Reflects changes in planned purchases of instructional materials and technology.
- ⁵ Reflects change in athletic director classification from licensed to administrator.
- ⁶ Reflects increase in pass through funding to charter school in alignment with new charter school contract.
- ⁷ Reflects reclassification of staff from function 2210 to function 2110.
- ⁸ Reflects increase in mental health staffing (coordinator, therapists and skills trainers).
- ⁹ Reflects increase in school-based health service support staff.
- ¹⁰ Reflects increase in school-based library support staff.
- ¹¹ Reflects increase in school-based assessment support staff.
- ¹² Reflects reclassification of substitute staffing from objects 121/122 to 390.
- ¹³ Reflects reduction in election services and negotiation services.
- ¹⁴ Reflects changes in planned capital improvements and acquisitions.
- ¹⁵ Reflects new transportation contract (before 70% state reimbursement).
- ¹⁶ Reflects reclassification of staff from function 2630 to function 2640.
- ¹⁷ Reflects changes in planned purchases of technology infrastructure equipment (before e-rate reimbursement).



Artist: Ayelu
Zentangle with Hearts
Mountain View Elementary School



Food Service Fund (203)



Artist: Kaitlyn Barnum
Still Life of Squashes
Linus Pauling Middle School

FOOD SERVICE FUND

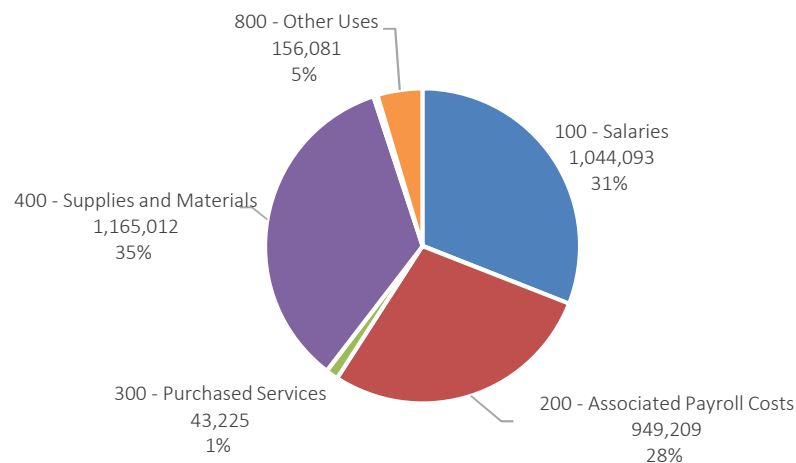
All schools in Corvallis serve hot and nutritious breakfasts and lunches to students that meet requirements established by the U.S. Department of Agriculture, recognizing the direct link between good nutrition and an increased likelihood of student success. The Food Service Fund gets its revenue from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

Resources and Requirements by Major Object - Food Service Fund (203)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources	1,218,136	1,231,460	1,345,241	1,279,000	1,372,570	1,372,570
3000 - Revenue from State Sources	31,854	37,109	32,008	40,000	48,550	48,550
4000 - Revenue from Federal Sources	1,601,773	1,609,585	1,651,079	1,595,000	1,700,500	1,700,500
5000 - Other Sources	342,358	280,048	226,898	159,861	250,000	250,000
Resources Total	3,194,121	3,158,202	3,255,225	3,073,861	3,371,620	3,371,620
Requirements						
100 - Salaries	942,378	955,434	955,254	1,003,014	1,044,093	1,044,093
200 - Associated Payroll Costs	778,020	785,587	780,187	840,202	949,209	949,209
300 - Purchased Services	42,609	39,925	54,337	34,725	43,225	43,225
400 - Supplies and Materials	1,100,270	1,099,719	1,095,477	1,080,500	1,165,012	1,165,012
600 - Other Objects	50,796	50,640	13,707	28,000	14,000	14,000
800 - Other Uses	-	-	-	87,420	156,081	156,081
Requirements Total	2,914,073	2,931,305	2,898,963	3,073,861	3,371,620	3,371,620
Fund Ending Balance	280,048	226,898	356,261	-	-	-

REQUIREMENTS BY MAJOR OBJECT - FOOD SERVICE FUND (203) 2019-20 PROPOSED



Resources and Requirements Forecast by Major Object - Food Service Fund (203)
amounts in dollars

	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Resources						
1000 - Revenue from Local Sources	1,279,000	1,372,570	1,372,570	1,441,199	1,470,022	1,499,423
3000 - Revenue from State Sources	40,000	48,550	48,550	49,521	50,511	51,522
4000 - Revenue from Federal Sources	1,595,000	1,700,500	1,700,500	1,734,510	1,769,200	1,804,584
5000 - Other Sources	159,861	250,000	250,000	252,547	286,093	267,303
Resources Total	3,073,861	3,371,620	3,371,620	3,477,777	3,575,827	3,622,832
Requirements						
100 - Salaries	1,003,014	1,044,093	1,044,093	1,087,110	1,137,225	1,184,307
200 - Associated Payroll Costs	840,202	949,209	949,209	990,879	1,073,816	1,117,091
300 - Purchased Services	34,725	43,225	43,225	44,090	44,971	45,871
400 - Supplies and Materials	1,080,500	1,165,012	1,165,012	1,188,312	1,212,078	1,236,320
600 - Other Objects	28,000	14,000	14,000	14,280	14,566	14,857
800 - Other Uses	87,420	156,081	156,081	153,106	93,170	24,387
Requirements Total	3,073,861	3,371,620	3,371,620	3,477,777	3,575,827	3,622,832
Fund Ending Balance	-	-	-	-	-	-

Assumptions:

Resources:

- 1000 - Revenue from Local Sources increase 5% in 2020-21 (new meal prices), 2% in 2021-22 and 2% in 2022-23.
- 3000 - Revenue from State Sources increase 2% each year.
- 4000 - Revenue from Federal Sources increase 2% each year.
- 5000 - Resources from Other Sources increases 1% in 2020-21, 13.3% in 2021-22 and decreases 6.6% in 2022-23 (beginning fund balance).

Requirements:

- 100 - Salaries increase 4.1% in 2020-21, 4.6% in 2021-22 and 4.1% in 2022-23.
- 200 - Associated Payroll Costs increase 4.4% in 2020-21, 8.4% in 2021-22 (new PERS rates) and 4.0% in 2022-23.
- 300 - Purchased Services increase 2.5% each year.
- 400 - Supplies and Materials increase 2% each year.
- 600 - Other Objects increase 2% each year.
- 800 - Other Uses decrease each year to offset projected operating deficits.

Resources by Source (Reporting Object) - Food Service Fund (203)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1500 - Earnings on Investments	1,991	3,838	7,553	3,000	7,500	7,500
1600 - Food Service	1,203,177	1,218,389	1,315,083	1,263,500	1,342,570	1,342,570
1990 - Miscellaneous	12,969	9,232	22,604	12,500	22,500	22,500
1000 - Revenue from Local Sources Total	1,218,136	1,231,460	1,345,241	1,279,000	1,372,570	1,372,570
3000 - Revenue from State Sources						
3102 - State School Fund-School Lunch						
Match	15,704	14,533	15,456	15,500	16,300	16,300
3299 - Other Restricted Grants-In-Aid	16,150	22,576	16,552	24,500	32,250	32,250
3000 - Revenue from State Sources Total	31,854	37,109	32,008	40,000	48,550	48,550
4000 - Revenue from Federal Sources						
4200 - Unrestricted Revenue From the						
Federal Government Through the State	1,484,255	1,482,714	1,536,734	1,475,000	1,586,500	1,586,500
4900 - Revenue for/on Behalf of the						
District	117,518	126,872	114,345	120,000	114,000	114,000
4000 - Revenue from Federal Sources						
Total	1,601,773	1,609,585	1,651,079	1,595,000	1,700,500	1,700,500
5000 - Other Sources						
5400 - Resources - Beginning Fund						
Balance	342,358	280,048	226,898	159,861	250,000	250,000
5000 - Other Sources Total	342,358	280,048	226,898	159,861	250,000	250,000
Resources Total	3,194,121	3,158,202	3,255,225	3,073,861	3,371,620	3,371,620

Requirements by Object - Food Service Fund (203)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
100 - Salaries						
112 - Classified Salaries	673,697	684,812	698,339	739,256	777,660	777,660
114 - Manager-Confidential	126,043	128,564	131,135	133,758	136,433	136,433
122 - Substitutes-Classified	64,786	65,699	71,737	55,000	75,000	75,000
130 - Additional Salary	77,853	76,359	54,043	75,000	55,000	55,000
100 - Salaries Total	942,378	955,434	955,254	1,003,014	1,044,093	1,044,093
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	172,025	173,417	185,447	214,097	282,915	282,915
220 - Social Security Administration	69,269	69,222	68,530	76,733	79,871	79,871
230 - Other Required Payroll Costs	27,367	28,114	26,009	23,430	24,978	24,978
240 - Contractual Employee Benefits	509,359	514,835	500,201	525,942	561,445	561,445
200 - Associated Payroll Costs Total	778,020	785,587	780,187	840,202	949,209	949,209
300 - Purchased Services						
320 - Property Services	29,147	29,922	43,975	25,000	37,500	37,500
340 - Travel	3,510	3,384	5,969	4,500	4,500	4,500
350 - Communication	6,323	6,619	4,394	5,225	1,225	1,225
380 - Non-instructional Professional and Technical Services	3,629	-	-	-	-	-
300 - Purchased Services Total	42,609	39,925	54,337	34,725	43,225	43,225
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	67,210	73,776	74,935	33,500	73,000	73,000
450 - Food	1,013,358	1,006,503	1,002,985	1,030,000	1,041,000	1,041,000
460 - Non-consumable Items	6,504	-	1,096	1,000	35,012	35,012
470 - Computer Software	13,198	19,441	16,460	16,000	16,000	16,000
400 - Supplies and Materials Total	1,100,270	1,099,719	1,095,477	1,080,500	1,165,012	1,165,012
600 - Other Objects						
640 - Dues and Fees	50,137	37,986	13,638	15,000	1,000	1,000
670 - Taxes and Licenses	659	12,654	69	13,000	13,000	13,000
600 - Other Objects Total	50,796	50,640	13,707	28,000	14,000	14,000
800 - Other Uses						
810 - Planned Reserve	-	-	-	87,420	156,081	-
800 - Other Uses Total	-	-	-	87,420	156,081	-
Requirements Total	2,914,073	2,931,305	2,898,963	3,073,861	3,371,620	3,215,539

Requirements by Function - Food Service Fund (203)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
3000 - Enterprise and Community Services						
3100 - Food Services	2,914,073	2,931,305	2,898,963	2,986,441	3,215,539	3,215,539
3000 - Enterprise and Community Services Total	2,914,073	2,931,305	2,898,963	2,986,441	3,215,539	3,215,539
6000 - Contingencies & Reserves						
6000 - Contingencies	-	-	-	87,420	156,081	156,081
6000 - Contingencies & Reserves Total	-	-	-	87,420	156,081	156,081
Requirements Total	2,914,073	2,931,305	2,898,963	3,073,861	3,371,620	3,371,620

Reporting Details - Food Service Fund (203)

by reporting function and object; amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1500 - Earnings on Investments	1,991	3,838	7,553	3,000	7,500	7,500
1600 - Food Service	1,203,177	1,218,389	1,315,083	1,263,500	1,342,570	1,342,570
1990 - Miscellaneous	12,969	9,232	22,604	12,500	22,500	22,500
1000 - Revenue from Local Sources Total	1,218,136	1,231,460	1,345,241	1,279,000	1,372,570	1,372,570
3000 - Revenue from State Sources						
3102 - State School Fund-School Lunch Match	15,704	14,533	15,456	15,500	16,300	16,300
3299 - Other Restricted Grants-In-Aid	16,150	22,576	16,552	24,500	32,250	32,250
3000 - Revenue from State Sources Total	31,854	37,109	32,008	40,000	48,550	48,550
4000 - Revenue from Federal Sources						
4200 - Unrestricted Revenue From the Federal Government Through the State	1,484,255	1,482,714	1,536,734	1,475,000	1,586,500	1,586,500
4900 - Revenue for/on Behalf of the District	117,518	126,872	114,345	120,000	114,000	114,000
4000 - Revenue from Federal Sources Total	1,601,773	1,609,585	1,651,079	1,595,000	1,700,500	1,700,500
5000 - Other Sources						
5400 - Resources - Beginning Fund Balance	342,358	280,048	226,898	159,861	250,000	250,000
5000 - Other Sources Total	342,358	280,048	226,898	159,861	250,000	250,000
Total Resources	3,194,121	3,158,202	3,255,225	3,073,861	3,371,620	3,371,620
Requirements						
3000 - Enterprise and Community Services						
3100 - Food Services						
112 - Classified Salaries	673,697	684,812	698,339	739,256	777,660	777,660
114 - Manager-Confidential	126,043	128,564	131,135	133,758	136,433	136,433
122 - Substitutes-Classified	64,786	65,699	71,737	55,000	75,000	75,000
130 - Additional Salary	77,853	76,359	54,043	75,000	55,000	55,000
210 - Public Employees Retirement System	172,025	173,417	185,447	214,097	282,915	282,915
220 - Social Security Administration	69,269	69,222	68,530	76,733	79,871	79,871
230 - Other Required Payroll Costs	27,367	28,114	26,009	23,430	24,978	24,978
240 - Contractual Employee Benefits	509,359	514,835	500,201	525,942	561,445	561,445
320 - Property Services	29,147	29,922	43,975	25,000	37,500	37,500
340 - Travel	3,510	3,384	5,969	4,500	4,500	4,500
350 - Communication	6,323	6,619	4,394	5,225	1,225	1,225
380 - Non-instructional Professional and Technical Services	3,629	-	-	-	-	-
410 - Consumable Supplies and Materials	67,210	73,776	74,935	33,500	73,000	73,000
450 - Food	1,013,358	1,006,503	1,002,985	1,030,000	1,041,000	1,041,000
460 - Non-consumable Items	6,504	-	1,096	1,000	35,012	35,012

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
470 - Computer Software	13,198	19,441	16,460	16,000	16,000	16,000
640 - Dues and Fees	50,137	37,986	13,638	15,000	1,000	1,000
670 - Taxes and Licenses	659	12,654	69	13,000	13,000	13,000
3000 - Enterprise and Community Services Total	2,914,073	2,931,305	2,898,963	2,986,441	3,215,539	3,215,539
Current Requirements Total	2,914,073	2,931,305	2,898,963	2,986,441	3,215,539	3,215,539
Contingencies and Unappropriated Ending Fund Balance						
6000 - Contingencies						
810 - Planned Reserve	-	-	-	87,420	156,081	156,081
6000 - Contingencies & Reserves Total	-	-	-	87,420	156,081	156,081
Requirements Total	2,914,073	2,931,305	2,898,963	3,073,861	3,371,620	3,371,620
Ending Fund Balance	280,048	226,898	356,261	-	-	-



Artist: Eva
Watermelon - Watercolor
Adams Elementary School



District Donation Fund (204)



Artist: Oliver

Wheatfield with Crows
Mountain View Elementary School

DISTRICT DONATION FUND

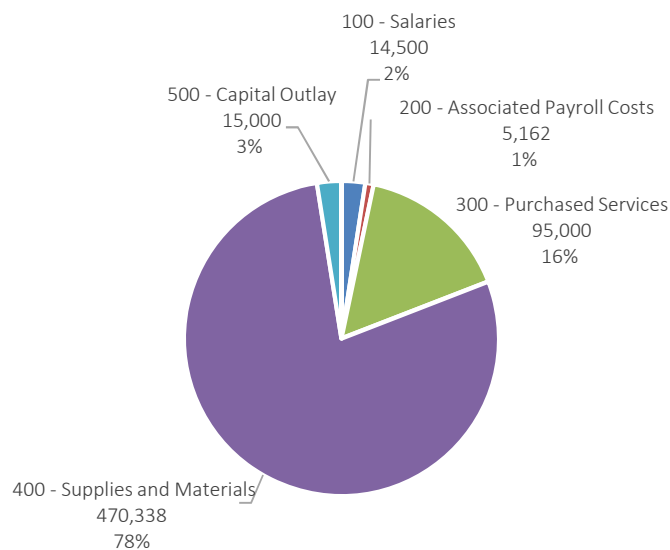
The Corvallis Public Schools Foundation is a separately governed 501(C)(3) non-profit corporation that collects donations into the Foundation Agency Fund (702), held by the Corvallis School District on behalf of the Foundation. As the Foundation determines what grants and gifts are appropriate, it makes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

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

Resources and Requirements by Major Object - District Donation Fund (204)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources	425,450	447,728	388,810	600,000	600,000	600,000
Resources Total	425,450	447,728	388,810	600,000	600,000	600,000
Requirements						
100 - Salaries	89,495	57,639	54,074	19,435	14,500	14,500
200 - Associated Payroll Costs	32,393	15,521	10,569	6,451	5,162	5,162
300 - Purchased Services	90,640	108,879	74,446	97,890	95,000	95,000
400 - Supplies and Materials	197,281	258,704	240,760	461,224	470,338	470,338
500 - Capital Outlay	15,042	6,000	8,741	15,000	15,000	15,000
600 - Other Objects	599	986	220	-	-	-
Requirements Total	425,450	447,728	388,810	600,000	600,000	600,000
Fund Ending Balance	-	-	-	-	-	-

REQUIREMENTS BY MAJOR OBJECT - DISTRICT DONATION FUND (204)
2019-20 PROPOSED



Resources and Requirements Forecast by Major Object - District Donation Fund (204)
amounts in dollars

	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Resources						
1000 - Revenue from Local Sources	600,000	600,000	600,000	600,000	600,000	600,000
Resources Total	600,000	600,000	600,000	600,000	600,000	600,000
Requirements						
100 - Salaries	19,435	14,500	14,500	-	-	-
200 - Associated Payroll Costs	6,451	5,162	5,162	-	-	-
300 - Purchased Services	97,890	95,000	95,000	100,000	100,000	100,000
400 - Supplies and Materials	461,224	470,338	470,338	485,000	485,000	485,000
500 - Capital Outlay	15,000	15,000	15,000	15,000	15,000	15,000
600 - Other Objects	-	-	-	-	-	-
Requirements Total	600,000	600,000	600,000	600,000	600,000	600,000
Fund Ending Balance	-	-	-	-	-	-

Resources by Source (Reporting Object) - District Donation Fund (204)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1920 - Contributions and Donations						
From Private Sources	425,450	447,728	388,810	600,000	600,000	600,000
1000 - Revenue from Local Sources Total	425,450	447,728	388,810	600,000	600,000	600,000
Resources Total	425,450	447,728	388,810	600,000	600,000	600,000

Requirements by Object - District Donation Fund (204)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
100 - Salaries						
111 - Licensed Salaries	43,568	12,062	-	3,657	-	-
112 - Classified Salaries	11,836	2,537	-	-	-	-
121 - Substitutes-Licensed	2,142	960	14,419	-	-	-
122 - Substitutes-Classified	33	22	3,960	-	-	-
130 - Additional Salary	31,916	42,058	35,695	15,778	14,500	14,500
100 - Salaries Total	89,495	57,639	54,074	19,435	14,500	14,500
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	12,914	7,228	6,158	4,160	3,988	3,988
220 - Social Security Administration	6,760	4,241	4,132	1,488	1,109	1,109
230 - Other Required Payroll Costs	510	339	279	88	65	65
240 - Contractual Employee Benefits	12,209	3,713	-	715	-	-
200 - Associated Payroll Costs Total	32,393	15,521	10,569	6,451	5,162	5,162
300 - Purchased Services						
310 - Instructional, Professional and Technical Services	8,720	4,672	2,936	9,000	10,000	10,000
320 - Property Services	6,640	6,347	616	9,890	-	-
330 - Student Transportation Services	2,364	5,360	3,140	10,000	10,000	10,000
340 - Travel	60,401	80,226	61,825	62,000	70,000	70,000
350 - Communication	5,809	2,969	1,553	-	-	-
374 - Other Tuition	-	-	25	-	-	-
380 - Non-instructional Professional and Technical Services	6,708	9,304	4,351	7,000	5,000	5,000
300 - Purchased Services Total	90,640	108,879	74,446	97,890	95,000	95,000
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	182,523	225,420	202,823	456,224	460,338	460,338
420 - Textbooks	868	5,479	3,950	-	-	-
430 - Library Books	6,105	5,136	522	5,000	10,000	10,000
440 - Periodicals	1,239	2,296	2,664	-	-	-
460 - Non-consumable Items	308	7,309	10,523	-	-	-
470 - Computer Software	5,007	13,064	15,306	-	-	-
480 - Computer Hardware	1,231	-	4,971	-	-	-
Supplies and Materials Total	197,281	258,704	240,760	461,224	470,338	470,338
500 - Capital Outlay						
540 - Depreciable Equipment	8,000	6,000	8,741	15,000	15,000	15,000
550 - Depreciable Technology	7,042	-	-	-	-	-
500 - Capital Outlay Total	15,042	6,000	8,741	15,000	15,000	15,000
600 - Other Objects						
640 - Dues and Fees	599	986	220	-	-	-
600 - Other Objects Total	599	986	220	-	-	-
Requirements Total	425,450	447,728	388,810	600,000	600,000	600,000

Requirements by Function - District Donation Fund (204)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
1000 - Instruction						
1111 - Elementary, K-5	177,096	136,419	125,786	191,288	190,000	190,000
1121 - Middle/Junior High Programs	32,820	40,604	43,276	65,750	65,000	65,000
1122 - Middle/Junior High School Extracurricular	3,170	22,583	10,969	4,000	20,000	20,000
1131 - High School Programs	60,732	58,074	66,376	84,000	85,000	85,000
1132 - High School Extracurricular	66,270	71,834	61,083	65,000	65,000	65,000
1220 - Restrictive Programs for Students with Disabilities	4,357	5,663	1,992	5,000	5,000	5,000
1280 - Alternative Education	15,386	25,107	18,899	15,051	5,000	5,000
1400 - Summer School Programs	2,040	13,418	13,640	3,221	20,000	20,000
1000 - Instruction Total	361,871	373,702	342,020	433,310	455,000	455,000
2000 - Support Services						
2110 - Attendance and Social Work Services	2,914	451	-	46,890	15,000	15,000
2120 - Guidance Services	-	-	1,440	-	-	-
2220 - Educational Media Services	5,679	1,153	548	5,000	10,000	10,000
2230 - Assessment and Testing	-	-	65	-	-	-
2240 - Instructional Staff Development	909	1,533	1,176	5,000	10,000	
2320 - Executive Administration Services	1,546	200	316	-	-	-
2410 - Office of the Principal Services	3,613	1,085	177	8,000	10,000	
2540 - Operation and Maintenance of Plant Services	2,543	14,305	2,068	-	-	-
2550 - Student Transportation Services	2,364	5,360	3,140	10,000	10,000	10,000
2620 - Planning Research, Development, Evaluation Services	-	-	590	-	-	-
2660 - Technology Services	-	400	-	-	-	-
2000 - Support Services Total	19,568	24,486	9,520	74,890	55,000	35,000
3000 - Enterprise and Community Services						
3300 - Community Services	44,011	49,540	37,270	91,800	90,000	90,000
3000 - Enterprise and Community Services Total	44,011	49,540	37,270	91,800	90,000	90,000
Requirements Total	425,450	447,728	388,810	600,000	600,000	580,000

Reporting Details - District Donation Fund (204)
by reporting function and object; amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1920 - Contributions and Donations						
From Private Sources	425,450	447,728	388,810	600,000	600,000	600,000
1000 - Revenue from Local Sources Total	425,450	447,728	388,810	600,000	600,000	600,000
Total Resources	425,450	447,728	388,810	600,000	600,000	600,000
Requirements						
1000 - Instruction						
1111 - Elementary, K-5						
111 - Licensed Salaries	43,568	12,062	-	3,657	-	-
112 - Classified Salaries	11,836	915	-	-	-	-
121 - Substitutes-Licensed	1,186	784	11,201	-	-	-
122 - Substitutes-Classified	-	-	3,960	-	-	-
130 - Additional Salary	12,159	11,601	8,538	-	-	-
210 - Public Employees Retirement System	10,128	2,701	808	888	-	-
220 - Social Security Administration	5,189	1,913	1,813	280	-	-
230 - Other Required Payroll Costs	390	149	121	16	-	-
240 - Contractual Employee Benefits	12,209	2,987	-	715	-	-
310 - Instructional, Professional and Technical Services	8,470	3,822	1,730	4,000	5,000	5,000
320 - Property Services	-	-	79	-	-	-
340 - Travel	5,124	7,836	14,565	8,000	10,000	10,000
350 - Communication	789	1,038	1,021	-	-	-
380 - Non-instructional Professional and Technical Services	285	6,695	1,260	-	-	-
410 - Consumable Supplies and Materials	58,276	63,406	61,044	173,732	175,000	175,000
420 - Textbooks	-	3,315	3,400	-	-	-
430 - Library Books	2,410	3,344	135	-	-	-
440 - Periodicals	648	1,896	2,664	-	-	-
470 - Computer Software	4,290	11,954	13,317	-	-	-
640 - Dues and Fees	139	-	130	-	-	-
1111 - Elementary, K-5 Total	177,096	136,419	125,786	191,288	190,000	190,000
1121 - Middle/Junior High Programs						
112 - Classified Salaries	-	68	-	-	-	-
121 - Substitutes-Licensed	782	176	2,237	-	-	-
122 - Substitutes-Classified	33	-	-	-	-	-
130 - Additional Salary	-	1,692	2,985	-	-	-
210 - Public Employees Retirement System	20	385	961	-	-	-
220 - Social Security Administration	62	153	391	-	-	-
230 - Other Required Payroll Costs	5	14	25	-	-	-
240 - Contractual Employee Benefits	-	726	-	-	-	-
310 - Instructional, Professional and Technical Services	250	850	806	5,000	5,000	5,000
340 - Travel	7,025	5,583	6,280	-	-	-

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
350 - Communication	137	329	-	-	-	-
380 - Non-instructional Professional and Technical Services	500	-	-	-	-	-
410 - Consumable Supplies and Materials	22,240	30,098	28,091	60,750	60,000	60,000
420 - Textbooks	868	235	-	-	-	-
430 - Library Books	590	174	-	-	-	-
460 - Non-consumable Items	308	-	1,200	-	-	-
470 - Computer Software	-	120	-	-	-	-
480 - Computer Hardware	-	-	300	-	-	-
1121 - Middle/Junior High Programs						
Total	32,820	40,604	43,276	65,750	65,000	65,000
1122 - Middle/Junior High School Extracurricular						
130 - Additional Salary	-	2,674	-	-	-	-
210 - Public Employees Retirement System	-	195	-	-	-	-
220 - Social Security Administration	-	205	-	-	-	-
230 - Other Required Payroll Costs	-	17	-	-	-	-
320 - Property Services	-	1,600	402	-	-	-
340 - Travel	125	-	566	-	-	-
380 - Non-instructional Professional and Technical Services	800	1,000	130	-	-	-
410 - Consumable Supplies and Materials	2,245	16,405	9,871	4,000	20,000	20,000
640 - Dues and Fees	-	486	-	-	-	-
1122 - Middle/Junior High School Extracurricular Totals	3,170	22,583	10,969	4,000	20,000	20,000
1131 - High School Programs						
112 - Classified Salaries	-	1,554	-	-	-	-
121 - Substitutes-Licensed	-	-	357	-	-	-
122 - Substitutes-Classified	-	22	-	-	-	-
130 - Additional Salary	3,949	1,398	4,212	-	-	-
210 - Public Employees Retirement System	649	240	1,040	-	-	-
220 - Social Security Administration	298	231	343	-	-	-
230 - Other Required Payroll Costs	22	21	22	-	-	-
320 - Property Services	5,928	1,456	135	-	-	-
340 - Travel	5,117	6,878	4,612	9,000	10,000	10,000
350 - Communication	1,768	285	407	-	-	-
374 - Other Tuition	-	-	25	-	-	-
380 - Non-instructional Professional and Technical Services	2,300	-	1,300	-	-	-
410 - Consumable Supplies and Materials	30,019	36,501	40,113	60,000	60,000	60,000
420 - Textbooks	-	1,930	550	-	-	-
430 - Library Books	85	434	-	-	-	-
440 - Periodicals	438	400	-	-	-	-
460 - Non-consumable Items	-	5,734	7,523	-	-	-
470 - Computer Software	468	990	1,790	-	-	-

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
480 - Computer Hardware	1,231	-	3,921	-	-	-
540 - Depreciable Equipment	8,000	-	-	15,000	15,000	15,000
640 - Dues and Fees	460	-	25	-	-	-
1131 - High School Programs Total	60,732	58,074	66,376	84,000	85,000	85,000
1132 - High School Extracurricular						
130 - Additional Salary	5,746	3,101	3,101	-	-	-
210 - Public Employees Retirement System	396	-	-	-	-	-
220 - Social Security Administration	435	237	237	-	-	-
230 - Other Required Payroll Costs	32	19	16	-	-	-
340 - Travel	20,474	20,180	11,893	5,000	5,000	5,000
350 - Communication	246	328	35	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	651	-	-	-
410 - Consumable Supplies and Materials	38,941	46,395	34,610	60,000	60,000	60,000
460 - Non-consumable Items	-	1,575	1,800	-	-	-
540 - Depreciable Equipment	-	-	8,741	-	-	-
1132 - High School Extracurricular Total	66,270	71,834	61,083	65,000	65,000	65,000
1220 - Restrictive Programs for Students with Disabilities						
130 - Additional Salary	663	784	-	-	-	-
210 - Public Employees Retirement System	118	139	-	-	-	-
220 - Social Security Administration	48	55	-	-	-	-
230 - Other Required Payroll Costs	4	5	-	-	-	-
310 - Instructional, Professional and Technical Services	-	-	400	-	-	-
340 - Travel	124	121	-	-	-	-
410 - Consumable Supplies and Materials	3,401	4,558	1,592	5,000	5,000	5,000
1220 - Restrictive Programs for Students with Disabilities Total	4,357	5,663	1,992	5,000	5,000	5,000
1280 - Alternative Education						
121 - Substitutes-Licensed	174	-	624	-	-	-
130 - Additional Salary	5,565	8,082	6,185	8,000	-	-
210 - Public Employees Retirement System	797	1,572	1,414	1,659	-	-
220 - Social Security Administration	439	618	538	613	-	-
230 - Other Required Payroll Costs	34	46	40	37	-	-
340 - Travel	195	1,969	427	-	-	-
350 - Communication	-	58	80	-	-	-
380 - Non-instructional Professional and Technical Services	920	115	-	-	-	-
410 - Consumable Supplies and Materials	7,014	12,116	9,391	4,742	5,000	5,000
430 - Library Books	-	31	-	-	-	-
470 - Computer Software	249	-	199	-	-	-
640 - Dues and Fees	-	500	-	-	-	-
1280 - Alternative Education Total	15,386	25,107	18,899	15,051	5,000	5,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
1400 - Summer School Programs						
130 - Additional Salary	1,606	10,960	9,981	2,500	14,500	14,500
210 - Public Employees Retirement System	308	1,610	1,894	519	3,988	3,988
220 - Social Security Administration	117	693	757	191	1,109	1,109
230 - Other Required Payroll Costs	9	55	49	11	65	65
340 - Travel	-	-	777	-	-	-
410 - Consumable Supplies and Materials	-	100	180	-	338	338
1400 - Summer School Programs Total	2,040	13,418	13,640	3,221	20,000	20,000
1000 - Instruction Total	361,871	373,702	342,020	433,310	455,000	455,000
2000 - Support Services						
2110 - Attendance and Social Work Services						
130 - Additional Salary	2,229	-	-	-	-	-
210 - Public Employees Retirement System	500	-	-	-	-	-
220 - Social Security Administration	171	-	-	-	-	-
230 - Other Required Payroll Costs	14	-	-	-	-	-
320 - Property Services	-	-	-	9,890	-	-
340 - Travel	-	451	-	10,000	5,000	5,000
380 - Non-instructional Professional and Technical Services	-	-	-	7,000	5,000	5,000
410 - Consumable Supplies and Materials	-	-	-	20,000	5,000	5,000
2110 - Attendance and Social Work Services Total	2,914	451	-	46,890	15,000	15,000
2120 - Guidance Services						
410 - Consumable Supplies and Materials	-	-	1,440	-	-	-
2120 - Guidance Services Total	-	-	1,440	-	-	-
2220 - Educational Media Services						
350 - Communication	48	-	10	-	-	-
410 - Consumable Supplies and Materials	2,458	-	151	-	-	-
430 - Library Books	3,020	1,153	323	5,000	10,000	10,000
440 - Periodicals	153	-	-	-	-	-
640 - Dues and Fees	-	-	65	-	-	-
2220 - Educational Media Services Total	5,679	1,153	548	5,000	10,000	10,000
2230 - Assessment and Testing						
430 - Library Books	-	-	65	-	-	-
2230 - Assessment and Testing Total	-	-	65	-	-	-

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
2240 - Instructional Staff Development						
340 - Travel	909	1,533	-	5,000	10,000	10,000
410 - Consumable Supplies and Materials	-	-	1,176	-	-	-
2240 - Instructional Staff Development Total	909	1,533	1,176	5,000	10,000	10,000
2320 - Executive Administration Services						
340 - Travel	80	-	-	-	-	-
410 - Consumable Supplies and Materials	1,466	200	316	-	-	-
2320 - Executive Administration Services Total	1,546	200	316	-	-	-
2410 - Office of the Principal Services						
410 - Consumable Supplies and Materials	3,613	1,085	177	8,000	10,000	10,000
2410 - Office of the Principal Services Total	3,613	1,085	177	8,000	10,000	10,000
2540 - Operation and Maintenance of Plant Services						
130 - Additional Salary	-	47	58	-	-	-
210 - Public Employees Retirement System	-	-	14	-	-	-
220 - Social Security Administration	-	4	4	-	-	-
230 - Other Required Payroll Costs	-	2	2	-	-	-
320 - Property Services	-	2,818	-	-	-	-
410 - Consumable Supplies and Materials	2,543	5,434	1,990	-	-	-
540 - Depreciable Equipment	-	6,000	-	-	-	-
2540 - Operation and Maintenance of Plant Services Total	2,543	14,305	2,068	-	-	-
2550 - Student Transportation Services						
330 - Student Transportation Services	2,364	5,360	3,140	10,000	10,000	10,000
2550 - Student Transportation Services Total	2,364	5,360	3,140	10,000	10,000	10,000
2620 - Planning Research, Development, Evaluation Services						
380 - Non-instructional Professional and Technical Services	-	-	590	-	-	-
2620 - Planning Research, Development, Evaluation Services Total	-	-	590	-	-	-
2660 - Technology Services						
410 - Consumable Supplies and Materials	-	400	-	-	-	-
2660 - Technology Services Total	-	400	-	-	-	-
2000 - Support Services Total	19,568	24,486	9,520	74,890	55,000	55,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
3000 - Enterprise and Community Services						
3300 - Community Services						
130 - Additional Salary	-	1,718	634	5,278	-	-
210 - Public Employees Retirement System	-	385	27	1,094	-	-
220 - Social Security Administration	-	131	49	404	-	-
230 - Other Required Payroll Costs	-	10	3	24	-	-
320 - Property Services	712	473	-	-	-	-
340 - Travel	21,228	35,676	22,705	25,000	30,000	30,000
350 - Communication	2,820	931	-	-	-	-
380 - Non-instructional Professional and Technical Services	1,903	1,494	420	-	-	-
410 - Consumable Supplies and Materials	10,307	8,722	12,682	60,000	60,000	60,000
480 - Computer Hardware	-	-	750	-	-	-
550 - Depreciable Technology	7,042	-	-	-	-	-
3300 - Community Services Total	44,011	49,540	37,270	91,800	90,000	90,000
3000 - Enterprise and Community Services Total	44,011	49,540	37,270	91,800	90,000	90,000
Current Requirements Total	425,450	447,728	388,810	600,000	600,000	600,000
Ending Fund Balance	-	-	-	-	-	-



Designated Facilities Fund (208)



Artist: Francesca
Wild and Wacky Hair Portrait
Adams Elementary School

DESIGNATED FACILITIES FUND

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

Resources and Requirements by Major Object - Designated Facilities Fund (208)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources	348,854	420,009	333,280	497,000	490,000	490,000
5000 - Other Sources	2,200,035	1,975,406	1,534,948	1,650,000	1,965,000	1,965,000
Resources Total	2,548,889	2,395,415	1,868,229	2,147,000	2,455,000	2,455,000
Requirements						
300 - Purchased Services	66,955	115,766	243,888	425,000	-	-
400 - Supplies and Materials	-	31,420	21,408	-	-	-
500 - Capital Outlay	506,528	713,281	24,967	1,722,000	2,455,000	2,455,000
600 - Other Objects	-	-	303	-	-	-
Requirements Total	573,483	860,467	290,566	2,147,000	2,455,000	2,455,000
Fund Ending Balance	1,975,406	1,534,948	1,577,662	-	-	-

REQUIREMENTS BY MAJOR OBJECT - DESIGNATED FACILITIES FUND (208)
2019-20 PROPOSED



Resources and Requirements Forecast by Major Object - Designated Facilities Fund (208)

amounts in dollars

	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Resources						
1000 - Revenue from Local Sources	497,000	490,000	490,000	500,000	500,000	500,000
5000 - Other Sources	1,650,000	1,965,000	1,965,000	515,000	390,000	240,000
Resources Total	2,147,000	2,455,000	2,455,000	1,015,000	890,000	740,000
Requirements						
300 - Purchased Services	425,000	-	-	-	-	-
500 - Capital Outlay	1,722,000	2,455,000	2,455,000	1,015,000	890,000	740,000
600 - Other Objects	-	-	-	-	-	-
Requirements Total	2,147,000	2,455,000	2,455,000	1,015,000	890,000	740,000
Fund Ending Balance	-	-	-	-	-	-

Assumptions:

Resources:

1000 - Revenue from Local Sources increase 2% in 2020-21, then 0% in 2021-22 and 2022-23 (construction excise taxes).

