



TO: OSBA Finance Committee
FROM: Jim Green, Executive Director
Chris Davidson, Director of Business Services
SUBJ: 2022-23 Proposed Budget
DATE: April 28, 2022

The 2022-23 proposed budget increased \$398,820 over the adopted 2021-22 budget. The proposed budget reflects OSBA's attempt to stave off inflation, decrease staff turnover, and absorb increasing employee costs, all while maintaining service to our members.

The following is a brief overview of some factors identified as contributing to OSBA's budget issues and the steps we are taking to mitigate their effects.

Investments

While the value of the investment portfolio has held fairly steady over the last year the revenues generated by the portfolio have gone up and down. Some dividends that were cut a year ago have started to come back. Bonds continue to mature leaving us with cash to reinvest though finding replacement investments that provide an adequate return continues to be a challenge. We continue to explore new investment options to maximize our earning potential.

Dues and Fees for Services

OSBA's dues remain unchanged as they have since 1998. Members enjoy a robust number of services for proportionately minimal cost. OSBA continues to use monies from the investment portfolio to underwrite the costs of these services.

While we have gradually been increasing fees for certain services over the last couple of years, the overall impact to the budget is minimal. We strive to keep services affordable and accessible to the membership. In the coming year we hope to do an extensive review of services provided and look for efficiencies and new opportunities.

Employee Costs

Just like our member districts, employee costs are the largest portion of our budget. For 2022-23 OSBA is seeing a 10.3% increase in our health insurance premiums and a 5% increase in dental premiums. We also know in 2023-24 we will see an increase of 3.25% in our PERS costs. All of this before any consideration of COLA's or other wage increases.

As a service organization our people are our product. It is necessary to continue to invest in them so that we attract and retain the very best so that we provide the very best service to our members. While we will always look for cost savings we must also look at what is best for members.

Going forward we will continue to examine the organization and its business model. We will look for ways to reduce our reliance on use of principal from the investment portfolio while maintaining our service levels to our members. Our goal is to avoid reaching the \$50 million threshold with the investment portfolio and it will take all of our creativity and ingenuity to get there.

Regardless of all of these challenges, the OSBA staff remain committed to fulfilling our mission and will continue to focus on improving student success and educational equity through advocacy, leadership, and service to Oregon public school boards.



2022-23 Proposed Budget: Executive Summary

Presented to the Finance Committee on May 2, 2022

INTRODUCTION:

OSBA staff proposes a balanced budget for fiscal year 2022-23 of \$9,430,940. This is an increase of \$398,820 over the fiscal year 2021-22. Below is a summary of the changes in revenues and expenditures.

REVENUE:

As mentioned above, the proposed revenue reflects an increase of \$398,820 over the previous year. This is due to anticipated expenditure increases that we will go through later in this document. The following reviews the changes in the revenues projected for 2022-23.

Dues: The dues estimate of \$675,000 includes school districts, ESD's, and community colleges. While there are discussions amongst some regarding starting a competing organization to OSBA we do not anticipate any negative impact to OSBA in the coming fiscal year. This figure also does not reflect an increase in the dues structure. Dues have been the same rates since 1998-99.

Interest and Investment Earnings: Interest earnings remain unchanged at \$15,000. Investment earnings are budgeted at \$5,209,162. \$2,694,838 is budgeted to come from dividends and interest on our investment portfolio. As bonds have matured more money has been invested in equities. This is why the bond interest line items have decreased and the equity earning line items have increased year over year. \$2,599,324 is budgeted to come from realized gains and/or principal of the portfolio, an increase of \$348,837 over 2021-22. New in this budget is (\$100,000) budgeted for bond amortization. It seemed prudent to add this item to the budget as we annually have amortization on our bonds and more accurately reflects what is going on financially with the portfolio.

LGC Reimbursement: \$100,000 is being budgeted for reimbursement from the Local Government Center. This is to reimburse OSBA as the building maintenance person is actually employed by OSBA.

PACE: The PACE service agreement fees are budgeted at \$603,695. This is a decrease of \$111,305. A PACE employee retired and the position is going unfilled. As PACE is setup to reimburse OSBA for all expenses incurred on its behalf, an unfilled vacancy means less expenses and therefore reduces the projected reimbursement from PACE to OSBA.

Sale of Publications: Publications are budgeted at \$430,000, an increase of \$24,500. After conversation with the director of the Policy department the budget for their shifted. He felt the changes made better reflect the subscriptions actually sold. This is why the budgeted amounts in Policy Subscription and Policy Web Hosting changed so dramatically.

Contracted Services: Revenues from contracted services are budgeted to increase \$200,959 to \$2,064,083. The overall increase is primarily driven by an increase in Legal Services. Just like with PACE, OSBA is reimbursed for expenses incurred by the Legal Services department. Their expenses are anticipated to increase this year so we have budgeted an increase in the reimbursement.

