

Corvallis School District 509J

Benton County | www.csd509j.net

DOCUMENT DESIGN, LAYOUT, AND GRAPHICS

Megan Mahoney
Communications Specialist

Jennifer Schroeder
Business Services Specialist

BUDGET MESSAGE TRANSLATION

Claudia Encisco Kuraica
Administrative Assistant / Translator

COPIES OF THIS DOCUMENT ARE AVAILABLE

Finance and Operations Department
Corvallis School District
1555 SW 35th Street
Corvallis, OR 97333
(541) 757-3859

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



Corvallis School District 509J
Corvallis, Oregon

PROPOSED BUDGET

2020-21

Ryan Noss
Superintendent

Olivia Meyers Buch
Director of Finance and Operations

Steven Prososki
Financial Analyst



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 2019–2020.

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



A handwritten signature in black ink, reading 'T E Wohlleber'.

Thomas E. Wohlleber, CSRM
President

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

David J. Lewis
Executive Director

CONTENTS

EXECUTIVE SUMMARY

1	About the District
1	The School Board
2	District Leadership
2	School Leadership
3	District Vision and School Board Goals
3	The Budget Process
4	Smarter School Spending
4	Staffing and Resource Allocations
5	The Budget Committee
5	2020-21 Budget Calendar
6	Superintendent's Budget Message
10	Mensaje de Presupuesto del Superintendente
14	Budget at a Glance
15	Resources
15	Requirements
16	Budget Forecast
17	Student Enrollment
17	Property Taxes
18	Staffing
19	Long Term Debt

ORGANIZATIONAL SECTION

21	District Profile
21	District Vision
22	District Map
23	District Leadership
23	School Board
24	District Goals and Strategies

25	Strategic Financial Plan
25	Instructional Priorities
26	Budget Alignment with School Board Goals
28	Budget Parameters
29	Fiscal Policies
33	Chart of Accounts
35	Financial Reporting and Accounting Basis
36	Budget Development
37	2020-21 Budget Calendar
38	Measures and Levies

FINANCIAL SECTION

41	Overview
41	Total Budget (All Funds Combined)
41	Individual Funds
41	Budget at a Glance
43	Resources and Requirements by Fund – All Funds
44	Resources and Requirements by Fund – All Funds Forecast
45	Resources
45	Requirements
46	Resources and Requirements by Major Object – All Funds
47	Resources and Requirements by Major Object – All Funds Forecast
48	Resources – Chart of Account Definitions
50	Resources by Source (Reporting Object) – All Funds
51	Resources – Assumptions and Trends
55	Requirements by Object – Chart of Account Definitions
58	Requirements by Reporting Object – All Funds
60	Requirements by Object – Assumptions and Trends
63	Requirements by Functions – Chart of Account Definitions
67	Requirements by Reporting Function – All Funds
69	General Fund (100)
71	Resources and Requirements by Major Object
72	Resources and Requirements by Major Object Forecast
73	Resources by Source (Reporting Object)
74	Requirements by Reporting Object
76	Requirements by Reporting Function
78	Reporting Details

95	Food Service Fund (203)
97	Resources and Requirements by Major Object
98	Resources and Requirements by Major Object Forecast
99	Resources by Source (Reporting Object)
100	Requirements by Reporting Object
101	Requirements by Reporting Function
102	Reporting Details
105	District Foundation Fund (204)
107	Resources and Requirements by Major Object
108	Resources and Requirements by Major Object Forecast
109	Resources by Source (Reporting Object)
110	Requirements by Reporting Object
111	Requirements by Reporting Function
112	Reporting Details
117	Designated Facilities Fund (208)
119	Resources and Requirements by Major Object
120	Resources and Requirements by Major Object Forecast
121	Resources by Source (Reporting Object)
122	Requirements by Reporting Object
123	Requirements by Reporting Function
124	Reporting Details
125	Grants Fund (296)
127	Resources and Requirements by Major Object
128	Resources and Requirements by Major Object Forecast
129	Resources by Source (Reporting Object)
130	Requirements by Reporting Object
132	Requirements by Reporting Function
136	Reporting Details
141	Student Body Fund (297)
143	Resources and Requirements by Major Object
144	Resources and Requirements by Major Object Forecast
145	Resources by Source (Reporting Object)
146	Requirements by Reporting Object
147	Requirements by Reporting Function
148	Reporting Details

151	Designated Revenue Fund (298)
153	Resources and Requirements by Major Object
154	Resources and Requirements by Major Object Forecast
155	Resources by Source (Reporting Object)
156	Requirements by Reporting Object
157	Requirements by Reporting Function
158	Reporting Details
165	Early Retirement Fund (299)
167	Resources and Requirements by Major Object
168	Resources and Requirements by Major Object Forecast
169	Resources by Source (Reporting Object)
170	Requirements by Reporting Object
171	Requirements by Reporting Function
172	Reporting Details
173	Accrued Obligation for Other Post-Employment Benefits (OPEB)
175	Debt Service Fund (300)
174	Debt Obligations
177	Resources and Requirements by Major Object
178	Resources and Requirements by Major Object Forecast
179	Resources by Source (Reporting Object)
180	Requirements by Reporting Object
181	Requirements by Reporting Function
182	Reporting Details
183	PERS Bond Debt Service Fund (301)
185	Resources and Requirements by Major Object
186	Resources and Requirements by Major Object Forecast
187	Resources by Source (Reporting Object)
188	Requirements by Reporting Object
189	Requirements by Reporting Function
190	Reporting Details
193	Capital Projects Fund (400)
192	Capital Projects
195	Resources and Requirements by Major Object
196	Resources and Requirements by Major Object Forecast
197	Resources by Source (Reporting Object)
198	Requirements by Reporting Object
199	Requirements by Reporting Function
200	Reporting Details

203	Insurance Fund (601)
205	Resources and Requirements by Major Object
206	Resources and Requirements by Major Object Forecast
207	Resources by Source (Reporting Object)
208	Requirements by Reporting Object
209	Requirements by Reporting Function
210	Reporting Details

INFORMATIONAL SECTION

213	Funding
213	Assessed Values and Property Taxes
213	Property Tax Rates (Levies) and Collections
214	Permanent (Operating) Levy
214	Local Option Levy
215	Bond Levy
216	Outstanding Bonds
218	State School Fund Estimate
220	Staffing
220	Staffing (FTE) Allocations
220	Allocations (FTE) by Employee Group (Object)
220	Allocations (FTE) by Fund
221	Allocations (FTE) by Function
222	School Staffing (FTE) Allocations
223	Salary Schedule – Administrator/Non-Represented
223	Salary Schedule – Licensed
224	Salary Schedule – Classified
225	Salary Costs by Object
225	Benefit Costs by Object
226	Students
226	Student Enrollment
227	Student Achievement Data
228	Grade 9 On-Track to Graduate
228	Graduation Rate
229	Student Diversity
230	Students Navigating Poverty

232	ESSA School Level Reporting
231	School Discretionary Allocations
232	ESSA School Level Reporting Summary
234	Adams Elementary School
235	Garfield Elementary School
236	Hoover Elementary School
237	Jefferson Elementary School
238	Lincoln Elementary School
239	Mountain View Elementary School
240	Wilson Elementary School
241	Franklin K-8 School
242	Cheldelin Middle School
243	Linus Pauling Middle School
244	Corvallis High School
245	Crescent Valley High School
246	Glossary of Terms
250	Acronyms



EXECUTIVE SUMMARY



"I am thankful for my family."

Corvallis School District 509J

2020-21 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
Chair, Position 1
Elected in 2017
Term Expires 6-30-2021



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



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



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



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



Luhui Whitebear
Position 6
Appointed in 2020
Term Expires 6-30-2021



Sarah Finger McDonald
Position 7
Elected in 2019
Term Expires 6-30-2021

DISTRICT LEADERSHIP



Ryan Noss
Superintendent



Melissa Harder
Assistant Superintendent



Olivia Meyers Buch
Finance and Operations



Jennifer Duvall
Human Resources

Teaching and Learning

Elementary Schools	Amy Lesan, Coordinator
Secondary Schools	Nikki McFarland, Coordinator
Special Education	Sabrina Alexander, Coordinator
English Language Learners/Equity	Marcianne Rivero Koetje, Coordinator
High School Success	Rynda Gregory, Coordinator
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

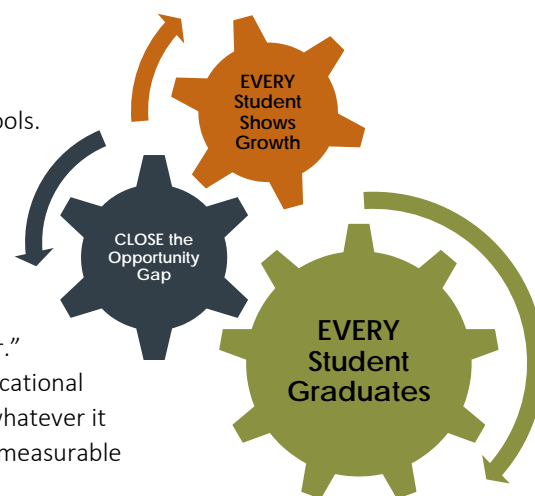
SCHOOL LEADERSHIP

Adams Elementary School	Peter Henning, Principal
Garfield Elementary School	Leigh Santy, Principal
Hoover Elementary School	Anna Marie Gosser, Principal
Jefferson Elementary School	Beth Martin, 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, 2022
 Joshua ClarkTerm Expires June 30, 2020
 Bill Dougherty.....Term Expires June 30, 2021
 Margit Foss.....Term Expires June 30, 2022
 Andrew FreborgTerm Expires June 30, 2022
 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.

2020-21 BUDGET CALENDAR

August 2019		November 2019		December 2019		January-February 2020	
1	<i>School Board appoints Budget Officer</i>	2	<i>School Board appoints Budget Committee members</i>	3	<i>Staff develops enrollment and revenue forecasts</i>	4	<i>District staff reviews formulation of school staffing allocations and discretionary budgets, identifies areas of need, and begins developing strategies to better align resources to meet student outcome goals</i>
March-April 2020		April 2020		May 14, 2020		May 28, 2020	
5	<i>District staff analyzes current resources and expenditures in order to find capacity to pay for top instructional priorities, prepares proposed budget</i>	6	<i>Budget Committee Training: Overview of budget process, roles and responsibilities of budget committee, budget document orientation</i>	7	<i>Budget Committee Meeting: receive superintendent's budget message, take public comment, review proposed budget</i>	8	<i>Budget Committee Meeting: take public comment, review proposed budget; approve budget and tax levies</i>
June 11, 2020		July 15, 2020					
9	<i>School Board Meeting: hold public hearing on approved budget; adopt budget, authorize appropriations, declare taxes</i>	10	<i>District submits school board resolution and Notice of Property Tax and Certification of Intent to Impose a Tax on Property to county assessors and clerks</i>				



Corvallis
SCHOOL DISTRICT

SUPERINTENDENT'S BUDGET MESSAGE

Dear Budget Committee, Colleagues and Corvallis Community:

I submit for your consideration the proposed budget for the Corvallis School District for the fiscal year beginning July 1, 2020 and ending June 30, 2021. I am honored to serve you and the community of Corvallis in my fifth 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.

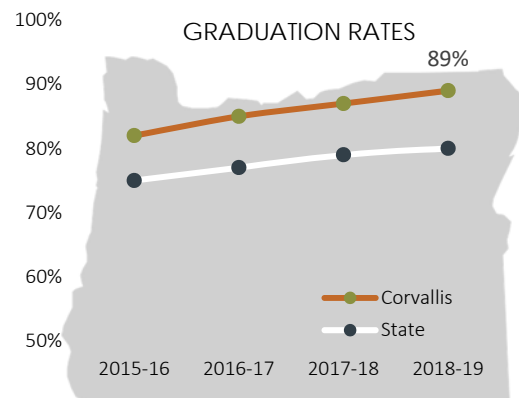
Many of the decisions we make in developing a budget are impacted by external factors beyond our control. This is true in ordinary times and will be even more true this year. This budget proposal assumes that education funding in Oregon will remain at levels originally adopted by the state legislature for the 2019-21 biennium, and that the Student Success Act, funded through a new corporate activity tax, will be fully implemented. However, we know that the economic impact of the COVID-19 pandemic will likely reduce projected revenue in the final year of the biennium and that the State School Fund could be disproportionately impacted for the 2020-21 fiscal year. We also believe that future state revenue forecasts will likely show a significant reduction in corporate activity taxes, which will translate into a significant reduction in funds available to implement the Student Success Act.

While there is a lot we do not know yet about the year ahead, what I do know is that our dedicated staff are here for our students and families; working hard and finding solutions for the many challenges we face now and into the future. As we anticipate revenue shortfalls, we are working to develop contingency plans that can be implemented in the event of a substantial loss of funding. Combined with federal stimulus funds and the potential deployment of state and district reserves, these plans will help us respond with flexibility to move quickly as the economic story in Oregon continues to unfold.

STRATEGIC PLANNING AND BUDGET DEVELOPMENT

Regardless of the many challenges we face, we are committed to developing a budget that will best serve the students of our 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 2018-19 was 89%, an increase of 2% from the previous year, and 7% higher than the district's graduation rate three years ago in 2015-16.

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. The district's Strategic Financial Plan served as the starting point for the development of this budget proposal, which includes actions to implement the instructional priorities described in the plan. Using a collaborative process, 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. The Strategic Financial Plan will continue to be an important document used in our decision-making processes.



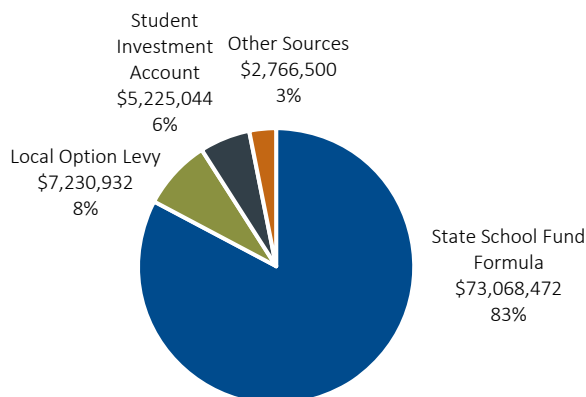
SUMMARY OF PROPOSED BUDGET

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 \$351.9 million represented by 11 separate funds, the largest of which are the General Fund and Capital Projects Fund. The total budget for all funds is a \$2.0 million or 0.6% increase over the 2019-20 budget. This budget proposal includes ongoing allocations for strategic investments to support the district's Strategic Financial Plan while recognizing the financial challenges that we face with adequately funding all priorities.

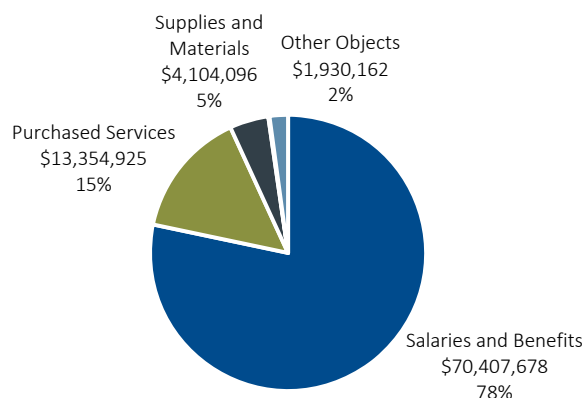
SUMMARY OF CURRENT RESOURCES

2020-21 Proposed Budget
General Fund



SUMMARY OF CURRENT REQUIREMENTS

2020-21 Proposed Budget
General Fund



GENERAL FUND BUDGET

The General Fund represents 28% of the 2020-21 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income tax). The 2020-21 proposed budget is based on a \$9.0 billion State School Fund with 49% allocated in 2019-20 (the first year of the biennium) and 51% allocated in 2020-21.

Budgeted General Fund current resources total \$88.3 million, an increase of \$8.4 million or 10.5% from 2019-20. The majority of the increase in General Fund resources is due to the new Student Investment Account made available through the Student Success Act. Budgeted General Fund current requirements total \$89.9 million, an increase of \$2.5 million or 2.9% from 2019-20. Salaries and benefits comprise the majority of expenses at \$70.4 million or 78% of all current requirements.

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 to result in the levels required. Assuming underspending of 1.5%, a small projected operating deficit of \$0.3 million will be offset by surplus reserves.

CAPITAL PROJECTS FUND BUDGET

The Capital Projects Fund represents 54% of the 2020-21 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.



Corvallis voters approved the issuance of \$199.9 million in general obligation bonds on May 15, 2018 to finance capital improvements at all schools. The successful passage of the 2018 bond is helping us make sound investments, solve long-term challenges, and transform an aging infrastructure to offer more innovative and equitable opportunities for all students. Bond proceeds are providing funds to install new safety and security equipment, replace portables with permanent classroom space, replace two elementary schools, renovate and repair school buildings, and expand educational spaces for career and technical education programs.

The 2020-21 proposed budget for the Capital Projects Fund totals \$190.9 million and includes funding for several projects that are underway including the replacement of Lincoln Elementary and Hoover Elementary, and renovations at Garfield Elementary and Cheldelin Middle 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. Economic factors are more uncertain and complex than ever before. The impacts of the COVID-19 pandemic are only just beginning to be seen and the long-term effects remain a mystery to us all. These are "moving targets" and substantial challenges as we are making decisions for future years without currently knowing all the answers.

We are charting a new course in our district and flexibility will be key as we move forward. We are committed to doing everything in our power to help all kids successfully continue their educational journey with us. We know that reserves alone will not be enough to cover anticipated revenue shortfalls and 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

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. We recognize the importance of presenting a quality, easy-to-understand budget to the community. In recognition of our commitment to communicate the district's goals and objectives clearly and illustrate our commitment to adhering to nationally recognized budget presentation standards, the district has once again received the Association of School Business Officials International Meritorious Budget Award. This award reflects our district's dedication to sound fiscal management and budgetary policies.

In closing, I want to thank our staff, students, parents, and community for their ongoing support and patience during this challenging time in our district, state and nation. This year will mark a chapter in our lives that includes a roller coaster of emotions and experiences, but we are in this together and doing what is best for all students will continue to inform our decision-making as we navigate this new normal. 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". The signature is fluid and cursive, with the first name "Ryan" and last name "Noss" clearly distinguishable.

Ryan Noss
Superintendent



MENSAJE PRESUPUESTARIO DEL SUPERINTENDENTE

Estimado Comité de Presupuesto, Colegas y Comunidad Corvallis:

Presento para su consideración el presupuesto propuesto para el Distrito Escolar de Corvallis para el año fiscal que comienza el 1 de julio de 2020 y termina el 30 de junio de 2021. Me siento honrado de servirle a usted y a la comunidad de Corvallis en mi quinto año como superintendente y creo que este presupuesto refleja la visión y metas del distrito y dirige los recursos a donde más se necesitan para crear nuevas posibilidades, con un enfoque en la equidad, para nuestros estudiantes y la comunidad.

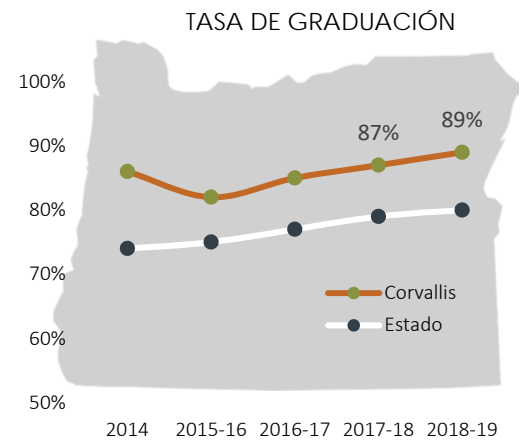
Muchas de las decisiones que tomamos al desarrollar un presupuesto se ven afectadas por factores externos más allá de nuestro control. Esto es cierto en tiempos ordinarios y será aún más cierto este año. Esta propuesta de presupuesto supone que el financiamiento de la educación en Oregon se mantendrá en los niveles adoptados originalmente por la legislatura estatal para el bienio 2019-21, y que la Ley de Éxito Estudiantil, financiada a través de un nuevo impuesto de actividad corporativa, se implementará por completo. Sin embargo, sabemos que el impacto económico de la pandemia de COVID-19 probablemente reducirá los ingresos proyectados en el último año del bienio y que el Fondo Escolar del Estado podría verse afectado de manera desproporcionada para el año fiscal 2020-21. También creemos que los pronósticos de ingresos estatales futuros probablemente mostrarán una reducción significativa en los impuestos a la actividad corporativa, lo que se traducirá en una reducción significativa en los fondos disponibles para implementar la Ley de Éxito Estudiantil.

Si bien hay muchas cosas que aún no sabemos sobre el año que viene, lo que sí sé es que nuestro dedicado personal está aquí para nuestros estudiantes y sus familias; trabajando duro y buscando soluciones para los muchos desafíos que enfrentamos ahora y en el futuro. A medida que anticipamos la escasez de ingresos, estamos trabajando para desarrollar planes de contingencia que puedan implementarse en caso de una pérdida sustancial de fondos. Combinados con fondos federales de estímulo y el posible despliegue de reservas estatales y distritales, estos planes nos ayudarán a responder con flexibilidad para avanzar rápidamente a medida que la historia económica en Oregon continúa desarrollándose.

PLANIFICACIÓN ESTRATÉGICA Y DESARROLLO PRESUPUESTARIO

Independientemente de los muchos desafíos que enfrentamos, estamos comprometidos a desarrollar un presupuesto que sirva mejor a los estudiantes de nuestra comunidad. El primer paso en nuestro proceso presupuestario es asegurar que nuestro plan financiero esté arraigado en las prioridades del distrito: CADA estudiante se gradúa, CADA estudiante muestra crecimiento y CIERRA la brecha de oportunidades. A través de un énfasis continuo en estas tres prioridades, nuestros estudiantes están teniendo éxito en niveles que continúan superando el promedio estatal. La tasa de graduación del distrito para 2018-19 fue del 89%, un aumento del 2% con respecto al año anterior y un 7% más alta que la tasa de graduación del distrito hace tres años en 2015-16.

Si bien tenemos muchas razones para celebrar este éxito, debemos seguir enfocándonos en cómo cerrar la brecha de oportunidades para los estudiantes que navegan por la pobreza, los estudiantes con discapacidades, los estudiantes bilingües emergentes y los estudiantes de color. El Plan Financiero Estratégico del distrito sirvió como punto de partida para el desarrollo de esta propuesta de presupuesto, que incluye acciones para implementar las prioridades de instrucción descritas en el plan. Mediante un proceso colaborativo, nuestra intención es establecer y fomentar una cultura en todo el distrito que priorice el uso inteligente y estratégico de los recursos para mejorar los resultados para todos los estudiantes. El Plan Financiero Estratégico continuará siendo un documento importante utilizado en nuestro proceso de toma de decisiones.

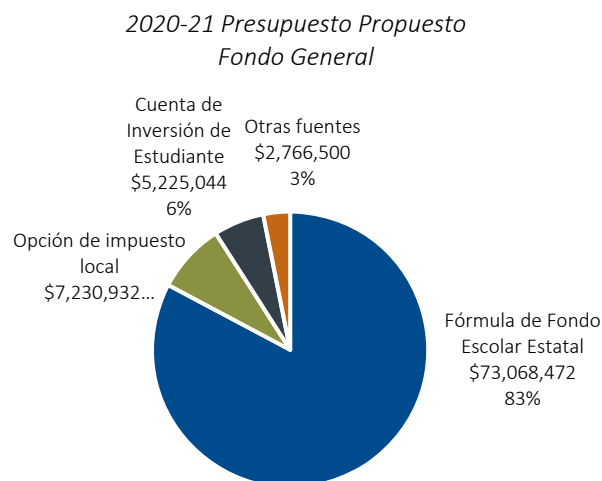


RESUMEN DEL PRESUPUESTO PROPUESTO

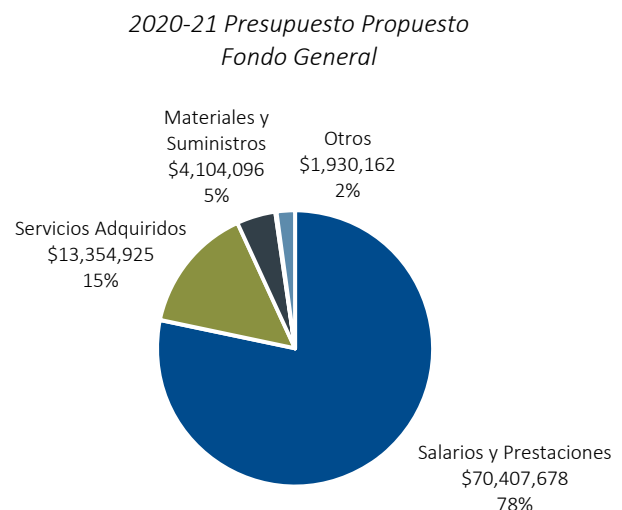
El presupuesto anual propuesto es el plan del distrito para el próximo año escolar. Al mismo tiempo, el presupuesto anual es parte de las inversiones a largo plazo en las experiencias educativas que reciben nuestros estudiantes. Es importante pensar en nuestro presupuesto como un año en tiempo, y una decimotercera parte de las oportunidades educativas que brindamos a nuestros estudiantes.

Esta propuesta de presupuesto incluye una inversión total de \$ 351.9 millones representada por 11 fondos separados, los más grandes de los cuales son el Fondo General y el Fondo de Proyectos de Capital. El presupuesto total para todos los fondos es un aumento de \$ 2.0 millones o 0.6% sobre el presupuesto 2019-20. Esta propuesta de presupuesto incluye asignaciones continuas para inversiones estratégicas para apoyar el Plan Financiero Estratégico del distrito al tiempo que reconoce los desafíos financieros que enfrentamos al sufragar adecuadamente todas las prioridades.

RESÚMEN DE LOS RECURSOS ACTUALES



RESÚMEN DE LOS REQUERIMIENTOS ACTUALES



PRESUPUESTO DEL FONDO GENERAL

El Fondo General representa el 28% del presupuesto propuesto para 2020-21 para todos los fondos y representa la mayoría de las actividades operativas del distrito, excepto aquellas actividades que deben contabilizarse en otro fondo. Los ingresos del Fondo General provienen de dos fuentes principales: impuestos locales a la propiedad y el Fondo Escolar del Estado (financiado principalmente a través del impuesto estatal sobre la renta). El presupuesto propuesto para 2020-21 se basa en un Fondo Escolar del Estado de \$ 9.0 mil millones con 49% asignado en 2019-20 (el primer año del bienio) y 51% asignado en 2020-21.

Los recursos actuales del Fondo General presupuestado totalizan \$ 88.3 millones, un aumento de \$ 8.4 millones o 10.5% de 2019-20. La mayor parte del aumento en los recursos del Fondo General se debe a la nueva Cuenta de Inversión Estudiantil disponible a través de la Ley de Éxito Estudiantil. Los requisitos actuales del Fondo General presupuestado totalizan \$ 89.9 millones, un aumento de \$ 2.5 millones o 2.9% de 2019-20. Los salarios y beneficios comprenden la mayoría de los gastos a \$ 70.4 millones o el 78% de todos los requisitos actuales.

La política de la junta escolar, DA: Políticas fiscales, proporciona orientación sobre los objetivos financieros para administrar las reservas del Fondo General. Esos objetivos incluyen establecer un nivel sostenible de programas, proteger al distrito de préstamos innecesarios para satisfacer las necesidades de flujo de efectivo, proporcionar reservas prudentes para enfrentar emergencias inesperadas, proteger contra eventos catastróficos y cubrir las incertidumbres de los fondos estatales y federales. Como se describe en la política, todas las cuentas de contingencia y reservas del Fondo General se presupuestan para dar como resultado los niveles requeridos. Suponiendo un gasto inferior al 1,5%, un pequeño déficit operativo proyectado de \$ 0.3 millones se compensará con reservas excedentes.

PRESUPUESTO DEL FONDO DE PROYECTOS DE CAPITAL

El Fondo de Proyectos de Capital representa el 54% del presupuesto propuesto para 2020-21 para todos los fondos y cuentas para actividades relacionadas con la adquisición, construcción y equipamiento de instalaciones escolares. Los ingresos del Fondo de Proyectos de Capital provienen de tres fuentes principales: ingresos de la venta de bonos, primas de bonos e ingresos por intereses.



Los votantes de Corvallis aprobaron la emisión de \$ 199.9 millones en bonos de obligación general el 15 de mayo de 2018 para financiar las mejoras en todas las escuelas. La aprobación exitosa del bono 2018 nos está ayudando a realizar inversiones sólidas, resolver desafíos a largo plazo y transformar una infraestructura antigua para ofrecer oportunidades más innovadoras y equitativas para todos los estudiantes. Los ingresos del bono están proporcionando fondos para instalar nuevos equipos de seguridad, reemplazar los salones portátiles con espacios permanentes, reemplazar dos escuelas primarias, renovar y reparar edificios escolares y expandir espacios educativos para programas de educación vocacional y técnica.

El presupuesto propuesto para 2020-21 para el Fondo de Proyectos de Capital suma un total de \$ 190.9 millones e incluye fondos para varios proyectos que están en marcha, incluyendo el reemplazo de las escuelas primarias Lincoln y Hoover, así como renovaciones en la primaria Garfield y la secundaria Cheldelin.

VIENDO HACIA ADELANTE

Las proyecciones a largo plazo del distrito están diseñadas para proporcionar una imagen más completa del futuro financiero del distrito para que la toma de decisiones de hoy pueda apoyar programas educativos innovadores y de alta calidad mañana. Los factores económicos son más inciertos y complejos que nunca. Los impactos de la pandemia de COVID-19 apenas comienzan a verse y los efectos a largo plazo siguen siendo un misterio para todos nosotros. Estos son "objetivos móviles" y desafíos sustanciales a medida que tomamos decisiones para los años futuros sin saber todas las respuestas.


Estamos trazando un nuevo curso en nuestro distrito y la flexibilidad será clave a medida que avancemos. Estamos comprometidos a hacer todo lo que esté a nuestro alcance para ayudar a todos los niños a continuar con éxito su viaje educativo con nosotros. Sabemos que las reservas por sí solas no serán suficientes para cubrir el déficit anticipado de ingresos y reconocemos que tendremos que ser creativos para cambiar la asignación de recursos y gastar fondos de manera diferente para continuar las inversiones en programas que respalden nuestras prioridades.

CONCLUSIÓN

Esta propuesta representa el trabajo de todo el equipo de directores de escuelas y gerentes de departamentos y programas que han estudiado e implementado el proceso de presupuestación estratégica y han trabajado en equipo para proponer un presupuesto basado en las metas y prioridades educativas de nuestro distrito. Reconocemos la importancia de presentar un presupuesto de calidad y fácil de entender a la comunidad. En reconocimiento a nuestro compromiso de comunicar las metas y objetivos del distrito claramente e ilustrar nuestro compromiso de cumplir con los estándares de presentación de presupuesto reconocidos a nivel nacional, el distrito ha recibido una vez más el Premio Presupuestario Meritorio Internacional de la Asociación de Oficiales de Negocios Escolares. Este premio refleja la dedicación de nuestro distrito a una buena gestión fiscal y políticas presupuestarias.

Para finalizar, quiero agradecer a nuestro personal, estudiantes, padres y comunidad por su continuo apoyo y paciencia durante este momento difícil en nuestro distrito, estado y nación. Este año marcará un capítulo en nuestras vidas que incluye una montaña rusa de emociones y experiencias, pero estamos en esto juntos y haciendo lo mejor para todos los estudiantes. Continuaremos informando sobre nuestra toma de decisiones mientras navegamos por esta nueva normalidad. También me gustaría expresar mi agradecimiento a los miembros del comité de presupuesto por su servicio, apoyo, análisis reflexivo, diálogo y consideración en la propuesta de este presupuesto.

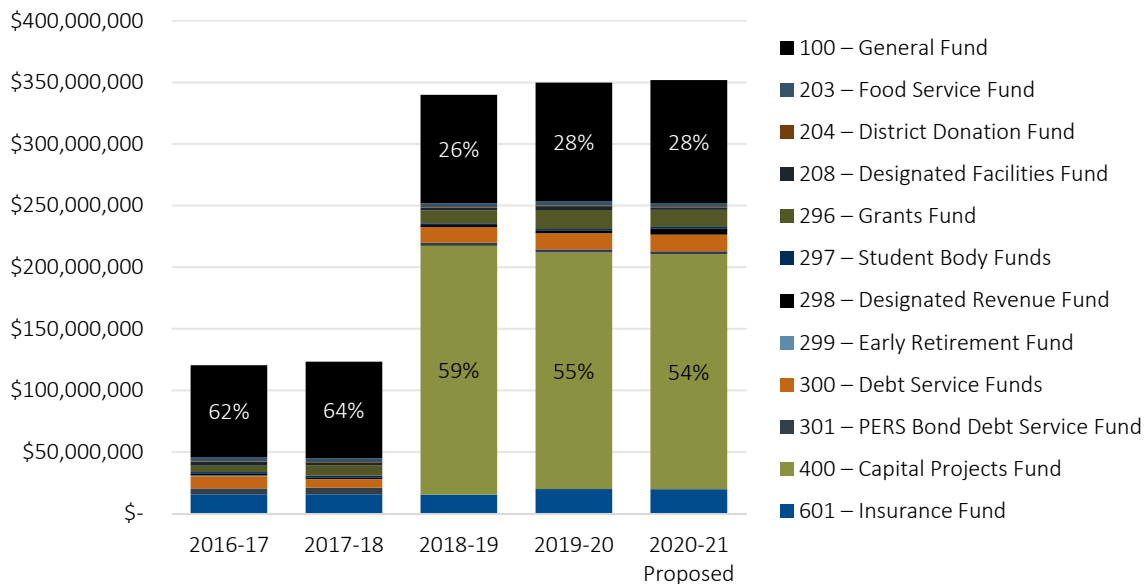
Respetuosamente,



Ryan Noss
Superintendente

THE BUDGET AT A GLANCE

The 2020-21 proposed budget for all funds is \$351,877,616, an increase of \$2,011,731 or 0.6%, from the 2019-20 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 2020-21 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 54% of the 2020-21 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.



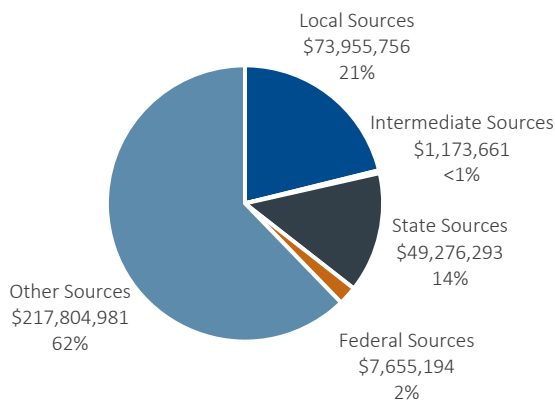
BUDGET SUMMARY BY FUND

	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Proposed Budget
100 – General Fund	\$ 74,831,790	\$ 83,378,311	\$ 91,655,491	\$ 96,240,541	\$ 99,784,082
203 – Food Service Fund	3,158,202	3,255,225	3,388,170	3,481,480	3,289,550
204 – District Donation Fund	447,728	388,810	429,577	600,000	607,727
208 – Designated Facilities Fund	2,395,415	1,868,229	2,866,964	3,130,000	1,605,000
296 – Grants Fund	3,188,285	3,424,784	5,214,164	15,465,211	13,948,265
297 – Student Body Funds	1,971,374	1,875,320	1,683,046	1,400,000	1,401,452
298 – Designated Revenue Fund	1,805,217	1,974,969	2,188,128	1,923,335	4,786,982
299 – Early Retirement Fund	612,523	103,299	-	-	-
300 – Debt Service Funds	9,987,720	7,127,878	13,383,053	13,180,076	13,548,880
301 – PERS Bond Debt Service Fund	5,398,356	5,385,490	2,375,929	2,484,363	2,304,305
400 – Capital Projects Fund	-	-	193,957,424	192,117,879	190,917,879
601 – Insurance Fund	17,590,580	18,525,412	19,884,243	19,843,000	19,683,494
TOTAL ALL FUNDS	\$121,387,190	\$127,307,726	\$337,026,190	\$349,865,885	\$351,877,616

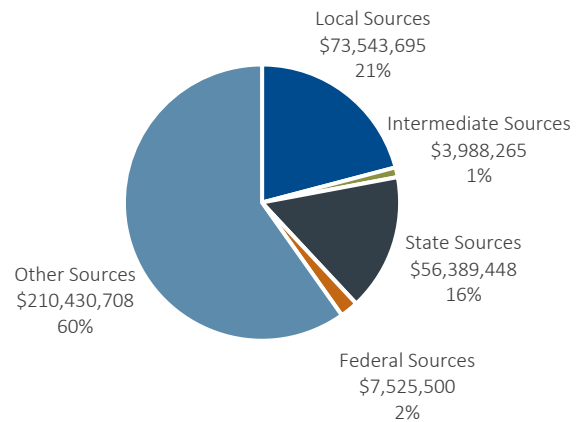
RESOURCES

Resources in 2020-21 include federal, state, intermediate and local sources. Other sources include beginning fund balance. In 2020-21, the proposed revenue for all funds totals \$351,877,616, an increase of \$2,011,731 or 0.6%, compared to the 2019-20 adopted budget. In 2020-21, 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 \$210.4 million or 60% of all sources. Local sources, primarily property taxes, totaling \$73.5 million or 21% of all sources and state revenue totaling \$56.4 million or 16%, are the other major funding sources. Together, local and state sources comprise \$130.0 million or 37% of all sources.

SUMMARY OF RESOURCES
2019-20 Budget (all funds)



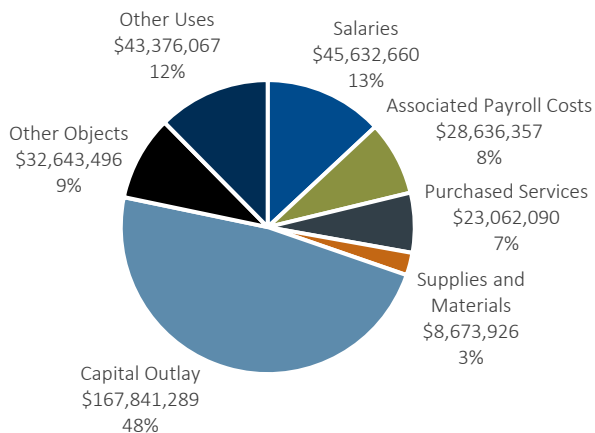
SUMMARY OF RESOURCES
2020-21 Budget (all funds)



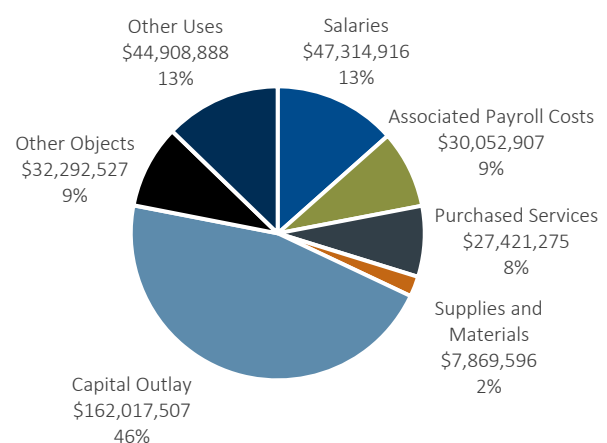
REQUIREMENTS

Proposed budget expenditures for all funds in 2020-21 increased by \$2,011,731 or 0.6% when compared to the 2019-20 adopted budget. In 2020-21, capital outlay (due to the facility bond) is the largest component of the expenditure budget with \$162.0 million or 46% of all funds. Other uses, primarily unappropriated facility bond funds, is the second largest budget category at \$44.9 million or 9% of all expenditures. Together, salaries and associated payroll costs comprise \$77.4 million or 22% of all expenditures.

SUMMARY OF REQUIREMENTS
2019-20 Budget (all funds)

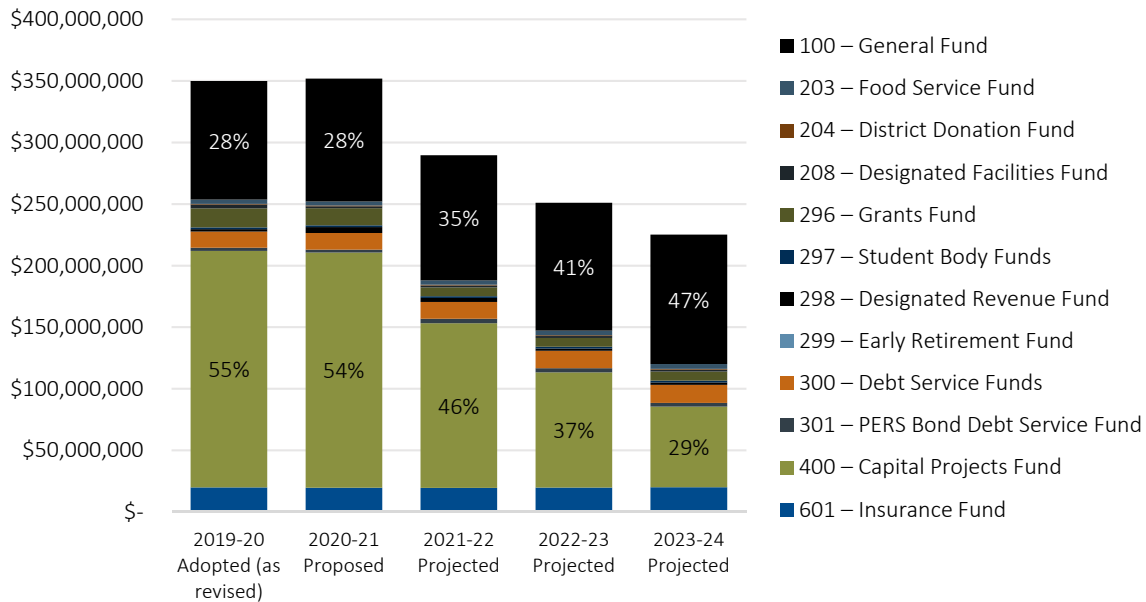


SUMMARY OF REQUIREMENTS
2020-21 Budget (all funds)



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 2023-24 due to the spending down of the capital projects fund, reflecting completion of the facility improvement projects approved by voters on May 15, 2018.

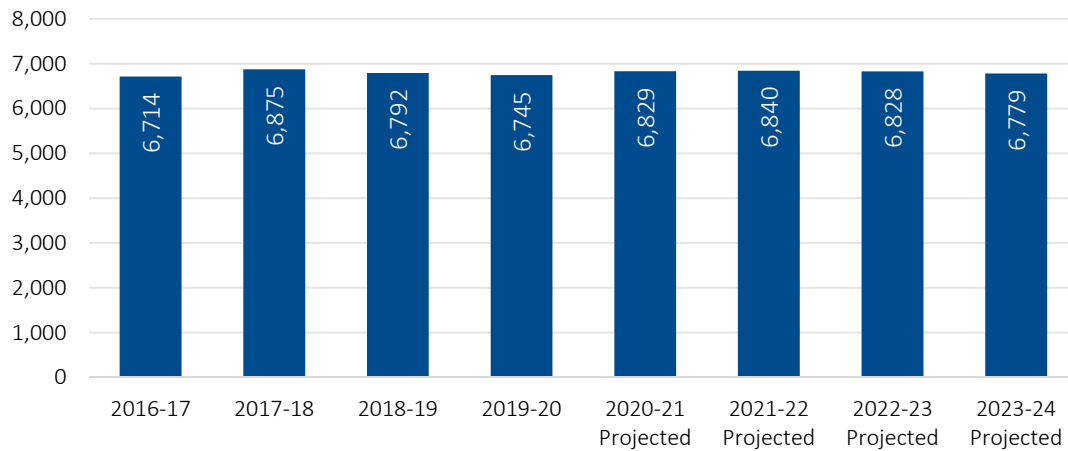


BUDGET FORECAST BY FUND

	2019-20 Adopted Budget	2020-21 Proposed Budget	2021-22 Projected Budget	2022-23 Projected Budget	2023-24 Projected Budget
100 – General Fund	\$ 96,240,541	\$ 99,784,082	\$101,596,162	\$103,787,724	\$105,047,229
203 – Food Service Fund	3,481,480	3,289,550	3,530,615	3,755,615	3,952,615
204 – District Donation Fund	600,000	607,727	600,000	600,000	600,000
208 – Designated Facilities Fund	3,130,000	1,605,000	1,605,000	1,605,000	1,605,000
296 – Grants Fund	15,465,211	13,948,265	7,100,000	7,100,000	7,313,000
297 – Student Body Funds	1,400,000	1,401,452	1,435,000	1,468,000	1,501,000
298 – Designated Revenue Fund	1,923,335	4,786,982	3,322,000	1,858,000	1,906,000
299 – Early Retirement Fund	-	-	-	-	-
300 – Debt Service Funds	13,180,076	13,548,880	13,561,130	14,095,854	14,651,434
301 – PERS Bond Debt Service Fund	2,484,363	2,304,305	3,720,922	3,418,089	3,048,814
400 – Capital Projects Fund	192,117,879	190,917,879	133,642,515	93,549,761	65,484,832
601 – Insurance Fund	19,843,000	19,683,494	19,500,000	19,750,000	20,000,000
TOTAL ALL FUNDS	\$349,865,885	\$351,877,616	\$289,613,344	\$250,988,043	\$225,109,924

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 2020-21 budget projection includes an enrollment increase of 84 students from 2019-20. Student enrollment is expected to decrease by 50 students or 0.7% 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.



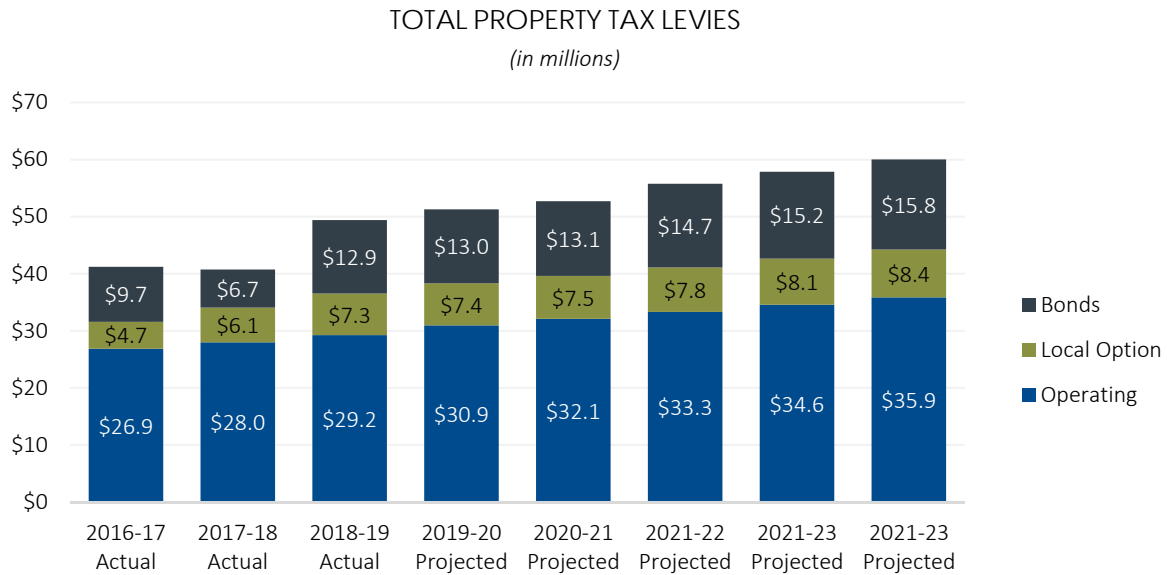
PROPERTY TAXES

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
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 Actual	\$6,984,828,861	\$389,828,453 5.91%
2020-21 Projected	\$7,246,759,757	\$261,930,896 3.75%
2021-22 Projected	\$7,518,513,247	\$271,753,490 3.75%
2022-23 Projected	\$7,800,457,494	\$281,944,247 3.75%
2023-24 Projected	\$8,092,974,650	\$292,517,156 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 2020-21 is projected at 863 FTE, an increase of approximately 32 FTE compared to 2019-20. Changes in staffing are primarily related to increases in school staffing allocations and the continuation of positions that were hired in 2019-20 after the budget was adopted, the majority of which were added to support inclusionary special education practices. Licensed staff (teachers, specialists, counselors, etc.) and classified staff (educational assistants, administrative assistants, technology support staff, maintenance staff, etc.) each represent 47% of total FTE. The proposed budget also includes 2.0 FTE licensed positions and 3.25 FTE classified positions as a contingency to match staffing with actual enrollment and to meet other needs as necessary.

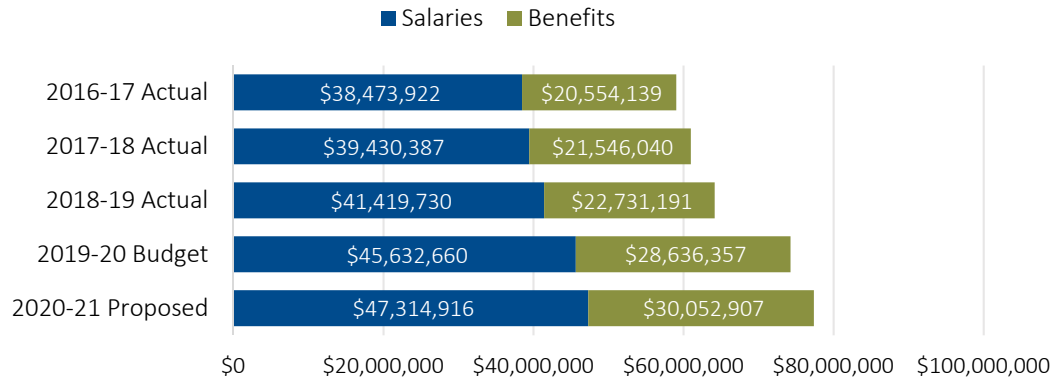
ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Proposed
111 - Licensed Staff	360.55	372.19	389.93	398.76	403.99
112 - Classified Staff	324.02	333.99	358.73	379.39	406.28
113 - Administrators	28.17	27.26	27.69	30.61	30.60
114 - Other Non-Represented Staff	19.24	19.31	20.38	22.44	22.23
TOTAL FTE	731.98	752.75	796.74	831.20	863.10

Employee salaries represent 15.4% of operating requirements and are projected at \$47,314,916 for 2020-21, an increase of \$1,682,256 or 3.7% compared to 2019-20. Lacking current contract language with all employee groups regarding compensation, the proposed budget assumes step increases for all eligible employees and a 0.5% cost of living adjustment (COLA) applied to all salary schedules. Vacant certified positions are budgeted at a master's degree step 7 level, while vacant classified positions are budgeted at step 2 of the classified salary schedule.

Associated payroll costs (benefits) represent 9.8% of operating requirements and are projected at \$30,052,907 for 2020-21, an increase of \$1,416,550 or 4.9% compared to 2019-20. These amounts are paid by the district on behalf of employees, over and above gross salary. Fringe benefit payments, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

SALARY COSTS BY MAJOR OBJECT



LONG TERM DEBT

GENERAL OBLIGATION BONDS

On July 18, 2018, the district issued \$160 million in general obligation bonds to finance capital improvement projects. 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 2018		
	Principal	Interest	Total
2020-21	5,040,000	8,184,750	13,224,750
2021-22	3,490,000	7,932,750	11,422,750
2022-23	4,070,000	7,758,250	11,828,250
2023-24	4,625,000	7,554,750	12,179,750
2024-25	5,220,000	7,323,500	12,543,500
2025-26	5,860,000	7,062,500	12,922,500
2026-27	6,540,000	6,769,500	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	162,612,027	97,720,723	260,332,750

PENSION OBLIGATION BONDS

The district issued limited tax pension obligation bonds on October 2, 2002 in the amount of \$24,299,733 to finance the district's unfunded actuarially accrued liability (UAL) with PERS. Payments on the pension obligation bonds are made by the PERS Bond Debt Service Fund (301) from charges made against salaries in all funds. Bonds maturing on June 30, 2021 were redeemed early so there is no principal due in 2020-21.

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
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	4,714,400	21,189,400



ORGANIZATIONAL SECTION



"I'm thankful for having people who help and play with me."

Corvallis School District 509J

2020-21 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 decreased by about 100 students over 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 14% of the overall student population are Ever English Learners (ELL), 11% are on an Individualized Education Plan (IEP), and 33% of students qualify for the Free and Reduced-Price Meal Program. District facilities include seven elementary schools, two middle schools, two high schools, one kindergarten through eighth grade school, an alternative education center, plus administrative and support services buildings. The district also owns the local public swimming pool facilities, although the City of Corvallis assumed pool management and operations in January 2001.