5000 - Resources from Other Sources decreases 73.8% in 2020-21, 24.3% in 2021-22 and 38.5% in 2022-23 (beginning fund balance).

Requirements:

500 - Capital Outlay decreases 58.7% in 2020-21 (CVHS sewer lift station from PY), 12.3% in 2021-22 and 16.9% in 2022-23 (use of SB 1149 funds).

Resources by Source (Reporting Object) - Designated Facilities Fund (208)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1130 - Construction Excise Tax	222,763	285,415	191,435	353,500	350,000	350,000
1500 - Earnings on Investments	12,883	16,421	24,948	23,500	20,000	20,000
1990 - Miscellaneous	113,208	118,173	116,897	120,000	120,000	120,000
1000 - Revenue from Local Sources Total	348,854	420,009	333,280	497,000	490,000	490,000
5000 - Other Sources						
5400 - Resources - Beginning Fund Balance	2,200,035	1,975,406	1,534,948	1,650,000	1,965,000	1,965,000
5400 - Resources - Beginning Fund Balance	2,200,035	1,975,406	1,534,948	1,650,000	1,965,000	1,965,000
Resources Total	2,548,889	2,395,415	1,868,229	2,147,000	2,455,000	2,455,000

Requirements by Object - Designated Facilities Fund (208)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
300 - Purchased Services						
320 - Property Services	42,580	83,824	242,283	425,000	-	-
380 - Non-instructional Professional and Technical Services	24,375	31,942	1,604	-	-	-
300 - Purchased Services Total	66,955	115,766	243,888	425,000	-	-
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	-	26,165	21,408	-	-	-
480 - Computer Hardware	-	5,255	-	-	-	-
400 - Supplies and Materials Total	-	31,420	21,408	-	-	-
500 - Capital Outlay						
510 - Land Acquisition	-	-	-	1,069,500	337,500	337,500
520 - Buildings Acquisition	506,528	558,594	24,967	652,500	1,367,500	1,367,500
530 - Improvements Other Than Buildings	-	-	-	-	750,000	750,000
540 - Depreciable Equipment	-	106,603	-	-	-	-
550 - Depreciable Technology	-	48,084	-	-	-	-
500 - Capital Outlay Total	506,528	713,281	24,967	1,722,000	2,455,000	2,455,000
600 - Other Objects						
670 - Taxes and Licenses	-	-	303	-	-	-
600 - Other Objects Total	-	-	303	-	-	-
Requirements Total	573,483	860,467	290,566	2,147,000	2,455,000	2,455,000

Requirements by Function - Designated Facilities Fund (208)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
2000 - Support Services						
2540 - Operation and Maintenance of Plant Services	66,955	222,369	265,599	425,000	-	-
2660 - Technology Services	-	79,504	-	-	-	-
2000 - Support Services Total	66,955	301,873	265,599	425,000	-	-
4000 - Facilities Acquisition and Construction						
4120 - Site Acquisition and Development Services	-	-	-	1,069,500	1,087,500	1,087,500
4150 - Building Acquisition, Construction, and Improvements	506,528	558,594	24,967	652,500	1,367,500	1,367,500
4000 - Facilities Acquisition and Construction Total	506,528	558,594	24,967	1,722,000	2,455,000	2,455,000
Requirements Total	573,483	860,467	290,566	2,147,000	2,455,000	2,455,000

Reporting Details - Designated Facilities Fund (208)

by reporting function and object; amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1130 - Construction Excise Tax	222,763	285,415	191,435	353,500	350,000	350,000
1500 - Earnings on Investments	12,883	16,421	24,948	23,500	20,000	20,000
1990 - Miscellaneous	113,208	118,173	116,897	120,000	120,000	120,000
1000 - Revenue from Local Sources Total	348,854	420,009	333,280	497,000	490,000	490,000
5000 - Other Sources						
5400 - Resources - Beginning Fund						
Balance	2,200,035	1,975,406	1,534,948	1,650,000	1,965,000	1,965,000
5000 - Other Sources Total	2,200,035	1,975,406	1,534,948	1,650,000	1,965,000	1,965,000
Resources Total	2,548,889	2,395,415	1,868,229	2,147,000	2,455,000	2,455,000
Requirements						
2000 - Support Services						
2540 - Operation and Maintenance of Plant Services						
320 - Property Services	42,580	83,824	242,283	425,000	-	-
380 - Non-instructional Professional and Technical Services	24,375	31,942	1,604	-	-	-
410 - Consumable Supplies and Materials	-	-	21,408	-	-	-
540 - Depreciable Equipment	-	106,603	-	-	-	-
670 - Taxes and Licenses	-	-	303	-	-	-
2540 - Operation and Maintenance of Plant Services Total	66,955	222,369	265,599	425,000	-	-
2660 - Technology Services						
410 - Consumable Supplies and Materials	-	26,165	-	-	-	-
480 - Computer Hardware	-	5,255	-	-	-	-
550 - Depreciable Technology	-	48,084	-	-	-	-
2660 - Technology Services Total	-	79,504	-	-	-	-
2000 - Support Services Total	66,955	301,873	265,599	425,000	-	-
4000 - Facilities Acquisition and Construction						
4120 - Site Acquisition and Development Services						
510 - Land Acquisition	-	-	-	1,069,500	337,500	337,500
530 - Improvements Other Than Buildings	-	-	-	-	750,000	750,000 ¹
4120 - Site Acquisition and Development Services Total	-	-	-	1,069,500	1,087,500	1,087,500

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
4150 - Building Acquisition, Construction, and Improvements						
520 - Buildings Acquisition	506,528	558,594	24,967	652,500	1,367,500	1,367,500
4150 - Building Acquisition, Construction, and Improvements Total	506,528	558,594	24,967	652,500	1,367,500	1,367,500
 4000 - Facilities Acquisition and Construction Total	 506,528	 558,594	 24,967	 1,722,000	 2,455,000	 2,455,000
 Current Requirements Total	 573,483	 860,467	 290,566	 2,147,000	 2,455,000	 2,455,000
 Ending Fund Balance	 1,975,406	 1,534,948	 1,577,662	 -	 -	 -



Artist: Deena
Flowers
Franklin K-8 School



Grants Fund (296)



Artist: Lily

Chalk and printmaking
Hoover Elementary School

GRANTS FUND

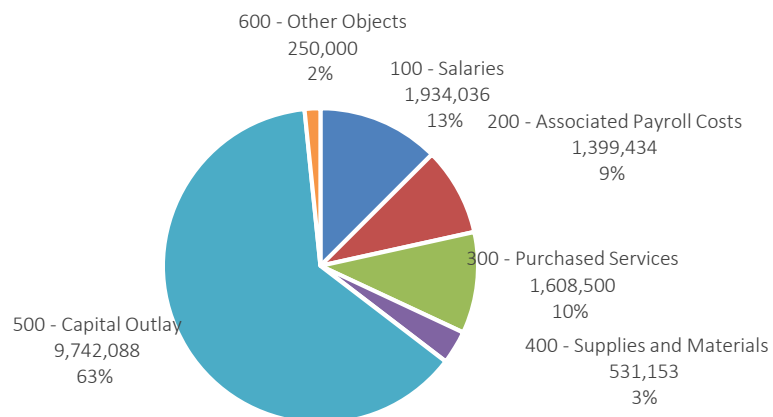
The Grants Fund accounts for local, state, and federal grants received by the district for specific programs. The major sources of revenue are federal, state, and local grants. Seismic Rehabilitation Grants, the High School Success Grant (Measure 98), and the Outdoor School Grant (Measure 99) are included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

Resources and Requirements by Major Object - Grants Fund (296)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources	10,569	6,944	-	51,444	29,040	29,040
2000 - Revenue from Intermediate Sources	55,612	45,281	43,882	200,281	116,161	116,161
3000 - Revenue from State Sources	608,360	336,421	665,632	5,945,479	9,515,316	9,515,316
4000 - Revenue from Federal Sources	2,855,157	2,799,639	2,715,270	4,232,123	5,804,694	5,804,694
5000 - Other Sources	558,339	-	-	50,000	-	-
Resources Total	4,088,037	3,188,285	3,424,784	10,479,327	15,465,211	15,465,211
Requirements						
100 - Salaries	1,778,279	1,466,885	1,509,667	2,306,845	1,934,036	1,934,036
200 - Associated Payroll Costs	992,877	899,756	976,852	1,267,601	1,399,434	1,399,434
300 - Purchased Services	616,849	577,083	604,504	1,200,740	1,608,500	1,608,500
400 - Supplies and Materials	542,672	103,434	157,349	2,069,189	531,153	531,153
500 - Capital Outlay	14,626	18,442	29,471	3,415,057	9,742,088	9,742,088
600 - Other Objects	142,734	122,686	146,940	219,895	250,000	250,000
Requirements Total	4,088,037	3,188,285	3,424,784	10,479,327	15,465,211	15,465,211
Fund Ending Balance	-	-	-	-	-	-

REQUIREMENTS BY MAJOR OBJECT - GRANTS FUND (296) 2019-20 PROPOSED



Resources and Requirements Forecast by Major Object - Grants Fund (296)
amounts in dollars

	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Resources						
1000 - Revenue from Local Sources	51,444	29,040	29,040	30,000	30,000	30,000
2000 - Revenue from Intermediate Sources	200,281	116,161	116,161	125,000	125,000	125,000
3000 - Revenue from State Sources	5,945,479	9,515,316	9,515,316	2,103,941	1,200,000	1,248,000
4000 - Revenue from Federal Sources	4,232,123	5,804,694	5,804,694	4,552,033	4,810,790	4,958,323
5000 - Other Sources	50,000	-	-	-	-	-
Resources Total	10,479,327	15,465,211	15,465,211	6,810,974	6,165,790	6,361,323
Requirements						
100 - Salaries	2,306,845	1,934,036	1,934,036	2,013,718	2,106,551	2,193,762
200 - Associated Payroll Costs	1,267,601	1,399,434	1,399,434	1,460,869	1,583,144	1,646,945
300 - Purchased Services	1,200,740	1,608,500	1,608,500	1,640,670	1,673,483	1,706,953
400 - Supplies and Materials	2,069,189	531,153	531,153	541,776	552,612	563,664
500 - Capital Outlay	3,415,057	9,742,088	9,742,088	903,941	-	-
600 - Other Objects	219,895	250,000	250,000	250,000	250,000	250,000
Requirements Total	10,479,327	15,465,211	15,465,211	6,810,974	6,165,790	6,361,323
Fund Ending Balance	-	-	-	-	-	-

Assumptions:

Resources:

3000 - Revenue from State Sources decrease 35.9% in 2020-21 and 43% in 2021-22 (seismic grants) and increase 4% in 2022-23.
4000 - Revenue from Federal Sources increase 0% each year.

Requirements:

100 - Salaries increase 4.1% in 2020-21, 4.6% in 2021-22 and 4.1% in 2022-23.
200 - Associated Payroll Costs increase 4.4% in 2020-21, 8.4% in 2021-22 (new PERS rates) and 4.0% in 2022-23.
300 - Purchased Services increase 2% each year.
400 - Supplies and Materials increase 2% each year.
500 - Capital Outlay decreases 74.2% in 2020-21 and 100% in 2021-22 (use of seismic grants).

Resources by Source (Reporting Object) - Grants Fund (296)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1920 - Contributions and Donations						
From Private Sources	(666)	-	-	-	-	-
1990 - Miscellaneous	11,235	6,944	-	51,444	29,040	29,040
1000 - Revenue from Local Sources Total	10,569	6,944	-	51,444	29,040	29,040
2000 - Revenue from Intermediate Sources						
2200 - Restricted Revenue	55,612	45,281	43,882	200,281	116,161	116,161
2000 - Revenue from Intermediate Sources Total	55,612	45,281	43,882	200,281	116,161	116,161
3000 - Revenue from State Sources						
3199 - Other Unrestricted Grants-In-Aid	-	29,865	-	-	-	-
3299 - Other Restricted Grants-In-Aid	608,360	306,556	665,632	5,945,479	9,515,316	9,515,316
3000 - Revenue from State Sources Total	608,360	336,421	665,632	5,945,479	9,515,316	9,515,316
4000 - Revenue from Federal Sources						
4500 - Restricted Revenue From the Federal Government Through the State	2,855,157	2,799,639	2,715,270	4,232,123	5,804,694	5,804,694
4000 - Revenue from Federal Sources Total	2,855,157	2,799,639	2,715,270	4,232,123	5,804,694	5,804,694
5000 - Other Sources						
5400 - Resources - Beginning Fund Balance	558,339	-	-	50,000	-	-
5000 - Other Sources Total	558,339	-	-	50,000	-	-
Resources Total	4,088,037	3,188,285	3,424,784	10,479,327	15,465,211	15,465,211

Requirements by Object - Grants Fund (296)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
100 - Salaries						
111 - Licensed Salaries	445,895	407,101	522,659	898,276	947,559	947,559
112 - Classified Salaries	711,803	699,525	738,003	734,105	737,950	737,950
113 - Administrators	34,406	35,812	44,613	29,666	34,914	34,914
114 - Manager-Confidential	50,294	61,095	66,891	79,959	74,067	74,067
121 - Substitutes-Licensed	162,505	101,845	38,080	441,031	8,000	8,000
122 - Substitutes-Classified	52,602	6,257	3,438	43,340	8,000	8,000
130 - Additional Salary	320,774	155,252	95,983	80,468	123,546	123,546
100 - Salaries Total	1,778,279	1,466,885	1,509,667	2,306,845	1,934,036	1,934,036
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	294,782	248,269	290,523	481,414	523,196	523,196
220 - Social Security Administration	132,031	109,227	110,921	176,477	147,957	147,957
230 - Other Required Payroll Costs	10,583	8,916	9,289	11,339	9,589	9,589
240 - Contractual Employee Benefits	555,481	533,344	566,119	598,371	718,692	718,692
200 - Associated Payroll Costs Total	992,877	899,756	976,852	1,267,601	1,399,434	1,399,434
300 - Purchased Services						
310 - Instructional, Professional and Technical Services	19,546	34,962	49,854	2,000	194,000	194,000
320 - Property Services	110,223	16,825	1,283	300,000	-	-
330 - Student Transportation Services	4,201	8,222	6,133	50,000	50,000	50,000
340 - Travel	112,640	154,897	195,065	432,833	507,000	507,000
350 - Communication	195	32	477	1,000	-	-
380 - Non-instructional Professional and Technical Services	370,044	362,145	351,691	414,907	517,500	517,500
390 - Other General Professional and Technological Services	-	-	-	-	340,000	340,000
300 - Purchased Services Total	616,849	577,083	604,504	1,200,740	1,608,500	1,608,500
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	509,381	58,783	71,557	2,024,850	482,358	482,358
420 - Textbooks	2,503	8,822	3,636	4,600	5,000	5,000
430 - Library Books	-	-	-	-	-	-
440 - Periodicals	1,844	2,184	2,076	519	-	-
450 - Food	15,762	18,897	27,966	14,220	33,795	33,795
460 - Non-consumable Items	1,200	14,048	21,960	-	-	-
470 - Computer Software	11,983	-	6,009	20,000	5,000	5,000
480 - Computer Hardware	-	699	24,145	5,000	5,000	5,000
400 - Supplies and Materials Total	542,672	103,434	157,349	2,069,189	531,153	531,153
500 - Capital Outlay						
520 - Buildings Acquisition	-	-	-	2,715,057	9,742,088	9,742,088
540 - Depreciable Equipment	14,626	18,442	29,471	700,000	-	-
500 - Capital Outlay Total	14,626	18,442	29,471	3,415,057	9,742,088	9,742,088

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
600 - Other Objects						
640 - Dues and Fees	6,050	8,585	4,858	2,325	-	-
690 - Grant Indirect Charges	136,684	114,101	142,082	217,570	250,000	250,000
600 - Other Objects Total	142,734	122,686	146,940	219,895	250,000	250,000
Requirements Total	4,088,037	3,188,285	3,424,784	10,479,327	15,465,211	15,465,211

Requirements by Function - Grants Fund (296)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
1000 - Instruction						
1111 - Elementary, K-5	377,882	9,794	133,864	467,068	350,000	350,000
1121 - Middle/Junior High Programs	34,517	7,298	104,453	177,432	223,178	223,178
1122 - Middle/Junior High School Extracurricular	-	2,401	-	2,400	-	-
1131 - High School Programs	99,676	56,432	177,363	1,202,657	579,598	579,598
1132 - High School Extracurricular	958	4,322	3,251	19,322	15,000	15,000
1140 - Pre-kindergarten Programs	4,743	-	482	-	-	-
1220 - Restrictive Programs for Students with Disabilities	518	71	-	-	-	-
1250 - Less Restrictive Programs for Students with Disabilities	1,033,725	1,022,134	1,014,441	1,212,721	1,152,149	1,152,149
1271 - Remediation	349,265	346,699	327,417	401,362	455,000	455,000
1272 - Title IA/D	775,948	725,028	689,896	1,072,165	872,323	872,323
1280 - Alternative Education	-	-	27,544	80,865	107,307	107,307
1291 - English Language Learner Programs	-	-	10,558	24,640	30,726	30,726
1400 - Summer School Programs	-	-	-	19,000	-	-
1000 - Instruction Total	2,677,233	2,174,178	2,489,268	4,679,632	3,785,281	3,785,281
2000 - Support Services						
2110 - Attendance and Social Work Services	2,099	6,188	22,454	6,688	10,000	10,000
2120 - Guidance Services	21,234	14,924	133,280	226,304	324,042	324,042
2130 - Health Services	-	-	6,202	-	-	-
2150 - Speech Pathology and Audiology Services	628	-	-	-	-	-
2190 - Service Direction, Student Support Services	4,898	1,308	4,978	-	-	-
2210 - Improvement of Instruction Services	744,133	423,052	237,033	984,596	518,200	518,200
2230 - Assessment and Testing	8,151	-	-	-	-	-
2240 - Instructional Staff Development	157,973	187,299	132,604	679,943	510,600	510,600
2410 - Office of the Principal Services	1,539	-	-	-	-	-
2540 - Operation and Maintenance of Plant Services	113,318	30,681	-	600,000	-	-
2550 - Student Transportation Services	4,201	8,222	6,133	50,000	50,000	50,000
2640 - Staff Services	10,833	-	-	50,000	25,000	25,000
2660 - Technology Services	18,534	-	-	-	-	-
2690 - Other Support Services - Central	136,684	114,101	142,082	217,570	250,000	250,000
2000 - Support Services Total	1,224,225	785,773	684,766	2,815,101	1,687,842	1,687,842
3000 - Enterprise and Community Services						
3100 - Food Services	23,275	30,100	35,501	42,603	50,000	50,000
3300 - Community Services	163,304	198,234	215,248	226,934	200,000	200,000
3000 - Enterprise and Community Services Total	186,579	228,334	250,749	269,537	250,000	250,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
4000 - Facilities Acquisition and Construction						
4150 - Building Acquisition, Construction, and Improvements	-	-	-	2,715,057	9,742,088	9,742,088
4000 - Facilities Acquisition and Construction Total	-	-	-	2,715,057	9,742,088	9,742,088
Requirements Total	4,088,037	3,188,285	3,424,784	10,479,327	15,465,211	15,465,211

Reporting Details - Grants Fund (296)
by reporting function and object; amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1920 - Contributions and Donations From Private Sources	(666)	-	-	-	-	-
1990 - Miscellaneous	11,235	6,944	-	51,444	29,040	29,040
1000 - Revenue from Local Sources Total	10,569	6,944	-	51,444	29,040	29,040
2000 - Revenue from Intermediate Sources						
2200 - Restricted Revenue	55,612	45,281	43,882	200,281	116,161	116,161
2000 - Revenue from Intermediate Sources Total	55,612	45,281	43,882	200,281	116,161	116,161
3000 - Revenue from State Sources						
3199 - Other Unrestricted Grants-In-Aid	-	29,865	-	-	-	-
3299 - Other Restricted Grants-In-Aid	608,360	306,556	665,632	5,945,479	9,515,316	9,515,316
3000 - Revenue from State Sources Total	608,360	336,421	665,632	5,945,479	9,515,316	9,515,316
4000 - Revenue from Federal Sources						
4500 - Restricted Revenue From the Federal Government Through the State	2,855,157	2,799,639	2,715,270	4,232,123	5,804,694	5,804,694
4000 - Revenue from Federal Sources Total	2,855,157	2,799,639	2,715,270	4,232,123	5,804,694	5,804,694
5000 - Other Sources						
5400 - Resources - Beginning Fund Balance	558,339	-	-	50,000	-	-
5000 - Other Sources Total	558,339	-	-	50,000	-	-
Total Resources	4,088,037	3,188,285	3,424,784	10,479,327	15,465,211	15,465,211
Requirements						
1000 - Instruction						
1111 - Elementary, K-5						
121 - Substitutes-Licensed	22	-	1,765	-	-	-
130 - Additional Salary	32,000	3,780	11,027	8,300	-	-
210 - Public Employees Retirement System	4,830	621	2,379	1,721	-	-
220 - Social Security Administration	2,446	289	959	635	-	-
230 - Other Required Payroll Costs	184	22	60	37	-	-
310 - Instructional, Professional and Technical Services	-	-	526	-	-	-
320 - Property Services	-	-	300	-	-	-
340 - Travel	594	-	114,145	150,000	200,000	200,000
350 - Communication	-	-	-	1,000	-	-
380 - Non-instructional Professional and Technical Services	-	-	-	1,000	-	-
410 - Consumable Supplies and Materials	333,966	1,271	452	304,375	150,000	150,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
420 - Textbooks	-	3,810	2,251	-	-	-
470 - Computer Software	3,840	-	-	-	-	-
1111 - Elementary, K-5 Total	377,882	9,794	133,864	467,068	350,000	350,000
1121 - Middle/Junior High Programs						
111 - Licensed Salaries	-	-	57,215	106,789	121,165	121,165
112 - Classified Salaries	6,371	-	-	-	-	-
130 - Additional Salary	77	-	467	-	-	-
210 - Public Employees Retirement System	361	-	9,065	20,268	31,075	31,075
220 - Social Security Administration	494	-	4,400	8,171	9,269	9,269
230 - Other Required Payroll Costs	43	-	279	482	545	545
240 - Contractual Employee Benefits	1,396	-	18,830	16,722	36,124	36,124
380 - Non-instructional Professional and Technical Services	-	-	-	-	-	-
410 - Consumable Supplies and Materials	17,336	-	10,284	25,000	25,000	25,000
440 - Periodicals	-	1,038	1,038	-	-	-
470 - Computer Software	2,400	-	480	-	-	-
480 - Computer Hardware	-	-	2,394	-	-	-
640 - Dues and Fees	6,040	6,260	-	-	-	-
1121 - Middle/Junior High Programs Total	34,517	7,298	104,453	177,432	223,178	223,178
1122 - Middle/Junior High School Extracurricular						
340 - Travel	-	-	-	1,200	-	-
410 - Consumable Supplies and Materials	-	2,401	-	1,200	-	-
1122 - Middle/Junior High School Extracurricular Total	-	2,401	-	2,400	-	-
1131 - High School Programs						
111 - Licensed Salaries	-	-	33,812	312,284	295,769	295,769
112 - Classified Salaries	-	7,032	2,983	-	-	-
130 - Additional Salary	2,400	366	5,029	5,000	5,000	5,000
210 - Public Employees Retirement System	496	1,330	8,211	67,772	81,079	81,079
220 - Social Security Administration	174	563	3,010	24,273	23,011	23,011
230 - Other Required Payroll Costs	14	46	199	1,427	1,353	1,353
240 - Contractual Employee Benefits	-	4,585	9,262	64,457	69,386	69,386
310 - Instructional, Professional and Technical Services	-	-	-	-	54,000	54,000
320 - Property Services	-	1,810	983	-	-	-
340 - Travel	-	-	412	-	-	-
410 - Consumable Supplies and Materials	81,966	8,025	32,880	310,000	35,000	35,000
420 - Textbooks	-	-	1,145	4,600	5,000	5,000
440 - Periodicals	-	519	1,038	519	-	-
460 - Non-consumable Items	-	11,388	21,960	-	-	-
470 - Computer Software	-	-	359	5,000	5,000	5,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
480 - Computer Hardware	-	-	21,751	5,000	5,000	5,000
540 - Depreciable Equipment	14,626	18,442	29,471	400,000	-	-
640 - Dues and Fees	-	2,325	4,858	2,325	-	-
1131 - High School Programs Total	99,676	56,432	177,363	1,202,657	579,598	579,598
1132 - High School Extracurricular						
340 - Travel	-	-	-	2,161	5,000	5,000
410 - Consumable Supplies and Materials	958	4,322	3,251	17,161	10,000	10,000
1132 - High School Extracurricular Total	958	4,322	3,251	19,322	15,000	15,000
1140 - Pre-kindergarten Programs						
130 - Additional Salary	3,803	-	446	-	-	-
210 - Public Employees Retirement System	627	-	-	-	-	-
220 - Social Security Administration	291	-	34	-	-	-
230 - Other Required Payroll Costs	22	-	2	-	-	-
1140 - Pre-kindergarten Programs Total	4,743	-	482	-	-	-
1220 - Restrictive Programs for Students with Disabilities						
121 - Substitutes-Licensed	174	-	-	-	-	-
122 - Substitutes-Classified	-	66	-	-	-	-
130 - Additional Salary	258	-	-	-	-	-
210 - Public Employees Retirement System	51	-	-	-	-	-
220 - Social Security Administration	33	5	-	-	-	-
230 - Other Required Payroll Costs	3	-	-	-	-	-
1220 - Restrictive Programs for Students with Disabilities Total	518	71	-	-	-	-
1250 - Less Restrictive Programs for Students with Disabilities						
112 - Classified Salaries	511,788	545,836	542,028	528,049	538,858	538,858
121 - Substitutes-Licensed	23,348	3,335	3,836	8,000	8,000	8,000
122 - Substitutes-Classified	40,132	-	85	8,000	8,000	8,000
130 - Additional Salary	2,743	3,305	3,776	2,296	300	300
210 - Public Employees Retirement System	97,751	103,519	110,988	115,189	148,791	148,791
220 - Social Security Administration	42,225	40,373	39,797	41,796	42,470	42,470
230 - Other Required Payroll Costs	3,413	3,407	2,820	3,371	3,187	3,187
240 - Contractual Employee Benefits	309,955	318,629	308,612	265,912	331,808	331,808
320 - Property Services	-	8	-	-	-	-
340 - Travel	1,450	1,128	621	-	2,000	2,000
350 - Communication	51	32	1	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	900	-	5,000	5,000
390 - Other General Professional and Technological Services	-	-	-	-	50,000	50,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
410 - Consumable Supplies and Materials	870	1,863	977	240,108	13,735	13,735
480 - Computer Hardware	-	699	-	-	-	-
1250 - Less Restrictive Programs for Students with Disabilities Total	1,033,725	1,022,134	1,014,441	1,212,721	1,152,149	1,152,149
1271 - Remediation						
350 - Communication	-	-	476	-	-	-
380 - Non-instructional Professional and Technical Services	346,895	345,221	325,037	398,957	450,000	450,000
410 - Consumable Supplies and Materials	2,370	1,479	1,903	2,405	5,000	5,000
1271 - Remediation Total	349,265	346,699	327,417	401,362	455,000	455,000
1272 - Title IA/D						
111 - Licensed Salaries	265,750	282,270	239,282	226,164	290,174	290,174
112 - Classified Salaries	172,627	133,504	157,079	180,088	159,050	159,050
121 - Substitutes-Licensed	1,564	3,861	982	198,104	-	-
122 - Substitutes-Classified	7,574	5,150	2,044	-	-	-
130 - Additional Salary	14,100	7,021	6,945	8,874	10,000	10,000
210 - Public Employees Retirement System	82,761	76,832	78,733	125,544	126,190	126,190
220 - Social Security Administration	34,410	32,254	29,655	46,912	35,131	35,131
230 - Other Required Payroll Costs	2,739	2,568	1,994	2,759	2,067	2,067
240 - Contractual Employee Benefits	185,933	158,956	147,824	153,072	174,711	174,711
310 - Instructional, Professional and Technical Services	4,323	200	9,400	-	10,000	10,000
320 - Property Services	560	-	-	-	-	-
340 - Travel	4,103	4,391	436	-	-	-
350 - Communication	17	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	-	-	-	-
390 - Other General Professional and Technological Services	-	-	-	-	15,000	15,000
410 - Consumable Supplies and Materials	5,677	13,009	12,813	115,648	50,000	50,000
420 - Textbooks	2,503	5,012	240	-	-	-
440 - Periodicals	877	-	-	-	-	-
470 - Computer Software	(9,572)	-	2,470	15,000	-	-
1272 - Title IA/D Total	775,948	725,028	689,896	1,072,165	872,323	872,323
1280 - Alternative Education						
111 - Licensed Salaries	-	-	-	50,812	46,497	46,497
130 - Additional Salary	-	-	3,730	-	-	-
210 - Public Employees Retirement System	-	-	-	9,645	11,540	11,540
220 - Social Security Administration	-	-	108	3,887	3,557	3,557
230 - Other Required Payroll Costs	-	-	20	229	209	209
240 - Contractual Employee Benefits	-	-	-	14,292	15,504	15,504

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
310 - Instructional, Professional and Technical Services	-	-	22,500	-	30,000	30,000
410 - Consumable Supplies and Materials	-	-	1,185	2,000	-	-
1280 - Alternative Education Total	-	-	27,544	80,865	107,307	107,307
1291 - English Language Learner Programs						
112 - Classified Salaries	-	-	8,260	15,273	19,470	19,470
130 - Additional Salary	-	-	53	-	-	-
210 - Public Employees Retirement System	-	-	379	2,898	4,832	4,832
220 - Social Security Administration	-	-	636	1,168	1,490	1,490
230 - Other Required Payroll Costs	-	-	43	69	88	88
240 - Contractual Employee Benefits	-	-	1,188	2,232	4,846	4,846
410 - Consumable Supplies and Materials	-	-	-	3,000	-	-
1291 - English Language Learner Programs Total	-	-	10,558	24,640	30,726	30,726
1400 - Summer School Programs						
410 - Consumable Supplies and Materials	-	-	-	19,000	-	-
1400 - Summer School Programs Total	-	-	-	19,000	-	-
1000 - Instruction Total	2,677,233	2,174,178	2,489,268	4,679,632	3,785,281	3,785,281
2000 - Support Services						
2110 - Attendance and Social Work Services						
112 - Classified Salaries	-	-	11,577	-	-	-
210 - Public Employees Retirement System	-	-	1,465	-	-	-
220 - Social Security Administration	-	-	886	-	-	-
230 - Other Required Payroll Costs	-	-	61	-	-	-
240 - Contractual Employee Benefits	-	-	8,466	-	-	-
340 - Travel	38	1,435	-	-	-	-
410 - Consumable Supplies and Materials	2,061	4,753	-	6,688	10,000	10,000
2110 - Attendance and Social Work Services Total	2,099	6,188	22,454	6,688	10,000	10,000
2120 - Guidance Services						
111 - Licensed Salaries	-	-	59,739	114,008	163,749	163,749
112 - Classified Salaries	-	-	4,820	-	4,749	4,749
121 - Substitutes-Licensed	-	-	1,516	-	-	-
130 - Additional Salary	-	-	5,921	-	2,608	2,608
210 - Public Employees Retirement System	-	-	16,701	27,716	48,341	48,341
220 - Social Security Administration	-	-	5,407	8,721	13,090	13,090
230 - Other Required Payroll Costs	-	-	340	513	770	770
240 - Contractual Employee Benefits	-	-	17,060	28,584	40,735	40,735
340 - Travel	-	-	428	-	-	-

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
380 - Non-instructional Professional and Technical Services	21,234	14,924	19,552	14,950	50,000	50,000
410 - Consumable Supplies and Materials	-	-	1,796	31,812	-	-
2120 - Guidance Services Total	21,234	14,924	133,280	226,304	324,042	324,042
2130 - Health Services						
380 - Non-instructional Professional and Technical Services	-	-	6,202	-	-	-
2130 - Health Services Total	-	-	6,202	-	-	-
2150 - Speech Pathology and Audiology Services						
111 - Licensed Salaries	581	-	-	-	-	-
220 - Social Security Administration	44	-	-	-	-	-
230 - Other Required Payroll Costs	3	-	-	-	-	-
2150 - Speech Pathology and Audiology Services Total	628	-	-	-	-	-
2190 - Service Direction, Student Support Services						
111 - Licensed Salaries	3,086	-	-	-	-	-
112 - Classified Salaries	-	195	221	-	-	-
113 - Administrators	-	718	3,621	-	-	-
130 - Additional Salary	787	-	-	-	-	-
210 - Public Employees Retirement System	711	205	826	-	-	-
220 - Social Security Administration	296	70	294	-	-	-
230 - Other Required Payroll Costs	18	5	17	-	-	-
240 - Contractual Employee Benefits	-	116	-	-	-	-
2190 - Service Direction, Student Support Services Total	4,898	1,308	4,978	-	-	-
2210 - Improvement of Instruction Services						
111 - Licensed Salaries	122,087	54,056	60,635	56,552	-	-
112 - Classified Salaries	17,636	9,218	8,757	9,127	8,643	8,643
113 - Administrators	34,406	35,094	40,993	29,666	34,914	34,914
121 - Substitutes-Licensed	92,674	48,966	12,310	71,523	-	-
122 - Substitutes-Classified	1,868	566	204	35,340	-	-
130 - Additional Salary	232,442	119,379	43,571	2,568	322	322
210 - Public Employees Retirement System	79,863	37,939	29,765	41,750	12,158	12,158
220 - Social Security Administration	37,322	20,252	12,601	15,666	3,356	3,356
230 - Other Required Payroll Costs	2,815	1,555	790	922	197	197
240 - Contractual Employee Benefits	41,416	23,038	24,906	22,115	8,610	8,610
310 - Instructional, Professional and Technical Services	10,570	34,762	-	2,000	50,000	50,000
320 - Property Services	1,554	668	-	-	-	-
340 - Travel	16,996	31,475	2,044	111,323	150,000	150,000
350 - Communication	7	-	-	-	-	-
390 - Other General Professional and Technological Services	-	-	-	-	150,000	150,000
410 - Consumable Supplies and Materials	35,602	5,459	459	586,044	100,000	100,000
440 - Periodicals	349	627	-	-	-	-

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
460 - Non-consumable Items	1,200	-	-	-	-	-
470 - Computer Software	15,315	-	-	-	-	-
640 - Dues and Fees	10	-	-	-	-	-
2210 - Improvement of Instruction						
Services Total	744,133	423,052	237,033	984,596	518,200	518,200
2230 - Assessment and Testing						
121 - Substitutes-Licensed	1,543	-	-	-	-	-
122 - Substitutes-Classified	2,280	-	-	-	-	-
130 - Additional Salary	2,093	-	-	-	-	-
210 - Public Employees Retirement System	508	-	-	-	-	-
220 - Social Security Administration	426	-	-	-	-	-
230 - Other Required Payroll Costs	37	-	-	-	-	-
410 - Consumable Supplies and Materials	1,264	-	-	-	-	-
2230 - Assessment and Testing Total	8,151	-	-	-	-	-
2240 - Instructional Staff Development						
121 - Substitutes-Licensed	43,180	45,683	17,672	163,404	-	-
122 - Substitutes-Classified	748	476	1,106	-	-	-
130 - Additional Salary	10,131	14,296	7,999	52,000	100,000	100,000
210 - Public Employees Retirement System	4,036	4,921	2,864	44,655	27,500	27,500
220 - Social Security Administration	4,112	4,576	2,040	16,479	7,650	7,650
230 - Other Required Payroll Costs	318	363	136	971	450	450
310 - Instructional, Professional and Technical Services	4,654	-	17,428	-	50,000	50,000
340 - Travel	89,393	116,378	76,938	168,149	150,000	150,000
390 - Other General Professional and Technological Services	-	-	-	-	125,000	125,000
410 - Consumable Supplies and Materials	1,402	607	3,722	234,285	50,000	50,000
470 - Computer Software	-	-	2,700	-	-	-
2240 - Instructional Staff Development Total	157,973	187,299	132,604	679,943	510,600	510,600
2410 - Office of the Principal Services						
410 - Consumable Supplies and Materials	1,539	-	-	-	-	-
2410 - Office of the Principal Services Total	1,539	-	-	-	-	-
2540 - Operation and Maintenance of Plant Services						
130 - Additional Salary	4,021	-	-	-	-	-
210 - Public Employees Retirement System	713	-	-	-	-	-
220 - Social Security Administration	308	-	-	-	-	-
230 - Other Required Payroll Costs	168	-	-	-	-	-
320 - Property Services	108,109	14,340	-	300,000	-	-
380 - Non-instructional Professional and Technical Services	-	2,000	-	-	-	-