Convention/Conferences/Workshops: As COVID has slowed and life has returned to “normal” OSBA has begun planning to have hybrid events, events available to members either in person or virtually. As this is a new path for us and as we do not have an idea how many people are ready to begin attending events again in person it is very hard to estimate what revenues these events will generate. Realizing not everyone is ready to get back together in person, that folks are experiencing Zoom burnout, that Portland may not be an ideal destination for some now, and a myriad of other things, we are conservatively budgeting revenues in the category. Prior to COVID we budgeted \$372,000 in this category. Because of all of the “what ifs” involved now the 2022-23 budget is \$238,000.

Change in Fair Market Value (FMV): Change in FMV is a reflection of the reduction in equity for OSBA’s share of the Local Government Center (LGC). This is generally a product of depreciation of the assets of LGC. As OSBA’s stake in LGC increased in 2021-22 due to our purchase of AOC’s stake in LGC, we have increased this item \$5,000 to (\$40,000).

EXPENDITURES:

The proposed expenditures reflect an increase of \$398,820 over those budgeted for 2021-22. The following reviews the changes in the expenditures projected for 2022-23.

Employee Costs – Salaries/Payroll Taxes/Fringe Benefits: Overall costs in these categories increased by a mere \$70. This is deceptive as individual line items have been increased year over year. The fact that the overall budget for these categories is only \$70 is because three FTE were eliminated in this budget. The Labor Services department that had two FTE was disbanded at the end of 2020-21 after the 2021-22 budget was completed. The HR specialist retired and it was decided to not fill that vacancy. A 3% COLA is reflected in these figures. The Legal Services department had some significant market adjustments in their salaries to make OSBA’s salaries more competitive and hopefully mitigate some of the turnover they have been experiencing. Health insurance costs are increasing 10.3% and OSBA is absorbing that increase. So while costs are rising, reduction in FTE has helped OSBA absorb those increases.

Travel Billable: Billable travel decreased \$5,000 to \$14,000 with the elimination of the Labor Services department.

Travel Non-Billable: Non-billable travel increased \$3,000.

Professional Development: Professional development decreased \$3,700.

Auto Expense: Auto expense decreased \$10,000 as OSBA has pared down its vehicle fleet over the last two years.

Convention/Conferences/Workshops: While budgeted convention expenditures remain unchanged from 2021-22 at \$268,500 it is important to note that, as we previously discussed in the Revenue section, we have no idea what to anticipate with hybrid events in terms of cost and participation. We budgeted full expenses to err on the side of caution. Summer Conference expenditures were brought back to pre-COVID levels, an increase of \$122,000. School Law Conference remains unchanged at \$4,000. Bonds and Ballots decreased \$7,500 as it is an every other year event. One Day Workshops decreased \$3,500 as many of those have become webinars that cost nothing to present.

Dues: Dues decreased \$2,500.

Subscriptions: Subscriptions increased \$7,800.

Promise Scholarship: Promise scholarship decreased \$15,000 as we start to phase that program out.

Investment Management: Investment management costs are directly related to the value of the portfolio. As it increases so do the management fees. Because of this investment management fees increased \$35,000.

Building Expense: As OSBA now owns a larger portion of LGC after purchasing AOC's interest in LGC building expenses increased \$70,000 to reflect that.

Legal Fees: Legal fees increased \$12,000 for PACE.

Contingency: Contingency increased \$25,000.

Audit: Audit increased \$2,500.

Insurance: Insurance increased \$20,000.

Telephone: Telephone increased \$2,500.

Cell Phone: Because of the possibility of public records requests the Legal department request employee cell phones. This line item was inserted for that request and is \$5,000.

Postage: Postage increased \$2,000 for PACE.

Supplies: Supplies increased \$5,000 for PACE.

Non-Consumables: Non-consumables increased \$750.

Equipment Purchase: Equipment purchase increased \$1,000.

Computer Software: Computer software increased \$15,000 as we look to replace our financial software.

Computer Licensing: Computer licensing increased \$15,000.

Computer Subcontracts: Preparing for the future retirement of OSBA's webmaster we are budgeting to have the OSBA and PACE web sites redone. Computer subcontracts increased \$65,000 for the web site projects.

Miscellaneous Office: As folks continue to work remotely we find ourselves spending less in the office. Miscellaneous office expense decreased \$9,000 to reflect this.

Loan Interest: As we get closer to paying off the loan on the Court Street property the interest expense decreases. Loan interest decreased \$2,600 to reflect this.

Depreciation: Depreciation increased \$50,000 to reflect increased investment in LGC.

CONCLUSION:

The proposed 2022-23 budget reflects our best estimations of revenues and expenditures for OSBA as we are coming out of the pandemic. As we move forward we continue to explore new revenue streams and ways to tweak current revenues to maximize earnings. We continue to focus on the bottom line and strive to minimize the impact to the overall value of the investment portfolio.