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

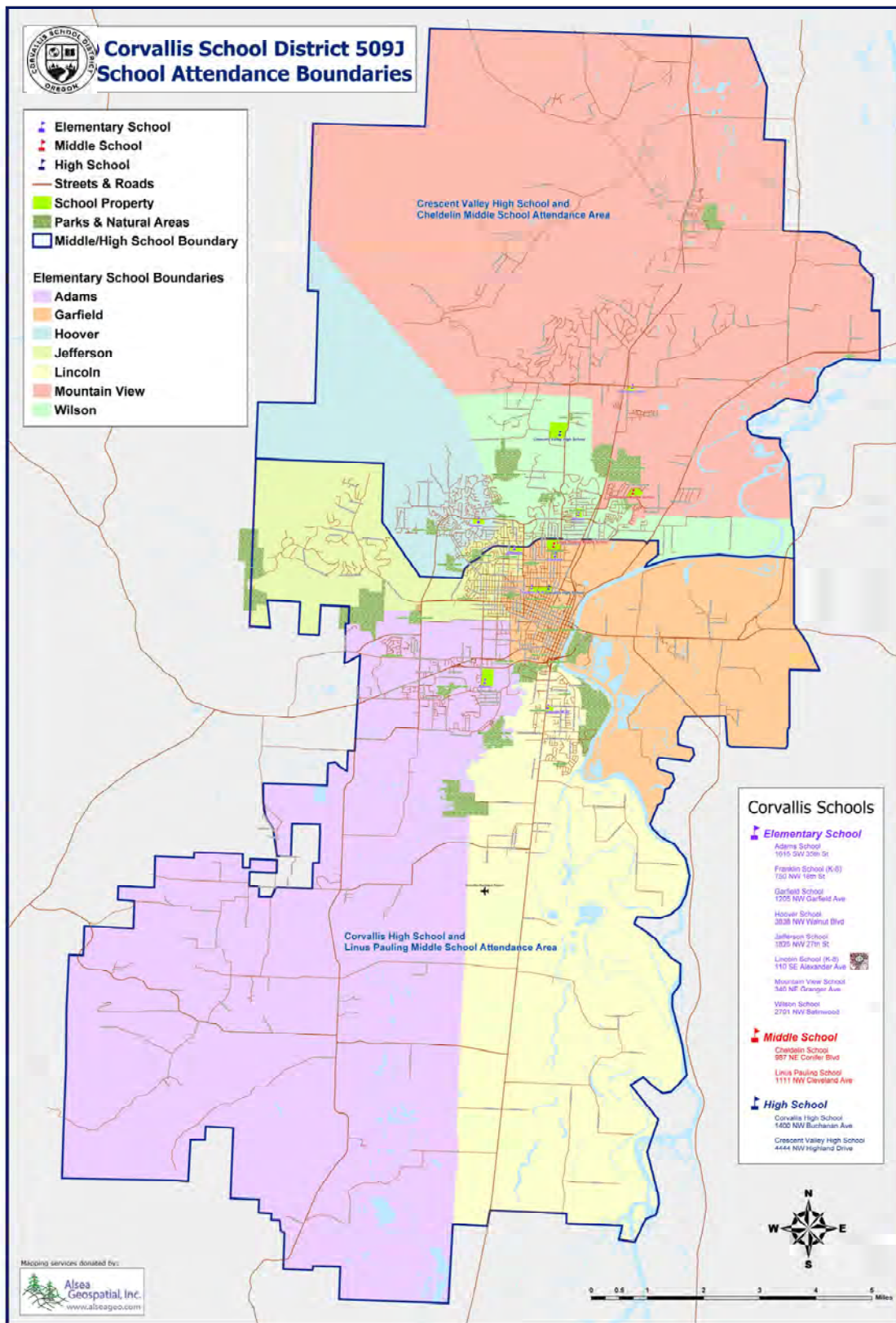
To provide additional support to students and teachers of the district, in 1996, with the support of the school board, community and business leaders established the Corvallis Public Schools Foundation to match educational needs with the resources of dedicated contributors. The foundation is a separate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

DISTRICT VISION

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

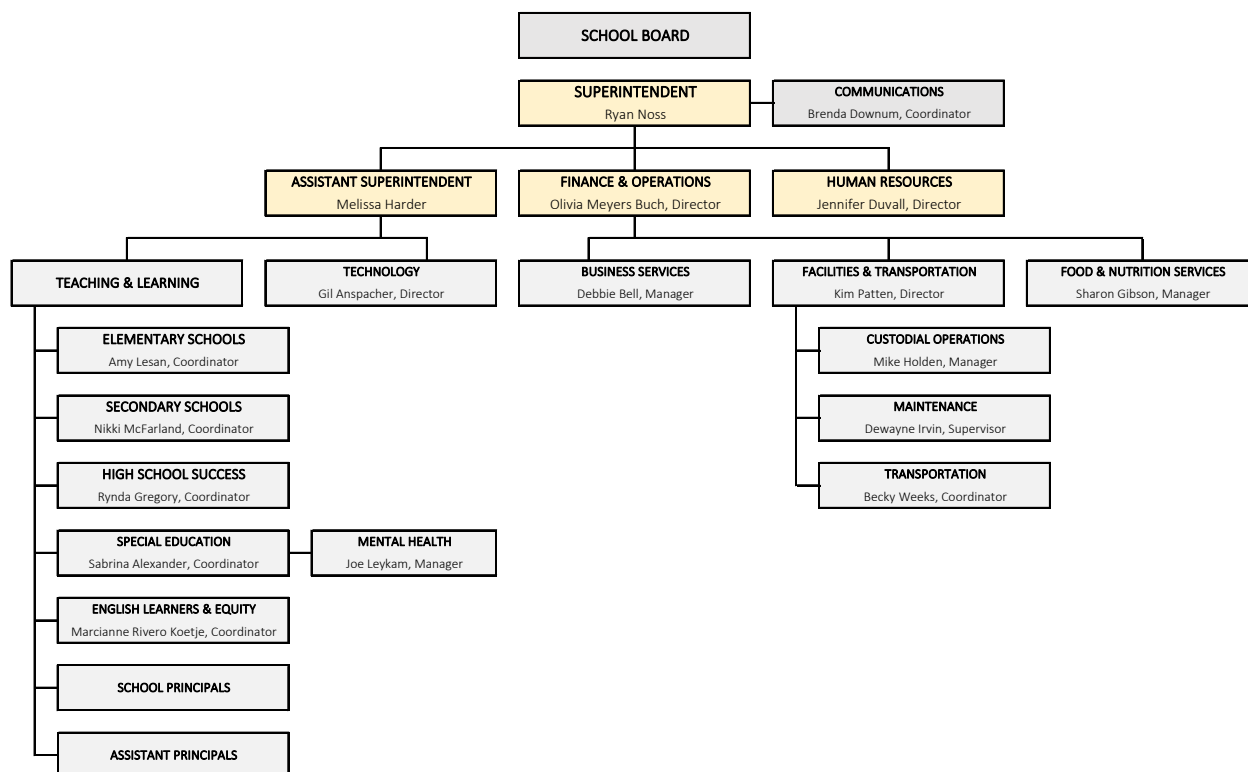
EVERY Student Graduates • EVERY Student Shows Growth • CLOSE the Opportunity Gap

DISTRICT MAP



DISTRICT LEADERSHIP

District leadership includes a superintendent, assistant superintendent, 16 district office directors, coordinators and managers, 13 school principals, and 9 assistant principals. The district employs approximately 830 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.....	Tina Baker.....	Elected in 2019	Term Expires June 30, 2023
Position #3.....	Terese Jones	Elected in 2019	Term Expires June 30, 2023
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.....	Luhui Whitebear.....	Appointed in 2020	Term Expires June 30, 2021
Position #7.....	Sarah Finger McDonald.....	Elected in 2019	Term Expires June 30, 2021

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

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.

INSTRUCTIONAL PRIORITIES	GOAL 1	GOAL 2	GOAL 3	GOAL 4
Adopt effective instructional and curriculum programs	X	X	X	X
Develop early childhood education programs	X	X		
Improve equity in opportunities and outcomes through the use of culturally relevant practices	X	X		
Grow and mentor effective educators	X	X		
Ensure all students are ready for college or career	X	X	X	
Enhance programs that support student social and emotional learning	X	X		X

BUDGET ALIGNMENT WITH SCHOOL BOARD GOALS

STRATEGIC INVESTMENT	MEASUREMENT	2019-20 PRIOR YEAR INVESTMENT	2020-21 NEW INVESTMENT	TOTAL 2020-21 INVESTMENT
ADOPT EFFECTIVE INSTRUCTIONAL AND CURRICULUM PROGRAMS				
Adopt and implement culturally relevant curriculum aligned to standards	Grade 3 English Language Arts Proficiency Grade 3 Spanish Language Arts Proficiency Grades 3-5 English Language Arts Growth	\$820,000	\$14,000	\$834,000
Form school-based data teams and provide time for effective collaboration around student data	Grade 9 Algebra I Success Grade 9 On-Track to Graduate Grade 12 On Time Graduation	50,000	-	50,000
Expand high school schedule to eight period rotating block (freshman success and grade 9 health classes)	Grade 9 Algebra I Success Grade 9 On-Track to Graduate Grade 12 On Time Graduation	244,000	(25,000)	219,000
Deploy new high school student success coordinators to monitor student growth and progress.	Grade 9 On-Track to Graduate Grade 12 On Time Graduation	194,000	18,000	212,000
Expand alternative education programming for students in grades 9-12	Grade 9 On-Track to Graduate Grade 12 On Time Graduation	109,000	(28,000)	81,000
Work to lower student-teacher ratio targets (class size)	Grade 3 English Language Arts Proficiency Grade 9 Algebra I Success Grade 9 On-Track to Graduate	189,000	(17,000)	172,000
TOTAL		\$1,606,000	\$(38,000)	\$1,568,000
DEVELOP EARLY CHILDHOOD EDUCATION PROGRAMS				
Provide a summer kindergarten academy for students who have historically been underserved	Oregon Kindergarten Assessment	\$35,000	\$(6,000)	\$29,000
Give teachers time to make connections with every incoming kindergarten family	Oregon Kindergarten Assessment	9,000	(9,000)	-
Increase partnerships and collaboration with early learning community	Oregon Kindergarten Assessment	17,000	(3,000)	14,000
Support kindergarten classrooms with additional staffing to provide a strong start to students' educational career	Oregon Kindergarten Assessment	10,000	-	10,000
TOTAL		\$71,000	\$(18,000)	\$53,000
INCREASE EQUITY IN OPPORTUNITIES AND OUTCOMES THROUGH USE OF CULTURALLY RELEVANT PRACTICES				
Expand dual language immersion programming	Grade 9 On-Track to Graduate (H/L) Grade 12 On Time Graduation (H/L) Graduates Earning Seal of Biliteracy	89,000	79,000	168,000
Provide staff with professional development focused on race and culturally relevant instruction	Grade 3 English Language Arts Proficiency Grade 9 Algebra I Success (by race/eth) Grade 12 On Time Graduation (by race/eth)	193,000	35,000	228,000
Provide staff with professional development focused on language acquisition and literacy	ELPA21 Proficiency	25,000	-	25,000
TOTAL		\$307,000	\$114,000	\$421,000

STRATEGIC INVESTMENT	MEASUREMENT	2019-20 PRIOR YEAR INVESTMENT	2020-21 NEW INVESTMENT	TOTAL 2020-21 INVESTMENT
GROW AND MENTOR EFFECTIVE EDUCATORS				
Expand recruitment strategies to increase racial and cultural diversity of teaching staff	Staff Demographics (race/ethnicity)	\$65,000	\$70,000	\$10,000
Continue to build quality teacher mentoring program to improve teacher retention	Teacher Retention Rate	492,000	36,000	528,000
	TOTAL	\$557,000	\$41,000	\$598,000
ENSURE ALL STUDENTS ARE READY FOR COLLEGE OR CAREER				
Expand library funding to provide support for teachers in the development of real-world problem solving and project based learning	Elementary Library Metric	\$200,000	\$6,000	\$206,000
Expand career and technical education programming in grades 8-12 linked to regional workforce data projections and students' interests	CTE Participants (demographics) Youth Truth Survey (Real-World Problem Solving with Peers) Grade 12 On Time Graduation (CTE)	353,000	(103,000)	250,000
Enhance AVID college and career readiness program	AVID Students Post-Secondary Enrollment - Enrolled and Persisted	36,000	-	36,000
Increase partnerships and coordination with local natural resource sustainability groups to ensure meaningful outdoor learning opportunities for students	Number of Oregon Green Schools	139,000	(20,000)	119,000
	TOTAL	\$728,000	(117,000)	611,000
ENHANCE PROGRAMS THAT SUPPORT STUDENT SOCIAL AND EMOTIONAL LEARNING				
Create multi-tiered, school-based staffing models to support student social and emotional learning	Regular Attenders (navigating poverty) Youth Truth Survey (Relationships) Youth Truth Survey (Belonging and Peer Collaboration)	\$856,000	\$152,000	\$1,008,000
Provide staff with professional development focused on social emotional learning strategies	Regular Attenders (navigating poverty) Youth Truth Survey (Relationships) Youth Truth Survey (Belonging and Peer Collaboration)	31,000	39,000	70,000
Provide staff with professional development focused on suicide prevention	Youth Truth Survey (Relationships) Youth Truth Survey (Belonging and Peer Collaboration)	5,000	-	5,000
	TOTAL	\$892,000	\$191,000	\$1,083,000
	GRAND TOTAL	\$4,161,000	\$173,000	\$4,334,000

INSTRUCTIONAL PRIORITIES	2019-20 PRIOR YEAR INVESTMENT	2020-21 NEW INVESTMENT	TOTAL 2020-21 INVESTMENT
Adopt effective instructional and curriculum programs	\$1,606,000	\$(38,000)	\$1,568,000
Develop early childhood education programs	71,000	(18,000)	53,000
Improve equity in opportunities and outcomes through the use of culturally relevant practices	307,000	114,000	421,000
Grow and mentor effective educators	557,000	41,000	598,000
Ensure all students are ready for college or career	728,000	(117,000)	611,000
Enhance programs that support student social and emotional learning	892,000	191,000	1,083,000
GRAND TOTAL	\$4,161,000	\$173,000	\$4,334,000

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

I. 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.

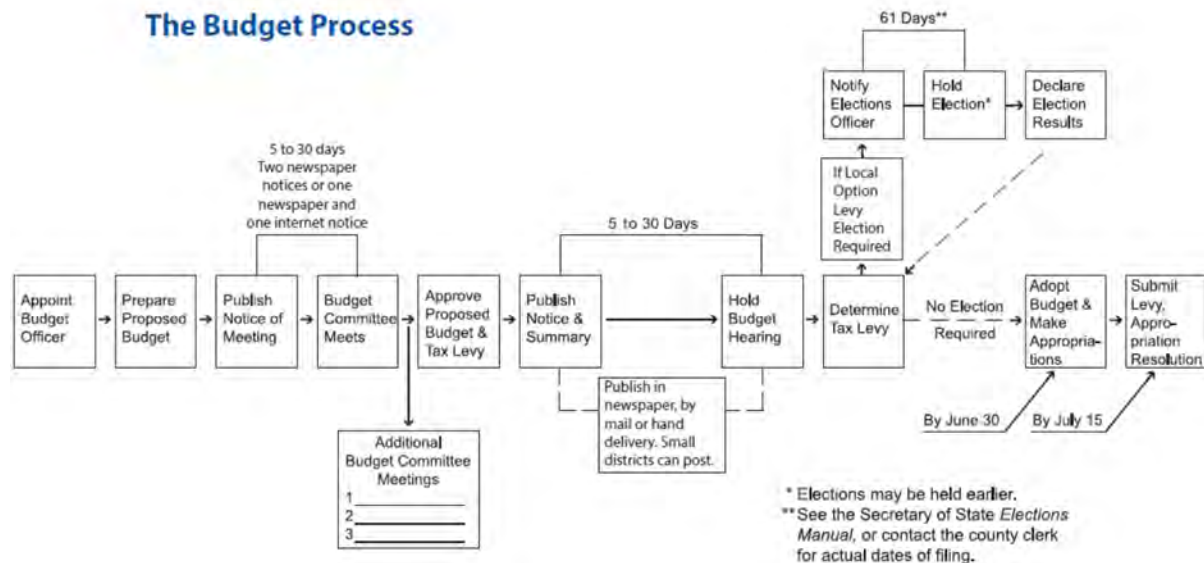
OBJECT TYPE	OBJECT DESCRIPTION
100 Salaries	Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON 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, 2022
Joshua Clark	Term Expires June 30, 2020
Bill Dougherty	Term Expires June 30, 2021

Margit Foss	Term Expires June 30, 2022
Andrew Freborg	Term Expires June 30, 2022
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 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.

2020-21 BUDGET CALENDAR

August 2019 1 <i>School Board appoints Budget Officer</i>	November 2019 2 <i>School Board appoints Budget Committee members</i>	December 2019 3 <i>Staff develops enrollment and revenue forecasts</i>	January-February 2020 4 <i>District staff reviews formulation of school staffing allocations and discretionary budgets, identifies areas of need, and begins developing strategies to better align resources to meet student outcome goals</i>
March-April 2020 5 <i>District staff analyzes current resources and expenditures in order to find capacity to pay for top instructional priorities, prepares proposed budget</i>	April 2020 6 <i>Budget Committee Training: overview of budget process, roles and responsibilities of budget committee, budget document orientation</i>	May 14, 2020 7 <i>Budget Committee Meeting: receive superintendent's budget message, take public comment, review proposed budget</i>	May 28, 2020 8 <i>Budget Committee Meeting: take public comment, review proposed budget; approve budget and tax levies</i>
June 11, 2020 9 <i>School Board Meeting: hold public hearing on approved budget; adopt budget, authorize appropriations, declare taxes</i>	July 15, 2020 10 <i>District submits school board resolution and Notice of Property Tax and Certification of Intent to Impose a Tax on Property to county assessors and clerks.</i>		

MEASURES AND LEVIES

MEASURE 5

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

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

MEASURE 50

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

MEASURE 98

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

MEASURE 99

In November 2016, voters approved Measure 99, an outdoor school lottery fund initiative. Measure 99 created the Outdoor School Education Fund, sourced from state lottery proceeds, to support outdoor school programs for 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.





FINANCIAL SECTION



I am grateful
for my
students.
♡😊hawaii

"I am grateful for my students."

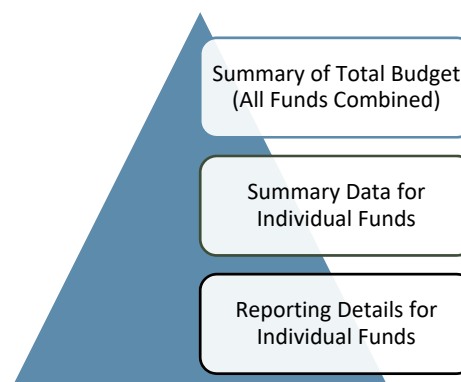
Corvallis School District 509J

2020-21 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

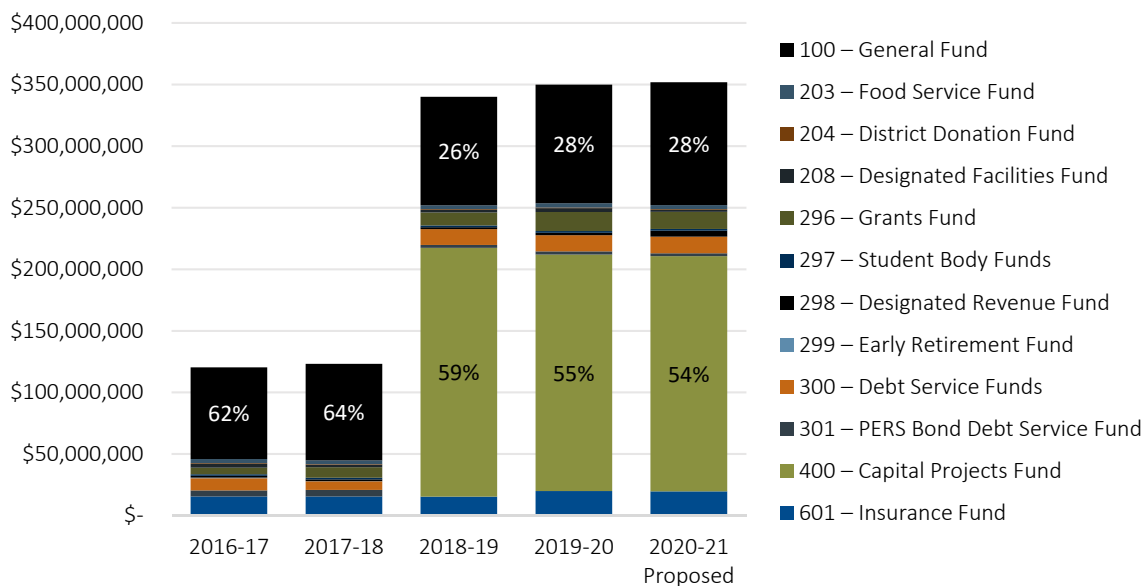
THE BUDGET AT A GLANCE

The 2020-21 proposed budget for all funds is \$351,877,616, an increase of \$2,011,731 or 0.6%, from the 2019-20 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 2020-21 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 54% of the 2020-21 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

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Resources					
100 - General Fund	74,831,790	83,378,311	91,655,491	96,240,541	99,784,082
203 - Food Service Fund	3,158,202	3,255,225	3,388,170	3,481,480	3,289,550
204 - District Donation Fund	447,728	388,810	429,577	600,000	607,727
208 - Designated Facilities Fund	2,395,415	1,868,229	2,866,964	3,130,000	1,605,000
296 - Grants Fund	3,188,285	3,424,784	5,214,164	15,465,211	13,948,265
297 - Student Body Funds	1,971,374	1,875,320	1,683,046	1,400,000	1,401,452
298 - Designated Revenue Fund	1,805,217	1,974,969	2,188,128	1,923,335	4,786,982
299 - Early Retirement Fund	612,523	103,299	-	-	-
300 - Debt Service Funds	9,987,720	7,127,878	13,383,053	13,180,076	13,548,880
301 - PERS Bond Debt Service Fund	5,398,356	5,385,490	2,375,929	2,484,363	2,304,305
400 - Capital Projects Funds	-	-	193,957,424	192,117,879	190,917,879
601 - Insurance Fund	17,590,580	18,525,412	19,884,243	19,843,000	19,683,494
Resources Total	121,387,190	127,307,726	337,026,190	349,865,885	351,877,616
Requirements Before Reserves and Unappropriated Ending Fund Balance					
100 - General Fund	64,692,813	68,697,629	75,281,617	87,419,911	89,921,861
203 - Food Service Fund	2,931,305	2,898,963	2,970,240	3,325,399	3,114,935
204 - District Donation Fund	447,728	388,810	429,577	600,000	607,727
208 - Designated Facilities Fund	860,467	290,566	215,887	3,130,000	1,605,000
296 - Grants Fund	3,188,285	3,424,784	5,214,164	15,465,211	13,948,265
297 - Student Body Funds	1,237,742	1,296,788	1,219,158	1,400,000	1,401,452
298 - Designated Revenue Fund	1,173,845	1,134,117	1,271,444	1,923,335	4,786,982
299 - Early Retirement Fund	509,224	103,299	-	-	-
300 - Debt Service Funds	9,501,000	6,688,000	12,394,805	12,858,250	13,224,750
301 - PERS Bond Debt Service Fund	2,061,832	5,171,833	2,286,833	2,406,833	956,383
400 - Capital Projects Funds	-	-	6,694,478	162,117,879	160,917,879
601 - Insurance Fund	12,099,425	12,479,032	13,249,114	15,843,000	16,483,494
Requirements Before Reserves and Unappropriated Ending Fund Balance Total	98,703,665	102,573,821	121,227,317	306,489,818	306,968,728
Contingencies and Reserves					
100 - General Fund	-	-	-	3,777,192	6,796,502
203 - Food Service Fund	-	-	-	156,081	174,615
300 - Debt Service Funds	-	-	-	321,826	324,130
301 - PERS Bond Debt Service Fund	-	-	-	77,530	1,347,922
400 - Capital Projects Funds	-	-	-	30,000,000	30,000,000
601 - Insurance Fund	-	-	-	4,000,000	3,200,000
Contingencies and Reserves Total	-	-	-	38,332,629	41,843,169
Unappropriated Ending Fund Balance					
100 - General Fund	-	-	-	5,043,438	3,065,719
Unappropriated Ending Fund Balance Total	-	-	-	5,043,438	3,065,719
Requirements Total	98,703,665	102,573,821	121,227,317	349,865,885	351,877,616
Fund Ending Balance	22,683,525	24,733,905	215,798,873	-	-

Resources and Requirements Forecast by Fund - All Funds

amounts in dollars

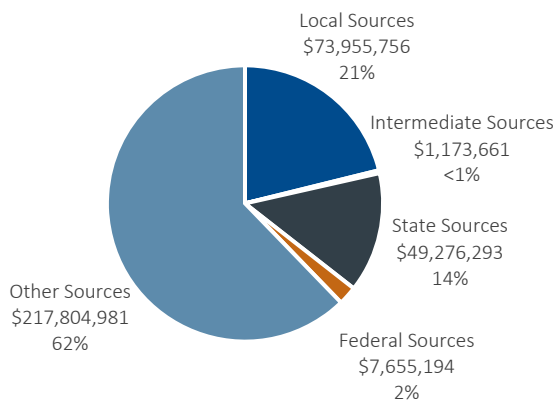
	2019-20 Adopted (as Revised)	2020-21 Proposed	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Resources					
100 - General Fund	96,240,541	99,784,082	101,596,162	103,787,724	105,047,229
203 - Food Service Fund	3,481,480	3,289,550	3,530,615	3,755,615	3,952,615
204 - District Donation Fund	600,000	607,727	600,000	600,000	600,000
208 - Designated Facilities Fund	3,130,000	1,605,000	1,605,000	1,605,000	1,605,000
296 - Grants Fund	15,465,211	13,948,265	7,100,000	7,100,000	7,313,000
297 - Student Body Funds	1,400,000	1,401,452	1,435,000	1,468,000	1,501,000
298 - Designated Revenue Fund	1,923,335	4,786,982	3,322,000	1,858,000	1,906,000
299 - Early Retirement Fund	-	-	-	-	-
300 - Debt Service Funds	13,180,076	13,548,880	13,561,130	14,095,854	14,651,434
301 - PERS Bond Debt Service Fund	2,484,363	2,304,305	3,720,922	3,418,089	3,048,814
400 - Capital Projects Funds	192,117,879	190,917,879	133,642,515	93,549,761	65,484,832
601 - Insurance Fund	19,843,000	19,683,494	19,500,000	19,750,000	20,000,000
Resources Total	349,865,885	351,877,616	289,613,344	250,988,043	225,109,924
Requirements Before Reserves and Unappropriated Ending Fund Balance					
100 - General Fund	87,419,911	89,921,861	92,789,000	95,770,000	98,512,000
203 - Food Service Fund	3,325,399	3,114,935	3,198,000	3,294,000	3,393,000
204 - District Donation Fund	600,000	607,727	600,000	600,000	600,000
208 - Designated Facilities Fund	3,130,000	1,605,000	1,605,000	1,605,000	1,605,000
296 - Grants Fund	15,465,211	13,948,265	7,100,000	7,100,000	7,313,000
297 - Student Body Funds	1,400,000	1,401,452	1,435,000	1,468,000	1,501,000
298 - Designated Revenue Fund	1,923,335	4,786,982	3,322,000	1,858,000	1,906,000
299 - Early Retirement Fund	-	-	-	-	-
300 - Debt Service Funds	12,858,250	13,224,750	13,231,276	13,761,420	14,315,999
301 - PERS Bond Debt Service Fund	2,406,833	956,383	2,746,833	2,886,275	3,027,358
400 - Capital Projects Funds	162,117,879	160,917,879	112,760,824	79,054,877	55,464,014
601 - Insurance Fund	15,843,000	16,483,494	16,818,000	17,160,000	17,509,000
Requirements Before Reserves and Unappropriated Ending Fund Balance Total	306,489,818	306,968,728	255,605,933	224,557,572	205,146,371
Contingencies and Reserves					
100 - General Fund	3,777,192	6,796,502	5,679,739	4,774,838	3,233,248
203 - Food Service Fund	156,081	174,615	332,615	461,615	559,615
300 - Debt Service Funds	321,826	324,130	329,854	334,434	335,435
301 - PERS Bond Debt Service Fund	77,530	1,347,922	974,089	531,814	21,456
400 - Capital Projects Funds	30,000,000	30,000,000	20,881,692	14,494,884	10,020,819
601 - Insurance Fund	4,000,000	3,200,000	2,682,000	2,590,000	2,491,000
Contingencies and Reserves Total	38,332,629	41,843,169	30,879,989	23,187,585	16,661,572
Unappropriated Ending Fund Balance					
100 - General Fund	5,043,438	3,065,719	3,127,423	3,242,886	3,301,981
Unappropriated Ending Fund Balance Total	5,043,438	3,065,719	3,127,423	3,242,886	3,301,981
Requirements Total	349,865,885	351,877,616	289,613,344	250,988,043	225,109,924
Fund Ending Balance	-	-	-	-	-

RESOURCES

Resources in 2020-21 include federal, state, intermediate and local sources. Other sources include beginning fund balance. In 2020-21, the proposed revenue for all funds totals \$351,877,616, an increase of \$2,011,731 or 0.6%, compared to the 2019-20 adopted budget. In 2020-21, 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 \$210.4 million or 60% of all sources. Local sources, primarily property taxes, totaling \$73.5 million or 21% of all sources and state revenue totaling \$56.4 million or 16%, are the other major funding sources. Together, local and state sources comprise \$130.0 million or 37% of all sources.

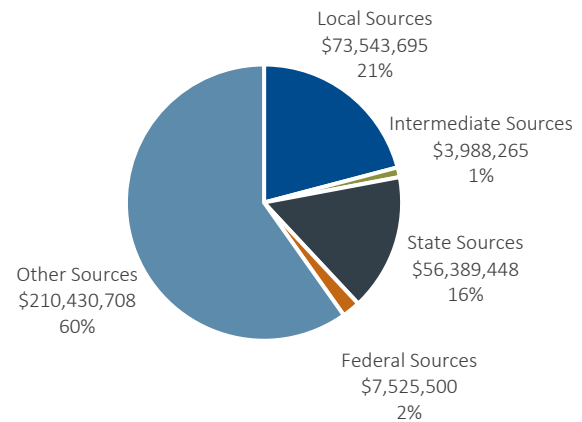
SUMMARY OF RESOURCES

2019-20 Budget (all funds)



SUMMARY OF RESOURCES

2020-21 Budget (all funds)

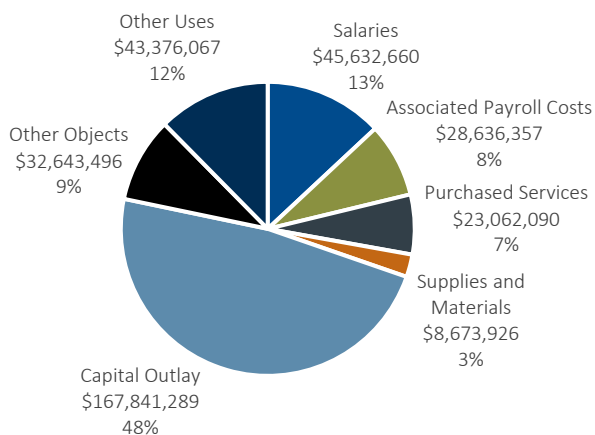


REQUIREMENTS

Proposed budget expenditures for all funds in 2020-21 increased by \$2,011,731 or 0.6% when compared to the 2019-20 adopted budget. In 2020-21, capital outlay (due to the facility bond) is the largest component of the expenditure budget with \$162.0 million or 46% of all funds. Other uses, primarily unappropriated facility bond funds, is the second largest budget category at \$44.9 million or 9% of all expenditures. Together, salaries and associated payroll costs comprise \$77.4 million or 22% of all expenditures.

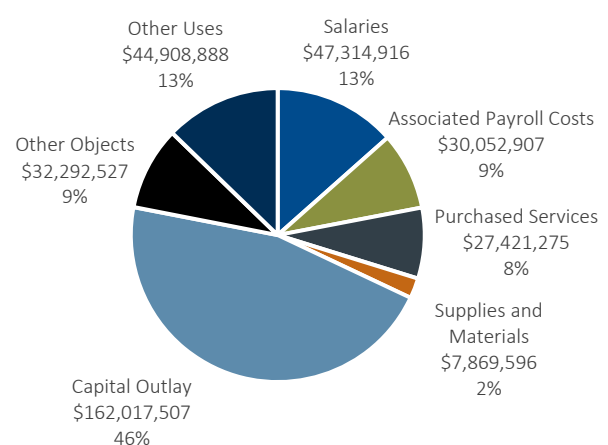
SUMMARY OF REQUIREMENTS

2019-20 Budget (all funds)



SUMMARY OF REQUIREMENTS

2020-21 Budget (all funds)



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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources	60,011,384	60,196,642	77,597,992	73,955,756	73,543,695
2000 - Revenue from Intermediate Sources	887,162	862,225	1,072,146	1,173,661	3,988,265
3000 - Revenue from State Sources	32,745,839	38,609,025	39,320,126	49,276,293	56,389,448
4000 - Revenue from Federal Sources	4,495,826	4,370,851	4,589,621	7,655,194	7,525,500
5000 - Other Sources	23,246,979	23,268,984	214,446,305	217,804,981	210,430,708
Resources Total	121,387,190	127,307,726	337,026,190	349,865,885	351,877,616
Requirements					
100 - Salaries	38,473,922	39,430,387	41,419,730	45,632,660	47,314,916
200 - Associated Payroll Costs	20,554,139	21,546,040	22,731,191	28,636,357	30,052,907
300 - Purchased Services	9,860,280	10,173,018	18,976,794	23,062,090	27,421,275
400 - Supplies and Materials	4,726,414	5,727,173	6,997,106	8,673,926	7,869,596
500 - Capital Outlay	902,553	619,482	1,950,118	167,841,289	162,017,507
600 - Other Objects	24,186,358	24,974,421	29,152,378	32,643,496	32,292,527
700 - Transfers	-	103,299	-	-	-
800 - Other Uses	-	-	-	43,376,067	44,908,888
Requirements Total	98,703,665	102,573,821	121,227,317	349,865,885	351,877,616
Fund Ending Balance	22,683,525	24,733,905	215,798,873	-	-

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

	2019-20 Adopted (as Revised)	2020-21 Proposed	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Resources					
1000 - Revenue from Local Sources	73,955,756	73,543,695	75,664,162	77,847,724	80,173,229
2000 - Revenue from Intermediate Sources	1,173,661	3,988,265	2,490,000	1,190,000	1,203,000
3000 - Revenue from State Sources	49,276,293	56,389,448	50,174,000	51,896,000	52,464,000
4000 - Revenue from Federal Sources	7,655,194	7,525,500	7,563,000	7,601,000	7,740,000
5000 - Other Sources	217,804,981	210,430,708	153,722,182	112,453,319	83,529,695
Resources Total	349,865,885	351,877,616	289,613,344	250,988,043	225,109,924
Requirements					
100 - Salaries	45,632,660	47,314,916	48,886,000	50,514,000	51,987,000
200 - Associated Payroll Costs	28,636,357	30,052,907	31,127,000	32,244,000	33,292,000
300 - Purchased Services	23,062,090	27,421,275	24,618,800	22,808,860	21,658,602
400 - Supplies and Materials	8,673,926	7,869,596	8,018,000	8,193,000	8,372,000
500 - Capital Outlay	167,841,289	162,017,507	108,504,024	75,304,017	53,268,412
600 - Other Objects	32,643,496	32,292,527	34,452,109	35,493,695	36,568,357
700 - Transfers	-	-	-	-	-
800 - Other Uses	43,376,067	44,908,888	34,007,412	26,430,471	19,963,554
Requirements Total	349,865,885	351,877,616	289,613,344	250,988,043	225,109,924
Fund Ending Balance	-	-	-	-	-

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

2000 Revenue From Intermediate Sources

- | | |
|--|---|
| <p>2101 <i>County School Funds.</i> Revenue from the apportionment of the resources of the County School Fund, except Federal Forest Fees, which is recorded in account 4801. ORS 328.005 to 328.035.</p> <p>2102 <i>General Education Service District Funds.</i> Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.</p> | <p>2200 <i>Restricted Revenue.</i> Revenue received as grants by the district which must be used for a categorical or specific purpose.</p> |
|--|---|

3000 Revenue From State Sources

- | | |
|--|--|
| <p>3101 <i>State School Fund—General Support.</i> ORS 327.006 to 327.013.</p> <p>3102 <i>State School Fund—School Lunch Match.</i> That portion of the grant from the State School Fund which is earmarked by the district for the required matching of Section 4 federal school lunch grant received by the district.</p> | <p>3103 <i>Common School Fund.</i> ORS 327.403.</p> <p>3199 <i>Other Unrestricted Grants-in-aid.</i></p> <p>3299 <i>Other Restricted Grants-in-aid.</i> Use 3299 for restricted grants in aid from the state, e.g. School Improvement Fund Grant, Facility Grant and Lottery Bond dollars.</p> |
|--|--|

4000 Revenue From Federal Sources

- | | |
|---|---|
| <p>4200 <i>Unrestricted Revenue From the Federal Government Through the State.</i> Revenues from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction. Code Medicaid expenses for contracted services eligible by law for reimbursement here.</p> <p>4500 <i>Restricted Revenue From the Federal Government Through the State.</i> Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.</p> | <p>4801 <i>Federal Forest Fees.</i> ORS 294.060.</p> <p>4899 <i>Other Revenue in Lieu of Taxes.</i></p> <p>4900 <i>Revenue for/on Behalf of the District.</i> Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.</p> |
|---|---|

5000 Other Sources

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

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	35,378,502	33,753,746	41,906,704	42,330,229	43,553,737
1120 - Local Option Ad Valorem Taxes Levied by District	4,554,757	5,901,191	7,233,192	7,084,797	7,230,932
1130 - Construction Excise Tax	285,415	191,435	1,096,018	350,000	350,000
1311 - Tuition From Individuals	-	15,905	19,295	15,000	15,000
1500 - Earnings on Investments	464,778	717,909	6,833,055	2,980,500	1,458,000
1600 - Food Service	1,218,389	1,315,083	1,300,642	1,342,570	1,338,000
1700 - Extracurricular Activities	1,164,961	1,130,561	1,091,879	990,000	1,000,000
1800 - Community Services Activities	29,675	40,392	47,911	-	-
1910 - Rentals	97,633	90,548	104,667	65,000	65,000
1920 - Contributions and Donations From Private Sources	448,370	392,639	432,466	600,000	607,727
1960 - Recovery of Prior Years' Expenditure	92,204	230	11,087	2,500	10,000
1970 - Services Provided Other Funds	15,008,849	15,031,452	15,943,374	16,410,620	16,256,299
1980 - Fees Charged to Grants	114,101	144,040	165,729	150,000	175,000
1990 - Miscellaneous	1,153,750	1,471,511	1,411,975	1,634,540	1,484,000
1000 - Revenue from Local Sources Total	60,011,384	60,196,642	77,597,992	73,955,756	73,543,695
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	373,614	159,175	325,089	260,000	260,000
2102 - General Education Service District Funds	-	264,839	193,967	210,000	230,000
2200 - Restricted Revenue	513,548	438,211	553,091	703,661	3,498,265
2000 - Revenue from Intermediate Sources Total	887,162	862,225	1,072,146	1,173,661	3,988,265
3000 - Revenue from State Sources					
3101 - State School Fund-General Support	31,063,903	36,609,582	35,580,286	38,563,155	41,248,780
3102 - State School Fund-School Lunch Match	14,533	15,456	15,905	16,300	16,300
3103 - Common School Fund	1,184,612	979,239	1,029,035	649,272	667,074
3199 - Other Unrestricted Grants-In-Aid	153,658	322,565	275,210	500,000	800,000
3299 - Other Restricted Grants-In-Aid	329,132	682,184	2,419,690	9,547,566	13,657,294
3000 - Revenue from State Sources Total	32,745,839	38,609,025	39,320,126	49,276,293	56,389,448
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	1,560,177	1,541,236	1,659,059	1,736,500	1,905,500
4500 - Restricted Revenue From the Federal Government Through the State	2,799,639	2,715,270	2,787,977	5,804,694	5,500,000
4801 - Federal Forest Fees	-	-	4,396	-	-
4899 - Other Revenue in Lieu of Taxes	9,138	-	15,955	-	-
4900 - Revenue for/on Behalf of the District	126,872	114,345	122,234	114,000	120,000
4000 - Revenue from Federal Sources Total	4,495,826	4,370,851	4,589,621	7,655,194	7,525,500
5000 - Other Sources					
5100 - Long Term Debt Financing Sources	-	482,160	189,712,400	40,889,159	40,242,879
5200 - Interfund Transfers	-	103,299	-	-	-
5400 - Resources - Beginning Fund Balance	23,246,979	22,683,525	24,733,905	176,915,822	170,187,829
5000 - Other Sources Total	23,246,979	23,268,984	214,446,305	217,804,981	210,430,708
Resources Total	121,387,190	127,307,726	337,026,190	349,865,885	351,877,616

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 2020-21 proposed budget.

STATE SCHOOL FUND FORMULA REVENUE

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

By the first Monday in March of every year, the Oregon Department of Education (ODE) issues an estimate of the SSF for the upcoming school year. The February 25, 2020 estimate for 2020-21 is based on the legislatively adopted budget of a \$9.0 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 2020-21 is projected at 7,976.93.

EXTENDED ADMw PROJECTION 2020-21

			Total	District	Charter
ADMr¹	6,829.00	x 1.00 =	6,829.00	6,699.00	130.00
Students in ESL Programs ¹	478.00	x 0.50 =	239.00	238.50	0.50
Students in Pregnant and Parenting	2.00	x 1.00 =	2.00	2.00	0.00
Students with IEP ¹	703.00	x 1.00 =	703.00	703.00	0.00
Students in Poverty ²	737.62	x 0.25 =	184.41	180.90	3.51
Students in Foster Care ²	39.00	x 0.25 =	9.75	9.75	0.00
Remote Elementary School Correction ²	9.77	x 1.00 =	9.77	0.00	9.77
Post Graduate Scholars ²	0.00	x -0.25 =	0.00	0.00	0.00
ADMw			7,976.93	7,833.65	143.28
2019-20 ADMw (projected)				7,639.76	133.72
Extended ADMw			7,976.93	7,833.65	143.28

¹ Projected by Corvallis School District

² Projected by Oregon Department of Education

PROPERTY TAXES

After Oregon voters approved Measure 50 in 1997, the property tax system was changed from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). The district's permanent rate is \$4.4614 per \$1,000 of assessed value. Property tax collections are based on expected assessed and real market values and estimated collection rates. Compression losses decreased beginning in 2017-18, as real market

values resumed growing more rapidly than assessed value. Projections for 2020-21 include a 3.75% increase in assessed values, a collection rate of 95%, and net revenue of \$30,496,615.

**CURRENT YEAR OPERATING LEVY
2016-17 Actual to 2020-21 Projected**

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projected	2020-21 Projected
Assessed Value	\$6,075,498,088	\$6,306,809,269	\$6,595,000,408	\$6,984,828,681	\$7,246,759,757
Change in AV	5.6%	3.8%	4.6%	5.9%	3.8%
\$4.4614/\$1,000	\$27,105,227	\$28,137,199	\$29,422,935	\$31,162,115	\$32,330,694
Compression	(245,517)	(161,820)	(188,885)	(221,336)	(228,993)
Taxes Imposed	26,859,710	27,975,379	29,234,050	30,940,779	32,101,701
Collection Rate	95.40%	95.90%	96.15%	95.00%	95.00%
Net Operating	\$25,623,425	\$26,827,745	\$28,107,849	\$29,393,740	\$30,496,615
Change	6.0%	4.7%	4.8%	4.6%	3.8%

Prior year property taxes are projected at a collection rate of 20% of the outstanding balance of uncollected taxes paid in the years after they were levied. Total revenue projected for 2020-21 is \$379,503.

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 2017-19 biennium, the fund disbursed \$118.5 million to schools. Tax revenue from marijuana sales go into the corpus of the Common School Fund, and contribute to the interest earnings of the fund. Revenue projected for 2020-21 is \$667,074, based on the 2020-21 ODE SSF Estimate dated February 25, 2020.

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 2020-21 is \$260,000, based on historic trends.

STATE SCHOOL FUND GRANT

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

The district's proposed 2020-21 SSF Total Formula Revenue of \$73,068,473 is an increase of \$3.6 million or 4.8% compared to 2019-20. The SSF increase is related to growth in funding per ADMw (+3.1%), and growth in property taxes (+3.8%).

STATE SCHOOL FUND FORMULA REVENUE
2016-17 Actual to 2020-21 Projected

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projected	2020-21 Projected
State School Fund Grant	\$30,803,517	\$36,203,832	\$35,706,867	\$38,742,272	\$41,265,280
Property Taxes	26,014,938	27,195,629	29,158,432	29,762,662	30,876,119
In Lieu of Property Taxes	9,138	-	-	-	-
Common School Fund	1,184,612	979,239	1,029,035	945,384	667,074
County School Fund	373,614	159,175	325,089	260,000	260,000
Total SSF Formula Revenue	\$58,385,819	\$64,537,875	\$66,239,775	\$69,710,319	\$73,068,473
Change	2.4%	10.5%	2.6%	5.2%	4.8%

LOCAL OPTION TAXES

Under Oregon's property tax law, a local option levy gives individual communities the ability to supplement state funding for their local schools. 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 2020-21 proposed budget maintains the current rate of \$1.50 per \$1,000 of assessed value. Local option taxes represent 8.2% of General Fund operating revenues.

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

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

Local option taxes in 2020-21 are estimated to be \$7,230,931; this estimate is based on an assumed increase of 3.75% of assessed value, with compression losses expected to increase to about 30% of the levy (assuming real market property values will not grow more rapidly than assessed value), and a collection rate of 95%.

LOCAL OPTION LEVY
2016-17 Actual to 2020-21 Projected

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projected	2020-21 Projected
Assessed Value	\$6,075,498,088	\$6,306,809,269	\$6,595,000,408	\$6,984,828,681	\$7,246,759,757
Change in AV	5.6%	3.8%	4.6%	5.9%	3.8%
\$1.5000/\$1,000	\$9,113,247	\$9,460,214	\$9,892,501	\$10,477,243	\$10,870,140
Compression Loss	(4,413,747)	(3,390,360)	(2,615,127)	(3,107,372)	(3,352,895)
Taxes Imposed	4,699,500	6,069,854	7,277,373	7,369,871	7,517,245
Collection Rate	96.71%	96.09%	96.21%	95.00%	95.00%
Net Local Option	\$4,545,040	\$5,832,531	\$7,001,620	\$7,001,377	\$7,141,383
Change	14.0%	28.3%	20.0%	0.0%	2.0%

Prior year tax receipts assume an estimated collection rate of 20% of the outstanding balance of uncollected taxes paid in years after they were levied and are projected at \$89,549 for 2020-21.

STATE GRANTS

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

STUDENT INVESTMENT ACCOUNT

The Student Investment Account (SIA) is the K-12 portion of the funding approved by the Oregon Legislature in the Student Success Act. This funding is designed to improve achievement in schools and to reduce achievement gaps in historically underserved student populations. SIA revenue in 2020-21 is estimated to be \$5.2 million.

FEDERAL GRANTS

Restricted revenue from the federal government through the state (object 4500) are federal funds restricted for specific purposes and includes several programs from the Every Student Succeeds Act (ESSA) like Title I-A (Improving Basic Programs), Title 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, 2020. The beginning fund balance on July 1, 2020 for all funds is projected as \$170,187,829. 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 \$11,493,134; this represents 14.4% of operating resources from 2019-20.

REQUIREMENTS – OBJECTS – CHART OF ACCOUNT DEFINITIONS

100 Salaries

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

200 Associated Payroll Costs

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

300 Purchased Services

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

- 340 *Travel.* Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here.
- 350 *Communication.* Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising.
- 360 *Charter School Payments.* Expenditures to reimburse Charter Schools for services rendered to students.
- 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.
- 374 *Other Tuition.* Tuition payments which cannot be classified above. Record post-graduation scholarships 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 by Reporting Object - All Funds
amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
Requirements					
100 - Salaries					
111 - Licensed Salaries	21,561,423	22,516,138	24,287,659	26,364,428	26,883,951
112 - Classified Salaries	9,082,778	9,423,183	10,216,367	11,994,482	12,787,406
113 - Administrators	3,048,407	3,066,764	3,194,648	3,693,124	3,719,576
114 - Manager-Confidential	1,221,672	1,263,766	1,355,971	1,595,189	1,581,393
116 - Supplemental Retirement Stipends	475,000	-	-	-	-
121 - Substitutes-Licensed	864,139	923,703	64,470	12,400	10,000
122 - Substitutes-Classified	373,862	327,706	67,559	110,670	50,800
130 - Additional Salary	1,846,640	1,909,127	2,233,055	1,862,367	2,281,790
100 - Salaries Total	38,473,922	39,430,387	41,419,730	45,632,660	47,314,916
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	6,977,872	7,675,604	8,124,520	12,035,585	12,529,899
220 - Social Security Administration	2,880,578	2,933,289	3,072,969	3,482,488	3,608,744
230 - Other Required Payroll Costs	304,456	297,400	225,686	316,589	302,107
240 - Contractual Employee Benefits	10,391,232	10,639,747	11,308,015	12,801,695	13,612,157
200 - Associated Payroll Costs Total	20,554,139	21,546,040	22,731,191	28,636,357	30,052,907
300 - Purchased Services					
310 - Instructional, Professional and Technical Services	421,503	460,967	554,623	665,292	1,357,200
320 - Property Services	2,711,461	2,649,896	3,129,112	2,823,547	2,774,565
330 - Student Transportation Services	3,031,593	3,276,057	3,754,745	5,513,676	5,948,000
340 - Travel	835,281	892,806	1,112,221	1,366,096	1,136,200
350 - Communication	304,462	550,466	552,374	707,493	653,275
360 - Charter School Payments	716,903	774,954	790,147	1,023,450	1,182,205
371 - Tuition Payments to Other Districts Within State	40,222	-	-	50,000	-
374 - Other Tuition	-	25	-	-	-
380 - Non-instructional Professional and Technical Services	1,577,189	1,567,190	7,487,620	9,133,952	12,561,813
390 - Other General Professional and Technological Services	22,667	658	1,595,951	1,778,584	1,808,017
300 - Purchased Services Total	9,860,280	10,173,018	18,976,794	23,062,090	27,421,275
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	2,267,490	2,332,019	2,367,679	3,775,917	3,765,888
420 - Textbooks	365,939	481,090	1,014,353	659,000	598,250
430 - Library Books	43,643	39,964	56,883	47,483	70,335
440 - Periodicals	21,933	17,986	14,805	11,129	12,615
450 - Food	1,025,400	1,030,952	1,048,271	1,073,719	910,000
460 - Non-consumable Items	60,442	76,159	130,688	97,809	130,000
470 - Computer Software	502,653	541,307	680,960	737,031	932,291
480 - Computer Hardware	438,914	1,207,698	1,683,467	2,271,838	1,450,217
400 - Supplies and Materials Total	4,726,414	5,727,173	6,997,106	8,673,926	7,869,596

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
500 - Capital Outlay					
510 - Land Acquisition	-	-	-	337,500	-
520 - Buildings Acquisition	558,594	24,967	865,880	166,643,789	161,672,507
530 - Improvements Other Than Buildings	-	-	629,344	750,000	-
540 - Depreciable Equipment	280,630	574,517	241,461	85,000	320,000
550 - Depreciable Technology	63,329	19,998	213,434	25,000	25,000
500 - Capital Outlay Total	902,553	619,482	1,950,118	167,841,289	162,017,507
600 - Other Objects					
610 - Redemption of Principal	8,655,754	6,259,378	7,702,206	7,972,712	5,929,761
621 - Regular Interest	2,907,078	2,600,455	7,503,457	8,059,216	9,151,984
640 - Dues and Fees	324,893	300,434	424,068	461,099	453,250
650 - Insurance and Judgments	1,266,932	1,301,722	1,308,641	1,671,202	1,684,532
656 - Group Insurance	10,896,667	11,341,456	12,028,240	14,210,387	14,800,000
670 - Taxes and Licenses	20,934	26,936	20,037	18,880	23,000
680 - PERS UAL Lump Sum Payment to PERS	-	3,000,000	-	-	-
690 - Grant Indirect Charges	114,101	144,040	165,729	250,000	250,000
600 - Other Objects Total	24,186,358	24,974,421	29,152,378	32,643,496	32,292,527
700 - Transfers					
710 - Fund Modifications	-	103,299	-	-	-
700 - Transfers Total	-	103,299	-	-	-
800 - Other Uses					
810 - Planned Reserve	-	-	-	38,332,629	41,843,169
820 - Reserved for Next Year	-	-	-	5,043,438	3,065,719
800 - Other Uses Total	-	-	-	43,376,067	44,908,888
Requirements Total	98,703,665	102,573,821	121,227,317	349,865,885	351,877,616

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 2020-21 proposed budget.

SALARIES

Employee salaries represent 15.4% of operating requirements and are projected at \$47,314,916 for 2020-21, an increase of \$1,682,256 or 3.7% compared to 2019-20. Lacking current contract language with all employee groups regarding compensation, the proposed budget assumes step increases for all eligible employees and a 0.5% cost of living adjustment (COLA) applied to all salary schedules. Vacant certified positions are budgeted at a master's degree step 7 level, while vacant classified positions are budgeted at step 2 of the classified salary schedule.