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
410 - Consumable Supplies and Materials	-	14,340	-	-	-	-
540 - Depreciable Equipment	-	-	-	300,000	-	-
2540 - Operation and Maintenance of Plant Services Total	113,318	30,681	-	600,000	-	-
2550 - Student Transportation Services						
330 - Student Transportation Services	4,201	8,222	6,133	50,000	50,000	50,000
2550 - Student Transportation Services Total	4,201	8,222	6,133	50,000	50,000	50,000
2640 - Staff Services						
130 - Additional Salary	8,444	-	-	-	-	-
210 - Public Employees Retirement System	1,466	-	-	-	-	-
220 - Social Security Administration	643	-	-	-	-	-
230 - Other Required Payroll Costs	51	-	-	-	-	-
350 - Communication	120	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	-	-	5,000	5,000
410 - Consumable Supplies and Materials	110	-	-	50,000	20,000	20,000
2640 - Staff Services Total	10,833	-	-	50,000	25,000	25,000
2660 - Technology Services						
410 - Consumable Supplies and Materials	18,534	-	-	-	-	-
2660 - Technology Services Total	18,534	-	-	-	-	-
2690 - Other Support Services - Central						
690 - Grant Indirect Charges	136,684	114,101	142,082	217,570	250,000	250,000
2690 - Other Support Services - Central Total	136,684	114,101	142,082	217,570	250,000	250,000
2000 - Support Services Total	1,224,225	785,773	684,766	2,815,101	1,687,842	1,687,842
3000 - Enterprise and Community Services						
3100 - Food Services						
112 - Classified Salaries	3,381	3,739	2,279	1,568	7,180	7,180
130 - Additional Salary	-	-	1,424	-	-	-
210 - Public Employees Retirement System	353	663	475	297	1,783	1,783
220 - Social Security Administration	258	281	276	120	550	550
230 - Other Required Payroll Costs	128	149	80	50	230	230
240 - Contractual Employee Benefits	3,394	3,710	3,000	1,396	6,462	6,462
410 - Consumable Supplies and Materials	-	-	-	24,952	-	-
450 - Food	15,762	18,897	27,966	14,220	33,795	33,795
460 - Non-consumable Items	-	2,660	-	-	-	-
3100 - Food Services Total	23,275	30,100	35,501	42,603	50,000	50,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
3300 - Community Services						
111 - Licensed Salaries	54,391	70,775	71,977	31,667	30,205	30,205
114 - Manager-Confidential	50,294	61,095	66,891	79,959	74,067	74,067
130 - Additional Salary	7,475	7,105	5,597	1,430	5,316	5,316
210 - Public Employees Retirement System	20,256	22,241	28,671	23,959	29,907	29,907
220 - Social Security Administration	8,549	10,563	10,819	8,649	8,383	8,383
230 - Other Required Payroll Costs	628	801	2,447	509	493	493
240 - Contractual Employee Benefits	13,386	24,309	26,972	29,589	30,506	30,506
340 - Travel	66	90	41	-	-	-
380 - Non-instructional Professional and Technical Services	1,915	-	-	-	7,500	7,500
410 - Consumable Supplies and Materials	5,727	1,255	1,834	51,172	13,623	13,623
440 - Periodicals	618	-	-	-	-	-
3300 - Community Services Total	163,304	198,234	215,248	226,934	200,000	200,000
3000 - Enterprise and Community Services Total	186,579	228,334	250,749	269,537	250,000	250,000
4000 - Facilities Acquisition and Construction						
4150 - Building Acquisition, Construction, and Improvements						
520 - Buildings Acquisition	-	-	-	2,715,057	9,742,088	9,742,088
4150 - Building Acquisition, Construction, and Improvements Total	-	-	-	2,715,057	9,742,088	9,742,088
4000 - Facilities Acquisition and Construction Total	-	-	-	2,715,057	9,742,088	9,742,088
Current Requirements Total	4,088,037	3,188,285	3,424,784	10,479,327	15,465,211	15,465,211
Ending Fund Balance	-	-	-	-	-	-



Student Body Fund (297)



Artists: Alma, Yasmin, Elise, Helen

Watercolor Resist
Wilson Elementary School

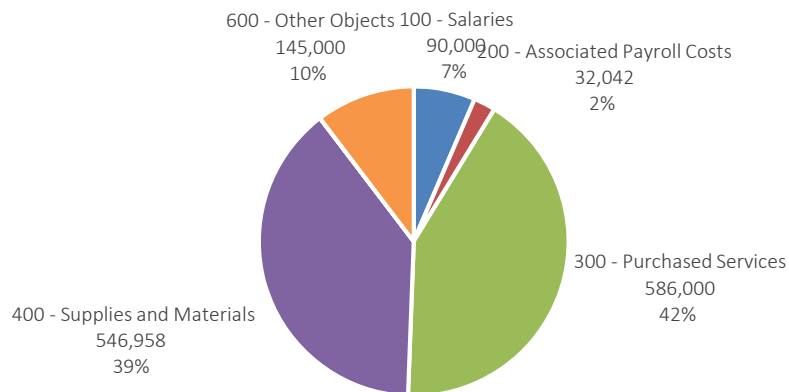
STUDENT BODY FUND

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

Resources and Requirements by Major Object - Student Body Funds (297)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources	1,220,838	1,173,884	1,141,687	1,070,000	1,000,000	1,000,000
5000 - Other Sources	662,506	797,490	733,632	350,000	400,000	400,000
Resources Total	1,883,345	1,971,374	1,875,320	1,420,000	1,400,000	1,400,000
Requirements						
100 - Salaries	122,986	125,610	121,250	189,702	90,000	90,000
200 - Associated Payroll Costs	20,903	24,613	25,373	58,182	32,042	32,042
300 - Purchased Services	446,499	518,254	459,858	587,211	586,000	586,000
400 - Supplies and Materials	411,446	444,989	538,351	484,905	546,958	546,958
500 - Capital Outlay	4,000	8,340	25,493	-	-	-
600 - Other Objects	80,020	115,935	126,463	100,000	145,000	145,000
Requirements Total	1,085,854	1,237,742	1,296,788	1,420,000	1,400,000	1,400,000
Fund Ending Balance	797,490	733,632	578,531	-	-	-

REQUIREMENTS BY MAJOR OBJECT - STUDENT BODY FUNDS (297)
2019-20 PROPOSED



Resources and Requirements Forecast by Major Object - Student Body Funds (297)
amounts in dollars

	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Resources						
1000 - Revenue from Local Sources	1,070,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
5000 - Other Sources	350,000	400,000	400,000	500,000	500,000	500,000
Resources Total	1,420,000	1,400,000	1,400,000	1,500,000	1,500,000	1,500,000
Requirements						
100 - Salaries	189,702	90,000	90,000	93,708	98,028	102,086
200 - Associated Payroll Costs	58,182	32,042	32,042	33,449	36,248	37,709
300 - Purchased Services	587,211	586,000	586,000	586,000	586,000	586,000
400 - Supplies and Materials	484,905	546,958	546,958	641,843	634,724	629,205
600 - Other Objects	100,000	145,000	145,000	145,000	145,000	145,000
Requirements Total	1,420,000	1,400,000	1,400,000	1,500,000	1,500,000	1,500,000
Fund Ending Balance	-	-	-	-	-	-

Assumptions:

Requirements:

100 - Salaries increase 4.1% in 2020-21, 4.6% in 2021-22 and 4.1% in 2022-23.

200 - Associated Payroll Costs increase 4.4% in 2020-21, 8.4% in 2021-22 (new PERS rates) and 4.0% in 2022-23.

400 - Supplies and Materials increase 17.3 in 2020-21, decrease 1.1% in 2021-22 and decrease 0.9% in 2022-23.

Resources by Source (Reporting Object) - Student Body Fund (297)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1500 - Earnings on Investments	5,369	8,923	11,126	5,000	10,000	10,000
1700 - Extracurricular Activities	1,215,469	1,164,961	1,130,561	1,065,000	990,000	990,000
1000 - Revenue from Local Sources Total	1,220,838	1,173,884	1,141,687	1,070,000	1,000,000	1,000,000
5000 - Other Sources						
5400 - Resources - Beginning Fund						
Balance	662,506	797,490	733,632	350,000	400,000	400,000
5000 - Other Sources Total	662,506	797,490	733,632	350,000	400,000	400,000
Resources Total	1,883,345	1,971,374	1,875,320	1,420,000	1,400,000	1,400,000

Requirements by Object - Student Body Fund (297)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
100 - Salaries						
112 - Classified Salaries	2,967	2,902	4,474	4,702	-	-
114 - Manager-Confidential	-	470	-	-	-	-
121 - Substitutes-Licensed	1,056	2,282	16,597	-	-	-
122 - Substitutes-Classified	379	404	664	-	-	-
130 - Additional Salary	118,584	119,552	99,514	185,000	90,000	90,000
100 - Salaries Total	122,986	125,610	121,250	189,702	90,000	90,000
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	10,754	14,453	12,182	39,244	24,750	24,750
220 - Social Security Administration	9,275	8,281	9,234	14,513	6,886	6,886
230 - Other Required Payroll Costs	874	2,154	682	854	406	406
240 - Contractual Employee Benefits	-	(276)	3,274	3,571	-	-
200 - Associated Payroll Costs Total	20,903	24,613	25,373	58,182	32,042	32,042
300 - Purchased Services						
310 - Instructional, Professional and Technical Services	-	2,406	1,975	-	-	-
320 - Property Services	47,018	51,200	48,029	46,211	50,000	50,000
330 - Student Transportation Services	65,337	75,491	73,599	150,000	150,000	150,000
340 - Travel	167,969	203,932	136,021	206,000	191,000	191,000
350 - Communication	83,603	94,178	96,174	85,000	95,000	95,000
380 - Non-instructional Professional and Technical Services	82,573	91,048	104,061	100,000	100,000	100,000
300 - Purchased Services Total	446,499	518,254	459,858	587,211	586,000	586,000
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	392,206	422,479	512,985	469,905	546,958	546,958
420 - Textbooks	-	2,732	3,746	-	-	-
430 - Library Books	2,709	1,936	4,397	-	-	-
440 - Periodicals	-	1,385	-	-	-	-
460 - Non-consumable Items	11,592	9,662	5,857	-	-	-
470 - Computer Software	1,175	3,440	6,687	-	-	-
480 - Computer Hardware	3,764	3,355	4,678	15,000	-	-
400 - Supplies and Materials Total	411,446	444,989	538,351	484,905	546,958	546,958
500 - Capital Outlay						
540 - Depreciable Equipment	-	8,340	25,493	-	-	-
550 - Depreciable Technology	4,000	-	-	-	-	-
500 - Capital Outlay Total	4,000	8,340	25,493	-	-	-
600 - Other Objects						
640 - Dues and Fees	80,020	115,447	126,463	100,000	145,000	145,000
670 - Taxes and Licenses	-	488	-	-	-	-
600 - Other Objects Total	80,020	115,935	126,463	100,000	145,000	145,000
Requirements Total	1,085,854	1,237,742	1,296,788	1,420,000	1,400,000	1,400,000

Requirements by Function - Student Body Fund (297)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
1000 - Instruction						
1121 - Middle/Junior High Programs	14,958	19,344	14,845	15,000	15,000	15,000
1122 - Middle/Junior High School						
Extracurricular	60,097	88,451	79,022	85,020	84,660	84,660
1131 - High School Programs	6,728	1,100	19,608	-	-	-
1132 - High School Extracurricular	932,301	1,043,880	1,100,194	1,169,980	1,150,340	1,150,340
1000 - Instruction Total	1,014,084	1,152,775	1,213,670	1,270,000	1,250,000	1,250,000
2000 - Support Services						
2220 - Educational Media Services	370	1,250	3,270	-	-	-
2540 - Operation and Maintenance of						
Plant Services	6,063	8,225	6,250	-	-	-
2550 - Student Transportation Services	65,337	75,491	73,599	150,000	150,000	150,000
2000 - Support Services Total	71,770	84,967	83,118	150,000	150,000	150,000
Requirements Total	1,085,854	1,237,742	1,296,788	1,420,000	1,400,000	1,400,000

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

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1500 - Earnings on Investments	5,369	8,923	11,126	5,000	10,000	10,000
1700 - Extracurricular Activities	1,215,469	1,164,961	1,130,561	1,065,000	990,000	990,000
1000 - Revenue from Local Sources Total	1,220,838	1,173,884	1,141,687	1,070,000	1,000,000	1,000,000
5000 - Other Sources						
5400 - Resources - Beginning Fund						
Balance	662,506	797,490	733,632	350,000	400,000	400,000
5000 - Other Sources Total	662,506	797,490	733,632	350,000	400,000	400,000
Total Resources	1,883,345	1,971,374	1,875,320	1,420,000	1,400,000	1,400,000
Requirements						
1000 - Instruction						
1121 - Middle/Junior High Programs						
130 - Additional Salary	-	385	-	-	-	-
210 - Public Employees Retirement						
System	-	74	-	-	-	-
220 - Social Security Administration	-	28	-	-	-	-
230 - Other Required Payroll Costs	-	2	-	-	-	-
310 - Instructional, Professional and						
Technical Services	-	311	-	-	-	-
340 - Travel	1,546	186	403	-	-	-
380 - Non-instructional Professional						
and Technical Services	300	50	350	-	-	-
410 - Consumable Supplies and						
Materials	9,755	15,859	14,092	15,000	15,000	15,000
420 - Textbooks	-	1,063	-	-	-	-
430 - Library Books	2,338	-	-	-	-	-
440 - Periodicals	-	1,385	-	-	-	-
460 - Non-consumable Items	800	-	-	-	-	-
470 - Computer Software	218	-	-	-	-	-
1121 - Middle/Junior High Programs						
Total	14,958	19,344	14,845	15,000	15,000	15,000
1122 - Middle/Junior High School Extracurricular						
121 - Substitutes-Licensed	622	1,667	688	-	-	-
122 - Substitutes-Classified	-	-	46	-	-	-
130 - Additional Salary	20,089	16,384	9,919	20,000	15,000	15,000
210 - Public Employees Retirement						
System	2,525	2,727	928	4,146	4,125	4,125
220 - Social Security Administration	1,548	1,359	800	1,530	1,148	1,148
230 - Other Required Payroll Costs	117	100	56	90	68	68
310 - Instructional, Professional and						
Technical Services	-	1,095	-	-	-	-
320 - Property Services	-	17,198	-	-	-	-
340 - Travel	355	334	6,207	20,000	5,000	5,000
350 - Communication	8,068	8,294	3,100	10,000	10,000	10,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
380 - Non-instructional Professional and Technical Services	2,664	500	5,382	-	-	-
410 - Consumable Supplies and Materials	23,069	38,792	51,554	29,254	49,319	49,319
430 - Library Books	-	-	341	-	-	-
640 - Dues and Fees	1,040	-	-	-	-	-
1122 - Middle/Junior High School Extracurricular Total	60,097	88,451	79,022	85,020	84,660	84,660
1131 - High School Programs						
121 - Substitutes-Licensed	-	-	15,820	-	-	-
210 - Public Employees Retirement System	-	-	2,453	-	-	-
220 - Social Security Administration	-	-	1,210	-	-	-
230 - Other Required Payroll Costs	-	-	125	-	-	-
340 - Travel	-	877	-	-	-	-
410 - Consumable Supplies and Materials	6,728	223	-	-	-	-
640 - Dues and Fees	-	-	-	-	-	-
1131 - High School Programs Total	6,728	1,100	19,608	-	-	-
1132 - High School Extracurricular						
112 - Classified Salaries	2,967	2,902	4,474	4,702	-	-
114 - Manager-Confidential	-	470	-	-	-	-
121 - Substitutes-Licensed	434	614	89	-	-	-
122 - Substitutes-Classified	379	404	618	-	-	-
130 - Additional Salary	98,495	102,782	89,594	165,000	75,000	75,000
210 - Public Employees Retirement System	8,229	11,652	8,801	35,098	20,625	20,625
220 - Social Security Administration	7,727	6,894	7,224	12,983	5,738	5,738
230 - Other Required Payroll Costs	757	2,052	501	764	338	338
240 - Contractual Employee Benefits	-	(276)	3,274	3,571	-	-
310 - Instructional, Professional and Technical Services	-	1,000	1,975	-	-	-
320 - Property Services	40,955	32,492	41,779	46,211	50,000	50,000
330 - Student Transportation Services	-	-	-	-	-	-
340 - Travel	166,068	202,535	129,412	186,000	186,000	186,000
350 - Communication	75,535	85,884	93,074	75,000	85,000	85,000
380 - Non-instructional Professional and Technical Services	79,609	90,498	98,329	100,000	100,000	100,000
410 - Consumable Supplies and	352,654	360,890	447,339	425,651	482,639	482,639
420 - Textbooks	-	1,670	3,746	-	-	-
430 - Library Books	-	686	786	-	-	-
460 - Non-consumable Items	10,792	9,662	5,857	-	-	-
470 - Computer Software	957	3,440	6,687	-	-	-
480 - Computer Hardware	3,764	3,355	4,678	15,000	-	-
540 - Depreciable Equipment	-	8,340	25,493	-	-	-
550 - Depreciable Technology	4,000	-	-	-	-	-
640 - Dues and Fees	78,980	115,447	126,463	100,000	145,000	145,000
670 - Taxes and Licenses	-	488	-	-	-	-
1132 - High School Extracurricular Total	932,301	1,043,880	1,100,194	1,169,980	1,150,340	1,150,340
1000 - Instruction Total	1,014,084	1,152,775	1,213,670	1,270,000	1,250,000	1,250,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
2000 - Support Services						
2220 - Educational Media Services						-
430 - Library Books	370	1,250	3,270	-	-	-
2220 - Educational Media Services						
Total	370	1,250	3,270	-	-	-
2540 - Operation and Maintenance of Plant Services						
320 - Property Services	6,063	1,510	6,250	-	-	-
410 - Consumable Supplies and Materials	-	6,716	-	-	-	-
2540 - Operation and Maintenance of Plant Services Total	6,063	8,225	6,250	-	-	-
2550 - Student Transportation Services						
330 - Student Transportation Services	65,337	75,491	73,599	150,000	150,000	150,000
2550 - Student Transportation Services						
Total	65,337	75,491	73,599	150,000	150,000	150,000
2000 - Support Services Total	71,770	84,967	83,118	150,000	150,000	150,000
Current Requirements Total	1,085,854	1,237,742	1,296,788	1,420,000	1,400,000	1,400,000
Ending Fund Balance	797,490	733,632	578,531	-	-	-



Designated Revenue Fund (298)



Artist: Molly

Mexican Folk Art - Chalk pastels
Jefferson Elementary School

DESIGNATED REVENUE FUND

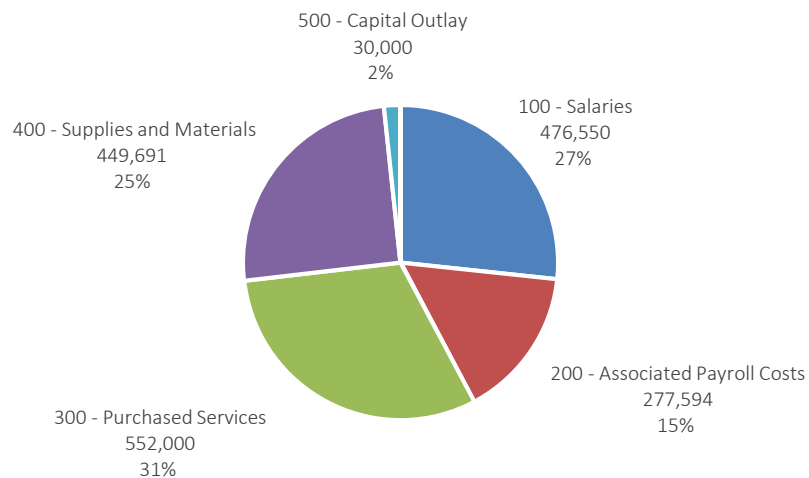
The Designated Revenue Fund is used to separately account for revenue designated for specific purposes such as contractual agreements, donations, intergovernmental agreements, and designated programs. The major sources of revenue are contributions and fund-raising revenue.

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Resources and Requirements by Major Object - Designated Revenue Fund (298)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources	953,261	803,452	1,200,881	745,000	840,000	840,000
2000 - Revenue from Intermediate Sources	138,447	215,840	142,716	400,000	200,000	200,000
5000 - Other Sources	679,760	785,926	631,372	414,707	745,835	745,835
Resources Total	1,771,468	1,805,217	1,974,969	1,559,707	1,785,835	1,785,835
Requirements						
100 - Salaries	227,530	307,086	249,727	327,525	476,550	476,550
200 - Associated Payroll Costs	80,014	122,524	88,020	138,136	277,594	277,594
300 - Purchased Services	297,588	380,345	377,924	558,494	552,000	552,000
400 - Supplies and Materials	344,441	316,023	351,129	515,552	449,691	449,691
500 - Capital Outlay	29,772	43,690	62,650	20,000	30,000	30,000
600 - Other Objects	6,197	4,178	2,709	-	-	-
Requirements Total	985,542	1,173,845	1,132,159	1,559,707	1,785,835	1,785,835
Fund Ending Balance	785,926	631,372	842,810	-	-	-

REQUIREMENTS BY MAJOR OBJECT - DESIGNATED REVENUE FUND (298)
2019-20 PROPOSED



Resources and Requirements Forecast by Major Object - Designated Revenue Fund (298)

amounts in dollars

	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Resources						
1000 - Revenue from Local Sources	745,000	840,000	840,000	840,000	840,000	840,000
2000 - Revenue from Intermediate Sources	400,000	200,000	200,000	200,000	200,000	200,000
5000 - Other Sources	414,707	745,835	745,835	545,964	593,093	627,238
Resources Total	1,559,707	1,785,835	1,785,835	1,585,964	1,633,093	1,667,238
Requirements						
100 - Salaries	327,525	476,550	476,550	496,184	519,058	540,547
200 - Associated Payroll Costs	138,136	277,594	277,594	289,780	314,035	326,691
300 - Purchased Services	558,494	552,000	552,000	350,000	350,000	350,000
400 - Supplies and Materials	515,552	449,691	449,691	400,000	400,000	400,000
500 - Capital Outlay	20,000	30,000	30,000	50,000	50,000	50,000
600 - Other Objects	-	-	-	-	-	-
Requirements Total	1,559,707	1,785,835	1,785,835	1,585,964	1,633,093	1,667,238
Fund Ending Balance	-	-	-	-	-	-

Assumptions:

Requirements:

100 - Salaries increase 4.1% in 2020-21, 4.6% in 2021-22 and 4.1% in 2022-23.

200 - Associated Payroll Costs increase 4.4% in 2020-21, 8.4% in 2021-22 (new PERS rates) and 4.0% in 2022-23.

Resources by Source (Reporting Object) - Designated Revenue Fund (298)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1800 - Community Services Activities	38,245	29,675	40,392	-	-	-
1910 - Rentals	27,183	23,311	24,971	-	-	-
1920 - Contributions and Donations						
From Private Sources	1,309	642	3,829	-	-	-
1990 - Miscellaneous	886,523	749,825	1,131,689	745,000	840,000	840,000
1000 - Revenue from Local Sources Total	953,261	803,452	1,200,881	745,000	840,000	840,000
2000 - Revenue from Intermediate Sources						
2200 - Restricted Revenue	138,447	215,840	142,716	400,000	200,000	200,000
2000 - Revenue from Intermediate Sources Total	138,447	215,840	142,716	400,000	200,000	200,000
5000 - Other Sources						
5400 - Resources - Beginning Fund						
Balance	679,760	785,926	631,372	414,707	745,835	745,835
5000 - Other Sources Total	679,760	785,926	631,372	414,707	745,835	745,835
Resources Total	1,771,468	1,805,217	1,974,969	1,559,707	1,785,835	1,785,835

Requirements by Object - Designated Revenue Fund (298)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
100 - Salaries						
111 - Licensed Salaries	154,583	131,163	100,676	133,840	227,805	227,805
112 - Classified Salaries	31,187	75,292	11,748	27,036	106,936	106,936
114 - Manager-Confidential	-	-	-	-	44,339	44,339
121 - Substitutes-Licensed	18,474	10,134	30,653	-	-	-
122 - Substitutes-Classified	3,273	863	3,068	-	-	-
130 - Additional Salary	99,569	66,909	103,582	166,649	97,470	97,470
100 - Salaries Total	307,086	284,361	249,727	327,525	476,550	476,550
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	47,954	66,133	42,317	68,027	129,879	129,879
220 - Social Security Administration	22,905	21,302	18,195	25,057	36,459	36,459
230 - Other Required Payroll Costs	1,664	1,727	1,231	1,585	2,145	2,145
240 - Contractual Employee Benefits	50,000	67,844	26,277	43,467	109,111	109,111
200 - Associated Payroll Costs Total	122,524	157,006	88,020	138,136	277,594	277,594
300 - Purchased Services						
310 - Instructional, Professional and Technical Services	22,384	3,492	15,348	35,000	35,000	35,000
320 - Property Services	23,800	57,648	52,077	55,000	40,000	40,000
330 - Student Transportation Services	13,986	10,776	12,489	25,000	25,000	25,000
340 - Travel	213,142	193,998	178,849	218,500	231,000	231,000
350 - Communication	10,094	21,221	21,013	122,200	75,000	75,000
380 - Non-instructional Professional and Technical Services	96,939	90,104	98,147	102,794	106,000	106,000
390 - Other General Professional and Technological Services	-	-	-	-	40,000	40,000
300 - Purchased Services Total	380,345	377,239	377,924	558,494	552,000	552,000
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	249,562	198,184	230,849	475,552	379,691	379,691
420 - Textbooks	27,707	467	11,641	-	-	-
430 - Library Books	9,082	1,668	1,322	-	-	-
440 - Periodicals	489	777	-	-	-	-
460 - Non-consumable Items	16,002	11,716	15,908	-	10,000	10,000
470 - Computer Software	2,631	17,224	7,676	20,000	20,000	20,000
480 - Computer Hardware	10,550	11,241	83,733	20,000	40,000	40,000
400 - Supplies and Materials Total	316,023	241,277	351,129	515,552	449,691	449,691
500 - Capital Outlay						
540 - Depreciable Equipment	43,690	59,464	62,650	20,000	30,000	30,000
550 - Depreciable Technology	-	-	-	-	-	-
500 - Capital Outlay Total	43,690	59,464	62,650	20,000	30,000	30,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
600 - Other Objects						
640 - Dues and Fees	4,178	1,753	2,709	-	-	-
600 - Other Objects Total	4,178	1,753	2,709	-	-	-
Requirements Total	1,173,845	1,121,101	1,132,159	1,559,707	1,785,835	1,785,835

Requirements by Function - Designated Revenue Fund (298)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
1000 - Instruction						
1111 - Elementary, K-5	217,634	147,629	151,667	203,758	200,000	200,000
1121 - Middle/Junior High Programs	22,780	85,118	27,921	75,130	35,951	35,951
1122 - Middle/Junior High School Extracurricular	125,287	105,031	113,458	120,000	120,000	120,000
1131 - High School Programs	232,490	199,538	250,334	353,017	347,684	347,684
1132 - High School Extracurricular	5,000	850	-	-	-	-
1140 - Pre-kindergarten Programs	43,271	-	-	-	-	-
1220 - Restrictive Programs for Students with Disabilities	1,371	9,151	1,484	1,516	1,543	1,543
1250 - Less Restrictive Programs for Students with Disabilities	140,655	149,998	99,689	233,288	185,485	185,485
1280 - Alternative Education	33,628	1,189	28,784	30,306	30,848	30,848
1299 - Other Programs	5,465	15,353	30,080	19,326	20,341	20,341
1400 - Summer School Programs	-	-	-	-	13,560	13,560
1000 - Instruction Total	827,581	713,855	703,417	1,036,341	955,412	955,412
2000 - Support Services						
2110 - Attendance and Social Work Services	64	-	-	55,772	59,072	59,072
2120 - Guidance Services	83,380	124,987	94,066	114,935	420,931	420,931
2130 - Health Services	-	-	-	-	-	-
2140 - Psychological Services	-	12,218	-	36,388	-	-
2150 - Speech Pathology and Audiology Services	-	-	-	7,000	-	-
2190 - Service Direction, Student Support Services	-	-	-	2,000	-	-
2210 - Improvement of Instruction Services	14,834	1,385	11,784	28,666	10,000	10,000
2220 - Educational Media Services	26,029	10,696	13,211	-	-	-
2240 - Instructional Staff Development	46,920	3,238	79,163	52,379	140,179	140,179
2310 - Board of Education Services	464	-	3,040	-	-	-
2410 - Office of the Principal Services	2,774	870	778	7,000	7,000	7,000
2520 - Fiscal Services	19,943	6,840	49,314	-	50,000	50,000
2540 - Operation and Maintenance of Plant Services	46,414	145,531	77,006	72,000	25,000	25,000
2550 - Student Transportation Services	13,986	10,776	12,489	25,000	25,000	25,000
2570 - Internal Services	1,066	-	1,560	-	-	-
2640 - Staff Services	1,062	2,302	2,333	3,000	3,000	3,000
2660 - Technology Services	-	51,714	4	-	-	-
2000 - Support Services Total	256,935	370,557	344,747	404,140	740,182	740,182
3300 - Community Services						
3300 - Community Services	89,329	36,688	83,995	119,226	90,241	90,241
3000 - Enterprise and Community Services Total	89,329	36,688	83,995	119,226	90,241	90,241
Requirements Total	1,173,845	1,121,101	1,132,159	1,559,707	1,785,835	1,785,835

Reporting Details - Designated Revenue Fund (298)
by reporting function and object; amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1800 - Community Services Activities	38,245	29,675	40,392	-	-	-
1910 - Rentals	27,183	23,311	24,971	-	-	-
1920 - Contributions and Donations						
From Private Sources	1,309	642	3,829	-	-	-
1990 - Miscellaneous	886,523	749,825	1,131,689	745,000	840,000	840,000
1000 - Revenue from Local Sources Total	953,261	803,452	1,200,881	745,000	840,000	840,000
2000 - Revenue from Intermediate Sources						
2200 - Restricted Revenue	138,447	215,840	142,716	400,000	200,000	200,000
2000 - Revenue from Intermediate Sources Total	138,447	215,840	142,716	400,000	200,000	200,000
5000 - Other Sources						
5400 - Resources - Beginning Fund						
Balance	679,760	785,926	631,372	414,707	745,835	745,835
5000 - Other Sources Total	679,760	785,926	631,372	414,707	745,835	745,835
Total Resources	1,771,468	1,805,217	1,974,969	1,559,707	1,785,835	1,785,835
Requirements						
1000 - Instruction						
1111 - Elementary, K-5						
111 - Licensed Salaries	-	46,532	-	-	-	-
112 - Classified Salaries	7,633	4,227	2,179	-	-	-
121 - Substitutes-Licensed	411	1,667	178	-	-	-
122 - Substitutes-Classified	960	264	-	-	-	-
130 - Additional Salary	5,459	1,320	2,417	2,918	-	-
210 - Public Employees Retirement						
System	2,025	8,807	970	604	-	-
220 - Social Security Administration	1,076	4,014	365	223	-	-
230 - Other Required Payroll Costs	137	313	22	13	-	-
240 - Contractual Employee Benefits	4,278	13,726	1,508	-	-	-
310 - Instructional, Professional and						
Technical Services	1,008	784	220	-	-	-
320 - Property Services	2,200	80	-	-	-	-
340 - Travel	48,688	70,394	32,079	50,000	50,000	50,000
350 - Communication	1,381	742	137	50,000	50,000	50,000
380 - Non-instructional Professional						
and Technical Services	1,096	540	350	-	-	-
410 - Consumable Supplies and						
Materials	58,723	46,496	64,361	100,000	100,000	100,000
420 - Textbooks	1,329	11,738	10,151	-	-	-
430 - Library Books	1,270	2,338	-	-	-	-
440 - Periodicals	1,413	489	-	-	-	-
470 - Computer Software	4,802	2,133	736	-	-	-
480 - Computer Hardware	-	-	34,194	-	-	-
640 - Dues and Fees	3,337	1,028	1,799	-	-	-
1111 - Elementary, K-5 Total	147,227	217,634	151,667	203,758	200,000	200,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
1121 - Middle/Junior High Programs						
111 - Licensed Salaries	35,741	-	-	-	-	-
121 - Substitutes-Licensed	434	1,492	-	-	-	-
210 - Public Employees Retirement System	8,031	52	-	-	-	-
220 - Social Security Administration	2,261	114	-	-	-	-
230 - Other Required Payroll Costs	208	9	-	-	-	-
240 - Contractual Employee Benefits	7,357	-	-	-	-	-
320 - Property Services	-	-	-	10,000	-	-
340 - Travel	4,054	2,533	4,884	20,000	5,000	5,000
350 - Communication	275	61	3,995	-	-	-
380 - Non-instructional Professional and Technical Services	1,224	-	-	-	-	-
410 - Consumable Supplies and Materials	20,485	18,261	8,828	45,130	30,951	30,951
430 - Library Books	10	258	-	-	-	-
440 - Periodicals	400	-	-	-	-	-
470 - Computer Software	98	-	2,100	-	-	-
480 - Computer Hardware	-	-	8,114	-	-	-
1121 - Middle/Junior High Programs Total	80,577	22,780	27,921	75,130	35,951	35,951
1122 - Middle/Junior High School Extracurricular						
121 - Substitutes-Licensed	1,043	-	-	-	-	-
130 - Additional Salary	600	3,511	-	-	-	-
210 - Public Employees Retirement System	122	516	-	-	-	-
220 - Social Security Administration	126	285	-	-	-	-
230 - Other Required Payroll Costs	9	4	-	-	-	-
340 - Travel	87,871	106,025	97,646	100,000	100,000	100,000
350 - Communication	32	22	25	-	-	-
410 - Consumable Supplies and Materials	18,677	14,924	15,787	20,000	20,000	20,000
1122 - Middle/Junior High School Extracurricular Total	108,480	125,287	113,458	120,000	120,000	120,000
1131 - High School Programs						
111 - Licensed Salaries	-	36,456	37,185	37,928	38,687	38,687
112 - Classified Salaries	-	-	1,856	-	-	-
121 - Substitutes-Licensed	87	4,569	4,984	-	-	-
122 - Substitutes-Classified	-	-	363	-	-	-
130 - Additional Salary	7,367	6,836	12,434	40,000	10,000	10,000
210 - Public Employees Retirement System	1,471	9,987	11,902	17,513	14,461	14,461
220 - Social Security Administration	547	3,620	4,255	5,961	3,725	3,725
230 - Other Required Payroll Costs	41	135	297	351	219	219
240 - Contractual Employee Benefits	-	7,146	7,146	7,146	7,752	7,752
320 - Property Services	-	1,376	-	-	-	-
340 - Travel	11,445	21,375	27,762	35,500	45,000	45,000
350 - Communication	8,573	6,370	11,348	37,200	20,000	20,000
380 - Non-instructional Professional and Technical Services	977	1,464	900	-	-	-