The proposed budget for 2022-23 recognizes OSBA's challenges, both with revenue generation and cost containment. It also reflects our uncertainty as we emerge from COVID. As we move forward in addressing our budget issues we will continue to look for efficiencies and cost cutting measuring while striving to maintain our service levels to members.

Regardless of what the coming years bring, OSBA staff remain committed to its mission and will continue its focus on improving student success and educational equity through advocacy, leadership and service to Oregon public school boards.

OREGON SCHOOL BOARDS ASSOCIATION
BUDGET REVENUES
2022-23

2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	DESCRIPTION	2022-23 PROPOSED
672,290.00	679,338.75	675,000	4000-90-000 - Dues	675,000
90,341.76	31,981.93	15,000	4011-90-000 - Interest - Pool & Bank	15,000
1,660,145.90	1,456,710.88	1,432,496	4012-90-000 - Endowment Earnings - Bond Interest	1,158,748
192,933.09	52,703.85	52,494	4012-90-001 - Endowment Earnings - Bond 2 Interest	52,494
(17,174.93)	0.00	0	4012-90-002 - Interest Purchased - Bonds	0
(214,928.81)	(160,884.80)	0	4012-90-010 - Bond Amortization or Accretion	(100,000)
(20,548.26)	(4.10)	0	4012-90-011 - Bond 2 Amortization or Accretion	0
85,667.72	84,442.49	0	4012-90-020 - Realized Gain or Loss - Bonds	0
786,111.07	816,603.55	719,516	4013-90-000 - Endowment Earnings - Prime Income	910,932
443,725.88	502,697.18	445,503	4013-90-010 - Endowment Earnings Dividend Growth	572,664
396,663.30	413,442.66	1,125,243	4013-90-020 - Realized Gain or Loss - Prime Income	1,307,162
<u>716,292.03</u>	<u>829,065.55</u>	<u>1,125,244</u>	4013-90-030 - Realized Gain or Loss - Dividend Growth	<u>1,307,162</u>
4,028,886.99	3,994,777.26	4,900,496	TOTAL INVESTMENTS	5,209,162
78,452.69	66,252.00	55,000	4015-90-000 LGC Reimbursement	100,000
633,017.56	690,821.87	715,000	4021-90-000 - Insurance - PACE	603,695
(3,028,927.25)	6,894,909.11	0	4030-90-000 - Unrealized Gain or Loss	0
201,486.22	29,578.75	195,000	4042-14-000 - Publication - Policy Subscription	25,000
57,430.00	80,850.00	57,500	4042-14-001 - Policy Plus	65,000
1,565.00	190,693.12	3,000	4043-14-000 - Publication - Policy Web Hosting	190,000
12,250.00	5,125.00	12,500	4048-14-000 - Publication - Handbooks and Calendar	10,000
3,540.00	5,310.00	5,000	4051-11-000 - Publication - PR In Action	5,000
14,662.50	25,500.00	25,000	4052-10-000 - Publication - SPOT Subscription	25,000
<u>60,000.00</u>	<u>114,210.07</u>	<u>107,500</u>	4053-14-000 - Publication - BoardBook	<u>110,000</u>
350,933.72	451,266.94	405,500	TOTAL PUBLICATIONS	430,000
10,170.00	25,671.00	0	4090-90-000 - Sale of Auto	0
1,400.00	700.00	2,500	4100-10-000 - Contract Analysis	0
80,124.82	123,982.86	100,000	4110-13-000 - Superintendent Search	100,000
11,792.40	10,639.40	10,000	4130-10-000 - Labor Services	10,000
1,205,669.06	1,258,678.88	1,361,624	4160-17-000 - Legal Services	1,694,083
7,000.00	1,800.00	7,000	4170-14-000 - Policy Analysis	5,000
111,387.15	102,183.13	110,000	4180-14-000 - Policy Revisions	100,000
2,018.56	10,242.40	0	4200-13-000 - Board Development Charter Schools	0
80,510.57	71,747.92	100,000	4300-13-000 - Board Development	100,000
18,746.10	21,535.17	12,000	4330-11-000 - Communications Contracts	15,000
323.20	0.00	0	4380-11-000 - Miscellaneous Contract Services	0
<u>122,977.48</u>	<u>66,605.00</u>	<u>160,000</u>	4380-90-000 - Contract Services	<u>40,000</u>
1,641,949.34	1,668,114.76	1,863,124	TOTAL CONTRACTED SERVICES	2,064,083
214,675.00	19,680.00	200,000	4500-13-000 - Convention Registration	125,000
921.62	0.00	0	4500-13-010 - Convention Miscellaneous	0
30,800.00	5,350.00	25,000	4501-13-000 - Convention Exhibitors	25,000
10,020.00	0.00	15,000	4502-13-000 - Convention Sponsor	15,000
78,055.00	48,860.00	7,500	4600-13-000 - Summer Conference	40,000
52,690.67	3,500.00	3,000	4602-13-000 - Summer Conference - Partnership	25,000
0.00	13,162.03	5,000	4615-10-000 - Labor and Employment	0
9,389.34	0.00	7,000	4620-17-000 - School Law Conference - Legal	7,000
24,870.00	0.00	15,000	4635-11-000 - Bonds, Ballots, and Buildings	0