The proposed budget includes 2.0 FTE licensed positions and 3.50 FTE classified positions as a contingency to match staffing with actual enrollment and to meet other needs as necessary. Overall, proposed FTE for 2020-21 is projected to increase by 32 FTE.

SALARIES AND FTE 2017-18 Actual to 2020-21 Proposed

	2017-18 Actual		2018-19 Actual		2019-20 Budget		2020-21 Proposed	
	Salaries	FTE	Salaries	FTE	Salaries	FTE	Salaries	FTE
Licensed Salaries	\$22,516,138	372.19	\$24,287,659	389.93	\$26,364,428	398.76	\$26,883,951	403.99
Classified Salaries	9,423,183	333.99	10,216,367	358.73	11,994,482	379.39	12,787,406	406.28
Administrators	3,066,764	27.26	3,194,648	27.69	3,693,124	30.61	3,719,576	30.60
Managerial - Classified	1,263,766	19.31	1,355,971	20.38	1,595,189	22.44	1,581,393	22.23
Substitutes	1,251,409	-	132,029	-	123,070	-	60,800	-
Additional Salary	1,909,127	-	2,233,056	-	1,862,367	-	2,281,790	-
Total	\$39,430,387	752.75	\$41,419,730	796.74	\$45,632,660	831.20	\$47,314,916	863.10
	2.5%		5.1%		10.2%		3.7%	

ASSOCIATED PAYROLL COSTS

Associated payroll costs (benefits) represent 9.8% of operating requirements and are projected at \$30,052,907 for 2020-21, an increase of \$1,416,550 or 4.9% compared to 2019-20. 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

	2017-18 Actual			2018-19 Actual			2019-20 Budget			2020-21 Proposed	
Total Salaries	\$39,430,387			\$41,419,730			\$45,632,660			\$47,314,916	
Change from Prior Year	2.5%			5.1%			10.2%			3.7%	
Employer Contributions	3,526,426	9%		3,677,937	9%		6,867,836	15%		7,126,070	15%
Employee Contributions	2,149,747	6%		2,317,949	6%		2,696,203	6%		2,819,391	6%
UAL Contributions	1,999,440	5%		2,128,634	5%		2,471,546	5%		2,584,438	5%
Total Contributions	\$7,675,614	20%		\$8,124,520	20%		\$12,035,585	26%		\$12,529,899	26%
Change from Prior Year	10.0%			5.9%			48.1%			4.1%	

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 30% of employee salaries are associated with PERS Tier One/Tier Two members while 70% of employee salaries are associated with OPSRP members. In addition to PERS employer contributions, the district also pays the 6% Individual Account Plan (IAP) employee contribution on behalf of employees (as bargained between the district and its employee groups), and a 5.5% charge against salaries for debt service costs related to bonds that were issued in 2002 to lower the district's unfunded actuarial liability. Projected requirements for 2020-21 are \$12,529,899.

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 2020-21 are \$3,608,744.

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 2020-21 are \$302,107.

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 and 403(b) retirement accounts, long-term disability, and tuition reimbursement. Projected requirements for 2020-21 are \$13,612,157 and assume an average annual contribution of \$15,890 per (full-time) employee.

PURCHASED SERVICES

Purchased services represent 8.9% of total operating requirements and are projected at \$27,421,275 for 2020-21, an increase of \$4,359,185 or 18.9% compared to 2019-20. 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 \$2,774,565, a decrease of \$48,982 or -1.7% compared to 2019-20.

STUDENT TRANSPORTATION

The district 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 has resulted in an increased level of service and an associated increase in cost. Student transportation services are projected at \$5,948,000, an increase of \$434,324 or 7.9% compared to 2019-20. 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 first year of a new five-year charter school agreement with the district. Beginning in 2019-20, the level of state funding passed through to the charter school increased from 80% to 87.5%. Projected enrollment for 2020-21 is 130 students. Charter school payments are projected at \$1,182,205, an increase of \$158,755 or 15.5% compared to 2019-20.

SUPPLIES AND MATERIALS

Supplies and materials represent 2.6% of total operating requirements and are projected at \$7,869,596 for 2020-21, a decrease of \$804,330 or 9.3% compared to 2019-20. This includes consumable supplies and materials, textbooks, library books, periodicals, non-consumable items, and computer software and hardware. Budgeted requirements include \$600,000 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 52.8% of total operating requirements and is projected at \$162,017,507 for 2020-21, a decrease of \$5,823,782 or 3.5% compared to 2019-20. Budgeted requirements include \$149,942,891 in the Capital Projects Fund and \$7,274,616 in the Grants Fund for projects related to the facilities bond program.

OTHER EXPENDITURES

Other expenditures represent 10.5% of total operating requirements and are projected at \$32,292,527 for 2020-21, a decrease of \$350,969 or -1.1% compared to 2018-19. Budgeted requirements include \$13,224,750 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 2020-21 total \$88,290,948, an increase of \$8,424,281 or 10.6% compared to 2019-20. Budgeted contingency for 2020-21 is \$2,207,274, which represents 2.5% of current resources. The budgeted Rainy Day Reserve for 2020-21 is \$4,414,547, which represents 5% of current resources. Budgeted UEFB for 2020-21 is \$3,065,719, which represents 5% of current resources less projected underspending of operating requirements of \$1,348,828 (1.5% of total budgeted operating requirements).

REQUIREMENTS – FUNCTIONS – CHART OF ACCOUNT DEFINITIONS

1000 Instruction

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

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

- 1291 *English Language Learner (ELL)*. As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language.
- 1292 *Teen Parent Programs*. Instructional programs designed to accommodate the needs of teen parents.

1299 *Other Programs*.

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

2000 Support Services

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

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

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

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

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

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

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

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

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

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

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

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

3000 Enterprise and Community Services

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

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

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

4000 Facilities Acquisition and Construction

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

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

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

5000 Other Uses

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

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

5200 *Transfers of Funds.* These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in

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

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

	2016-17	2017-18	2018-19	2019-20	
	Actual	Actual	Actual	Adopted (as Revised)	2020-21 Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5	13,778,053	15,839,805	15,990,341	17,415,284	18,368,506
1121 - Middle/Junior High Programs	6,788,636	6,637,568	7,291,110	9,208,649	8,980,806
1122 - Middle/Junior High School Extracurricular	266,675	272,474	213,582	289,202	272,284
1131 - High School Programs	9,082,860	9,429,730	11,516,104	11,620,291	12,521,997
1132 - High School Extracurricular	1,894,288	1,945,462	1,919,708	2,021,564	2,067,258
1140 - Pre-kindergarten Programs	43,271	482	3,975	42,359	42,530
1210 - Programs for the Talented and Gifted	3,221	2,397	-	4,269	11,152
1220 - Restrictive Programs for Students with Disabilities	2,266,111	2,426,536	3,052,864	3,537,135	4,399,761
1250 - Less Restrictive Programs for Students with Disabilities	4,876,302	4,914,624	4,919,425	5,662,865	5,941,610
1271 - Remediation	346,699	327,417	424,122	455,000	455,000
1272 - Title IA/D	725,028	689,896	725,495	872,323	864,021
1280 - Alternative Education	1,789,191	1,779,200	1,969,251	2,350,672	2,289,518
1291 - English Language Learner Programs	1,328,901	1,445,334	1,499,449	1,699,828	1,741,067
1292 - Teen Parent Programs	-	-	26,668	44,317	35,561
1299 - Other Programs	5,465	30,080	9,458	20,341	20,910
1400 - Summer School Programs	13,418	13,640	51,349	47,461	121,496
1000 - Instruction Total	43,208,119	45,754,643	49,612,900	55,291,560	58,133,477
2000 - Support Services					
2110 - Attendance and Social Work Services	859,684	1,336,154	1,608,095	2,008,139	2,176,371
2120 - Guidance Services	2,176,498	2,040,016	2,531,483	2,842,265	2,882,887
2130 - Health Services	374,105	399,640	518,134	874,888	960,168
2140 - Psychological Services	-	-	-	679,784	825,208
2150 - Speech Pathology and Audiology Services	684,891	719,172	852,810	966,100	914,232
2160 - Other Student Treatment Services	161,483	159,697	61,907	68,228	67,468
2190 - Service Direction, Student Support Services	497,908	569,644	678,289	752,622	804,131
2210 - Improvement of Instruction Services	2,432,823	1,957,269	1,951,330	2,291,802	1,952,780
2220 - Educational Media Services	567,135	642,002	675,751	875,337	870,516
2230 - Assessment and Testing	324,673	382,410	414,502	560,659	573,495
2240 - Instructional Staff Development	698,501	826,305	1,271,749	1,580,432	1,379,329
2310 - Board of Education Services	125,122	111,848	155,078	122,000	171,500
2320 - Executive Administration Services	371,478	371,323	370,289	446,730	467,053
2410 - Office of the Principal Services	4,151,872	4,196,504	4,583,843	5,496,623	5,612,162
2490 - Other Support Services-School Administration	-	140,316	215,004	230,959	319,641
2510 - Direction of Business Support Services	189,593	204,268	207,345	321,247	320,595
2520 - Fiscal Services	12,699,992	13,193,417	14,860,673	17,129,986	17,742,049
2540 - Operation and Maintenance of Plant Services	6,991,244	7,276,481	7,519,195	8,242,162	8,288,172
2550 - Student Transportation Services	3,263,153	3,580,249	4,123,600	5,733,184	6,156,207
2570 - Internal Services	143,247	139,731	147,782	150,843	81,506
2620 - Planning Research, Development, Evaluation Services	170,228	154,117	12,388	100,000	20,000
2630 - Information Services	258,866	221,632	311,862	327,458	341,933
2640 - Staff Services	574,228	671,026	727,013	939,270	951,778
2660 - Technology Services	1,449,564	1,697,004	2,073,739	3,243,857	3,310,039
2680 - Interpretation and Translation Services	-	131,851	136,592	179,375	222,526
2690 - Other Support Services-Central	114,101	144,040	165,729	250,000	250,000
2700 - Supplemental Retirement Program	509,224	-	-	-	-
2000 - Support Services Total	39,789,611	41,266,114	46,174,180	56,413,950	57,661,746

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
3000 - Enterprise and Community Services					
3100 - Food Services	2,961,404	2,934,465	2,998,817	3,390,399	3,187,010
3300 - Community Services	623,105	630,500	697,158	817,014	839,755
3000 - Enterprise and Community Services Total	3,584,509	3,564,965	3,695,975	4,207,413	4,026,765
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction	-	-	1,641,648	1,663,678	5,367,488
4120 - Site Acquisition and Development Services	-	-	-	1,087,500	-
4150 - Building Acquisition, Construction, and Improvements	558,594	24,967	4,896,949	171,793,789	166,697,507
4000 - Facilities Acquisition and Construction Total	558,594	24,967	6,538,597	174,544,967	172,064,995
5000 - Debt Service & Transfers to Other Funds					
5100 - Debt Service	11,562,832	8,859,833	15,205,664	16,031,928	15,081,745
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	11,562,832	11,963,132	15,205,664	16,031,928	15,081,745
6000 - Contingencies					
6000 - Contingencies	-	-	-	38,332,629	41,843,169
6000 - Contingencies Total	-	-	-	38,332,629	41,843,169
7000 - Unappropriated Ending Fund Balance					
7000 - Unappropriated Ending Fund Balance	-	-	-	5,043,438	3,065,719
7000 - Unappropriated Ending Fund Balance Total	-	-	-	5,043,438	3,065,719
Requirements Total	98,703,665	102,573,821	121,227,317	349,865,885	351,877,616



GENERAL FUND (100)

GENERAL FUND

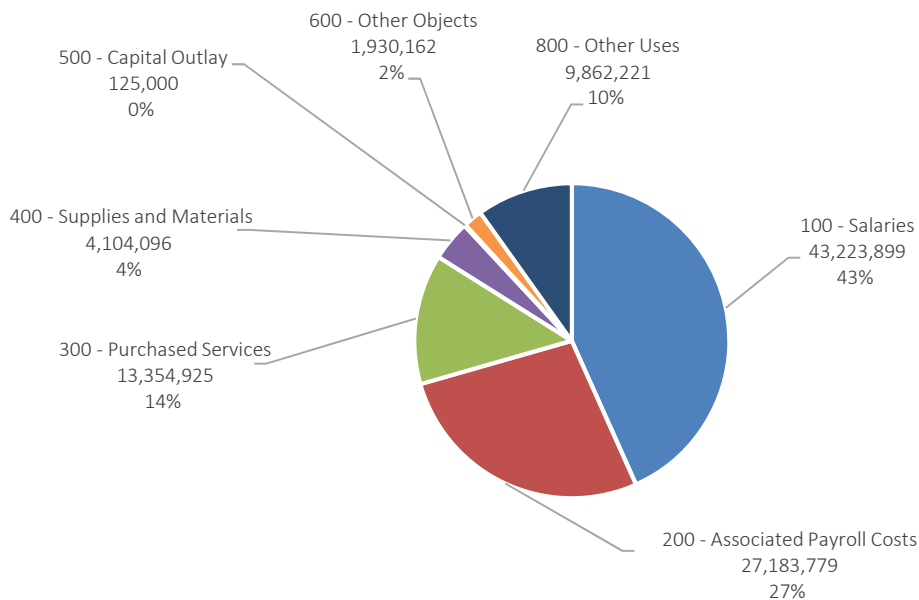
The General Fund accounts for most operating activities except those required to be accounted for in another fund. Revenues for the General Fund come from two main sources: local property taxes, and the State School Fund, primarily from Oregon's state income tax.

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

amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources	31,468,265	34,062,361	38,161,082	38,312,960	39,135,050
2000 - Revenue from Intermediate Sources	626,041	675,627	771,136	720,000	740,000
3000 - Revenue from State Sources	32,372,309	37,911,385	36,884,531	39,712,427	47,940,898
4000 - Revenue from Federal Sources	86,602	4,502	144,204	150,000	150,000
5000 - Other Sources	10,278,573	10,724,436	15,694,537	17,345,154	11,818,134
Resources Total	74,831,790	83,378,311	91,655,491	96,240,541	99,784,082
Requirements					
100 - Salaries	34,848,046	36,306,315	37,656,035	41,476,992	43,223,899
200 - Associated Payroll Costs	18,557,192	19,563,790	20,429,023	25,697,817	27,183,779
300 - Purchased Services	7,892,125	8,159,451	10,834,944	12,866,811	13,354,925
400 - Supplies and Materials	2,449,145	3,305,799	4,615,855	5,536,567	4,104,096
500 - Capital Outlay	106,601	458,164	265,814	55,000	125,000
600 - Other Objects	839,703	904,109	1,479,947	1,786,724	1,930,162
800 - Other Uses	-	-	-	8,820,630	9,862,221
Requirements Total	64,692,813	68,697,629	75,281,617	96,240,541	99,784,082
Fund Ending Balance	10,138,976	14,680,682	16,373,874	-	-

**REQUIREMENTS BY MAJOR OBJECT - GENERAL FUND (100)
2020-21 PROPOSED**



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

amounts in dollars

	2019-20 Adopted (as Revised)	2020-21 Proposed	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Resources					
1000 - Revenue from Local Sources	38,312,960	39,135,050	40,871,162	42,353,724	43,891,229
2000 - Revenue from Intermediate Sources	720,000	740,000	740,000	740,000	740,000
3000 - Revenue from State Sources	39,712,427	47,940,898	48,624,000	50,345,000	50,812,000
4000 - Revenue from Federal Sources	150,000	150,000	150,000	150,000	150,000
5000 - Other Sources	17,345,154	11,818,134	11,211,000	10,199,000	9,454,000
Resources Total	96,240,541	99,784,082	101,596,162	103,787,724	105,047,229
Requirements					
100 - Salaries	41,476,992	43,223,899	44,678,000	46,182,000	47,526,000
200 - Associated Payroll Costs	25,697,817	27,183,779	28,175,000	29,204,000	30,162,000
300 - Purchased Services	12,866,811	13,354,925	13,653,000	13,976,000	14,288,000
400 - Supplies and Materials	5,536,567	4,104,096	4,186,000	4,270,000	4,355,000
500 - Capital Outlay	55,000	125,000	128,000	130,000	133,000
600 - Other Objects	1,786,724	1,930,162	1,969,000	2,008,000	2,048,000
800 - Other Uses	8,820,630	9,862,221	8,807,162	8,017,724	6,535,229
Requirements Total	96,240,541	99,784,082	101,596,162	103,787,724	105,047,229
Fund Ending Balance	-	-	-	-	-

Assumptions:

Resources:

1000 - Revenue from Local Sources increase 4.4% in 2021-22 and then 3.6% in 2022-23 and 2023-24.

3000 - Revenue from State Sources increase 1.4% in 2021-22, 3.5% in 2022-23, and then 1.0% in 2023-24.

5000 - Resources from Other Sources increase based on budgeted reserves (800 - Other Uses) in prior year and projected underspending.

Requirements:

100 - Salaries increase 3.0% each year.

200 - Associated Payroll Costs increase 3.0% each year.

300 - Purchased Services increase 2.5% each year.

400 - Supplies and Materials increase 2% each year.

500 - Capital Outlay increase 2% each year.

600 - Other Objects increase 2% each year.

800 - Other Uses change each year to reflect projected operating surplus or deficit.

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	26,014,937	27,195,629	29,158,432	29,762,663	30,876,118
1120 - Local Option Ad Valorem Taxes Levied by District	4,554,757	5,901,191	7,233,192	7,084,797	7,230,932
1311 - Tuition From Individuals	-	15,905	19,295	15,000	15,000
1500 - Earnings on Investments	314,241	541,715	1,265,853	613,000	363,000
1910 - Rentals	74,322	65,577	68,700	65,000	65,000
1960 - Recovery of Prior Years' Expenditure	92,204	230	11,087	2,500	10,000
1970 - Services Provided Other Funds	37,500	-	-	-	-
1980 - Fees Charged to Grants	114,101	144,040	165,729	150,000	175,000
1990 - Miscellaneous	266,203	198,075	238,794	620,000	400,000
1000 - Revenue from Local Sources Total	31,468,265	34,062,361	38,161,082	38,312,960	39,135,050
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	373,614	159,175	325,089	260,000	260,000
2102 - General Education Service District Funds	-	264,839	193,967	210,000	230,000
2200 - Restricted Revenue	252,427	251,613	252,080	250,000	250,000
2000 - Revenue from Intermediate Sources Total	626,041	675,627	771,136	720,000	740,000
3000 - Revenue from State Sources					
3101 - State School Fund-General Support	31,063,903	36,609,582	35,580,286	38,563,155	41,248,780
3103 - Common School Fund	1,184,612	979,239	1,029,035	649,272	667,074
3199 - Other Unrestricted Grants-In-Aid	123,793	322,565	275,210	500,000	800,000
3299 - Other Restricted Grants-In-Aid	-	-	-	-	5,225,044
3000 - Revenue from State Sources Total	32,372,309	37,911,385	36,884,531	39,712,427	47,940,898
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	77,464	4,502	123,853	150,000	150,000
4801 - Federal Forest Fees	-	-	4,396	-	-
4899 - Other Revenue in Lieu of Taxes	9,138	-	15,955	-	-
4000 - Revenue from Federal Sources Total	86,602	4,502	144,204	150,000	150,000
5000 - Other Sources					
5100 - Long Term Debt Financing Sources	-	482,160	1,013,855	971,280	325,000
5200 - Interfund Transfers	-	103,299	-	-	-
5400 - Resources - Beginning Fund Balance	10,278,573	10,138,976	14,680,682	16,373,874	11,493,134
5000 - Other Sources Total	10,278,573	10,724,436	15,694,537	17,345,154	11,818,134
Resources Total	74,831,790	83,378,311	91,655,491	96,240,541	99,784,082

Requirements by Object - General Fund (100)

amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
Requirements					
100 - Salaries					
111 - Licensed Salaries	20,987,677	21,892,803	23,241,733	25,161,901	25,728,859
112 - Classified Salaries	7,612,927	7,946,033	8,603,599	10,069,571	10,980,263
113 - Administrators	2,982,528	2,991,483	3,132,570	3,640,767	3,594,321
114 - Manager-Confidential	1,010,248	1,043,480	1,069,578	1,233,057	1,248,341
121 - Substitutes-Licensed	740,578	823,954	62,256	4,400	10,000
122 - Substitutes-Classified	297,948	244,839	29,800	17,670	25,800
130 - Additional Salary	1,216,139	1,363,725	1,516,498	1,349,626	1,636,315
100 - Salaries Total	34,848,046	36,306,315	37,656,035	41,476,992	43,223,899
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	6,439,601	7,091,189	7,426,947	10,961,776	11,474,934
220 - Social Security Administration	2,614,332	2,704,580	2,799,132	3,174,525	3,308,007
230 - Other Required Payroll Costs	260,924	258,787	193,476	272,951	263,709
240 - Contractual Employee Benefits	9,242,335	9,509,235	10,009,469	11,288,565	12,137,129
200 - Associated Payroll Costs Total	18,557,192	19,563,790	20,429,023	25,697,817	27,183,779
300 - Purchased Services					
310 - Instructional, Professional and Technical Services	357,079	390,853	398,971	427,300	417,200
320 - Property Services	2,499,495	2,261,051	2,948,476	2,694,947	2,593,565
330 - Student Transportation Services	2,928,535	3,180,695	3,519,597	5,294,923	5,743,000
340 - Travel	178,894	314,560	489,948	362,596	338,200
350 - Communication	388,822	426,779	436,693	533,268	471,925
360 - Charter School Payments	716,903	774,954	790,147	1,023,450	1,182,205
371 - Tuition Payments to Other Districts Within State	40,222	-	-	50,000	-
380 - Non-instructional Professional and Technical Services	759,508	809,901	802,327	1,031,743	998,313
390 - Other General Professional and Technological Services	22,667	658	1,448,785	1,448,584	1,610,517
300 - Purchased Services Total	7,892,125	8,159,451	10,834,944	12,866,811	13,354,925
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	1,195,978	1,204,174	1,372,332	1,860,289	1,349,888
420 - Textbooks	321,198	458,116	983,578	654,000	598,250
430 - Library Books	27,489	33,722	41,112	37,483	35,335
440 - Periodicals	15,578	13,246	11,103	11,129	12,615
460 - Non-consumable Items	7,356	18,782	69,775	52,797	69,500
470 - Computer Software	462,490	487,588	624,372	694,031	890,291
480 - Computer Hardware	419,055	1,090,171	1,513,582	2,226,838	1,148,217
400 - Supplies and Materials Total	2,449,145	3,305,799	4,615,855	5,536,567	4,104,096
500 - Capital Outlay					
540 - Depreciable Equipment	91,356	438,166	52,380	30,000	100,000
550 - Depreciable Technology	15,245	19,998	213,434	25,000	25,000
500 - Capital Outlay Total	106,601	458,164	265,814	55,000	125,000

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
600 - Other Objects					
610 - Redemption of Principal	-	-	520,541	760,577	889,761
621 - Regular Interest	-	-	3,484	6,268	10,851
640 - Dues and Fees	157,511	152,545	249,537	314,599	306,550
650 - Insurance and Judgments	675,000	725,000	700,000	700,000	714,000
670 - Taxes and Licenses	7,192	26,564	6,385	5,280	9,000
600 - Other Objects Total	839,703	904,109	1,479,947	1,786,724	1,930,162
800 - Other Uses					
810 - Planned Reserve	-	-	-	3,777,192	6,796,502
820 - Reserved for Next Year	-	-	-	5,043,438	3,065,719
800 - Other Uses Total	-	-	-	8,820,630	9,862,221
Requirements Total	64,692,813	68,697,629	75,281,617	96,240,541	99,784,082

Requirements by Function - General Fund (100)

amounts in dollars

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5	13,414,205	15,428,488	15,554,859	16,677,137	17,221,535
1121 - Middle/Junior High Programs	6,698,611	6,447,073	6,998,133	8,874,189	8,284,562
1122 - Middle/Junior High School Extracurricular	27,953	69,025	69,125	64,542	53,345
1131 - High School Programs	8,734,765	8,916,049	10,345,367	10,606,997	11,012,523
1132 - High School Extracurricular	769,252	780,934	771,097	791,224	839,745
1140 - Pre-kindergarten Programs	-	-	-	42,359	28,922
1210 - Programs for the Talented and Gifted	3,221	2,397	-	4,269	11,152
1220 - Restrictive Programs for Students with Disabilities	2,259,006	2,423,060	3,049,135	3,530,592	4,393,761
1250 - Less Restrictive Programs for Students with Disabilities	3,713,513	3,800,494	3,752,486	4,321,574	4,755,081
1280 - Alternative Education	1,730,456	1,703,972	1,832,890	2,207,517	2,137,121
1291 - English Language Learner Programs	1,328,901	1,434,776	1,474,374	1,667,249	1,714,996
1292 - Teen Parent Programs	-	-	26,668	44,317	35,561
1400 - Summer School Programs	-	-	21,004	13,901	38,769
1000 - Instruction Total	38,679,883	41,006,268	43,895,136	48,845,867	50,527,073
2000 - Support Services					
2110 - Attendance and Social Work Services	852,981	1,313,700	1,581,723	1,922,571	2,155,371
2120 - Guidance Services	2,078,194	1,811,230	2,087,188	2,418,223	2,449,734
2130 - Health Services	374,105	393,439	518,134	874,888	960,168
2140 - Psychological Services	-	-	-	344,507	426,841
2150 - Speech Pathology and Audiology Services	684,891	719,172	852,810	966,100	914,232
2160 - Other Student Treatment Services	161,483	159,697	61,907	68,228	67,468
2190 - Service Direction, Student Support Services	496,600	564,665	677,749	752,622	804,131
2210 - Improvement of Instruction Services	1,994,937	1,708,452	1,805,257	1,763,602	1,670,060
2220 - Educational Media Services	538,702	624,973	659,431	865,337	830,516
2230 - Assessment and Testing	324,673	382,345	414,502	560,659	573,495
2240 - Instructional Staff Development	462,749	613,362	896,766	919,248	771,788
2310 - Board of Education Services	124,658	108,808	155,078	122,000	171,500
2320 - Executive Administration Services	371,278	371,007	369,549	446,730	467,053
2410 - Office of the Principal Services	4,148,013	4,195,549	4,579,350	5,479,623	5,595,162
2490 - Other Support Services-School Administration	-	140,316	215,004	230,959	319,641
2510 - Direction of Business Support Services	189,593	204,268	207,345	283,311	282,415
2520 - Fiscal Services	580,624	665,072	634,697	694,922	646,735
2540 - Operation and Maintenance of Plant Services	6,669,250	6,925,558	7,465,700	8,217,162	8,263,172
2550 - Student Transportation Services	3,160,095	3,484,888	3,888,452	5,514,431	5,951,207
2570 - Internal Services	142,182	138,172	147,782	150,843	81,506
2620 - Planning Research, Development, Evaluation Services	170,228	153,526	12,388	100,000	20,000
2630 - Information Services	258,866	221,632	308,435	324,958	339,433
2640 - Staff Services	573,166	668,693	715,296	911,270	948,778
2660 - Technology Services	1,369,660	1,696,999	2,068,656	3,243,857	3,060,039
2680 - Interpretation and Translation Services	-	131,851	136,592	179,375	222,526
2000 - Support Services Total	25,726,928	27,397,374	30,459,792	37,355,426	37,992,971

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
3000 - Enterprise and Community Services					
3100 - Food Services	-	-	-	15,000	15,000
3300 - Community Services	286,002	293,988	402,664	436,773	486,205
3000 - Enterprise and Community Services Total	286,002	293,988	402,664	451,773	501,205
5000 - Debt Service & Transfers to Other Funds					
5100 - Debt Service	-	-	524,025	766,845	900,612
5000 - Debt Service & Transfers to Other Funds Total	-	-	524,025	766,845	900,612
6000 - Contingencies & Reserves					
6000 - Contingencies	-	-	-	3,777,192	6,796,502
6000 - Contingencies & Reserves Total	-	-	-	3,777,192	6,796,502
7000 - Unappropriated Ending Fund Balance					
7000 - Unappropriated Ending Fund Balance	-	-	-	5,043,438	3,065,719
7000 - Unappropriated Ending Fund Balance Total	-	-	-	5,043,438	3,065,719
Requirements Total	64,692,813	68,697,629	75,281,617	96,240,541	99,784,082

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	26,014,937	27,195,629	29,158,432	29,762,663	30,876,118
1120 - Local Option Ad Valorem Taxes Levied by District	4,554,757	5,901,191	7,233,192	7,084,797	7,230,932
1311 - Tuition From Individuals	-	15,905	19,295	15,000	15,000
1500 - Earnings on Investments	314,241	541,715	1,265,853	613,000	363,000
1910 - Rentals	74,322	65,577	68,700	65,000	65,000
1960 - Recovery of Prior Years' Expenditure	92,204	230	11,087	2,500	10,000
1970 - Services Provided Other Funds	37,500	-	-	-	-
1980 - Fees Charged to Grants	114,101	144,040	165,729	150,000	175,000
1990 - Miscellaneous	266,203	198,075	238,794	620,000	400,000
1000 - Revenue from Local Sources Total	31,468,265	34,062,361	38,161,082	38,312,960	39,135,050
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	373,614	159,175	325,089	260,000	260,000
2102 - General Education Service District Funds	-	264,839	193,967	210,000	230,000
2200 - Restricted Revenue	252,427	251,613	252,080	250,000	250,000
2000 - Revenue from Intermediate Sources Total	626,041	675,627	771,136	720,000	740,000
3000 - Revenue from State Sources					
3101 - State School Fund-General Support	31,063,903	36,609,582	35,580,286	38,563,155	41,248,780
3103 - Common School Fund	1,184,612	979,239	1,029,035	649,272	667,074
3199 - Other Unrestricted Grants-In-Aid	123,793	322,565	275,210	500,000	800,000 ¹
3299 - Other Restricted Grants-In-Aid	-	-	-	-	5,225,044 ²
3000 - Revenue from State Sources Total	32,372,309	37,911,385	36,884,531	39,712,427	47,940,898
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	77,464	4,502	123,853	150,000	150,000
4801 - Federal Forest Fees	-	-	4,396	-	-
4899 - Other Revenue in Lieu of Taxes	9,138	-	15,955	-	-
4000 - Revenue from Federal Sources Total	86,602	4,502	144,204	150,000	150,000
5000 - Other Sources					
5100 - Long Term Debt Financing Sources	-	482,160	1,013,855	971,280	325,000 ³
5200 - Interfund Transfers	-	103,299	-	-	-
5400 - Resources - Beginning Fund Balance	10,278,573	10,138,976	14,680,682	16,373,874	11,493,134
5000 - Other Sources Total	10,278,573	10,724,436	15,694,537	17,345,154	11,818,134
Total Resources	74,831,790	83,378,311	91,655,491	96,240,541	99,784,082

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
111 - Licensed Salaries	7,400,662	8,186,260	8,435,747	9,198,238	9,195,183
112 - Classified Salaries	625,458	621,499	611,901	503,166	556,946
121 - Substitutes-Licensed	330,608	286,201	23,536	-	6,000
122 - Substitutes-Classified	53,204	59,480	7,188	1,000	4,500
130 - Additional Salary	95,250	144,847	101,416	84,413	105,250
210 - Public Employees Retirement System	1,564,815	1,824,748	1,810,633	2,524,582	2,609,714
220 - Social Security Administration	639,010	694,528	681,378	748,679	754,904
230 - Other Required Payroll Costs	49,242	50,199	36,889	49,450	46,515
240 - Contractual Employee Benefits	2,182,276	2,304,594	2,307,815	2,437,970	2,521,678
310 - Instructional, Professional and Technical Services	14,375	10,388	11	-	-
320 - Property Services	9,394	9,907	8,221	2,500	83,423
340 - Travel	8,078	7,139	1,839	3,250	500
350 - Communication	36,363	33,876	21,854	5,000	10,800
380 - Non-instructional Professional and Technical Se	750	60	563	2,000	7,534
390 - Other General Professional and Technological Services	-	-	442,119	476,273	542,917
410 - Consumable Supplies and Materials	213,948	257,235	238,474	286,491	186,785
420 - Textbooks	70,244	266,466	444,401	66,000	173,750
430 - Library Books	282	399	-	-	-
440 - Periodicals	6,566	4,002	2,480	2,000	3,000
460 - Non-consumable Items	-	-	1,070	-	-
470 - Computer Software	51,199	52,726	24,582	39,648	114,900
480 - Computer Hardware	62,354	613,760	352,642	246,477	287,236
640 - Dues and Fees	127	174	100	-	10,000
1111 - Elementary, K-5 Total	13,414,205	15,428,488	15,554,859	16,677,137	17,221,535
1121 - Middle/Junior High Programs					
111 - Licensed Salaries	3,517,918	3,507,632	3,709,621	4,119,757	4,305,104
112 - Classified Salaries	291,505	258,161	263,564	223,576	265,622
121 - Substitutes-Licensed	129,587	145,469	3,667	-	-
122 - Substitutes-Classified	48,014	22,728	182	500	-
130 - Additional Salary	37,954	29,798	33,833	46,113	57,907
210 - Public Employees Retirement System	732,251	762,505	771,656	1,136,407	1,218,585
220 - Social Security Administration	302,245	297,988	301,388	335,831	354,097
230 - Other Required Payroll Costs	22,866	20,569	16,125	22,063	21,671
240 - Contractual Employee Benefits	1,007,746	982,251	1,000,825	1,097,925	1,206,534
310 - Instructional, Professional and Technical Services	620	170	1,408	-	2,200
320 - Property Services	2,977	6,443	5,590	3,000	24,328
330 - Student Transportation Services	-	-	72	4,000	-
340 - Travel	2,149	5,372	3,932	5,000	8,200
350 - Communication	15,080	24,385	19,286	12,000	14,550
380 - Non-instructional Professional and Technical Services	1,103	60	105	-	-
390 - Other General Professional and Technological Services	-	-	290,671	197,000	271,000
410 - Consumable Supplies and Materials	287,755	114,358	221,652	234,486	140,926
420 - Textbooks	134,270	111,476	273,626	267,000	230,500
430 - Library Books	13	318	-	-	-
440 - Periodicals	694	1,879	4,687	3,200	4,000

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
460 - Non-consumable Items	-	1,790	1,224	2,200	-
470 - Computer Software	30,013	26,783	40,650	13,550	28,350
480 - Computer Hardware	132,660	119,340	26,381	1,143,181	130,988 ³
640 - Dues and Fees	1,190	7,598	7,988	7,400	-
1121 - Middle/Junior High Programs Total	6,698,611	6,447,073	6,998,133	8,874,189	8,284,562
1122 - Middle/Junior High School Extracurricular					
130 - Additional Salary	22,625	45,848	54,549	47,598	37,910
210 - Public Employees Retirement System	3,481	9,002	9,969	13,089	11,476
220 - Social Security Administration	1,713	3,459	4,134	3,642	2,900
230 - Other Required Payroll Costs	134	218	222	213	559
340 - Travel	-	-	250	-	500
410 - Consumable Supplies and Materials	-	10,497	-	-	-
1122 - Middle/Junior High School Extracurricular Total	27,953	69,025	69,125	64,542	53,345
1131 - High School Programs					
111 - Licensed Salaries	4,987,199	5,122,926	5,429,713	5,806,762	5,936,944
112 - Classified Salaries	197,013	239,252	225,303	194,313	192,508
121 - Substitutes-Licensed	163,178	187,102	28,837	-	-
122 - Substitutes-Classified	20,420	25,978	8,667	-	-
130 - Additional Salary	143,935	91,594	98,017	119,932	136,695
210 - Public Employees Retirement System	1,045,446	1,127,848	1,195,420	1,657,920	1,690,979
220 - Social Security Administration	414,341	422,026	430,874	468,251	479,365
230 - Other Required Payroll Costs	31,489	26,840	23,030	30,988	29,936
240 - Contractual Employee Benefits	1,233,684	1,269,289	1,271,960	1,349,352	1,413,525
310 - Instructional, Professional and Technical Services	47,938	59,288	1,750	-	-
320 - Property Services	22,462	14,353	11,762	645	32,336
330 - Student Transportation Services	-	-	-	4,000	-
340 - Travel	3,359	3,053	10,948	4,000	10,500
350 - Communication	11,862	11,812	19,977	34,628	6,500
380 - Non-instructional Professional and Technical Services	920	320	947	-	22,867
390 - Other General Professional and Technological Services	-	658	246,511	213,061	259,100
410 - Consumable Supplies and Materials	126,625	161,831	254,485	269,226	174,954
420 - Textbooks	101,007	71,226	256,740	315,000	183,500
430 - Library Books	-	870	-	-	-
440 - Periodicals	519	836	862	1,304	665
460 - Non-consumable Items	1,581	5,041	14,494	597	11,500
470 - Computer Software	10,016	3,630	17,902	25,798	27,500
480 - Computer Hardware	157,948	60,278	781,287	93,820	379,449
540 - Depreciable Equipment	-	-	5,586	-	10,000
640 - Dues and Fees	13,822	10,000	10,185	17,400	13,700
670 - Taxes and Licenses	-	-	110	-	-
1131 - High School Programs Total	8,734,765	8,916,049	10,345,367	10,606,997	11,012,523
1132 - High School Extracurricular					
111 - Licensed Salaries	82,958	64,257	63,196	-	-
112 - Classified Salaries	50,803	54,985	56,162	62,832	64,614
114 - Manager-Confidential	32,578	30,855	31,472	33,227	33,394
122 - Substitutes-Classified	-	50	-	-	-
130 - Additional Salary	380,274	420,081	419,538	380,588	423,064
210 - Public Employees Retirement System	69,489	51,420	55,951	130,314	154,215
220 - Social Security Administration	42,798	42,160	41,723	36,463	39,869
230 - Other Required Payroll Costs	1,607	2,721	2,613	2,143	6,933
240 - Contractual Employee Benefits	47,633	44,412	44,412	39,840	40,656

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
340 - Travel	19,578	19,422	20,268	20,000	22,000
350 - Communication	-	-	110	-	-
380 - Non-instructional Professional and Technical Services	40,610	40,669	35,652	77,488	45,000
410 - Consumable Supplies and Materials	925	9,903	-	8,329	10,000
1132 - High School Extracurricular Total	769,252	780,934	771,097	791,224	839,745
1140 Pre-kindergarten Programs					
111 - Licensed Salaries	-	-	-	10,599	-
130 - Additional Salary	-	-	-	20,372	20,032
210 - Public Employees Retirement System	-	-	-	8,820	6,064
220 - Social Security Administration	-	-	-	2,369	1,532
230 - Other Required Payroll Costs	-	-	-	139	294
240 - Contractual Employee Benefits	-	-	-	60	-
410 - Consumable Supplies and Materials	-	-	-	-	1,000
1140 Pre-kindergarten Programs Total	-	-	-	42,359	28,922
1210 - Programs for the Talented and Gifted					
130 - Additional Salary	2,350	1,807	-	3,000	8,000
210 - Public Employees Retirement System	478	393	-	825	2,422
220 - Social Security Administration	176	133	-	230	612
230 - Other Required Payroll Costs	13	8	-	14	118
410 - Consumable Supplies and Materials	204	56	-	200	-
1210 - Programs for the Talented and Gifted Total	3,221	2,397	-	4,269	11,152
1220 - Restrictive Programs for Students with Disabilities					
111 - Licensed Salaries	405,894	379,520	471,475	504,843	661,861
112 - Classified Salaries	845,585	971,524	1,228,980	1,381,776	1,675,781
121 - Substitutes-Licensed	7,872	10,243	-	-	-
122 - Substitutes-Classified	53,890	39,722	-	-	-
130 - Additional Salary	29,434	33,083	50,537	41,626	67,892
210 - Public Employees Retirement System	245,425	259,082	324,332	500,394	619,250
220 - Social Security Administration	100,062	104,597	129,385	147,516	184,023
230 - Other Required Payroll Costs	8,042	7,140	7,425	10,800	11,666
240 - Contractual Employee Benefits	561,435	612,338	779,098	904,485	1,117,138
320 - Property Services	85	455	294	2	-
340 - Travel	-	22	-	100	-
350 - Communication	32	230	32	-	-
390 - Other General Professional and Technological Services	-	-	48,690	36,750	45,000
410 - Consumable Supplies and Materials	1,251	5,103	8,408	2,300	11,150
460 - Non-consumable Items	-	-	478	-	-
1220 - Restrictive Programs for Students with Disabilities Total	2,259,006	2,423,060	3,049,135	3,530,592	4,393,761
1250 - Less Restrictive Programs for Students with Disabilities					
111 - Licensed Salaries	1,520,651	1,538,459	1,463,094	1,467,812	1,457,302
112 - Classified Salaries	626,865	672,105	727,358	851,741	1,077,699
121 - Substitutes-Licensed	50,633	55,185	567	-	-
122 - Substitutes-Classified	61,509	46,599	-	-	-
130 - Additional Salary	37,149	38,451	28,749	27,431	49,759
210 - Public Employees Retirement System	418,720	436,053	403,347	606,675	657,782
220 - Social Security Administration	171,397	173,797	163,226	179,550	197,733
230 - Other Required Payroll Costs	13,498	11,992	9,257	12,474	12,427

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
240 - Contractual Employee Benefits	717,866	764,419	781,908	895,189	1,073,629
310 - Instructional, Professional and Technical Services	43,210	51,176	73,886	63,000	95,000
340 - Travel	763	812	779	-	1,500
350 - Communication	2,143	2,117	728	1,360	-
371 - Tuition Payments to Other Districts Within State	40,222	-	-	50,000	-
380 - Non-instructional Professional and Technical Services	-	-	-	-	2,000
390 - Other General Professional and Technological Services	-	-	89,431	54,000	115,000
410 - Consumable Supplies and Materials	6,736	2,448	9,003	112,342	12,250
420 - Textbooks	1,833	5,447	-	-	-
440 - Periodicals	30	-	-	-	-
470 - Computer Software	289	1,436	-	-	-
480 - Computer Hardware	-	-	1,153	-	3,000
1250 - Less Restrictive Programs for Students with Disabilities Total	3,713,513	3,800,494	3,752,486	4,321,574	4,755,081

1280 - Alternative Education

111 - Licensed Salaries	240,690	238,043	310,273	332,675	262,450
112 - Classified Salaries	175,170	145,408	156,040	174,917	109,632
121 - Substitutes-Licensed	4,476	7,225	231	-	-
122 - Substitutes-Classified	1,620	1,122	-	-	-
130 - Additional Salary	45,178	41,558	46,719	45,272	11,418
210 - Public Employees Retirement System	82,605	84,349	96,061	146,299	101,943
220 - Social Security Administration	34,371	32,068	38,880	42,294	29,337
230 - Other Required Payroll Costs	2,772	2,104	2,103	2,720	1,966
240 - Contractual Employee Benefits	169,698	138,323	158,980	165,470	112,842
310 - Instructional, Professional and Technical Services	204,254	193,232	202,120	225,000	225,000
320 - Property Services	21,127	2,368	3,437	500	3,000
340 - Travel	40	225	114	-	-
350 - Communication	1,922	959	1,130	2,380	1,450
360 - Charter School Payments	716,903	774,954	790,147	1,023,450	1,182,205
380 - Non-instructional Professional and Technical Services	2,875	3,156	3,200	2,500	4,200
390 - Other General Professional and Technological Services	-	-	8,277	7,000	68,000
410 - Consumable Supplies and Materials	14,988	25,158	11,268	32,040	16,178
420 - Textbooks	509	39	-	-	500
460 - Non-consumable Items	-	2,174	-	-	-
470 - Computer Software	11,259	11,455	3,909	5,000	7,000
640 - Dues and Fees	-	50	-	-	-
1280 - Alternative Education Totals	1,730,456	1,703,972	1,832,890	2,207,517	2,137,121

1291 - English Language Learner Programs

111 - Licensed Salaries	699,050	756,722	781,989	841,158	889,831
112 - Classified Salaries	137,625	138,338	135,888	163,206	141,556
121 - Substitutes-Licensed	263	3,568	-	-	-
122 - Substitutes-Classified	1,108	1,290	-	-	-
130 - Additional Salary	9,850	8,754	14,694	9,309	12,833
210 - Public Employees Retirement System	167,860	184,472	192,281	272,848	276,960
220 - Social Security Administration	63,569	68,067	69,268	77,546	79,882
230 - Other Required Payroll Costs	4,897	4,322	3,745	5,074	4,898
240 - Contractual Employee Benefits	225,861	240,529	242,194	277,787	275,686

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
310 - Instructional, Professional and Technical Service	-	13,200	10,600	-	10,500
340 - Travel	-	-	238	346	-
350 - Communication	891	1,068	846	1,700	3,350
390 - Other General Professional and Technological S	-	-	8,619	6,000	2,500
410 - Consumable Supplies and Materials	4,352	8,347	4,678	6,275	3,000
420 - Textbooks	13,335	3,461	8,811	6,000	10,000
440 - Periodicals	-	2,637	-	-	3,000
470 - Computer Software	238	-	-	-	-
480 - Computer Hardware	-	-	522	-	1,000
1291 - English Language Learner Programs Total	1,328,901	1,434,776	1,474,374	1,667,249	1,714,996
1292 - Teen Parent Programs					
111 - Licensed Salaries	-	-	17,765	19,212	20,022
130 - Additional Salary	-	-	397	-	58
210 - Public Employees Retirement System	-	-	3,447	4,769	4,986
220 - Social Security Administration	-	-	1,375	1,470	1,536
230 - Other Required Payroll Costs	-	-	71	86	79
240 - Contractual Employee Benefits	-	-	3,588	3,780	3,880
340 - Travel	-	-	24	-	-
380 - Non-instructional Professional and Technical Services	-	-	-	15,000	5,000
1292 - Teen Parent Programs Total	-	-	26,668	44,317	35,561
1400 - Summer School Programs					
130 - Additional Salary	-	-	16,207	5,000	25,000
210 - Public Employees Retirement System	-	-	3,484	6,875	9,868
220 - Social Security Administration	-	-	1,240	1,913	3,443
230 - Other Required Payroll Costs	-	-	73	113	458
1400 - Summer School Programs Total	-	-	21,004	13,901	38,769
1000 - Instruction Total	38,679,883	41,006,268	43,895,136	48,845,867	50,527,073
2000 - Support Services					
2110 - Attendance and Social Work Services					
111 - Licensed Salaries	-	-	-	59,337	39,756
112 - Classified Salaries	475,463	719,677	878,984	984,624	1,121,806
122 - Substitutes-Classified	132	5,559	-	-	-
130 - Additional Salary	7,731	13,902	7,045	8,196	18,297
210 - Public Employees Retirement System	90,127	146,024	181,347	278,706	308,771
220 - Social Security Administration	36,297	54,632	65,705	80,489	90,259
230 - Other Required Payroll Costs	2,942	3,716	3,803	5,133	5,714
240 - Contractual Employee Benefits	236,158	358,512	440,041	496,101	567,408
340 - Travel	2,864	-	-	-	-
350 - Communication	188	80	245	750	500
380 - Non-instructional Professional and Technical Services	-	6,833	3,730	-	-
390 - Other General Professional and Technological Services	-	-	-	8,000	-
410 - Consumable Supplies and Materials	618	254	363	775	2,400
470 - Computer Software	460	460	460	460	460
480 - Computer Hardware	-	4,050	-	-	-
2110 - Attendance and Social Work Services Total	852,981	1,313,700	1,581,723	1,922,571	2,155,371

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
2120 - Guidance Services					
111 - Licensed Salaries	925,884	997,632	1,114,566	1,261,216	1,287,380
112 - Classified Salaries	338,004	141,838	181,591	195,935	195,048
114 - Manager-Confidential	-	-	7,789	-	-
122 - Substitutes-Classified	1,125	-	-	-	-
130 - Additional Salary	40,198	35,087	40,880	37,755	40,866
210 - Public Employees Retirement System	246,418	222,858	270,854	390,080	395,395
220 - Social Security Administration	97,439	87,516	99,858	114,359	116,528
230 - Other Required Payroll Costs	7,608	5,576	4,130	7,403	7,018
240 - Contractual Employee Benefits	418,177	313,715	346,361	378,978	388,974
310 - Instructional, Professional and Technical Service	-	2,640	-	-	-
320 - Property Services	-	-	-	6,000	-
340 - Travel	400	879	1,910	-	-
350 - Communication	429	352	881	1,928	1,500
410 - Consumable Supplies and Materials	1,176	2,327	6,052	8,719	5,700
470 - Computer Software	1,337	810	12,316	15,850	11,325
2120 - Guidance Services Total	2,078,194	1,811,230	2,087,188	2,418,223	2,449,734
2130 - Health Services					
111 - Licensed Salaries	130,386	127,406	191,959	233,163	281,471
112 - Classified Salaries	41,331	47,894	59,790	165,328	175,130
130 - Additional Salary	3,514	4,476	7,004	3,920	11,738
210 - Public Employees Retirement System	31,868	29,665	43,214	101,395	117,025
220 - Social Security Administration	12,302	12,762	18,783	30,784	35,831
230 - Other Required Payroll Costs	1,022	866	1,057	1,908	2,216
240 - Contractual Employee Benefits	44,925	49,847	74,475	151,160	171,507
340 - Travel	-	100	794	2,250	3,000
350 - Communication	125	825	1,921	1,680	2,500
380 - Non-instructional Professional and Technical Se	104,601	117,615	108,050	178,300	150,000
410 - Consumable Supplies and Materials	3,753	1,843	9,152	4,000	6,250
470 - Computer Software	-	-	1,231	-	2,500
640 - Dues and Fees	279	140	703	1,000	1,000
2130 - Health Services Total	374,105	393,439	518,134	874,888	960,168
2140 - Psychological Services					
111 - Licensed Salaries	-	-	-	105,988	135,645
112 - Classified Salaries	-	-	-	54,680	62,310
114 - Manager-Confidential	-	-	-	44,603	47,749
130 - Additional Salary	-	-	-	600	1,373
210 - Public Employees Retirement System	-	-	-	53,559	63,474
220 - Social Security Administration	-	-	-	15,750	18,903
230 - Other Required Payroll Costs	-	-	-	927	1,107
240 - Contractual Employee Benefits	-	-	-	68,400	69,780
410 - Consumable Supplies and Materials	-	-	-	-	1,500
470 - Computer Software	-	-	-	-	25,000
2140 - Psychological Services Total	-	-	-	344,507	426,841
2150 - Speech Pathology and Audiology Services					
111 - Licensed Salaries	453,223	475,656	565,427	614,423	574,923
130 - Additional Salary	15,888	6,198	7,914	5,161	7,863
210 - Public Employees Retirement System	74,070	100,679	118,307	165,553	150,453
220 - Social Security Administration	34,472	35,315	42,096	47,398	44,584
230 - Other Required Payroll Costs	2,667	2,245	2,288	3,051	2,712
240 - Contractual Employee Benefits	97,743	97,525	114,394	127,009	128,197

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
320 - Property Services	435	435	430	5	500
340 - Travel	-	407	736	-	-
410 - Consumable Supplies and Materials	6,394	712	1,217	3,500	5,000
2150 - Speech Pathology and Audiology Services Total	684,891	719,172	852,810	966,100	914,232
2160 - Other Student Treatment Services					
111 - Licensed Salaries	35,090	32,784	34,160	36,592	33,505
114 - Manager-Confidential	65,150	67,150	-	-	-
130 - Additional Salary	750	2,517	5,252	96	5,110
210 - Public Employees Retirement System	22,277	9,949	5,605	9,842	9,864
220 - Social Security Administration	7,486	7,697	2,965	2,807	2,954
230 - Other Required Payroll Costs	576	479	156	220	209
240 - Contractual Employee Benefits	23,415	23,773	7,618	8,164	8,326
310 - Instructional, Professional and Technical Services	-	-	210	-	-
320 - Property Services	-	622	-	7	-
340 - Travel	291	261	-	-	-
410 - Consumable Supplies and Materials	5,978	8,346	5,666	5,000	5,000
460 - Non-consumable Items	-	6,120	-	5,000	2,000
640 - Dues and Fees	470	-	275	500	500
2160 - Other Student Treatment Services Total	161,483	159,697	61,907	68,228	67,468
2190 - Service Direction, Student Support Services					
111 - Licensed Salaries	-	7,884	-	-	-
112 - Classified Salaries	27,276	72,997	90,014	100,806	122,760
113 - Administrators	290,242	280,487	319,749	361,377	363,183
122 - Substitutes-Classified	-	201	-	-	-
130 - Additional Salary	1,560	7,507	7,720	3,612	3,839
210 - Public Employees Retirement System	65,930	80,643	89,779	128,858	134,902
220 - Social Security Administration	24,398	27,843	31,663	35,634	37,468
230 - Other Required Payroll Costs	1,844	1,731	1,663	2,295	2,246
240 - Contractual Employee Benefits	61,879	84,569	90,094	95,040	106,508
350 - Communication	804	804	71	-	-
390 - Other General Professional and Technological Services	22,667	-	46,120	25,000	25,000
410 - Consumable Supplies and Materials	-	-	878	-	8,225
2190 - Service Direction, Student Support Services Total	496,600	564,665	677,749	752,622	804,131
2210 - Improvement of Instruction Services					
111 - Licensed Salaries	588,072	364,714	511,613	404,073	445,294
112 - Classified Salaries	160,520	146,972	153,640	95,237	104,637
113 - Administrators	432,790	448,756	321,085	418,246	336,042
114 - Manager-Confidential	65,878	64,678	54,048	57,050	58,759
121 - Substitutes-Licensed	2,721	35,352	748	-	-
122 - Substitutes-Classified	495	3,728	184	-	-
130 - Additional Salary	32,669	56,667	96,768	68,068	77,216
210 - Public Employees Retirement System	256,036	218,027	232,998	275,032	274,112
220 - Social Security Administration	96,243	83,879	85,009	79,767	78,179
230 - Other Required Payroll Costs	7,328	6,805	4,454	5,252	5,128
240 - Contractual Employee Benefits	263,784	214,654	226,831	203,164	204,843
310 - Instructional, Professional and Technical Services	10,753	388	27,600	37,300	-
320 - Property Services	661	2,466	5,107	295	-
340 - Travel	2,806	2,150	2,518	8,500	5,000