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
410 - Consumable Supplies and Materials	110,547	86,763	66,440	121,418	127,840	127,840
420 - Textbooks	4,592	3,625	1,491	-	-	-
430 - Library Books	46	1,823	305	-	-	-
440 - Periodicals	30	-	-	-	-	-
460 - Non-consumable Items	13,554	11,794	15,908	-	10,000	10,000
470 - Computer Software	2,235	498	4,840	20,000	20,000	20,000
480 - Computer Hardware	8,743	6,294	20,791	20,000	20,000	20,000
540 - Depreciable Equipment	20,206	19,960	19,218	10,000	30,000	30,000
640 - Dues and Fees	1,885	2,400	910	-	-	-
1131 - High School Programs Total	192,346	232,490	250,334	353,017	347,684	347,684
1132 - High School Extracurricular						
540 - Depreciable Equipment	-	5,000	-	-	-	-
1132 - High School Extracurricular Total	-	5,000	-	-	-	-
1140 - Pre-kindergarten Programs						
121 - Substitutes-Licensed	-	2,808	-	-	-	-
130 - Additional Salary	-	27,637	-	-	-	-
210 - Public Employees Retirement System	-	4,673	-	-	-	-
220 - Social Security Administration	-	2,326	-	-	-	-
230 - Other Required Payroll Costs	-	185	-	-	-	-
340 - Travel	-	1,524	-	-	-	-
410 - Consumable Supplies and Materials	-	4,119	-	-	-	-
1140 - Pre-kindergarten Programs Total	-	43,271	-	-	-	-
1220 - Restrictive Programs for Students with Disabilities						
121 - Substitutes-Licensed	-	1,268	1,249	-	-	-
130 - Additional Salary	-	-	-	400	400	400
210 - Public Employees Retirement System	-	-	-	83	110	110
220 - Social Security Administration	-	97	96	31	31	31
230 - Other Required Payroll Costs	-	6	6	2	2	2
410 - Consumable Supplies and Materials	-	-	133	1,000	1,000	1,000
1220 - Restrictive Programs for Students with Disabilities Total	-	1,371	1,484	1,516	1,543	1,543
1250 - Less Restrictive Programs for Students with Disabilities						
111 - Licensed Salaries	71,481	71,596	61,180	70,506	74,595	74,595
112 - Classified Salaries	15,891	15,998	2,453	-	27,876	27,876
121 - Substitutes-Licensed	521	-	-	-	-	-
122 - Substitutes-Classified	58	75	-	-	-	-
130 - Additional Salary	6,251	1,649	1,184	29,331	3,070	3,070
210 - Public Employees Retirement System	9,065	15,603	15,612	19,462	30,387	30,387
220 - Social Security Administration	7,086	6,674	4,917	7,638	8,074	8,074
230 - Other Required Payroll Costs	521	515	302	449	475	475
240 - Contractual Employee Benefits	22,789	21,576	13,904	14,292	31,008	31,008

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
320 - Property Services	140	-	-	-	-	-
340 - Travel	767	83	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	4,588	-	-	-	-
410 - Consumable Supplies and Materials	2,982	1,848	137	91,610	10,000	10,000
470 - Computer Software	896	-	-	-	-	-
640 - Dues and Fees	450	450	-	-	-	-
1250 - Less Restrictive Programs for Students with Disabilities Total	138,897	140,655	99,689	233,288	185,485	185,485
1280 - Alternative Education						
121 - Substitutes-Licensed	1,390	263	2,587	-	-	-
122 - Substitutes-Classified	-	195	160	-	-	-
130 - Additional Salary	4,550	14,244	17,052	8,000	8,000	8,000
210 - Public Employees Retirement System	745	2,113	2,712	1,658	2,200	2,200
220 - Social Security Administration	454	1,106	1,399	612	612	612
230 - Other Required Payroll Costs	35	88	85	36	36	36
340 - Travel	1,143	332	1,765	5,000	5,000	5,000
350 - Communication	85	4	-	-	-	-
410 - Consumable Supplies and Materials	4,333	2,939	3,024	15,000	15,000	15,000
420 - Textbooks	-	12,344	-	-	-	-
460 - Non-consumable Items	1,330	-	-	-	-	-
1280 - Alternative Education Total	14,067	33,628	28,784	30,306	30,848	30,848
1299 - Other Programs						
130 - Additional Salary	11,498	4,211	23,299	15,000	15,000	15,000
210 - Public Employees Retirement System	2,261	884	4,931	3,110	4,125	4,125
220 - Social Security Administration	853	344	1,739	1,148	1,148	1,148
230 - Other Required Payroll Costs	65	27	110	68	68	68
1299 - Other Programs Total	14,676	5,465	30,080	19,326	20,341	20,341
1400 - Summer School Programs						
130 - Additional Salary	-	-	-	-	10,000	10,000
210 - Public Employees Retirement System	-	-	-	-	2,750	2,750
220 - Social Security Administration	-	-	-	-	765	765
230 - Other Required Payroll Costs	-	-	-	-	45	45
1400 - Summer School Programs Total	-	-	-	-	13,560	13,560
1000 - Instruction Total	696,270	827,581	703,417	1,036,341	955,412	955,412
2000 - Support Services						
2110 - Attendance and Social Work Services						
112 - Classified Salaries	-	-	-	27,036	28,264	28,264
210 - Public Employees Retirement System	-	-	-	5,610	7,014	7,014
220 - Social Security Administration	-	-	-	2,068	2,162	2,162
230 - Other Required Payroll Costs	-	-	-	178	128	128

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
240 - Contractual Employee Benefits	-	-	-	14,880	15,504	15,504
380 - Non-instructional Professional and Technical Services	-	-	-	6,000	6,000	6,000
410 - Consumable Supplies and Materials	-	64	-	-	-	-
2110 - Attendance and Social Work Services Total	-	64	-	55,772	59,072	59,072
2120 - Guidance Services						
111 - Licensed Salaries	-	-	-	25,406	102,965	102,965
112 - Classified Salaries	-	-	-	-	50,796	50,796
114 - Manager-Confidential	-	-	-	-	44,339	44,339
130 - Additional Salary	-	12	1,294	-	-	-
210 - Public Employees Retirement System	-	3	316	5,268	51,938	51,938
220 - Social Security Administration	-	1	98	1,944	15,156	15,156
230 - Other Required Payroll Costs	-	0	6	168	890	890
240 - Contractual Employee Benefits	-	-	-	7,149	54,847	54,847
310 - Instructional, Professional and Technical Services	1,654	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	63,057	82,205	92,208	75,000	100,000	100,000
410 - Consumable Supplies and Materials	-	860	142	-	-	-
640 - Dues and Fees	300	300	-	-	-	-
2120 - Guidance Services Total	65,010	83,380	94,066	114,935	420,931	420,931
2140 - Psychological Services						
380 - Non-instructional Professional and Technical Services	-	-	-	21,794	-	-
410 - Consumable Supplies and Materials	-	-	-	14,594	-	-
2140 - Psychological Services Total	-	-	-	36,388	-	-
2150 - Speech Pathology and Audiology Services						
410 - Consumable Supplies and Materials	-	-	-	7,000	-	-
2150 - Speech Pathology and Audiology Services Total	-	-	-	7,000	-	-
2190 - Service Direction, Student Support Services						
340 - Travel	-	-	-	2,000	-	-
2190 - Service Direction, Student Support Services Total	-	-	-	2,000	-	-
2210 - Improvement of Instruction Services						
130 - Additional Salary	-	11,850	-	20,000	-	-
210 - Public Employees Retirement System	-	1,947	-	4,146	-	-

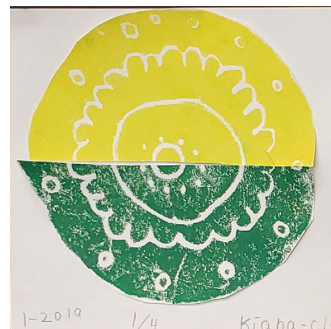
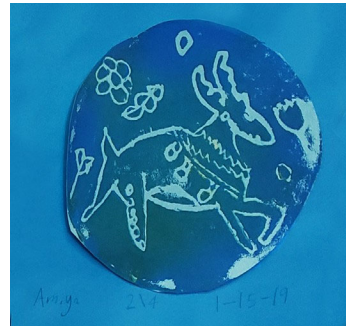
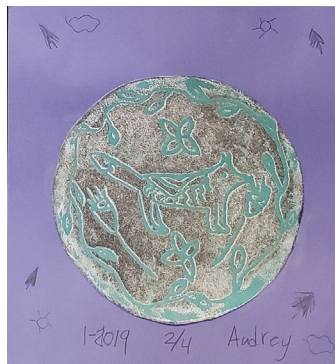
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
220 - Social Security Administration	-	907	-	1,530	-	-
230 - Other Required Payroll Costs	-	69	-	90	-	-
410 - Consumable Supplies and Materials	-	61	11,784	2,900	10,000	10,000
2210 - Improvement of Instruction Services Total	-	14,834	11,784	28,666	10,000	10,000
2220 - Educational Media Services						
112 - Classified Salaries	-	10,962	5,260	-	-	-
210 - Public Employees Retirement System	-	1,945	998	-	-	-
220 - Social Security Administration	-	839	341	-	-	-
230 - Other Required Payroll Costs	-	69	28	-	-	-
240 - Contractual Employee Benefits	-	7,552	3,719	-	-	-
410 - Consumable Supplies and Materials	22	-	1,847	-	-	-
430 - Library Books	2,891	4,663	1,017	-	-	-
2220 - Educational Media Services Total	2,913	26,029	13,211	-	-	-
2240 - Instructional Staff Development						
111 - Licensed Salaries	-	-	2,312	-	11,558	11,558
121 - Substitutes-Licensed	10,804	6,406	21,655	-	-	-
122 - Substitutes-Classified	1,747	2,739	2,269	-	-	-
130 - Additional Salary	1,290	3,042	11,913	36,000	36,000	36,000
210 - Public Employees Retirement System	800	800	3,501	7,463	12,769	12,769
220 - Social Security Administration	1,038	924	2,881	2,754	3,638	3,638
230 - Other Required Payroll Costs	83	76	195	162	214	214
310 - Instructional, Professional and Technical Services	-	20,000	11,228	-	-	-
320 - Property Services	-	-	2,350	-	-	-
340 - Travel	14,334	10,877	12,213	6,000	26,000	26,000
390 - Other General Professional and Technological Services	-	-	-	-	40,000	40,000
410 - Consumable Supplies and Materials	2,523	2,057	8,644	-	10,000	10,000
2240 - Instructional Staff Development Total	32,619	46,920	79,163	52,379	140,179	140,179
2310 - Board of Education Services						
340 - Travel	-	-	2,500	-	-	-
410 - Consumable Supplies and Materials	-	464	540	-	-	-
2310 - Board of Education Services Total	-	464	3,040	-	-	-

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
2410 - Office of the Principal Services						
350 - Communication	229	-	-	-	-	-
410 - Consumable Supplies and Materials	1,447	2,774	778	7,000	7,000	7,000
2410 - Office of the Principal Services Total	1,677	2,774	778	7,000	7,000	7,000
2520 - Fiscal Services						
320 - Property Services	13,868	12,830	14,601	-	15,000	15,000
410 - Consumable Supplies and Materials	14,719	5,988	14,373	-	15,000	15,000
480 - Computer Hardware	-	1,125	20,340	-	20,000	20,000
2520 - Fiscal Services Total	28,588	19,943	49,314	-	50,000	50,000
2540 - Operation and Maintenance of Plant Services						
122 - Substitutes-Classified	-	-	276	-	-	-
130 - Additional Salary	-	-	33	-	-	-
210 - Public Employees Retirement System	-	-	8	-	-	-
220 - Social Security Administration	-	-	24	-	-	-
230 - Other Required Payroll Costs	-	-	8	-	-	-
320 - Property Services	1,842	2,109	29,891	45,000	25,000	25,000
380 - Non-instructional Professional and Technical Services	5,192	5,000	150	-	-	-
410 - Consumable Supplies and Materials	24,759	25,097	9,314	17,000	-	-
460 - Non-consumable Items	24,239	4,208	-	-	-	-
540 - Depreciable Equipment	-	10,000	37,302	10,000	-	-
2540 - Operation and Maintenance of Plant Services Total	56,032	46,414	77,006	72,000	25,000	25,000
2550 - Student Transportation Services						
330 - Student Transportation Services	16,568	13,986	12,489	25,000	25,000	25,000
2550 - Student Transportation Services Total	16,568	13,986	12,489	25,000	25,000	25,000
2570 - Internal Services						
320 - Property Services	-	435	870	-	-	-
350 - Communication	-	438	401	-	-	-
380 - Non-instructional Professional and Technical Services	-	193	289	-	-	-
2570 - Internal Services Total	-	1,066	1,560	-	-	-
2640 - Staff Services						
380 - Non-instructional Professional and Technical Services	1,439	1,062	1,783	-	-	-
410 - Consumable Supplies and Materials	750	-	550	3,000	3,000	3,000
2640 - Staff Services Total	2,189	1,062	2,333	3,000	3,000	3,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
2660 - Technology Services						
112 - Classified Salaries	15,374	-	-	-	-	-
130 - Additional Salary	1,774	-	-	-	-	-
210 - Public Employees Retirement System	3,042	-	-	-	-	-
220 - Social Security Administration	1,312	-	-	-	-	-
230 - Other Required Payroll Costs	114	-	-	-	-	-
410 - Consumable Supplies and Materials	-	-	4	-	-	-
480 - Computer Hardware	876	-	-	-	-	-
2660 - Technology Services Total	22,492	-	4	-	-	-
2690 - Other Support Services - Central						
690 - Grant Indirect Charges	-	-	1,958	-	-	-
2690 - Other Support Services - Central Total	-	-	1,958	-	-	-
2000 - Support Services Total	228,087	256,935	346,705	404,140	740,182	740,182
3000 - Enterprise and Community Services						
3300 - Community Services						
130 - Additional Salary	25,168	25,258	33,954	15,000	15,000	15,000
210 - Public Employees Retirement Sy	474	626	1,366	3,110	4,125	4,125
220 - Social Security Administration	1,434	1,655	2,080	1,148	1,148	1,148
230 - Other Required Payroll Costs	152	170	172	68	68	68
310 - Instructional, Professional and Technical Services	-	1,600	3,900	35,000	35,000	35,000
320 - Property Services	3,570	6,969	4,365	-	-	-
350 - Communication	1,662	2,457	5,107	35,000	5,000	5,000
380 - Non-instructional Professional and Technical Services	3,214	1,888	2,467	-	-	-
410 - Consumable Supplies and Materials	13,493	36,845	24,160	29,900	29,900	29,900
460 - Non-consumable Items	1,178	-	-	-	-	-
470 - Computer Software	50	-	-	-	-	-
480 - Computer Hardware	1,000	3,131	294	-	-	-
540 - Depreciable Equipment	-	8,730	6,130	-	-	-
550 - Depreciable Technology	9,566	-	-	-	-	-
640 - Dues and Fees	225	-	-	-	-	-
3300 - Community Services Total	61,185	89,329	83,995	119,226	90,241	90,241
3000 - Enterprise and Community Services Total	61,185	89,329	83,995	119,226	90,241	90,241
Current Requirements Total	985,542	1,173,845	1,134,117	1,559,707	1,785,835	1,785,835
Ending Fund Balance	785,926	631,372	840,852	-	-	-



Early Retirement Fund (299)



**Artists: Audrey, Amiya,
Fernanda, Kiana-cleo**
Scandinavian Folk Art - Printmaking
Lincoln Elementary School

EARLY RETIREMENT FUND

The district previously offered early retirement incentive benefits to eligible employees established through collective bargaining agreements. The program for administrative and classified employees ended in 2008, and the program for licensed employees ended on June 30, 2017.

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Resources and Requirements by Major Object - Early Retirement Fund (299)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources	4,592	4,831	-	-	-	-
5000 - Other Sources	741,085	607,692	103,299	-	-	-
Resources Total	745,677	612,523	103,299	-	-	-
Requirements						
100 - Salaries	130,950	475,000	-	-	-	-
200 - Associated Payroll Costs	7,035	34,224	-	-	-	-
700 - Transfers	-	-	103,299	-	-	-
Requirements Total	137,985	509,224	103,299	-	-	-
Fund Ending Balance	607,692	103,299	-	-	-	-

Resources and Requirements Forecast by Major Object - Early Retirement Fund (299)
amounts in dollars

	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Resources						
1000 - Revenue from Local Sources	-	-	-	-	-	-
5000 - Other Sources	-	-	-	-	-	-
Resources Total	-	-	-	-	-	-
Requirements						
100 - Salaries	-	-	-	-	-	-
200 - Associated Payroll Costs	-	-	-	-	-	-
700 - Transfers	-	-	-	-	-	-
Requirements Total	-	-	-	-	-	-
Fund Ending Balance	-	-	-	-	-	-

Resources by Source (Reporting Object) - Early Retirement Fund (299)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1500 - Earnings on Investments	4,592	4,831	-	-	-	-
1000 - Revenue from Local Sources Total	4,592	4,831	-	-	-	-
5000 - Other Sources						
5400 - Resources - Beginning Fund						
Balance	741,085	607,692	103,299	-	-	-
5000 - Other Sources Total	741,085	607,692	103,299	-	-	-
Resources Total	745,677	612,523	103,299	-	-	-

Requirements by Object - Early Retirement Fund (299)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
100 - Salaries						
116 - Supplemental Retirement						
Stipends	130,950	475,000	-	-	-	-
100 - Salaries Total	130,950	475,000	-	-	-	-
200 - Associated Payroll Costs						
220 - Social Security Administration	7,030	34,221	-	-	-	-
230 - Other Required Payroll Costs	5	3	-	-	-	-
200 - Associated Payroll Costs Total	7,035	34,224	-	-	-	-
700 - Transfers						
710 - Fund Modifications	-	-	103,299	-	-	-
700 - Transfers Total	-	-	103,299	-	-	-
Requirements Total	137,985	509,224	103,299	-	-	-

Requirements by Function - Early Retirement Fund (299)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
2000 - Support Services						
2700 - Supplemental Retirement Program	137,985	509,224	-	-	-	-
2000 - Support Services Total	137,985	509,224	-	-	-	-
5000 - Debt Service & Transfers to Other Funds						
5200 - Transfers of Funds	-	-	103,299	-	-	-
5000 - Debt Service & Transfers to Other Funds Total	-	-	103,299	-	-	-
Requirements Total	137,985	509,224	103,299	-	-	-

Reporting Details - Early Retirement Fund (299)
by reporting function and object; amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1500 - Earnings on Investments	4,592	4,831	-	-	-	-
1000 - Revenue from Local Sources Total	4,592	4,831	-	-	-	-
5000 - Other Sources						
5400 - Resources - Beginning Fund Balance	741,085	607,692	103,299	-	-	- ¹
5000 - Other Sources Total	741,085	607,692	103,299	-	-	-
Total Resources	745,677	612,523	103,299	-	-	-
Requirements						
2000 - Support Services						
2700 - Supplemental Retirement Program						
116 - Supplemental Retirement Stipends	130,950	475,000	-	-	-	-
220 - Social Security Administration	7,030	34,221	-	-	-	-
230 - Other Required Payroll Costs	5	3	-	-	-	-
2700 - Supplemental Retirement Program Total	137,985	509,224	-	-	-	-
2000 - Support Services Total	137,985	509,224	-	-	-	-
5000 - Debt Service & Transfers to Other Funds						
5200 - Transfers of Funds						
710 - Fund Modifications	-	-	103,299	-	-	- ¹
5200 - Transfers of Funds Total	-	-	103,299	-	-	-
5000 - Debt Service & Transfers to Other Funds Total	-	-	103,299	-	-	-
Requirements Total	137,985	509,224	103,299	-	-	-
Ending Fund Balance	607,692	103,299	-	-	-	-

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, 2018, 775 active participants and 88 inactive participants were covered by the benefit terms. Total OPEB liability on June 30, 2018 was \$6,111,643.

DEBT OBLIGATIONS

The bulk of the district's debt service consists of General Obligation (GO) bonds paid with revenues generated through voter approved tax measures. On March 15, 2007, the district issued \$55.8 million in general obligation bonds to refund outstanding series 1999 and 2003 general obligation bonds. The final debt service payment for the Series 2007 refunding bonds is due June 30, 2020. On July 18, 2018, the district issued \$160 million in general obligation bonds to finance capital improvement projects. The issue was the first series of bonds issued under an authorization of \$199,916,925 approved by district voters on May 15, 2018; the remainder of the bonds are expected to be issued in 2021. 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 \$12,868,250 in 2019-20.

GENERAL OBLIGATION BONDS

	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 1999	Construction of aquatic facilities	6/1/1999	6/1/1999	\$ 8,240,000	\$ -
Series 2003	Replace Corvallis High and other capital projects	2/15/2003	6/1/2013	\$86,400,000	-
Series 2007	Advance refund Series 1999 and 2003 bonds	3/15/2007	6/15/2020	\$55,800,000	6,695,000
Series 2018	Finance capital projects (school facilities)	7/18/2018	6/15/2038	\$159,999,046	159,999,046
Total General Obligation Bonds					<u>\$166,694,046</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 \$704,130,480, which is significantly in excess of the district's outstanding general obligation debt.

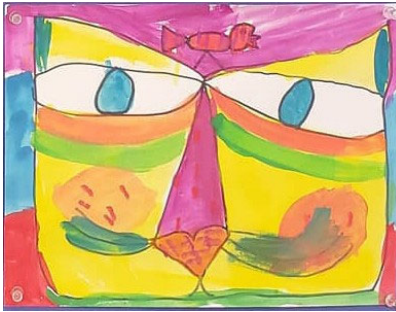
LEGAL GENERAL OBLIGATION DEBT CAPACITY

Real Market Value (2018-19)	\$11,864,118,212
Debt Capacity	
General Obligation Debt Capacity (7.95% of Real Market Value)	\$943,197,398
Less: Outstanding Debt Subject to Limit	<u>(166,694,046)</u>
Remaining General Obligation Debt Capacity	\$776,503,352
Percent of Capacity Issued	17.7%

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 \$2,406,833 in 2019-20. 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.



Debt Service Fund (300)



Artists: Liana, William, Indigo
Paul Klee Cats
Mountain View Elementary School

DEBT SERVICE FUND

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

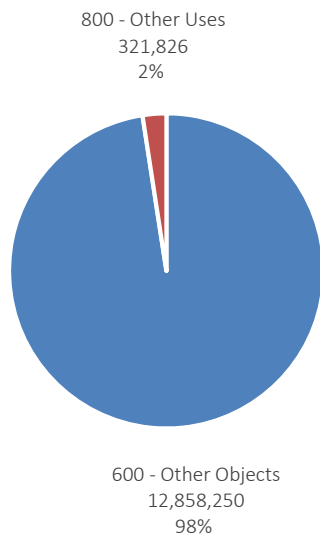
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Resources and Requirements by Major Object - Debt Service Fund (300)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources	9,651,812	9,430,550	6,641,158	12,549,378	12,667,566	12,667,566
5000 - Other Sources	200,108	557,170	486,720	331,685	512,510	512,510
Resources Total	9,851,920	9,987,720	7,127,878	12,881,063	13,180,076	13,180,076
Requirements						
600 - Other Objects	9,294,750	9,501,000	6,688,000	12,555,250	12,858,250	12,858,250
800 - Other Uses	-	-	-	325,813	321,826	321,826
Requirements Total	9,294,750	9,501,000	6,688,000	12,881,063	13,180,076	13,180,076
Fund Ending Balance	557,170	486,720	439,878	-	-	-

REQUIREMENTS BY MAJOR OBJECT - DEBT SERVICE FUND (300)
2019-20 PROPOSED



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

	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Resources						
1000 - Revenue from Local Sources	12,549,378	12,667,566	12,667,566	13,232,778	13,725,258	14,236,205
5000 - Other Sources	331,685	512,510	512,510	321,826	329,854	334,434
Resources Total	12,881,063	13,180,076	13,180,076	13,554,604	14,055,112	14,570,639
Requirements						
600 - Other Objects	12,555,250	12,858,250	12,858,250	13,224,750	13,720,678	14,235,204
800 - Other Uses	325,813	321,826	321,826	329,854	334,434	335,435
Requirements Total	12,881,063	13,180,076	13,180,076	13,554,604	14,055,112	14,570,639
Fund Ending Balance	-	-	-	-	-	-

Assumptions:

Resources:

1000 - Revenue from Local Sources increase 4.5% in 2020-21, 3.7% in 2021-22 and 3.7% in 2022-23.

5000 - Resources from Other Sources decrease 37.2% in 2020-21, 2.5% in 2021-22 and 1.4% in 2022-23 (beginning fund balance).

Requirements:

600 - Other Objects increase 2.9% in 2020-21, 3.7% in 2021-22 and 3.8% in 2022-23 (debt service).

800 - Other Uses increase 2.5% in 2020-21, 1.4% in 2021-22 and 0.3% in 2022-23 (contingency).

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

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1110 - Ad Valorem Taxes Levied by District	9,612,418	9,363,565	6,558,117	12,519,378	12,567,566	12,567,566
1500 - Earnings on Investments	39,394	66,985	83,041	30,000	100,000	100,000
1000 - Revenue from Local Sources Total	9,651,812	9,430,550	6,641,158	12,549,378	12,667,566	12,667,566
5000 - Other Sources						
5400 - Resources - Beginning Fund Balance	200,108	557,170	486,720	331,685	512,510	512,510
5000 - Other Sources Total	200,108	557,170	486,720	331,685	512,510	512,510
Resources Total	9,851,920	9,987,720	7,127,878	12,881,063	13,180,076	13,180,076

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

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
600 - Other Objects						
610 - Redemption of Principal	7,575,000	8,160,000	5,755,000	7,920,000	6,695,000	6,695,000
621 - Regular Interest	1,719,750	1,341,000	933,000	4,635,250	6,163,250	6,163,250
600 - Other Objects Total	9,294,750	9,501,000	6,688,000	12,555,250	12,858,250	12,858,250
800 - Other Uses						
810 - Planned Reserve	-	-	-	325,813	321,826	321,826
800 - Other Uses Total	-	-	-	325,813	321,826	321,826
Requirements Total	9,294,750	9,501,000	6,688,000	12,881,063	13,180,076	13,180,076

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

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
5000 - Debt Service & Transfers to Other Funds						
5100 - Debt Service	9,294,750	9,501,000	6,688,000	12,555,250	12,858,250	12,858,250
5000 - Debt Service & Transfers to Other Funds Total	9,294,750	9,501,000	6,688,000	12,555,250	12,858,250	12,858,250
6000 - Contingencies & Reserves						
6000 - Contingencies	-	-	-	325,813	321,826	321,826
6000 - Contingencies & Reserves Total	-	-	-	325,813	321,826	321,826
Requirements Total	9,294,750	9,501,000	6,688,000	12,881,063	13,180,076	13,180,076

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

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1110 - Ad Valorem Taxes Levied by District	9,612,418	9,363,565	6,558,117	12,519,378	12,567,566	12,567,566
1500 - Earnings on Investments	39,394	66,985	83,041	30,000	100,000	100,000
1000 - Revenue from Local Sources Total	9,651,812	9,430,550	6,641,158	12,549,378	12,667,566	12,667,566
5000 - Other Sources						
5400 - Resources - Beginning Fund Balance	200,108	557,170	486,720	331,685	512,510	512,510
5000 - Other Sources Total	200,108	557,170	486,720	331,685	512,510	512,510
Total Resources	9,851,920	9,987,720	7,127,878	12,881,063	13,180,076	13,180,076
Requirements						
5000 - Debt Service & Transfers to Other Funds						
5100 - Debt Service						
2018 Issue						
610 - Redemption of Principal	-	-	-	1,710,000	-	-
621 - Regular Interest	-	-	-	3,990,000	5,828,500	5,828,500
2018 Issue Total	-	-	-	5,700,000	5,828,500	5,828,500
2007 Issue						
610 - Redemption of Principal	7,575,000	8,160,000	5,755,000	6,210,000	6,695,000	6,695,000
621 - Regular Interest	1,719,750	1,341,000	933,000	645,250	334,750	334,750
2007 Issue Total	9,294,750	9,501,000	6,688,000	6,855,250	7,029,750	7,029,750
5100 - Debt Service Total	9,294,750	9,501,000	6,688,000	12,555,250	12,858,250	12,858,250
5000 - Debt Service & Transfers to Other Funds Total	9,294,750	9,501,000	6,688,000	12,555,250	12,858,250	12,858,250
6000 - Contingencies & Reserves						
6000 - Contingencies						
2018 Issue						
810 - Planned Reserve	-	-	-	158,412	175,946	175,946
2018 Issue Total	-	-	-	158,412	175,946	175,946
2007 Issue						
810 - Planned Reserve	-	-	-	167,401	145,880	145,880
2007 Issue Total	-	-	-	167,401	145,880	145,880
6000 - Contingencies & Reserves Total	-	-	-	325,813	321,826	321,826
Requirements Total	9,294,750	9,501,000	6,688,000	12,881,063	13,180,076	13,180,076
Ending Fund Balance	557,170	486,720	439,878	-	-	-



PERS Bond Debt Service Fund (301)



Artists: Julian, Emilia, Willamae, Ketti
Mexican Folk Art - Embossing foil and paint
Lincoln Elementary School

PERS BOND DEBT FUND

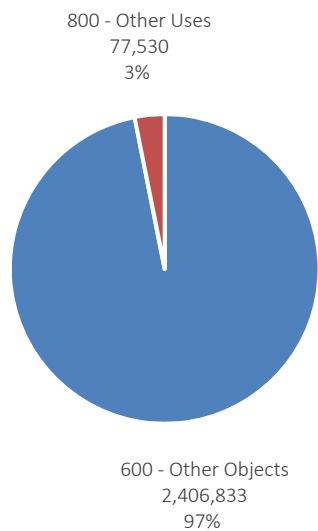
The PERS Bond Debt Service Fund is used to repay the debt service resulting from the issuance of bonds in 2002 and 2005 to reduce the district's PERS unfunded liability to aid in reducing long term costs. Revenue is provided by assessing a percentage against employee salaries from all district funds. In 2017-18, a \$3 million lump sum payment was made in an effort to mitigate impacts due to anticipated increases to PERS rates.

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Resources and Requirements by Major Object - PERS Bond Debt Service Fund (301)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources	2,350,248	2,504,607	2,048,966	2,154,112	2,365,620	2,365,620
5000 - Other Sources	2,552,594	2,893,748	3,336,524	235,722	118,743	118,743
Resources Total	4,902,841	5,398,356	5,385,490	2,389,834	2,484,363	2,484,363
Requirements						
600 - Other Objects	2,009,093	2,061,832	5,171,833	2,286,833	2,406,833	2,406,833
800 - Other Uses	-	-	-	103,001	77,530	77,530
Requirements Total	2,009,093	2,061,832	5,171,833	2,389,834	2,484,363	2,484,363
Fund Ending Balance	2,893,748	3,336,524	213,657	-	-	-

REQUIREMENTS BY MAJOR OBJECT - PERS BOND DEBT SERVICE FUND (301)
2019-20 PROPOSED



Resources and Requirements Forecast by Major Object - PERS Bond Debt Service Fund (301)

amounts in dollars

	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Resources						
1000 - Revenue from Local Sources	2,154,112	2,365,620	2,365,620	2,388,976	2,412,566	2,436,392
5000 - Other Sources	235,722	118,743	118,743	77,530	1,510,123	1,175,856
Resources Total	2,389,834	2,484,363	2,484,363	2,466,506	3,922,689	3,612,248
Requirements						
600 - Other Objects	2,286,833	2,406,833	2,406,833	956,383	2,746,833	2,886,275
800 - Other Uses	103,001	77,530	77,530	1,510,123	1,175,856	725,973
Requirements Total	2,389,834	2,484,363	2,484,363	2,466,506	3,922,689	3,612,248
Fund Ending Balance	-	-	-	-	-	-

Assumptions:

Resources:

1000 - Revenue from Local Sources increase 1% each year.

Requirements:

600 - Other Objects decrease 60.3% in 2020-21 (early redemption of principal) and then increase in 2021-22 and 2022-23 (debt service).

800 - Other Uses increase in 2020-21 early redemption of principal), then decrease in 2021-22 and 2022-23 (use of reserves).

Resources by Source (Reporting Object) - PERS Bond Debt Service Fund (301)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1500 - Earnings on Investments	28,384	49,539	49,526	40,000	30,000	30,000
1970 - Services Provided Other Funds	2,321,863	2,455,068	1,999,440	2,114,112	2,335,620	2,335,620
1000 - Revenue from Local Sources Total	2,350,248	2,504,607	2,048,966	2,154,112	2,365,620	2,365,620
5000 - Other Sources						
5400 - Resources - Beginning Fund						
Balance	2,552,594	2,893,748	3,336,524	235,722	118,743	118,743
5000 - Other Sources Total	2,552,594	2,893,748	3,336,524	235,722	118,743	118,743
Resources Total	4,902,841	5,398,356	5,385,490	2,389,834	2,484,363	2,484,363

Requirements by Object - PERS Bond Debt Service Fund (301)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
600 - Other Objects						
610 - Redemption of Principal	536,698	495,754	504,378	511,665	517,135	517,135
621 - Regular Interest	1,472,395	1,566,078	1,667,455	1,775,168	1,889,698	1,889,698
680 - PERS UAL Lump Sum Payment to PERS	-	-	3,000,000	-	-	-
600 - Other Objects Total	2,009,093	2,061,832	5,171,833	2,286,833	2,406,833	2,406,833
800 - Other Uses						
810 - Planned Reserve	-	-	-	103,001	77,530	77,530
800 - Other Uses Total	-	-	-	103,001	77,530	77,530
Requirements Total	2,009,093	2,061,832	5,171,833	2,389,834	2,484,363	2,484,363

Requirements by Function - PERS Bond Debt Service Fund (301)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
5000 - Debt Service & Transfers to Other Funds						
5100 - Debt Service	2,009,093	2,061,832	2,171,833	2,286,833	2,406,833	2,406,833
5400 - PERS UAL Lump Sum Payment to PERS	-	-	3,000,000	-	-	-
5000 - Debt Service & Transfers to Other Funds Total	2,009,093	2,061,832	5,171,833	2,286,833	2,406,833	2,406,833
6000 - Contingencies & Reserves						
6000 - Contingencies	-	-	-	103,001	77,530	-
6000 - Contingencies & Reserves Total	-	-	-	103,001	77,530	-
Requirements Total	2,009,093	2,061,832	5,171,833	2,389,834	2,484,363	2,406,833

Reporting Details - PERS Bond Debt Service Fund (301)
by reporting function and object; amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1500 - Earnings on Investments	28,384	49,539	49,526	40,000	30,000	30,000
1970 - Services Provided Other Funds	2,321,863	2,455,068	1,999,440	2,114,112	2,335,620	2,335,620
1000 - Revenue from Local Sources Total	2,350,248	2,504,607	2,048,966	2,154,112	2,365,620	2,365,620
5000 - Other Sources						
5400 - Resources - Beginning Fund						
Balance	2,552,594	2,893,748	3,336,524	235,722	118,743	118,743
5000 - Other Sources Total	2,552,594	2,893,748	3,336,524	235,722	118,743	118,743
Total Resources	4,902,841	5,398,356	5,385,490	2,389,834	2,484,363	2,484,363
Requirements						
5000 - Debt Service & Transfers to Other Funds						
5100 - Debt Service						
2002 Issue						
610 - Redemption of Principal	486,698	495,754	504,378	511,665	517,135	517,135
621 - Regular Interest	1,470,135	1,566,078	1,667,455	1,775,168	1,889,698	1,889,698
2002 Issue Total	1,956,833	2,061,832	2,171,833	2,286,833	2,406,833	2,406,833
2005 Issue						
610 - Redemption of Principal	50,000	-	-	-	-	-
621 - Regular Interest	2,260	-	-	-	-	-
2005 Issue Total	52,260	-	-	-	-	-
5100 - Debt Service Total	2,009,093	2,061,832	2,171,833	2,286,833	2,406,833	2,406,833
5400 - PERS UAL Lump Sum Payment to PERS						
680 - PERS UAL Lump Sum Payment to PERS	-	-	3,000,000	-	-	-
5400 - PERS UAL Lump Sum Payment to PERS Total	-	-	3,000,000	-	-	-
5000 - Debt Service & Transfers to Other Funds Total	2,009,093	2,061,832	5,171,833	2,286,833	2,406,833	2,406,833
6000 - Contingencies & Reserves						
810 - Planned Reserve	-	-	-	103,001	77,530	77,530
6000 - Contingencies & Reserves Total	-	-	-	103,001	77,530	77,530
Requirements Total	2,009,093	2,061,832	5,171,833	2,389,834	2,484,363	2,484,363
Ending Fund Balance	2,893,748	3,336,524	213,657	-	-	-



Capital Projects Fund (400)



Artist: Katie Duncan
LaserJet print
Crescent Valley High School

CAPITAL PROJECTS FUND

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

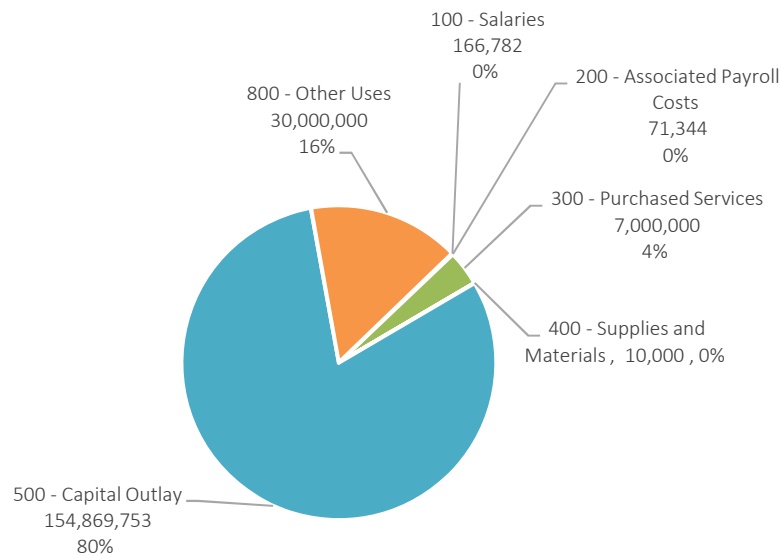
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Resources and Requirements by Major Object - Capital Projects Funds (400)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources	2,154	-	-	2,083,075	2,200,000	2,200,000
5000 - Other Sources	1,070,535	-	-	199,916,925	189,917,879	189,917,879
Resources Total	1,072,689	-	-	202,000,000	192,117,879	192,117,879
Requirements						
100 - Salaries	-	-	-	-	166,782	166,782
200 - Associated Payroll Costs	-	-	-	-	71,344	71,344
300 - Purchased Services	-	-	-	66,000,000	7,000,000	7,000,000
400 - Supplies and Materials	-	-	-	-	10,000	10,000
500 - Capital Outlay	1,072,689	-	-	133,500,000	154,869,753	154,869,753
800 - Other Uses	-	-	-	2,500,000	30,000,000	30,000,000
Requirements Total	1,072,689	-	-	202,000,000	192,117,879	192,117,879
Fund Ending Balance	-	-	-	-	-	-

REQUIREMENTS BY MAJOR OBJECT - CAPITAL PROJECTS FUNDS (400)
2019-20 PROPOSED



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

	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted	2019-20 Adopted	2021-22 Forecast	2022-23 Forecast
Resources						
1000 - Revenue from Local Sources	2,083,075	2,200,000	2,200,000	2,200,000	2,000,000	1,500,000
5000 - Other Sources	199,916,925	189,917,879	189,917,879	189,917,879	93,059,761	65,141,832
Resources Total	202,000,000	192,117,879	192,117,879	192,117,879	95,059,761	66,641,832
Requirements						
100 - Salaries	-	166,782	166,782	166,782	181,659	189,180
200 - Associated Payroll Costs	-	71,344	71,344	71,344	80,710	83,962
300 - Purchased Services	66,000,000	7,000,000	7,000,000	7,000,000	3,430,000	2,401,000
400 - Supplies and Materials	-	10,000	10,000	10,000	10,000	10,000
500 - Capital Outlay	133,500,000	154,869,753	154,869,753	154,869,753	75,886,179	53,120,325
800 - Other Uses	2,500,000	30,000,000	30,000,000	30,000,000	15,471,213	10,837,365
Requirements Total	202,000,000	192,117,879	192,117,879	192,117,879	95,059,761	66,641,832
Fund Ending Balance	-	-	-	-	-	-

Assumptions:

Resources:

1000 - Revenue from Local Sources decreases each year due to spending down of bond proceeds.