OREGON SCHOOL BOARDS ASSOCIATION
BUDGET REVENUES
2022-23

2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	DESCRIPTION	2022-23 PROPOSED
5,000.00	0.00	2,500	4635-11-001 - Bonds, Ballots, and Buildings - Sponsors	0
21,250.00	0.00	5,000	4635-11-002 - Bonds, Ballots, and Buildings - Exhibitors	0
0.00	0.00	1,000	4645-10-000 - One Day/Online Workshops - Labor	0
<u>0.00</u>	<u>0.00</u>	<u>1,000</u>	4646-13-000 - One Day/Online Workshops	<u>1,000</u>
447,671.63	90,552.03	287,000	TOTAL CONFERENCES	238,000
37,189.39	90,704.22	75,000	4800-90-000 - Rental Income	75,000
0.00	0.00	0	4900-09-010 - Staff Reimbursement - Executive	0
1,679.68	0.00	1,000	4900-10-000 - Miscellaneous	1,000
0.00	0.00	0	4900-10-010 - Staff Reimbursement - Labor	0
0.00	0.00	0	4900-11-010 - Staff Reimbursement - Communications	0
0.00	0.00	0	4900-12-010 - Staff Reimbursement - Legislative	0
0.00	0.00	0	4900-13-010 - Staff Reimbursement - Board Development	0
0.00	0.00	0	4900-14-010 - Staff Reimbursement - Policy	0
0.00	0.00	0	4900-16-010 - Board Reimbursement	0
0.00	0.00	0	4900-17-010 - Staff Reimbursement - Litigation	0
26,880.85	3,210.31	25,000	4900-90-000 - Miscellaneous - Administration	10,000
<u>0.00</u>	<u>16,010.40</u>	<u>0</u>	4900-90-010 - Staff Reimbursement - OSS	<u>0</u>
28,560.53	19,220.71	26,000	TOTAL MISCELLANEOUS	11,000
50,000.00	50,000.00	50,000	4901-13-000 - Sponsorships - Board Development	50,000
(58,003.37)	(27,633.19)	(35,000)	4995-00-000 - Change in FMV - LGCT	(40,000)
<u>4,982,532.99</u>	<u>14,725,977.39</u>	<u>9,032,120</u>	TOTAL BUDGET RESOURCES	<u>9,430,940</u>