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
350 - Communication	4,277	4,574	3,140	5,750	6,150
380 - Non-instructional Professional and Technical Services	6,369	4,262	1,086	-	-
390 - Other General Professional and Technological Services	-	-	39,706	35,500	40,000
410 - Consumable Supplies and Materials	38,524	33,592	27,481	61,018	23,500
440 - Periodicals	1,103	1,606	1,611	2,100	-
460 - Non-consumable Items	-	-	-	1,000	1,000
470 - Computer Software	20,073	2,389	7,921	5,000	5,000
480 - Computer Hardware	3,477	12,435	1,288	-	3,000
640 - Dues and Fees	359	359	419	1,250	2,200
2210 - Improvement of Instruction Services Total	1,994,937	1,708,452	1,805,257	1,763,602	1,670,060
2220 - Educational Media Services					
112 - Classified Salaries	267,975	276,633	294,178	400,995	391,457
122 - Substitutes-Classified	179	488	-	-	-
130 - Additional Salary	12,590	23,020	21,219	11,388	4,967
210 - Public Employees Retirement System	52,638	59,331	61,117	106,173	99,998
220 - Social Security Administration	20,940	21,851	22,178	31,545	30,324
230 - Other Required Payroll Costs	1,731	1,534	1,372	2,014	1,950
240 - Contractual Employee Benefits	135,313	143,409	157,791	213,712	222,385
320 - Property Services	13	12	181	-	-
340 - Travel	303	-	329	2,000	-
350 - Communication	29	18	32	100	-
380 - Non-instructional Professional and Technical Services	2,248	-	-	-	-
390 - Other General Professional and Technological Services	-	-	1,497	5,000	-
410 - Consumable Supplies and Materials	7,234	6,356	14,277	9,902	3,900
430 - Library Books	27,194	32,135	41,112	37,483	35,335
440 - Periodicals	4,972	302	547	1,025	200
470 - Computer Software	5,344	59,885	43,537	44,000	40,000
640 - Dues and Fees	-	-	65	-	-
2220 - Educational Media Services Total	538,702	624,973	659,431	865,337	830,516
2230 - Assessment and Testing					
112 - Classified Salaries	122,954	151,420	153,084	235,593	235,194
121 - Substitutes-Licensed	3,851	2,854	-	-	-
122 - Substitutes-Classified	14,619	9,240	953	-	-
130 - Additional Salary	5,702	10,508	16,144	6,185	6,162
210 - Public Employees Retirement System	23,451	32,389	33,115	65,169	60,883
220 - Social Security Administration	10,239	11,728	11,226	18,498	18,464
230 - Other Required Payroll Costs	917	895	742	1,186	1,185
240 - Contractual Employee Benefits	71,746	85,273	87,049	108,028	112,607
310 - Instructional, Professional and Technical Services	-	1,686	-	2,000	-
340 - Travel	-	44	62	-	-
390 - Other General Professional and Technological Services	-	-	30,390	34,000	38,000
410 - Consumable Supplies and Materials	1,173	1,249	1,157	2,000	1,000
470 - Computer Software	70,022	75,059	80,582	88,000	100,000
2230 - Assessment and Testing Total	324,673	382,345	414,502	560,659	573,495
2240 - Instructional Staff Development					
111 - Licensed Salaries	-	-	4,756	-	-
114 - Manager-Confidential	46,410	-	-	-	-
121 - Substitutes-Licensed	45,635	89,104	4,330	1,400	2,000
122 - Substitutes-Classified	3,920	944	-	-	-

	2016-17	2017-18	2018-19	2019-20 Adopted (as Revised)	2020-21 Proposed
	Actual	Actual	Actual		
130 - Additional Salary	100,127	110,254	152,529	91,700	110,800
210 - Public Employees Retirement System	28,954	24,171	27,573	25,603	34,147
220 - Social Security Administration	14,669	15,171	12,079	7,123	8,631
230 - Other Required Payroll Costs	1,171	985	666	522	1,760
240 - Contractual Employee Benefits	7,853	-	-	-	-
310 - Instructional, Professional and Technical Services	35,929	53,911	72,885	86,000	75,000
320 - Property Services	5,782	10,968	9,418	5,250	12,000
340 - Travel	86,863	206,725	255,117	188,400	162,950
380 - Non-instructional Professional and Technical Se	58,650	69,113	114,015	139,000	125,000
390 - Other General Professional and Technological Services	-	-	183,113	333,500	181,500
410 - Consumable Supplies and Materials	26,788	32,016	59,999	40,250	58,000
470 - Computer Software	-	-	99	-	-
640 - Dues and Fees	-	-	187	500	-
2240 - Instructional Staff Development Total	462,749	613,362	896,766	919,248	771,788
2310 - Board of Education					
130 - Additional Salary	589	1,107	-	-	-
210 - Public Employees Retirement System	100	156	-	-	-
220 - Social Security Administration	45	84	-	-	-
230 - Other Required Payroll Costs	4	6	-	-	-
320 - Property Services	280	113	734	750	1,000
340 - Travel	4,394	7,980	5,515	12,000	10,000
350 - Communication	951	1,254	1,700	2,500	2,500
380 - Non-instructional Professional and Technical Se	67,317	57,042	127,603	79,500	137,500
410 - Consumable Supplies and Materials	9,693	3,582	6,714	10,000	5,000
440 - Periodicals	1,095	1,327	-	250	500
470 - Computer Software	-	-	4,155	5,000	5,000
480 - Computer Hardware	2,232	-	-	-	-
640 - Dues and Fees	12,958	11,158	8,658	12,000	10,000
650 - Insurance and Judgments	25,000	25,000	-	-	-
2310 - Board of Education Total	124,658	108,808	155,078	122,000	171,500
2320 - Executive Administration Services					
113 - Administrators	145,905	145,803	148,647	153,444	154,211
114 - Manager-Confidential	64,371	67,291	70,351	74,274	74,645
121 - Substitutes-Licensed	-	178	-	-	-
122 - Substitutes-Classified	-	1,013	-	-	-
130 - Additional Salary	9,273	6,380	961	12,246	57,180
210 - Public Employees Retirement System	47,765	53,171	53,472	72,547	86,583
220 - Social Security Administration	15,686	15,240	15,052	18,358	21,881
230 - Other Required Payroll Costs	1,240	1,020	861	1,222	1,733
240 - Contractual Employee Benefits	54,685	55,768	57,151	39,600	46,320
320 - Property Services	99	856	606	750	1,000
340 - Travel	7,079	3,974	13,434	9,000	10,000
350 - Communication	612	12	-	-	-
380 - Non-instructional Professional and Technical Services	10,588	12,100	-	25,000	-
410 - Consumable Supplies and Materials	3,204	4,657	3,928	38,039	7,500
440 - Periodicals	321	358	549	250	1,000
460 - Non-consumable Items	-	-	3,127	-	3,000
480 - Computer Hardware	1,060	-	-	-	-
640 - Dues and Fees	9,390	3,188	1,411	2,000	2,000
2320 - Executive Administration Services Total	371,278	371,007	369,549	446,730	467,053

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
2410 - Office of the Principal Services					
112 - Classified Salaries	763,686	730,142	743,776	841,547	905,021
113 - Administrators	1,903,124	1,901,761	2,124,121	2,460,011	2,491,958
122 - Substitutes-Classified	18,252	9,848	74	1,170	5,000
130 - Additional Salary	25,629	41,505	58,740	25,019	40,976
210 - Public Employees Retirement System	504,839	588,965	640,455	924,230	945,442
220 - Social Security Administration	203,535	200,593	218,544	254,576	263,392
230 - Other Required Payroll Costs	15,616	12,704	11,674	16,495	16,050
240 - Contractual Employee Benefits	608,213	602,736	622,876	728,883	762,503
320 - Property Services	7,120	8,231	22,091	6,500	11,700
340 - Travel	509	1,120	13,235	15,500	15,500
350 - Communication	41,487	43,608	39,881	91,522	32,100
380 - Non-instructional Professional and Technical Services	450	3,542	4,586	4,000	-
390 - Other General Professional and Technological Services	-	-	5,548	14,500	12,000
410 - Consumable Supplies and Materials	32,969	27,548	45,625	67,941	62,070
440 - Periodicals	269	299	289	250	250
470 - Computer Software	89	89	-	2,650	-
480 - Computer Hardware	-	1,875	2,696	-	-
640 - Dues and Fees	22,226	20,984	25,138	24,829	31,200
2410 - Office of the Principal Services Total	4,148,013	4,195,549	4,579,350	5,479,623	5,595,162
2490 - Other Support Services-School Administration					
111 - Licensed Salaries	-	92,908	136,378	146,053	202,188
130 - Additional Salary	-	303	7,389	1,764	1,870
210 - Public Employees Retirement System	-	17,691	31,212	40,930	54,269
220 - Social Security Administration	-	7,053	10,874	11,307	15,610
230 - Other Required Payroll Costs	-	440	567	665	908
240 - Contractual Employee Benefits	-	21,920	28,584	30,240	44,796
2490 - Other Support Services-School Administration Total	-	140,316	215,004	230,959	319,641
2510 - Direction of Business Support Services					
113 - Administrators	90,200	92,004	93,844	115,588	116,166
114 - Manager-Confidential	31,942	33,391	34,655	53,750	54,019
130 - Additional Salary	900	900	1,200	1,200	1,200
210 - Public Employees Retirement System	27,599	30,702	31,530	51,621	51,878
220 - Social Security Administration	9,330	9,587	9,804	13,046	13,110
230 - Other Required Payroll Costs	699	588	511	768	674
240 - Contractual Employee Benefits	22,755	22,944	23,508	31,238	31,868
320 - Property Services	-	-	713	-	-
340 - Travel	2,563	7,887	7,571	4,000	4,000
410 - Consumable Supplies and Materials	340	4,630	2,574	6,000	4,000
460 - Non-consumable Items	1,941	-	-	-	3,000
470 - Computer Software	40	-	-	4,500	-
640 - Dues and Fees	1,284	1,635	1,435	1,600	2,500
2510 - Direction of Business Support Services Total	189,593	204,268	207,345	283,311	282,415
2520 - Fiscal Services					
112 - Classified Salaries	107,609	109,221	114,171	97,300	100,096
114 - Manager-Confidential	203,538	210,715	217,055	217,678	211,630
121 - Substitutes-Licensed	-	-	339	-	-
122 - Substitutes-Classified	-	11	-	-	-
130 - Additional Salary	2,275	6,892	2,455	8,370	10,310

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted (as Revised)	Proposed
210 - Public Employees Retirement System	58,544	68,217	73,144	88,995	84,902
220 - Social Security Administration	23,480	24,551	25,159	24,736	24,636
230 - Other Required Payroll Costs	1,836	1,587	1,364	1,704	1,716
240 - Contractual Employee Benefits	75,948	79,497	85,208	78,060	79,695
320 - Property Services	3,361	4,482	7,156	7,508	8,250
340 - Travel	1,276	10,303	8,532	19,200	12,250
350 - Communication	9,501	11,016	13,790	17,250	17,000
380 - Non-instructional Professional and Technical Services	37,259	54,683	11,913	43,500	18,000
390 - Other General Professional and Technological S	-	-	266	-	-
410 - Consumable Supplies and Materials	5,414	30,990	18,588	28,871	11,500
470 - Computer Software	35,249	36,065	37,878	41,500	38,500
480 - Computer Hardware	-	1,350	-	-	3,000
640 - Dues and Fees	15,334	15,491	17,680	20,250	25,250
2520 - Fiscal Services Total	580,624	665,072	634,697	694,922	646,735
2540 - Operation and Maintenance of Plant Services					
112 - Classified Salaries	1,679,767	1,712,456	1,740,418	2,118,818	2,185,232
114 - Manager-Confidential	145,338	148,701	190,245	259,465	242,614
122 - Substitutes-Classified	13,945	11,385	11,533	12,000	13,000
130 - Additional Salary	87,389	62,675	102,472	126,268	129,744
210 - Public Employees Retirement System	353,499	392,557	380,662	648,071	680,095
220 - Social Security Administration	145,849	145,537	153,517	192,520	196,650
230 - Other Required Payroll Costs	69,380	67,830	49,460	75,058	61,161
240 - Contractual Employee Benefits	636,349	647,394	671,261	789,176	821,601
320 - Property Services	2,359,750	2,134,547	2,808,727	2,595,650	2,399,125
340 - Travel	5,641	4,402	11,478	10,250	19,000
350 - Communication	11,532	12,402	12,975	14,000	18,250
380 - Non-instructional Professional and Technical Se	54,326	60,619	100,592	65,500	70,000
390 - Other General Professional and Technological S	-	-	2,067	-	-
410 - Consumable Supplies and Materials	337,338	371,580	380,890	492,236	476,100
460 - Non-consumable Items	3,834	3,657	49,382	44,000	49,000
470 - Computer Software	15,452	32,026	38,832	22,500	40,000
480 - Computer Hardware	-	2,450	533	15,000	50,000
540 - Depreciable Equipment	91,356	393,247	46,794	30,000	90,000
640 - Dues and Fees	1,314	844	7,588	1,370	1,600
650 - Insurance and Judgments	650,000	700,000	700,000	700,000	714,000
670 - Taxes and Licenses	7,192	21,249	6,275	5,280	6,000
2540 - Operation and Maintenance of Plant Services					
Total	6,669,250	6,925,558	7,465,700	8,217,162	8,263,172
2550 - Student Transportation Services					
112 - Classified Salaries	104,058	93,309	88,256	44,046	43,703
114 - Manager-Confidential	22,568	27,998	56,414	62,759	64,497
122 - Substitutes-Classified	562	-	-	-	-
130 - Additional Salary	10,041	8,576	19,855	18,659	10,367
210 - Public Employees Retirement System	22,914	22,512	27,888	34,751	33,195
220 - Social Security Administration	10,030	9,281	11,871	9,598	9,070
230 - Other Required Payroll Costs	2,046	649	708	637	704
240 - Contractual Employee Benefits	50,853	47,634	54,726	43,058	41,871
330 - Student Transportation Services	2,928,535	3,180,695	3,519,526	5,286,923	5,743,000
340 - Travel	1,755	1,478	81,890	2,500	500
350 - Communication	39	1,421	691	-	1,300
380 - Non-instructional Professional and Technical Services	-	33,616	17,046	4,000	2,000

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
410 - Consumable Supplies and Materials	2,217	3,605	2,474	2,500	1,000
470 - Computer Software	4,478	3,880	7,108	5,000	-
540 - Depreciable Equipment	-	44,919	-	-	-
670 - Taxes and Licenses	-	5,315	-	-	-
2550 - Student Transportation Services Total	3,160,095	3,484,888	3,888,452	5,514,431	5,951,207
2570 - Internal Services					
112 - Classified Salaries	28,170	29,458	30,820	34,353	35,320
130 - Additional Salary	268	322	134	285	286
210 - Public Employees Retirement System	5,045	5,652	5,875	8,605	8,854
220 - Social Security Administration	2,176	2,278	2,368	2,650	2,724
230 - Other Required Payroll Costs	1,447	1,304	1,107	1,430	1,327
240 - Contractual Employee Benefits	14,880	14,880	14,880	14,880	15,180
320 - Property Services	53,580	49,448	58,463	54,085	5,403 ⁶
350 - Communication	9,129	6,904	6,656	7,000	-
380 - Non-instructional Professional and Technical Services	25,140	24,947	25,332	25,055	7,412
410 - Consumable Supplies and Materials	2,347	2,978	2,146	2,500	5,000
2570 - Internal Services Total	142,182	138,172	147,782	150,843	81,506
2620 - Planning, Research, Development, Evaluation Services					
121 - Substitutes-Licensed	1,492	-	-	-	-
122 - Substitutes-Classified	88	188	-	-	-
130 - Additional Salary	50	10,313	-	-	-
210 - Public Employees Retirement System	64	2,191	-	-	-
220 - Social Security Administration	125	783	-	-	-
230 - Other Required Payroll Costs	10	50	-	-	-
340 - Travel	2,141	2	-	-	-
350 - Communication	-	5,612	-	-	-
380 - Non-instructional Professional and Technical Services	163,884	118,073	12,356	100,000	20,000 ⁷
410 - Consumable Supplies and Materials	2,375	16,314	32	-	-
2620 - Planning, Research, Development, Evaluation Services Total	170,228	153,526	12,388	100,000	20,000
2630 - Information Services					
112 - Classified Salaries	72,314	46,897	92,666	75,768	81,948
114 - Manager-Confidential	58,229	59,394	70,351	74,274	74,645
122 - Substitutes-Classified	768	22	-	-	-
130 - Additional Salary	17,903	4,074	717	5,865	1,231
210 - Public Employees Retirement System	26,204	23,061	31,648	38,836	39,206
220 - Social Security Administration	11,203	8,111	12,183	11,927	12,074
230 - Other Required Payroll Costs	894	532	681	758	759
240 - Contractual Employee Benefits	50,195	30,694	49,229	46,560	47,520
320 - Property Services	-	173	55	-	-
340 - Travel	-	281	4,349	5,000	5,000
350 - Communication	-	8,918	920	12,720	11,250
380 - Non-instructional Professional and Technical Services	3,097	17,358	20,368	20,000	25,000
390 - Other General Professional and Technological Services	-	-	114	2,000	500
410 - Consumable Supplies and Materials	2,880	6,045	2,984	5,000	5,000

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
440 - Periodicals	10	-	79	750	-
470 - Computer Software	15,069	15,776	21,744	25,000	35,000
640 - Dues and Fees	100	295	345	500	300
2630 - Information Services Total	258,866	221,632	308,435	324,958	339,433
2640 - Staff Services					
112 - Classified Salaries	-	-	-	55,624	42,766
113 - Administrators	120,267	122,672	125,125	132,101	132,761
114 - Manager-Confidential	160,216	155,535	164,971	174,148	177,830
121 - Substitutes-Licensed	263	847	-	3,000	2,000
122 - Substitutes-Classified	1,862	5,193	1,019	3,000	3,000
130 - Additional Salary	16,265	31,838	28,506	21,700	64,063
210 - Public Employees Retirement System	52,379	59,516	61,667	107,700	115,117
220 - Social Security Administration	22,581	24,039	24,274	29,803	32,132
230 - Other Required Payroll Costs	1,750	17,205	1,298	1,914	2,589
240 - Contractual Employee Benefits	75,105	68,373	77,708	119,180	115,920
310 - Instructional, Professional and Technical Services	-	4,300	-	5,000	1,000
320 - Property Services	134	435	550	500	500
340 - Travel	21,085	21,656	28,965	26,100	22,600
350 - Communication	5,505	11,059	8,762	23,500	18,500
380 - Non-instructional Professional and Technical Services	28,962	52,166	57,645	53,000	74,000
390 - Other General Professional and Technological Services	-	-	5,566	1,000	10,000
410 - Consumable Supplies and Materials	9,698	15,777	12,266	15,000	11,000
470 - Computer Software	43,436	62,452	105,705	90,000	88,000
480 - Computer Hardware	-	-	-	1,000	2,000
640 - Dues and Fees	13,658	15,629	11,269	48,000	30,000
670 - Taxes and Licenses	-	-	-	-	3,000
2640 - Staff Services Total	573,166	668,693	715,296	911,270	948,778
2660 - Technology Services					
112 - Classified Salaries	473,776	506,085	511,850	913,027	983,514
114 - Manager-Confidential	46,410	108,801	101,876	107,555	108,093
121 - Substitutes-Licensed	-	624	-	-	-
122 - Substitutes-Classified	2,236	52	-	-	300
130 - Additional Salary	11,376	27,684	34,592	35,481	38,203
210 - Public Employees Retirement System	105,708	134,746	129,766	285,365	298,748
220 - Social Security Administration	40,325	47,950	48,373	80,790	86,454
230 - Other Required Payroll Costs	3,152	3,105	2,647	5,164	5,726
240 - Contractual Employee Benefits	130,457	147,380	143,815	298,840	313,676
320 - Property Services	12,235	14,737	4,941	11,000	11,000
340 - Travel	4,958	8,868	12,628	25,200	25,200
350 - Communication	235,920	243,472	281,068	297,500	323,725
380 - Non-instructional Professional and Technical Services	41,031	21,427	40,003	80,000	158,800
390 - Other General Professional and Technological S	-	-	78	-	-
410 - Consumable Supplies and Materials	39,081	34,770	19,878	90,000	70,000
470 - Computer Software	148,428	102,668	175,760	260,575	321,756
480 - Computer Hardware	59,324	274,633	347,081	727,360	288,544
550 - Depreciable Technology	15,245	19,998	213,434	25,000	25,000
640 - Dues and Fees	-	-	865	1,000	1,300
2660 - Technology Services Total	1,369,660	1,696,999	2,068,656	3,243,857	3,060,039

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
2680 - Interpretation and Translation Services					
112 - Classified Salaries	-	59,758	65,166	100,363	109,963
130 - Additional Salary	-	22,283	19,486	10,434	20,836
210 - Public Employees Retirement System	-	14,766	14,852	27,779	33,599
220 - Social Security Administration	-	6,083	6,359	8,476	10,007
230 - Other Required Payroll Costs	-	402	357	538	858
240 - Contractual Employee Benefits	-	26,578	28,786	30,436	43,263
310 - Instructional, Professional and Technical Services	-	473	-	500	-
380 - Non-instructional Professional and Technical Services	-	1,439	1,563	500	4,000
410 - Consumable Supplies and Materials	-	69	23	349	-
2680 - Interpretation and Translation Services Total	-	131,851	136,592	179,375	222,526
2000 - Support Services Total	25,726,928	27,397,374	30,459,792	37,355,426	37,992,971
3000 - Enterprise and Community Services					
3100 - Food Services					
410 - Consumable Supplies and Materials	-	-	-	15,000	15,000
3100 - Food Services Total	-	-	-	15,000	15,000
3300 - Community Services					
114 - Manager-Confidential	67,620	68,972	70,351	74,274	100,466
130 - Additional Salary	9,455	12,915	12,856	15,000	16,000
210 - Public Employees Retirement System	12,604	13,679	14,285	22,559	29,778
220 - Social Security Administration	5,803	6,191	6,319	6,830	8,909
230 - Other Required Payroll Costs	486	423	357	410	739
240 - Contractual Employee Benefits	15,705	16,005	16,305	16,800	26,813
310 - Instructional, Professional and Technical Services	-	-	8,500	8,500	8,500
340 - Travel	-	-	2,495	-	-
380 - Non-instructional Professional and Technical Services	109,329	110,802	115,972	117,400	120,000
640 - Dues and Fees	65,000	65,000	155,225	175,000	175,000
3300 - Community Services Total	286,002	293,988	402,664	436,773	486,205
3000 - Enterprise and Community Services Total	286,002	293,988	402,664	451,773	501,205
5000 - Debt Service & Transfers to Other Funds					
5100 - Debt Service					
610 - Redemption of Principal	-	-	520,541	760,577	889,761
621 - Regular Interest	-	-	3,484	6,268	10,851
5100 - Debt Service Total	-	-	524,025	766,845	900,612
5000 - Debt Service & Transfers to Other Funds Total	-	-	524,025	766,845	900,612
Current Requirements Total	64,692,813	68,697,629	75,281,617	87,419,911	89,921,861

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as Revised)	2020-21 Proposed
Contingencies and Unappropriated Ending Fund Balance					
6000 - Contingencies					
810 - Planned Reserve	-	-	-	3,777,192	6,796,502
6000 - Contingencies Total	-	-	-	3,777,192	6,796,502
7000 - Unappropriated Ending Fund Balance					
820 - Reserved for Next Year	-	-	-	5,043,438	3,065,719
7000 - Unappropriated Ending Fund Balance Total	-	-	-	5,043,438	3,065,719
Contingencies and Unappropriated Ending Fund Balance ¹	-	-	-	8,820,630	9,862,221
Requirements Total	64,692,813	68,697,629	75,281,617	96,240,541	99,784,082
Ending Fund Balance	10,138,976	14,680,682	16,373,874	-	-

Notes:

¹ Reflects increase in high cost disability grant.

² Reflects new funding through Student Investment Account.

³ Reflects accounting for and reporting of leases (GASB 87). This applies to the leasing of technology devices.

⁴ Reflects change in instruction staff (tutors) for YES House.

⁵ Reflects new software for mental health program records.

⁶ Reflects reclassification of copy/print service contracts to function 2660.

⁷ Reflects decrease in planned services (was boundary review in 2019-20).





FOOD SERVICE FUND (203)

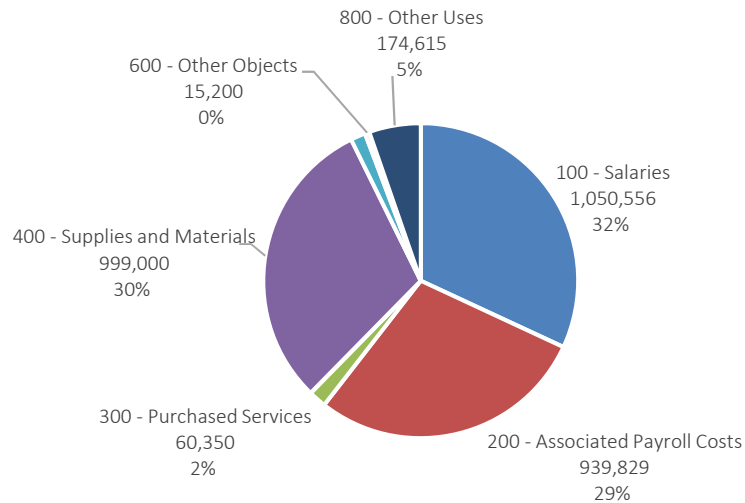
FOOD SERVICE FUND

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources	1,231,460	1,345,241	1,323,472	1,372,570	1,365,500
3000 - Revenue from State Sources	37,109	32,008	50,997	48,550	48,550
4000 - Revenue from Federal Sources	1,609,585	1,651,079	1,657,440	1,700,500	1,875,500
5000 - Other Sources	280,048	226,898	356,261	359,860	-
Resources Total	3,158,202	3,255,225	3,388,170	3,481,480	3,289,550
Requirements					
100 - Salaries	955,434	955,254	982,781	1,116,371	1,050,556
200 - Associated Payroll Costs	785,587	780,187	764,324	986,791	939,829
300 - Purchased Services	39,925	54,337	54,148	43,225	60,350
400 - Supplies and Materials	1,099,719	1,095,477	1,154,530	1,165,012	999,000
500 - Capital Outlay	-	-	-	-	50,000
600 - Other Objects	50,640	13,707	14,457	14,000	15,200
800 - Other Uses	-	-	-	156,081	174,615
Requirements Total	2,931,305	2,898,963	2,970,240	3,481,480	3,289,550
Fund Ending Balance	226,898	356,261	417,930	-	-

REQUIREMENTS BY MAJOR OBJECT - FOOD SERVICE FUND (203)
2020-21 PROPOSED



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

amounts in dollars

	2019-20 Adopted (as revised)	2020-21 Proposed	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Resources					
1000 - Revenue from Local Sources	1,372,570	1,365,500	1,393,000	1,421,000	1,449,000
3000 - Revenue from State Sources	48,550	48,550	50,000	51,000	52,000
4000 - Revenue from Federal Sources	1,700,500	1,875,500	1,913,000	1,951,000	1,990,000
5000 - Other Sources	359,860	-	174,615	332,615	461,615
Resources Total	3,481,480	3,289,550	3,530,615	3,755,615	3,952,615
Requirements					
100 - Salaries	1,116,371	1,050,556	1,082,000	1,114,000	1,147,000
200 - Associated Payroll Costs	986,791	939,829	968,000	997,000	1,027,000
300 - Purchased Services	43,225	60,350	62,000	64,000	66,000
400 - Supplies and Materials	1,165,012	999,000	1,019,000	1,050,000	1,082,000
500 - Capital Outlay	-	50,000	51,000	53,000	55,000
600 - Other Objects	14,000	15,200	16,000	16,000	16,000
800 - Other Uses	156,081	174,615	332,615	461,615	559,615
Requirements Total	3,481,480	3,289,550	3,530,615	3,755,615	3,952,615
Fund Ending Balance	-	-	-	-	-

Assumptions:

Resources:

- 1000 - Revenue from Local Sources increase 2% each year.
- 3000 - Revenue from State Sources increase 2% each year.
- 4000 - Revenue from Federal Sources increase 2% each year.
- 5000 - Resources from Other Sources increase based on budgeted reserves (800 - Other Uses) in prior year.

Requirements:

- 100 - Salaries increase 3.0% each year.
- 200 - Associated Payroll Costs increase 3.0% each year.
- 300 - Purchased Services increase 2.5% each year.
- 400 - Supplies and Materials increase 2% each year.
- 500 - Capital Outlay increase 2% each year.
- 600 - Other Objects increase 2% each year.
- 800 - Other Uses increase each year to reflect projected operating surplus.

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	3,838	7,553	12,027	7,500	5,000
1600 - Food Service	1,218,389	1,315,083	1,300,642	1,342,570	1,338,000
1990 - Miscellaneous	9,232	22,604	10,803	22,500	22,500
1000 - Revenue from Local Sources Total	1,231,460	1,345,241	1,323,472	1,372,570	1,365,500
3000 - Revenue from State Sources					
3102 - State School Fund-School Lunch Match	14,533	15,456	15,905	16,300	16,300
3299 - Other Restricted Grants-In-Aid	22,576	16,552	35,093	32,250	32,250
3000 - Revenue from State Sources Total	37,109	32,008	50,997	48,550	48,550
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	1,482,714	1,536,734	1,535,206	1,586,500	1,755,500
4900 - Revenue for/on Behalf of the District	126,872	114,345	122,234	114,000	120,000
4000 - Revenue from Federal Sources Total	1,609,585	1,651,079	1,657,440	1,700,500	1,875,500
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	280,048	226,898	356,261	359,860	-
5000 - Other Sources Total	280,048	226,898	356,261	359,860	-
Resources Total	3,158,202	3,255,225	3,388,170	3,481,480	3,289,550

Requirements by Object - Food Service Fund (203)

amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
100 - Salaries					
112 - Classified Salaries	684,812	698,339	700,121	845,157	821,636
114 - Manager-Confidential	128,564	131,135	133,758	141,214	141,920
122 - Substitutes-Classified	65,699	71,737	36,709	75,000	25,000
130 - Additional Salary	76,359	54,043	112,193	55,000	62,000
100 - Salaries Total	955,434	955,254	982,781	1,116,371	1,050,556
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	173,417	185,447	176,360	301,845	269,572
220 - Social Security Administration	69,222	68,530	70,797	85,401	80,369
230 - Other Required Payroll Costs	28,114	26,009	19,091	27,102	20,182
240 - Contractual Employee Benefits	514,835	500,201	498,076	572,443	569,706
200 - Associated Payroll Costs Total	785,587	780,187	764,324	986,791	939,829
300 - Purchased Services					
320 - Property Services	29,922	43,975	50,329	37,500	55,000
340 - Travel	3,384	5,969	2,761	4,500	4,500
350 - Communication	6,619	4,394	1,059	1,225	850
300 - Purchased Services Total	39,925	54,337	54,148	43,225	60,350
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	73,776	74,935	93,442	73,000	87,000
450 - Food	1,006,503	1,002,985	1,041,000	1,041,000	870,000
460 - Non-consumable Items	-	1,096	3,999	35,012	22,000
470 - Computer Software	19,441	16,460	16,089	16,000	20,000
400 - Supplies and Materials Total	1,099,719	1,095,477	1,154,530	1,165,012	999,000
500 - Capital Outlay					
540 - Depreciable Equipment	-	-	-	-	50,000
500 - Capital Outlay Total	-	-	-	-	50,000
600 - Other Objects					
640 - Dues and Fees	37,986	13,638	805	1,000	1,200
670 - Taxes and Licenses	12,654	69	13,652	13,000	14,000
600 - Other Objects Total	50,640	13,707	14,457	14,000	15,200
800 - Other Uses					
810 - Planned Reserve	-	-	-	156,081	174,615
800 - Other Uses Total	-	-	-	156,081	174,615
Requirements Total	2,931,305	2,898,963	2,970,240	3,481,480	3,289,550

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
3000 - Enterprise and Community Services					
3100 - Food Services	2,931,305	2,898,963	2,970,240	3,325,399	3,114,935
3000 - Enterprise and Community Services Total	2,931,305	2,898,963	2,970,240	3,325,399	3,114,935
 6000 - Contingencies & Reserves					
6000 - Contingencies	-	-	-	156,081	174,615
6000 - Contingencies & Reserves Total	-	-	-	156,081	174,615
 Requirements Total	2,931,305	2,898,963	2,970,240	3,481,480	3,289,550

Reporting Details - Food Service Fund (203)
by reporting function and object; amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	3,838	7,553	12,027	7,500	5,000
1600 - Food Service	1,218,389	1,315,083	1,300,642	1,342,570	1,338,000
1990 - Miscellaneous	9,232	22,604	10,803	22,500	22,500
1000 - Revenue from Local Sources Total	1,231,460	1,345,241	1,323,472	1,372,570	1,365,500
3000 - Revenue from State Sources					
3102 - State School Fund-School Lunch Match	14,533	15,456	15,905	16,300	16,300
3299 - Other Restricted Grants-In-Aid	22,576	16,552	35,093	32,250	32,250
3000 - Revenue from State Sources Total	37,109	32,008	50,997	48,550	48,550
4000 - Revenue from Federal Sources					
4200 - Unrestricted Revenue From the Federal Government Through the State	1,482,714	1,536,734	1,535,206	1,586,500	1,755,500
4900 - Revenue for/on Behalf of the District	126,872	114,345	122,234	114,000	120,000
4000 - Revenue from Federal Sources Total	1,609,585	1,651,079	1,657,440	1,700,500	1,875,500
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	280,048	226,898	356,261	359,860	-
5000 - Other Sources Total	280,048	226,898	356,261	359,860	-
Total Resources	3,158,202	3,255,225	3,388,170	3,481,480	3,289,550
Requirements					
3000 - Enterprise and Community Services					
3100 - Food Services					
112 - Classified Salaries	684,812	698,339	700,121	845,157	821,636
114 - Manager-Confidential	128,564	131,135	133,758	141,214	141,920
122 - Substitutes-Classified	65,699	71,737	36,709	75,000	25,000
130 - Additional Salary	76,359	54,043	112,193	55,000	62,000
210 - Public Employees Retirement System	173,417	185,447	176,360	301,845	269,572
220 - Social Security Administration	69,222	68,530	70,797	85,401	80,369
230 - Other Required Payroll Costs	28,114	26,009	19,091	27,102	20,182
240 - Contractual Employee Benefits	514,835	500,201	498,076	572,443	569,706
320 - Property Services	29,922	43,975	50,329	37,500	55,000
340 - Travel	3,384	5,969	2,761	4,500	4,500
350 - Communication	6,619	4,394	1,059	1,225	850
410 - Consumable Supplies and Materials	73,776	74,935	93,442	73,000	87,000
450 - Food	1,006,503	1,002,985	1,041,000	1,041,000	870,000
460 - Non-consumable Items	-	1,096	3,999	35,012	22,000
470 - Computer Software	19,441	16,460	16,089	16,000	20,000
540 - Depreciable Equipment	-	-	-	-	50,000
640 - Dues and Fees	37,986	13,638	805	1,000	1,200
670 - Taxes and Licenses	12,654	69	13,652	13,000	14,000
3100 - Food Services Total	2,931,305	2,898,963	2,970,240	3,325,399	3,114,935
Current Requirements Total	2,931,305	2,898,963	2,970,240	3,325,399	3,114,935

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Contingencies and Unappropriated Ending Fund Balance					
6000 - Contingencies					
810 - Planned Reserve	-	-	-	156,081	174,615
6000 - Contingencies Total	-	-	-	156,081	174,615
Requirements Total	2,931,305	2,898,963	2,970,240	3,481,480	3,289,550
Ending Fund Balance	226,898	356,261	417,930	-	-





DISTRICT DONATION FUND (204)

DISTRICT DONATION FUND

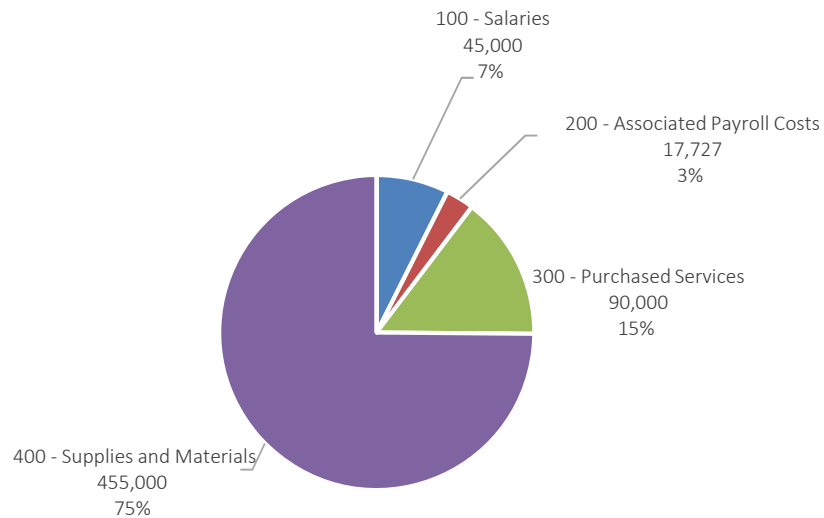
The Corvallis Public Schools Foundation is a separately governed 501(C)(3) non-profit corporation that collects donations into the Foundation Agency Fund (702), held by the Corvallis School District on behalf of the Foundation. As the Foundation determines what grants and gifts are appropriate, it makes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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources	447,728	388,810	429,577	600,000	607,727
Resources Total	447,728	388,810	429,577	600,000	607,727
Requirements					
100 - Salaries	57,639	54,074	69,630	14,500	45,000
200 - Associated Payroll Costs	15,521	10,569	17,099	5,162	17,727
300 - Purchased Services	108,879	74,446	111,516	95,000	90,000
400 - Supplies and Materials	258,704	240,760	216,368	470,338	455,000
500 - Capital Outlay	6,000	8,741	4,263	15,000	-
600 - Other Objects	986	220	10,702	-	-
Requirements Total	447,728	388,810	429,577	600,000	607,727
Fund Ending Balance	-	-	-	-	-

REQUIREMENTS BY MAJOR OBJECT - DISTRICT DONATION FUND (204)
2020-21 PROPOSED



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

	2019-20 Adopted (as revised)	2020-21 Proposed	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Resources					
1000 - Revenue from Local Sources	600,000	607,727	600,000	600,000	600,000
Resources Total	600,000	607,727	600,000	600,000	600,000
Requirements					
100 - Salaries	14,500	45,000	40,000	40,000	40,000
200 - Associated Payroll Costs	5,162	17,727	15,000	15,000	15,000
300 - Purchased Services	95,000	90,000	90,000	90,000	90,000
400 - Supplies and Materials	470,338	455,000	455,000	455,000	455,000
500 - Capital Outlay	15,000	-	-	-	-
600 - Other Objects	-	-	-	-	-
Requirements Total	600,000	607,727	600,000	600,000	600,000
Fund Ending Balance	-	-	-	-	-

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1920 - Contributions and Donations From Private Sources	447,728	388,810	429,577	600,000	607,727
Grand Total	447,728	388,810	429,577	600,000	607,727
Resources Total	447,728	388,810	429,577	600,000	607,727

Requirements by Object - District Donation Fund (204)

amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
100 - Salaries					
111 - Licensed Salaries	12,062	-	-	-	-
112 - Classified Salaries	2,537	-	-	-	-
121 - Substitutes-Licensed	960	14,419	-	-	-
122 - Substitutes-Classified	22	3,960	-	-	-
130 - Additional Salary	42,058	35,695	69,630	14,500	45,000
100 - Salaries Total	57,639	54,074	69,630	14,500	14,500
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	7,228	6,158	11,521	3,988	13,622
220 - Social Security Administration	4,241	4,132	5,297	1,109	3,443
230 - Other Required Payroll Costs	339	279	281	65	662
240 - Contractual Employee Benefits	3,713	-	-	-	-
200 - Associated Payroll Costs Total	15,521	10,569	17,099	5,162	5,162
300 - Purchased Services					
310 - Instructional, Professional and Technical Services	4,672	2,936	21,226	10,000	10,000
320 - Property Services	6,347	616	1,963	-	-
330 - Student Transportation Services	5,360	3,140	2,969	10,000	5,000
340 - Travel	80,226	61,825	79,789	70,000	70,000
350 - Communication	2,969	1,553	2,254	-	-
374 - Other Tuition	-	25	-	-	-
380 - Non-instructional Professional and Technical Services	9,304	4,351	2,192	5,000	5,000
390 - Other General Professional and Technological Services	-	-	1,123	-	-
300 - Purchased Services Total	108,879	74,446	111,516	95,000	95,000
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	225,420	202,823	173,870	460,338	445,000
420 - Textbooks	5,479	3,950	90	-	-
430 - Library Books	5,136	522	11,688	10,000	10,000
440 - Periodicals	2,296	2,664	3,580	-	-
460 - Non-consumable Items	7,309	10,523	9,053	-	-
470 - Computer Software	13,064	15,306	17,482	-	-
480 - Computer Hardware	-	4,971	605	-	-
400 - Supplies and Materials Total	258,704	240,760	216,368	470,338	470,338
500 - Capital Outlay					
540 - Depreciable Equipment	6,000	8,741	4,263	15,000	-
500 - Capital Outlay Total	6,000	8,741	4,263	15,000	15,000
600 - Other Objects					
640 - Dues and Fees	986	220	10,702	-	-
600 - Other Objects Total	986	220	10,702	-	-
Requirements Total	447,728	388,810	429,577	600,000	600,000

Requirements by Function - District Donation Fund (204)
amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5	136,419	125,786	116,581	190,000	140,000
1121 - Middle/Junior High Programs	40,604	43,276	56,365	65,000	65,000
1122 - Middle/Junior High School Extracurricular	22,583	10,969	10,365	20,000	20,000
1131 - High School Programs	58,074	66,376	40,355	85,000	50,000
1132 - High School Extracurricular	71,834	61,083	45,398	65,000	55,000
1220 - Restrictive Programs for Students with Disabilities	5,663	1,992	3,316	5,000	5,000
1250 - Less Restrictive Programs for Students with Disal	-	-	90	-	-
1280 - Alternative Education	25,107	18,899	26,150	5,000	20,000
1400 - Summer School Programs	13,418	13,640	30,345	20,000	82,727
1000 - Instruction Total	373,702	342,020	328,963	455,000	437,727
2000 - Support Services					
2110 - Attendance and Social Work Services	451	-	-	15,000	15,000
2120 - Guidance Services	-	1,440	1,442	-	-
2210 - Improvement of Instruction Services	-	-	11,960	-	-
2220 - Educational Media Services	1,153	548	12,001	10,000	10,000
2230 - Assessment and Testing	-	65	-	-	-
2240 - Instructional Staff Development	1,533	1,176	6,203	10,000	10,000
2320 - Executive Administration Services	200	316	740	-	-
2410 - Office of the Principal Services	1,085	177	3,304	10,000	10,000
2540 - Operation and Maintenance of Plant Services	14,305	2,068	163	-	-
2550 - Student Transportation Services	5,360	3,140	2,969	10,000	5,000
2620 - Planning Research, Development, Evaluation Ser	-	590	-	-	-
2660 - Technology Services	400	-	-	-	-
2000 - Support Services Total	24,486	9,520	38,782	55,000	50,000
3000 - Enterprise and Community Services					
3300 - Community Services	49,540	37,270	61,832	90,000	120,000
3000 - Enterprise and Community Services Total	49,540	37,270	61,832	90,000	120,000
Requirements Total	447,728	388,810	429,577	600,000	607,727

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1920 - Contributions and Donations From Private Sources	447,728	388,810	429,577	600,000	607,727
Grand Total	447,728	388,810	429,577	600,000	607,727
Total Resources	447,728	388,810	429,577	600,000	607,727
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
111 - Licensed Salaries	12,062	-	-	-	-
112 - Classified Salaries	915	-	-	-	-
121 - Substitutes-Licensed	784	11,201	-	-	-
122 - Substitutes-Classified	-	3,960	-	-	-
130 - Additional Salary	11,601	8,538	19,291	-	-
210 - Public Employees Retirement System	2,701	808	3,821	-	-
220 - Social Security Administration	1,913	1,813	1,457	-	-
230 - Other Required Payroll Costs	149	121	73	-	-
240 - Contractual Employee Benefits	2,987	-	-	-	-
310 - Instructional, Professional and Technical Service	3,822	1,730	11,476	5,000	5,000
320 - Property Services	-	79	-	-	-
340 - Travel	7,836	14,565	12,404	10,000	10,000
350 - Communication	1,038	1,021	1,280	-	-
380 - Non-instructional Professional and Technical Se	6,695	1,260	367	-	-
410 - Consumable Supplies and Materials	63,406	61,044	49,448	175,000	125,000
420 - Textbooks	3,315	3,400	-	-	-
430 - Library Books	3,344	135	-	-	-
440 - Periodicals	1,896	2,664	3,580	-	-
470 - Computer Software	11,954	13,317	13,384	-	-
640 - Dues and Fees	-	130	-	-	-
1111 - Elementary, K-5 Total	136,419	125,786	116,581	190,000	140,000
1121 - Middle/Junior High Programs					
112 - Classified Salaries	68	-	-	-	-
121 - Substitutes-Licensed	176	2,237	-	-	-
130 - Additional Salary	1,692	2,985	8,745	-	-
210 - Public Employees Retirement System	385	961	1,697	-	-
220 - Social Security Administration	153	391	666	-	-
230 - Other Required Payroll Costs	14	25	35	-	-
240 - Contractual Employee Benefits	726	-	-	-	-
310 - Instructional, Professional and Technical Service	850	806	-	5,000	5,000
340 - Travel	5,583	6,280	9,343	-	-
350 - Communication	329	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	1,197	-	-
410 - Consumable Supplies and Materials	30,098	28,091	25,806	60,000	60,000
420 - Textbooks	235	-	-	-	-
430 - Library Books	174	-	-	-	-

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
460 - Non-consumable Items	-	1,200	5,902	-	-
470 - Computer Software	120	-	2,975	-	-
480 - Computer Hardware	-	300	-	-	-
1121 - Middle/Junior High Programs Total	40,604	43,276	56,365	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	-	566	9,376	-	-
380 - Non-instructional Professional and Technical Se	1,000	130	-	-	-
410 - Consumable Supplies and Materials	16,405	9,871	989	20,000	20,000
640 - Dues and Fees	486	-	-	-	-
1122 - Middle/Junior High School Extracurricular Totals	22,583	10,969	10,365	20,000	20,000
1131 - High School Programs					
112 - Classified Salaries	1,554	-	-	-	-
121 - Substitutes-Licensed	-	357	-	-	-
122 - Substitutes-Classified	22	-	-	-	-
130 - Additional Salary	1,398	4,212	1,901	-	-
210 - Public Employees Retirement System	240	1,040	261	-	-
220 - Social Security Administration	231	343	143	-	-
230 - Other Required Payroll Costs	21	22	8	-	-
320 - Property Services	1,456	135	1,963	-	-
340 - Travel	6,878	4,612	7,905	10,000	10,000
350 - Communication	285	407	146	-	-
374 - Other Tuition	-	25	-	-	-
380 - Non-instructional Professional and Technical Se	-	1,300	-	-	-
410 - Consumable Supplies and Materials	36,501	40,113	23,001	60,000	40,000
420 - Textbooks	1,930	550	-	-	-
430 - Library Books	434	-	-	-	-
440 - Periodicals	400	-	-	-	-
460 - Non-consumable Items	5,734	7,523	-	-	-
470 - Computer Software	990	1,790	765	-	-
480 - Computer Hardware	-	3,921	-	-	-
540 - Depreciable Equipment	-	-	4,263	15,000	-
640 - Dues and Fees	-	25	-	-	-
1131 - High School Programs Total	58,074	66,376	40,355	85,000	50,000
1132 - High School Extracurricular					
130 - Additional Salary	3,101	3,101	6,201	-	-
220 - Social Security Administration	237	237	474	-	-
230 - Other Required Payroll Costs	19	16	26	-	-
340 - Travel	20,180	11,893	10,628	5,000	5,000
350 - Communication	328	35	-	-	-
380 - Non-instructional Professional and Technical Se	-	651	-	-	-
410 - Consumable Supplies and Materials	46,395	34,610	26,613	60,000	50,000
460 - Non-consumable Items	1,575	1,800	1,455	-	-
540 - Depreciable Equipment	-	8,741	-	-	-
1132 - High School Extracurricular Total	71,834	61,083	45,398	65,000	55,000

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
1220 - Restrictive Programs for Students with Disabilities					
130 - Additional Salary	784	-	-	-	-
210 - Public Employees Retirement System	139	-	-	-	-
220 - Social Security Administration	55	-	-	-	-
230 - Other Required Payroll Costs	5	-	-	-	-
310 - Instructional, Professional and Technical Service	-	400	-	-	-
340 - Travel	121	-	-	-	-
380 - Non-instructional Professional and Technical Se	-	-	125	-	-
410 - Consumable Supplies and Materials	4,558	1,592	1,494	5,000	5,000
460 - Non-consumable Items	-	-	1,697	-	-
1220 - Restrictive Programs for Students with Disabilities Total	5,663	1,992	3,316	5,000	5,000
1250 - Less Restrictive Programs for Students with Disabilities					
420 - Textbooks	-	-	90	-	-
1250 - Less Restrictive Programs for Students with Disabilities Total	-	-	90	-	-
1280 - Alternative Education					
121 - Substitutes-Licensed	-	624	-	-	-
130 - Additional Salary	8,082	6,185	8,300	-	-
210 - Public Employees Retirement System	1,572	1,414	1,032	-	-
220 - Social Security Administration	618	538	635	-	-
230 - Other Required Payroll Costs	46	40	33	-	-
310 - Instructional, Professional and Technical Service	-	-	3,085	-	-
340 - Travel	1,969	427	912	-	-
350 - Communication	58	80	-	-	-
380 - Non-instructional Professional and Technical Se	115	-	-	-	-
390 - Other General Professional and Technological S	-	-	447	-	-
410 - Consumable Supplies and Materials	12,116	9,391	10,080	5,000	20,000
430 - Library Books	31	-	663	-	-
470 - Computer Software	-	199	358	-	-
480 - Computer Hardware	-	-	605	-	-
640 - Dues and Fees	500	-	-	-	-
1280 - Alternative Education Total	25,107	18,899	26,150	5,000	20,000
1400 - Summer School Programs					
130 - Additional Salary	10,960	9,981	22,296	14,500	45,000
210 - Public Employees Retirement System	1,610	1,894	4,217	3,988	13,622
220 - Social Security Administration	693	757	1,704	1,109	3,443
230 - Other Required Payroll Costs	55	49	86	65	662
340 - Travel	-	777	-	-	-
410 - Consumable Supplies and Materials	100	180	2,042	338	20,000
1400 - Summer School Programs Total	13,418	13,640	30,345	20,000	82,727
1000 - Instruction Total	373,702	342,020	328,963	455,000	437,727
2000 - Support Services					
2110 - Attendance and Social Work Services					
340 - Travel	451	-	-	5,000	5,000
380 - Non-instructional Professional and Technical Services	-	-	-	5,000	5,000
410 - Consumable Supplies and Materials	-	-	-	5,000	5,000
2110 - Attendance and Social Work Services Total	451	-	-	15,000	15,000

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
2120 - Guidance Services					
410 - Consumable Supplies and Materials	-	1,440	1,442	-	-
2120 - Guidance Services Total	-	1,440	1,442	-	-
2210 - Improvement of Instruction Services					
130 - Additional Salary	-	-	2,896	-	-
210 - Public Employees Retirement System	-	-	493	-	-
220 - Social Security Administration	-	-	217	-	-
230 - Other Required Payroll Costs	-	-	21	-	-
310 - Instructional, Professional and Technical Service	-	-	6,500	-	-
390 - Other General Professional and Technological S	-	-	391	-	-
410 - Consumable Supplies and Materials	-	-	1,442	-	-
2210 - Improvement of Instruction Services Total	-	-	11,960	-	-
2220 - Educational Media Services					
350 - Communication	-	10	-	-	-
390 - Other General Professional and Technological S	-	-	285	-	-
410 - Consumable Supplies and Materials	-	151	626	-	-
430 - Library Books	1,153	323	11,024	10,000	10,000
640 - Dues and Fees	-	65	65	-	-
2220 - Educational Media Services Total	1,153	548	12,001	10,000	10,000
2230 - Assessment and Testing					
430 - Library Books	-	65	-	-	-
2230 - Assessment and Testing Total	-	65	-	-	-
2240 - Instructional Staff Development					
340 - Travel	1,533	-	6,203	10,000	10,000
410 - Consumable Supplies and Materials	-	1,176	-	-	-
2240 - Instructional Staff Development Total	1,533	1,176	6,203	10,000	10,000
2320 - Executive Administration Services					
410 - Consumable Supplies and Materials	200	316	740	-	-
2320 - Executive Administration Services Total	200	316	740	-	-
2410 - Office of the Principal Services					
410 - Consumable Supplies and Materials	1,085	177	3,304	10,000	10,000
2410 - Office of the Principal Services Total	1,085	177	3,304	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	-	-	-	-
380 - Non-instructional Professional and Technical Se	-	-	163	-	-
410 - Consumable Supplies and Materials	5,434	1,990	-	-	-
540 - Depreciable Equipment	6,000	-	-	-	-
2540 - Operation and Maintenance of Plant Services					
Total	14,305	2,068	163	-	-