5000 - Resources from Other Sources decreases each year due to spending down of bond proceeds (beginning fund balance).

Requirements:

100 - Salaries increase 4.6% in 2020-21 and 2021-22 and 4.1% in 2022-23.

200 - Associated Payroll Costs increase 5.4% in 2020-21, 14.3% in 2021-22 (new PERS rates) and 3.9% in 2022-23.

300 - Purchased Services decrease each year due to spending down of bond proceeds (completion of capital improvements).

500 - Capital Outlay decreases each year due to spending down of bond proceeds (completion of capital improvements).

800 - Other Uses decrease each year due to spending down of bond proceeds.

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

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1500 - Earnings on Investments	2,154	-	-	2,083,075	2,200,000	2,200,000
1000 - Revenue from Local Sources Total	2,154	-	-	2,083,075	2,200,000	2,200,000
5000 - Other Sources						
5100 - Long Term Debt Financing Source	-	-	-	199,916,925	39,917,879	39,917,879
5400 - Resources - Beginning Fund						
Balance	1,070,535	-	-	-	150,000,000	150,000,000
5000 - Other Sources Total	1,070,535	-	-	199,916,925	189,917,879	189,917,879
Resources Total	1,072,689	-	-	202,000,000	192,117,879	192,117,879

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

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
100 - Salaries						
112 - Classified Salaries	-	-	-	-	88,847	88,847
114 - Manager-Confidential	-	-	-	-	77,935	77,935
100 - Salaries Total	-	-	-	-	166,782	166,782
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	-	-	-	-	26,137	26,137
220 - Social Security Administration	-	-	-	-	12,759	12,759
230 - Other Required Payroll Costs	-	-	-	-	3,171	3,171
240 - Contractual Employee Benefits	-	-	-	-	29,277	29,277
200 - Associated Payroll Costs Total	-	-	-	-	71,344	71,344
300 - Purchased Services						
320 - Property Services	-	-	-	65,000,000	-	-
350 - Communication	-	-	-	-	2,500	2,500
380 - Non-instructional Professional and Technical Services	-	-	-	1,000,000	6,997,500	6,997,500
300 - Purchased Services Total	-	-	-	66,000,000	7,000,000	7,000,000
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	-	-	-	-	10,000	10,000
400 - Supplies and Materials Total	-	-	-	-	10,000	10,000
500 - Capital Outlay						
520 - Buildings Acquisition	1,072,689	-	-	133,500,000	154,869,753	154,869,753
540 - Depreciable Equipment	-	-	-	-	-	-
500 - Capital Outlay Total	1,072,689	-	-	133,500,000	154,869,753	154,869,753
800 - Other Uses						
810 - Planned Reserve	-	-	-	2,500,000	30,000,000	30,000,000
800 - Other Uses Total	-	-	-	2,500,000	30,000,000	30,000,000
Requirements Total	1,072,689	-	-	202,000,000	192,117,879	192,117,879

Requirements by Function - Capital Projects Funds (400)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
2000 - Support Services						
2520 - Fiscal Services	-	-	-	-	580,000	580,000
2540 - Operation and Maintenance of Plant Services	-	-	-	500,000	-	-
2630 - Information Services	-	-	-	-	2,500	2,500
2000 - Support Services Total	-	-	-	500,000	582,500	582,500
4000 - Facilities Acquisition and Construction						
4110 - Service Area Direction	-	-	-	-	1,653,126	1,653,126
4150 - Building Acquisition, Construction, and Improvements	1,072,689	-	-	199,500,000	159,882,253	159,882,253
4000 - Facilities Acquisition and Construction Total	1,072,689	-	-	199,500,000	161,535,379	161,535,379
6000 - Contingencies & Reserves						
6000 - Contingencies	-	-	-	2,000,000	30,000,000	30,000,000
6000 - Contingencies & Reserves Total	-	-	-	2,000,000	30,000,000	30,000,000
Requirements Total	1,072,689	-	-	202,000,000	192,117,879	192,117,879

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

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1500 - Earnings on Investments	2,154	-	-	2,083,075	2,200,000	2,200,000
1000 - Revenue from Local Sources Total	2,154	-	-	2,083,075	2,200,000	2,200,000
5000 - Other Sources						
5100 - Long Term Debt Financing	-	-	-	199,916,925	39,917,879	39,917,879
5200 - Interfund Transfers	-	-	-	-	-	-
5400 - Resources - Beginning Fund						
Balance	1,070,535	-	-	-	150,000,000	150,000,000
5000 - Other Sources Total	1,070,535	-	-	199,916,925	189,917,879	189,917,879
Resources Total	1,072,689	-	-	202,000,000	192,117,879	192,117,879
Requirements						
2000 - Support Services						
2520 - Fiscal Services						
380 - Non-instructional Professional and Technical Services	-	-	-	-	580,000	580,000
2520 - Fiscal Services Total	-	-	-	-	580,000	580,000
2540 - Operation and Maintenance of Plant Services						
810 - Planned Reserve	-	-	-	500,000	-	-
2540 - Operation and Maintenance of Plant Services Total	-	-	-	500,000	-	-
2630 - Information Services						
380 - Non-instructional Professional and Technical Services	-	-	-	-	2,500	2,500
2630 - Information Services Total	-	-	-	-	2,500	2,500
2000 - Support Services Total	-	-	-	500,000	582,500	582,500
4000 - Facilities Acquisition and Construction						
4150 - Building Acquisition, Construction, and Improvements						
320 - Property Services	-	-	-	65,000,000	-	-
350 - Communication	-	-	-	-	2,500	2,500
380 - Non-instructional Professional and Technical Services	-	-	-	1,000,000	5,010,000	5,010,000
520 - Buildings Acquisition	1,072,689	-	-	133,500,000	154,869,753	154,869,753
4150 - Building Acquisition, Construction, and Improvements Total	1,072,689	-	-	199,500,000	159,882,253	159,882,253
4110 - Service Area Direction						
112 - Classified Salaries	-	-	-	-	88,847	88,847
114 - Manager-Confidential	-	-	-	-	77,935	77,935
210 - Public Employees Retirement Sy	-	-	-	-	26,137	26,137
220 - Social Security Administration	-	-	-	-	12,759	12,759

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
230 - Other Required Payroll Costs	-	-	-	-	3,171	3,171
240 - Contractual Employee Benefits	-	-	-	-	29,277	29,277
380 - Non-instructional Professional and Technical Services	-	-	-	-	1,405,000	1,405,000
410 - Consumable Supplies and Materials	-	-	-	-	10,000	10,000
4110 - Service Area Direction Total	-	-	-	-	1,653,126	1,653,126
4000 - Facilities Acquisition and Constructi	1,072,689	-	-	199,500,000	161,535,379	161,535,379
Current Requirements Total	1,072,689	-	-	200,000,000	162,117,879	162,117,879
6000 - Contingencies & Reserves						
6000 - Contingencies						
810 - Planned Reserve	-	-	-	2,000,000	30,000,000	30,000,000
6000 - Contingencies Total	-	-	-	2,000,000	30,000,000	30,000,000
6000 - Contingencies & Reserves Total	-	-	-	2,000,000	30,000,000	30,000,000
Requirements Total	1,072,689	-	-	202,000,000	192,117,879	192,117,879
Ending Fund Balance	-	-	-	-	-	-

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 will be issued in 2021. Bond proceeds will provide funds to install new safety and security equipment, replace portables with permanent classroom space, replace two elementary schools, renovate and repair school buildings, and expand educational spaces for career and technical education programs.

APPROVED BOND PROJECTS MEASURE 2-113 MAY 15, 2018

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

The Capital Projects Fund (400) accounts for activities related to the acquisition, construction and equipping of school facilities. Principal revenue sources are proceeds from the sale of bonds (including bond premium) and interest earnings. In 2019-20, capital outlay is the largest component of the district's total expenditure budget with \$160.9 million or 54% of all funds.



Insurance Fund (601)



Artist: Kara Fightmaster
LaserJet print
Crescent Valley High School

INSURANCE FUND

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

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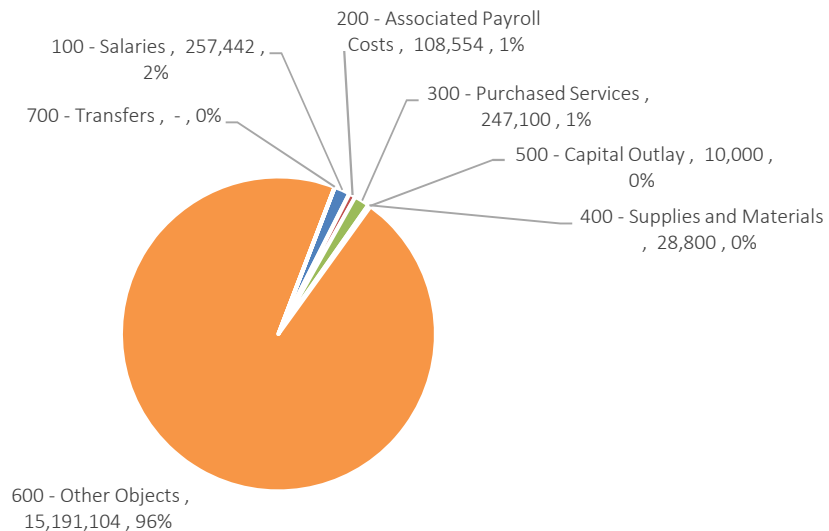
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Resources and Requirements by Major Object - Insurance Fund (601)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources	12,313,499	12,519,655	13,034,257	12,963,000	14,078,000	14,078,000
5000 - Other Sources	4,426,119	5,070,925	5,491,155	2,350,000	5,765,000	5,765,000
Resources Total	16,739,618	17,590,580	18,525,412	15,313,000	19,843,000	19,843,000
Requirements						
100 - Salaries	198,016	238,221	234,100	94,676	257,442	257,442
200 - Associated Payroll Costs	96,099	114,723	101,249	47,955	108,554	108,554
300 - Purchased Services	193,234	227,904	198,610	243,100	247,100	247,100
400 - Supplies and Materials	32,108	22,979	16,899	28,800	28,800	28,800
500 - Capital Outlay	26,455	6,199	9,996	10,000	10,000	10,000
600 - Other Objects	11,122,780	11,489,399	11,918,178	14,888,469	15,191,104	15,191,104
700 - Transfers	-	-	-	-	-	-
800 - Other Uses	-	-	-	-	4,000,000	4,000,000
Requirements Total	11,668,692	12,099,425	12,479,032	15,313,000	19,843,000	19,843,000
Fund Ending Balance	5,070,925	5,491,155	6,046,380	-	-	-

REQUIREMENTS BY MAJOR OBJECT - INSURANCE FUND (601) 2019-20 PROPOSED



Resources and Requirements Forecast by Major Object - Insurance Fund (601)
amounts in dollars

	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Resources						
1000 - Revenue from Local Sources	12,963,000	14,078,000	14,078,000	14,094,301	14,639,556	15,127,323
5000 - Other Sources	2,350,000	5,765,000	5,765,000	5,500,000	5,500,000	5,500,000
Resources Total	15,313,000	19,843,000	19,843,000	19,594,301	20,139,556	20,627,323
Requirements						
100 - Salaries	94,676	257,442	257,442	268,049	280,406	292,014
200 - Associated Payroll Costs	47,955	108,554	108,554	113,320	122,804	127,753
300 - Purchased Services	243,100	247,100	247,100	250,000	250,000	250,000
400 - Supplies and Materials	28,800	28,800	28,800	30,000	30,000	30,000
500 - Capital Outlay	10,000	10,000	10,000	25,000	25,000	25,000
600 - Other Objects	14,888,469	15,191,104	15,191,104	14,907,933	15,431,346	15,902,555
800 - Other Uses	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Requirements Total	15,313,000	19,843,000	19,843,000	19,594,301	20,139,556	20,627,323
Fund Ending Balance	-	-	-	-	-	-

Resources by Source (Reporting Object) - Insurance Fund (601)
amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1970 - Services Provided Other Funds	12,313,271	12,516,281	13,032,011	12,960,000	14,075,000	14,075,000
1990 - Miscellaneous	228	3,374	2,246	3,000	3,000	3,000
1000 - Revenue from Local Sources Total	12,313,499	12,519,655	13,034,257	12,963,000	14,078,000	14,078,000
5000 - Other Sources						
5400 - Resources - Beginning Fund						
Balance	4,426,119	5,070,925	5,491,155	2,350,000	5,765,000	5,765,000
5000 - Other Sources Total	4,426,119	5,070,925	5,491,155	2,350,000	5,765,000	5,765,000
Resources Total	16,739,618	17,590,580	18,525,412	15,313,000	19,843,000	19,843,000

Requirements by Object - Insurance Fund (601)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
100 - Salaries						
112 - Classified Salaries	18,502	48,887	24,586	25,720	81,230	81,230
113 - Administrators	29,477	30,067	30,668	31,282	15,953	15,953
114 - Manager-Confidential	20,372	21,295	22,260	23,274	18,259	18,259
121 - Substitutes-Licensed	10,044	-	-	-	-	-
122 - Substitutes-Classified	1,398	259	-	10,000	10,000	10,000
130 - Additional Salary	118,223	137,713	156,586	4,400	132,000	132,000
100 - Salaries Total	198,016	238,221	234,100	94,676	257,442	257,442
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	36,132	46,950	47,786	22,587	38,243	38,243
220 - Social Security Administration	15,049	18,149	17,698	7,243	9,749	9,749
230 - Other Required Payroll Costs	1,162	2,343	1,123	427	573	573
240 - Contractual Employee Benefits	43,755	47,281	34,642	17,698	59,989	59,989
200 - Associated Payroll Costs Total	96,099	114,723	101,249	47,955	108,554	108,554
300 - Purchased Services						
320 - Property Services	49	49	582	1,100	1,100	1,100
340 - Travel	587	805	517	2,000	2,000	2,000
350 - Communication	431	747	76	500	500	500
380 - Non-instructional Professional and Technical Services	192,167	226,303	197,435	239,500	243,500	243,500
300 - Purchased Services Total	193,234	227,904	198,610	243,100	247,100	247,100
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	24,658	15,326	13,287	26,800	26,800	26,800
440 - Periodicals	95	-	-	-	-	-
460 - Non-consumable Items	-	6,066	2,032	-	-	-
470 - Computer Software	2,368	1,588	1,580	2,000	2,000	2,000
480 - Computer Hardware	4,987	-	-	-	-	-
400 - Supplies and Materials Total	32,108	22,979	16,899	28,800	28,800	28,800
500 - Capital Outlay						
540 - Depreciable Equipment	26,455	6,199	9,996	10,000	10,000	10,000
500 - Capital Outlay Total	26,455	6,199	9,996	10,000	10,000	10,000
600 - Other Objects						
640 - Dues and Fees	-	200	-	500	500	500
650 - Insurance and Judgments	11,122,780	11,488,599	11,918,178	14,887,369	15,190,004	15,190,004
670 - Taxes and Licenses	-	600	-	600	600	600
600 - Other Objects Total	11,122,780	11,489,399	11,918,178	14,888,469	15,191,104	15,191,104
Requirements Total	11,668,692	12,099,425	12,479,032	15,313,000	15,843,000	15,843,000

Requirements by Function - Insurance Fund (601)

amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Requirements						
2000 - Support Services						
2510 - Direction of Business Support Services	-	-	-	-	36,285	36,285
2520 - Fiscal Services	11,668,692	12,099,425	12,479,032	15,313,000	15,806,715	15,806,715
2000 - Support Services Total	11,668,692	12,099,425	12,479,032	15,313,000	15,843,000	15,843,000
6000 - Contingencies & Reserves						
6000 - Contingencies	-	-	-	-	4,000,000	4,000,000
6000 - Contingencies & Reserves Total	-	-	-	-	4,000,000	4,000,000
Requirements Total	11,668,692	12,099,425	12,479,032	15,313,000	19,843,000	19,843,000

Reporting Details - Insurance Fund (601)
by reporting function and object; amounts in dollars

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1970 - Services Provided Other Funds	12,313,271	12,516,281	13,032,011	12,960,000	14,075,000	14,075,000
1990 - Miscellaneous	228	3,374	2,246	3,000	3,000	3,000
1000 - Revenue from Local Sources Total	12,313,499	12,519,655	13,034,257	12,963,000	14,078,000	14,078,000
5000 - Other Sources						
5400 - Resources - Beginning Fund						
Balance	4,426,119	5,070,925	5,491,155	2,350,000	5,765,000	5,765,000
5000 - Other Sources Total	4,426,119	5,070,925	5,491,155	2,350,000	5,765,000	5,765,000
Resources Total	16,739,618	17,590,580	18,525,412	15,313,000	19,843,000	19,843,000
Requirements						
2000 - Support Services						
2510 - Direction of Business Support Services						
113 - Administrators	-	-	-	-	15,953	15,953
114 - Manager-Confidential	-	-	-	-	7,419	7,419
210 - Public Employees Retirement						
System	-	-	-	-	7,074	7,074
220 - Social Security Administration	-	-	-	-	1,788	1,788
230 - Other Required Payroll Costs	-	-	-	-	105	105
240 - Contractual Employee Benefits	-	-	-	-	3,946	3,946
2510 - Direction of Business Support						
Services Total	-	-	-	-	36,285	36,285
2520 - Fiscal Services						
112 - Classified Salaries	18,502	48,887	24,586	25,720	81,230	81,230
113 - Administrators	29,477	30,067	30,668	31,282	-	-
114 - Manager-Confidential	20,372	21,295	22,260	23,274	10,840	10,840
121 - Substitutes-Licensed	10,044	-	-	-	-	-
122 - Substitutes-Classified	1,398	259	-	10,000	10,000	10,000
130 - Additional Salary	118,223	137,713	156,586	4,400	132,000	132,000
210 - Public Employees Retirement						
System	36,132	46,950	47,786	22,587	31,169	31,169
220 - Social Security Administration	15,049	18,149	17,698	7,243	7,961	7,961
230 - Other Required Payroll Costs	1,162	2,343	1,123	427	468	468
240 - Contractual Employee Benefits	43,755	47,281	34,642	17,698	56,043	56,043
320 - Property Services	49	49	582	1,100	1,100	1,100
340 - Travel	587	805	517	2,000	2,000	2,000
350 - Communication	431	747	76	500	500	500
380 - Non-instructional Professional						
and Technical Services	192,167	226,303	197,435	239,500	243,500	243,500
410 - Consumable Supplies and	24,658	15,326	13,287	26,800	26,800	26,800
440 - Periodicals	95	-	-	-	-	-
460 - Non-consumable Items	-	6,066	2,032	-	-	-
470 - Computer Software	2,368	1,588	1,580	2,000	2,000	2,000
480 - Computer Hardware	4,987	-	-	-	-	-
540 - Depreciable Equipment	26,455	6,199	9,996	10,000	10,000	10,000

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted (as revised)	2019-20 Proposed	2019-20 Approved & Adopted
640 - Dues and Fees	-	200	-	500	500	500
650 - Insurance and Judgments	11,122,780	11,488,599	11,918,178	14,887,369	15,190,004	15,190,004
670 - Taxes and Licenses	-	600	-	600	600	600
2520 - Fiscal Services Total	11,668,692	12,099,425	12,479,032	15,313,000	15,806,715	15,806,715
2000 - Support Services Total	11,668,692	12,099,425	12,479,032	15,313,000	15,843,000	15,843,000
6000 - Contingencies & Reserves						
6000 - Contingencies						
810 - Planned Reserve	-	-	-	-	4,000,000	4,000,000
6000 - Contingencies Total	-	-	-	-	4,000,000	4,000,000
6000 - Contingencies & Reserves Total	-	-	-	-	4,000,000	4,000,000
Requirements Total	11,668,692	12,099,425	12,479,032	15,313,000	19,843,000	19,843,000
Ending Fund Balance	5,070,925	5,491,155	6,046,380	-	-	-



Artist: Henry
Chalk and printmaking
Hoover Elementary School



Corvallis School District 509J

Corvallis, Oregon

INFORMATIONAL SECTION



Artist: Sophia Kolaric

Acrylic on paper
Crescent Valley High School

Corvallis School District 509J

2019-20 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	
2015-16 Actual	\$5,755,861,571	\$150,481,592	2.68%
2016-17 Actual	\$6,075,498,088	\$319,636,517	5.55%
2017-18 Actual	\$6,306,809,269	\$231,311,181	3.81%
2018-19 Actual	\$6,595,000,408	\$288,191,139	4.57%
2019-20 Projected	\$6,842,312,923	\$247,312,515	3.75%
2020-21 Projected	\$7,098,899,658	\$256,586,735	3.75%
2021-22 Projected	\$7,365,108,395	\$266,208,737	3.75%
2022-23 Projected	\$7,641,299,960	\$276,191,565	3.75%

Source: Benton and Linn County Assessors

PROPERTY TAX RATES (LEVIES) AND COLLECTIONS

The district annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The district's permanent rate is \$4.4614 per \$1,000 of assessed value. The district also currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax for purposes specified in ballot measure 2-104 as approved by voters on November 8, 2016. In addition, approval of a general obligation bond by voters also carries with it authority to levy taxes to pay annual bond principal and interest payments.

Projections include a 3.75% increase in assessed values and a collection rate of 95%.

PERMANENT (OPERATING) LEVY

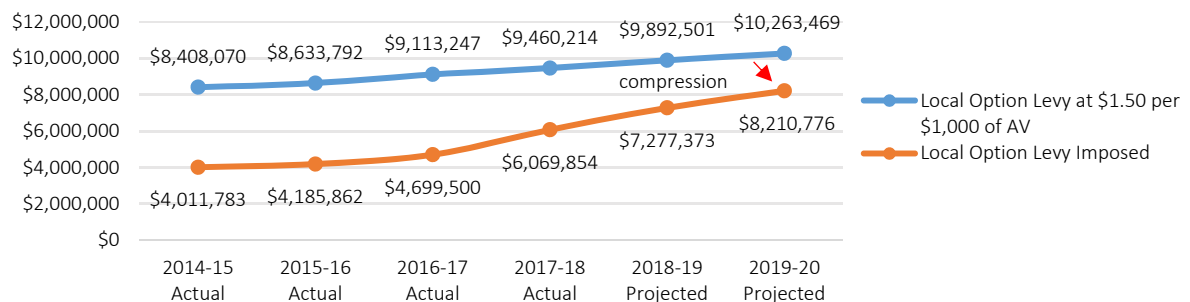
Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Taxes Imposed	Collection Rate	Total Collections
2015-16 Actual	\$5,755,861,571	\$4.4614	\$25,679,201	\$(259,293)	\$25,419,908	95.06%	\$24,162,902
2016-17 Actual	\$6,075,498,088	\$4.4614	\$27,105,227	\$(245,517)	\$26,859,710	95.40%	\$25,623,425
2017-18 Actual	\$6,306,809,269	\$4.4614	\$28,137,199	\$(161,820)	\$27,975,379	95.90%	\$26,827,745
2018-19 Projected	\$6,595,000,408	\$4.4614	\$29,422,935	\$(188,885)	\$29,234,050	95.00%	\$27,772,347
2019-20 Projected	\$6,842,312,923	\$4.4614	\$30,526,295	\$(195,968)	\$30,330,327	95.00%	\$28,813,810
2020-21 Projected	\$7,098,899,658	\$4.4614	\$31,671,031	\$(203,317)	\$31,467,714	95.00%	\$29,894,328
2021-22 Projected	\$7,365,108,395	\$4.4614	\$32,858,695	\$(210,941)	\$32,647,753	95.00%	\$31,015,366
2022-23 Projected	\$7,641,299,960	\$4.4614	\$34,090,896	\$(218,852)	\$33,872,044	95.00%	\$32,178,442

LOCAL OPTION LEVY

School districts in Oregon can request voter approval for local property tax levies to support operations and/or capital needs. In November 2016, voters renewed a five-year local option levy, originally approved in 2006 and renewed in 2010, at a rate of \$1.50 per \$1,000 of assessed value. The stability of local option tax collections is largely dependent on the real market value of each assessed property increasing by at least the same rate as the assessed value.

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

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Taxes Imposed	Collection Rate	Total Collections
2015-16 Actual	\$5,755,861,571	\$1.5000	\$8,633,792	\$(4,447,930)	\$4,185,862	95.22%	\$3,985,685
2016-17 Actual	\$6,075,498,088	\$1.5000	\$9,113,247	\$(4,413,747)	\$4,699,500	96.71%	\$4,545,040
2017-18 Actual	\$6,306,809,269	\$1.5000	\$9,460,214	\$(3,390,360)	\$6,069,854	96.09%	\$5,832,531
2018-19 Projected	\$6,595,000,408	\$1.5000	\$9,892,501	\$(2,615,127)	\$7,277,374	95.00%	\$6,913,505
2019-20 Projected	\$6,842,312,923	\$1.5000	\$10,263,469	\$(2,052,694)	\$8,210,775	95.00%	\$7,800,237
2020-21 Projected	\$7,098,899,658	\$1.5000	\$10,648,349	\$(2,129,670)	\$8,518,679	95.00%	\$8,092,746
2021-22 Projected	\$7,365,108,395	\$1.5000	\$11,047,663	\$(2,761,916)	\$8,285,747	95.00%	\$7,871,459
2022-23 Projected	\$7,641,299,960	\$1.5000	\$11,461,950	\$(2,865,487)	\$8,596,463	95.00%	\$8,166,640



The district uses revenue from the local option levy to fund teachers at all schools to sustain class sizes; instructional coaches to improve teaching and learning; music, physical education and art instruction for elementary students; vocational and technical education opportunities; counseling for students; and support for high school athletics and activities.

LOCAL OPTION LEVY SPENDING

The majority of taxes received from the local option levy (about 91%) funds for over 74 full-time staff positions, or about 10% of the district's total staff. As a result of the local option levy, class sizes have been stabilized or reduced, students have more access to counseling and social work services, and all elementary students receive PE, music and art instruction. Local option funds also help support the district's teacher mentoring program, high school athletics and activities, and expanded vocational and technical education programs at secondary schools.

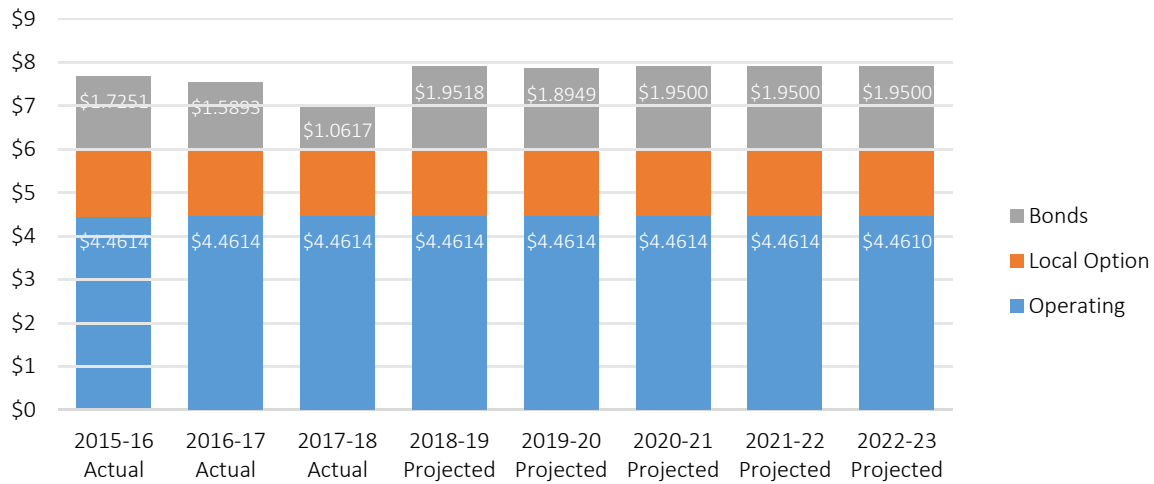
	FTE	2019-20 Proposed
Classroom Teachers to Sustain Class Sizes	41.38	\$4,006,900
Instructional Coaches to Improve Teaching and Learning	6.00	702,444
Music, PE and Art Instruction for Elementary Students	7.85	777,603
Vocational and Technical Education Opportunities	4.36	464,125
Counseling for Students	12.98	1,240,106
Support for High School Athletics and Activities	1.6	769,131
District Total	74.16	\$7,960,309

BOND LEVY

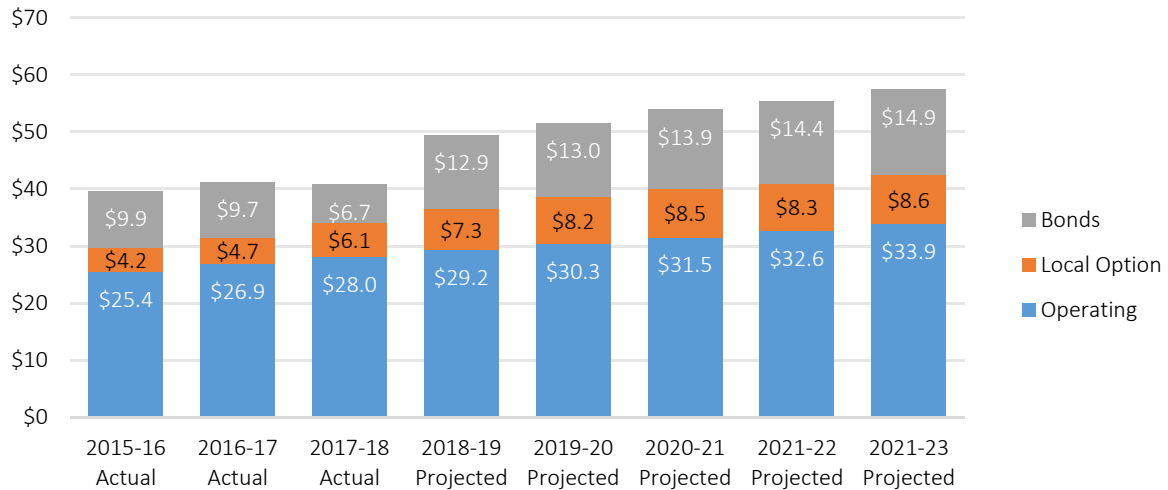
Tax levies of bonded debt fall outside of the limits of Measure 5. In November 2002, voters approved an \$86 million bond measure to provide funds for repairs, construction and improvements over a projected 20-year period. On May 15, 2018, voters approved a \$199.9 million bond measure to provide funds to improve safety and security, replace and expand schools, and address overcrowding over a projected 20-year period.

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Taxes Imposed	Collection Rate	Total Collections
2015-16 Actual	\$5,755,861,571	\$1.7251	\$9,930,000	-	\$9,929,437	95.05%	\$9,438,244
2016-17 Actual	\$6,075,498,088	\$1.5893	\$9,655,909	-	\$9,655,789	95.40%	\$9,211,144
2017-18 Actual	\$6,306,809,269	\$1.0617	\$6,696,033	-	\$6,695,939	95.89%	\$6,420,491
2018-19 Projected	\$6,595,000,408	\$1.9518	\$12,873,050	-	\$12,872,122	95.00%	\$12,228,516
2019-20 Projected	\$6,842,312,923	\$1.8949	\$12,965,499	-	\$12,965,499	95.00%	\$12,317,224
2020-21 Projected	\$7,098,899,658	\$1.9500	\$13,842,854	-	\$13,854,854	95.00%	\$13,150,712
2021-22 Projected	\$7,365,108,395	\$1.9500	\$14,361,961	-	\$14,361,961	95.00%	\$13,643,863
2022-23 Projected	\$7,641,299,960	\$1.9500	\$14,900,535	-	\$14,900,535	95.00%	\$14,155,508

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



TOTAL PROPERTY TAX LEVIES (in millions)



EFFECT ON THE AVERAGE TAXPAYER

Fiscal Year	Average Assessed Value	Permanent Rate	Local Option Rate	Bond Rate	Total Tax Rate	Total Cost
2015-16 Actual	\$227,000	\$4.46	\$1.50	\$1.73	\$7.69	\$1,745
2016-17 Actual	\$234,000	\$4.46	\$1.50	\$1.59	\$7.55	\$1,767
2017-18 Actual	\$241,000	\$4.46	\$1.50	\$1.06	\$7.02	\$1,693
2018-19 Projected	\$248,000	\$4.46	\$1.50	\$1.95	\$7.91	\$1,962
2019-20 Projected	\$255,000	\$4.46	\$1.50	\$1.89	\$7.85	\$2,003
2020-21 Projected	\$263,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,081
2021-22 Projected	\$271,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,144
2022-23 Projected	\$279,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,207

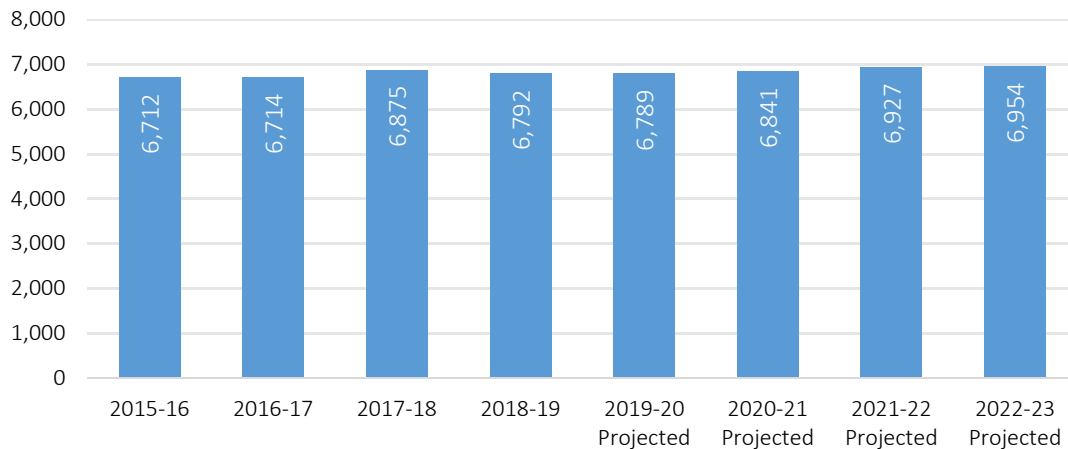
STUDENT ENROLLMENT

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	
2015-16 Actual	452	490	500	530	468	473	478	497	471	547	561	558	687	6,712	69	1.0%
2016-17 Actual	488	482	504	513	530	467	478	480	506	523	564	574	605	6,714	2	0.0%
2017-18 Actual	473	532	502	503	532	547	487	494	497	565	535	568	640	6,875	161	2.4%
2018-19 Actual	437	490	549	498	505	535	550	481	495	526	552	534	640	6,792	-83	-1.2%
2019-20 Projected	459	469	508	554	509	512	544	542	485	489	538	560	620	6,789	-3	0.0%
2020-21 Projected	464	489	481	513	562	517	517	548	551	531	497	546	625	6,841	52	0.8%
2021-22 Projected	502	494	502	486	520	571	522	521	557	603	539	503	607	6,927	86	1.3%
2022-23 Projected	423	535	507	507	493	529	579	526	530	609	611	545	560	6,954	27	0.4%

District enrollment has increased slightly since 2015-16, when the district had 6,712 students enrolled, to 2018-19, when the district had 6,792 students enrolled. The district's 2019-20 budget projection includes an enrollment decrease of 3 students from 2018-19. Student enrollment is expected to grow by 162 students or 2.4% over the next few years.