0

OREGON SCHOOL BOARDS ASSOCIATION
BUDGET EXPENDITURES
2022-23

2019-20 ACTUAL	2020-21 ACTUAL	FTE	2021-22 BUDGET	DESCRIPTION	FTE	2022-23 PROPOSED
PAYROLL REQUIREMENTS						
420,109.00	415,629.00	3.00	401,947	5000-09-000 - Salaries - Executive	3.00	417,464
171,002.36	165,437.39	2.00	148,204	5000-10-000 - Salaries - Labor	0.00	0
387,478.88	385,913.54	4.75	401,299	5000-11-000 - Salaries - Communications	4.75	417,999
297,525.96	296,578.80	3.00	302,774	5000-12-000 - Salaries - Legislative	3.00	315,412
473,300.64	460,261.84	6.00	508,914	5000-13-000 - Salaries - Board Dev	6.00	538,832
410,674.40	440,337.36	5.00	396,294	5000-14-000 - Salaries - Policy	5.00	419,872
730,264.99	827,457.24	8.00	811,586	5000-17-000 - Salaries - Legal	9.00	1,004,922
165,867.65	266,994.99	3.00	274,124	5000-25-000 - Salaries - PACE	2.00	178,886
<u>815,962.31</u>	<u>563,985.53</u>	<u>8.00</u>	<u>664,756</u>	5000-90-000 - Salaries - Operations	<u>7.00</u>	<u>621,771</u>
3,872,186.19	3,822,595.69	42.75	3,909,898	TOTAL SALARIES	39.75	3,915,158
28,215.51	27,426.58		30,749	5100-09-000 - Payroll Taxes - Executive		31,936
13,720.67	12,714.63		11,338	5100-10-000 - Payroll Taxes - Labor		0
31,044.71	29,463.58		30,699	5100-11-000 - Payroll Taxes - Communications		31,977
23,929.59	22,781.83		23,162	5100-12-000 - Payroll Taxes - Legislative		24,129
37,394.14	35,113.91		38,932	5100-13-000 - Payroll Taxes - Board Dev		41,221
32,027.28	33,578.97		30,317	5100-14-000 - Payroll Taxes - Policy		32,120
58,091.29	63,417.18		62,086	5100-17-000 - Payroll Taxes - Legal		76,877
13,373.62	20,730.00		20,971	5100-25-000 - Payroll Taxes - PACE		13,685
<u>63,140.01</u>	<u>42,195.90</u>		<u>50,854</u>	5100-90-000 - Payroll Taxes - Operations		<u>47,566</u>
300,936.82	287,422.58		299,108	TOTAL PAYROLL TAXES		299,511
196,328.12	200,325.03		226,318	5200-09-000 - Fringe Benefits - Executive		246,182
72,740.76	71,712.76		77,771	5200-10-000 - Fringe Benefits - Labor		0
179,103.49	201,616.14		223,242	5200-11-000 - Fringe Benefits - Communications		235,402
148,339.27	152,245.65		166,478	5200-12-000 - Fringe Benefits - Legislative		175,939
207,320.29	221,029.84		267,878	5200-13-000 - Fringe Benefits - Board Dev		302,022
199,130.99	237,000.47		250,288	5200-14-000 - Fringe Benefits - Policy		244,265
309,678.37	333,435.62		403,724	5200-17-000 - Fringe Benefits - Legal		505,277
73,360.74	139,057.65		155,960	5200-25-000 - Fringe Benefits - PACE		96,728
<u>369,345.10</u>	<u>308,377.63</u>		<u>374,005</u>	5200-90-000 - Fringe Benefits - Operations		<u>334,256</u>
1,755,347.13	1,864,800.79		2,145,664	TOTAL FRINGE BENEFITS		2,140,071
110,878.32	44,872.50		60,000	5500-09-000 - Sub Contracts - Executive		60,000
0.00	0.00		0	5500-10-000 - Sub Contracts - Labor		0
38,089.49	49,872.53		51,000	5500-11-000 - Sub Contracts - Communications		51,000
86,293.59	160,076.11		95,000	5500-12-000 - Sub Contracts - Legislative		95,000
3,450.00	200.00		0	5500-13-000 - Sub Contracts - Board Development		0
0.00	540.00		0	5500-14-000 - Sub Contracts - Policy		0
0.00	92.30		0	5500-17-000 - Sub Contracts - Legal		0
0.00	0.00		0	5500-25-000 - Sub Contracts - PACE		0
<u>30,369.00</u>	<u>17,292.00</u>		<u>20,000</u>	5500-90-000 - Sub Contracts - Operations		<u>20,000</u>
269,080.40	272,945.44		226,000	TOTAL SUB CONTRACTS		226,000
0.00	13,665.80		0	5530-12-000 - Temporary Services - Legislative		0
8,903.58	0.00		0	5530-13-000 - Temporary Services - Board Development		0
<u>5,103.42</u>	<u>0.00</u>		<u>0</u>	5530-90-000 - Temporary Services - Operations		<u>0</u>
14,007.00	13,665.80		0	TOTAL TEMPORARY SERVICES		0
DEPARTMENTAL REQUIREMENTS						
2,118.93	0.00		10,000	6000-12-000 - Legislative Committee		10,000
0.00	0.00		0	6010-12-000 - Legislative Reports and Policies		0
11,470.50	138.92		0	6050-16-000 - Travel In Board		0
42,415.14	7,920.08		30,000	6050-16-010 - Board Meetings		30,000
0.00	0.00		25,000	6050-16-011 - Annual Board Retreat		25,000
150.00	0.00		3,000	6050-16-012 - Other Board Travel		3,000
179.00	780.86		2,000	6050-16-013 - Other Board Expense		2,000
<u>2,203.96</u>	<u>0.00</u>		<u>0</u>	6050-16-014 - Board Travel - Regionals		<u>0</u>
56,418.60	8,839.86		60,000	TOTAL BOARD		60,000