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
2550 - Student Transportation Services					
330 - Student Transportation Services	5,360	3,140	2,969	10,000	5,000
2550 - Student Transportation Services Total	5,360	3,140	2,969	10,000	5,000
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	24,486	9,520	38,782	55,000	50,000
3000 - Enterprise and Community Services					
3300 - Community Services					
130 - Additional Salary	1,718	634	-	-	-
210 - Public Employees Retirement System	385	27	-	-	-
220 - Social Security Administration	131	49	-	-	-
230 - Other Required Payroll Costs	10	3	-	-	-
310 - Instructional, Professional and Technical Service	-	-	165	-	-
320 - Property Services	473	-	-	-	-
340 - Travel	35,676	22,705	23,020	30,000	30,000
350 - Communication	931	-	828	-	-
380 - Non-instructional Professional and Technical Services	1,494	420	340	-	-
410 - Consumable Supplies and Materials	8,722	12,682	26,843	60,000	90,000
480 - Computer Hardware	-	750	-	-	-
640 - Dues and Fees	-	-	10,637	-	-
3300 - Community Services Total	49,540	37,270	61,832	90,000	120,000
3000 - Enterprise and Community Services Total	49,540	37,270	61,832	90,000	120,000
Current Requirements Total	447,728	388,810	429,577	600,000	607,727
Ending Fund Balance	-	-	-	-	-



DESIGNATED FACILITIES FUND (208)

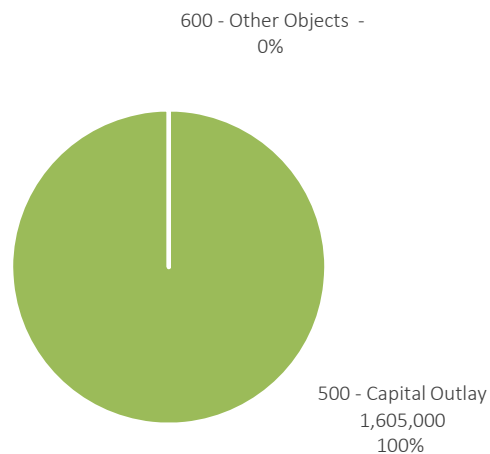
DESIGNATED FACILITIES FUND

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources	420,009	333,280	1,289,302	490,000	455,000
5000 - Other Sources	1,975,406	1,534,948	1,577,662	2,640,000	1,150,000
Resources Total	2,395,415	1,868,229	2,866,964	3,130,000	1,605,000
Requirements					
300 - Purchased Services	115,766	243,888	42,920	-	-
400 - Supplies and Materials	31,420	21,408	-	-	-
500 - Capital Outlay	713,281	24,967	172,967	3,130,000	1,605,000
600 - Other Objects	-	303	-	-	-
Requirements Total	860,467	290,566	215,887	3,130,000	1,605,000
Fund Ending Balance	1,534,948	1,577,662	2,651,077	-	-

REQUIREMENTS BY MAJOR OBJECT - DESIGNATED FACILITIES FUND (208)
2020-21 PROPOSED



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

	2019-20 Adopted (as revised)	2020-21 Proposed	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Resources					
1000 - Revenue from Local Sources	490,000	455,000	455,000	455,000	455,000
5000 - Other Sources	2,640,000	1,150,000	1,150,000	1,150,000	1,150,000
Resources Total	3,130,000	1,605,000	1,605,000	1,605,000	1,605,000
Requirements					
300 - Purchased Services	-	-	-	-	-
400 - Supplies and Materials	-	-	-	-	-
500 - Capital Outlay	3,130,000	1,605,000	1,605,000	1,605,000	1,605,000
600 - Other Objects	-	-	-	-	-
Requirements Total	3,130,000	1,605,000	1,605,000	1,605,000	1,605,000
Fund Ending Balance	-	-	-	-	-

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1130 - Construction Excise Tax	285,415	191,435	1,096,018	350,000	350,000
1500 - Earnings on Investments	16,421	24,948	40,119	20,000	5,000
1990 - Miscellaneous	118,173	116,897	153,165	120,000	100,000
1000 - Revenue from Local Sources Total	420,009	333,280	1,289,302	490,000	455,000
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	1,975,406	1,534,948	1,577,662	2,640,000	1,150,000
5000 - Other Sources Total	1,975,406	1,534,948	1,577,662	2,640,000	1,150,000
Resources Total	2,395,415	1,868,229	2,866,964	3,130,000	1,605,000

Requirements by Object - Designated Facilities Fund (208)

amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
300 - Purchased Services					
320 - Property Services	83,824	242,283	31,130	-	-
380 - Non-instructional Professional and Technical Services	31,942	1,604	11,790	-	-
300 - Purchased Services Total	115,766	243,888	42,920	-	-
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	-	-	-	337,500	-
520 - Buildings Acquisition	558,594	24,967	172,967	2,042,500	1,605,000
530 - Improvements Other Than Buildings	-	-	-	750,000	-
540 - Depreciable Equipment	106,603	-	-	-	-
550 - Depreciable Technology	48,084	-	-	-	-
500 - Capital Outlay Total	713,281	24,967	172,967	3,130,000	1,605,000
600 - Other Objects					
670 - Taxes and Licenses	-	303	-	-	-
600 - Other Objects Total	-	303	-	-	-
Requirements Total	860,467	290,566	215,887	3,130,000	1,605,000

Requirements by Function - Designated Facilities Fund (208)
amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
2000 - Support Services					
2540 - Operation and Maintenance of Plant Services	222,369	265,599	42,920	-	-
2660 - Technology Services	79,504	-	-	-	-
2000 - Support Services Total	301,873	265,599	42,920	-	-
4000 - Facilities Acquisition and Construction					
4120 - Site Acquisition and Development Services	-	-	-	1,087,500	-
4150 - Building Acquisition, Construction, and Improvements	558,594	24,967	172,967	2,042,500	1,605,000
4000 - Facilities Acquisition and Construction Total	558,594	24,967	172,967	3,130,000	1,605,000
Requirements Total	860,467	290,566	215,887	3,130,000	1,605,000

Reporting Details - Designated Facilities Fund (208)

by reporting function and object; amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1130 - Construction Excise Tax	285,415	191,435	1,096,018	350,000	350,000
1500 - Earnings on Investments	16,421	24,948	40,119	20,000	5,000
1990 - Miscellaneous	118,173	116,897	153,165	120,000	100,000
1000 - Revenue from Local Sources Total	420,009	333,280	1,289,302	490,000	455,000
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	1,975,406	1,534,948	1,577,662	2,640,000	1,150,000
5000 - Other Sources Total	1,975,406	1,534,948	1,577,662	2,640,000	1,150,000
Resources Total	2,395,415	1,868,229	2,866,964	3,130,000	1,605,000
Requirements					
2000 - Support Services					
2540 - Operation and Maintenance of Plant Services					
320 - Property Services	83,824	242,283	31,130	-	-
380 - Non-instructional Professional and Technical Services	31,942	1,604	11,790	-	-
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	222,369	265,599	42,920	-	-
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	301,873	265,599	42,920	-	-
4000 - Facilities Acquisition and Construction					
4120 - Site Acquisition and Development Services					
510 - Land Acquisition	-	-	-	337,500	-
530 - Improvements Other Than Buildings	-	-	-	750,000	-
4120 - Site Acquisition and Development Services Total	-	-	-	1,087,500	-
4150 - Building Acquisition, Construction, and Improvements					
520 - Buildings Acquisition	558,594	24,967	172,967	2,042,500	1,605,000
4150 - Building Acquisition, Construction, and Improvements Total	558,594	24,967	172,967	2,042,500	1,605,000
4000 - Facilities Acquisition and Construction Total	558,594	24,967	172,967	3,130,000	1,605,000
Current Requirements Total	860,467	290,566	215,887	3,130,000	1,605,000
Ending Fund Balance	1,534,948	1,577,662	2,651,077	-	-



GRANTS FUND (296)

GRANTS FUND

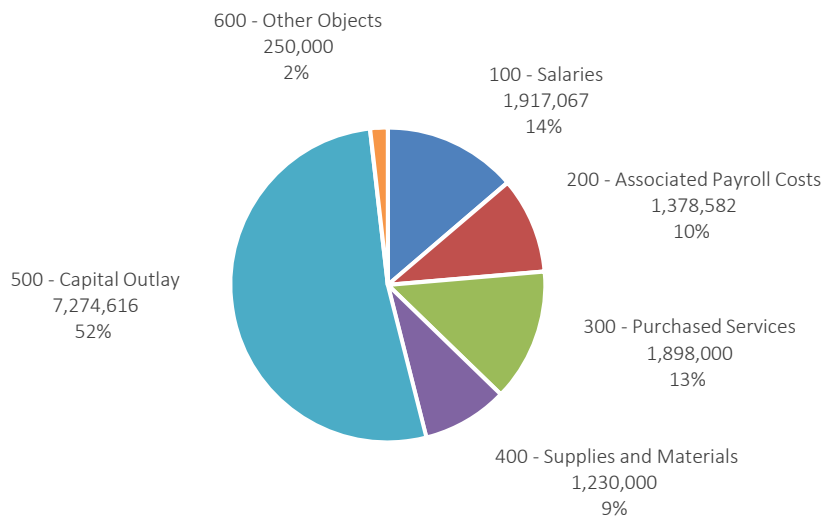
The Grants Fund accounts for local, state, and federal grants received by the district for specific programs. The major sources of revenue are federal, state, and local grants. Seismic Rehabilitation Grants, the High School Success Grant (Measure 98), and the Outdoor School Grant (Measure 99) are included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

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

amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources	6,944	-	-	29,040	-
2000 - Revenue from Intermediate Sources	45,281	43,882	41,590	116,161	48,265
3000 - Revenue from State Sources	336,421	665,632	2,384,597	9,515,316	8,400,000
4000 - Revenue from Federal Sources	2,799,639	2,715,270	2,787,977	5,804,694	5,500,000
Resources Total	3,188,285	3,424,784	5,214,164	15,465,211	13,948,265
Requirements					
100 - Salaries	1,466,885	1,509,667	1,877,048	2,009,940	1,917,067
200 - Associated Payroll Costs	899,756	976,852	1,184,325	1,441,253	1,378,582
300 - Purchased Services	577,083	604,504	1,190,832	1,550,701	1,898,000
400 - Supplies and Materials	103,434	157,349	306,176	471,229	1,230,000
500 - Capital Outlay	18,442	29,471	494,085	9,742,088	7,274,616
600 - Other Objects	122,686	146,940	161,698	250,000	250,000
Requirements Total	3,188,285	3,424,784	5,214,164	15,465,211	13,948,265
Fund Ending Balance	-	-	-	-	-

REQUIREMENTS BY MAJOR OBJECT - GRANTS FUND (296) 2020-21 PROPOSED



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

	2019-20 Adopted (as revised)	2020-21 Proposed	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Resources					
1000 - Revenue from Local Sources	29,040	-	-	-	-
2000 - Revenue from Intermediate Sources	116,161	48,265	100,000	100,000	113,000
3000 - Revenue from State Sources	9,515,316	8,400,000	1,500,000	1,500,000	1,600,000
4000 - Revenue from Federal Sources	5,804,694	5,500,000	5,500,000	5,500,000	5,600,000
Resources Total	15,465,211	13,948,265	7,100,000	7,100,000	7,313,000
Requirements					
100 - Salaries	2,009,940	1,917,067	1,975,000	2,034,000	2,095,000
200 - Associated Payroll Costs	1,441,253	1,378,582	1,420,000	1,463,000	1,507,000
300 - Purchased Services	1,550,701	1,898,000	1,945,000	2,003,000	2,063,000
400 - Supplies and Materials	471,229	1,230,000	1,255,000	1,293,000	1,332,000
500 - Capital Outlay	9,742,088	7,274,616	250,000	44,000	45,000
600 - Other Objects	250,000	250,000	255,000	263,000	271,000
Requirements Total	15,465,211	13,948,265	7,100,000	7,100,000	7,313,000
Fund Ending Balance	-	-	-	-	-

Assumptions:

Resources:

3000 - Revenue from State Sources decreases in 2021-22 (use of OSCIM grant in 2020-21).

Requirements:

100 - Salaries increase 3.0% each year.

200 - Associated Payroll Costs increase 3.0% each year.

300 - Purchased Services increase 2.5% each year.

400 - Supplies and Materials increase 2% each year.

500 - Capital Outlay decreases in 2021-22 (use of OSCIM grant in 2020-21).

600 - Other Objects increase 2% each year.

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1990 - Miscellaneous	6,944	-	-	29,040	-
1000 - Revenue from Local Sources Total	6,944	-	-	29,040	-
2000 - Revenue from Intermediate Sources					
2200 - Restricted Revenue	45,281	43,882	41,590	116,161	48,265
2000 - Revenue from Intermediate Sources Total	45,281	43,882	41,590	116,161	48,265
3000 - Revenue from State Sources					
3199 - Other Unrestricted Grants-In-Aid	29,865	-	-	-	-
3299 - Other Restricted Grants-In-Aid	306,556	665,632	2,384,597	9,515,316	8,400,000
3000 - Revenue from State Sources Total	336,421	665,632	2,384,597	9,515,316	8,400,000
4000 - Revenue from Federal Sources					
4500 - Restricted Revenue From the Federal Government Through the State	2,799,639	2,715,270	2,787,977	5,804,694	5,500,000
4000 - Revenue from Federal Sources Total	2,799,639	2,715,270	2,787,977	5,804,694	5,500,000
Resources Total	3,188,285	3,424,784	5,214,164	15,465,211	13,948,265

Requirements by Object - Grants Fund (296)

amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
100 - Salaries					
111 - Licensed Salaries	407,101	522,659	914,470	968,890	887,862
112 - Classified Salaries	699,525	738,003	720,287	788,996	734,948
113 - Administrators	35,812	44,613	30,797	35,844	108,660
114 - Manager-Confidential	61,095	66,891	75,115	76,466	43,035
121 - Substitutes-Licensed	101,845	38,080	231	8,000	-
122 - Substitutes-Classified	6,257	3,438	-	8,000	-
130 - Additional Salary	155,252	95,983	136,148	123,744	142,562
100 - Salaries Total	1,466,885	1,509,667	1,877,048	2,009,940	1,917,067
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	248,269	290,523	374,300	543,323	515,896
220 - Social Security Administration	109,227	110,921	136,440	153,759	146,665
230 - Other Required Payroll Costs	8,916	9,289	7,901	9,995	9,481
240 - Contractual Employee Benefits	533,344	566,119	665,683	734,176	706,540
200 - Associated Payroll Costs Total	899,756	976,852	1,184,325	1,441,253	1,378,582
300 - Purchased Services					
310 - Instructional, Professional and Technical Services	34,962	49,854	116,580	192,992	830,000
320 - Property Services	16,825	1,283	13,386	-	25,000
330 - Student Transportation Services	8,222	6,133	25,621	50,000	50,000
340 - Travel	154,897	195,065	204,205	505,000	332,000
350 - Communication	32	477	503	-	1,000
380 - Non-instructional Professional and Technical Services	362,145	351,691	772,380	512,709	530,000
390 - Other General Professional and Technological Services	-	-	58,157	290,000	130,000
300 - Purchased Services Total	577,083	604,504	1,190,832	1,550,701	1,898,000
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	58,783	71,557	113,661	423,510	910,000
420 - Textbooks	8,822	3,636	30,616	5,000	-
440 - Periodicals	2,184	2,076	-	-	-
450 - Food	18,897	27,966	7,271	32,719	40,000
460 - Non-consumable Items	14,048	21,960	26,791	-	25,000
470 - Computer Software	-	6,009	8,193	5,000	-
480 - Computer Hardware	699	24,145	119,644	5,000	255,000
400 - Supplies and Materials Total	103,434	157,349	306,176	471,229	1,230,000
500 - Capital Outlay					
520 - Buildings Acquisition	-	-	333,134	9,742,088	7,124,616
540 - Depreciable Equipment	18,442	29,471	160,951	-	150,000
500 - Capital Outlay Total	18,442	29,471	494,085	9,742,088	7,274,616

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
600 - Other Objects					
640 - Dues and Fees	8,585	4,858	-	-	-
690 - Grant Indirect Charges	114,101	142,082	161,698	250,000	250,000
600 - Other Objects Total	122,686	146,940	161,698	250,000	250,000
Requirements Total	3,188,285	3,424,784	5,214,164	15,465,211	13,948,265

Requirements by Function - Grants Fund (296)

amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5	9,794	133,864	143,728	348,147	806,971
1121 - Middle/Junior High Programs	7,298	104,453	211,266	223,178	581,244
1122 - Middle/Junior High School Extracurricular	2,401	-	-	-	-
1131 - High School Programs	56,432	177,363	915,057	579,598	1,127,808
1132 - High School Extracurricular	4,322	3,251	3,790	15,000	15,000
1140 - Pre-kindergarten Programs	-	482	2,462	-	-
1220 - Restrictive Programs for Students with Disabilities	71	-	-	-	-
1250 - Less Restrictive Programs for Students with Disabilities	1,022,134	1,014,441	1,002,483	1,152,149	1,044,340
1271 - Remediation	346,699	327,417	424,122	455,000	455,000
1272 - Title IA/D	725,028	689,896	725,495	872,323	864,021
1280 - Alternative Education	-	27,544	76,015	107,307	101,245
1291 - English Language Learner Programs	-	10,558	25,076	32,579	26,071
1000 - Instruction Total	2,174,178	2,489,268	3,529,492	3,785,281	5,021,700
2000 - Support Services					
2110 - Attendance and Social Work Services	6,188	22,454	-	10,000	-
2120 - Guidance Services	14,924	133,280	295,220	324,042	383,153
2130 - Health Services	-	6,202	-	-	-
2190 - Service Direction, Student Support Services	1,308	4,978	540	-	-
2210 - Improvement of Instruction Services	423,052	237,033	128,879	518,200	282,720
2220 - Educational Media Services	-	-	-	-	5,000
2240 - Instructional Staff Development	187,299	132,604	221,921	510,600	401,361
2540 - Operation and Maintenance of Plant Services	30,681	-	-	-	-
2550 - Student Transportation Services	8,222	6,133	25,621	50,000	50,000
2640 - Staff Services	-	-	4,602	25,000	-
2660 - Technology Services	-	-	5,000	-	250,000
2690 - Other Support Services-Central	114,101	142,082	161,698	250,000	250,000
2000 - Support Services Total	785,773	684,766	843,481	1,687,842	1,622,234
3000 - Enterprise and Community Services					
3100 - Food Services	30,100	35,501	28,577	50,000	57,075
3300 - Community Services	198,234	215,248	174,064	200,000	122,640
3000 - Enterprise and Community Services Total	228,334	250,749	202,642	250,000	179,715
4000 - Facilities Acquisition and Construction					
4150 - Building Acquisition, Construction, and Improvements	-	-	638,549	9,742,088	7,124,616
4000 - Facilities Acquisition and Construction Total	-	-	638,549	9,742,088	7,124,616
Requirements Total	3,188,285	3,424,784	5,214,164	15,465,211	13,948,265

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1990 - Miscellaneous	6,944	-	-	29,040	-
1000 - Revenue from Local Sources Total	6,944	-	-	29,040	-
2000 - Revenue from Intermediate Sources					
2200 - Restricted Revenue	45,281	43,882	41,590	116,161	48,265
2000 - Revenue from Intermediate Sources Total	45,281	43,882	41,590	116,161	48,265
3000 - Revenue from State Sources					
3199 - Other Unrestricted Grants-In-Aid	29,865	-	-	-	-
3299 - Other Restricted Grants-In-Aid	306,556	665,632	2,384,597	9,515,316	8,400,000
3000 - Revenue from State Sources Total	336,421	665,632	2,384,597	9,515,316	8,400,000
4000 - Revenue from Federal Sources					
4500 - Restricted Revenue From the Federal Government Through the State	2,799,639	2,715,270	2,787,977	5,804,694	5,500,000
4000 - Revenue from Federal Sources Total	2,799,639	2,715,270	2,787,977	5,804,694	5,500,000
Total Resources	3,188,285	3,424,784	5,214,164	15,465,211	13,948,265
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
121 - Substitutes-Licensed	-	1,765	-	-	-
130 - Additional Salary	3,780	11,027	13,119	-	5,000
210 - Public Employees Retirement System	621	2,379	2,515	-	1,514
220 - Social Security Administration	289	959	968	-	383
230 - Other Required Payroll Costs	22	60	50	-	74
240 - Contractual Employee Benefits	-	-	60	-	-
310 - Instructional, Professional and Technical Services	-	526	661	-	250,000
320 - Property Services	-	300	62	-	-
340 - Travel	-	114,145	120,233	200,000	200,000
390 - Other General Professional and Technological Services	-	-	4,502	-	-
410 - Consumable Supplies and Materials	1,271	452	1,559	148,147	350,000
420 - Textbooks	3,810	2,251	-	-	-
1111 - Elementary, K-5 Total	9,794	133,864	143,728	348,147	806,971
1121 - Middle/Junior High Programs					
111 - Licensed Salaries	-	57,215	114,376	123,893	127,220
130 - Additional Salary	-	467	153	-	-
210 - Public Employees Retirement System	-	9,065	22,710	31,775	32,645
220 - Social Security Administration	-	4,400	8,660	9,478	9,733
230 - Other Required Payroll Costs	-	279	464	558	513
240 - Contractual Employee Benefits	-	18,830	32,698	35,230	36,133
310 - Instructional, Professional and Technical Services	-	-	-	-	175,000
410 - Consumable Supplies and Materials	-	10,284	26,509	22,244	200,000
440 - Periodicals	1,038	1,038	-	-	-

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
470 - Computer Software	-	480	2,696	-	-
480 - Computer Hardware	-	2,394	3,000	-	-
640 - Dues and Fees	6,260	-	-	-	-
1121 - Middle/Junior High Programs Total	7,298	104,453	211,266	223,178	581,244
1122 - Middle/Junior High School Extracurricular					
410 - Consumable Supplies and Materials	2,401	-	-	-	-
1122 - Middle/Junior High School Extracurricular Total	2,401	-	-	-	-
1131 - High School Programs					
111 - Licensed Salaries	-	33,812	290,826	302,428	237,492
112 - Classified Salaries	7,032	2,983	-	-	-
130 - Additional Salary	366	5,029	6,711	5,000	-
210 - Public Employees Retirement System	1,330	8,211	61,082	82,874	65,773
220 - Social Security Administration	563	3,010	22,229	23,517	18,170
230 - Other Required Payroll Costs	46	199	1,183	1,383	940
240 - Contractual Employee Benefits	4,585	9,262	65,844	67,673	55,433
310 - Instructional, Professional and Technical Services	-	-	62,500	54,000	275,000
320 - Property Services	1,810	983	12,500	-	25,000
340 - Travel	-	412	-	-	-
350 - Communication	-	-	114	-	-
380 - Non-instructional Professional and Technical Services	-	-	1,706	-	-
390 - Other General Professional and Technological Services	-	-	2,024	-	-
410 - Consumable Supplies and Materials	8,025	32,880	63,273	27,723	275,000
420 - Textbooks	-	1,145	30,616	5,000	-
440 - Periodicals	519	1,038	-	-	-
460 - Non-consumable Items	11,388	21,960	26,791	-	25,000
470 - Computer Software	-	359	5,348	5,000	-
480 - Computer Hardware	-	21,751	111,644	5,000	-
540 - Depreciable Equipment	18,442	29,471	150,665	-	150,000
640 - Dues and Fees	2,325	4,858	-	-	-
1131 - High School Programs Total	56,432	177,363	915,057	579,598	1,127,808
1132 - High School Extracurricular					
340 - Travel	-	-	3,790	5,000	15,000
410 - Consumable Supplies and Materials	4,322	3,251	-	10,000	-
1132 - High School Extracurricular Total	4,322	3,251	3,790	15,000	15,000
1140 - Pre-kindergarten Programs					
121 - Substitutes-Licensed	-	-	116	-	-
130 - Additional Salary	-	446	574	-	-
210 - Public Employees Retirement System	-	-	162	-	-
220 - Social Security Administration	-	34	45	-	-
230 - Other Required Payroll Costs	-	2	3	-	-
390 - Other General Professional and Technological Services	-	-	1,563	-	-
1140 - Pre-kindergarten Programs Total	-	482	2,462	-	-

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
1220 - Restrictive Programs for Students with Disabilities					
122 - Substitutes-Classified	66	-	-	-	-
220 - Social Security Administration	5	-	-	-	-
230 - Other Required Payroll Costs	0	-	-	-	-
1220 - Restrictive Programs for Students with Disabilities Total	71	-	-	-	-
1250 - Less Restrictive Programs for Students with Disabilities					
112 - Classified Salaries	545,836	542,028	526,950	574,693	510,388
121 - Substitutes-Licensed	3,335	3,836	116	8,000	-
122 - Substitutes-Classified	-	85	-	8,000	-
130 - Additional Salary	3,305	3,776	8,025	300	5,000
210 - Public Employees Retirement System	103,519	110,988	102,016	158,259	136,403
220 - Social Security Administration	40,373	39,797	37,728	45,212	39,432
230 - Other Required Payroll Costs	3,407	2,820	2,354	3,389	2,275
240 - Contractual Employee Benefits	318,629	308,612	315,579	340,884	323,842
320 - Property Services	8	-	-	-	-
340 - Travel	1,128	621	653	-	2,000
350 - Communication	32	1	-	-	-
380 - Non-instructional Professional and Technical Services	-	900	4,200	4,677	5,000
390 - Other General Professional and Technological S	-	-	4,562	-	15,000
410 - Consumable Supplies and Materials	1,863	977	300	8,735	5,000
480 - Computer Hardware	699	-	-	-	-
1250 - Less Restrictive Programs for Students with Disabilities Total	1,022,134	1,014,441	1,002,483	1,152,149	1,044,340
1271 - Remediation					
350 - Communication	-	476	-	-	-
380 - Non-instructional Professional and Technical S	345,221	325,037	420,553	450,000	450,000
410 - Consumable Supplies and Materials	1,479	1,903	3,569	5,000	5,000
1271 - Remediation Total	346,699	327,417	424,122	455,000	455,000
1272 - Title IA/D					
111 - Licensed Salaries	282,270	239,282	281,724	296,705	292,808
112 - Classified Salaries	133,504	157,079	158,590	171,304	178,838
121 - Substitutes-Licensed	3,861	982	-	-	-
122 - Substitutes-Classified	5,150	2,044	-	-	-
130 - Additional Salary	7,021	6,945	1,445	10,000	5,000
210 - Public Employees Retirement System	76,832	78,733	89,076	131,136	130,522
220 - Social Security Administration	32,254	29,655	32,053	36,566	36,463
230 - Other Required Payroll Costs	2,568	1,994	1,829	2,152	2,008
240 - Contractual Employee Benefits	158,956	147,824	158,344	183,220	183,382
310 - Instructional, Professional and Technical Services	200	9,400	-	10,000	10,000
340 - Travel	4,391	436	-	-	-
390 - Other General Professional and Technological S	-	-	-	15,000	-
410 - Consumable Supplies and Materials	13,009	12,813	2,432	16,240	25,000
420 - Textbooks	5,012	240	-	-	-
470 - Computer Software	-	2,470	-	-	-
1272 - Title IA/D Total	725,028	689,896	725,495	872,323	864,021

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
1280 - Alternative Education					
111 - Licensed Salaries	-	-	43,737	47,543	49,539
130 - Additional Salary	-	3,730	-	-	-
210 - Public Employees Retirement System	-	-	8,301	11,801	12,296
220 - Social Security Administration	-	108	3,270	3,637	3,790
230 - Other Required Payroll Costs	-	20	179	214	200
240 - Contractual Employee Benefits	-	-	14,292	15,120	15,420
310 - Instructional, Professional and Technical Services	-	22,500	5,969	28,992	20,000
340 - Travel	-	-	45	-	-
390 - Other General Professional and Technological Services	-	-	223	-	-
410 - Consumable Supplies and Materials	-	1,185	-	-	-
1280 - Alternative Education Total	-	27,544	76,015	107,307	101,245
1291 - English Language Learner Programs					
112 - Classified Salaries	-	8,260	16,792	20,833	6,599
130 - Additional Salary	-	53	1,018	-	10,000
210 - Public Employees Retirement System	-	379	1,982	5,169	3,027
220 - Social Security Administration	-	636	1,352	1,593	1,270
230 - Other Required Payroll Costs	-	43	78	94	175
240 - Contractual Employee Benefits	-	1,188	3,853	4,890	-
390 - Other General Professional and Technological Services	-	-	-	-	5,000
1291 - English Language Learner Programs Total	-	10,558	25,076	32,579	26,071
1000 - Instruction Total	2,174,178	2,489,268	3,529,492	3,785,281	5,021,700
2000 - Support Services					
2110 - Attendance and Social 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	1,435	-	-	-	-
410 - Consumable Supplies and Materials	4,753	-	-	10,000	-
2210 - Attendance and Social Services Total	6,188	22,454	-	10,000	-
2120 - Guidance Services					
111 - Licensed Salaries	-	59,739	154,570	167,436	169,233
112 - Classified Salaries	-	4,820	4,174	5,064	31,329
121 - Substitutes-Licensed	-	1,516	-	-	-
130 - Additional Salary	-	5,921	12,458	2,647	4,862
210 - Public Employees Retirement System	-	16,701	38,393	49,477	57,240
220 - Social Security Administration	-	5,407	11,904	13,398	15,714
230 - Other Required Payroll Costs	-	340	680	789	817
240 - Contractual Employee Benefits	-	17,060	37,867	39,699	53,958
340 - Travel	-	428	-	-	-
380 - Non-instructional Professional and Technical Services	14,924	19,552	35,039	45,532	50,000
390 - Other General Professional and Technological Services	-	-	112	-	-
410 - Consumable Supplies and Materials	-	1,796	23	-	-
2120 - Guidance Services Total	14,924	133,280	295,220	324,042	383,153

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
2130 - Health Services					
380 - Non-instructional Professional and Technical Services	-	6,202	-	-	-
2130 - Health Services Total	-	6,202	-	-	-
2190 - Service Direction, Student Support Services					
112 - Classified Salaries	195	221	370	-	-
113 - Administrators	718	3,621	-	-	-
210 - Public Employees Retirement System	205	826	80	-	-
220 - Social Security Administration	70	294	28	-	-
230 - Other Required Payroll Costs	5	17	2	-	-
240 - Contractual Employee Benefits	116	-	60	-	-
2190 - Service Direction, Student Support Services Total	1,308	4,978	540	-	-
2210 - Improvement of Instruction Services					
111 - Licensed Salaries	54,056	60,635	-	-	-
112 - Classified Salaries	9,218	8,757	8,271	9,163	-
113 - Administrators	35,094	40,993	30,797	35,844	108,660
121 - Substitutes-Licensed	48,966	12,310	-	-	-
122 - Substitutes-Classified	566	204	-	-	-
130 - Additional Salary	119,379	43,571	22,655	204	1,200
210 - Public Employees Retirement System	37,939	29,765	13,087	12,537	28,586
220 - Social Security Administration	20,252	12,601	4,665	3,460	8,405
230 - Other Required Payroll Costs	1,555	790	247	203	425
240 - Contractual Employee Benefits	23,038	24,906	7,172	8,760	15,444
310 - Instructional, Professional and Technical	34,762	-	19,350	50,000	50,000
320 - Property Services	668	-	-	-	-
340 - Travel	31,475	2,044	578	150,000	10,000
390 - Other General Professional and Technological S	-	-	17,919	150,000	50,000
410 - Consumable Supplies and Materials	5,459	459	4,139	98,029	10,000
440 - Periodicals	627	-	-	-	-
2210 - Improvement of Instruction Services Total	423,052	237,033	128,879	518,200	282,720
2220 - Educational Media Services					
480 - Computer Hardware	-	-	-	-	5,000
2220 - Educational Media Services Total	-	-	-	-	5,000
2240 - Instructional Staff Development					
121 - Substitutes-Licensed	45,683	17,672	-	-	-
122 - Substitutes-Classified	476	1,106	-	-	-
130 - Additional Salary	14,296	7,999	65,487	100,000	105,000
210 - Public Employees Retirement System	4,921	2,864	13,243	27,500	31,784
220 - Social Security Administration	4,576	2,040	4,964	7,650	8,033
230 - Other Required Payroll Costs	363	136	256	450	1,544
310 - Instructional, Professional and Technical Services	-	17,428	28,100	50,000	50,000
320 - Property Services	-	-	825	-	-
340 - Travel	116,378	76,938	76,386	150,000	100,000
350 - Communication	-	-	32	-	-
380 - Non-instructional Professional and Technical Services	-	-	-	-	20,000

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
390 - Other General Professional and Technological S	-	-	27,252	125,000	60,000
410 - Consumable Supplies and Materials	607	3,722	5,377	50,000	25,000
470 - Computer Software	-	2,700	-	-	-
2240 - Instructional Staff Development Total	187,299	132,604	221,921	510,600	401,361
2540 - Operation and Maintenance of Plant Services					
320 - Property Services	14,340	-	-	-	-
380 - Non-instructional Professional and Technical Se	2,000	-	-	-	-
410 - Consumable Supplies and Materials	14,340	-	-	-	-
2540 - Operation and Maintenance of Plant Services Total	30,681	-	-	-	-
2550 - Student Transportation Services					
330 - Student Transportation Services	8,222	6,133	25,621	50,000	50,000
2550 - Student Transportation Services Total	8,222	6,133	25,621	50,000	50,000
2640 - Staff Services					
340 - Travel	-	-	195	-	-
380 - Non-instructional Professional and Technical	-	-	2,420	5,000	-
410 - Consumable Supplies and Materials	-	-	1,986	20,000	-
2640 - Staff Services Total	-	-	4,602	25,000	-
2660 - Technology Services					
480 - Computer Hardware	-	-	5,000	-	250,000
2660 - Technology Services Total	-	-	5,000	-	250,000
2690 - Other Support Services-Central					
690 - Grant Indirect Charges	114,101	142,082	161,698	250,000	250,000
2690 - Other Support Services-Central Total	114,101	142,082	161,698	250,000	250,000
2000 - Support Services Total	785,773	684,766	843,481	1,687,842	1,622,234
3000 - Enterprise and Community Services					
3100 - Food Services					
112 - Classified Salaries	3,739	2,279	5,139	7,939	7,794
130 - Additional Salary	-	1,424	-	-	-
210 - Public Employees Retirement System	663	475	537	1,971	1,934
220 - Social Security Administration	281	276	391	607	597
230 - Other Required Payroll Costs	149	80	133	254	210
240 - Contractual Employee Benefits	3,710	3,000	4,820	6,510	6,540
450 - Food	18,897	27,966	7,271	32,719	40,000
460 - Non-consumable Items	2,660	-	-	-	-
540 - Depreciable Equipment	-	-	10,286	-	-
3100 - Food Services Total	30,100	35,501	28,577	50,000	57,075
3300 - Community Services					
111 - Licensed Salaries	70,775	71,977	29,237	30,885	11,570
114 - Manager-Confidential	61,095	66,891	75,115	76,466	43,035
130 - Additional Salary	7,105	5,597	4,504	5,593	6,500
210 - Public Employees Retirement System	22,241	28,671	21,116	30,824	14,172
220 - Social Security Administration	10,563	10,819	8,183	8,641	4,675
230 - Other Required Payroll Costs	801	2,447	443	509	300

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted (as revised)	Proposed
240 - Contractual Employee Benefits	24,309	26,972	25,094	32,190	16,388
340 - Travel	90	41	2,327	-	5,000
350 - Communication	-	-	356	-	1,000
380 - Non-instructional Professional and Technical Se	-	-	3,047	7,500	5,000
410 - Consumable Supplies and Materials	1,255	1,834	4,493	7,392	15,000
470 - Computer Software	-	-	149	-	-
3300 - Community Services Total	198,234	215,248	174,064	200,000	122,640
3000 - Enterprise and Community Services Total	228,334	250,749	202,642	250,000	179,715
4000 - Facilities Acquisition and Construction					
4150 - Building Acquisition, Construction, and Improvements					
380 - Non-instructional Professional and Technical Se	-	-	305,414	-	-
520 - Buildings Acquisition	-	-	333,134	9,742,088	7,124,616
4150 - Building Acquisition, Construction, and Improvements Total	-	-	638,549	9,742,088	7,124,616
4000 - Facilities Acquisition and Construction Total	-	-	638,549	9,742,088	7,124,616
Current Requirements Total	3,188,285	3,424,784	5,214,164	15,465,211	13,948,265
Ending Fund Balance	-	-	-	-	-





STUDENT BODY FUND (297)

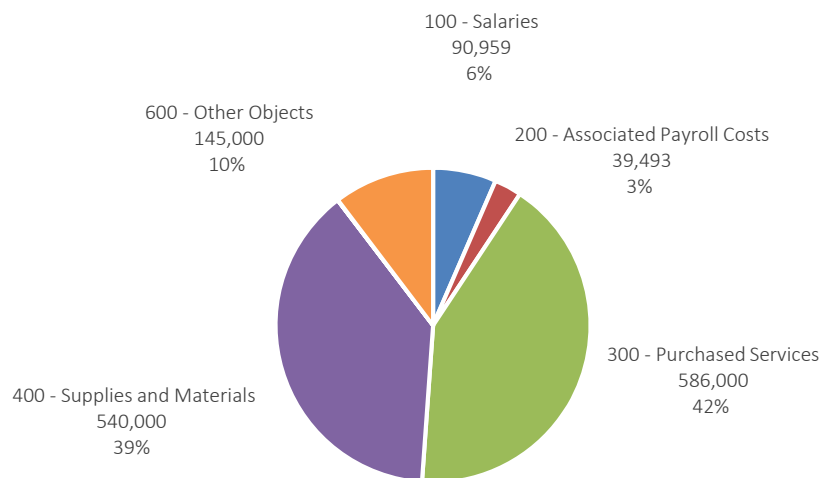
STUDENT BODY FUND

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

	2016-17 Actual	2017-18 Actual	2019-18 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources	1,173,884	1,141,687	1,104,515	1,000,000	1,005,000
5000 - Other Sources	797,490	733,632	578,531	400,000	396,452
Resources Total	1,971,374	1,875,320	1,683,046	1,400,000	1,401,452
Requirements					
100 - Salaries	125,610	121,250	123,903	90,000	90,959
200 - Associated Payroll Costs	24,613	25,373	23,083	32,042	39,493
300 - Purchased Services	518,254	459,858	446,514	586,000	586,000
400 - Supplies and Materials	444,989	538,351	463,803	546,958	540,000
500 - Capital Outlay	8,340	25,493	537	-	-
600 - Other Objects	115,935	126,463	161,318	145,000	145,000
Requirements Total	1,237,742	1,296,788	1,219,158	1,400,000	1,401,452
Fund Ending Balance	733,632	578,531	463,889	-	-

REQUIREMENTS BY MAJOR OBJECT - STUDENT BODY FUNDS (297)
2020-21 PROPOSED



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

	2019-20 Adopted (as revised)	2020-21 Proposed	2021-22 Forecast	2019-20 Adopted (as revised)	2023-24 Forecast
Resources					
1000 - Revenue from Local Sources	1,000,000	1,005,000	1,035,000	1,068,000	1,101,000
5000 - Other Sources	400,000	396,452	400,000	400,000	400,000
Resources Total	1,400,000	1,401,452	1,435,000	1,468,000	1,501,000
Requirements					
100 - Salaries	90,000	90,959	94,000	97,000	100,000
200 - Associated Payroll Costs	32,042	39,493	41,000	42,000	43,000
300 - Purchased Services	586,000	586,000	601,000	616,000	631,000
400 - Supplies and Materials	546,958	540,000	551,000	562,000	573,000
500 - Capital Outlay	-	-	-	-	-
600 - Other Objects	145,000	145,000	148,000	151,000	154,000
Requirements Total	1,400,000	1,401,452	1,435,000	1,468,000	1,501,000
Fund Ending Balance	-	-	-	-	-

Assumptions:

Requirements:

- 100 - Salaries increase 3.0% each year.
- 200 - Associated Payroll Costs increase 3.0% each year.
- 300 - Purchased Services increase 2.5% each year.

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

	2016-17 Actual	2017-18 Actual	2019-18 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	8,923	11,126	12,636	10,000	5,000
1700 - Extracurricular Activities	1,164,961	1,130,561	1,091,879	990,000	1,000,000
1000 - Revenue from Local Sources Total	1,173,884	1,141,687	1,104,515	1,000,000	1,005,000
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	797,490	733,632	578,531	400,000	396,452
5000 - Other Sources Total	797,490	733,632	578,531	400,000	396,452
Resources Total	1,971,374	1,875,320	1,683,046	1,400,000	1,401,452

Requirements by Object - Student Body Fund (297)

amounts in dollars

	2016-17 Actual	2017-18 Actual	2019-18 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
100 - Salaries					
112 - Classified Salaries	2,902	4,474	-	-	5,959
114 - Manager-Confidential	470	-	-	-	-
121 - Substitutes-Licensed	2,282	16,597	1,000	-	-
122 - Substitutes-Classified	404	664	1,050	-	-
130 - Additional Salary	119,552	99,514	121,853	90,000	85,000
100 - Salaries Total	125,610	121,250	123,903	90,000	90,959
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	14,453	12,182	13,249	24,750	27,210
220 - Social Security Administration	8,281	9,234	9,300	6,886	6,959
230 - Other Required Payroll Costs	2,154	682	534	406	1,276
240 - Contractual Employee Benefits	(276)	3,274	-	-	4,048
200 - Associated Payroll Costs Total	24,613	25,373	23,083	32,042	39,493
300 - Purchased Services					
310 - Instructional, Professional and Technical Services	2,406	1,975	4,881	-	-
320 - Property Services	51,200	48,029	33,958	50,000	50,000
330 - Student Transportation Services	75,491	73,599	65,652	150,000	150,000
340 - Travel	203,932	136,021	132,771	191,000	191,000
350 - Communication	94,178	96,174	96,276	95,000	95,000
380 - Non-instructional Professional and Technical Services	91,048	104,061	107,665	100,000	100,000
390 - Other General Professional and Technological Services	-	-	5,312	-	-
300 - Purchased Services Total	518,254	459,858	446,514	586,000	586,000
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	422,479	512,985	441,518	546,958	540,000
420 - Textbooks	2,732	3,746	-	-	-
430 - Library Books	1,936	4,397	3,205	-	-
440 - Periodicals	1,385	-	-	-	-
460 - Non-consumable Items	9,662	5,857	11,050	-	-
470 - Computer Software	3,440	6,687	6,404	-	-
480 - Computer Hardware	3,355	4,678	1,626	-	-
400 - Supplies and Materials Total	444,989	538,351	463,803	546,958	540,000
500 - Capital Outlay					
540 - Depreciable Equipment	8,340	25,493	537	-	-
500 - Capital Outlay Total	8,340	25,493	537	-	-
600 - Other Objects					
640 - Dues and Fees	115,447	126,463	161,318	145,000	145,000
670 - Taxes and Licenses	488	-	-	-	-
600 - Other Objects Total	115,935	126,463	161,318	145,000	145,000
Requirements Total	1,237,742	1,296,788	1,219,158	1,400,000	1,401,452

Requirements by Function - Student Body Fund (297)

amounts in dollars

	2016-17	2017-18	2019-18	2019-20	2020-21
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
1000 - Instruction					
1121 - Middle/Junior High Programs	19,344	14,845	8,805	15,000	15,000
1122 - Middle/Junior High School Extracurricular	88,451	79,022	47,600	84,660	78,939
1131 - High School Programs	1,100	19,608	(5,311)	-	-
1132 - High School Extracurricular	1,043,880	1,100,194	1,099,424	1,150,340	1,157,513
1000 - Instruction Total	1,152,775	1,213,670	1,150,517	1,250,000	1,251,452
2000 - Support Services					
2220 - Educational Media Services	1,250	3,270	2,989	-	-
2540 - Operation and Maintenance of Plant Services	8,225	6,250	-	-	-
2550 - Student Transportation Services	75,491	73,599	65,652	150,000	150,000
2000 - Support Services Total	84,967	83,118	68,641	150,000	150,000
Requirements Total	1,237,742	1,296,788	1,219,158	1,400,000	1,401,452

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

	2016-17 Actual	2017-18 Actual	2019-18 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	8,923	11,126	12,636	10,000	5,000
1700 - Extracurricular Activities	1,164,961	1,130,561	1,091,879	990,000	1,000,000
1000 - Revenue from Local Sources Total	1,173,884	1,141,687	1,104,515	1,000,000	1,005,000
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	797,490	733,632	578,531	400,000	396,452
5000 - Other Sources Total	797,490	733,632	578,531	400,000	396,452
Total Resources	1,971,374	1,875,320	1,683,046	1,400,000	1,401,452
Requirements					
1000 - Instruction					
1121 - Middle/Junior High Programs					
121 - Substitutes-Licensed	-	-	1,000	-	-
130 - Additional Salary	385	-	-	-	-
210 - Public Employees Retirement System	74	-	222	-	-
220 - Social Security Administration	28	-	75	-	-
230 - Other Required Payroll Costs	2	-	4	-	-
310 - Instructional, Professional and Technical Service	311	-	-	-	-
340 - Travel	186	403	704	-	-
380 - Non-instructional Professional and Technical Se	50	350	-	-	-
410 - Consumable Supplies and Materials	15,859	14,092	6,584	15,000	15,000
420 - Textbooks	1,063	-	-	-	-
430 - Library Books	-	-	216	-	-
440 - Periodicals	1,385	-	-	-	-
1121 - Middle/Junior High Programs Total	19,344	14,845	8,805	15,000	15,000
1122 - Middle/Junior High School Extracurricular					
121 - Substitutes-Licensed	1,667	688	-	-	-
122 - Substitutes-Classified	-	46	-	-	-
130 - Additional Salary	16,384	9,919	10,698	15,000	10,000
210 - Public Employees Retirement System	2,727	928	1,346	4,125	3,027
220 - Social Security Administration	1,359	800	800	1,148	765
230 - Other Required Payroll Costs	100	56	44	68	147
310 - Instructional, Professional and Technical Services	1,095	-	240	-	-
320 - Property Services	17,198	-	1,430	-	-
340 - Travel	334	6,207	1,321	5,000	5,000
350 - Communication	8,294	3,100	5,922	10,000	10,000
380 - Non-instructional Professional and Technical Services	500	5,382	6,176	-	-
390 - Other General Professional and Technological Services	-	-	176	-	-
410 - Consumable Supplies and Materials	38,792	51,554	19,447	49,319	50,000
430 - Library Books	-	341	-	-	-
1122 - Middle/Junior High School Extracurricular Total	88,451	79,022	47,600	84,660	78,939

	2016-17 Actual	2017-18 Actual	2019-18 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
1131 - High School Programs					
121 - Substitutes-Licensed	-	15,820	-	-	-
130 - Additional Salary	-	-	(4,098)	-	-
210 - Public Employees Retirement System	-	2,453	(881)	-	-
220 - Social Security Administration	-	1,210	(314)	-	-
230 - Other Required Payroll Costs	-	125	(18)	-	-
340 - Travel	877	-	-	-	-
410 - Consumable Supplies and Materials	223	-	-	-	-
1131 - High School Programs Total	1,100	19,608	(5,311)	-	-
1132 - High School Extracurricular					
112 - Classified Salaries	2,902	4,474	-	-	5,959
114 - Manager-Confidential	470	-	-	-	-
121 - Substitutes-Licensed	614	89	-	-	-
122 - Substitutes-Classified	404	618	1,050	-	-
130 - Additional Salary	102,782	89,594	115,253	75,000	75,000
210 - Public Employees Retirement System	11,652	8,801	12,562	20,625	24,183
220 - Social Security Administration	6,894	7,224	8,738	5,738	6,194
230 - Other Required Payroll Costs	2,052	501	504	338	1,129
240 - Contractual Employee Benefits	(276)	3,274	-	-	4,048
310 - Instructional, Professional and Technical Services	1,000	1,975	4,641	-	-
320 - Property Services	32,492	41,779	32,528	50,000	50,000
340 - Travel	202,535	129,412	130,746	186,000	186,000
350 - Communication	85,884	93,074	90,353	85,000	85,000
380 - Non-instructional Professional and Technical Services	90,498	98,329	101,490	100,000	100,000
390 - Other General Professional and Technological Services	-	-	5,136	-	-
410 - Consumable Supplies and Materials	360,890	447,339	415,487	482,639	475,000
420 - Textbooks	1,670	3,746	-	-	-
430 - Library Books	686	786	-	-	-
460 - Non-consumable Items	9,662	5,857	11,050	-	-
470 - Computer Software	3,440	6,687	6,404	-	-
480 - Computer Hardware	3,355	4,678	1,626	-	-
540 - Depreciable Equipment	8,340	25,493	537	-	-
640 - Dues and Fees	115,447	126,463	161,318	145,000	145,000
670 - Taxes and Licenses	488	-	-	-	-
1132 - High School Extracurricular Total	1,043,880	1,100,194	1,099,424	1,150,340	1,157,513
1000 - Instruction Total	1,152,775	1,213,670	1,150,517	1,250,000	1,251,452
2000 - Support Services					
2220 - Educational Media Services					
430 - Library Books	1,250	3,270	2,989	-	-
2220 - Educational Media Services Total	1,250	3,270	2,989	-	-
2540 - Operation and Maintenance of Plant Services					
320 - Property Services	1,510	6,250	-	-	-
410 - Consumable Supplies and Materials	6,716	-	-	-	-
2540 - Operation and Maintenance of Plant Services Total	8,225	6,250	-	-	-

	2016-17 Actual	2017-18 Actual	2019-18 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
2550 - Student Transportation Services					
330 - Student Transportation Services	75,491	73,599	65,652	150,000	150,000
2550 - Student Transportation Services Total	75,491	73,599	65,652	150,000	150,000
2000 - Support Services Total	84,967	83,118	68,641	150,000	150,000
Current Requirements Total	1,237,742	1,296,788	1,219,158	1,400,000	1,401,452
Ending Fund Balance	733,632	578,531	463,889	-	-



DESIGNATED REVENUE FUND (298)

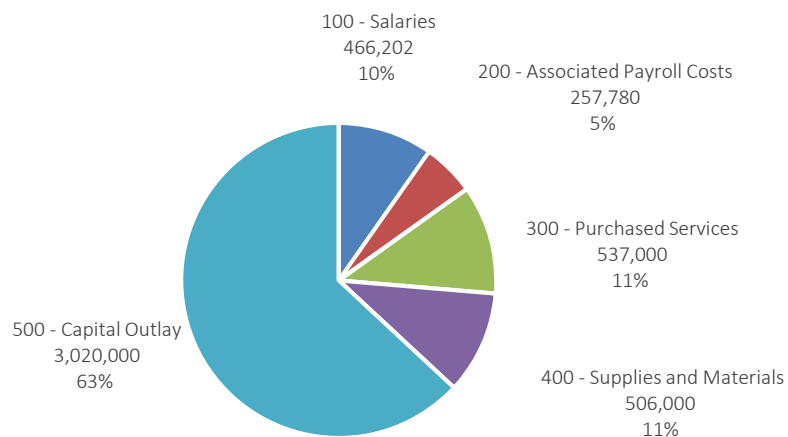
DESIGNATED REVENUE FUND

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.