The following chart presents student enrollment for the three previous years and the current year based on actual enrollment as of October 1, and projected enrollment for the next four years. The district's budgeted resources and requirements are based on the number of projected students. A major component of the district's State School Fund allocation, the primary source of funding, is calculated on the basis of the number and type of students enrolled.



STATE SCHOOL FUND ESTIMATE

STATE SCHOOL FUND GRANT
2019-2020

As of 3/15/2019

Benton County, Corvallis SD 509J

District ID: 1901

2019-2020 Extended ADMw

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

	2019-2020	2018-2019
ADMr: 6,789.00 X 1.00 =	6,789.00	6,657.30 X 1.00 = 6,657.30
Students in ESL programs: 475.00 X 0.50 =	237.50	482.63 X 0.50 = 241.32
Students in Pregnant and Parenting Programs: 3.00 X 1.00 =	3.00	1.50 X 1.00 = 1.50
699 IEP Students capped at 11% of District ADMr: 699.00 X 1.00 =	699.00	708.00 X 1.00 = 708.00
Students on IEP Above 11% of ADMr: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students in Poverty: 711.57 X 0.25 =	177.89	697.77 X 0.25 = 174.44
Students in Foster Care and Neglected/Delinquent: 52.00 X 0.25 =	13.00	52.00 X 0.25 = 13.00
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	9.08 X -0.25 = -2.27
2019-2020 ADMw	7,919.39	2018-2019 ADMw 7,793.29
Corvallis SD 509J Extended ADMw		7,929.09

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

	2019-2020	2018-2019
ADMr: 0.00 X 1.00 =	0.00	109.59 X 1.00 = 109.59
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	11.49 X 0.25 = 2.87
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: 9.70 X 1.00 =	9.70	9.70 X 1.00 = 9.70
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
2019-2020 ADMw	9.70	2018-2019 ADMw 122.66

Corvallis SD 509J Extended ADMw 7,929.09

	Total	District	Charter
ADMr ¹	6,789.00 x 1.00 =	6,789.00	6,674.00
Students in ESL Programs ¹	475.00 x 0.50 =	237.50	237.00
Students in Pregnant and Parenting	3.00 x 1.00 =	3.00	3.00
Students with IEP ¹	699.00 x 1.00 =	699.00	699.00
Students in Poverty ²	711.57 x 0.25 =	177.89	174.88
Students in Foster Care ²	52 x 0.25 =	13.00	13.00
Remote Elementary School Correction ²	9.70 x 1.00 =	9.70	0.00
Post Graduate Scholars ²	0.00 x -0.25 =	0.00	0.00
ADMw		7,929.09	7,800.88
2018-19 ADMw (projected)			7,793.29
Extended ADMw		7,929.09	7,800.88

¹ Projected by Corvallis School District

² Projected by Oregon Department of Education

STATE SCHOOL FUND GRANT

2019-2020

Based on \$8.8 Billion Budget with 49/51 split as of 3/18/2019

Benton County, Corvallis SD 509J

District ID: 1901

2019-2020 Local Revenue		2019-2020 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources	= \$29,457,162.00	Salaries	= N/A
Federal Forest Fees	= \$0.00	Payroll	= N/A
Common School Fund	= \$649,328.56	Purchased Services	= N/A
County School Fund	= \$160,000.00	Supplies	= N/A
State Managed Timber	= \$0.00	Other	= N/A
ESD Equalization	= \$0.00	Garage Depreciation	= N/A
In-Lieu of Property Taxes(non-local sources)	= \$0.00	Bus Depreciation	= N/A
Revenue Adjustments	= \$0.00	Fees Collected	= N/A
Local Revenue	= \$30,266,490.56	Non-Reimbursable	= N/A
2019-2020 Experience Adjustment		Net Eligible Trans. Expend.	= \$4,175,000.00
District Average Teacher Experience	= 12.69	Trans per ADMr Rank. 43%	Transportation Reimburs. Rate 70.00%
State Average Teacher Experience	= 12.09	Grant (Rate* Net Eligible Expend)	= \$2,922,500.00
Experience Adjustment (Difference in District and State Teacher Experience)	= 0.60		

2019-2020 Extended ADMw		
2019-2020 ADMw	2018-2019 ADMw	Extended ADMw
7,929.09	7,915.95	7,929.09

2019-2020 General Purpose Grant	2019-2020 Total Formula Revenue
(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio	General Purpose Grant + Transportation Grant
(7,929.09 x [\$4500 + (\$25 x 0.60)]) X 1.833877395630 = \$65,652,541	= \$65,652,541 + \$2,922,500 = \$68,575,041
2019-2020 State School Fund Grant	General Purpose Grant per Extended ADMw= \$8,280
Total Formula Revenue - Local Revenue	Total Formula Revenue per Extended ADMw= \$8,649
= \$68,575,041 - \$30,266,491 = \$38,308,550	Charter Schools Rate(ORS 338.155)= \$8,280

Total Paid To date	Estimated Remaining Balance Due	High Cost Disability
SSF Small HS Grant Facility Grant	SSF Small HS Grant Facility Grant	

Adjusted from \$30,266,490.56 to \$30,368,851 to reflect most recent district estimate/projection (+\$2,360 in property taxes and +\$100,000 in county school fund)

Adjusted from \$2,922,500 to \$3,831,520 to reflect most recent district estimate/projection (projected net eligible transportation expenditures of \$5,473,600 x 70% reimbursement rate = \$3,831,520)

Adjusted from 1.833877395630 to 1.84863191325 to reflect \$8.97 billion State School Fund ((total formula revenue for distribution – statewide transportation grant) ÷ statewide ADMw) ÷ \$4,500.

2019-2020 General Purpose Grant

(7,929.09 x (\$4,500 + (\$25 x 0.60))) x 1.84863191325 = **\$66,180,729**

2019-2020 Total Formula Revenue

\$66,180,729 + \$3,831,520 = **\$70,012,249**

2019-2020 State School Fund Grant

\$70,012,249 - \$30,368,851 = **\$39,643,398**

General Purpose Grant per Extended ADMw = \$8,347

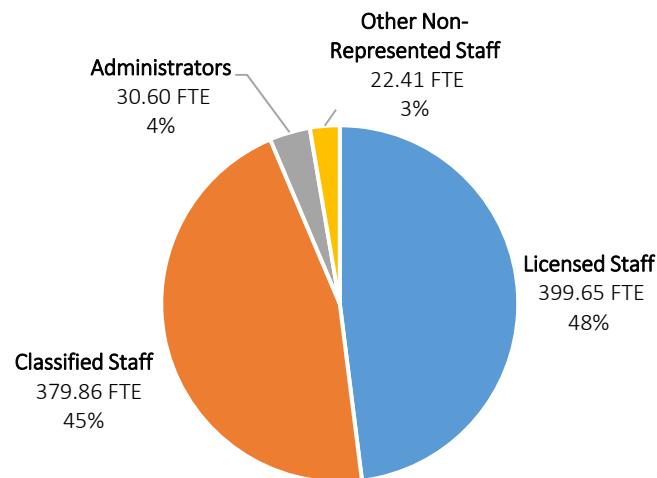
Total Formula Revenue per Extended ADMw = \$8,830

Charter Schools Rate = \$8,347

STAFFING (FTE) ALLOCATIONS

ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed
111 - Licensed Staff	340.89	360.55	372.19	393.59	399.65
112 - Classified Staff	317.39	324.02	333.99	362.37	379.86
113 - Administrators	29.01	28.17	27.26	30.00	30.60
114 - Other Non-Represented Staff	17.61	19.24	19.31	17.60	22.41
TOTAL FTE	704.90	731.98	752.75	803.56	832.52



ALLOCATIONS (FTE) BY FUND

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed
100 - General Fund	622.90	651.47	671.15	714.76	735.18
203 - Food Service Fund	35.57	35.88	35.75	36.91	37.88
204 - District Donation Fund	1.41	0.32	0.00	0.05	-
296 - Grants Fund	40.67	38.35	42.40	47.46	47.14
297 - Student Body Funds	0.38	0.38	0.22	0.23	-
298 - Designated Revenue Fund	2.81	3.52	2.07	3.00	7.95
400 - Capital Projects Fund	-	-	-	-	2.13
601 - Insurance Fund	1.16	2.06	1.16	1.15	2.25
TOTAL FTE	704.90	731.98	752.75	803.56	832.52

ALLOCATIONS (FTE) BY FUNCTION

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Proposed
1111 - Elementary, K-5	153.44	157.13	165.89	166.76	164.25
1121 - Middle/Junior High Programs	66.95	71.33	72.12	75.21	75.87
1131 - High School Programs	88.27	89.20	92.52	101.76	95.11
1132 - High School Extracurricular	4.90	4.21	3.84	3.83	3.60
1140 - Pre-Kindergarten Programs	-	-	-	-	0.20
1220 - Restrictive Programs for Students with Disabilities	35.98	38.51	43.93	44.89	55.53
1250 - Less Restrictive Programs for Students with Disabilities	72.44	76.63	78.28	83.23	80.98
1272 - Title IA/D	12.88	11.36	11.22	11.06	11.25
1280 - Alternative Education	9.96	11.88	9.53	10.97	11.99
1291 - English Language Learner Programs	18.31	16.68	18.31	18.81	18.80
1292 – Teen Parent Programs	-	-	-	0.25	0.25
1000 - Instruction Total	463.13	476.93	495.64	516.77	517.83
2110 - Attendance and Social Work Services	14.55	16.12	25.30	32.19	33.91
2120 - Guidance Services	28.62	28.82	23.32	27.65	36.12
2130 - Health Services	3.62	3.67	3.94	5.25	10.06
2150 - Speech Pathology and Audiology Services	5.78	6.91	6.90	8.10	8.40
2160 - Other Student Treatment Services	1.57	1.54	1.54	0.54	0.54
2190 - Service Direction, Student Support Services	4.44	4.00	5.29	5.50	5.88
2210 - Improvement of Instruction Services	13.92	19.58	16.19	20.23	13.39
2220 - Educational Media Services	10.05	10.52	10.45	10.44	13.56
2230 - Assessment and Testing	4.87	5.17	6.03	5.81	7.31
2240 - Instructional Staff Development	0.50	0.50	0.04	-	0.20
2320 - Executive Administration Services	2.00	2.04	2.00	2.00	2.00
2410 - Office of the Principal Services	42.52	42.65	40.59	42.91	44.63
2490 - Other Support Services-School Administration	-	-	1.62	2.00	2.00
2510 - Direction of Business Support Services	1.35	1.35	1.35	1.35	2.00
2520 - Fiscal Services	6.34	7.59	6.66	6.65	6.88
2540 - Operation and Maintenance of Plant Services	42.52	43.58	44.05	50.50	52.25
2550 - Student Transportation Services	3.11	3.58	3.24	3.31	2.60
2570 - Internal Services	1.00	1.00	1.00	1.00	1.00
2630 - Information Services	2.83	3.13	1.94	4.00	3.00
2640 - Staff Services	3.99	4.12	3.82	4.00	5.00
2660 - Technology Services	10.38	9.56	10.62	11.50	18.50
2680 - Interpretation and Translation Services	-	-	1.68	1.50	1.94
2000 - Support Services Total	203.96	215.43	217.57	246.43	271.15
3100 - Food Services	35.79	36.12	35.90	37.00	38.29
3300 - Community Services	2.02	3.50	3.64	3.38	3.14
3000 - Enterprise and Community Services Total	37.81	39.62	39.54	40.38	41.43
4110 – Service Area Direction	-	-	-	-	2.13
4000 – Facilities Acquisition and Construction	-	-	-	-	2.13
TOTAL FTE	704.90	731.98	752.75	803.56	832.52

SCHOOL STAFFING (FTE) ALLOCATIONS

Classroom FTE										Elementary Enrichment FTE										Basic School Support FTE										Total FTE Allocations
Grade Span	School	Projected Enrollment	Direct Instruction	Student:Teacher Ratio	PE			Music		Art		Total	School Administration ²			Counseling & Social Work ³		Instructional Support ⁴	Administrative Support ⁵	Student Support ⁶	Assessment			Library	Technology	Athletics	Total			
K-5	Adams	459	19.00	24	0.90	0.90	0.50	0.50	0.90	0.50	0.50	2.30	1.00	1.81	0.50	2.00	3.81	0.25	0.81	0.50	-	10.68	31.98							
K-5	Franklin K-5	174	6.00	29	0.30	0.30	0.20	0.20	0.30	0.20	0.80	0.80	0.50	1.11	0.13	1.00	1.75	0.13	0.41	0.25	-	5.27	12.07							
K-5	Garfield	428	18.00	24	0.90	0.90	0.50	0.50	0.90	0.50	0.50	2.30	1.00	1.94	1.00	2.13	3.81	0.81	0.81	0.50	-	12.00	32.30							
K-5	Hoover	379	16.00	24	0.80	0.80	0.40	0.40	0.80	0.40	0.40	2.00	1.00	1.31	0.50	1.88	3.81	0.25	0.81	0.50	-	10.06	28.06							
K-5	Jefferson	357	15.00	24	0.70	0.70	0.40	0.40	0.70	0.40	0.40	1.80	1.00	1.31	0.50	1.88	3.81	0.25	0.81	0.50	-	10.06	26.86							
K-5	Lincoln	356	15.00	24	0.70	0.70	0.40	0.40	0.70	0.40	0.40	1.80	1.00	1.94	1.00	2.00	3.81	0.81	0.81	0.50	-	11.87	28.67							
K-5	Mountain View	316	13.50	23	0.70	0.70	0.40	0.40	0.70	0.40	0.40	1.80	1.00	2.74	0.50	1.88	3.81	0.25	0.81	0.50	-	11.49	26.79							
K-5	Wilson	427	17.00	25	0.80	0.80	0.40	0.40	0.80	0.40	0.40	2.00	1.00	2.74	0.50	2.00	3.81	0.25	0.81	0.50	-	11.61	30.61							
	Total Elementary	2,896	119.50	24	5.80	5.80	3.20	3.20	5.80	3.20	3.20	14.80	7.50	14.90	4.63	14.77	28.42	3.00	6.09	3.75	-	83.05	217.35							
6-8	Cheldelin	626	24.67	30	-	-	-	-	-	-	-	-	2.00	1.50	0.50	3.00	5.51	0.50	1.00	1.00	-	15.01	39.68							
6-8	Franklin 6-8	156	7.17	25	-	-	-	-	-	-	-	-	0.50	0.30	0.13	1.00	1.75	0.13	0.41	0.25	-	4.46	11.63							
6-8	Linus Pauling	789	32.67	28	-	-	-	-	-	-	-	-	4.00	2.00	0.83	3.75	6.11	0.81	1.00	1.00	-	19.50	52.17							
	Total Middle School	1,571	64.51	28	-	-	-	-	-	-	-	-	6.50	3.80	1.46	7.75	13.37	1.44	2.41	2.25	-	38.97	103.48							
9-12	Corvallis	1,185	48.63	28	-	-	-	-	-	-	-	-	4.50	6.50	1.84	4.63	8.92	0.75	1.00	1.00	2.10	31.24	79.86							
9-12	Grescent Valley	1,010	39.88	30	-	-	-	-	-	-	-	-	4.50	5.94	1.50	4.63	9.42	0.75	1.00	1.00	1.50	30.24	70.11							
	Total High School	2,195	88.50	29	-	-	-	-	-	-	-	-	9.00	12.44	3.34	9.26	18.33	1.50	2.00	2.00	3.60	61.47	149.97							
	GRAND TOTAL	6,662	272.51		5.80	5.80	3.20	3.20	5.80	3.20	3.20	14.80	23.00	31.14	9.42	31.78	60.12	5.93	10.50	8.00	3.60	183.49	470.80							

¹ Grades K-6 Enrichment is based on number of classrooms. Each classroom is allocated 70 minutes per class, per week for PE/music and 35 minutes per class, per week for art.

² School Administration includes Principals, Assistant Principals and TOSAs (Dean of Students).

³ Counseling & Social Work includes Counselors/Social Workers, Mental Health Therapists, Student and Family Advocates, Skills Trainers, Career Center Specialists, and Counseling Support.

⁴ Instructional support includes RTI Specialists and TOSAs (High School Student Success Coordinator, DLL Coordinator, AVID Coordinator).

⁵ Administrative support includes Administrative Assistants, Registrars, and Fiscal Clerks.

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

SALARY AND BENEFIT COSTS

SALARY SCHEDULES

2018-19 ADMINISTRATOR/NON-REPRESENTED SALARY SCHEDULE

(amounts in dollars per 1.00 FTE) (proposed budget assumes 2.0% cost of living adjustment)

Position	Contract Days	Step 1	Step 2	Step 3	Step 4	Step 5
Assistant Superintendent	260	125,866	128,383	130,951	133,569	136,240
Director/Finance & Operations	260	115,598	117,910	120,267	122,673	125,126
Director/Human Resources	260	115,598	117,910	120,267	122,673	125,126
Director/Teaching & Learning	260	115,598	117,910	120,267	122,673	125,126
Principal/High School	230	115,656	118,537	121,491	124,520	127,626
Principal/Middle School	230	107,817	110,503	113,255	116,077	118,974
Principal/Elementary	230	103,401	105,975	108,616	111,321	114,098
Coordinator/Teaching & Learning	230	103,401	105,975	108,616	111,321	114,098
Asst Principal/High School	230	100,527	103,032	105,600	108,228	110,929
Coord/Alternative Pathways	230	100,527	103,032	105,600	108,228	110,929
Asst Coord/Teaching & Learning	230	95,892	98,280	100,727	103,236	105,812
Asst Principal/Middle School	230	95,892	98,280	100,727	103,236	105,812
Director/Facilities & Transportation	260	91,263	93,917	96,570	99,223	101,876
Director/Technology	260	91,263	93,917	96,570	99,223	101,876
Controller	260	77,055	78,971	80,936	82,950	85,019
Manager/Food Services	260	76,351	78,249	80,196	82,191	84,244
Manager/Custodial Operations	260	71,824	73,609	75,440	77,316	79,248
Analyst/Budget	260	65,009	66,624	68,281	69,977	71,725
Exec Asst to Superintendent & Board	260	63,764	65,348	66,971	68,637	70,352
Manager of District Theaters	260	63,764	65,348	66,971	68,637	70,352
Instructional Services Support	260	62,094	63,647	65,236	66,868	68,540
Therapist/Physical	190	61,768	63,304	64,877	66,489	68,141
Communications Coordinator	260	54,910	56,272	57,670	59,111	60,582
Business Services Specialist	260	52,738	54,048	55,388	56,764	58,185
Human Resource Specialist	260	52,738	54,048	55,388	56,764	58,185
Payroll Lead Specialist 2	260	52,738	54,048	55,388	56,764	58,185
Supervisor/Food Services	260	44,884	45,997	47,136	48,306	49,514
Specialist/Family Outreach Advocate	190	39,195	40,174	41,179	42,208	43,263
Athletic Trainer	210	37,096	38,026	38,975	39,949	40,949

2018-19 LICENSED SALARY SCHEDULE

(amounts in dollars per 1.00 FTE) (proposed budget assumes 2.0% cost of living adjustment)

Step	BA	BA+60/MA	MA+45/PhD
1	39,476	40,912	
2	40,976	42,412	
3	42,534	43,968	44,521
4	44,150	45,585	46,138
5	45,829	47,263	47,815
6	47,570	49,005	49,557
7	49,376	50,812	51,364
8	51,253	52,689	53,240
9	53,202	54,638	55,189
10	55,222	56,658	57,210
11	57,320	58,756	59,308
12	59,498	60,934	61,487
13	61,760	63,196	63,747
14	64,107	65,542	66,095
15	66,543	67,978	68,530
16	69,071	70,507	71,058
17	71,697	73,132	73,684
18	74,421	75,857	76,408

Notes:

New hires after 7/1/2005 not eligible for Steps 15-18 in BA column.

Step 14 is highest step for teachers with only a bachelor's degree if hired after 6/30/2005.

CLASSIFIED JOB FAMILIES AND SALARY RANGE

Classification Family	Salary Range	Classification Family	Salary Range	Classification Family	Salary Range
Food Service		Instructional Assistants		Technology	
Food Service Assistant*	3	Child Care Provider	3	Technology/Computer Lab Assistant 1 (bldg)	10
Food Service Specialist*	5	Educational Assistant 2*	9	Technology/Computer Lab Assistant 2 (bldg)	11
Lead Baker*	7	Educational Assistant 3	11	Information Services Training and Support	12
Kitchen Manager	9	School-to-Career Transition Specialist	12	Information Services Technical Support 1	14
Catering Manager	9			Information Services Technical Support 2	18
Central Kitchen Manager	12	Assessment		Information Services Technical Support 3	23
Food Service Foreman	17	Assessment Technician	11		
		District Assessment and Data Specialist	14	Library	
Clerical		Student Behavior		Library Media Assistant 1	7
Secretary	6	Student Behavior Assistant	9	Instructional Media Center Assistant 1 (CIMC)	7
Administrative Assistant 1	7	Student Behavior Support 1	10	Library Media Assistant 2	10
Health Service Assistant	9	Student Behavior Support 2	12	Instructional Media Center Assistant 2 (CIMC)	10
Administrative Assistant 1 – Elementary Office	9	Campus Behavior Support	13		
Administrative Assistant 2	10	Student Behavior Support 3 - grandfathered	16	Stand Alone Positions	
Registrar 1	12			Bilingual Student and Family Advocate	11
Career Center Specialist	12			Public Access Partnership Support	12
Administrative Assistant 2/Operations Assistant	13	Maintenance		Special Education Autism Assistant	13
Administrative Assistant 3	13	Maintenance 1	7	Special Education Behavior Assistant	13
Registrar 2	13	Lead Maintenance	8	Speech Language Pathologist Assistant	19
Administrative Assistant 3/Operations Assistant	14	Warehouse Delivery	10	Brailist	19
		Campus Steward 1	12	Electrician Specialist	23
Business		Campus Steward 2	13		
Fiscal Clerk 1	8	Maintenance 2	13		
Fiscal Clerk 2	11	Campus Steward 3	14		
Fiscal Clerk 2/Operations Assistant	13	Maintenance 3	17		
Payroll / Benefit Specialist	14	Maintenance 4	18		
Staff Accountant	19	Maintenance Foreman	19		

2018-19 CLASSIFIED SALARY SCHEDULE

(amounts in dollars per hour) (proposed budget assumes 2.0% cost of living adjustment)

Range ¹	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	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
3	10.52	10.77	11.05	11.31	11.60	11.89	12.18	12.50	12.81	13.13	13.45	13.72	13.99	14.28	14.49	14.72	14.93	15.16	15.39	15.61
3B ²	10.87	11.12	11.40	11.66	11.95	12.24	12.53	12.85	13.16	13.48	13.80	14.07	14.34	14.63	14.84	15.07	15.28	15.51	15.74	15.96
4	11.04	11.30	11.59	11.88	12.17	12.48	12.80	13.11	13.43	13.77	14.12	14.40	14.69	14.98	15.22	15.44	15.67	15.91	16.14	16.39
5	11.59	11.88	12.17	12.48	12.80	13.11	13.43	13.77	14.12	14.47	14.84	15.13	15.43	15.74	15.97	16.22	16.45	16.70	16.95	17.20
5B ²	11.94	12.23	12.52	12.83	13.15	13.46	13.78	14.12	14.47	14.82	15.19	15.48	15.78	16.09	16.32	16.57	16.80	17.05	17.30	17.55
6	12.16	12.47	12.79	13.10	13.42	13.76	14.11	14.46	14.83	15.20	15.57	15.89	16.21	16.52	16.78	17.02	17.29	17.54	17.81	18.07
7	12.77	13.09	13.41	13.75	14.10	14.44	14.80	15.17	15.54	15.94	16.34	16.67	17.00	17.34	17.60	17.86	18.14	18.40	18.68	18.95
7B ²	13.12	13.44	13.76	14.10	14.45	14.79	15.15	15.52	15.89	16.29	16.69	17.02	17.35	17.69	17.95	18.21	18.49	18.75	19.03	19.30
8	13.41	13.75	14.10	14.44	14.80	15.17	15.54	15.94	16.34	16.76	17.18	17.52	17.87	18.23	18.50	18.78	19.07	19.34	19.65	19.93
9	14.09	14.43	14.79	15.16	15.53	15.93	16.33	16.75	17.17	17.60	18.04	18.40	18.77	19.16	19.43	19.73	20.03	20.32	20.63	20.93
9S ²	14.79	15.16	15.53	15.93	16.33	16.75	17.17	17.60	18.04	18.50	18.96	19.34	19.74	20.13	20.43	20.74	21.05	21.36	21.70	22.02
10	14.79	15.16	15.53	15.93	16.33	16.75	17.17	17.60	18.04	18.50	18.96	19.34	19.74	20.13	20.43	20.74	21.05	21.36	21.70	22.02
11	15.52	15.92	16.32	16.74	17.16	17.58	18.03	18.49	18.95	19.43	19.92	20.32	20.73	21.14	21.44	21.78	22.11	22.44	22.78	23.11
12	16.31	16.73	17.15	17.57	18.02	18.48	18.94	19.42	19.91	20.40	20.91	21.34	21.77	22.21	22.53	22.87	23.23	23.56	23.93	24.29
13	17.13	17.54	17.98	18.42	18.88	19.35	19.84	20.34	20.85	21.37	21.90	22.34	22.79	23.25	23.58	23.95	24.31	24.67	25.04	25.43
14	17.98	18.42	18.88	19.35	19.84	20.34	20.85	21.37	21.90	22.45	23.01	23.47	23.94	24.42	24.79	25.14	25.53	25.92	26.32	26.68
15	18.88	19.35	19.84	20.34	20.85	21.37	21.90	22.45	23.01	23.58	24.17	24.65	25.14	25.64	26.03	26.43	26.84	27.21	27.63	28.05
16	19.82	20.32	20.83	21.35	21.88	22.43	22.99	23.56	24.15	24.77	25.39	25.90	26.42	26.95	27.36	27.75	28.16	28.59	29.03	29.47
17	20.81	21.33	21.86	22.40	22.97	23.54	24.12	24.75	25.37	25.99	26.63	27.16	27.70	28.26	28.68	29.12	29.56	30.01	30.45	30.90
18	21.85	22.39	22.96	23.53	24.11	24.74	25.36	25.98	26.62	27.29	27.98	28.54	29.11	29.70	30.15	30.60	31.06	31.52	32.00	32.47
19	22.95	23.52	24.10	24.72	25.35	25.97	26.61	27.27	27.97	28.65	29.37	29.96	30.56	31.17	31.64	32.12	32.59	33.08	33.58	34.08
20	24.09	24.71	25.34	25.96	26.60	27.26	27.96	28.64	29.36	30.10	30.84	31.46	32.11	32.74	33.23	33.73	34.24	34.74	35.26	35.79
21	25.31	25.94	26.58	27.23	27.94	28.62	29.34	30.08	30.82	31.61	32.39	33.05	33.71	34.37	34.89	35.41	35.96	36.50	37.04	37.59
22	26.57	27.22	27.93	28.61	29.33	30.07	30.81	31.59	32.37	33.20	34.02	34.70	35.39	36.10	36.64	37.20	37.75	38.31	38.89	39.47
23	27.91	28.59	29.30	30.05	30.79	31.56	32.35	33.18	33.99	34.84	35.71	36.43	37.15	37.89	38.45	39.04	39.62	40.21	40.82	41.43
												2% between increments ³			1.5% between increments ³					

Notes:

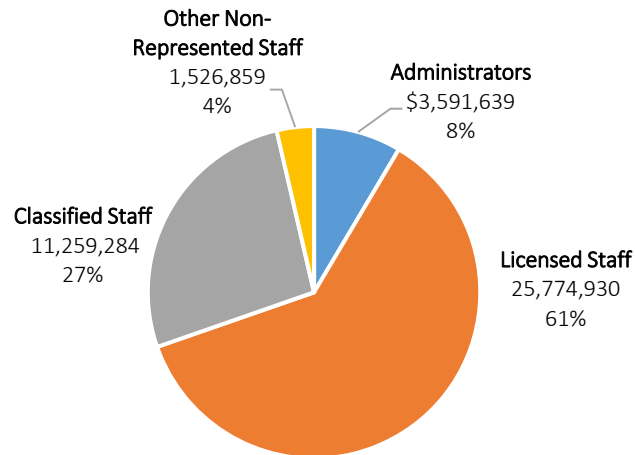
¹5% between ranges, 2.5% between steps.

²Baking (B) positions receive \$0.35 shift differential and Lifeskills (S) positions receive 5% shift differential per Article 10.13.

³Longevity increases (Steps 6-15) effective every three years.

SALARY COSTS BY OBJECT

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed
111 - Licensed Staff	\$19,871,722	\$21,561,423	\$22,516,138	\$24,589,739	\$25,774,930
112 - Classified Staff	8,662,627	9,082,778	9,423,183	11,522,369	11,259,284
113 - Administrators	2,929,309	3,048,407	3,066,764	3,304,362	3,591,639
114 - Other Non-Represented Staff	1,191,472	1,221,672	1,263,766	1,244,300	1,526,859
116 - Supplemental Retirement Stipends	130,950	475,000	-	-	-
121 - Substitutes – Licensed	908,328	864,139	923,703	573,034	12,400
122 - Substitutes – Classified	343,503	373,862	327,706	163,021	110,670
130 - Additional Salary	1,885,086	1,846,640	1,909,127	1,933,961	1,857,331
TOTAL SALARY COST	\$35,922,998	\$38,473,922	\$39,430,387	\$42,330,786	\$44,133,113
<i>Change from Prior Year</i>		7.1%	2.5%	7.4%	4.3%



BENEFIT COSTS BY OBJECT

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed
210 - Public Employees Retirement System	\$6,694,541	\$6,977,872	\$7,675,604	\$8,833,612	\$11,638,844
220 - Social Security Administration	2,670,407	2,880,578	2,933,289	3,252,831	3,367,314
230 - Other Required Payroll Costs	285,904	304,456	297,400	294,247	304,095
240 - Contractual Employee Benefits	10,152,236	10,391,232	10,639,747	11,558,040	12,825,773
TOTAL BENEFIT COST	\$19,803,088	\$20,554,139	\$21,546,040	\$23,938,730	\$28,136,026
<i>Change from Prior Year</i>		3.8%	4.6%	10.0%	14.9%
 Benefit Cost as % of Salaries and Benefits	36%	35%	35%	36%	39%

ESSA SCHOOL LEVEL REPORTING

A new 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.