OREGON SCHOOL BOARDS ASSOCIATION
BUDGET EXPENDITURES
2022-23

2019-20 ACTUAL	2020-21 ACTUAL	FTE	2021-22 BUDGET	DESCRIPTION	FTE	2022-23 PROPOSED
1,940.82	82.88		5,000	6055-10-000 - Travel Billable - Labor		0
7,930.61	135.36		8,000	6055-13-000 - Travel Billable - Board Dev		8,000
912.92	0.00		1,000	6055-14-000 - Travel Billable - Policy		1,000
9,836.90	232.28		5,000	6055-17-000 - Travel Billable - Legal		5,000
<u>0.00</u>	<u>0.00</u>		<u>0</u>	6055-25-000 - Travel Billable - PACE		<u>0</u>
20,621.25	450.52		19,000	TOTAL TRAVEL BILLABLE		14,000
18,890.05	0.00		4,000	6060-16-000 - Travel Out Board		4,000
0.00	0.00		22,000	6060-16-010 - FRN Expense		22,000
946.86	1,905.00		12,000	6060-16-011 - Pacific Region Meetings		12,000
54,790.49	5,030.39		16,000	6060-16-012 - NSBA Convention		16,000
<u>0.00</u>	<u>0.00</u>		<u>18,000</u>	6060-16-013 - NSBA Scholarships		<u>18,000</u>
74,627.40	6,935.39		72,000	TOTAL NSBA		72,000
15,455.83	2,081.69		12,000	6065-09-000 - Travel Non-Billable - Executive		12,000
1,553.29	(2.47)		4,000	6065-10-000 - Travel Non-Billable - Labor		0
4,596.74	4,834.60		5,600	6065-11-000 - Travel Non-Billable - Communications		5,600
7,363.87	280.00		8,000	6065-12-000 - Travel Non-Billable - Legislative		8,000
8,470.58	0.00		6,000	6065-12-001 - Travel Non-Billable - Regional Meetings		6,000
2,412.84	619.00		4,000	6065-13-000 - Travel Non-Billable - Board Dev		4,000
1,195.80	100.00		1,600	6065-14-000 - Travel Non-Billable - Policy		1,600
5,469.82	479.00		8,000	6065-17-000 - Travel Non-Billable - Legal		8,000
42,684.27	10,148.04		16,000	6065-25-000 - Travel Non-Billable - PACE		35,000
<u>7,477.91</u>	<u>1,110.28</u>		<u>24,000</u>	6065-90-000 - Travel Non-Billable - Operations		<u>12,000</u>
96,680.95	19,650.14		89,200	TOTAL TRAVEL NON-BILLABLE		92,200
458.34	50.00		8,800	6070-09-000 - Professional Development - Executive		9,800
2,903.04	50.00		4,400	6070-10-000 - Professional Development - Labor		0
7,024.12	155.00		8,700	6070-11-000 - Professional Development - Communications		8,700
3,460.58	0.00		5,400	6070-12-000 - Professional Development - Legislative		5,400
5,785.52	7,750.48		12,000	6070-13-000 - Professional Development - Board Dev		12,000
2,750.32	2,925.88		8,600	6070-14-000 - Professional Development - Policy		8,600
3,874.00	4,305.00		28,400	6070-17-000 - Professional Development - Legal		27,600
464.43	350.00		3,200	6070-25-000 - Professional Development - PACE		3,200
<u>1,962.89</u>	<u>180.00</u>		<u>9,100</u>	6070-90-000 - Professional Development - Operations		<u>9,600</u>
28,683.24	15,766.36		88,600	TOTAL PROFESSIONAL DEVELOPMENT		84,900
87.53	0.00		0	6080-10-000 - Auto Expense - Labor		0
3,987.66	0.00		5,000	6080-13-000 - Auto Expense - Board Dev		5,000
2,460.45	1,767.45		7,500	6080-25-000 - Auto Expense - PACE		7,500
20,427.73	2,031.54		15,000	6080-90-000 - Auto Expense - Operations		5,000
26,963.37	3,798.99		27,500	TOTAL AUTO EXPENSE		17,500
0.00	0.00		3,000	6100-11-000 - PR In Action		3,000
45,535.66	17,245.59		30,000	6115-13-000 - Superintendent Search		30,000
1,300.00	1,247.50		2,000	6125-11-000 - Miscellaneous Publications		2,000
72,375.00	44,258.00		75,000	6153-14-000 - BoardBook		75,000
0.00	0.00		10,000	6400-13-000 - Convention Exhibitor		10,000
189,000.97	0.00		200,000	6400-13-001 - Convention Hotels & Meals		200,000
32,199.61	12,600.00		30,000	6400-13-002 - Convention Speaker		30,000
0.00	0.00		3,500	6400-13-003 - Convention Printing		3,500
<u>59,929.48</u>	<u>9,374.43</u>		<u>25,000</u>	6400-13-004 - Convention Miscellaneous		<u>25,000</u>
281,130.06	21,974.43		268,500	TOTAL CONVENTION		268,500
0.00	0.00		5,000	6500-13-000 - Summer Conference Speaker		5,000
92,576.87	0.00		0	6500-13-001 - Summer Conference Hotel		100,000
0.00	0.00		0	6500-13-002 - Summer Conference Printing		0
<u>7,110.00</u>	<u>0.00</u>		<u>3,000</u>	6500-13-003 - Summer Conference Miscellaneous		<u>25,000</u>
99,686.87	0.00		8,000	TOTAL SUMMER CONFERENCE		130,000