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources	803,452	1,200,881	1,087,855	840,000	960,000
2000 - Revenue from Intermediate Sources	215,840	142,716	259,421	337,500	3,200,000
5000 - Other Sources	785,926	631,372	840,852	745,835	626,982
Resources Total	1,805,217	1,974,969	2,188,128	1,923,335	4,786,982
Requirements					
100 - Salaries	307,086	249,727	311,377	489,885	466,202
200 - Associated Payroll Costs	122,524	88,020	127,477	285,175	257,780
300 - Purchased Services	380,345	377,924	589,333	673,253	537,000
400 - Supplies and Materials	316,023	351,129	214,384	445,022	506,000
500 - Capital Outlay	43,690	62,650	23,330	30,000	3,020,000
600 - Other Objects	4,178	4,667	5,542	-	-
Requirements Total	1,173,845	1,134,117	1,271,444	1,923,335	4,786,982
Fund Ending Balance	631,372	840,852	916,684	-	-

REQUIREMENTS BY MAJOR OBJECT - DESIGNATED REVENUE FUND (298)
2020-21 PROPOSED



Resources and Requirements Forecast by Major Object

- Designated Revenue Fund (298)

amounts in dollars

	2019-20 Adopted (as revised)	2020-21 Proposed	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Resources					
1000 - Revenue from Local Sources	840,000	960,000	1,000,000	1,000,000	1,000,000
2000 - Revenue from Intermediate Sources	337,500	3,200,000	1,650,000	350,000	350,000
5000 - Other Sources	745,835	626,982	672,000	508,000	556,000
Resources Total	1,923,335	4,786,982	3,322,000	1,858,000	1,906,000
Requirements					
100 - Salaries	489,885	466,202	480,000	494,000	509,000
200 - Associated Payroll Costs	285,175	257,780	266,000	274,000	282,000
300 - Purchased Services	673,253	537,000	550,000	564,000	578,000
400 - Supplies and Materials	445,022	506,000	516,000	526,000	537,000
500 - Capital Outlay	30,000	3,020,000	1,510,000	-	-
600 - Other Objects	-	-	-	-	-
Requirements Total	1,923,335	4,786,982	3,322,000	1,858,000	1,906,000
Fund Ending Balance	-	-	-	-	-

Assumptions:

Requirements:

- 100 - Salaries increase 3.0% each year.
- 200 - Associated Payroll Costs increase 3.0% each year.
- 300 - Purchased Services increase 2.5% each year.
- 400 - Supplies and Materials increase 2% each year.
- 500 - Capital Outlay decreases in 2022-23 (Lincoln Health Center).
- 600 - Other Objects increase 2% each year.

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

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1800 - Community Services Activities	29,675	40,392	47,911	-	-
1910 - Rentals	23,311	24,971	35,967	-	-
1920 - Contributions and Donations From Private Sources	642	3,829	2,889	-	-
1990 - Miscellaneous	749,825	1,131,689	1,001,089	840,000	960,000
1000 - Revenue from Local Sources Total	803,452	1,200,881	1,087,855	840,000	960,000
2000 - Revenue from Intermediate Sources					
2200 - Restricted Revenue	215,840	142,716	259,421	337,500	3,200,000
2000 - Revenue from Intermediate Sources Total	215,840	142,716	259,421	337,500	3,200,000
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	785,926	631,372	840,852	745,835	626,982
5000 - Other Sources Total	785,926	631,372	840,852	745,835	626,982
Resources Total	1,805,217	1,974,969	2,188,128	1,923,335	4,786,982

Requirements by Object - Designated Revenue Fund (298)

amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
100 - Salaries					
111 - Licensed Salaries	154,583	100,676	131,456	233,637	267,230
112 - Classified Salaries	31,187	11,748	54,822	114,148	62,310
114 - Manager-Confidential	-	-	7,789	44,603	47,749
121 - Substitutes-Licensed	18,474	30,653	674	-	-
122 - Substitutes-Classified	3,273	3,068	-	-	-
130 - Additional Salary	99,569	103,582	116,636	97,497	88,913
100 - Salaries Total	307,086	249,727	311,377	489,885	466,202
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	47,954	42,317	51,001	132,990	126,109
220 - Social Security Administration	22,905	18,195	22,628	37,478	35,667
230 - Other Required Payroll Costs	1,664	1,231	1,325	2,207	2,763
240 - Contractual Employee Benefits	50,000	26,277	52,524	112,500	93,241
200 - Associated Payroll Costs Total	122,524	88,020	127,477	285,175	257,780
300 - Purchased Services					
310 - Instructional, Professional and Technical Services	22,384	15,348	12,966	35,000	100,000
320 - Property Services	23,800	52,077	32,317	40,000	50,000
330 - Student Transportation Services	13,986	12,489	140,906	8,753	-
340 - Travel	213,142	178,849	201,737	231,000	196,000
350 - Communication	10,094	21,013	11,565	75,000	75,000
380 - Non-instructional Professional and Technical Services	96,939	98,147	113,179	243,500	56,000
390 - Other General Professional and Technological Services	-	-	76,663	40,000	60,000
300 - Purchased Services Total	380,345	377,924	589,333	673,253	537,000
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	249,562	230,849	155,066	375,022	406,000
420 - Textbooks	27,707	11,641	68	-	-
430 - Library Books	9,082	1,322	878	-	25,000
440 - Periodicals	489	-	121	-	-
460 - Non-consumable Items	16,002	15,908	3,672	10,000	10,000
470 - Computer Software	2,631	7,676	6,569	20,000	20,000
480 - Computer Hardware	10,550	83,733	48,009	40,000	45,000
400 - Supplies and Materials Total	316,023	351,129	214,384	445,022	506,000
500 - Capital Outlay					
520 - Buildings Acquisition	-	-	-	-	3,000,000
540 - Depreciable Equipment	43,690	62,650	23,330	30,000	20,000
500 - Capital Outlay Total	43,690	62,650	23,330	30,000	3,020,000
600 - Other Objects					
640 - Dues and Fees	4,178	2,709	1,512	-	-
690 - Grant Indirect Charges	-	1,958	4,031	-	-
600 - Other Objects Total	4,178	4,667	5,542	-	-
Requirements Total	1,173,845	1,134,117	1,271,444	1,923,335	4,786,982

Requirements by Function - Designated Revenue Fund (298)

amounts in dollars

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5	217,634	151,667	175,173	200,000	200,000
1121 - Middle/Junior High Programs	22,780	27,921	16,541	31,282	35,000
1122 - Middle/Junior High School Extracurricular	125,287	113,458	86,492	120,000	120,000
1131 - High School Programs	232,490	250,334	220,637	348,696	331,666
1132 - High School Extracurricular	5,000	-	-	-	-
1140 - Pre-kindergarten Programs	43,271	-	1,513	-	13,608
1220 - Restrictive Programs for Students with Disabilities	1,371	1,484	414	1,543	1,000
1250 - Less Restrictive Programs for Students with Disabilities	140,655	99,689	164,366	189,142	142,189
1280 - Alternative Education	33,628	28,784	34,197	30,848	31,152
1299 - Other Programs	5,465	30,080	9,458	20,341	20,910
1400 - Summer School Programs	-	-	-	13,560	-
1000 - Instruction Total	827,581	703,417	708,792	955,412	895,525
2000 - Support Services					
2110 - Attendance and Social Work Services	64	-	26,372	60,568	6,000
2120 - Guidance Services	83,380	94,066	147,633	100,000	50,000
2140 - Psychological Services	-	-	-	335,277	398,367
2210 - Improvement of Instruction Services	14,834	11,784	5,233	10,000	-
2220 - Educational Media Services	26,029	13,211	1,330	-	25,000
2240 - Instructional Staff Development	46,920	79,163	146,859	140,584	196,180
2310 - Board of Education Services	464	3,040	-	-	-
2410 - Office of the Principal Services	2,774	778	1,190	7,000	7,000
2520 - Fiscal Services	19,943	49,314	12,893	50,000	70,000
2540 - Operation and Maintenance of Plant Services	46,414	77,006	10,411	25,000	25,000
2550 - Student Transportation Services	13,986	12,489	140,906	8,753	-
2570 - Internal Services	1,066	1,560	-	-	-
2640 - Staff Services	1,062	2,333	7,115	3,000	3,000
2660 - Technology Services	-	4	83	-	-
2690 - Other Support Services-Central	-	1,958	4,031	-	-
2000 - Support Services Total	256,935	346,705	504,055	740,182	780,547
3000 - Enterprise and Community Services					
3300 - Community Services	89,329	83,995	58,597	90,241	110,910
3000 - Enterprise and Community Services Total	89,329	83,995	58,597	90,241	110,910
4000 - Facilities Acquisition and Construction					
4150 - Building Acquisition, Construction, and Improver	-	-	-	137,500	3,000,000
4000 - Facilities Acquisition and Construction Total	-	-	-	137,500	3,000,000
Requirements Total	1,173,845	1,134,117	1,271,444	1,923,335	4,786,982

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1800 - Community Services Activities	29,675	40,392	47,911	-	-
1910 - Rentals	23,311	24,971	35,967	-	-
1920 - Contributions and Donations From Private Sources	642	3,829	2,889	-	-
1990 - Miscellaneous	749,825	1,131,689	1,001,089	840,000	960,000
1000 - Revenue from Local Sources Total	803,452	1,200,881	1,087,855	840,000	960,000
2000 - Revenue from Intermediate Sources					
2200 - Restricted Revenue	215,840	142,716	259,421	337,500	3,200,000
2000 - Revenue from Intermediate Sources Total	215,840	142,716	259,421	337,500	3,200,000
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	785,926	631,372	840,852	745,835	626,982
5000 - Other Sources Total	785,926	631,372	840,852	745,835	626,982
Total Resources	1,805,217	1,974,969	2,188,128	1,923,335	4,786,982
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
111 - Licensed Salaries	46,532	-	-	-	-
112 - Classified Salaries	4,227	2,179	12,000	-	-
121 - Substitutes-Licensed	1,667	178	-	-	-
122 - Substitutes-Classified	264	-	-	-	-
130 - Additional Salary	1,320	2,417	4,000	-	-
210 - Public Employees Retirement System	8,807	970	2,580	-	-
220 - Social Security Administration	4,014	365	1,224	-	-
230 - Other Required Payroll Costs	313	22	70	-	-
240 - Contractual Employee Benefits	13,726	1,508	1,921	-	-
310 - Instructional, Professional and Technical Services	784	220	4,731	-	-
320 - Property Services	80	-	48	-	-
340 - Travel	70,394	32,079	27,773	50,000	50,000
350 - Communication	742	137	5,053	50,000	50,000
380 - Non-instructional Professional and Technical Services	540	350	2,055	-	-
390 - Other General Professional and Technological Services	-	-	18,280	-	-
410 - Consumable Supplies and Materials	46,496	64,361	59,919	100,000	100,000
420 - Textbooks	11,738	10,151	-	-	-
430 - Library Books	2,338	-	-	-	-
440 - Periodicals	489	-	121	-	-
470 - Computer Software	2,133	736	6,510	-	-
480 - Computer Hardware	-	34,194	28,380	-	-
640 - Dues and Fees	1,028	1,799	508	-	-
1111 - Elementary, K-5 Total	217,634	151,667	175,173	200,000	200,000

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
1121 - Middle/Junior High Programs					
121 - Substitutes-Licensed	1,492	-	-	-	-
210 - Public Employees Retirement System	52	-	-	-	-
220 - Social Security Administration	114	-	-	-	-
230 - Other Required Payroll Costs	9	-	-	-	-
340 - Travel	2,533	4,884	955	5,000	5,000
350 - Communication	61	3,995	2,911	-	-
390 - Other General Professional and Technological S	-	-	335	-	-
410 - Consumable Supplies and Materials	18,261	8,828	6,201	26,282	30,000
430 - Library Books	258	-	-	-	-
470 - Computer Software	-	2,100	59	-	-
480 - Computer Hardware	-	8,114	6,080	-	-
1121 - Middle/Junior High Programs Total	22,780	27,921	16,541	31,282	35,000
1122 - Middle/Junior High School Extracurricular					
130 - Additional Salary	3,511	-	1,800	-	-
210 - Public Employees Retirement System	516	-	-	-	-
220 - Social Security Administration	285	-	138	-	-
230 - Other Required Payroll Costs	4	-	8	-	-
340 - Travel	106,025	97,646	77,928	100,000	100,000
350 - Communication	22	25	-	-	-
410 - Consumable Supplies and Materials	14,924	15,787	6,618	20,000	20,000
1122 - Middle/Junior High School Extracurricular Total	125,287	113,458	86,492	120,000	120,000
1131 - High School Programs					
111 - Licensed Salaries	36,456	37,185	37,929	39,558	39,756
112 - Classified Salaries	-	1,856	-	-	-
121 - Substitutes-Licensed	4,569	4,984	674	-	-
122 - Substitutes-Classified	-	363	-	-	-
130 - Additional Salary	6,836	12,434	15,571	10,000	10,000
210 - Public Employees Retirement System	9,987	11,902	11,517	14,724	15,061
220 - Social Security Administration	3,620	4,255	3,794	3,791	3,806
230 - Other Required Payroll Costs	135	297	219	223	302
240 - Contractual Employee Benefits	7,146	7,146	7,146	7,560	7,741
320 - Property Services	1,376	-	360	-	-
340 - Travel	21,375	27,762	52,707	45,000	30,000
350 - Communication	6,370	11,348	947	20,000	20,000
380 - Non-instructional Professional and Technical Se	1,464	900	-	-	-
390 - Other General Professional and Technological					
Services	-	-	8,835	-	-
410 - Consumable Supplies and Materials	86,763	66,440	45,476	127,840	135,000
420 - Textbooks	3,625	1,491	11	-	-
430 - Library Books	1,823	305	-	-	-
460 - Non-consumable Items	11,794	15,908	3,672	10,000	10,000
470 - Computer Software	498	4,840	-	20,000	20,000
480 - Computer Hardware	6,294	20,791	13,549	20,000	20,000
540 - Depreciable Equipment	19,960	19,218	17,480	30,000	20,000
640 - Dues and Fees	2,400	910	750	-	-
1131 - High School Programs Total	232,490	250,334	220,637	348,696	331,666
1132 - High School Extracurricular					
540 - Depreciable Equipment	5,000	-	-	-	-
1132 - High School Extracurricular Total	5,000	-	-	-	-

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
1140 - Pre-kindergarten Programs					
111 - Licensed Salaries	-	-	-	-	12,317
121 - Substitutes-Licensed	2,808	-	-	-	-
130 - Additional Salary	27,637	-	-	-	-
210 - Public Employees Retirement System	4,673	-	-	-	-
220 - Social Security Administration	2,326	-	-	-	942
230 - Other Required Payroll Costs	185	-	-	-	49
240 - Contractual Employee Benefits	-	-	-	-	300
340 - Travel	1,524	-	-	-	-
410 - Consumable Supplies and Materials	4,119	-	1,513	-	-
1140 - Pre-kindergarten Programs Total	43,271	-	1,513	-	13,608
1220 - Restrictive Programs for Students with Disabilities					
121 - Substitutes-Licensed	1,268	1,249	-	-	-
130 - Additional Salary	-	-	-	400	-
210 - Public Employees Retirement System	-	-	-	110	-
220 - Social Security Administration	97	96	-	31	-
230 - Other Required Payroll Costs	6	6	-	2	-
390 - Other General Professional and Technological S	-	-	414	-	-
410 - Consumable Supplies and Materials	-	133	-	1,000	1,000
1220 - Restrictive Programs for Students with Disabilities Total	1,371	1,484	414	1,543	1,000
1250 - Less Restrictive Programs for Students with Disabilities					
111 - Licensed Salaries	71,596	61,180	70,507	76,273	79,512
112 - Classified Salaries	15,998	2,453	26,661	29,610	-
122 - Substitutes-Classified	75	-	-	-	-
130 - Additional Salary	1,649	1,184	5,366	3,097	4,913
210 - Public Employees Retirement System	15,603	15,612	23,461	31,334	25,556
220 - Social Security Administration	6,674	4,917	7,760	8,337	6,459
230 - Other Required Payroll Costs	515	302	420	491	329
240 - Contractual Employee Benefits	21,576	13,904	29,037	30,000	15,420
340 - Travel	83	-	-	-	-
380 - Non-instructional Professional and Technical Se	4,588	-	-	-	-
410 - Consumable Supplies and Materials	1,848	137	1,155	10,000	10,000
640 - Dues and Fees	450	-	-	-	-
1250 - Less Restrictive Programs for Students with Disabilities Total	140,655	99,689	164,366	189,142	142,189
1280 - Alternative Education					
121 - Substitutes-Licensed	263	2,587	-	-	-
122 - Substitutes-Classified	195	160	-	-	-
130 - Additional Salary	14,244	17,052	19,246	8,000	8,000
210 - Public Employees Retirement System	2,113	2,712	2,886	2,200	2,422
220 - Social Security Administration	1,106	1,399	1,185	612	612
230 - Other Required Payroll Costs	88	85	110	36	118
320 - Property Services	-	-	111	-	-
340 - Travel	332	1,765	2,309	5,000	5,000
350 - Communication	4	-	392	-	-

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
390 - Other General Professional and Technological S	-	-	1,844	-	-
410 - Consumable Supplies and Materials	2,939	3,024	6,058	15,000	15,000
420 - Textbooks	12,344	-	57	-	-
1280 - Alternative Education Total	33,628	28,784	34,197	30,848	31,152
1299 - Other Programs					
130 - Additional Salary	4,211	23,299	7,359	15,000	15,000
210 - Public Employees Retirement System	884	4,931	1,524	4,125	4,541
220 - Social Security Administration	344	1,739	545	1,148	1,148
230 - Other Required Payroll Costs	27	110	30	68	221
1299 - Other Programs Total	5,465	30,080	9,458	20,341	20,910
1400 - Summer School Programs					
130 - Additional Salary	-	-	-	10,000	-
210 - Public Employees Retirement System	-	-	-	2,750	-
220 - Social Security Administration	-	-	-	765	-
230 - Other Required Payroll Costs	-	-	-	45	-
1400 - Summer School Programs Total	-	-	-	13,560	-
1000 - Instruction Total	827,581	703,417	708,792	955,412	895,525
2000 - Support Services					
2110 - Attendance and Social Work					
112 - Classified Salaries	-	-	16,161	29,858	-
130 - Additional Salary	-	-	63	-	-
210 - Public Employees Retirement System	-	-	-	7,412	-
220 - Social Security Administration	-	-	1,241	2,284	-
230 - Other Required Payroll Costs	-	-	70	134	-
240 - Contractual Employee Benefits	-	-	8,680	14,880	-
350 - Communication	-	-	157	-	-
380 - Non-instructional Professional and Technical Services	-	-	-	6,000	6,000
410 - Consumable Supplies and Materials	64	-	-	-	-
2110 - Attendance and Social Work Total	64	-	26,372	60,568	6,000
2120 - Guidance Services					
111 - Licensed Salaries	-	-	16,849	-	-
114 - Manager-Confidential	-	-	7,789	-	-
130 - Additional Salary	12	1,294	1,484	-	-
210 - Public Employees Retirement System	3	316	1,826	-	-
220 - Social Security Administration	1	98	1,970	-	-
230 - Other Required Payroll Costs	0	6	103	-	-
240 - Contractual Employee Benefits	-	-	5,740	-	-
350 - Communication	-	-	267	-	-
380 - Non-instructional Professional and Technical Services	82,205	92,208	108,504	100,000	50,000
410 - Consumable Supplies and Materials	860	142	2,950	-	-
640 - Dues and Fees	300	-	150	-	-
2120 - Guidance Services Total	83,380	94,066	147,633	100,000	50,000

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
2140 - Psychological Services					
111 - Licensed Salaries	-	-	-	105,988	135,645
112 - Classified Salaries	-	-	-	54,680	62,310
114 - Manager-Confidential	-	-	-	44,603	47,749
210 - Public Employees Retirement System	-	-	-	53,377	63,091
220 - Social Security Administration	-	-	-	15,704	18,798
230 - Other Required Payroll Costs	-	-	-	925	994
240 - Contractual Employee Benefits	-	-	-	60,000	69,780
2140 - Psychological Services Total	-	-	-	335,277	398,367
2210 - Improvement of Instruction Services					
130 - Additional Salary	11,850	-	16	-	-
210 - Public Employees Retirement System	1,947	-	2	-	-
220 - Social Security Administration	907	-	1	-	-
230 - Other Required Payroll Costs	69	-	0	-	-
410 - Consumable Supplies and Materials	61	11,784	5,214	10,000	-
2210 - Improvement of Instruction Services Total	14,834	11,784	5,233	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	-	1,847	451	-	-
430 - Library Books	4,663	1,017	878	-	25,000
2220 - Educational Media Services Total	26,029	13,211	1,330	-	25,000
2240 - Instructional Staff Development					
111 - Licensed Salaries	-	2,312	6,171	11,818	-
121 - Substitutes-Licensed	6,406	21,655	-	-	-
122 - Substitutes-Classified	2,739	2,269	-	-	-
130 - Additional Salary	3,042	11,913	33,393	36,000	36,000
210 - Public Employees Retirement System	800	3,501	5,825	12,833	10,897
220 - Social Security Administration	924	2,881	2,978	3,658	2,754
230 - Other Required Payroll Costs	76	195	170	215	529
240 - Contractual Employee Benefits	-	-	-	60	-
310 - Instructional, Professional and Technical Service	20,000	11,228	8,072	-	65,000
320 - Property Services	-	2,350	3,105	-	-
340 - Travel	10,877	12,213	40,065	26,000	6,000
390 - Other General Professional and Technological S	-	-	42,907	40,000	60,000
410 - Consumable Supplies and Materials	2,057	8,644	4,175	10,000	15,000
2240 - Instructional Staff Development Total	46,920	79,163	146,859	140,584	196,180
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	-	-	-
2410 - Office of the Principal Services					
410 - Consumable Supplies and Materials	2,774	778	1,190	7,000	7,000
2410 - Office of the Principal Services Total	2,774	778	1,190	7,000	7,000

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
2520 - Fiscal Services					
320 - Property Services	12,830	14,601	12,893	15,000	25,000
410 - Consumable Supplies and Materials	5,988	14,373	-	15,000	20,000
480 - Computer Hardware	1,125	20,340	-	20,000	25,000
2520 - Fiscal Services Total	19,943	49,314	12,893	50,000	70,000
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	2,109	29,891	2,682	25,000	25,000
380 - Non-instructional Professional and Technical Se	5,000	150	-	-	-
410 - Consumable Supplies and Materials	25,097	9,314	1,879	-	-
460 - Non-consumable Items	4,208	-	-	-	-
540 - Depreciable Equipment	10,000	37,302	5,850	-	-
2540 - Operation and Maintenance of Plant Services To	46,414	77,006	10,411	25,000	25,000
2550 - Student Transportation Services					
330 - Student Transportation Services	13,986	12,489	140,906	8,753	-
2550 - Student Transportation Services Total	13,986	12,489	140,906	8,753	-
2570 - Internal Services					
320 - Property Services	435	870	-	-	-
350 - Communication	438	401	-	-	-
380 - Non-instructional Professional and Technical Se	193	289	-	-	-
2570 - Internal Services Total	1,066	1,560	-	-	-
2640 - Staff Services					
380 - Non-instructional Professional and Technical Se	1,062	1,783	1,758	-	-
390 - Other General Professional and Technological S	-	-	4,048	-	-
410 - Consumable Supplies and Materials	-	550	1,309	3,000	3,000
2640 - Staff Services Total	1,062	2,333	7,115	3,000	3,000
2660 - Technology Services					
410 - Consumable Supplies and Materials	-	4	83	-	-
2660 - Technology Services Total	-	4	83	-	-
2690 - Other Support Services-Central					
690 - Grant Indirect Charges	-	1,958	4,031	-	-
2690 - Other Support Services-Central Total	-	1,958	4,031	-	-
2000 - Support Services Total	256,935	346,705	504,055	740,182	780,547
3000 - Enterprise and Community Services					
3300 - Community Services					
130 - Additional Salary	25,258	33,954	28,337	15,000	15,000
210 - Public Employees Retirement System	626	1,366	1,380	4,125	4,541
220 - Social Security Administration	1,655	2,080	1,792	1,148	1,148

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
230 - Other Required Payroll Costs	170	172	126	68	221
310 - Instructional, Professional and Technical Services	1,600	3,900	164	35,000	35,000
320 - Property Services	6,969	4,365	13,118	-	-
350 - Communication	2,457	5,107	1,838	5,000	5,000
380 - Non-instructional Professional and Technical Se	1,888	2,467	862	-	-
410 - Consumable Supplies and Materials	36,845	24,160	10,876	29,900	50,000
480 - Computer Hardware	3,131	294	-	-	-
540 - Depreciable Equipment	8,730	6,130	-	-	-
640 - Dues and Fees	-	-	104	-	-
3300 - Community Services Total	89,329	83,995	58,597	90,241	110,910
3000 - Enterprise and Community Services Total	89,329	83,995	58,597	90,241	110,910
4000 - Facilities Acquisition and Construction					
4150 - Building Acquisition, Construction, and Improvements					
380 - Non-instructional Professional and Technical Se	-	-	-	137,500	-
520 - Buildings Acquisition	-	-	-	-	3,000,000
4150 - Building Acquisition, Construction, and Improver	-	-	-	137,500	3,000,000
4000 - Facilities Acquisition and Construction Total	-	-	-	137,500	3,000,000
Current Requirements Total	1,173,845	1,134,117	1,271,444	1,923,335	4,786,982
Ending Fund Balance	631,372	840,852	916,684	-	-



EARLY RETIREMENT FUND (299)

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.

.

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources	4,831	-	-	-	-
5000 - Other Sources	607,692	103,299	-	-	-
Resources Total	612,523	103,299	-	-	-
Requirements					
100 - Salaries	475,000	-	-	-	-
200 - Associated Payroll Costs	34,224	-	-	-	-
700 - Transfers	-	103,299	-	-	-
Requirements Total	509,224	103,299	-	-	-
Fund Ending Balance	103,299	-	-	-	-

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

	2019-20 Adopted (as revised)	2020-21 Proposed	2021-22 Forecast	2022-23 Forecast	2023-24 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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	4,831	-	-	-	-
1000 - Revenue from Local Sources Total	4,831	-	-	-	-
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	607,692	103,299	-	-	-
5000 - Other Sources Total	607,692	103,299	-	-	-
Resources Total	612,523	103,299	-	-	-

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
100 - Salaries					
116 - Supplemental Retirement Stipends	475,000	-	-	-	-
100 - Salaries Total	475,000	-	-	-	-
200 - Associated Payroll Costs					
220 - Social Security Administration	34,221	-	-	-	-
230 - Other Required Payroll Costs	3	-	-	-	-
200 - Associated Payroll Costs Total	34,224	-	-	-	-
700 - Transfers					
710 - Fund Modifications	-	103,299	-	-	-
700 - Transfers Total	-	103,299	-	-	-
Requirements Total	509,224	103,299	-	-	-

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
2000 - Support Services					
2700 - Supplemental Retirement Program	509,224	-	-	-	-
2000 - Support Services Total	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	509,224	103,299	-	-	-

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	4,831	-	-	-	-
1000 - Revenue from Local Sources	4,831	-	-	-	-
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	607,692	103,299	-	-	-
5000 - Other Sources Total	607,692	103,299	-	-	-
Total Resources	612,523	103,299	-	-	-
Requirements					
2000 - Support Services					
2700 - Supplemental Retirement Program					
116 - Supplemental Retirement Stipends	475,000	-	-	-	-
220 - Social Security Administration	34,221	-	-	-	-
230 - Other Required Payroll Costs	3	-	-	-	-
2700 - Supplemental Retirement Program Total	509,224	-	-	-	-
2000 - Support Services Total	509,224	-	-	-	-
5000 - Debt Service & Transfers to Other Funds					
5200 - Transfers of Funds					
710 - Fund Modifications	-	103,299	-	-	-
5200 - Transfers of Funds Total	-	103,299	-	-	-
5000 - Debt Service & Transfers to Other Funds Total	-	103,299	-	-	-
Requirements Total	509,224	103,299	-	-	-
Ending Fund Balance	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, 2019, 836 active participants and 63 inactive participants were covered by the benefit terms. Total OPEB liability on June 30, 2019 was \$4,455,872.

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 \$13,224,750 in 2020-21.

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	-
Series 2018	Finance capital projects (school facilities)	7/18/2018	6/15/2038	\$159,999,046	159,539,046
Total General Obligation Bonds					<u>\$159,539,046</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 \$1,016,148,718, which is significantly in excess of the district's outstanding general obligation debt.

LEGAL GENERAL OBLIGATION DEBT CAPACITY

Real Market Value (2019-20)	\$12,781,744,881
Debt Capacity	
General Obligation Debt Capacity (7.95% of Real Market Value)	\$1,016,148,718
Less: Outstanding Debt Subject to Limit	<u>(159,539,046)</u>
Remaining General Obligation Debt Capacity	\$856,609,672
Percent of Capacity Issued	15.7%

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 \$956,383 in 2020-21. 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)

DEBT SERVICE FUND

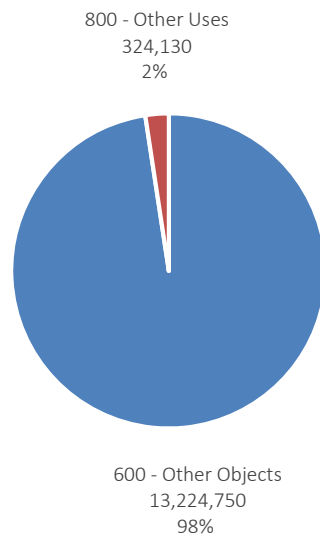
Debt Service Funds are used to account for the servicing of general obligation long-term debt. This fund is used for the collection of property taxes for voter-approved construction bond levies to pay the associated scheduled debt service. This fund includes debt service related to the \$200 million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

.

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources	9,430,550	6,641,158	12,943,176	12,667,566	12,727,619
5000 - Other Sources	557,170	486,720	439,878	512,510	821,261
Resources Total	9,987,720	7,127,878	13,383,053	13,180,076	13,548,880
Requirements					
600 - Other Objects	9,501,000	6,688,000	12,394,805	12,858,250	13,224,750
800 - Other Uses	-	-	-	321,826	324,130
Requirements Total	9,501,000	6,688,000	12,394,805	13,180,076	13,548,880
Fund Ending Balance	486,720	439,878	988,248	-	-

REQUIREMENTS BY MAJOR OBJECT - DEBT SERVICE FUND (300)
2020-21 PROPOSED



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

	2019-20 Adopted (as revised)	2020-21 Proposed	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Resources					
1000 - Revenue from Local Sources	12,667,566	12,727,619	13,237,000	13,766,000	14,317,000
5000 - Other Sources	512,510	821,261	324,130	329,854	334,434
Resources Total	13,180,076	13,548,880	13,561,130	14,095,854	14,651,434
Requirements					
600 - Other Objects	12,858,250	13,224,750	13,231,276	13,761,420	14,315,999
800 - Other Uses	321,826	324,130	329,854	334,434	335,435
Requirements Total	13,180,076	13,548,880	13,561,130	14,095,854	14,651,434
Fund Ending Balance	-	-	-	-	-

Assumptions:

Resources:

1000 - Revenue from Local Sources increase 4% each year.

5000 - Resources from Other Sources increase based on budgeted reserves (800 - Other Uses) in prior year.

Requirements:

600 - Other Objects increase each year based on projected debt service (including new issuance in 2021-22).

800 - Other Uses increase reflect projected resources less projected debt service.

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	9,363,565	6,558,117	12,748,272	12,567,566	12,677,619
1500 - Earnings on Investments	66,985	83,041	194,904	100,000	50,000
1000 - Revenue from Local Sources Total	9,430,550	6,641,158	12,943,176	12,667,566	12,727,619
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	557,170	486,720	439,878	512,510	821,261
5000 - Other Sources Total	557,170	486,720	439,878	512,510	821,261
Resources Total	9,987,720	7,127,878	13,383,053	13,180,076	13,548,880

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
600 - Other Objects					
610 - Redemption of Principal	8,160,000	5,755,000	6,670,000	6,695,000	5,040,000
621 - Regular Interest	1,341,000	933,000	5,724,805	6,163,250	8,184,750
600 - Other Objects Total	9,501,000	6,688,000	12,394,805	12,858,250	13,224,750
800 - Other Uses					
810 - Planned Reserve	-	-	-	321,826	324,130
800 - Other Uses Total	-	-	-	321,826	324,130
Requirements Total	9,501,000	6,688,000	12,394,805	13,180,076	13,548,880

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
5000 - Debt Service & Transfers to Other Funds					
5100 - Debt Service	9,501,000	6,688,000	12,394,805	12,858,250	13,224,750
5000 - Debt Service & Transfers to Other Funds Total	9,501,000	6,688,000	12,394,805	12,858,250	13,224,750
6000 - Contingencies & Reserves					
6000 - Contingencies	-	-	-	321,826	324,130
6000 - Contingencies & Reserves Total	-	-	-	321,826	324,130
Requirements Total	9,501,000	6,688,000	12,394,805	13,180,076	13,548,880

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied by District	9,363,565	6,558,117	12,748,272	12,567,566	12,677,619
1500 - Earnings on Investments	66,985	83,041	194,904	100,000	50,000
1000 - Revenue from Local Sources Total	9,430,550	6,641,158	12,943,176	12,667,566	12,727,619
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	557,170	486,720	439,878	512,510	821,261
5000 - Other Sources Total	557,170	486,720	439,878	512,510	821,261
Total Resources	9,987,720	7,127,878	13,383,053	13,180,076	13,548,880
Requirements					
5000 - Debt Service & Transfers to Other Funds					
5100 - Debt Service					
2019 Issue					
621 - Regular Interest	-	-	-	5,828,500	5,828,500
2019 Issue Total	-	-	-	5,828,500	5,828,500
2018 Issue					
610 - Redemption of Principal	-	-	460,000	-	5,040,000
621 - Regular Interest	-	-	5,079,555	-	2,356,250
2018 Issue Total	-	-	5,539,555	-	7,396,250
2007 Issue					
610 - Redemption of Principal	8,160,000	5,755,000	6,210,000	6,695,000	-
621 - Regular Interest	1,341,000	933,000	645,250	334,750	-
2007 Issue Total	9,501,000	6,688,000	6,855,250	7,029,750	-
5100 - Debt Service Total	9,501,000	6,688,000	12,394,805	12,858,250	13,224,750
5000 - Debt Service & Transfers to Other Funds Total	9,501,000	6,688,000	12,394,805	12,858,250	13,224,750
6000 - Contingencies & Reserves					
2019 Issue					
810 - Planned Reserve	-	-	-	175,946	324,130
2019 Issue Total	-	-	-	175,946	324,130
2007 Issue					
810 - Planned Reserve	-	-	-	145,880	-
2007 Issue Total	-	-	-	145,880	-
6000 - Contingencies & Reserves Total	-	-	-	321,826	324,130
Requirements Total	9,501,000	6,688,000	12,394,805	13,180,076	13,548,880
Ending Fund Balance	486,720	439,878	988,248	-	-



PERS BOND DEBT FUND (301)

PERS BOND DEBT FUND

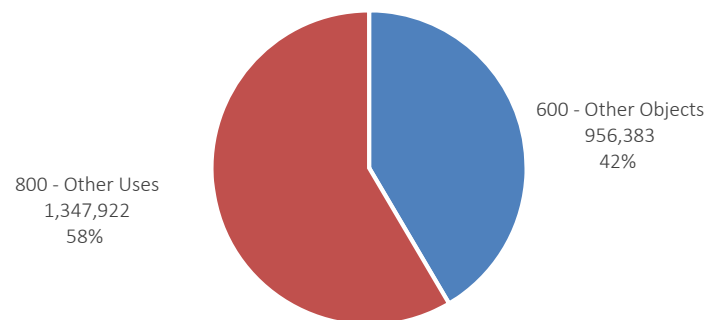
The PERS Bond Debt Service Fund is used to repay the debt service resulting from the issuance of bonds in 2002 and 2005 to reduce the district's PERS unfunded liability to aid in reducing long term costs. Revenue is provided by assessing a percentage against employee salaries from all district funds.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

.

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources	2,504,607	2,048,966	2,162,272	2,365,620	2,304,305
5000 - Other Sources	2,893,748	3,336,524	213,657	118,743	-
Resources Total	5,398,356	5,385,490	2,375,929	2,484,363	2,304,305
Requirements					
600 - Other Objects	2,061,832	5,171,833	2,286,833	2,406,833	956,383
800 - Other Uses	-	-	-	77,530	1,347,922
Requirements Total	2,061,832	5,171,833	2,286,833	2,484,363	2,304,305
Fund Ending Balance	3,336,524	213,657	89,096	-	-

REQUIREMENTS BY MAJOR OBJECT - PERS BOND DEBT SERVICE FUND (301)
2020-21 PROPOSED



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

	2019-20 Adopted (as revised)	2020-21 Proposed	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Resources					
1000 - Revenue from Local Sources	2,365,620	2,304,305	2,373,000	2,444,000	2,517,000
5000 - Other Sources	118,743	-	1,347,922	974,089	531,814
Resources Total	2,484,363	2,304,305	3,720,922	3,418,089	3,048,814
Requirements					
600 - Other Objects	2,406,833	956,383	2,746,833	2,886,275	3,027,358
800 - Other Uses	77,530	1,347,922	974,089	531,814	21,456
Requirements Total	2,484,363	2,304,305	3,720,922	3,418,089	3,048,814
Fund Ending Balance	-	-	-	-	-

Assumptions:

Resources:

1000 - Revenue from Local Sources increase 3% each year.

5000 - Resources from Other Sources increase based on budgeted reserves (800 - Other Uses) in prior year.

Requirements:

600 - Other Objects decrease in 2020-21 (early redemption of principal) and then increase each year based on debt service.

800 - Other Uses increase reflect projected resources less projected debt service.

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	49,539	49,526	48,637	30,000	30,000
1970 - Services Provided Other Funds	2,455,068	1,999,440	2,113,634	2,335,620	2,274,305
1000 - Revenue from Local Sources Total	2,504,607	2,048,966	2,162,272	2,365,620	2,304,305
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	2,893,748	3,336,524	213,657	118,743	-
5000 - Other Sources Total	2,893,748	3,336,524	213,657	118,743	-
Resources Total	5,398,356	5,385,490	2,375,929	2,484,363	2,304,305

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
600 - Other Objects					
610 - Redemption of Principal	495,754	504,378	511,665	517,135	-
621 - Regular Interest	1,566,078	1,667,455	1,775,168	1,889,698	956,383
680 - PERS UAL Lump Sum Payment to PERS	-	3,000,000	-	-	-
600 - Other Objects Total	2,061,832	5,171,833	2,286,833	2,406,833	956,383
800 - Other Uses					
810 - Planned Reserve	-	-	-	77,530	1,347,922
800 - Other Uses Total	-	-	-	77,530	1,347,922
Requirements Total	2,061,832	5,171,833	2,286,833	2,484,363	2,304,305

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
5000 - Debt Service & Transfers to Other Funds					
5100 - Debt Service	2,061,832	2,171,833	2,286,833	2,406,833	956,383
5400 - PERS UAL Lump Sum Payment to PERS	-	3,000,000	-	-	-
5000 - Debt Service & Transfers to Other Funds Total	2,061,832	5,171,833	2,286,833	2,406,833	956,383
6000 - Contingencies & Reserves					
6000 - Contingencies	-	-	-	77,530	1,347,922
6000 - Contingencies & Reserves Total	-	-	-	77,530	1,347,922
Requirements Total	2,061,832	5,171,833	2,286,833	2,484,363	2,304,305

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	49,539	49,526	48,637	30,000	30,000
1970 - Services Provided Other Funds	2,455,068	1,999,440	2,113,634	2,335,620	2,274,305
1000 - Revenue from Local Sources Total	2,504,607	2,048,966	2,162,272	2,365,620	2,304,305
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	2,893,748	3,336,524	213,657	118,743	-
5000 - Other Sources Total	2,893,748	3,336,524	213,657	118,743	-
Total Resources	5,398,356	5,385,490	2,375,929	2,484,363	2,304,305
Requirements					
5000 - Debt Service & Transfers to Other Funds					
5100 - Debt Service					
2002 Issue					
610 - Redemption of Principal	495,754	504,378	511,665	517,135	-
621 - Regular Interest	1,566,078	1,667,455	1,775,168	1,889,698	956,383
2002 Issue Total	2,061,832	2,171,833	2,286,833	2,406,833	956,383
5100 - Debt Service Total	2,061,832	2,171,833	2,286,833	2,406,833	956,383
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	2,061,832	5,171,833	2,286,833	2,406,833	956,383
6000 - Contingencies & Reserves					
810 - Planned Reserve	-	-	-	77,530	1,347,922
6000 - Contingencies & Reserves Total	-	-	-	77,530	1,347,922
Requirements Total	2,061,832	5,171,833	2,286,833	2,484,363	2,304,305
Ending Fund Balance	3,336,524	213,657	89,096	-	-



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 2020-21, capital outlay is the largest component of the district's total expenditure budget with \$162.0 million or 46% of all funds.



CAPITAL PROJECTS FUND (400)

CAPITAL PROJECTS FUND

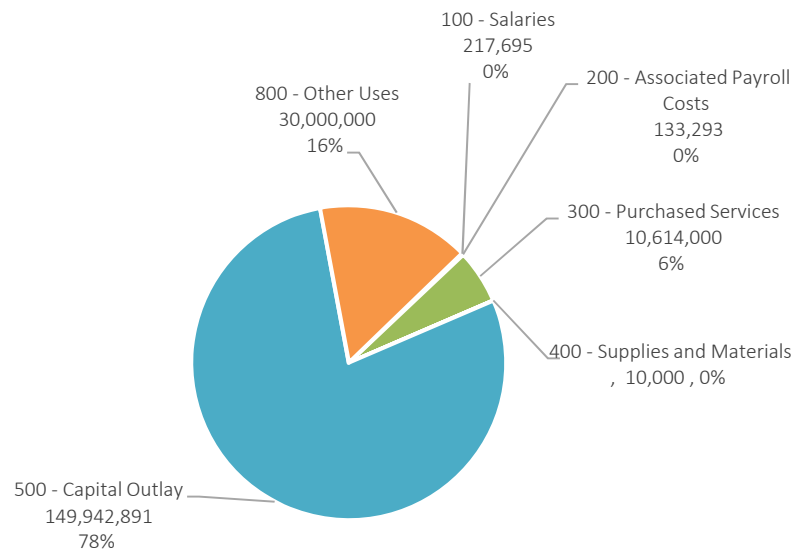
The Capital Projects Fund (400) accounts for activities related to the acquisition, construction, and equipping of facilities. Principal revenue sources are proceeds from the sale of bonds. On May 15, 2018, Corvallis voters approved a \$200 million bond measure to provide funds for repairs, construction,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

.

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources	-	-	5,258,879	2,200,000	1,000,000
5000 - Other Sources	-	-	188,698,545	189,917,879	189,917,879
Resources Total	-	-	193,957,424	192,117,879	190,917,879
Requirements					
100 - Salaries	-	-	144,201	172,414	217,695
200 - Associated Payroll Costs	-	-	61,864	76,264	133,293
300 - Purchased Services	-	-	5,491,732	7,000,000	10,614,000
400 - Supplies and Materials	-	-	7,558	10,000	10,000
500 - Capital Outlay	-	-	989,122	154,859,201	149,942,891
800 - Other Uses	-	-	-	30,000,000	30,000,000
Requirements Total	-	-	6,694,478	192,117,879	190,917,879
Fund Ending Balance	-	-	187,262,946	-	-

REQUIREMENTS BY MAJOR OBJECT - CAPITAL PROJECTS FUNDS (400)
2020-21 PROPOSED



Resources and Requirements Forecast by Major Object

- Capital Projects Funds (400)

amounts in dollars

	2019-20 Adopted (as revised)	2020-21 Proposed	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Resources					
1000 - Revenue from Local Sources	2,200,000	1,000,000	700,000	490,000	343,000
5000 - Other Sources	189,917,879	189,917,879	132,942,515	93,059,761	65,141,832
Resources Total	192,117,879	190,917,879	133,642,515	93,549,761	65,484,832
Requirements					
100 - Salaries	172,414	217,695	224,000	231,000	238,000
200 - Associated Payroll Costs	76,264	133,293	137,000	141,000	145,000
300 - Purchased Services	7,000,000	10,614,000	7,429,800	5,200,860	3,640,602
400 - Supplies and Materials	10,000	10,000	10,000	10,000	10,000
500 - Capital Outlay	154,859,201	149,942,891	104,960,024	73,472,017	51,430,412
800 - Other Uses	30,000,000	30,000,000	20,881,692	14,494,884	10,020,819
Requirements Total	192,117,879	190,917,879	133,642,515	93,549,761	65,484,832
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 3.0% each year.

200 - Associated Payroll Costs increase 3.0% each year.

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	-	-	5,258,879	2,200,000	1,000,000
1000 - Revenue from Local Sources Total	-	-	5,258,879	2,200,000	1,000,000
5000 - Other Sources					
5100 - Long Term Debt Financing Sources	-	-	188,698,545	39,917,879	39,917,879
5400 - Resources - Beginning Fund Balance	-	-	-	150,000,000	150,000,000
5000 - Other Sources Total	-	-	188,698,545	189,917,879	189,917,879
Resources Total	-	-	193,957,424	192,117,879	190,917,879

Requirements by Object - Capital Projects Funds (400)

amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
100 - Salaries					
112 - Classified Salaries	-	-	92,262	91,748	124,625
114 - Manager-Confidential	-	-	46,628	80,666	81,070
121 - Substitutes-Licensed	-	-	308	-	-
130 - Additional Salary	-	-	5,003	-	12,000
100 - Salaries Total	-	-	144,201	172,414	217,695
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	-	-	17,268	27,120	59,105
220 - Social Security Administration	-	-	10,122	13,190	16,653
230 - Other Required Payroll Costs	-	-	2,044	3,266	2,920
240 - Contractual Employee Benefits	-	-	32,430	32,688	54,615
200 - Associated Payroll Costs Total	-	-	61,864	76,264	133,293
300 - Purchased Services					
320 - Property Services	-	-	17,553	-	-
340 - Travel	-	-	38	-	-
350 - Communication	-	-	3,737	2,500	5,000
380 - Non-instructional Professional and Technical Serv	-	-	5,468,744	6,997,500	10,609,000
390 - Other General Professional and Technological Services	-	-	1,659	-	-
300 - Purchased Services Total	-	-	5,491,732	7,000,000	10,614,000
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	-	-	7,558	10,000	10,000
400 - Supplies and Materials Total	-	-	7,558	10,000	10,000
500 - Capital Outlay					
520 - Buildings Acquisition	-	-	359,779	154,859,201	149,942,891
530 - Improvements Other Than Buildings	-	-	629,344	-	-
500 - Capital Outlay Total	-	-	989,122	154,859,201	149,942,891
800 - Other Uses					
810 - Planned Reserve	-	-	-	30,000,000	30,000,000
800 - Other Uses Total	-	-	-	30,000,000	30,000,000
Requirements Total	-	-	6,694,478	192,117,879	190,917,879

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
2000 - Support Services					
2520 - Fiscal Services	-	-	963,969	580,000	580,000
2630 - Information Services	-	-	3,427	2,500	2,500
2000 - Support Services Total	-	-	967,396	582,500	582,500
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction	-	-	1,641,648	1,663,678	5,367,488
4150 - Building Acquisition, Construction, and Improvements	-	-	4,085,434	159,871,701	154,967,891
4000 - Facilities Acquisition and Construction Total	-	-	5,727,082	161,535,379	160,335,379
6000 - Contingencies & Reserves					
6000 - Contingencies	-	-	-	30,000,000	30,000,000
6000 - Contingencies & Reserves Total	-	-	-	30,000,000	30,000,000
Requirements Total	-	-	6,694,478	192,117,879	190,917,879

Reporting Details - Capital Projects Funds (400)

by reporting function and object; amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	-	-	5,258,879	2,200,000	1,000,000
1000 - Revenue from Local Sources Total	-	-	5,258,879	2,200,000	1,000,000
5000 - Other Sources					
5100 - Long Term Debt Financing Sources	-	-	188,698,545	39,917,879	39,917,879
5400 - Resources - Beginning Fund Balance	-	-	-	150,000,000	150,000,000
5000 - Other Sources Total	-	-	188,698,545	189,917,879	189,917,879
Resources Total	-	-	193,957,424	192,117,879	190,917,879
Requirements					
2000 - Support Services					
2520 - Fiscal Services					
380 - Non-instructional Professional and Technical Services	-	-	963,969	580,000	580,000
2520 - Fiscal Services Total	-	-	963,969	580,000	580,000
2630 - Information Services					
350 - Communication	-	-	1,100	-	-
380 - Non-instructional Professional and Technical Services	-	-	2,327	2,500	2,500
2630 - Information Services Total	-	-	3,427	2,500	2,500
2000 - Support Services Total	-	-	967,396	582,500	582,500
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction					
112 - Classified Salaries	-	-	92,262	91,748	124,625
114 - Manager-Confidential	-	-	46,628	80,666	81,070
121 - Substitutes-Licensed	-	-	308	-	-
130 - Additional Salary	-	-	5,003	-	12,000
210 - Public Employees Retirement System	-	-	17,268	27,120	59,105
220 - Social Security Administration	-	-	10,122	13,190	16,653
230 - Other Required Payroll Costs	-	-	2,044	3,266	2,920
240 - Contractual Employee Benefits	-	-	32,430	32,688	54,615
320 - Property Services	-	-	17,553	-	-
340 - Travel	-	-	38	-	-
380 - Non-instructional Professional and Technical Services	-	-	1,408,774	1,405,000	5,006,500
390 - Other General Professional and Technological Services	-	-	1,659	-	-
410 - Consumable Supplies and Materials	-	-	7,558	10,000	10,000
4110 - Service Area Direction Total	-	-	1,641,648	1,663,678	5,367,488

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
4150 - Building Acquisition, Construction, and Improvements					
350 - Communication	-	-	2,637	2,500	5,000
380 - Non-instructional Professional and Technical Se	-	-	3,093,674	5,010,000	5,020,000
520 - Buildings Acquisition	-	-	359,779	154,859,201	149,942,891
530 - Improvements Other Than Buildings	-	-	629,344	-	-
4150 - Building Acquisition, Construction, and Improver	-	-	4,085,434	159,871,701	154,967,891
4000 - Facilities Acquisition and Construction Total	-	-	5,727,082	161,535,379	160,335,379
Current Requirements Total	-	-	6,694,478	162,117,879	160,917,879
6000 - Contingencies & Reserves					
6000 - Contingencies					
810 - Planned Reserve	-	-	-	30,000,000	30,000,000
6000 - Contingencies Total	-	-	-	30,000,000	30,000,000
6000 - Contingencies & Reserves Total	-	-	-	30,000,000	30,000,000
Requirements Total	-	-	6,694,478	192,117,879	190,917,879
Ending Fund Balance	-	-	187,262,946	-	-





INSURANCE FUND (601)

INSURANCE FUND

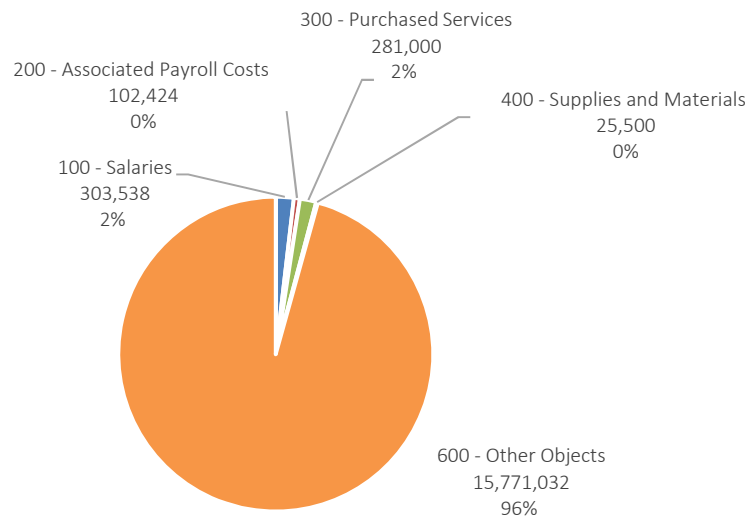
The Insurance Fund combines the risk management and employee benefits programs in the district. Property and liability premiums are funded by the General Fund. Health benefit premiums are charged as a benefit expenditure on a per-covered-employee basis to other funds. The offset is revenue to the Insurance 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.