	ADAMS ELEMENTARY	GARFIELD ELEMENTARY <i>DLI, Title I</i>	HOOVER ELEMENTARY	JEFFERSON ELEMENTARY <i>Life Skills</i>	LINCOLN ELEMENTARY <i>DLI, Title I</i>
STUDENT ENROLLMENT	459	428	379	357	356
STUDENT DEMOGRAPHICS					
Race/Ethnicity					
American Indian/Alaskan Native	1%	3%	0%	0%	1%
Asian	7%	2%	20%	5%	0%
Black/African American	1%	2%	1%	1%	1%
Hispanic/Latino	9%	44%	9%	7%	29%
Multiracial	10%	6%	9%	6%	7%
Native Hawaiian/Pacific Islander	0%	0%	1%	0%	0%
White	72%	43%	60%	81%	62%
Students with Disabilities	8%	7%	7%	22%	6%
English Language Learners	11%	41%	15%	8%	20%
Students Navigating Poverty	27%	58%	14%	23%	45%
SCHOOL PERFORMANCE MEASURES					
English Language Arts Proficiency	65%	41%	75%	63%	42%
Mathematics Proficiency	54%	44%	77%	60%	37%
Grade 9 On Track to Graduate					
Grade 12 On Time Graduation					
SCHOOL STAFFING					
111 Licensed Staff	25.98	28.65	21.38	21.43	23.80
112 Classified Staff	16.62	22.59	13.19	23.72	15.47
113 Administrators	1.00	1.00	1.00	1.00	1.00
114 Other Non-Represented Staff	-	-	-	-	-
Total	43.60	52.24	35.57	46.15	40.27
SCHOOL SPENDING					
100 Salaries	2,256,440	2,453,256	1,782,550	2,201,945	2,007,875
200 Associated Payroll Costs	1,393,339	1,655,261	1,157,671	1,496,424	1,300,339
300 Purchased Services	100,501	69,031	84,154	52,499	73,168
400 Supplies and Materials	64,815	54,272	36,612	32,500	60,412
500 Capital Outlay	-	-	-	-	-
600 Other Objects	-	-	-	-	-
Total	\$3,815,095	\$4,231,820	\$3,060,987	\$3,783,368	\$3,441,794
STUDENT:STAFF RATIO	10.5	8.2	10.7	7.7	8.8
STUDENT:LICENSED STAFF RATIO	17.7	14.9	17.7	16.7	15.0
SCHOOL SPENDING PER STUDENT					
State and Local Funds	8,125	8,719	7,986	10,403	9,051
Federal Funds	187	1,169	90	195	617
Total	\$8,312	\$9,887	\$8,076	\$10,598	\$9,668

MT VIEW ELEMENTARY <i>Title I, SEL</i>	WILSON ELEMENTARY <i>Title I</i>	FRANKLIN K-8 SCHOOL	CHELDELIN MIDDLE SCHOOL <i>AVID</i>	LINUS PAULING MIDDLE SCHOOL <i>Life Skills, DLI, AVID</i>	CORVALLIS HIGH SCHOOL <i>Life Skills, DLI, AVID</i>	CRESCENT VALLEY HIGH SCHOOL <i>WINGS, AVID</i>
316	427	330	626	789	1,189	1,006
0%	1%	0%	0%	1%	1%	1%
2%	8%	12%	6%	3%	5%	8%
1%	3%	2%	1%	2%	1%	1%
8%	15%	11%	9%	27%	21%	8%
10%	8%	8%	8%	6%	8%	9%
1%	2%	1%	0%	0%	0%	1%
79%	63%	67%	75%	61%	64%	72%
7%	10%	10%	7%	15%	11%	11%
3%	15%	11%	8%	23%	17%	7%
39%	53%	18%	28%	43%	31%	19%
56%	51%	77%	70%	53%		
45%	50%	70%	61%	44%	33%	52%
					91%	93%
					89%	89%
19.54	23.80	17.12	30.33	43.50	66.05	52.66
14.88	17.38	13.06	23.49	42.04	61.77	41.76
1.00	1.00	1.00	2.00	3.00	4.50	4.50
-	-	-	-	-	0.60	-
35.41	42.18	31.18	55.82	88.54	132.91	98.92
1,757,342	2,132,398	1,598,558	2,818,373	4,153,042	7,011,202	5,471,673
1,140,311	1,380,159	1,044,679	1,797,150	2,791,419	4,502,668	3,451,477
58,341	73,264	63,541	147,450	193,410	477,032	538,643
39,904	75,078	30,880	107,998	171,741	175,319	226,307
-	-	-	-	-	10,000	10,000
-	-	-	3,700	3,700	4,364	4,200
\$2,995,898	\$3,660,899	\$2,737,658	\$4,874,671	\$7,313,312	\$12,180,584	\$9,702,299
8.9	10.1	10.6	11.2	8.9	8.9	10.2
16.2	17.9	19.3	20.6	18.1	18.0	19.1
8,797	7,799	7,997	7,449	9,021	9,998	9,376
684	775	299	338	248	247	269
\$9,481	\$8,574	\$8,296	\$7,787	\$9,269	\$10,244	\$9,644

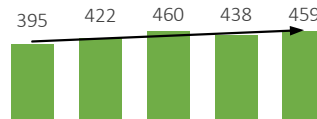


ADAMS ELEMENTARY

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

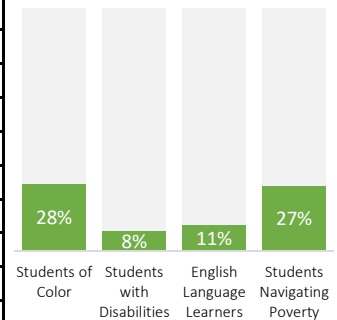
SCHOOL ENROLLMENT

395	422	460	438	459



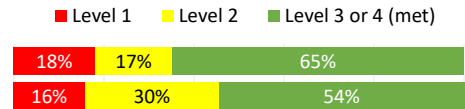
SCHOOL DEMOGRAPHICS

Race/Ethnicity	American Indian/Alaskan Native	1%	2%	1%
	Asian	7%	7%	7%
	Black/African American	3%	2%	1%
	Hispanic/Latino	5%	4%	8%
	Multiracial	6%	7%	10%
	Native Hawaiian/Pacific Islander	1%	0%	< 1%
	White	78%	77%	72%
Students with Disabilities		10%	10%	10%
English Language Learners		8%	9%	10%
Students Navigating Poverty		25%	26%	26%



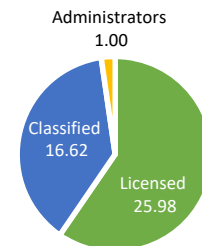
SCHOOL PERFORMANCE MEASURES

	2015-16	2016-17	2017-18
English Language Arts Proficiency	70%	71%	65%
Mathematics Proficiency	66%	69%	54%



SCHOOL STAFFING

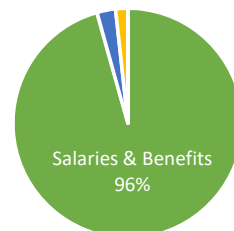
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
111 – Licensed Staff	17.55	18.82	20.50	22.05	25.98
112 – Classified Staff	6.32	6.83	7.52	15.63	16.62
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	24.87	26.65	29.02	38.68	43.60



PER STUDENT 15.9 15.8 15.9 11.3 10.5

SCHOOL SPENDING

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
100 – Salaries	\$ 1,400,968	\$ 1,498,374	\$ 1,648,159	\$ 1,972,506	\$ 2,256,440
200 – Associated Payroll Costs	758,225	801,128	897,352	1,154,877	1,393,339
300 – Purchased Services	28,631	30,401	19,864	116,714	100,501
400 – Supplies and Materials	32,107	48,424	33,070	30,479	64,815
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	2,327	1,040	1,613	90	-
TOTAL	\$ 2,222,258	\$ 2,379,366	\$ 2,600,057	\$ 3,274,666	\$ 3,815,095



PER STUDENT \$5,626 \$5,638 \$5,652 \$7,476 \$8,312

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

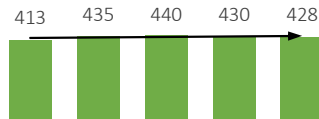


GARFIELD ELEMENTARY

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

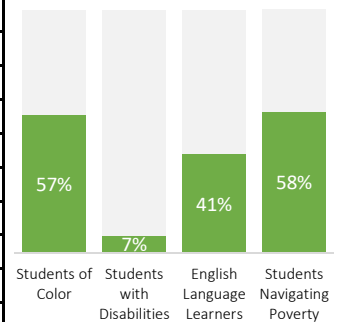
SCHOOL ENROLLMENT

413	435	440	430	428



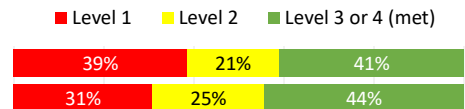
SCHOOL DEMOGRAPHICS

Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	3%
	Asian	3%	3%	2%	2%
	Black/African American	1%	1%	1%	2%
	Hispanic/Latino	47%	45%	48%	44%
	Multiracial	6%	6%	5%	6%
	Native Hawaiian/Pacific Islander	0%	0%	0%	0%
	White	42%	44%	42%	43%
Students with Disabilities		9%	9%	8%	7%
English Language Learners		47%	43%	41%	41%
Students Navigating Poverty		66%	62%	60%	58%



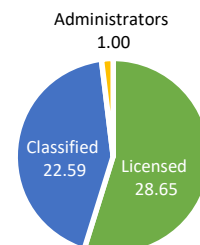
SCHOOL PERFORMANCE MEASURES

	2015-16	2016-17	2017-18
English Language Arts Proficiency	32%	41%	41%
Mathematics Proficiency	34%	37%	44%



SCHOOL STAFFING

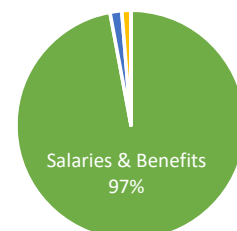
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
111 – Licensed Staff	23.37	23.77	23.90	28.15	28.65
112 – Classified Staff	11.21	11.45	11.27	22.38	22.59
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	35.58	36.22	36.17	51.53	52.24



PER STUDENT 11.6 12.0 12.2 8.3 8.2

SCHOOL SPENDING

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
100 – Salaries	\$ 1,744,260	\$ 1,828,547	\$ 1,926,340	\$ 2,471,937	\$ 2,453,256
200 – Associated Payroll Costs	977,143	1,000,562	1,049,929	1,373,571	1,655,261
300 – Purchased Services	17,713	23,199	19,374	76,248	69,031
400 – Supplies and Materials	48,950	70,829	49,955	53,119	54,272
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	385	89	358	-	-
TOTAL	\$ 2,788,451	\$ 2,923,227	\$ 3,045,955	\$ 3,974,875	\$ 4,231,820



PER STUDENT \$6,752 \$6,720 \$6,923 \$9,244 \$9,887

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

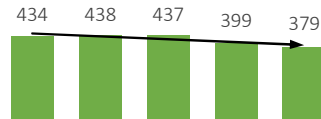


HOOVER ELEMENTARY

Grades: K-5
 School Principal: Anna Marie Gosser
 School Programs:

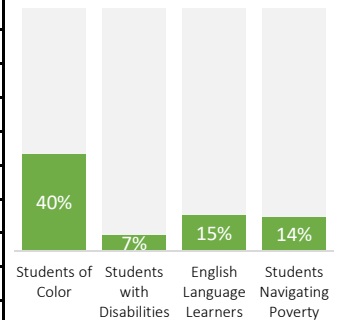
SCHOOL ENROLLMENT

434	438	437	399	379



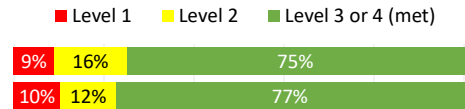
SCHOOL DEMOGRAPHICS

Race/Ethnicity	American Indian/Alaskan Native	0%	0%	< 1%	0%
	Asian	13%	14%	18%	20%
	Black/African American	2%	2%	2%	1%
	Hispanic/Latino	7%	8%	8%	9%
	Multiracial	9%	10%	8%	9%
	Native Hawaiian/Pacific Islander	0%	0%	1%	1%
	White	69%	66%	62%	60%
Students with Disabilities		5%	< 5%	6%	7%
English Language Learners		9%	11%	14%	15%
Students Navigating Poverty		17%	21%	19%	14%



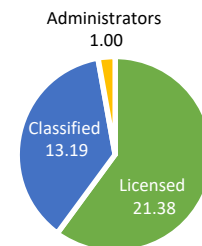
SCHOOL PERFORMANCE MEASURES

	2015-16	2016-17	2017-18
English Language Arts Proficiency	78%	74%	75%
Mathematics Proficiency	78%	76%	77%



SCHOOL STAFFING

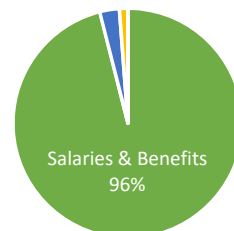
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
111 – Licensed Staff	18.61	19.88	20.02	22.00	21.38
112 – Classified Staff	6.51	6.56	6.98	12.19	13.19
113 – Administrators	1.00	1.00	1.01	1.00	1.00
TOTAL	26.12	27.44	28.01	35.19	35.57



PER STUDENT 16.6 16.0 15.6 11.3 10.7

SCHOOL SPENDING

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
100 – Salaries	\$ 1,390,369	\$ 1,474,961	\$ 1,507,292	\$ 1,760,579	\$ 1,782,550
200 – Associated Payroll Costs	747,842	780,181	775,584	1,014,243	1,157,671
300 – Purchased Services	20,073	43,192	34,258	109,880	84,154
400 – Supplies and Materials	76,244	54,135	72,145	40,589	36,612
500 – Capital Outlay	-	12,116	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 2,234,528	\$ 2,364,585	\$ 2,389,279	\$ 2,925,291	\$ 3,060,987



PER STUDENT \$5,149 \$5,399 \$5,467 \$7,332 \$8,076

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

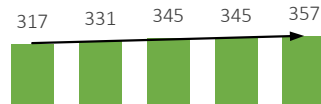


JEFFERSON ELEMENTARY

Grades: K-5
 School Principal: Melissa Harder
 School Programs: Life Skills

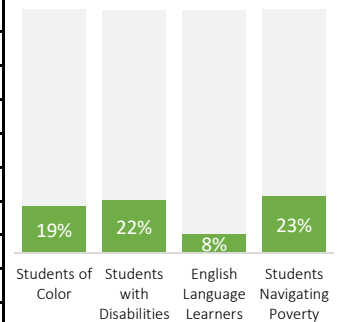
SCHOOL ENROLLMENT

317	331	345	345	357



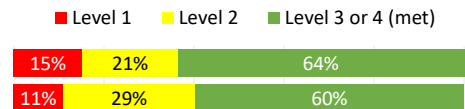
SCHOOL DEMOGRAPHICS

Race/Ethnicity	American Indian/Alaskan Native	0%	1%	1%	0%
	Asian	4%	3%	3%	5%
	Black/African American	1%	1%	1%	1%
	Hispanic/Latino	6%	5%	5%	7%
	Multiracial	7%	7%	7%	6%
	Native Hawaiian/Pacific Islander	1%	1%	0%	0%
	White	82%	82%	84%	81%
Students with Disabilities		16%	16%	17%	22%
English Language Learners		< 5%	< 5%	5%	8%
Students Navigating Poverty		20%	19%	23%	23%



SCHOOL PERFORMANCE MEASURES

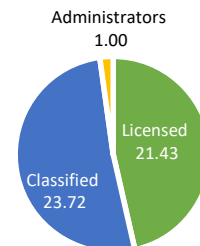
	2015-16	2016-17	2017-18
English Language Arts Proficiency	75%	70%	64%
Mathematics Proficiency	76%	65%	60%



SCHOOL STAFFING

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
111 – Licensed Staff	14.73	15.60	17.05	18.75	21.43
112 – Classified Staff	6.66	8.32	6.96	13.63	23.72
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	22.39	24.92	25.01	33.38	46.15

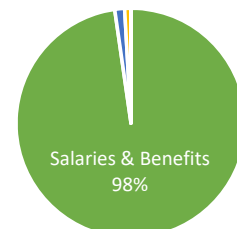
PER STUDENT 14.2 13.3 13.8 10.3 7.7



SCHOOL SPENDING

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
100 – Salaries	\$ 1,191,618	\$ 1,286,008	\$ 1,357,241	\$ 1,984,919	\$ 2,201,945
200 – Associated Payroll Costs	646,701	714,057	730,523	1,198,451	1,496,424
300 – Purchased Services	27,622	30,271	20,184	72,355	52,499
400 – Supplies and Materials	33,629	40,074	31,819	24,624	32,500
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	139	127	304	-	-
TOTAL	\$ 1,899,710	\$ 2,070,537	\$ 2,140,071	\$ 3,280,349	\$ 3,783,368

PER STUDENT \$5,993 \$6,255 \$6,203 \$9,508 \$10,598



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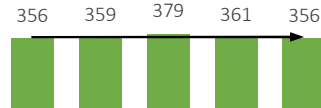


LINCOLN ELEMENTARY

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

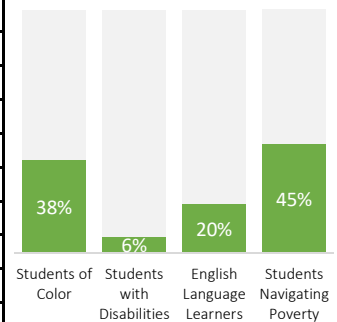
SCHOOL ENROLLMENT

2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Projected	2019-20 Projected
356	359	379	361	356



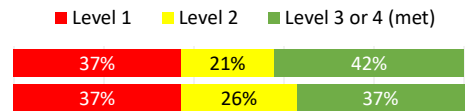
SCHOOL DEMOGRAPHICS

	2015-16	2016-17	2017-18	2018-19
Race/Ethnicity	American Indian/Alaskan Native	1%	0%	1%
	Asian	1%	< 1%	0%
	Black/African American	1%	1%	2%
	Hispanic/Latino	36%	34%	34%
	Multiracial	6%	6%	5%
	Native Hawaiian/Pacific Islander	0%	0%	1%
	White	56%	58%	58%
Students with Disabilities	12%	10%	10%	6%
English Language Learners	24%	24%	22%	20%
Students Navigating Poverty	60%	57%	53%	45%



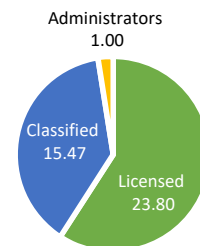
SCHOOL PERFORMANCE MEASURES

	2015-16	2016-17	2017-18
English Language Arts Proficiency	54%	44%	42%
Mathematics Proficiency	42%	41%	37%



SCHOOL STAFFING

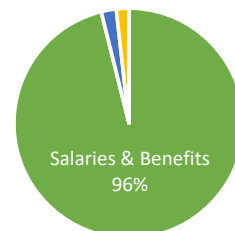
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
111 – Licensed Staff	23.29	22.33	22.45	24.05	23.80
112 – Classified Staff	8.76	8.12	7.54	15.59	15.47
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	33.05	31.45	30.99	40.64	40.27



PER STUDENT 10.8 11.4 12.2 8.9 8.8

SCHOOL SPENDING

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
100 – Salaries	\$ 1,574,010	\$ 1,607,180	\$ 1,634,445	\$ 1,962,360	\$ 2,007,875
200 – Associated Payroll Costs	877,649	862,764	889,203	1,135,148	1,300,339
300 – Purchased Services	28,772	25,922	24,607	81,234	73,168
400 – Supplies and Materials	69,596	50,442	52,999	34,199	60,412
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	205	127	-	-	-
TOTAL	\$ 2,550,232	\$ 2,546,435	\$ 2,601,254	\$ 3,212,941	\$ 3,441,794



PER STUDENT \$7,164 \$7,093 \$6,863 \$8,900 \$9,668

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

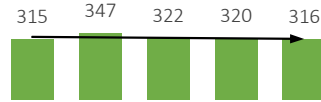


MOUNTAIN VIEW ELEMENTARY

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

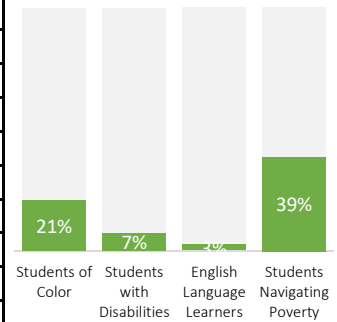
SCHOOL ENROLLMENT

2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Projected	2019-20 Projected
315	347	322	320	316



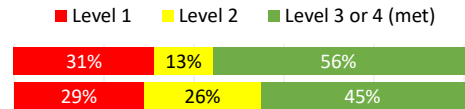
SCHOOL DEMOGRAPHICS

	2015-16	2016-17	2017-18	2018-19
Race/Ethnicity	American Indian/Alaskan Native	0%	0%	0%
	Asian	3%	3%	2%
	Black/African American	1%	1%	1%
	Hispanic/Latino	8%	6%	6%
	Multiracial	7%	6%	8%
	Native Hawaiian/Pacific Islander	0%	0%	1%
	White	81%	83%	83%
Students with Disabilities	13%	11%	9%	7%
English Language Learners	< 5%	< 5%	< 5%	3%
Students Navigating Poverty	43%	43%	36%	39%



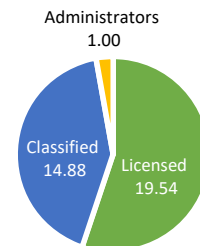
SCHOOL PERFORMANCE MEASURES

	2015-16	2016-17	2017-18
English Language Arts Proficiency	55%	52%	56%
Mathematics Proficiency	54%	44%	45%



SCHOOL STAFFING

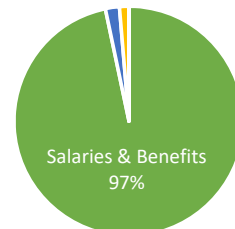
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
111 – Licensed Staff	15.26	17.04	17.53	17.95	19.54
112 – Classified Staff	7.88	7.70	8.61	15.00	14.88
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	24.14	25.74	27.14	33.95	35.41



PER STUDENT 13.0 13.5 11.9 9.4 8.9

SCHOOL SPENDING

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
100 – Salaries	\$ 1,257,339	\$ 1,375,171	\$ 1,442,702	\$ 1,653,034	\$ 1,757,342
200 – Associated Payroll Costs	701,392	714,507	766,763	944,375	1,140,311
300 – Purchased Services	14,903	16,996	20,701	67,532	58,341
400 – Supplies and Materials	31,258	26,130	29,524	39,173	39,904
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	890	-	-	-	-
TOTAL	\$ 2,005,782	\$ 2,132,804	\$ 2,259,690	\$ 2,704,114	\$ 2,995,898



PER STUDENT \$6,368 \$6,146 \$7,018 \$8,450 \$9,481

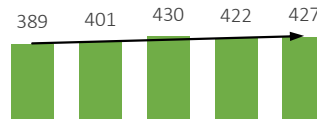
*Beginning in 2018-19, the district implemented classification of district-level staffing and spending to schools if identifiable under the Every Student Succeeds Act (ESSA), so levels will appear higher than in previous years. Examples include programs for students with disabilities (functions 1220/1250),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



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

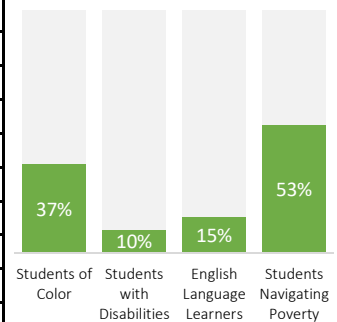
SCHOOL ENROLLMENT

389	401	430	422	427



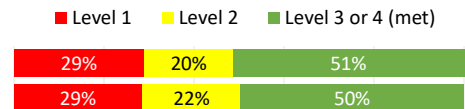
SCHOOL DEMOGRAPHICS

Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%
	Asian	6%	5%	7%
	Black/African American	2%	2%	3%
	Hispanic/Latino	13%	14%	14%
	Multiracial	9%	9%	10%
	Native Hawaiian/Pacific Islander	1%	1%	1%
	White	68%	68%	64%
Students with Disabilities		12%	11%	11%
English Language Learners		15%	14%	13%
Students Navigating Poverty		50%	50%	50%



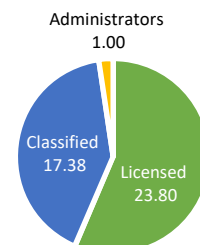
SCHOOL PERFORMANCE MEASURES

	2015-16	2016-17	2017-18
English Language Arts Proficiency	52%	52%	51%
Mathematics Proficiency	49%	47%	50%



SCHOOL STAFFING

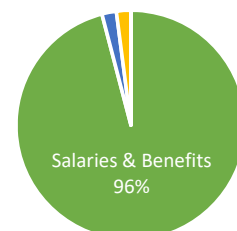
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
111 – Licensed Staff	16.55	18.95	20.90	23.85	23.80
112 – Classified Staff	8.76	8.00	9.73	16.48	17.38
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	26.31	27.95	31.63	41.33	42.18



PER STUDENT 14.8 14.3 13.6 10.2 10.1

SCHOOL SPENDING

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
100 – Salaries	\$ 1,340,392	\$ 1,458,785	\$ 1,665,408	\$ 2,120,176	\$ 2,132,398
200 – Associated Payroll Costs	731,827	769,683	901,030	1,169,984	1,380,159
300 – Purchased Services	32,006	31,194	24,326	105,770	73,264
400 – Supplies and Materials	57,986	67,040	65,881	69,869	75,078
500 – Capital Outlay	-	-	6,742	-	-
600 – Other Objects	1,130	36	-	-	-
TOTAL	\$ 2,163,341	\$ 2,326,738	\$ 2,663,386	\$ 3,465,799	\$ 3,660,899



PER STUDENT \$5,561 \$5,802 \$6,194 \$8,213 \$8,574

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

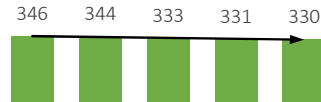


FRANKLIN K-8 SCHOOL

Grades: K-8
 School Principal: Craig Harlow
 School Programs:

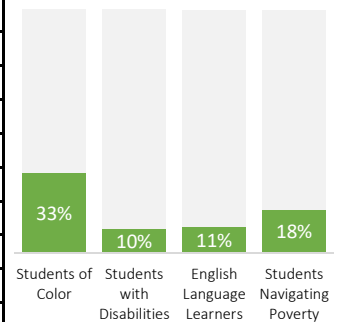
SCHOOL ENROLLMENT

346	344	333	331	330



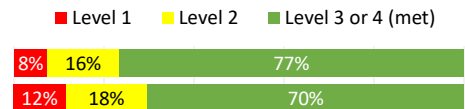
SCHOOL DEMOGRAPHICS

Race/Ethnicity	American Indian/Alaskan Native	0%	0%	0%
	Asian	11%	13%	12%
	Black/African American	1%	1%	2%
	Hispanic/Latino	10%	9%	12%
	Multiracial	9%	10%	7%
	Native Hawaiian/Pacific Islander	1%	1%	1%
	White	68%	66%	66%
Students with Disabilities		12%	13%	12%
English Language Learners		10%	12%	10%
Students Navigating Poverty		18%	17%	18%



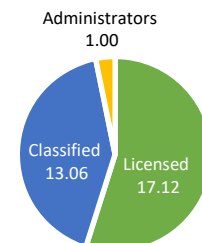
SCHOOL PERFORMANCE MEASURES

	2015-16	2016-17	2017-18
English Language Arts Proficiency	81%	76%	77%
Mathematics Proficiency	75%	73%	70%



SCHOOL STAFFING

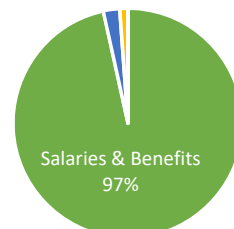
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
111 – Licensed Staff	14.33	14.60	14.75	16.34	17.12
112 – Classified Staff	6.11	6.71	6.54	12.06	13.06
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	21.44	22.31	22.29	29.40	31.18



PER STUDENT 16.1 15.4 14.9 11.3 10.6

SCHOOL SPENDING

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
100 – Salaries	\$ 1,269,342	\$ 1,278,243	\$ 1,241,988	\$ 1,499,953	\$ 1,598,558
200 – Associated Payroll Costs	660,160	640,590	653,149	837,205	1,044,679
300 – Purchased Services	108,749	122,764	117,094	65,631	63,541
400 – Supplies and Materials	59,132	57,627	40,621	40,114	30,880
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	372	-	-	-
TOTAL	\$ 2,097,382	\$ 2,099,597	\$ 2,052,852	\$ 2,442,903	\$ 2,737,658



PER STUDENT \$6,062 \$6,103 \$6,165 \$7,380 \$8,296

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

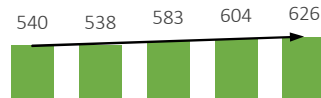


CHELDELIN MIDDLE SCHOOL

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

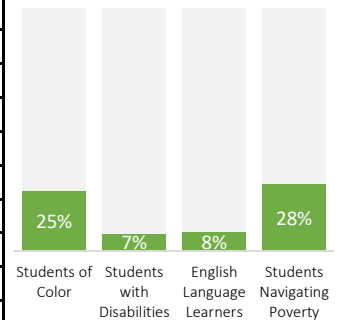
SCHOOL ENROLLMENT

540	538	583	604	626



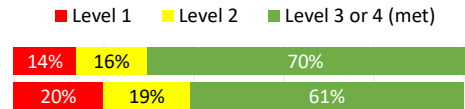
SCHOOL DEMOGRAPHICS

Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	0%
	Asian	8%	8%	8%	6%
	Black/African American	1%	1%	1%	1%
	Hispanic/Latino	9%	9%	10%	9%
	Multiracial	9%	10%	8%	8%
	Native Hawaiian/Pacific Islander	0%	0%	< 1%	0%
	White	72%	71%	71%	75%
Students with Disabilities		10%	9%	9%	7%
English Language Learners		8%	9%	10%	8%
Students Navigating Poverty		28%	29%	30%	28%



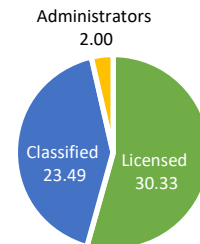
SCHOOL PERFORMANCE MEASURES

	2015-16	2016-17	2017-18
English Language Arts Proficiency	75%	76%	70%
Mathematics Proficiency	64%	67%	61%



SCHOOL STAFFING

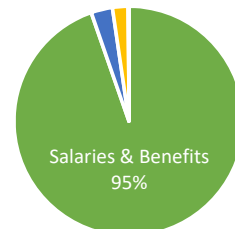
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
111 – Licensed Staff	22.45	23.35	24.52	30.01	30.33
112 – Classified Staff	9.78	10.09	9.46	21.34	23.49
113 – Administrators	2.00	1.97	2.00	2.00	2.00
TOTAL	34.23	35.41	35.98	53.36	55.82



PER STUDENT 15.8 15.2 16.2 11.3 11.2

SCHOOL SPENDING

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
100 – Salaries	\$ 1,825,706	\$ 1,930,467	\$ 1,993,853	\$ 2,644,285	\$ 2,818,373
200 – Associated Payroll Costs	983,249	1,026,068	1,050,608	1,531,001	1,797,150
300 – Purchased Services	38,860	35,345	68,981	158,048	147,450
400 – Supplies and Materials	57,841	116,492	84,453	112,917	107,998
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	755	585	-	3,700	3,700
TOTAL	\$ 2,906,411	\$ 3,108,958	\$ 3,197,895	\$ 4,449,951	\$ 4,874,671



PER STUDENT \$5,382 \$5,779 \$5,485 \$7,367 \$7,787

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

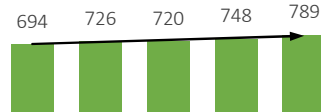


LINUS PAULING MIDDLE SCHOOL

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

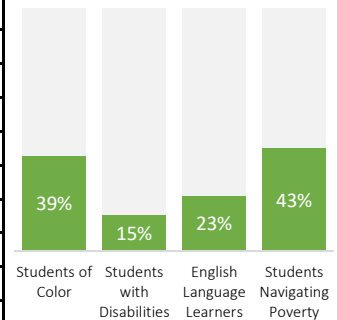
SCHOOL ENROLLMENT

694	726	720	748	789



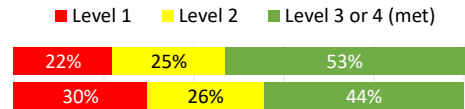
SCHOOL DEMOGRAPHICS

Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%
	Asian	2%	3%	3%
	Black/African American	1%	1%	2%
	Hispanic/Latino	26%	25%	27%
	Multiracial	5%	6%	6%
	Native Hawaiian/Pacific Islander	0%	0%	< 1%
	White	64%	63%	61%
Students with Disabilities		10%	11%	14%
English Language Learners		20%	20%	21%
Students Navigating Poverty		41%	43%	43%



SCHOOL PERFORMANCE MEASURES

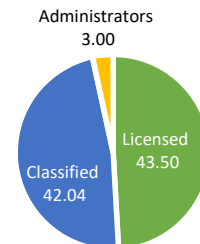
	2015-16	2016-17	2017-18
English Language Arts Proficiency	61%	56%	53%
Mathematics Proficiency	54%	50%	44%



SCHOOL STAFFING

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
111 – Licensed Staff	28.85	31.73	33.64	41.18	43.50
112 – Classified Staff	14.34	14.43	13.69	28.94	42.04
113 – Administrators	2.00	2.00	2.00	3.00	3.00
TOTAL	45.19	48.16	49.33	73.12	88.54

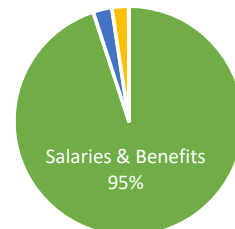
PER STUDENT 15.4 15.1 14.6 10.2 8.9



SCHOOL SPENDING

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
100 – Salaries	\$ 2,348,468	\$ 2,621,484	\$ 2,674,129	\$ 3,850,811	\$ 4,153,042
200 – Associated Payroll Costs	1,254,272	1,357,408	1,432,992	2,294,063	2,791,419
300 – Purchased Services	43,579	54,410	40,932	198,908	193,410
400 – Supplies and Materials	85,222	137,985	161,749	170,168	171,741
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	404	60	-	3,700	3,700
TOTAL	\$ 3,731,946	\$ 4,171,347	\$ 4,309,803	\$ 6,517,650	\$ 7,313,312

PER STUDENT \$5,377 \$5,746 \$5,986 \$8,713 \$9,269



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

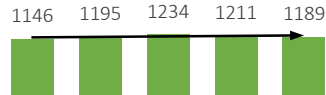


CORVALLIS HIGH SCHOOL

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

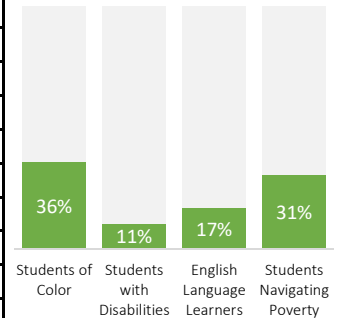
SCHOOL ENROLLMENT

1146	1195	1234	1211	1189



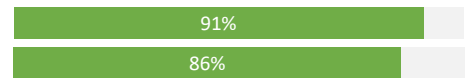
SCHOOL DEMOGRAPHICS

Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%
	Asian	6%	5%	5%
	Black/African American	2%	2%	1%
	Hispanic/Latino	15%	18%	19%
	Multiracial	9%	8%	8%
	Native Hawaiian/Pacific Islander	1%	1%	0%
	White	66%	65%	65%
Students with Disabilities		11%	9%	11%
English Language Learners		13%	15%	15%
Students Navigating Poverty		30%	30%	31%



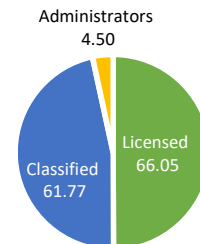
SCHOOL PERFORMANCE MEASURES

	2015-16	2016-17	2017-18
Grade 9 On Track to Graduate	92%	> 95%	91%
Grade 12 On Time Graduation	87%	86%	86%



SCHOOL STAFFING

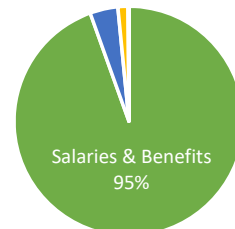
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
111 – Licensed Staff	48.59	49.75	49.65	65.18	66.05
112 – Classified Staff	18.83	19.11	19.60	45.78	61.77
113 – Administrators	3.00	3.00	3.00	3.50	4.50
TOTAL	70.42	71.86	72.25	114.46	132.31



PER STUDENT 16.3 16.6 17.1 10.6 9.0

SCHOOL SPENDING

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
100 – Salaries	\$ 4,225,990	\$ 4,396,155	\$ 4,521,172	\$ 6,574,988	\$ 7,011,202
200 – Associated Payroll Costs	2,132,200	2,171,377	2,242,168	3,813,845	4,502,668
300 – Purchased Services	287,883	428,505	414,028	542,686	477,032
400 – Supplies and Materials	329,532	400,973	479,653	256,741	175,319
500 – Capital Outlay	22,920	19,960	44,822	204,260	10,000
600 – Other Objects	46,466	93,753	96,983	4,364	4,364
TOTAL	\$ 7,044,991	\$ 7,510,722	\$ 7,798,826	\$ 11,396,884	\$ 12,180,584



PER STUDENT \$6,147 \$6,285 \$6,320 \$9,411 \$10,244

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

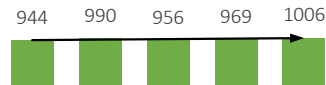


CRESCENT VALLEY HIGH SCHOOL

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

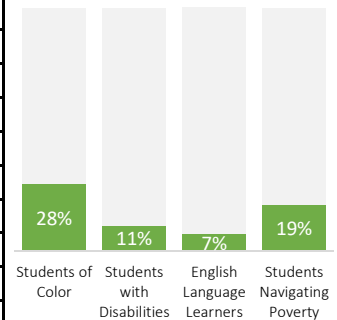
SCHOOL ENROLLMENT

944	990	956	969	1006



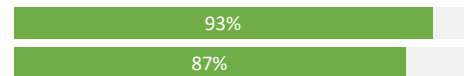
SCHOOL DEMOGRAPHICS

Race/Ethnicity	American Indian/Alaskan Native	0%	1%	< 1%	1%
	Asian	9%	9%	9%	8%
	Black/African American	1%	1%	1%	1%
	Hispanic/Latino	8%	9%	9%	8%
	Multiracial	7%	6%	8%	9%
	Native Hawaiian/Pacific Islander	1%	0%	< 1%	1%
	White	74%	74%	74%	72%
Students with Disabilities		8%	8%	8%	11%
English Language Learners		7%	7%	7%	7%
Students Navigating Poverty		20%	22%	21%	19%



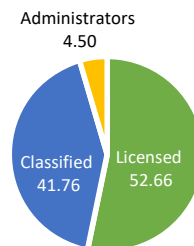
SCHOOL PERFORMANCE MEASURES

	2015-16	2016-17	2017-18
Grade 9 On Track to Graduate	90%	87%	93%
Grade 12 On Time Graduation	82%	87%	87%



SCHOOL STAFFING

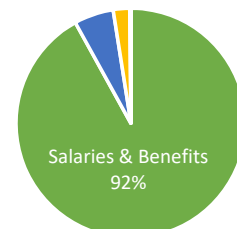
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
111 – Licensed Staff	38.79	39.24	41.22	51.58	52.66
112 – Classified Staff	16.91	17.06	16.95	36.81	41.76
113 – Administrators	3.00	3.00	2.36	3.50	4.50
TOTAL	58.70	59.30	60.53	91.89	98.92



PER STUDENT 16.1 16.7 15.8 10.5 10.2

SCHOOL SPENDING

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Proposed
100 – Salaries	\$ 3,373,959	\$ 3,506,065	\$ 3,658,834	\$ 4,976,863	\$ 5,471,673
200 – Associated Payroll Costs	1,738,671	1,732,949	1,847,205	2,763,865	3,451,477
300 – Purchased Services	289,024	319,752	316,341	642,788	538,643
400 – Supplies and Materials	324,830	329,629	397,546	291,021	226,307
500 – Capital Outlay	24,073	26,782	42,917	213,859	10,000
600 – Other Objects	36,893	29,086	37,939	7,218	4,200
TOTAL	\$ 5,787,452	\$ 5,944,263	\$ 6,300,782	\$ 8,895,614	\$ 9,702,299



PER STUDENT \$6,131 \$6,004 \$6,591 \$9,180 \$9,644

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

INSTRUCTIONAL MATERIALS AND TECHNOLOGY

Level	Curriculum	Classroom Technology, Equipment & Software					Staff Support & Professional Development				Grand Total
	Textbooks and Supplemental Materials	Future Ready Classrooms	Student Devices & Accessories	Software & Applications	Total Devices, Equipment, Software	Instructional Technology Coaches	Professional Development	Total Staff Support and Professional Development			
					Dollars			Dollars			
Elementary Schools	107,272	161,048	735	278,694	52,000	491,742	0.50	53,617	67,342	120,959	719,973
Middle Schools	304,950	103,000	1,480	267,404	26,000	396,404	0.50	53,617	33,658	87,275	788,629
High Schools	351,700	-	185	211,836	26,000	237,836	-	-	5,000	5,000	594,536
TOTALS	763,922	264,048	2,400	757,934	104,000	1,125,982	1.00	107,234	106,000	213,234	2,103,138

ELEMENTARY SCHOOLS:

Replace classroom voice amplification systems - \$114,048
 Replace classroom audio/visual equipment (Garfield) - \$47,000
 Remit third payment for elementary school devices replaced two years ago - \$120,540
 Remit second payment for elementary school devices replaced last year - \$83,790
 Replace obsolete devices - \$74,364 (735 devices @ \$405 each financed over 4 years @ 0%)

MIDDLE SCHOOLS:

Adopt and implement social studies curriculum
 Replace classroom audio/visual equipment (Cheldelin & Linus Pauling) - \$103,000
 Remit final payment for devices replaced three years ago - \$114,165
 Sell back devices acquired through lease three years ago = \$(190,000)
 Replace obsolete devices - \$149,739 (1,480 devices @ \$405 each financed over 4 years @ 0%)

HIGH SCHOOLS:

Adopt and implement social studies curriculum
 Remit second payment for high school devices added last year - \$193,119
 Replace obsolete devices - \$18,717 (185 devices @ \$405 each financed over 4 years @ 0%)

SCHOOL DISCRETIONARY ALLOCATIONS

Grade Span	School	Students			Basic School Support			Principal's Discretion			Supplemental Allocations		Total All Allocations	
		Projected Enrollment	Navigating Poverty ¹	Opportunity for Growth ²	Weighted Student Count	\$ per Weight	\$ per Student	School Allocation (weighted)	\$ per Weight	\$ per Student	School Allocation (weighted)	Athletics & Activities		Vocational Education
K-5	Adams	459	32	45	536	65	76	34,840	150	175	80,400	-	-	115,240
K-5	Franklin K-5	174	7	11	193	65	72	12,545	150	166	28,950	-	-	41,495
K-5	Garfield	428	63	62	553	65	84	35,945	150	194	82,950	-	-	118,895
K-5	Hoover	379	14	25	418	65	72	27,170	150	165	62,700	-	-	89,870
K-5	Jefferson	357	25	32	414	65	75	26,910	150	174	62,100	-	-	89,010
K-5	Lincoln	356	45	57	459	65	84	29,835	150	193	68,850	-	-	98,685
K-5	Mountain View	316	34	39	389	65	80	25,285	150	185	58,350	-	-	83,635
K-5	Wilson	427	56	52	535	65	81	34,775	150	188	80,250	-	-	115,025
	Total Elementary	2,896	276	323	3,495	65	78	227,305	150	181	524,550	-	-	751,855
6-8	Cheldelin	626	49	47	722	65	89	55,880	300	346	216,600	19,000	-	291,480
6-8	Franklin 6-8	156	2	11	169	65	70	10,985	300	325	50,700	-	-	61,685
6-8	Linus Pauling	789	94	90	973	65	92	72,195	300	370	291,900	27,000	-	391,095
	Total Middle School	1,571	145	148	1,864	65	89	139,060	300	356	559,200	46,000	-	744,260
9-12	Corvallis	1,185	103	32	1,320	80	96	114,123	275	305	360,925	265,000	190,000	930,048
9-12	Crescent Valley	1,010	67	27	1,104	80	96	96,843	275	299	301,525	300,000	190,000	888,368
	Total High School	2,195	169	59	2,423	80	96	210,965	275	302	662,450	565,000	380,000	1,818,415
	GRAND TOTAL	6,662			7,782			577,330			1,746,200	611,000	380,000	3,314,530

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

² Students who did not meet academic benchmarks in the previous year. One student = 0.25 weight.