OREGON SCHOOL BOARDS ASSOCIATION
BUDGET EXPENDITURES
2022-23

2019-20 ACTUAL	2020-21 ACTUAL	FTE	2021-22 BUDGET	DESCRIPTION	FTE	2022-23 PROPOSED
0.00	0.00		0	6510-10-003 - Labor and Employment Miscellaneous		0
0.00	0.00		0	6530-12-000 - School Law Conference - Legislative		0
<u>0.00</u>	<u>0.00</u>		<u>4,000</u>	6530-17-000 - School Law Conference - Legal		<u>4,000</u>
0.00	0.00		4,000	TOTAL SCHOOL LAW CONFERENCE		4,000
0.00	0.00		0	6536-12-000 - Legislative Conference - Legislative		0
0.00	0.00		0	6540-11-001 - Bonds, Ballots, and Buildings Hotel		0
0.00	0.00		0	6540-11-002 - Bonds, Ballots, and Buildings Printing		0
<u>24,027.68</u>	<u>0.00</u>		<u>7,500</u>	6540-11-003 - Bonds, Ballots, and Buildings Miscellaneous		<u>0</u>
24,027.68	0.00		7,500	TOTAL BONDS, BALLOTS, AND BUILDINGS		0
0.00	0.00		500	6580-10-003 - One Day and Online Workshop - Labor		0
0.00	0.00		0	6580-12-003 - One Day and Online Workshop - Legislative		0
<u>0.00</u>	<u>500.00</u>		<u>3,000</u>	6580-25-000 - One Day and Online Workshop - PACE		<u>0</u>
0.00	500.00		3,500	TOTAL ONE DAY AND ONLINE WORKSHOP		0
1,870.72	84.79		0	6594-13-000 - Leadership Oregon		0
325.00	2,260.00		2,000	6600-09-000 - Dues - Executive		2,000
812.00	638.00		2,500	6600-10-000 - Dues - Labor		0
784.00	720.00		2,000	6600-11-000 - Dues - Communications		2,000
500.00	800.00		1,000	6600-12-000 - Dues - Legislative		1,000
369.00	1,125.00		1,500	6600-13-000 - Dues - Board Dev		1,500
114.00	755.99		500	6600-14-000 - Dues - Policy		500
7,860.00	9,490.00		15,000	6600-17-000 - Dues - Legal		15,000
555.00	85.00		500	6600-25-000 - Dues - PACE		500
<u>87,752.00</u>	<u>88,731.00</u>		<u>92,500</u>	6600-90-000 - Dues - Operations		<u>92,500</u>
99,071.00	104,604.99		117,500	TOTAL DUES		115,000
0.00	0.00		2,500	6650-09-000 - Subscriptions and Books - Executive		2,500
150.00	150.00		7,500	6650-10-000 - Subscriptions and Books - Labor		0
1,832.76	2,133.62		1,500	6650-11-000 - Subscriptions and Books - Communications		1,500
0.00	308.94		1,000	6650-12-000 - Subscriptions and Books - Legislative		1,000
2,231.80	170.74		0	6650-13-000 - Subscriptions and Books - Board Dev		500
0.00	39.98		350	6650-14-000 - Subscriptions and Books - Policy		350
25,893.11	27,601.66		20,000	6650-17-000 - Subscriptions and Books - Legal		30,000
79.00	445.00		200	6650-25-000 - Subscriptions and Books - PACE		5,000
<u>6,326.57</u>	<u>409.00</u>		<u>10,000</u>	6650-90-000 - Subscriptions and Books - Operations		<u>10,000</u>
36,513.24	31,258.94		43,050	TOTAL SUBSCRIPTION AND BOOKS		50,850
25,000.00	42,500.00		40,000	6705-13-000 - Promise Scholarship - Board Dev		25,000
121,509.70	2,615.57		25,000	6710-16-000 - Special Projects		25,000
75,335.31	0.00		0	6715-12-000 - Legislative Advocacy		0
6,048.82	3,740.00		40,000	6716-16-000 - Board Members of Color Caucus		40,000
500,000.00	500,000.00		250,000	6717-90-000 - Forecast 5 Analytics		250,000
20,000.00	10,000.00		20,000	6725-16-000 - Continuing Partnerships		20,000
91,671.90	195,051.65		165,000	6740-90-000 - Investment Management		200,000
11,000.00	12,000.00		12,000	6760-90-000 - Building Reserve		12,000
112,490.38	137,819.95		140,000	6765-90-000 - Building Expense		210,000
1,370.00	12,209.00		0	6810-25-000 - Legal Fees - PACE		12,000
<u>72,361.74</u>	<u>75,790.71</u>		<u>50,000</u>	6810-90-000 - Legal Fees - Operations		<u>50,000</u>
73,731.74	87,999.71		50,000			62,000