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

amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources	12,519,655	13,034,257	13,837,863	14,078,000	13,983,494
5000 - Other Sources	5,070,925	5,491,155	6,046,380	5,765,000	5,700,000
Resources Total	17,590,580	18,525,412	19,884,243	19,843,000	19,683,494
Requirements					
100 - Salaries	238,221	234,100	254,756	262,558	303,538
200 - Associated Payroll Costs	114,723	101,249	123,995	111,853	102,424
300 - Purchased Services	227,904	198,610	214,854	247,100	281,000
400 - Supplies and Materials	22,979	16,899	18,433	28,800	25,500
500 - Capital Outlay	6,199	9,996	-	10,000	-
600 - Other Objects	11,489,399	11,918,178	12,637,076	15,182,689	15,771,032
800 - Other Uses	-	-	-	4,000,000	3,200,000
Requirements Total	12,099,425	12,479,032	13,249,114	19,843,000	19,683,494
Fund Ending Balance	5,491,155	6,046,380	6,635,130	-	-

REQUIREMENTS BY MAJOR OBJECT - INSURANCE FUND (601) 2020-21 PROPOSED



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

	2019-20 Adopted (as revised)	2020-21 Proposed	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Resources					
1000 - Revenue from Local Sources	14,078,000	13,983,494	14,000,000	14,250,000	14,500,000
5000 - Other Sources	5,765,000	5,700,000	5,500,000	5,500,000	5,500,000
Resources Total	19,843,000	19,683,494	19,500,000	19,750,000	20,000,000
Requirements					
100 - Salaries	262,558	303,538	313,000	322,000	332,000
200 - Associated Payroll Costs	111,853	102,424	105,000	108,000	111,000
300 - Purchased Services	247,100	281,000	288,000	295,000	302,000
400 - Supplies and Materials	28,800	25,500	26,000	27,000	28,000
500 - Capital Outlay	10,000	-	-	-	-
600 - Other Objects	15,182,689	15,771,032	16,086,000	16,408,000	16,736,000
800 - Other Uses	4,000,000	3,200,000	2,682,000	2,590,000	2,491,000
Requirements Total	19,843,000	19,683,494	19,500,000	19,750,000	20,000,000
Fund Ending Balance	-	-	-	-	-

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1970 - Services Provided Other Funds	12,516,281	13,032,011	13,829,739	14,075,000	13,981,994
1990 - Miscellaneous	3,374	2,246	8,124	3,000	1,500
1000 - Revenue from Local Sources Total	12,519,655	13,034,257	13,837,863	14,078,000	13,983,494
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	5,070,925	5,491,155	6,046,380	5,765,000	5,700,000
5000 - Other Sources Total	5,070,925	5,491,155	6,046,380	5,765,000	5,700,000
Resources Total	17,590,580	18,525,412	19,884,243	19,843,000	19,683,494

Requirements by Object - Insurance Fund (601)

amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
100 - Salaries					
112 - Classified Salaries	48,887	24,586	45,277	84,862	57,665
113 - Administrators	30,067	30,668	31,281	16,513	16,595
114 - Manager-Confidential	21,295	22,260	23,103	19,183	19,278
122 - Substitutes-Classified	259	-	-	10,000	-
130 - Additional Salary	137,713	156,586	155,094	132,000	210,000
100 - Salaries Total	238,221	234,100	254,756	262,558	303,538
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	46,950	47,786	53,876	39,793	43,451
220 - Social Security Administration	18,149	17,698	19,253	10,140	10,981
230 - Other Required Payroll Costs	2,343	1,123	1,034	597	1,114
240 - Contractual Employee Benefits	47,281	34,642	49,832	61,323	46,878
200 - Associated Payroll Costs Total	114,723	101,249	123,995	111,853	102,424
300 - Purchased Services					
320 - Property Services	49	582	-	1,100	1,000
340 - Travel	805	517	971	2,000	4,500
350 - Communication	747	76	288	500	4,500
380 - Non-instructional Professional and Technical Serv	226,303	197,435	209,343	243,500	263,500
390 - Other General Professional and Technological Services	-	-	4,252	-	7,500
300 - Purchased Services Total	227,904	198,610	214,854	247,100	281,000
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	15,326	13,287	10,233	26,800	18,000
460 - Non-consumable Items	6,066	2,032	6,348	-	3,500
470 - Computer Software	1,588	1,580	1,852	2,000	2,000
480 - Computer Hardware	-	-	-	-	2,000
400 - Supplies and Materials Total	22,979	16,899	18,433	28,800	25,500
500 - Capital Outlay					
540 - Depreciable Equipment	6,199	9,996	-	10,000	-
500 - Capital Outlay Total	6,199	9,996	-	10,000	-
600 - Other Objects					
640 - Dues and Fees	200	-	195	500	500
650 - Insurance and Judgments	591,932	576,722	608,641	971,202	970,532
656 - Group Insurance	10,896,667	11,341,456	12,028,240	14,210,387	14,800,000
670 - Taxes and Licenses	600	-	-	600	-
600 - Other Objects Total	11,489,399	11,918,178	12,637,076	15,182,689	15,771,032
800 - Other Uses					
810 - Planned Reserve	-	-	-	4,000,000	3,200,000
800 - Other Uses Total	-	-	-	4,000,000	3,200,000
Requirements Total	12,099,425	12,479,032	13,249,114	19,843,000	19,683,494

Requirements by Function - Insurance Fund (601)
amounts in dollars

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Requirements					
2000 - Support Services					
2510 - Direction of Business Support Services	-	-	-	37,936	38,180
2520 - Fiscal Services	12,099,425	12,479,032	13,249,114	15,805,064	16,445,314
2000 - Support Services Total	12,099,425	12,479,032	13,249,114	15,843,000	16,483,494
6000 - Contingencies and Reserves					
6000 - Contingencies	-	-	-	4,000,000	3,200,000
6000 - Contingencies and Reserves Total	-	-	-	4,000,000	3,200,000
Requirements Total	12,099,425	12,479,032	13,249,114	19,843,000	19,683,494

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
Resources					
1000 - Revenue from Local Sources					
1970 - Services Provided Other Funds	12,516,281	13,032,011	13,829,739	14,075,000	13,981,994
1990 - Miscellaneous	3,374	2,246	8,124	3,000	1,500
1000 - Revenue from Local Sources Total	12,519,655	13,034,257	13,837,863	14,078,000	13,983,494
5000 - Other Sources					
5400 - Resources - Beginning Fund Balance	5,070,925	5,491,155	6,046,380	5,765,000	5,700,000
5000 - Other Sources Total	5,070,925	5,491,155	6,046,380	5,765,000	5,700,000
Resources Total	17,590,580	18,525,412	19,884,243	19,843,000	19,683,494
Requirements					
2000 - Support Services					
2510 - Direction of Business Support Services					
113 - Administrators	-	-	-	16,513	16,595
114 - Manager-Confidential	-	-	-	7,679	7,717
210 - Public Employees Retirement System	-	-	-	7,322	7,359
220 - Social Security Administration	-	-	-	1,850	1,860
230 - Other Required Payroll Costs	-	-	-	109	96
240 - Contractual Employee Benefits	-	-	-	4,463	4,553
2510 - Direction of Business Support Services Total	-	-	-	37,936	38,180
2520 - Fiscal Services					
112 - Classified Salaries	48,887	24,586	45,277	84,862	57,665
113 - Administrators	30,067	30,668	31,281	-	-
114 - Manager-Confidential	21,295	22,260	23,103	11,504	11,561
122 - Substitutes-Classified	259	-	-	10,000	-
130 - Additional Salary	137,713	156,586	155,094	132,000	210,000
210 - Public Employees Retirement System	46,950	47,786	53,876	32,471	36,092
220 - Social Security Administration	18,149	17,698	19,253	8,290	9,121
230 - Other Required Payroll Costs	2,343	1,123	1,034	488	1,018
240 - Contractual Employee Benefits	47,281	34,642	49,832	56,860	42,325
320 - Property Services	49	582	-	1,100	1,000
340 - Travel	805	517	971	2,000	4,500
350 - Communication	747	76	288	500	4,500
380 - Non-instructional Professional and Technical Services	226,303	197,435	209,343	243,500	263,500
390 - Other General Professional and Technological Services	-	-	4,252	-	7,500
410 - Consumable Supplies and Materials	15,326	13,287	10,233	26,800	18,000
460 - Non-consumable Items	6,066	2,032	6,348	-	3,500
470 - Computer Software	1,588	1,580	1,852	2,000	2,000
480 - Computer Hardware	-	-	-	-	2,000
540 - Depreciable Equipment	6,199	9,996	-	10,000	-
640 - Dues and Fees	200	-	195	500	500

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted (as revised)	2020-21 Proposed
650 - Insurance and Judgments	591,932	576,722	608,641	971,202	970,532
656 - Group Insurance	10,896,667	11,341,456	12,028,240	14,210,387	14,800,000
670 - Taxes and Licenses	600	-	-	600	-
2520 - Fiscal Services Total	12,099,425	12,479,032	13,249,114	15,805,064	16,445,314
2000 - Support Services Total	12,099,425	12,479,032	13,249,114	15,843,000	16,483,494
6000 - Contingencies & Reserves					
6000 - Contingencies					
810 - Planned Reserve	-	-	-	4,000,000	3,200,000
6000 - Contingencies Total	-	-	-	4,000,000	3,200,000
6000 - Contingencies & Reserves Total	-	-	-	4,000,000	3,200,000
Requirements Total	12,099,425	12,479,032	13,249,114	19,843,000	19,683,494
Ending Fund Balance	5,491,155	6,046,380	6,635,130	-	-





INFORMATIONAL SECTION



"I am grateful for my sister for teaching me new things."

Corvallis School District 509J

2020-21 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	
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 Actual	\$6,984,828,681	\$389,828,273	5.91%
2020-21 Projected	\$7,246,759,757	\$261,931,076	3.75%
2021-22 Projected	\$7,518,513,247	\$271,753,490	3.75%
2022-23 Projected	\$7,800,457,494	\$281,944,247	3.75%
2023-24 Projected	\$8,092,974,650	\$292,517,156	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

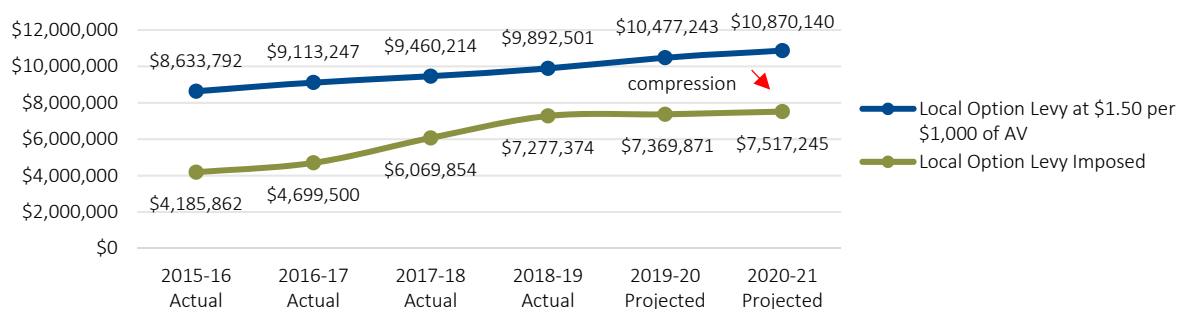
Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Taxes Imposed	Collection Rate	Total Collections
2016-17 Actual	\$6,075,498,088	\$4.4614	\$27,105,227	\$(245,517)	\$26,859,710	95.40%	\$25,623,425
2017-18 Actual	\$6,306,809,269	\$4.4614	\$28,137,199	\$(161,820)	\$27,975,379	95.90%	\$26,827,745
2018-19 Actual	\$6,595,000,408	\$4.4614	\$29,422,935	\$(188,885)	\$29,234,050	96.15%	\$28,147,849
2019-20 Projected	\$6,984,828,681	\$4.4614	\$31,162,115	\$(221,336)	\$30,940,779	95.00%	\$29,393,740
2020-21 Projected	\$7,246,759,757	\$4.4614	\$32,330,694	\$(228,993)	\$32,101,701	95.00%	\$30,496,615
2021-22 Projected	\$7,518,513,247	\$4.4614	\$33,543,095	\$(237,581)	\$33,305,514	95.00%	\$31,640,239
2022-23 Projected	\$7,800,457,494	\$4.4614	\$34,800,961	\$(246,490)	\$34,554,471	95.00%	\$32,826,748
2023-24 Projected	\$8,092,974,650	\$4.4614	\$36,105,997	\$(255,734)	\$35,850,263	95.00%	\$34,057,750

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
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 Actual	\$6,595,000,408	\$1.5000	\$9,892,501	\$(2,615,127)	\$7,277,374	96.21%	\$7,001,620
2019-20 Projected	\$6,984,828,681	\$1.5000	\$10,477,243	\$(3,107,372)	\$7,369,871	95.00%	\$7,001,377
2020-21 Projected	\$7,246,759,757	\$1.5000	\$10,870,140	\$(3,352,895)	\$7,517,245	95.00%	\$7,141,383
2021-22 Projected	\$7,518,513,247	\$1.5000	\$11,277,770	\$(3,478,628)	\$7,799,142	95.00%	\$7,409,185
2022-23 Projected	\$7,800,457,494	\$1.5000	\$11,700,686	\$(3,609,077)	\$8,091,610	95.00%	\$7,687,029
2023-24 Projected	\$8,092,974,650	\$1.5000	\$12,139,462	\$(3,744,417)	\$8,395,045	95.00%	\$7,975,293



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 50%) funds about 75 full-time staff positions, or about 9% 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	2020-21 Proposed
Classroom Teachers to Sustain Class Sizes	28.67	\$2,944,565
Instructional Coaches to Improve Teaching and Learning	7.50	850,227
Music, PE and Art Instruction for Elementary Students	8.30	842,728
Vocational and Technical Education Opportunities	4.75	531,142
Counseling for Students	10.92	1,089,358
Support for High School Athletics and Activities	3.60	972,912
District Total	63.74	\$7,230,932

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
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 Actual	\$6,595,000,408	\$1.9518	\$12,873,050	-	\$12,872,122	96.70%	\$12,447,690
2019-20 Projected	\$6,984,828,681	\$1.8561	\$12,965,181	-	\$12,964,541	95.00%	\$12,316,314
2020-21 Projected	\$7,246,759,757	\$1.9000	\$13,768,844	-	\$13,768,844	95.00%	\$13,080,402
2021-22 Projected	\$7,518,513,247	\$1.9000	\$14,285,175	-	\$14,285,175	95.00%	\$13,570,916
2022-23 Projected	\$7,800,457,494	\$1.9000	\$14,820,869	-	\$14,820,869	95.00%	\$14,079,826
2023-24 Projected	\$8,092,974,650	\$1.9000	\$15,376,652	-	\$15,376,652	95.00%	\$14,607,819

OUTSTANDING BONDS

GENERAL OBLIGATION BONDS

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 2018		Total
	Principal	Interest	
2020-21	5,040,000	8,184,750	13,224,750
2021-22	3,490,000	7,932,750	11,422,750
2022-23	4,070,000	7,758,250	11,828,250
2023-24	4,625,000	7,554,750	12,179,750
2024-25	5,220,000	7,323,500	12,543,500
2025-26	5,860,000	7,062,500	12,922,500
2026-27	6,540,000	6,769,500	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	17,085,000	854,250	17,939,250
Total	163,695,000	96,637,750	260,332,750

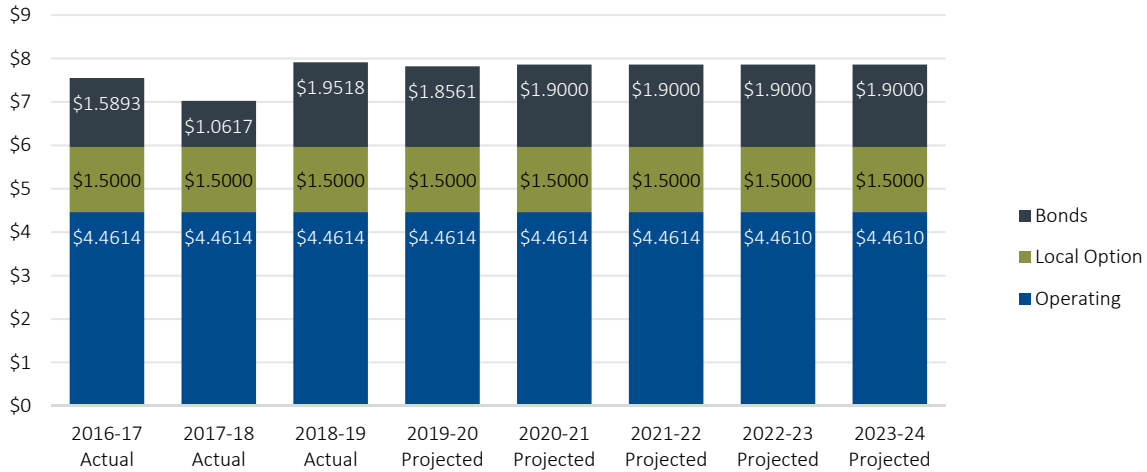
PENSION OBLIGATION BONDS

The district issued limited tax pension obligation bonds on October 2, 2002 in the amount of \$24,299,733 to finance the district's unfunded actuarially accrued liability (UAL) with PERS. Payments on the pension obligation bonds are made by the PERS Bond Debt Service Fund (301) from charges made against salaries in all funds. Bonds maturing on June 30, 2021 were redeemed early so there is no principal due in 2020-21.

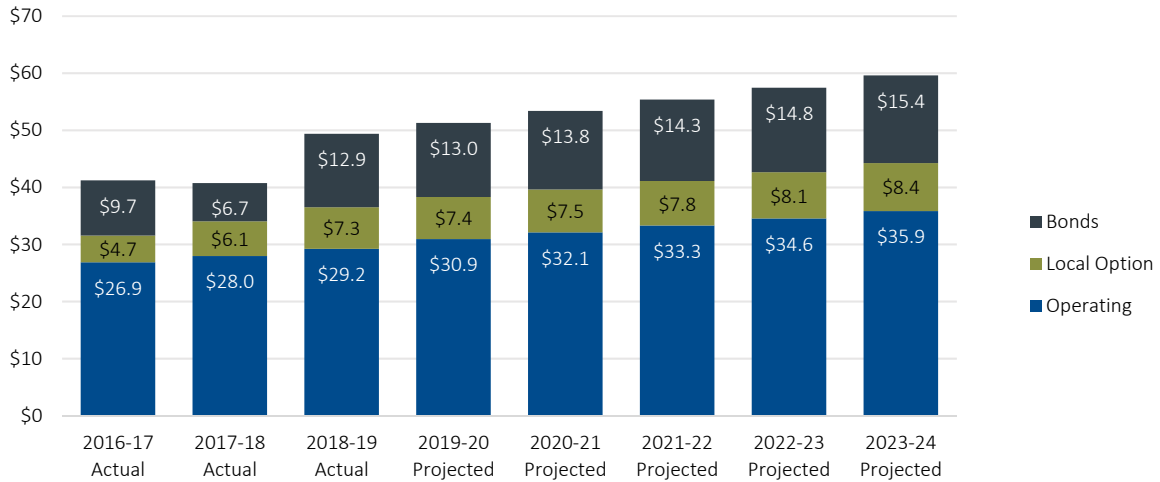
SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
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	4,714,400	21,189,400

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
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 Actual	\$248,000	\$4.46	\$1.50	\$1.95	\$7.91	\$1,962
2019-20 Projected	\$255,000	\$4.46	\$1.50	\$1.86	\$7.82	\$1,993
2020-21 Projected	\$263,000	\$4.46	\$1.50	\$1.90	\$7.86	\$2,068
2021-22 Projected	\$271,000	\$4.46	\$1.50	\$1.90	\$7.86	\$2,130
2022-23 Projected	\$279,000	\$4.46	\$1.50	\$1.90	\$7.86	\$2,193
2023-24 Projected	\$287,000	\$4.46	\$1.50	\$1.90	\$7.86	\$2,256

STATE SCHOOL FUND ESTIMATE

STATE SCHOOL FUND GRANT
2020-2021

As of 2/25/2020

Benton County, Corvallis SD 509J

District ID: 1901

2020-2021 Extended ADMw

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

	2020-2021	2019-2020
ADMr:	6,829.00 X 1.00 = 6,829.00	6,538.84 X 1.00 = 6,538.84
Students in ESL programs:	478.00 X 0.50 = 239.00	470.73 X 0.50 = 235.37
Students in Pregnant and Parenting Programs:	2.00 X 1.00 = 2.00	1.24 X 1.00 = 1.24
703 IEP Students capped at 11% of District ADMr:	703.00 X 1.00 = 703.00	699.00 X 1.00 = 699.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00
Students in Poverty:	737.62 X 0.25 = 184.41	706.22 X 0.25 = 176.56
Students in Foster Care and Neglected/Delinquent:	39.00 X 0.25 = 9.75	39.00 X 0.25 = 9.75
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	7.00 X -0.25 = -1.75
2020-2021 ADMw	7,967.16	2019-2020 ADMw 7,659.00
Corvallis SD 509J Extended ADMw	7,976.93	

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

	2020-2021	2019-2020
ADMr:	0.00 X 1.00 = 0.00	120.19 X 1.00 = 120.19
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	13.04 X 0.25 = 3.26
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:	9.77 X 1.00 = 9.77	9.77 X 1.00 = 9.77
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
2020-2021 ADMw	9.77	2019-2020 ADMw 133.72

Corvallis SD 509J Extended ADMw 7,976.93

		Total	District	Charter
ADMr ¹	6,829 x 1.00 =	6,829.00	6,709.00	120.00
Students in ESL Programs ¹	478.00 x 0.50 =	239.50	239.00	0.00
Students in Pregnant and Parenting	2.00 x 1.00 =	2.00	2.00	0.00
Students with IEP ¹	703 x 1.00 =	703.00	703.00	0.00
Students in Poverty ²	737.62 x 0.25 =	184.41	180.90	3.51
Students in Foster Care ²	39 x 0.25 =	9.75	9.75	0.00
Remote Elementary School Correction ²	9.77 x 1.00 =	9.77	0.00	9.77
Post Graduate Scholars ²	0.00 x -0.25 =	0.00	0.00	0.00
ADMw		7,976.93	7,833.65	143.28
2019-20 ADMw (projected)			7,639.76	133.72
Extended ADMw		7,976.93	7,833.65	143.28

¹ Projected by Corvallis School District

² Projected by Oregon Department of Education

STATE SCHOOL FUND GRANT

2020-2021

Based on \$9 Billion Budget with a 49/51 split as of 2/25/2020

Benton County, Corvallis SD 509J - 1901

2020-2021 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$30,876,118.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$667,074.16
County School Fund	=	\$260,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$31,803,192.16

2020-2021 Experience Adjustment

District Average Teacher Experience	=	12.55
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.45

2020-2021 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$5,613,064.00
Transportation per ADMw Rank	=	68%
Transportation Reimbursement Rate	=	70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$3,929,137.80		

2020-2021 Extended ADMw

2020-2021 ADMw	7,976.93	2019-2020 ADMw	7,792.72	Extended ADMw	7,976.93
----------------	----------	----------------	----------	---------------	----------

2020-2021 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.45 by \$25 then add \$4500 to the result = \$4,511.25
Then multiply \$4,511.25 by the Extended ADMw 7976.925 and then by the funding rate 1.921058951999 = \$69,131,040.92

2020-2021 Total Formula Revenue

Add the General Purpose Grant \$69,131,040.92 to the Transportation Grant \$3,929,137.80 = \$73,060,178.72

2020-2021 State School Fund Grant

Subtract the Local Revenue \$31,803,192.16 from the Total Formula Revenue \$73,060,178.72 = \$41,256,986.57

2020-2021 Rates per ADMw

General Purpose Grant per Extended ADMw	=	\$8,666	Total Formula Revenue per Extended ADMw	=	\$9,159
Charter Schools Rate(ORS 338.155)	=	\$8,666			

Payments

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

Adjusted from 1.921058951999 to 1.92139470673 to reflect \$9.0 billion State School Fund ((total formula revenue for distribution – statewide transportation grant) ÷ statewide ADMw) ÷ \$4,500.

2020-2021 General Purpose Grant

$(7,976.93 \times (\$4,500 + (\$25 \times 0.45))) \times 1.92139470673 = \$69,139,335$

2020-2021 Total Formula Revenue

$\$69,139,335 + \$3,929,138 = \$73,068,473$

2020-2021 State School Fund Grant

$\$73,068,473 - \$31,803,192 = \$41,265,280$

General Purpose Grant per Extended ADMw = \$8,667

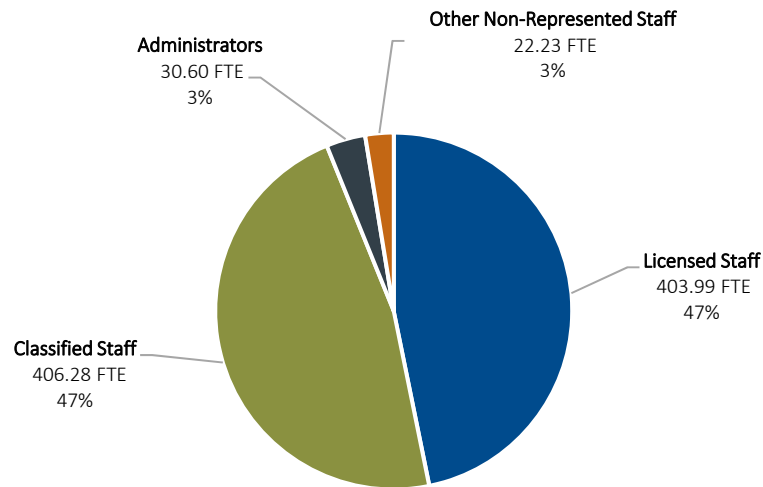
Total Formula Revenue per Extended ADMw = \$9,160

Charter Schools Rate = \$8,667

STAFFING (FTE) ALLOCATIONS

ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Proposed
111 - Licensed Staff	360.55	372.19	389.93	398.76	403.99
112 - Classified Staff	324.02	333.99	358.73	379.39	406.28
113 - Administrators	28.17	27.26	27.69	30.61	30.60
114 - Other Non-Represented Staff	19.24	19.31	20.38	22.44	22.23
TOTAL FTE	731.98	752.75	796.73	831.20	863.09



ALLOCATIONS (FTE) BY FUND

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Proposed
100 - General Fund	651.47	671.15	705.92	733.82	769.97
203 - Food Service Fund	35.88	35.75	34.93	37.88	37.88
204 - District Donation Fund	0.32	0.00	-	-	-
296 - Grants Fund	38.35	42.40	48.28	47.15	44.17
297 - Student Body Funds	0.38	0.22	-	-	.25
298 - Designated Revenue Fund	3.52	2.07	3.67	7.95	6.20
400 - Capital Projects Fund	-	-	2.13	2.13	3.25
601 - Insurance Fund	2.06	1.16	1.82	2.27	1.38
TOTAL FTE	731.98	752.75	796.73	831.20	863.09

ALLOCATIONS (FTE) BY FUNCTION

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Proposed
1111 - Elementary, K-5	157.13	165.89	164.99	161.84	162.82
1121 - Middle/Junior High Programs	71.33	72.12	75.70	75.87	80.60
1131 - High School Programs	89.20	92.52	97.46	96.11	96.39
1132 - High School Extracurricular	4.21	3.84	3.60	2.60	2.85
1140 - Pre-Kindergarten Programs	-	-	-	0.20	0.20
1220 - Restrictive Programs for Students with Disabilities	38.51	43.93	54.51	55.53	67.87
1250 - Less Restrictive Programs for Students with Disabilities	76.63	78.28	80.26	80.98	87.27
1272 - Title IA/D	11.36	11.22	11.72	11.25	11.51
1280 - Alternative Education	11.88	9.53	11.95	11.99	8.38
1291 - English Language Learner Programs	16.68	18.31	18.06	18.80	18.06
1292 – Teen Parent Programs	-	-	0.25	0.25	.25
1000 - Instruction Total	476.93	495.64	518.50	515.42	536.20
2110 - Attendance and Social Work Services	16.12	25.30	31.38	32.91	35.41
2120 - Guidance Services	28.82	23.32	27.25	27.63	28.54
2130 - Health Services	3.67	3.94	5.81	10.07	10.98
2140 Psychological Services				8.50	9.00
2150 - Speech Pathology and Audiology Services	6.91	6.90	8.10	8.40	8.30
2160 - Other Student Treatment Services	1.54	1.54	0.54	0.54	.54
2190 - Service Direction, Student Support Services	4.00	5.29	5.88	5.88	6.50
2210 - Improvement of Instruction Services	19.58	16.19	16.48	13.39	13.65
2220 - Educational Media Services	10.52	10.45	10.65	13.56	13.81
2230 - Assessment and Testing	5.17	6.03	5.95	7.31	7.31
2240 - Instructional Staff Development	0.50	0.04	.20	0.20	-
2320 - Executive Administration Services	2.04	2.00	2.00	2.00	2.00
2410 - Office of the Principal Services	42.65	40.59	42.73	44.63	47.50
2490 - Other Support Services-School Administration	-	1.62	2.00	2.00	2.91
2510 - Direction of Business Support Services	1.35	1.35	1.35	2.02	2.00
2520 - Fiscal Services	7.59	6.66	7.32	6.89	6.00
2540 - Operation and Maintenance of Plant Services	43.58	44.05	46.00	52.25	53.50
2550 - Student Transportation Services	3.58	3.24	3.81	2.60	2.53
2570 - Internal Services	1.00	1.00	1.00	1.00	1.00
2630 - Information Services	3.13	1.94	3.25	3.00	3.00
2640 - Staff Services	4.12	3.82	4.00	5.00	5.00
2660 - Technology Services	9.56	10.62	10.26	19.50	20.50
2680 - Interpretation and Translation Services	-	1.68	1.71	1.94	2.69
2000 - Support Services Total	215.43	217.57	237.67	272.22	282.67
3100 - Food Services	36.12	35.90	35.24	38.29	38.28
3300 - Community Services	3.50	3.64	3.21	3.14	2.70
3000 - Enterprise and Community Services Total	39.62	39.54	38.45	41.43	40.98
4110 – Service Area Direction	-	-	2.13	2.13	3.25
4000 – Facilities Acquisition and Construction	-	-	2.13	2.13	3.25
TOTAL FTE	731.98	752.75	796.73	831.20	863.09

SCHOOL STAFFING (FTE) ALLOCATIONS

School	Grade Span	Classroom FTE				Elementary Enrichment FTE ¹										Basic School Support FTE								Total FTE Allocations
		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	435	18.00	24	1.00	1.00	0.50	2.50	1.00	1.00	0.50	2.00	3.81	0.25	0.81	0.50	-	9.87	30.37					
K-5	Franklin K-5	174	6.00	29	0.40	0.40	0.20	1.00	0.50	0.30	0.13	1.00	1.75	0.13	0.41	0.25	-	4.47	11.47					
K-5	Garfield	439	18.00	24	1.00	1.00	0.50	2.50	1.00	1.00	1.00	2.13	3.81	0.81	0.81	0.50	-	11.06	31.56					
K-5	Hoover	371	15.00	25	0.80	0.80	0.40	2.00	1.00	0.50	0.50	1.88	3.81	0.25	0.81	0.50	-	9.25	26.25					
K-5	Jefferson	357	15.00	24	0.80	0.80	0.40	2.00	1.00	0.50	0.50	1.88	3.81	0.25	0.81	0.50	-	9.25	26.25					
K-5	Lincoln	393	16.00	25	0.90	0.90	0.50	2.30	1.00	1.00	1.00	2.00	3.81	0.81	0.81	0.50	-	10.93	29.23					
K-5	Mountain View	279	12.00	23	0.70	0.70	0.40	1.80	1.00	1.30	0.50	1.88	3.81	0.25	0.81	0.50	-	10.05	23.85					
K-5	Wilson	434	17.00	26	1.00	1.00	0.50	2.50	1.00	1.80	0.50	2.00	3.81	0.25	0.81	0.50	-	10.67	30.17					
	Total Elementary	2,882	117.00	25	6.60	6.60	3.40	16.60	7.50	7.40	4.63	14.77	28.42	3.00	6.10	3.75	-	75.57	209.17					
6-8	Cheldelin	596	24.83	28	-	-	-	-	2.00	1.50	0.50	3.00	5.56	0.50	1.00	1.00	-	15.06	39.89					
6-8	Franklin 6-8	153	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	834	34.83	28	-	-	-	-	4.00	2.00	0.83	4.25	6.19	0.81	1.00	1.00	-	20.08	54.91					
	Total Middle School	1,583	66.83	28	-	-	-	-	6.50	3.80	1.46	8.25	13.50	1.44	2.41	2.25	-	39.60	106.43					
9-12	Corvallis	1,223	52.33	27	-	-	-	-	4.50	7.25	1.84	4.63	9.42	0.75	1.00	1.12	2.10	32.61	84.94					
9-12	Crescent Valley	946	39.08	28	-	-	-	-	4.50	6.88	1.50	4.63	9.41	0.75	1.00	1.13	1.50	31.30	70.38					
	Total High School	2,169	91.41	28	-	-	-	-	9.00	14.13	3.34	9.26	18.83	1.50	2.00	2.25	3.60	63.91	155.32					
	GRAND TOTAL	6,634	275.24		6.60	6.60	3.40	16.60	23.00	25.33	9.43	32.28	60.75	5.94	10.51	8.25	3.60	179.08	470.92					

¹ Grades K-6 Enrichment is based on number of classrooms. Each classroom is allocated 80 minutes per class, per week for PE/music and 40 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, DLI 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

2019-20 ADMINISTRATOR/NON-REPRESENTED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER 1.00 FTE) (PROPOSED BUDGET ASSUMES 0.5% COST OF LIVING ADJUSTMENT)

Position	Contract Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistant Superintendent	260	129,642	132,234	134,880	137,576	140,327	143,835
Director/Finance & Operations	260	119,066	121,447	123,875	126,353	128,879	132,101
Director/Human Resources	260	119,066	121,447	123,875	126,353	128,879	132,101
Director/Teaching & Learning	260	119,066	121,447	123,875	126,353	128,879	132,101
Principal/High School	230	119,126	122,093	125,136	128,256	131,455	134,741
Principal/Middle School	230	111,052	113,818	116,653	119,559	122,543	125,607
Principal/Elementary	230	106,503	109,154	111,874	114,661	117,521	120,459
Coordinator/Teaching & Learning	230	106,503	109,154	111,874	114,661	117,521	120,459
Coord/Alternative Pathways	230	106,503	109,154	111,874	114,661	117,521	120,459
Asst Principal/High School	230	103,543	106,123	108,768	111,475	114,257	117,113
Asst Coord/Teaching & Learning	230	98,769	101,228	103,749	106,333	108,986	111,711
Asst Principal/Middle School	230	98,769	101,228	103,749	106,333	108,986	111,711
Director/Facilities & Transportation	260	94,001	96,735	99,467	102,200	104,932	107,555
Director/Technology	260	94,001	96,735	99,467	102,200	104,932	107,555
Manager/Mental Health	260	83,986	86,086	88,238	90,444	92,705	95,023
Manager/Business Services	260	81,340	83,374	85,458	87,594	89,784	92,029
Manager/Food Services	260	78,642	80,596	82,602	84,657	86,771	88,940
Manager/Custodial Operations	260	73,979	75,817	77,703	79,635	81,625	83,666
Financial Analyst	260	66,959	68,623	70,329	72,076	73,877	75,724
Supervisor/Maintenance	260	65,677	67,308	68,980	70,696	72,462	74,274
Exec Asst to Superintendent & Board	260	65,677	67,308	68,980	70,696	72,462	74,274
Manager of District Theaters	260	65,677	67,308	68,980	70,696	72,462	74,274
Communications Coordinator	260	65,677	67,308	68,980	70,696	72,462	74,274
Instructional Services Support	260	63,957	65,556	67,193	68,874	70,596	72,361
Therapist/Physical	190	63,621	65,203	66,823	68,484	70,185	71,940
Sustainability Specialist	260	56,557	57,960	59,400	60,884	62,399	63,959
Administrative Specialist	260	54,320	55,669	57,050	58,467	59,931	61,429
Business Services Specialist	260	54,320	55,669	57,050	58,467	59,931	61,429
Human Resource Specialist	260	54,320	55,669	57,050	58,467	59,931	61,429
Payroll Lead Specialist 2	260	54,320	55,669	57,050	58,467	59,931	61,429
Coord/Transportation	260	54,320	55,669	57,050	58,467	59,931	61,429
Athletic Trainer (grandfathered)	210	-	-	-	-	54,028	55,379
Supervisor/Food Services	260	46,231	47,377	48,550	49,755	50,999	52,274
Specialist/Family Outreach Advocate	190	40,371	41,379	42,414	43,474	44,561	45,675
Athletic Trainer	210	38,209	39,167	40,144	41,147	42,177	43,231

2019-20 LICENSED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER 1.00 FTE) (PROPOSED BUDGET ASSUMES 0.50% COST OF LIVING ADJUSTMENT)

Step	BA	BA+60	MA	MA+45/PHD
1	41,172	42,669		
2	42,737	44,234		
3	44,361	45,857	45,857	46,434
4	46,047	47,543	47,543	48,120
5	47,798	49,293	49,293	49,869
6	49,614	51,111	51,111	51,686
7	51,498	52,994	52,994	53,570
8	53,455	54,953	54,953	55,528
9	55,488	56,985	56,985	57,560
10	57,595	59,092	59,092	59,667
11	59,783	61,280	61,280	61,856
12	62,054	63,552	63,552	64,129
13	64,413	65,911	65,911	66,486
14	66,861	68,358	68,358	68,935
15	69,401	70,898	70,898	71,474
16	72,038	73,536	73,536	74,111
17	74,778	76,273	76,273	76,849
18	77,618	79,116	79,116	79,690

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	4	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	Educational Assistant Life Skills	12	Information Services Technical Support 1	14
Catering Manager	9	School-to-Career Transition Specialist	12	Information Services Technical Support 2	18
Central Kitchen Manager	12			Information Services Technical Support 3	23
Food Service Foreman	17				
Clerical		Assessment		Library	
Secretary	6	Assessment Technician	11	Library Media Assistant 1	7
Administrative Assistant 1	7	District Assessment and Data Specialist	14	Instructional Media Center Assistant 1 (CIMC)	7
Health Service Assistant	9	Student Behavior		Library Media Technician	10
Administrative Assistant 1 – Office (attendance)	9	Student Behavior Assistant	9	Instructional Media Center Assistant 2 (CIMC)	10
Administrative Assistant 2	10	Student Behavior Support 1	10		
Registrar 1	12	Student Behavior Support 2	12	Stand Alone Positions	
Career Center Specialist	12	Campus Behavior Support	13	Public Access Partnership Support	12
Administrative Assistant 2/Office Manager	13	Student Behavior Support 3 - grandfathered	16	Special Education Autism Assistant	13
Administrative Assistant 3	13			Special Education Behavior Assistant	13
Registrar 2	13	Maintenance		Bilingual Student and Family Advocate 1	15
Administrative Assistant 3/Office Manager	14	Maintenance 1	7	Bilingual Student and Family Advocate 2	17
		Lead Maintenance	8	Speech Language Pathologist Assistant	19
		Warehouse Delivery	10	Brailist; Translator	19
Business		Campus Steward 1	12	Electrician Specialist	23
Fiscal Clerk 1	8	Campus Steward 2	13		
Fiscal Clerk 2	11	Maintenance 2	13		
Fiscal Clerk 2/Office Manager	13	Campus Steward 3	14		
Accounting Specialist - Accounts Payable	14	Maintenance 3	17		
Payroll / Benefit Specialist	18	Maintenance 4	18		
Staff Accountant	19	Maintenance Foreman	19		

2019-20 CLASSIFIED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER HOUR) *(PROPOSED BUDGET ASSUMES 0.50% 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
4	12.54	12.80	13.09	13.38	13.67	13.98	14.30	14.61	14.93	15.27	15.62	15.90	16.19	16.48	16.72	16.94	17.17	17.41	17.64	17.89
4B ²	12.89	13.15	13.44	13.73	14.02	14.33	14.65	14.96	15.28	15.62	15.97	16.25	16.54	16.83	17.07	17.29	17.52	17.76	17.99	18.24
5	13.09	13.38	13.67	13.98	14.30	14.61	14.93	15.27	15.62	15.97	16.34	16.63	16.93	17.24	17.47	17.72	17.95	18.20	18.45	18.70
5B ²	13.44	13.73	14.02	14.33	14.65	14.96	15.28	15.62	15.97	16.32	16.69	16.98	17.28	17.59	17.82	18.07	18.30	18.55	18.80	19.05
6	13.66	13.97	14.29	14.60	14.92	15.26	15.61	15.96	16.33	16.70	17.07	17.39	17.71	18.02	18.28	18.52	18.79	19.04	19.31	19.57
7	14.27	14.59	14.91	15.25	15.60	15.94	16.30	16.67	17.04	17.44	17.84	18.17	18.50	18.84	19.10	19.36	19.64	19.90	20.18	20.45
7B ²	14.62	14.94	15.26	15.60	15.95	16.29	16.65	17.02	17.39	17.79	18.19	18.52	18.85	19.19	19.45	19.71	19.99	20.25	20.53	20.80
8	14.91	15.25	15.60	15.94	16.30	16.67	17.04	17.44	17.84	18.26	18.68	19.02	19.37	19.73	20.00	20.28	20.57	20.84	21.15	21.43
9	15.59	15.93	16.29	16.66	17.03	17.43	17.83	18.25	18.67	19.10	19.54	19.90	20.27	20.66	20.93	21.23	21.53	21.82	22.13	22.43
10	16.29	16.66	17.03	17.43	17.83	18.25	18.67	19.10	19.54	20.00	20.46	20.84	21.24	21.63	21.93	22.24	22.55	22.86	23.20	23.52
11	17.02	17.42	17.82	18.24	18.66	19.08	19.53	19.99	20.45	20.93	21.42	21.82	22.23	22.64	22.94	23.28	23.61	23.94	24.28	24.61
12	17.81	18.23	18.65	19.07	19.52	19.98	20.44	20.92	21.41	21.90	22.41	22.84	23.27	23.71	24.03	24.37	24.73	25.06	25.43	25.79
13	18.63	19.04	19.48	19.92	20.38	20.85	21.34	21.84	22.35	22.87	23.40	23.84	24.29	24.75	25.08	25.45	25.81	26.17	26.54	26.93
14	19.48	19.92	20.38	20.85	21.34	21.84	22.35	22.87	23.40	23.95	24.51	24.97	25.44	25.92	26.29	26.64	27.03	27.42	27.82	28.18
15	20.38	20.85	21.34	21.84	22.35	22.87	23.40	23.95	24.51	25.08	25.67	26.15	26.64	27.14	27.53	27.93	28.34	28.71	29.13	29.55
16	21.32	21.82	22.33	22.85	23.38	23.93	24.49	25.06	25.65	26.27	26.89	27.40	27.92	28.45	28.86	29.25	29.66	30.09	30.53	30.97
17	22.31	22.83	23.36	23.90	24.47	25.04	25.62	26.25	26.87	27.49	28.13	28.66	29.20	29.76	30.18	30.62	31.06	31.51	31.95	32.40
18	23.35	23.89	24.46	25.03	25.61	26.24	26.86	27.48	28.12	28.79	29.48	30.04	30.61	31.20	31.65	32.10	32.56	33.02	33.50	33.97
19	24.45	25.02	25.60	26.22	26.85	27.47	28.11	28.77	29.47	30.15	30.87	31.46	32.06	32.67	33.14	33.62	34.09	34.58	35.08	35.58
20	25.59	26.21	26.84	27.46	28.10	28.76	29.46	30.14	30.86	31.60	32.34	32.96	33.61	34.24	34.73	35.23	35.74	36.24	36.76	37.29
21	26.81	27.44	28.08	28.73	29.44	30.12	30.84	31.58	32.32	33.11	33.89	34.55	35.21	35.87	36.39	36.91	37.46	38.00	38.54	39.09
22	28.07	28.72	29.43	30.11	30.83	31.57	32.31	33.09	33.87	34.70	35.52	36.20	36.89	37.60	38.14	38.70	39.25	39.81	40.39	40.97
23	29.41	30.09	30.80	31.55	32.29	33.06	33.85	34.68	35.49	36.34	37.21	37.93	38.65	39.39	39.95	40.54	41.12	41.71	42.32	42.93
												2% between increments ³			1.5% between increments ³					

Notes:

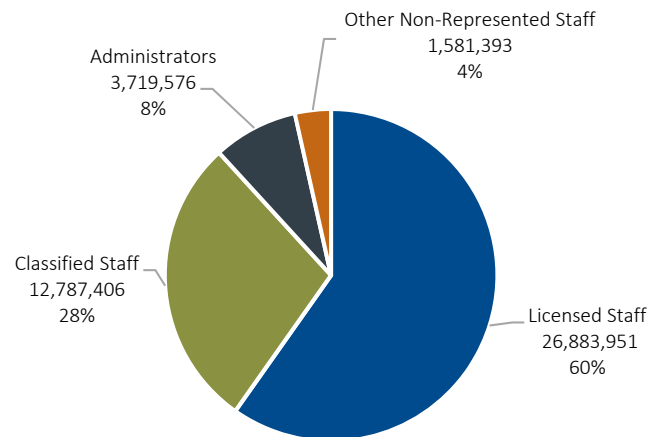
¹ 5% between ranges, 2.5% between steps.

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

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

SALARY COSTS BY OBJECT

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Proposed
111 - Licensed Staff	\$21,561,423	\$22,516,138	\$24,287,659	\$26,364,428	26,883,951
112 - Classified Staff	9,082,778	9,423,183	10,216,367	11,994,482	12,787,406
113 - Administrators	3,048,407	3,066,764	3,194,648	3,693,124	3,719,576
114 - Other Non-Represented Staff	1,221,672	1,263,766	1,355,971	1,595,189	1,581,393
116 - Supplemental Retirement Stipends	475,000	-	-	-	-
121 - Substitutes – Licensed	864,139	923,703	64,470	12,400	10,000
122 - Substitutes – Classified	373,862	327,706	67,559	110,670	50,800
130 - Additional Salary	1,846,640	1,909,127	2,233,054	1,862,367	2,281,790
TOTAL SALARY COST	\$38,473,922	\$39,430,387	\$41,419,728	\$45,632,660	\$47,314,916
<i>Change from Prior Year</i>	<i>7.1%</i>	<i>2.5%</i>	<i>5.0%</i>	<i>10.2%</i>	<i>3.7%</i>



BENEFIT COSTS BY OBJECT

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Proposed
210 - Public Employees Retirement System	\$6,977,872	\$7,675,604	\$8,124,520	\$12,035,585	\$12,529,899
220 - Social Security Administration	2,880,578	2,933,289	3,072,969	3,482,488	3,608,744
230 - Other Required Payroll Costs	304,456	297,400	225,686	316,589	302,107
240 - Contractual Employee Benefits	10,391,232	10,639,747	11,308,016	12,801,695	13,612,157
TOTAL BENEFIT COST	\$20,554,139	\$21,546,040	\$22,731,191	\$28,636,357	\$30,052,907
<i>Change from Prior Year</i>	<i>3.8%</i>	<i>4.6%</i>	<i>5.5%</i>	<i>26.0%</i>	<i>4.9%</i>
 Benefit Cost as % of Salaries and Benefits	 35%	 35%	 35%	 39%	 39%

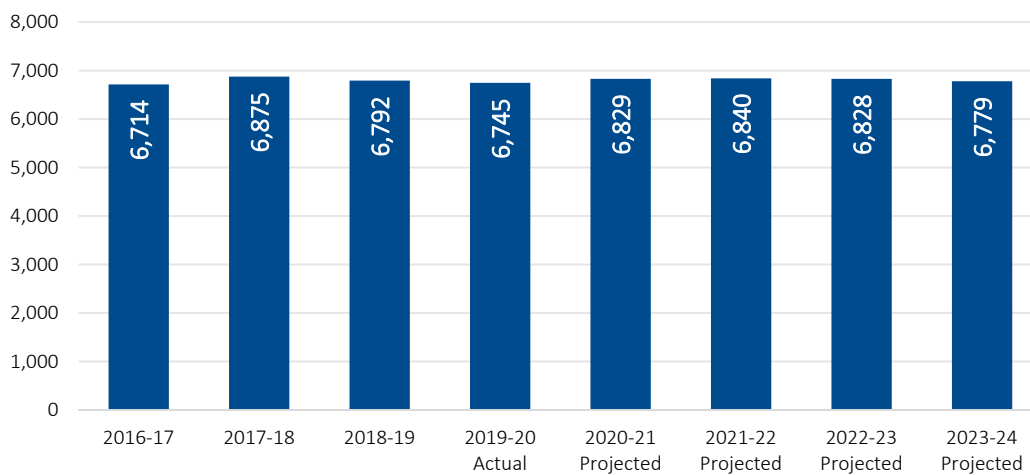
STUDENT ENROLLMENT

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	
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 Actual	437	447	519	562	503	503	524	555	495	538	529	552	581	6,745	-47	-0.7%
2020-21 Projected	465	464	473	527	571	512	496	523	564	542	544	535	613	6,829	84	1.2%
2021-22 Projected	480	478	484	478	531	570	504	495	532	611	540	546	591	6,840	11	0.1%
2022-23 Projected	435	494	498	489	482	530	564	503	504	576	608	542	603	6,828	-12	-0.2%
2023-24 Projected	414	447	515	503	493	481	522	563	512	546	574	610	599	6,779	-49	-0.7%

District enrollment has increased slightly since 2016-17, when the district had 6,714 students enrolled, to 2019-20, when the district had 6,745 students enrolled. The district's 2020-21 budget projection includes an enrollment increase of 84 students from 2019-20. Student enrollment is expected to grow by 34 students or 0.5% 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.

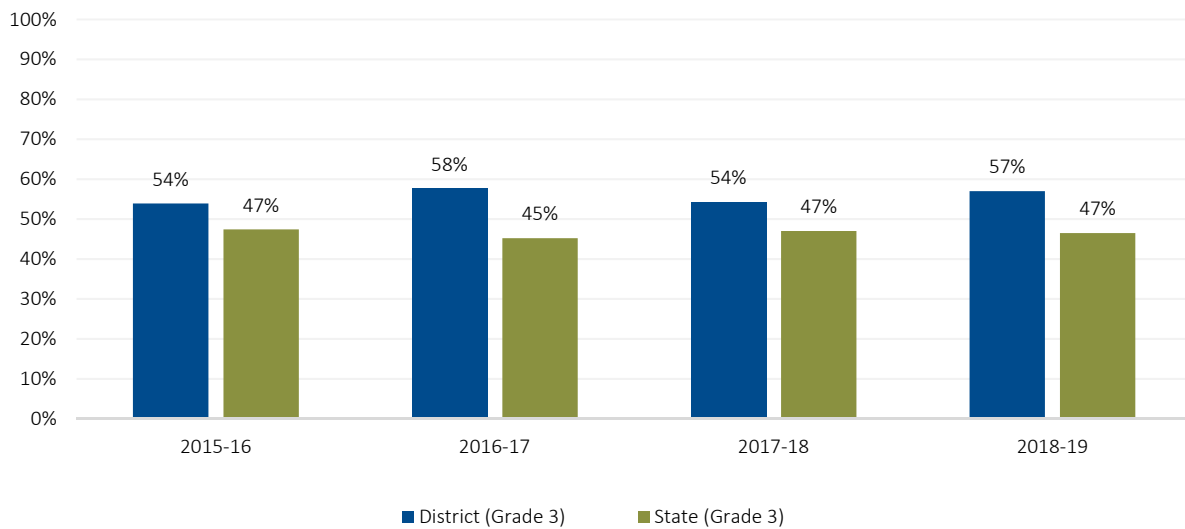


STUDENT ACHIEVEMENT DATA

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.