OUTSTANDING BONDS

GENERAL OBLIGATION BONDS

On March 15, 2007, the district issued \$55.8 million in general obligation bonds to refund outstanding series 1999 and 2003 general obligation bonds. The final debt service payment for the Series 2007 refunding bonds is due June 30, 2020. On July 18, 2018, the district issued \$160 million in general obligation bonds to finance capital improvement projects. The issue was the first series of bonds issued under an authorization of \$199,916,925 approved by district voters on May 15, 2018; the remainder of the bonds are expected to be issued in 2021. 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 2007		Series 2018		Total
	Principal	Interest	Principal	Interest	
2019-20	6,695,000	334,750	-	5,828,500	12,858,250
2020-21	-	-	4,595,522	8,629,228	13,224,750
2021-22	-	-	3,182,217	8,240,533	11,422,750
2022-23	-	-	3,711,067	8,117,183	11,828,250
2023-24	-	-	4,217,121	7,962,629	12,179,750
2024-25	-	-	4,759,648	7,783,852	12,543,500
2025-26	-	-	5,343,207	7,579,293	12,922,500
2026-27	-	-	5,963,237	7,346,263	13,309,500
2027-28	-	-	7,230,000	6,442,500	13,672,500
2028-29	-	-	7,970,000	6,081,000	14,051,000
2029-30	-	-	8,755,000	5,682,500	14,437,500
2030-31	-	-	9,590,000	5,244,750	14,834,750
2031-32	-	-	10,475,000	4,765,250	15,240,250
2032-33	-	-	11,420,000	4,241,500	15,661,500
2033-34	-	-	12,420,000	3,670,500	16,090,500
2034-35	-	-	13,485,000	3,049,500	16,534,500
2035-36	-	-	14,610,000	2,375,250	16,985,250
2036-37	-	-	15,810,000	1,644,750	17,454,750
2037-38	-	-	16,002,027	1,937,223	17,939,250
Total	6,695,000	334,750	159,539,046	106,622,204	273,191,000

PENSION OBLIGATION BONDS

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. The bonds were issued 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

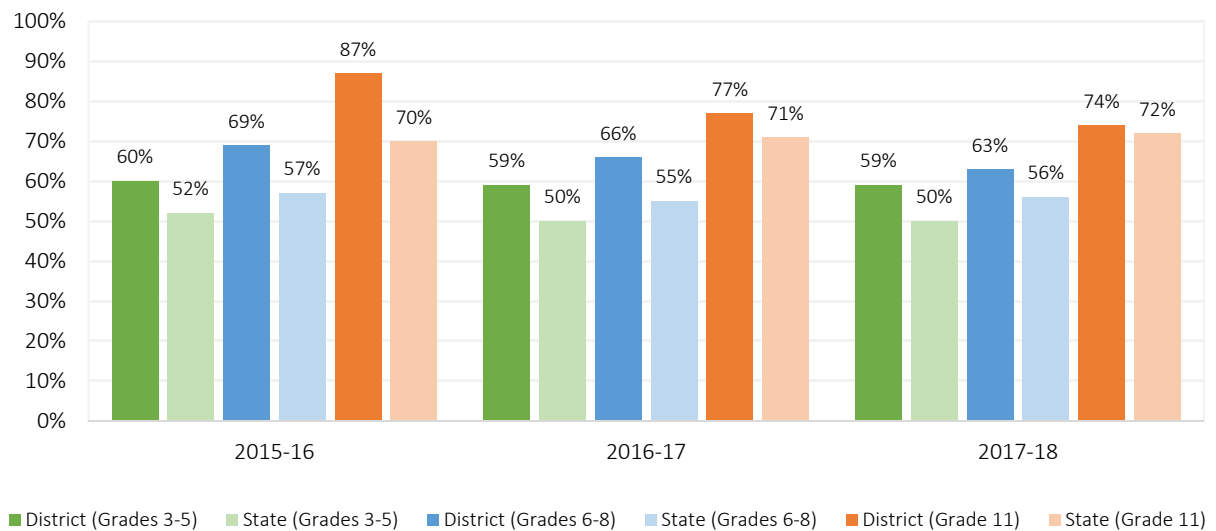
Fiscal Year	Series 2002		Series 2005		Total
	Principal	Interest	Principal	Interest	
2019-20	517,135	1,889,698	-	-	2,406,833
2020-21	-	956,383	-	-	956,383
2021-22	1,835,000	911,833	-	-	2,746,833
2022-23	2,075,000	811,275	-	-	2,886,275
2023-24	2,330,000	697,358	-	-	3,027,358
2024-25	2,605,000	568,043	-	-	3,173,043
2025-26	2,900,000	423,465	-	-	3,323,465
2026-27	3,225,000	262,515	-	-	3,487,515
2027-28	1,505,000	83,528	-	-	1,588,528
Total	16,475,000	6,604,096	-	-	23,596,231

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.

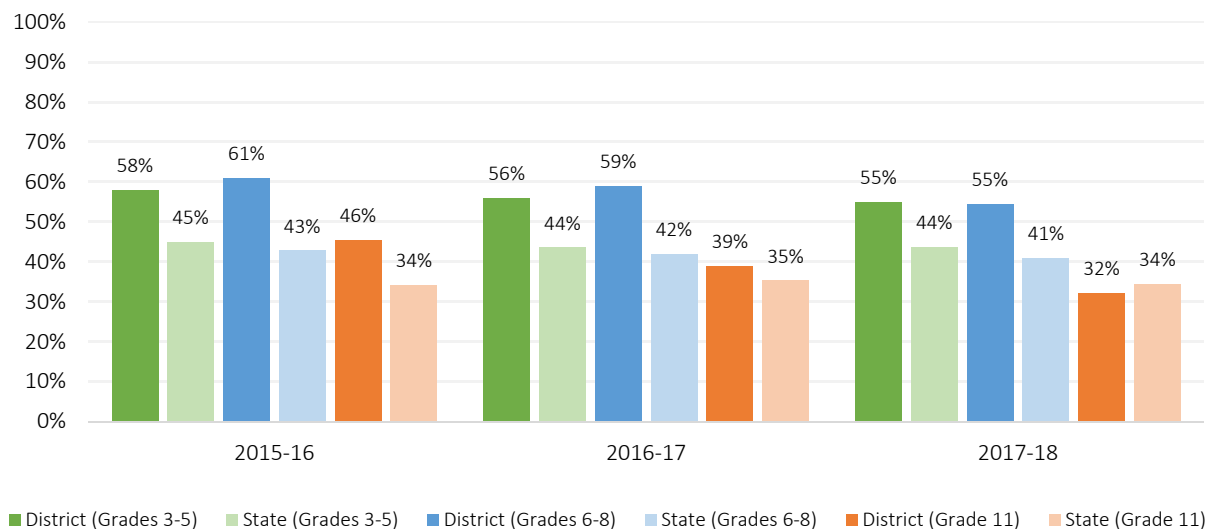
ENGLISH LANGUAGE ARTS ACADEMIC ACHIEVEMENT

Percentage of students who meet the standard on the state English Language Arts assessment



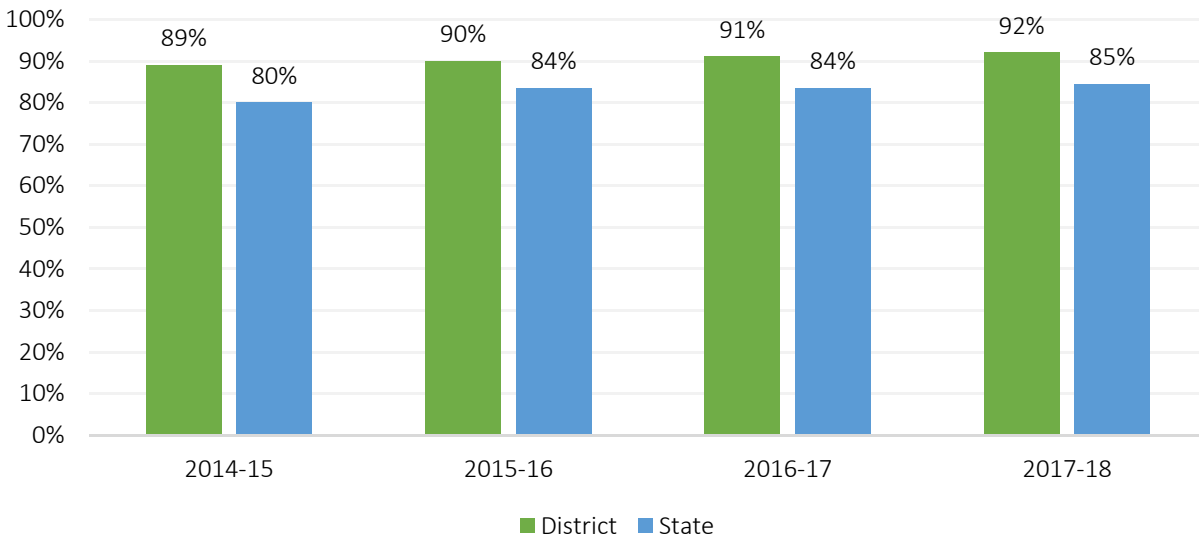
MATHEMATICS ACADEMIC ACHIEVEMENT

Percentage of students who meet the standard on the state Mathematics assessment



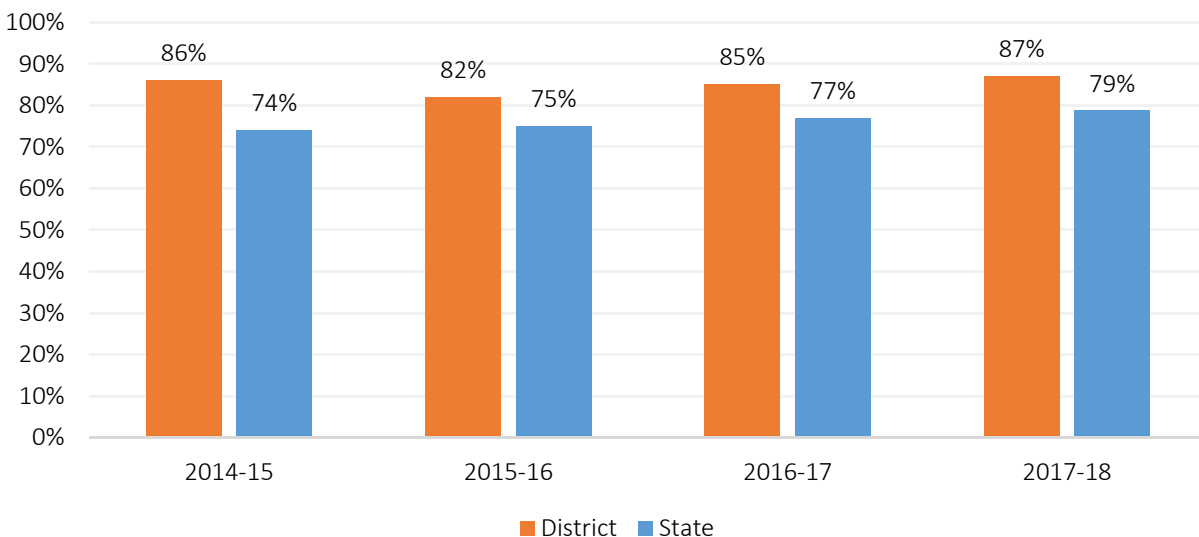
GRADE 9 ON-TRACK TO GRADUATE

The grade 9 on-track to graduate statistic is an indicator of whether students have earned 25% of the credits needed to graduate by the time they finish their first year of high school. Students who are not on-track to graduate at the end of their 9th grade year are more likely to drop out compared to those who are on-track. The district's overall grade 9 on-track to graduate rate for 2017-18 was 92%, an increase from the 2016-17 rate of 91%, and 7% higher than the state average rate of 85%.



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 2017-18 was 87%, an increase from the 2016-17 rate of 85%, and 8% higher than the state average rate of 79%. In terms of the number of students, 515 out of 592 students graduated with their four-year cohort in 2018 compared to 489 out of 575 students in 2017.

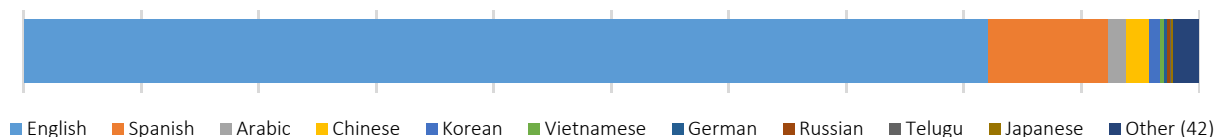


STUDENT DEMOGRAPHICS

STUDENT DIVERSITY

In 2018-19, 1,216 students, or 18% of students enrolled, self-reported a language of origin other than English. A total of 52 unique languages were reported. For the fourth year in a row, Arabic is the second most popular non-English language of origin after Spanish. Chinese (Mandarin), Korean, and Vietnamese round out the top five.

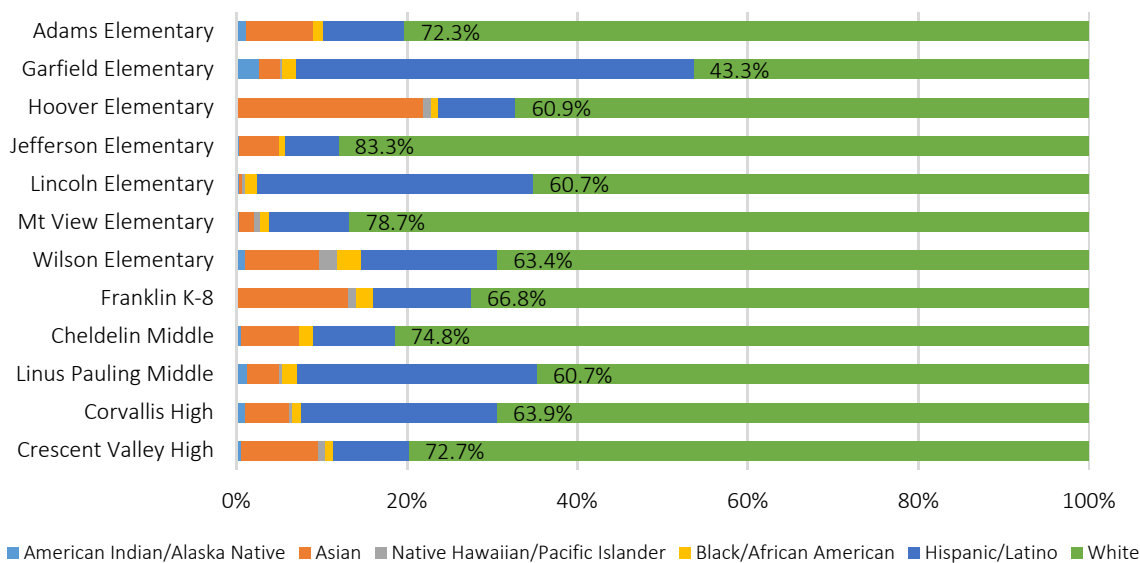
LANGUAGE OF ORIGIN OF ALL STUDENTS ENROLLED



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

Race/Ethnicity as Reported	2015-16 District	2016-17 District	2017-18 District	2018-19 District	2018-19 State
American Indian/Alaska Native	0.8%	0.7%	0.8%	0.8%	1.25%
Asian	6.1%	5.9%	6.2%	6.2%	4.0%
Native Hawaiian/Pacific Islander	0.6%	0.4%	0.5%	0.5%	0.8%
Black/African American	1.2%	1.4%	1.3%	1.3%	2.3%
Hispanic/Latino	15.4%	15.5%	16.6%	16.6%	23.4%
White	68.7%	68.6%	67.1%	66.9%	61.9%
Multiracial	7.2%	7.5%	7.5%	7.8%	6.4%

RACE/ETHNICITY OF STUDENTS ENROLLED BY SCHOOL

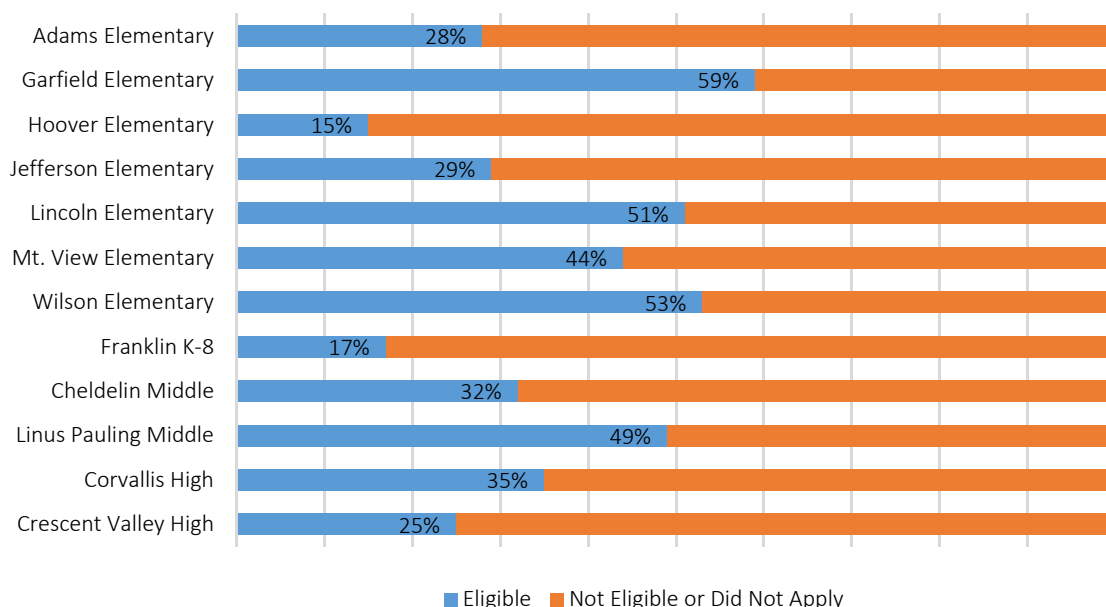


STUDENTS NAVIGATING POVERTY

One of the key indicators of economic disadvantage is participation in the Free and Reduced-Priced Meal Program. A federally-funded program to ensure children from households that meet federal income guidelines have access to nutritious meals while at school, this program is completely confidential. Children from households that receive Food Stamps or Temporary Assistance to Needy Families (TANF) benefits are eligible for free meals. Additionally, all foster children are approved for free meals. Children from households that meet federal income guidelines are determined eligible for either free or reduced-priced meals. Thanks to the Oregon State Legislature, effective 2015-16, students who qualify for reduced-priced meals also receive breakfast and lunch for free.

In 2018-19, over one-third of students in the district (37%) were eligible for participation in the Free and Reduced-Priced Meal Program. District-wide, the percentage of students eligible has not changed significantly over the last few years, but some considerable changes at individual schools has occurred.

School	2015-16	2016-17	2017-18	2018-19	4 Year Change
Adams Elementary	26%	26%	27%	28%	+2%
Garfield Elementary	64%	65%	60%	59%	-5%
Hoover Elementary	19%	20%	20%	15%	-4%
Jefferson Elementary	28%	23%	28%	29%	+1%
Lincoln Elementary	61%	58%	55%	51%	-10%
Mt. View Elementary	48%	43%	40%	44%	-4%
Wilson Elementary	51%	50%	51%	53%	+2%
Franklin K-8	24%	19%	19%	17%	-7%
Cheldelin Middle	30%	33%	31%	32%	+2%
Linus Pauling Middle	44%	45%	46%	49%	+5%
Corvallis High	35%	36%	36%	35%	0%
Crescent Valley High	26%	24%	25%	25%	-1%
District Average	36%	35%	35%	37%	+1%
State Average	51%	49%	49%		



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)

CEA

Corvallis Education Association (local licensed employees' union)

CET

Construction Excise Tax

CIMC

Curriculum Instructional Material Center

CRT

Culturally Relevant Teaching

CTE

Career and Technical Education

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

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

SIOF
Sheltered Instruction Observation Protocol

SIP
School Improvement Plan

SLP
Speech Language Pathology

SPED
Special Education

SSF
State School Fund

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

Customer Ad Proof

60000195 CORVALLIS SCHOOL DISTRICT 509J

Order Nbr 108258

Publication	Gazette Times		
Contact	CORVALLIS SCHOOL DISTRICT 509J	PO Number	
Address 1	PO BOX 3509J	Rate	Legal Non Profit
Address 2		Order Price	231.20
City St Zip	CORVALLIS OR 97339	Amount Paid	0.00
Phone	5417575865	Amount Due	231.20
Fax			
Section	Public Notices	Start/End Dates	04/22/2019 - 04/22/2019
SubSection		Insertions	1
Category	990 Public Notice	Size	59
Ad Key	108258-1	Salesperson(s)	09 LEGAL SALESPERSON
Keywords	Notice of Budget Committee Meetings	Taken By	Pam Burright
Notes	Sievers, Jane <jane.sievers@corvallis.k12.or.us> [Pam Burright 4/17/2019 10:58:12 AM]		

Ad Proof

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Board of Directors and Budget Review Committee of the Corvallis School District, Benton County, State of Oregon, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020 will be held in the Board Room at the District Office, 1555 SW 35th Street. The meeting will take place on Thursday, the 2nd day of May, 2019, at 6:30 p.m. The purpose of the meeting is to elect officers, receive the budget message, hear about the proposed budget, and receive comment from the public on the budget.

A copy of the budget document may be inspected or obtained on May 2, 2019 at the meeting or subsequently at the District Office weekdays between the hours of 8:30 a.m. and 5:00 p.m. and on the district's website: www.csd509J.net. On Thursday, May 16 and Thursday, May 30, 2019 at 6:30 p.m., in the Board Room at the District Office, additional Budget Committee meetings are scheduled, and public comment may be received at the May 16th meeting in addition to the May 2nd meeting. Any person may appear at either the May 2nd or 16th meeting and discuss the proposed programs with the Budget Committee. Meetings may be scheduled, canceled, or rescheduled at any meeting. These are public meetings where deliberation of the Budget Committee will take place.

The meeting location is accessible to persons with disabilities. A request for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours prior to Jennifer Schroeder, 541-757-5874 or jennifer.schroeder@corvallis.k12.or.us.

This notice is also published online at: <https://www.csd509j.net/departments/finmgmt/budget/>

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

#108258

PUBLISH: April 22, 2019



Budget Committee Meetings for 2019-20

[Home](#) » [News](#) » Budget Committee Meetings for 2019-20

A public meeting of the Board of Directors and Budget Review Committee of the Corvallis School District, Benton County, State of Oregon, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020 will be held in the Board Room at the District Office, 1555 SW 35th Street. The meeting will take place on Thursday, the 2nd day of May, 2019, at 6:30 p.m. The purpose of the meeting is to elect officers, receive the budget message, hear about the proposed budget, and receive comment from the public on the budget.

A copy of the budget document may be inspected or obtained on May 2, 2019 at the meeting or subsequently at the District Office weekdays between the hours of 8:30 am and 5 pm and on the district's website.

On Thursday, May 16 and Thursday, May 30, 2019 at 6:30 pm in the Board Room at the District Office, additional Budget Committee meetings are scheduled and public comment may be received at the May 16 meeting in addition to the May 2 meeting. Any person may appear at either the May 2 or 16 meeting and discuss the proposed programs with the Budget Committee. Meetings may be scheduled, canceled, or rescheduled at any meeting. These are public meetings where deliberation of the Budget Committee will take place.

The meeting location is accessible to persons with disabilities. A request for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours prior to Jennifer Schroeder, 541-757-5874 or jennifer.schroeder@corvallis.k12.or.us.

This notice is also published online at: <https://www.csd509j.net/departments/finmngmt/budget/>

April 22, 2019

By Megan Mahoney

Featured News

[New Mural in Progress at Welcome Center](#)

[Weather Conditions Update: Some Fields Open](#)

[Superintendent's Update](#)

[April 10: Road Closures and Delays Due to Flooding](#)

[April 9: Road Closures and Delays Due to Flooding](#)

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[Website Designed and Maintained by Abide Web Design](#)

Customer Ad Proof

60000195 CORVALLIS SCHOOL DISTRICT 509J

Order Nbr 110263

Publication

Gazette Times

Contact	CORVALLIS SCHOOL DISTRICT 509J
Address 1	PO BOX 3509J
Address 2	
City St Zip	CORVALLIS OR 97339
Phone	5417575865
Fax	
Section	Public Notices
SubSection	
Category	990 Public Notice
Ad Key	110263-1
Keywords	ED-1 Notice of Supplemental Budget Hearing
Notes	Sievers, Jane <jane.sievers@corvallis.k12.or.us> [Pam Burright 6/3/2019 12:30:22 PM] [Beth Risor 6/4/2019 7:24:22 AM] [Pam Burright 6/4/2019 11:56:14 AM]

PO Number	
Rate	Legal Non Profit
Order Price	592.40
Amount Paid	0.00
Amount Due	592.40
Start/End Dates	06/07/2019 - 06/07/2019
Insertions	1
Size	188
Salesperson(s)	33 Eric Wilson Retail
Taken By	Pam Burright

Ad Proof

Customer Ad Proof

60000195 CORVALLIS SCHOOL DISTRICT 509J

Order Nbr 110263

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Corvallis School District 509J will be held on June 20, 2019 at 6:30 pm at the Corvallis School District, 1555 SW 35th Street, Corvallis, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Corvallis School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1555 SW 35th Street, Corvallis, Oregon between the hours of 8:00 a.m. and 5:00 p.m., or online at <http://www.csd509j.net>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Olivia Meyers Buch

Telephone: 541-757-5874

Email: olivia.meyersbuch@corvallis.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2017-18	Adopted Budget as Revised This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$22,683,525	\$20,222,657	\$175,186,977
Current Year Property Taxes, other than Local Option Taxes	33,753,746	40,361,980	42,027,088
Current Year Local Option Property Taxes	5,901,191	6,533,657	7,960,309
Other Revenue from Local Sources	20,541,705	22,348,631	24,486,230
Revenue from Intermediate Sources	862,225	1,315,281	1,036,161
Revenue from State Sources	38,609,025	43,432,476	50,341,593
Revenue from Federal Sources	4,370,851	5,860,123	7,580,194
Interfund Transfers	103,299	0	0
All Other Budget Resources	482,160	199,916,925	40,889,159
Total Resources	\$127,307,726	\$339,991,730	\$349,507,711

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$39,430,387	\$42,330,786	\$44,133,113
Other Associated Payroll Costs	21,546,040	23,938,730	28,136,026
Purchased Services	10,173,018	79,396,763	22,688,291
Supplies & Materials	5,727,173	9,591,242	8,462,486
Capital Outlay	619,482	139,066,029	167,176,841
Other Objects (except debt service & interfund transfers)	16,114,588	16,258,293	16,609,983
Debt Service*	8,859,833	14,842,083	16,031,928
Interfund Transfers*	103,299	0	0
Operating Contingency	0	8,476,384	40,658,550
Unappropriated Ending Fund Balance & Reserves	0	6,091,420	5,610,493
Total Requirements	\$102,573,821	\$339,991,730	\$349,507,711

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$45,754,643	\$52,248,910	\$54,474,421
FTE	495.64	516.75	517.83
2000 Support Services	41,266,114	51,001,174	54,923,444
FTE	217.57	246.41	271.15
3000 Enterprise & Community Service	3,564,965	3,894,702	4,076,408
FTE	39.54	40.37	41.42
4000 Facility Acquisition & Construction	24,967	203,937,057	173,732,467
FTE	0	0	2.13
5000 Other Uses	3,000,000	0	0
5100 Debt Service*	8,859,833	14,842,083	16,031,928
5200 Interfund Transfers*	103,299	0	0
6000 Contingency	0	7,976,384	40,658,550
7000 Unappropriated Ending Fund Balance	0	6,091,420	5,610,493
Total Requirements	\$102,573,821	\$339,991,730	\$349,507,711
Total FTE	752.75	803.53	832.53

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **	
2019-20 budgeted resources are based on an \$8.97 billion State School Fund with 49% allocated in 2019-20. The proposed budget for all funds increased 2.8% from the 2018-19 budget. The increase in resources comes from a higher Beginning Fund Balance, increased State School Fund, and higher Local Option Levy tax collections. Compression losses on Local Option Levy tax collections have been decreasing over the past few years which results in more revenue collected for the District. Changes in requirements include employee salaries that are projected to increase for all employee groups to account for annual step movement and cost of living adjustment, with the cost of living adjustment budgeted at 2%. Actual employee salaries are subject to negotiation with employee groups, as all current agreements expire June 30, 2019. PERS is budgeted at a 6% increase. Other changes in requirements for 2019-20 include a 3% increase in Property Services and a 5% increase in Student Transportation Services.	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.4614 per \$1,000)	\$4.4614	\$4.4614	\$4.4614
Local Option Levy	\$1.50	\$1.50	\$1.50
Levy For General Obligation Bonds	\$6,696,033	\$13,041,939	\$12,965,181

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$166,234,046	\$39,917,879
Other Bonds	\$16,992,135	
Other Borrowings		
Total		

#

110263

PUBLISH: 06/07/2019

Corvallis School District 509J
Resolution No. 19-0601

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Corvallis School District 509J hereby adopts the budget for fiscal year 2019-2020 in the total of **\$349,507,711**. This budget is now on file at the District Administration Office at 1555 SW 35th St, Corvallis, OR 97333.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2019, and for the purposes shown below are hereby appropriated:

100 - General Fund		298 - Designated Revenue Fund	
1000 - Instruction	\$ 48,028,728	1000 - Instruction	\$ 955,412
2000 - Support Services	35,864,920	2000 - Support Services	740,182
3000 - Enterprise and Community Services	430,628	3000 - Enterprise and Community Services	90,241
5100 - Debt Service	766,845	298 - Designated Revenue Fund Total	\$ 1,785,835
6000 - Contingency	6,103,113		
100 - General Fund Total	\$ 91,194,234		
203 - Food Service Fund		300 - Debt Service Funds	
3000 - Enterprise and Community Services	\$ 3,215,539	5100 - Debt Service	\$ 12,858,250
6000 - Contingency	156,081	6000 - Contingency	321,826
203 - Food Service Fund Total	\$ 3,371,620	300 - Debt Service Funds Total	\$ 13,180,076
204 - District Donation Fund		301 - PERS Bond Debt Service Fund	
1000 - Instruction	\$ 455,000	5100 - Debt Service	\$ 2,406,833
2000 - Support Services	55,000	6000 - Contingency	77,530
3000 - Enterprise and Community Services	90,000	301 - PERS Bond Debt Service Fund Total	\$ 2,484,363
204 - District Donation Fund Total	\$ 600,000		
208 - Designated Facilities Fund		400 - Capital Projects Fund	
4000 - Facilities Acquisition and Construction	2,455,000	2000 - Support Services	\$ 582,500
208 - Designated Facilities Fund Total	\$ 2,455,000	4000 - Facilities Acquisition and Construction	161,535,379
		6000 - Contingency	30,000,000
296 - Grants Fund		400 - Capital Projects Fund Total	\$ 192,117,879
1000 - Instruction	\$ 3,785,281		
2000 - Support Services	1,687,842	601 - Insurance Fund	
3000 - Enterprise and Community Services	250,000	2000 - Support Services	\$ 15,843,000
4000 - Facilities Acquisition and Construction	9,742,088	6000 - Contingency	4,000,000
296 - Grants Fund Total	\$ 15,465,211	601 - Insurance Fund Total	\$ 19,843,000
297 - Student Body Fund			
1000 - Instruction	\$ 1,250,000		
2000 - Support Services	150,000		
297 - Student Body Fund Total	\$ 1,400,000		
		Total Appropriations, All Funds	
		\$ 343,897,218	
		Total Unappropriated and Reserve	
		Amounts, All Funds	
		\$ 5,610,493	
		TOTAL ADOPTED BUDGET	
		\$ 349,507,711	

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for tax year 2019-20 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$4.4614 per \$1,000 of assessed value for permanent rate tax;
- (2) At the rate of \$1.5000 per \$1,000 of assessed value for local option tax;
- (3) In the amount of \$12,965,181 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

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

Education Limitation

Permanent Rate Tax.....\$4.4614/\$1,000

Local Option Tax.....\$1.5000/\$1,000

Excluded from Limitation


General Obligation Debt Service.....\$12,965,181

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 20th day of June, 2019.

ATTEST:



Vincent Adams, Board Chair



Olivia Meyers Buch, Deputy Clerk

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

To assessor of Benton and Linn County

FORM ED-50
2019-2020

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

☐ Check here if this is
an amended form.

The Corvallis School District has the responsibility and authority to place the following property tax, fee, charge, or assessment
District name

on the tax roll of Benton and Linn County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County Name

PO Box 3509J
Mailing Address of District

Corvallis
City

OR
State

97339
ZIP Code

Date Submitted

Olivia Meyers Buch
Contact person

Deputy Clerk
Title

541-757-5874
Daytime telephone number

olivia.meyersbuch@corvallis.k12.
Contact person e-mail address

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

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits	
	Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.4614	Excluded from Measure 5 Limits
2. Local option operating tax2	\$1.50/\$1,000	Dollar Amount of Bond Levy
3. Local option capital project tax.....3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001.....4b		12,965,181.00
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c		12,965,181.00

see
attached

PART II: RATE LIMIT CERTIFICATION

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

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters
Operating	November 8, 2016	2017	2021	\$1.50/\$1,000

150-504-075-8 (Rev. 11-18)

(see the back for worksheet for lines 4a, 4b, and 4c)

Form ED-50 (continued on next page)

File with your assessor no later than JULY 15, unless granted an extension in writing.

RECEIVED

JUL 02 2019

BENTON COUNTY
ASSESSMENT

4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.	\$0	2003 Bond Series
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.	\$7,088,210	2018 Bond Series
Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	-	\$5,876,971	Total
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.	\$12,965,181	

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

FORM ED-50
2019-2020

To assessor of Benton and Linn County

☐ Check here if this is
an amended form.

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

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

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

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

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	Excluded from Measure 5 Limits
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	4.4614	Dollar Amount of Bond Levy
2. Local option operating tax	2	\$1.50/\$1,000	
3. Local option capital project tax.....	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....	4a		12,965,181.00
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c		

PART II: RATE LIMIT CERTIFICATION

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

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters
Operating	November 8, 2016	2017	2021	\$1.50/\$1,000

150-504-075-6 (Rev. 11-18)

Form ED-50 (continued on next page)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

RECEIVED

JUL 05 2019

LINN COUNTY A & T



Corvallis School District 509J

1555 SW 35th Street, Corvallis Oregon 97333

Benton County | www.csd509j.net

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.

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.