OREGON SCHOOL BOARDS ASSOCIATION
BUDGET EXPENDITURES
2022-23

2019-20 ACTUAL	2020-21 ACTUAL	FTE	2021-22 BUDGET	DESCRIPTION	FTE	2022-23 PROPOSED
10,997.49	10,209.07		12,000	6820-90-000 - Internet		12,000
0.00	0.00		25,000	6830-90-000 - Contingency		50,000
ORGANIZATION WIDE REQUIREMENTS						
26,520.00	25,830.00		27,500	7000-99-000 - Audit Expense		30,000
114,001.01	138,240.88		125,000	7005-99-000 - Insurance		145,000
8,166.97	11,019.96		8,500	7010-99-000 - Telephone		10,000
0.00	0.00		0	7015-17-000 - Cell Phone - Legal		5,000
15,456.84	4,253.80		7,500	7016-11-000 - Outside Printing - PID		7,500
123.22	2,290.68		0	7020-25-000 - Postage - PACE		2,000
<u>7,669.72</u>	<u>6,074.94</u>		<u>12,000</u>	7020-99-000 - Postage		<u>12,000</u>
7,792.94	8,365.62		12,000	TOTAL POSTAGE		14,000
9.23	1,597.50		0	7030-12-000 - Supplies - Legislative		0
1,408.80	0.00		0	7030-14-000 - Supplies - Policy		0
0.00	61.99		1,000	7030-17-000 - Supplies - Legal		1,000
10,852.48	15,916.02		10,000	7030-25-000 - Supplies - PACE		15,000
<u>10,977.18</u>	<u>5,147.44</u>		<u>15,000</u>	7030-99-000 - Supplies		<u>15,000</u>
23,247.69	22,722.95		26,000	TOTAL SUPPLIES		31,000
159.99	0.00		500	7033-09-000 - Non-Consumables - Executive		500
0.00	0.00		750	7033-10-000 - Non-Consumables - Labor		0
0.00	0.00		1,500	7033-11-000 - Non-Consumables - Communications		1,500
351.92	0.00		500	7033-12-000 - Non-Consumables - Legislative		500
599.00	0.00		500	7033-13-000 - Non-Consumables - Board Dev		500
0.00	0.00		500	7033-14-000 - Non-Consumables - Policy		500
0.00	597.48		5,000	7033-17-000 - Non-Consumables - Legal		5,000
0.00	0.00		1,500	7033-25-000 - Non-Consumables - PACE		3,000
<u>364.60</u>	<u>0.00</u>		<u>1,750</u>	7033-90-000 - Non-Consumables - Operations		<u>1,750</u>
1,475.51	597.48		12,500	TOTAL NON-CONSUMABLES		13,250
383.15	0.00		500	7040-99-000 - Letterhead and Envelopes		500
2,478.13	579.22		3,500	7045-99-000 - Paper		3,500
0.00	0.00		0	7055-17-000 - Copier - Legal		0
<u>22,442.34</u>	<u>10,624.20</u>		<u>20,000</u>	7055-99-000 - Copier		<u>20,000</u>
22,442.34	10,624.20		20,000	TOTAL COPIER		20,000
15,559.09	744.00		0	7060-99-000 - Equipment Purchase		1,000
0.00	149.00		1,000	7065-99-000 - Equipment Maintenance		1,000
23,507.06	16,405.20		20,000	7070-99-000 - Computer Software		35,000
55,868.70	794.36		34,000	7075-99-000 - Computer Hardware		34,000
75,377.71	88,969.06		75,000	7085-99-000 - Computer Maintenance and Licensing		90,000
22,327.92	31,964.79		25,000	7086-99-000 - Computer Subscription Services		25,000
0.00	0.00		0	7087-25-000 - Sub Contracts - Computer - PACE		25,000
<u>63,581.88</u>	<u>9,408.49</u>		<u>35,000</u>	7087-99-000 - Sub Contracts - Computer		<u>75,000</u>
63,581.88	9,408.49		35,000	TOTAL SUB CONTRACTS - COMPUTER		100,000
27,751.41	(20,441.56)		0	7090-15-000 - Miscellaneous Expense - Adjusting Entries		0
13,470.68	7,507.04		24,000	7090-99-000 - Miscellaneous Office Expense		15,000

OREGON SCHOOL BOARDS ASSOCIATION
 BUDGET EXPENDITURES
 2022-23

2019-20 ACTUAL	2020-21 ACTUAL	FTE	2021-22 BUDGET	DESCRIPTION	FTE	2022-23 PROPOSED
(4,611.41)	145.65		0	7090-99-005 - PACE NonBillable Expense		0
8,497.18	7,122.37		8,500	7090-99-010 - Miscellaneous Expense - Bank Charges		8,500
(1,333.71)	23,383.13		18,600	7091-00-000 - Loan Interest		16,000
8,885.35	10,270.66		10,000	7095-99-000 - Staff Recruitment		10,000
242,600.35	230,228.91		250,000	7900-00-000 - Depreciation		300,000
<u>9,000,413.64</u>	<u>8,189,308.52</u>	<u>42.75</u>	<u>9,032,120</u>	TOTAL BUDGET REQUIREMENTS	<u>39.75</u>	<u>9,430,940</u>
			0			0