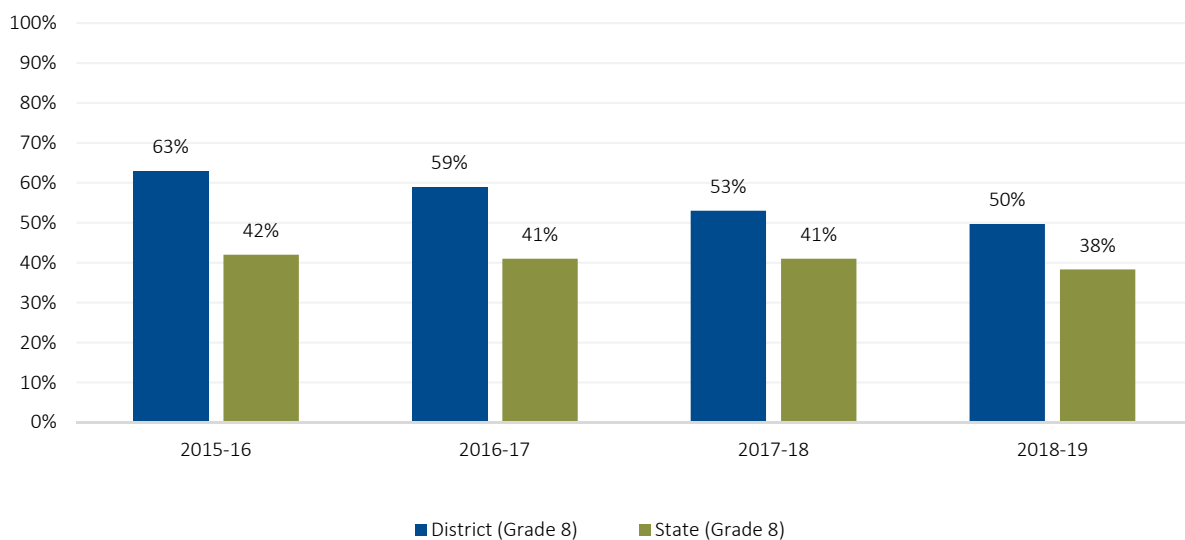
GRADE 3 ENGLISH LANGUAGE ARTS PROFICIENCY

Percentage of students who met state grade-level expectations



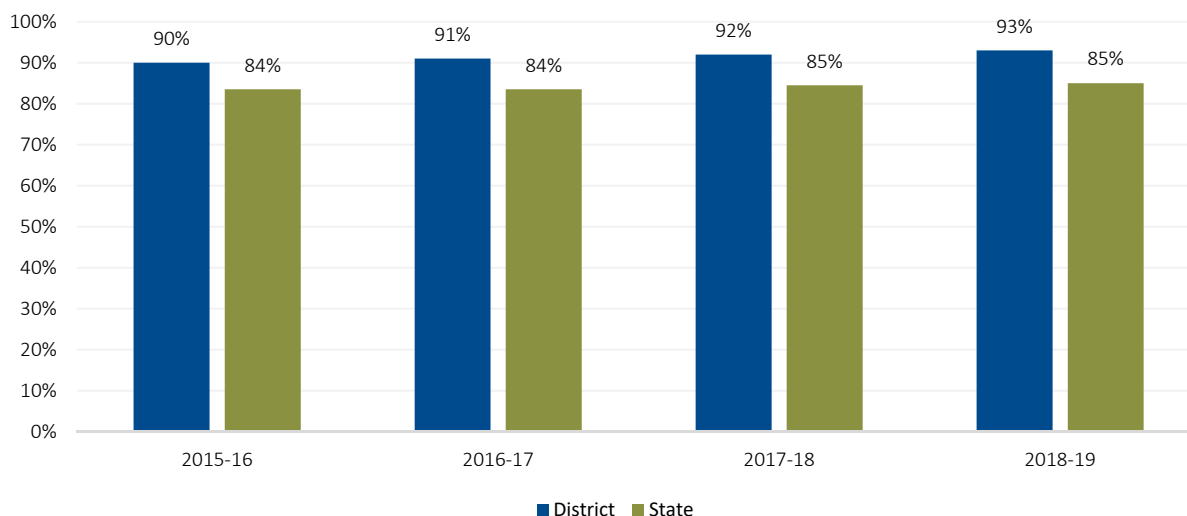
GRADE 8 MATHEMATICS PROFICIENCY

Percentage of students who met state grade-level expectations



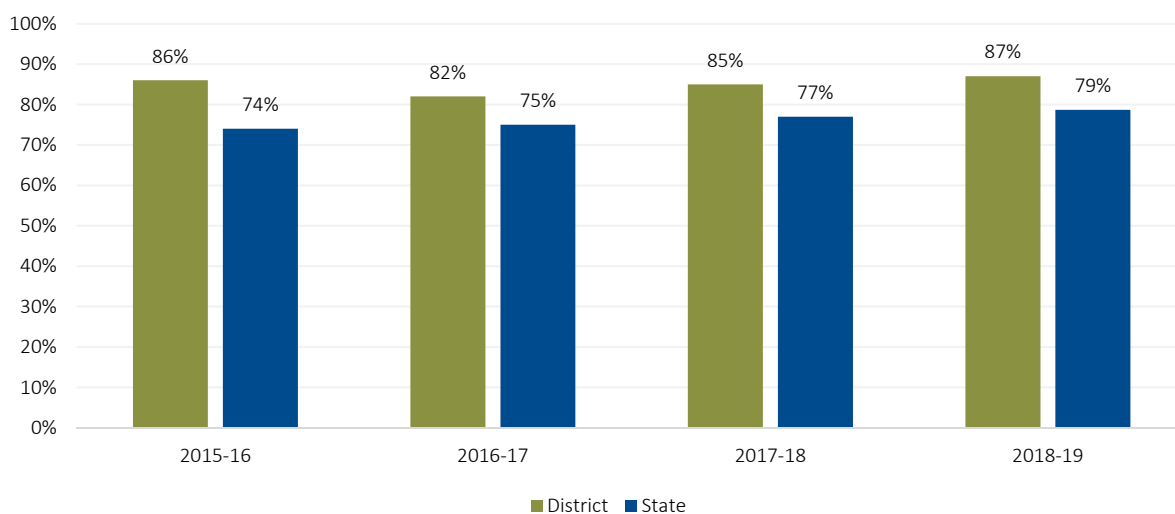
GRADE 9 ON-TRACK TO GRADUATE

The grade 9 on-track to graduate statistic is an indicator of whether students have earned 25% of the credits needed to graduate by the time they finish their first year of high school. Students who are not on-track to graduate at the end of their 9th grade year are more likely to drop out compared to those who are on-track. The district's overall grade 9 on-track to graduate rate for 2018-19 was 93%, an increase from the 2017-18 rate of 92%, and 8% 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 2018-19 was 87%, an increase from the 2017-18 rate of 85%, and 8% higher than the state average rate of 79%. In terms of the number of students, 522 out of 587 students graduated with their four-year cohort in 2019 compared to 515 out of 592 students in 2018.

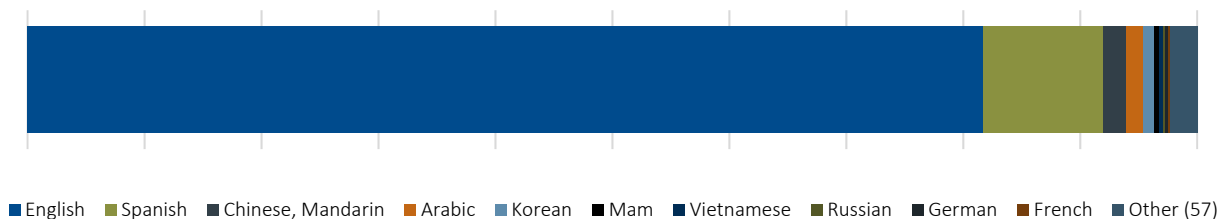


STUDENT DEMOGRAPHICS

STUDENT DIVERSITY

In 2019-20, 1,262 students, or 22% of students enrolled, self-reported a language of origin other than English. A total of 57 unique languages were reported. Chinese, (Mandarin) is the second most popular non-English language of origin after Spanish. Arabic, Korean, and Mam round out the top five.

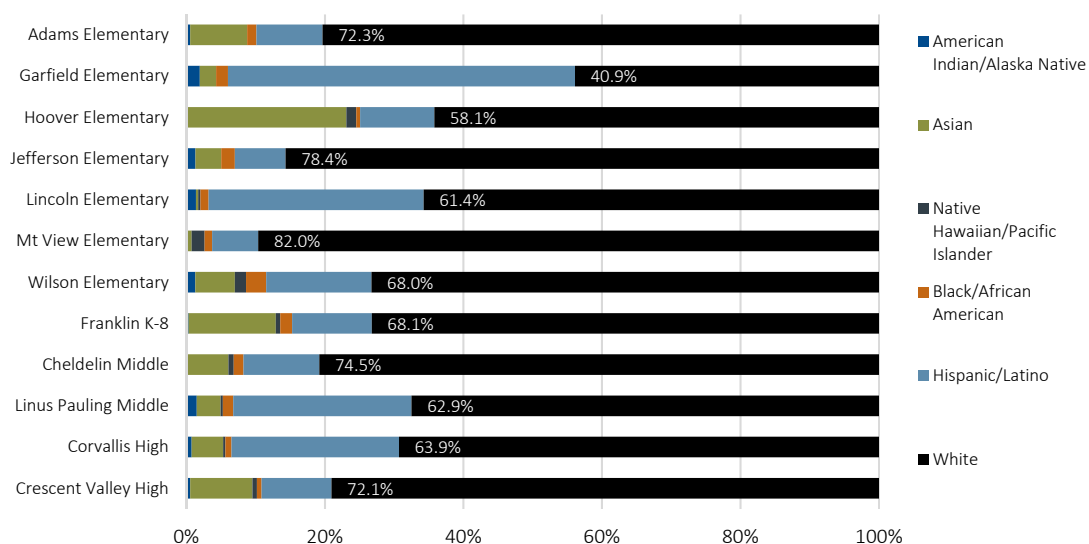
LANGUAGE OF ORIGIN OF ALL STUDENTS ENROLLED



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	2016-17 District	2017-18 District	2018-19 District	2019-20 District	2019-20 State
American Indian/Alaska Native	0.7%	0.8%	0.8%	0.8%	1.2%
Asian	5.9%	6.2%	6.2%	5.7%	4.0%
Native Hawaiian/Pacific Islander	0.4%	0.5%	0.5%	0.5%	0.8%
Black/African American	1.4%	1.3%	1.3%	1.2%	2.7%
Hispanic/Latino	15.5%	16.6%	16.6%	17.2%	23.7%
White	68.6%	67.1%	66.9%	66.7%	61.5%
Multiracial	7.5%	7.5%	7.8%	7.8%	6.6%

RACE/ETHNICITY OF STUDENTS ENROLLED BY SCHOOL

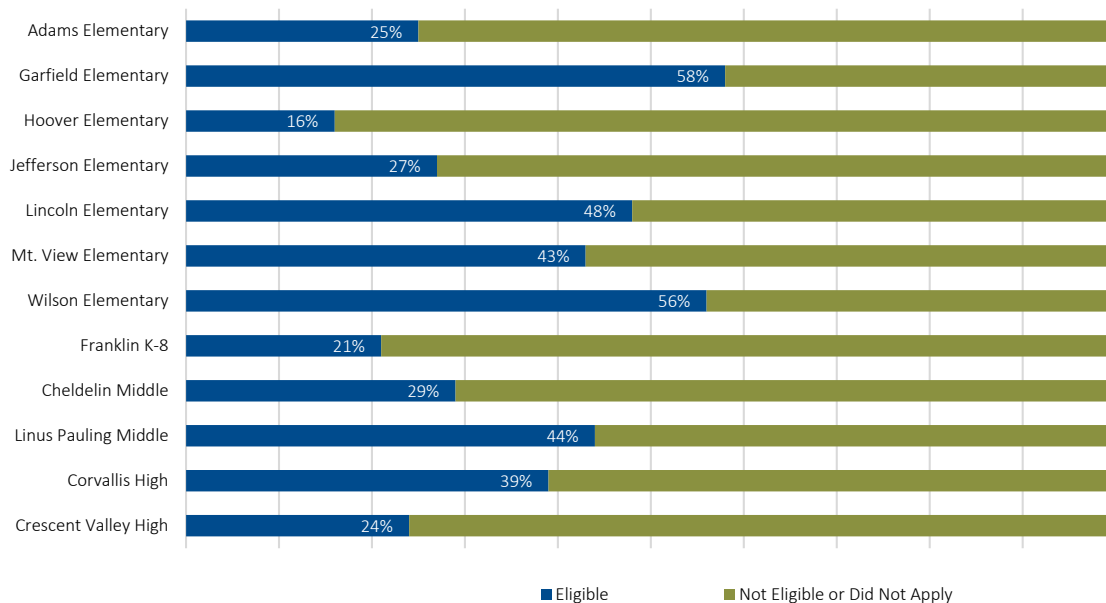


STUDENTS NAVIGATING POVERTY

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 2019-20, over one-third of students in the district (36%) 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	2016-17	2017-18	2018-19	2019-20	4 Year Change
Adams Elementary	26%	27%	28%	25%	-1%
Garfield Elementary	65%	60%	59%	58%	-7%
Hoover Elementary	20%	20%	15%	16%	-4%
Jefferson Elementary	23%	28%	29%	27%	+4%
Lincoln Elementary	58%	55%	51%	48%	-10%
Mt. View Elementary	43%	40%	44%	43%	0%
Wilson Elementary	50%	51%	53%	56%	+6%
Franklin K-8	19%	19%	17%	21%	+4%
Cheldelin Middle	33%	31%	32%	29%	-4%
Linus Pauling Middle	45%	46%	49%	44%	-1%
Corvallis High	36%	36%	35%	39%	+3%
Crescent Valley High	24%	25%	25%	24%	0%
District Average	35%	35%	37%	36%	+1%
State Average	49%	49%	49%		



SCHOOL DISCRETIONARY ALLOCATIONS

Grade Span	School	Students					Basic School Support			Principal's Discretion			Total All Allocations	
		Projected Enrollment	Navigating Poverty ¹	With a Disability ²	Emerging Bilingual ³	Opportunity for Growth ⁴	Weighted Student Count	\$ per Weight	\$ per Student	Allocation	\$ per Weight	\$ per Student		School Allocation (Weighted)
K-5	Adams	435	29	10	11	48	533	50	61	26,650	150	184	79,950	106,600
K-5	Franklin K-5	174	8	4	5	13	193	50	59	10,200	150	176	30,600	40,800
K-5	Garfield	439	63	10	44	65	621	50	71	31,050	150	212	93,150	124,200
K-5	Hoover	371	13	6	11	24	424	50	57	21,200	150	171	63,600	84,800
K-5	Jefferson	357	21	17	6	31	432	50	61	21,600	150	182	64,800	86,400
K-5	Lincoln	393	45	8	18	58	459	50	66	26,100	150	199	78,300	104,400
K-5	Mountain View	279	27	6	1	38	351	50	63	17,550	150	189	52,650	70,200
K-5	Wilson	434	59	12	15	51	571	50	66	28,550	150	197	85,650	114,200
	Total Elementary	2,882	264	72	110	329	3,657	50	63	182,900	150	190	548,700	731,600
6-8	Cheldelin	596	43	12	10	54	715	50	68	40,400	275	330	196,625	237,025
6-8	Franklin 6-8	153	7	4	4	13	181	50	59	9,050	275	325	49,775	58,825
6-8	Linus Pauling	834	90	29	46	103	1,102	50	72	59,750	275	363	303,050	362,800
	Total Middle School	1,583	140	45	61	170	1,999	50	69	109,200	275	347	549,450	658,650
9-12	Corvallis	1,224	94	30	51	55	1,454	68	81	98,830	275	327	399,988	498,818
9-12	Crescent Valley	946	46	19	17	45	1,073	69	78	74,000	275	311	294,938	368,938
	Total High School	2,169	140	49	69	100	2,527	68	80	172,830	275	320	694,925	867,755
	GRAND TOTAL	6,634					8,183			464,930			1,793,075	2,258,005

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

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

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

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

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	435	439	371	357	393
STUDENT DEMOGRAPHICS					
Race/Ethnicity					
American Indian/Alaskan Native	1%	2%	0%	1%	1%
Asian	7%	2%	21%	3%	0%
Black/African American	1%	2%	1%	2%	1%
Hispanic/Latino	9%	47%	10%	7%	29%
Multiracial	10%	7%	9%	9%	7%
Native Hawaiian/Pacific Islander	0%	0%	1%	0%	0%
White	72%	41%	58%	78%	61%
Students with Disabilities	10%	9%	6%	21%	6%
Ever English Learners	11%	40%	15%	6%	19%
Students Navigating Poverty	25%	58%	16%	27%	48%
SCHOOL PERFORMANCE MEASURES					
English Language Arts Proficiency	58%	42%	76%	68%	47%
Mathematics Proficiency	54%	39%	73%	62%	35%
Grade 9 On Track to Graduate					
Grade 12 On Time Graduation					
SCHOOL STAFFING					
111 Licensed Staff	25.60	28.50	20.50	23.70	25.00
112 Classified Staff	19.75	23.31	13.81	27.44	15.53
113 Administrators	1.00	1.00	1.00	1.00	1.00
114 Other Non-Represented Staff	-	-	-	-	-
Total	46.35	52.81	35.31	52.14	41.53
SCHOOL SPENDING					
100 Salaries	2,379,601	2,636,405	1,850,421	2,567,608	2,201,338
200 Associated Payroll Costs	1,574,615	1,733,184	1,205,027	1,715,266	1,393,669
300 Purchased Services	74,100	68,300	87,534	54,367	72,918
400 Supplies and Materials	33,954	38,203	20,265	16,648	33,791
500 Capital Outlay	-	-	-	-	-
600 Other Objects	-	-	-	50	-
Total	\$4,062,270	\$4,476,092	\$3,163,247	\$4,353,939	\$3,701,716
STUDENT:STAFF RATIO	9.4	8.3	10.5	6.8	9.5
STUDENT:LICENSED STAFF RATIO	17.0	15.4	18.1	15.1	15.7
SCHOOL SPENDING PER STUDENT					
State and Local Funds	8,932	9,205	8,372	12,059	8,911
Federal Funds	407	991	155	137	508
Total	\$9,339	\$10,196	\$8,526	\$12,196	\$9,419

MT VIEW ELEMENTARY <i>Title I, SEG</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>
279	434	327	596	834	1,245	969
0%	1%	0%	0%	1%	1%	1%
1%	5%	12%	5%	3%	4%	8%
1%	3%	2%	1%	1%	1%	1%
6%	14%	11%	10%	24%	22%	9%
9%	7%	7%	8%	7%	8%	9%
2%	2%	1%	1%	0%	0%	1%
82%	68%	68%	75%	63%	64%	72%
11%	9%	7%	9%	13%	9%	10%
1%	11%	11%	8%	22%	18%	7%
43%	56%	21%	29%	44%	39%	24%
52%	57%	73%	69%	59%	75%	87%
38%	49%	65%	59%	42%	43%	58%
					93%	>95%
					89%	89%
17.90	24.80	16.80	31.00	48.16	66.64	52.21
18.22	18.25	12.22	24.13	41.66	56.08	49.90
1.00	1.00	1.00	2.00	3.00	4.25	4.50
-	-	-	-	-	0.60	-
37.12	44.05	30.02	57.13	92.82	127.57	106.61
1,886,446	2,243,239	1,643,051	2,974,516	4,540,506	7,146,073	5,912,330
1,234,841	1,448,736	1,044,939	1,919,124	3,007,709	4,454,472	3,752,707
54,000	79,600	65,400	130,250	208,800	447,869	481,052
37,485	61,020	58,045	70,472	97,878	138,584	188,344
-	-	-	-	-	15,000	5,000
-	-	-	150	-	1,000	3,700
\$3,212,772	\$3,832,595	\$2,811,435	\$5,094,512	\$7,854,893	\$12,202,998	\$10,343,133
7.5	9.9	10.9	10.4	9.0	9.8	9.1
15.6	17.5	19.5	19.2	17.3	18.7	18.6
10,827	8,230	8,457	8,472	9,370	9,684	10,468
688	601	141	76	48	117	206
\$11,515	\$8,831	\$8,598	\$8,548	\$9,418	\$9,802	\$10,674



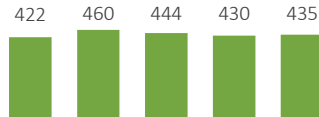
ADAMS ELEMENTARY

Grades: K-5

School Principal: Peter Henning

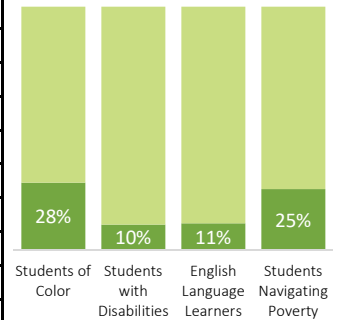
SCHOOL ENROLLMENT

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected
422	460	444	430	435



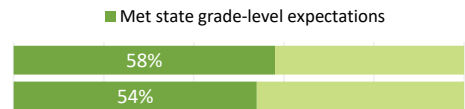
SCHOOL DEMOGRAPHICS

	2016-17	2017-18	2018-19	2019-20
Race/Ethnicity	American Indian/Alaskan Native	2%	1%	1%
	Asian	7%	7%	7%
	Black/African American	2%	2%	1%
	Hispanic/Latino	4%	8%	9%
	Multiracial	7%	10%	10%
	Native Hawaiian/Pacific Islander	0%	< 1%	0%
	White	77%	72%	72%
Students with Disabilities				
	10%	10%	9%	10%
English Language Learners				
	9%	10%	10%	11%
Students Navigating Poverty				
	26%	26%	27%	25%



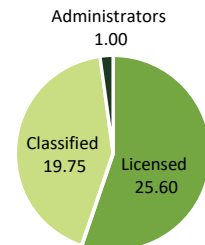
SCHOOL PERFORMANCE MEASURES

	2016-17	2017-18	2018-19
English Language Arts Proficiency	71%	66%	58%
Mathematics Proficiency	69%	56%	54%



SCHOOL STAFFING

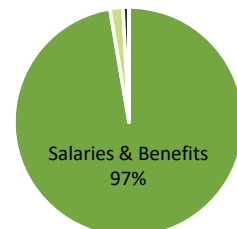
	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
111 – Licensed Staff	18.82	20.50	22.41	25.60	25.60
112 – Classified Staff	6.83	7.52	17.30	16.19	19.75
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	26.65	29.02	40.71	42.79	46.35



PER STUDENT 15.8 15.9 10.9 10.0 9.4

SCHOOL SPENDING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Proposed	2020-21 Proposed
100 – Salaries	\$ 1,498,374	\$ 1,648,159	\$ 2,015,685	\$ 2,387,232	\$ 2,379,601
200 – Associated Payroll Costs	801,128	897,352	1,086,244	1,474,644	1,574,615
300 – Purchased Services	30,401	19,864	154,939	117,479	74,100
400 – Supplies and Materials	48,424	33,070	50,974	64,600	33,954
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	1,040	1,613	663	-	-
TOTAL	\$ 2,379,366	\$ 2,600,057	\$ 3,308,505	\$ 4,043,955	\$ 4,062,270



PER STUDENT \$5,638 \$5,652 \$7,452 \$9,405 \$9,339

*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).

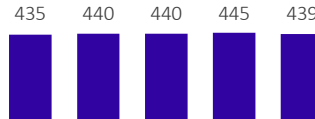


GARFIELD ELEMENTARY

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

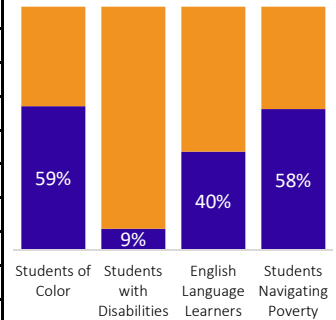
SCHOOL ENROLLMENT

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected
435	440	440	445	439



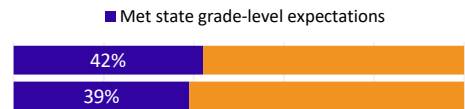
SCHOOL DEMOGRAPHICS

	2016-17	2017-18	2018-19	2018-19
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	3%
	Asian	3%	2%	3%
	Black/African American	1%	1%	1%
	Hispanic/Latino	45%	48%	44%
	Multiracial	6%	5%	6%
	Native Hawaiian/Pacific Islander	0%	0%	<1%
	White	44%	42%	43%
Students with Disabilities	9%	8%	9%	9%
English Language Learners	43%	41%	40%	40%
Students Navigating Poverty	62%	60%	57%	58%



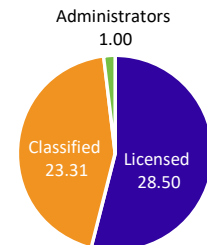
SCHOOL PERFORMANCE MEASURES

	2016-17	2017-18	2018-19
English Language Arts Proficiency	41%	42%	42%
Mathematics Proficiency	37%	45%	39%



SCHOOL STAFFING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
111 – Licensed Staff	23.77	23.90	28.25	26.61	28.50
112 – Classified Staff	11.45	11.27	22.37	19.09	23.31
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	36.22	36.17	51.62	46.70	52.81



PER STUDENT 12.0 12.2 8.5 9.5 8.3

SCHOOL SPENDING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
100 – Salaries	\$ 1,828,547	\$ 1,926,340	\$ 2,396,887	\$ 2,638,070	\$ 2,636,405
200 – Associated Payroll Costs	1,000,562	1,049,929	1,413,635	1,694,705	1,733,184
300 – Purchased Services	23,199	19,374	146,102	93,806	68,300
400 – Supplies and Materials	70,829	49,955	66,813	67,717	38,203
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	89	358	79	-	-
TOTAL	\$ 2,923,227	\$ 3,045,955	\$ 4,023,516	\$ 4,494,298	\$ 4,476,092



PER STUDENT \$6,720 \$6,923 \$9,144 \$10,100 \$10,196

*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).



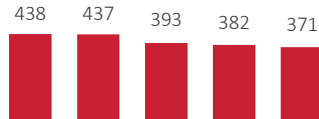
HOOVER ELEMENTARY

Grades: K-5

School Principal: Anna Marie Gosser

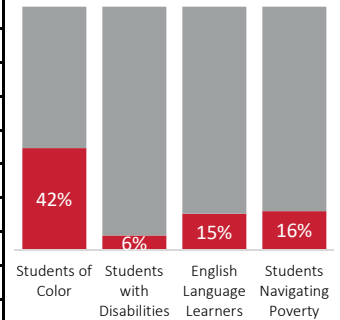
SCHOOL ENROLLMENT

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected
438	437	393	382	371



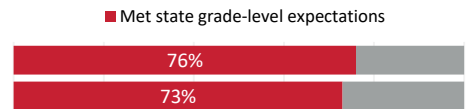
SCHOOL DEMOGRAPHICS

	2016-17	2017-18	2018-19	2019-20
Race/Ethnicity	American Indian/Alaskan Native	0%	< 1%	0%
	Asian	14%	18%	21%
	Black/African American	2%	2%	1%
	Hispanic/Latino	8%	8%	9%
	Multiracial	10%	8%	9%
	Native Hawaiian/Pacific Islander	0%	1%	1%
	White	66%	62%	61%
Students with Disabilities	< 5%	6%	6%	6%
English Language Learners	11%	14%	12%	15%
Students Navigating Poverty	21%	19%	14%	16%



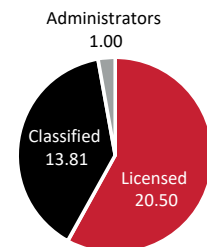
SCHOOL PERFORMANCE MEASURES

	2016-17	2017-18	2018-19
English Language Arts Proficiency	74%	76%	76%
Mathematics Proficiency	76%	78%	73%



SCHOOL STAFFING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
111 – Licensed Staff	19.88	20.02	22.10	21.00	20.50
112 – Classified Staff	6.56	6.98	12.18	12.75	13.81
113 – Administrators	1.00	1.01	1.00	1.00	1.00
TOTAL	27.44	28.01	35.28	34.75	35.31



PER STUDENT

16.0 15.6 11.1 11.0 10.5

SCHOOL SPENDING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
100 – Salaries	\$ 1,474,961	\$ 1,507,292	\$ 1,722,876	\$ 1,830,868	\$ 1,850,421
200 – Associated Payroll Costs	780,181	775,584	949,129	1,177,023	1,205,027
300 – Purchased Services	43,192	34,258	188,696	102,952	87,534
400 – Supplies and Materials	54,135	72,145	77,621	38,273	20,265
500 – Capital Outlay	12,116	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 2,364,585	\$ 2,389,279	\$ 2,938,322	\$ 3,149,116	\$ 3,163,247



PER STUDENT

\$5,399 \$5,467 \$7,477 \$8,244 \$8,526

*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).

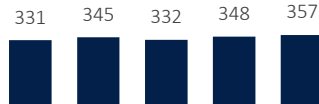


JEFFERSON ELEMENTARY

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

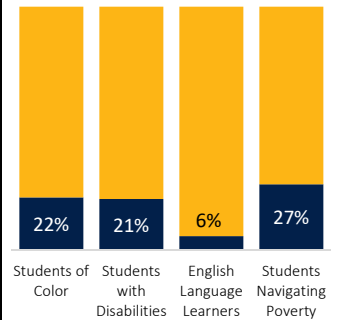
SCHOOL ENROLLMENT

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected
331	345	332	348	357



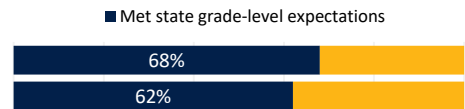
SCHOOL DEMOGRAPHICS

	2016-17	2017-18	2018-19	2019-20
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	<1%
	Asian	3%	3%	5%
	Black/African American	1%	1%	1%
	Hispanic/Latino	5%	5%	6%
	Multiracial	7%	7%	6%
	Native Hawaiian/Pacific Islander	1%	0%	0%
	White	82%	84%	82%
Students with Disabilities	16%	17%	19%	21%
English Language Learners	< 5%	5%	7%	6%
Students Navigating Poverty	19%	23%	23%	27%



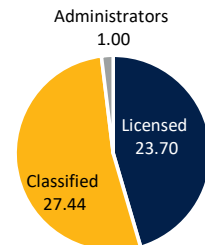
SCHOOL PERFORMANCE MEASURES

	2016-17	2017-18	2018-19
English Language Arts Proficiency	70%	65%	68%
Mathematics Proficiency	65%	61%	62%



SCHOOL STAFFING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
111 – Licensed Staff	15.60	17.05	20.53	21.09	23.70
112 – Classified Staff	8.32	6.96	22.44	23.28	27.44
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	24.92	25.01	43.97	45.37	52.14



PER STUDENT 13.3 13.8 7.6 7.7 6.8

SCHOOL SPENDING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
100 – Salaries	\$ 1,286,008	\$ 1,357,241	\$ 2,081,485	\$ 2,271,027	\$ 2,567,608
200 – Associated Payroll Costs	714,057	730,523	1,242,684	1,527,367	1,715,266
300 – Purchased Services	30,271	20,184	115,082	74,779	54,367
400 – Supplies and Materials	40,074	31,819	52,619	34,865	16,648
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	127	304	165	-	50
TOTAL	\$ 2,070,537	\$ 2,140,071	\$ 3,492,035	\$ 3,908,038	\$ 4,353,939



PER STUDENT \$6,255 \$6,203 \$10,518 \$11,230 \$12,196

*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).

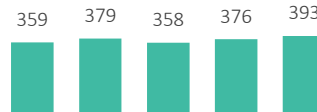


LINCOLN ELEMENTARY

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

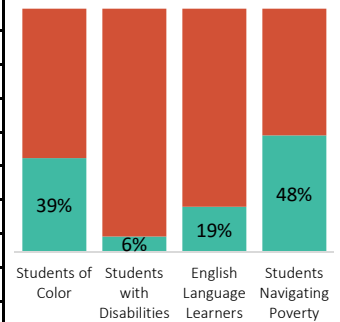
SCHOOL ENROLLMENT

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected
359	379	358	376	393



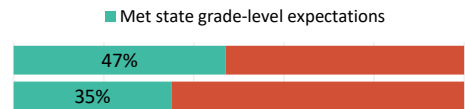
SCHOOL DEMOGRAPHICS

	2016-17	2017-18	2018-19	2019-20
Race/Ethnicity	American Indian/Alaskan Native	0%	1%	1%
	Asian	1%	< 1%	<1%
	Black/African American	1%	2%	1%
	Hispanic/Latino	34%	34%	30%
	Multiracial	6%	5%	7%
	Native Hawaiian/Pacific Islander	0%	1%	<1%
	White	58%	58%	61%
Students with Disabilities				
	10%	10%	8%	6%
English Language Learners				
	24%	22%	18%	19%
Students Navigating Poverty				
	57%	53%	46%	48%



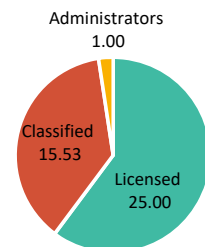
SCHOOL PERFORMANCE MEASURES

	2016-17	2017-18	2018-19
English Language Arts Proficiency	44%	42%	47%
Mathematics Proficiency	41%	37%	35%



SCHOOL STAFFING

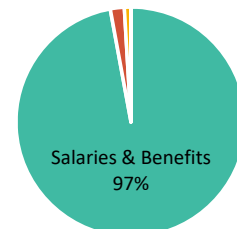
	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
111 – Licensed Staff	22.33	22.45	23.80	22.95	25.00
112 – Classified Staff	8.12	7.54	14.99	14.91	15.53
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	31.45	30.99	39.79	38.86	41.53



PER STUDENT 11.4 12.2 9.0 9.7 9.5

SCHOOL SPENDING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
100 – Salaries	\$ 1,607,180	\$ 1,634,445	\$ 1,918,667	\$ 2,140,153	\$ 2,201,338
200 – Associated Payroll Costs	862,764	889,203	1,092,071	1,354,239	1,393,669
300 – Purchased Services	25,922	24,607	163,534	89,218	72,918
400 – Supplies and Materials	50,442	52,999	56,600	72,530	33,791
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	127	-	-	-	-
TOTAL	\$ 2,546,435	\$ 2,601,254	\$ 3,230,872	\$ 3,656,140	\$ 3,701,716



PER STUDENT \$7,093 \$6,863 \$9,025 \$9,724 \$9,419

*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).

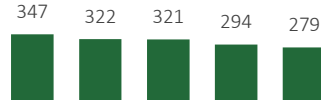


MOUNTAIN VIEW ELEMENTARY

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

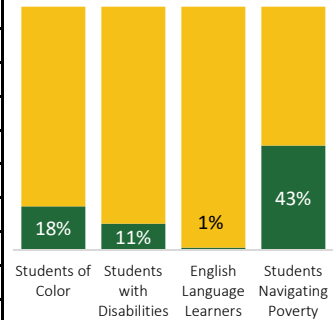
SCHOOL ENROLLMENT

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected
347	322	321	294	279



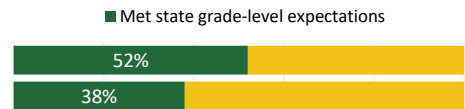
SCHOOL DEMOGRAPHICS

	2016-17	2017-18	2018-19	2019-20
Race/Ethnicity	American Indian/Alaskan Native	0%	0%	<1%
	Asian	3%	2%	2%
	Black/African American	1%	1%	1%
	Hispanic/Latino	6%	6%	8%
	Multiracial	6%	8%	10%
	Native Hawaiian/Pacific Islander	0%	1%	1%
	White	83%	83%	79%
Students with Disabilities	11%	9%	8%	11%
English Language Learners	< 5%	< 5%	<10	1%
Students Navigating Poverty	43%	36%	39%	43%



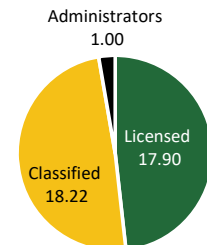
SCHOOL PERFORMANCE MEASURES

	2016-17	2017-18	2018-19
English Language Arts Proficiency	52%	57%	52%
Mathematics Proficiency	44%	46%	38%



SCHOOL STAFFING

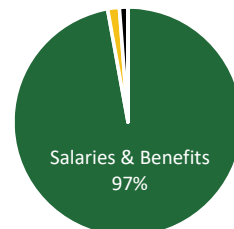
	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
111 – Licensed Staff	17.04	17.53	18.39	18.10	17.90
112 – Classified Staff	7.70	8.61	12.79	13.00	18.22
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	25.74	27.14	32.18	32.10	37.12



PER STUDENT **13.5** **11.9** **10.0** **9.2** **7.5**

SCHOOL SPENDING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
100 – Salaries	\$ 1,375,171	\$ 1,442,702	\$ 1,595,231	\$ 1,780,765	\$ 1,886,446
200 – Associated Payroll Costs	714,507	766,763	889,388	1,146,244	1,234,841
300 – Purchased Services	16,996	20,701	129,797	73,561	54,000
400 – Supplies and Materials	26,130	29,524	53,802	41,771	37,485
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	65	-	-
TOTAL	\$ 2,132,804	\$ 2,259,690	\$ 2,668,283	\$ 3,042,341	\$ 3,212,772



PER STUDENT **\$6,146** **\$7,018** **\$8,312** **\$10,348** **\$11,515**

*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).

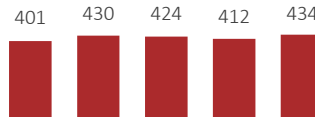


WILSON ELEMENTARY

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

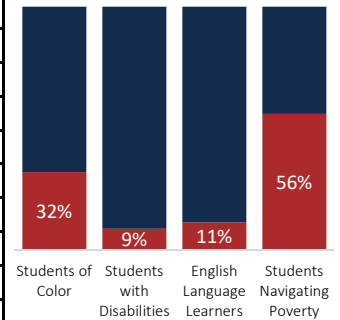
SCHOOL ENROLLMENT

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected
401	430	424	412	434



SCHOOL DEMOGRAPHICS

	2016-17	2017-18	2018-19	2019-20
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%
	Asian	5%	7%	5%
	Black/African American	2%	3%	3%
	Hispanic/Latino	14%	14%	14%
	Multiracial	9%	10%	8%
	Native Hawaiian/Pacific Islander	1%	1%	2%
	White	68%	64%	65%
Students with Disabilities	11%	11%	11%	9%
English Language Learners	14%	13%	14%	11%
Students Navigating Poverty	50%	50%	54%	56%



SCHOOL PERFORMANCE MEASURES

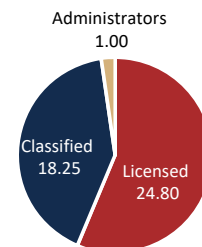
	2016-17	2017-18	2018-19
English Language Arts Proficiency	52%	53%	57%
Mathematics Proficiency	47%	50%	49%

■ Met state grade-level expectations



SCHOOL STAFFING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
111 – Licensed Staff	18.95	20.90	23.79	22.86	24.80
112 – Classified Staff	8.00	9.73	16.57	13.53	18.25
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	27.95	31.63	41.36	37.39	44.05



PER STUDENT **14.3** **13.6** **10.3** **11.0** **9.9**

SCHOOL SPENDING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
100 – Salaries	\$ 1,458,785	\$ 1,665,408	\$ 2,071,074	\$ 2,223,455	\$ 2,243,239
200 – Associated Payroll Costs	769,683	901,030	1,143,900	1,374,790	1,448,736
300 – Purchased Services	31,194	24,326	148,915	104,335	79,600
400 – Supplies and Materials	67,040	65,881	84,875	80,844	61,020
500 – Capital Outlay	-	6,742	5,850	-	-
600 – Other Objects	36	-	-	2,409	-
TOTAL	\$ 2,326,738	\$ 2,663,386	\$ 3,454,614	\$ 3,785,833	\$ 3,832,595



PER STUDENT **\$5,802** **\$6,194** **\$8,148** **\$9,189** **\$8,831**

*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).



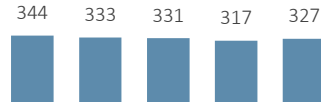
FRANKLIN K-8 SCHOOL

Grades: K-8

School Principal: Craig Harlow

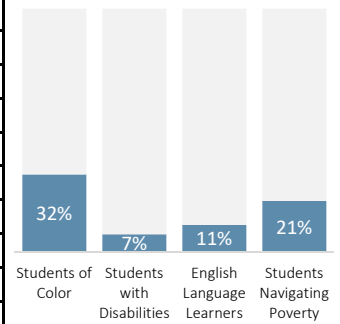
SCHOOL ENROLLMENT

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected
344	333	331	317	327



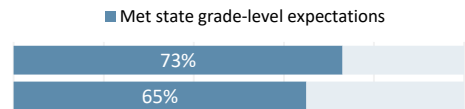
SCHOOL DEMOGRAPHICS

	2016-17	2017-18	2018-19	2019-20
American Indian/Alaskan Native	0%	0%	0%	0%
Asian	13%	13%	12%	12%
Black/African American	1%	2%	2%	2%
Hispanic/Latino	9%	12%	11%	11%
Multiracial	10%	7%	8%	7%
Native Hawaiian/Pacific Islander	1%	1%	1%	1%
White	66%	66%	66%	68%
Students with Disabilities	13%	12%	10%	7%
English Language Learners	12%	10%	11%	11%
Students Navigating Poverty	17%	18%	18%	21%



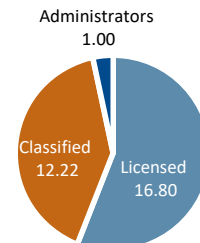
SCHOOL PERFORMANCE MEASURES

	2016-17	2017-18	2018-19
English Language Arts Proficiency	76%	77%	73%
Mathematics Proficiency	73%	71%	65%



SCHOOL STAFFING

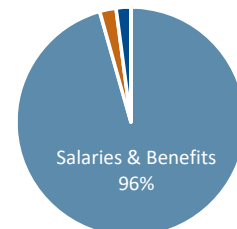
	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
111 – Licensed Staff	14.60	14.75	16.50	16.51	16.80
112 – Classified Staff	6.71	6.54	11.39	12.63	12.22
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	22.31	22.29	28.89	30.14	30.02



PER STUDENT 15.4 14.9 11.5 10.5 10.9

SCHOOL SPENDING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
100 – Salaries	\$ 1,278,243	\$ 1,241,988	\$ 1,470,288	\$ 1,647,279	\$ 1,643,051
200 – Associated Payroll Costs	640,590	653,149	827,525	1,046,640	1,044,939
300 – Purchased Services	122,764	117,094	205,744	76,506	65,400
400 – Supplies and Materials	57,627	40,621	89,113	30,515	58,045
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	372	-	-	-	-
TOTAL	\$ 2,099,597	\$ 2,052,852	\$ 2,592,670	\$ 2,800,940	\$ 2,811,435



PER STUDENT \$6,103 \$6,165 \$7,833 \$8,836 \$8,598

*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).

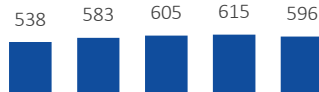


CHELDELIN MIDDLE SCHOOL

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

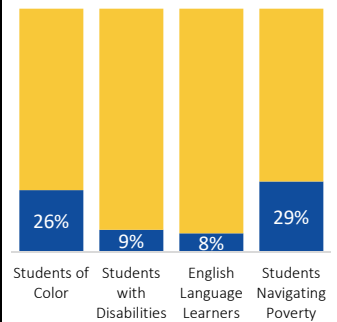
SCHOOL ENROLLMENT

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected
538	583	605	615	596



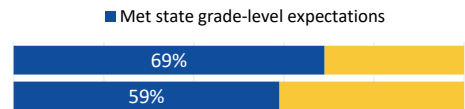
SCHOOL DEMOGRAPHICS

		2016-17	2017-18	2018-19	2019-20
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	<1%	0%
	Asian	8%	8%	6%	5%
	Black/African American	1%	1%	1%	1%
	Hispanic/Latino	9%	10%	9%	10%
	Multiracial	10%	8%	9%	8%
	Native Hawaiian/Pacific Islander	0%	< 1%	0%	1%
	White	71%	71%	75%	75%
Students with Disabilities		9%	9%	8%	9%
English Language Learners		9%	10%	7%	8%
Students Navigating Poverty		29%	30%	29%	29%



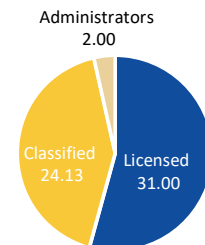
SCHOOL PERFORMANCE MEASURES

	2016-17	2017-18	2018-19
English Language Arts Proficiency	76%	72%	69%
Mathematics Proficiency	67%	63%	59%



SCHOOL STAFFING

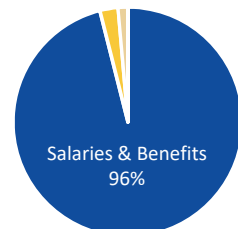
	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
111 – Licensed Staff	23.35	24.52	29.62	29.50	31.00
112 – Classified Staff	10.09	9.46	22.52	23.48	24.13
113 – Administrators	1.97	2.00	2.00	2.00	2.00
TOTAL	35.41	35.98	54.14	54.98	57.13



PER STUDENT 15.2 16.2 11.2 11.2 10.4

SCHOOL SPENDING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
100 – Salaries	\$ 1,930,467	\$ 1,993,853	\$ 2,651,015	\$ 2,936,983	\$ 2,974,516
200 – Associated Payroll Costs	1,026,068	1,050,608	1,486,075	1,811,153	1,919,124
300 – Purchased Services	35,345	68,981	235,462	147,450	130,250
400 – Supplies and Materials	116,492	84,453	131,703	116,515	70,472
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	585	-	4,039	3,700	150
TOTAL	\$ 3,108,958	\$ 3,197,895	\$ 4,508,294	\$ 5,015,801	\$ 5,094,512



PER STUDENT \$5,779 \$5,485 \$7,452 \$8,156 \$8,548

*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).

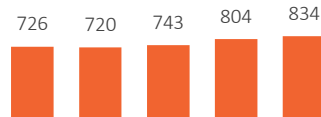


LINUS PAULING MIDDLE SCHOOL

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

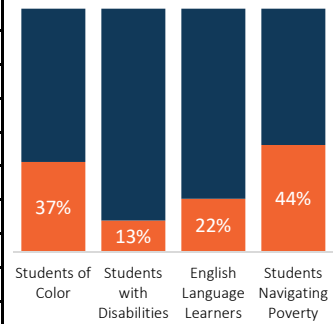
SCHOOL ENROLLMENT

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected
726	720	743	804	834



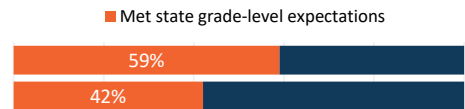
SCHOOL DEMOGRAPHICS

	2016-17	2017-18	2018-19	2019-20
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%
	Asian	3%	3%	3%
	Black/African American	1%	1%	2%
	Hispanic/Latino	25%	27%	27%
	Multiracial	6%	6%	6%
	Native Hawaiian/Pacific Islander	0%	< 1%	<1%
	White	63%	63%	61%
Students with Disabilities	11%	14%	14%	13%
English Language Learners	20%	21%	22%	22%
Students Navigating Poverty	43%	43%	43%	44%



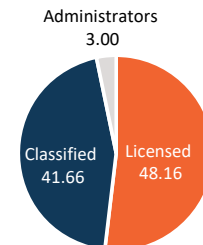
SCHOOL PERFORMANCE MEASURES

	2016-17	2017-18	2018-19
English Language Arts Proficiency	56%	54%	59%
Mathematics Proficiency	50%	46%	42%



SCHOOL STAFFING

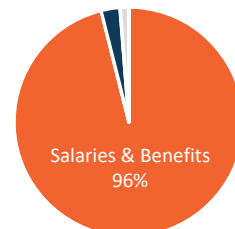
	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
111 – Licensed Staff	31.73	33.64	41.90	42.17	48.16
112 – Classified Staff	14.43	13.69	39.40	42.03	41.66
113 – Administrators	2.00	2.00	3.00	3.00	3.00
TOTAL	48.16	49.33	84.30	87.20	92.82



PER STUDENT 15.1 14.6 8.8 9.2 9.0

SCHOOL SPENDING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
100 – Salaries	\$ 2,621,484	\$ 2,674,129	\$ 3,889,468	\$ 4,321,352	\$ 4,540,506
200 – Associated Payroll Costs	1,357,408	1,432,992	2,221,627	2,822,622	3,007,709
300 – Purchased Services	54,410	40,932	407,701	193,410	208,800
400 – Supplies and Materials	137,985	161,749	164,894	181,556	97,878
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	60	-	4,049	4,619	-
TOTAL	\$ 4,171,347	\$ 4,309,803	\$ 6,687,739	\$ 7,523,559	\$ 7,854,893



PER STUDENT \$5,746 \$5,986 \$9,001 \$9,358 \$9,418

*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).

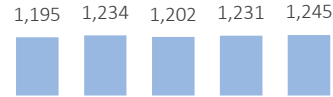


CORVALLIS HIGH SCHOOL

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

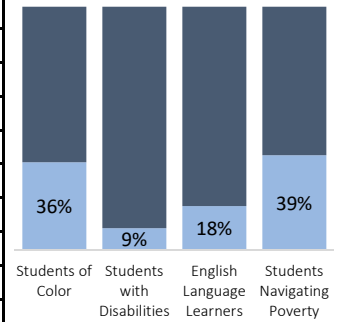
SCHOOL ENROLLMENT

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected
1,195	1,234	1,202	1,231	1,245



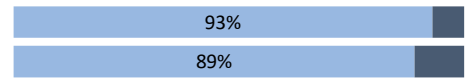
SCHOOL DEMOGRAPHICS

	2016-17	2017-18	2018-19	2019-20
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%
	Asian	5%	5%	4%
	Black/African American	2%	1%	1%
	Hispanic/Latino	18%	19%	21%
	Multiracial	8%	8%	8%
	Native Hawaiian/Pacific Islander	1%	1%	<1%
	White	65%	65%	64%
Students with Disabilities	9%	11%	10%	9%
English Language Learners	15%	15%	17%	18%
Students Navigating Poverty	30%	31%	31%	39%



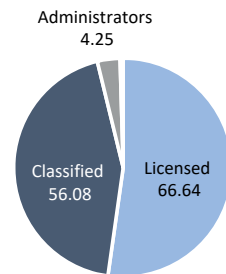
SCHOOL PERFORMANCE MEASURES

	2016-17	2017-18	2018-19
Grade 9 On Track to Graduate	> 95%	91%	93%
Grade 12 On Time Graduation	86%	86%	89%



SCHOOL STAFFING

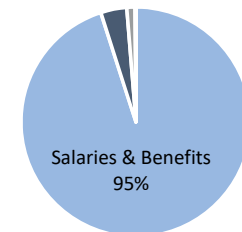
	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
111 – Licensed Staff	49.75	49.65	67.45	60.70	66.64
112 – Classified Staff	19.11	19.60	59.79	56.07	56.08
113 – Administrators	3.00	3.00	3.50	4.25	4.25
114 – Other Non-Represented Staff	0.60	0.60	0.60	0.60	0.60
TOTAL	72.46	72.85	131.33	121.62	127.57



PER STUDENT **16.5** **16.9** **9.2** **10.1** **9.8**

SCHOOL SPENDING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
100 – Salaries	\$ 4,396,155	\$ 4,521,172	\$ 6,905,681	\$ 7,216,925	\$ 7,146,073
200 – Associated Payroll Costs	2,171,377	2,242,168	3,780,634	4,252,810	4,454,472
300 – Purchased Services	428,505	414,028	879,607	462,739	447,869
400 – Supplies and Materials	400,973	479,653	574,444	185,579	138,584
500 – Capital Outlay	19,960	44,822	78,955	22,061	15,000
600 – Other Objects	93,753	96,983	132,416	5,603	1,000
TOTAL	\$ 7,510,722	\$ 7,798,826	\$ 12,351,736	\$ 12,145,717	\$ 12,202,998



PER STUDENT **\$6,285** **\$6,320** **\$10,276** **\$9,867** **\$9,802**

*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).

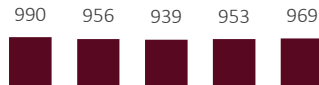


CRESCENT VALLEY HIGH SCHOOL

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

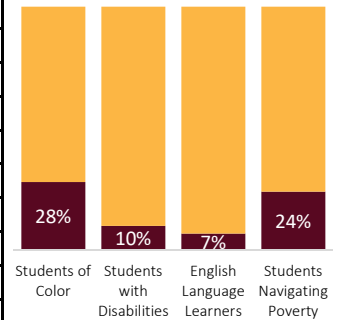
SCHOOL ENROLLMENT

2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected
990	956	939	953	969



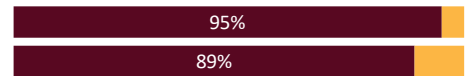
SCHOOL DEMOGRAPHICS

	2016-17	2017-18	2018-19	2019-20
Race/Ethnicity	American Indian/Alaskan Native	1%	< 1%	1%
	Asian	9%	9%	8%
	Black/African American	1%	1%	1%
	Hispanic/Latino	9%	9%	8%
	Multiracial	6%	8%	9%
	Native Hawaiian/Pacific Islander	0%	< 1%	1%
	White	74%	74%	73%
Students with Disabilities	8%	8%	8%	10%
English Language Learners	7%	7%	7%	7%
Students Navigating Poverty	22%	21%	19%	24%



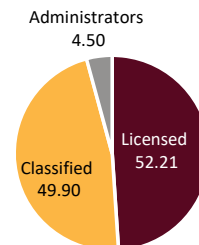
SCHOOL PERFORMANCE MEASURES

	2016-17	2017-18	2018-19
Grade 9 On Track to Graduate	87%	93%	>95%
Grade 12 On Time Graduation	87%	87%	89%



SCHOOL STAFFING

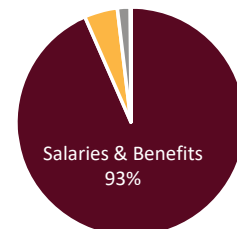
	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
111 – Licensed Staff	39.24	41.22	53.18	49.07	52.21
112 – Classified Staff	17.06	16.95	41.58	41.58	49.90
113 – Administrators	3.00	2.36	3.50	4.50	4.50
TOTAL	59.30	60.53	98.25	95.15	106.61



PER STUDENT 16.7 15.8 9.6 10.0 9.1

SCHOOL SPENDING

	2016-17 Actual	2017-18 Actual	2018-19 Actual*	2019-20 Budget	2020-21 Proposed
100 – Salaries	\$ 3,506,065	\$ 3,658,834	\$ 5,288,737	\$ 5,813,974	\$ 5,912,330
200 – Associated Payroll Costs	1,732,949	1,847,205	2,846,165	3,442,694	3,752,707
300 – Purchased Services	319,752	316,341	831,987	850,501	481,052
400 – Supplies and Materials	329,629	397,546	529,504	257,707	188,344
500 – Capital Outlay	26,782	42,917	99,576	130,102	5,000
600 – Other Objects	29,086	37,939	35,488	7,232	3,700
TOTAL	\$ 5,944,263	\$ 6,300,782	\$ 9,631,456	\$ 10,502,210	\$ 10,343,133



PER STUDENT \$6,004 \$6,591 \$10,257 \$11,020 \$10,674

*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).

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 or 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)

CBA

Collective Bargaining Agreement

CEA

Corvallis Education Association (local licensed employees' union)

CET

Construction Excise Tax

CIMC

Curriculum Instructional Material Center

COLA

Cost of Living Adjustment

CPS

Collaborative Problem Solving

CRT

Culturally Relevant Teaching

CTE

Career and Technical Education

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

SIA

Student Investment Account

SIOP

Sheltered Instruction Observation Protocol

SIP

School Improvement Plan

SLP

Speech Language Pathology

SPED

Special Education

SSA
Student Success Act

SSF
State School Fund

STA
Student Transportation of America (contracted
student transportation provider)

STAR
K-12 reading and math assessment program

STEM
Science, Technology, Engineering, & Math

STEAM
Science, Technology, Engineering, Art, & Math

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

TOSA
Teacher on Special Assignment

UAL
Unfunded Actuarial Liability



NOTES SECTION



"I am thankful for wonderful teachers."





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.