

Thursday, April 27, 2023
6:30 PM

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

Meeting Details: Thursday, April 27, 2023, 6:30 PM in the Gymnasium at Lincoln Elementary School, 110 SE Alexander Avenue, Corvallis, OR 97333.

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

If you would like to watch live-streaming of the School Board meeting, please navigate to the District's YouTube channel: <https://www.youtube.com/channel/UC9Jtpte5dmilZl9kySBJbVQ?> A recording of the meeting will also be posted to that channel.

- I. CALL TO ORDER
- II. INTRODUCTIONS
- III. REVIEW AGENDA AND MEETING NORMS
- IV. BUDGET COMMITTEE ROLES AND RESPONSIBILITIES

BUDGET COMMITTEE

Roles and Responsibilities

Do

Hear the Budget Message

Hear and Consider Public Comment

Discuss and Revise the Budget as Needed

Approve the Budget

Approve Tax Rate and Levy Amount

Don't

Set salaries, benefits or contract terms

Set staffing levels or organization structure decisions

Decide if a program or service should be provided

Make or alter district goals or policies

V. BUDGET DOCUMENT ORIENTATION

BUDGET DOCUMENT

Orientation

BUDGET DOCUMENT

executive summary

organizational section

financial section

informational section

WHAT IS...

a fund?

a function?

an object?



WHAT IS...

a fund?

a function?

an object?

PROGRAM BUDGETING AND ACCOUNTING MANUAL

For School Districts and Education Service Districts In Oregon

2019 Edition

Colt Gill • Deputy Superintendent of Public Instruction
Oregon Department of Education • Salem, Oregon 97310-0209

WHAT IS...

a fund?

a function?

an object?

PROGRAM BUDGETING AND ACCOUNTING MANUAL

For School Districts and Education Service Districts In Oregon

2019 Edition

1000	Instruction
2000	Support Services
3000	Enterprise and Community Services
4000	Facilities Acquisition and Construction
5000	Other Uses (Interagency/Fund Transactions and Debt Service)
6000	Contingency
7000	Unappropriated Ending Fund Balance

WHAT IS...

a fund?

a function?

an object?

PROGRAM BUDGETING AND ACCOUNTING MANUAL

For School Districts and Education Service Districts In Oregon

2019 Edition

100	Salaries
200	Associated Payroll Costs
300	Purchased Services
400	Supplies and Materials
500	Capital Outlay
600	Other Objects
700	Transfers
800	Other Uses of Funds

Budget Format

FUND



FUNCTION



OBJECT

Budget Format

100



1291



111

Budget **Format**

General Fund



English Language Learner



Licensed Salaries

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19
	Actual	Actual	Actual	Adopted (as revised)	Proposed	Approved & Adopted
1291 - English Language Learner Programs						
111 - Licensed Salaries	422,717	554,849	699,050	755,815	790,342	790,342
112 - Classified Salaries	166,552	212,587	137,625	140,026	146,859	146,859
121 - Substitutes-Licensed	3,773	3,454	263	7,980	3,480	3,480
122 - Substitutes-Classified	1,515	1,062	1,108	2,500	2,000	2,000
130 - Additional Salary	7,553	9,844	9,850	7,970	9,309	9,309
210 - Public Employees Retirement						
System	146,136	150,015	167,860	192,647	199,354	199,354
220 - Social Security Administration	45,195	58,278	63,569	69,943	72,826	72,826
230 - Other Required Payroll Costs	(3,952)	4,416	4,897	4,689	4,796	4,796
240 - Contractual Employee Benefits	196,784	250,685	225,861	251,226	242,792	242,792
340 - Travel	785	-	-	346	346	346
350 - Communication	466	54	891	850	1,700	1,700
410 - Consumable Supplies and Material	10,988	7,635	4,352	70,490	11,275	11,275
420 - Textbooks	-	4,612	13,335	50,000	4,000	4,000
470 - Computer Software	13,887	1,978	238	-	-	-
1291 - English Language Learner Programs Total	1,012,399	1,259,469	1,328,901	1,554,482	1,489,079	1,489,079
1000 - Instruction Total	35,083,304	36,815,601	38,679,883	42,175,843	44,698,457	44,698,457
2000 - Support Services						
2110 - Attendance and Social Work Services						
112 - Classified Salaries	388,809	420,042	475,463	696,590	910,559	910,559
122 - Substitutes-Classified	963	3,260	132	-	2,000	2,000
130 - Additional Salary	2,005	5,116	7,731	2,500	5,640	5,640
210 - Public Employees Retirement						
System	97,565	85,665	90,127	145,736	191,297	191,297
220 - Social Security Administration	29,287	32,024	36,297	53,481	70,243	70,243
230 - Other Required Payroll Costs	2,300	2,548	2,942	3,145	4,532	4,532
240 - Contractual Employee Benefits	202,862	218,581	236,158	354,682	467,590	467,590
340 - Travel	-	-	2,864	-	-	-
350 - Communication	433	181	188	150	750	750

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VI. 2022-23 FINANCIAL UPDATE AND OUTLOOK FOR 2023-24



FINANCIAL UPDATE



STUDENTS, STAFF AND SPENDING
AT A GLANCE

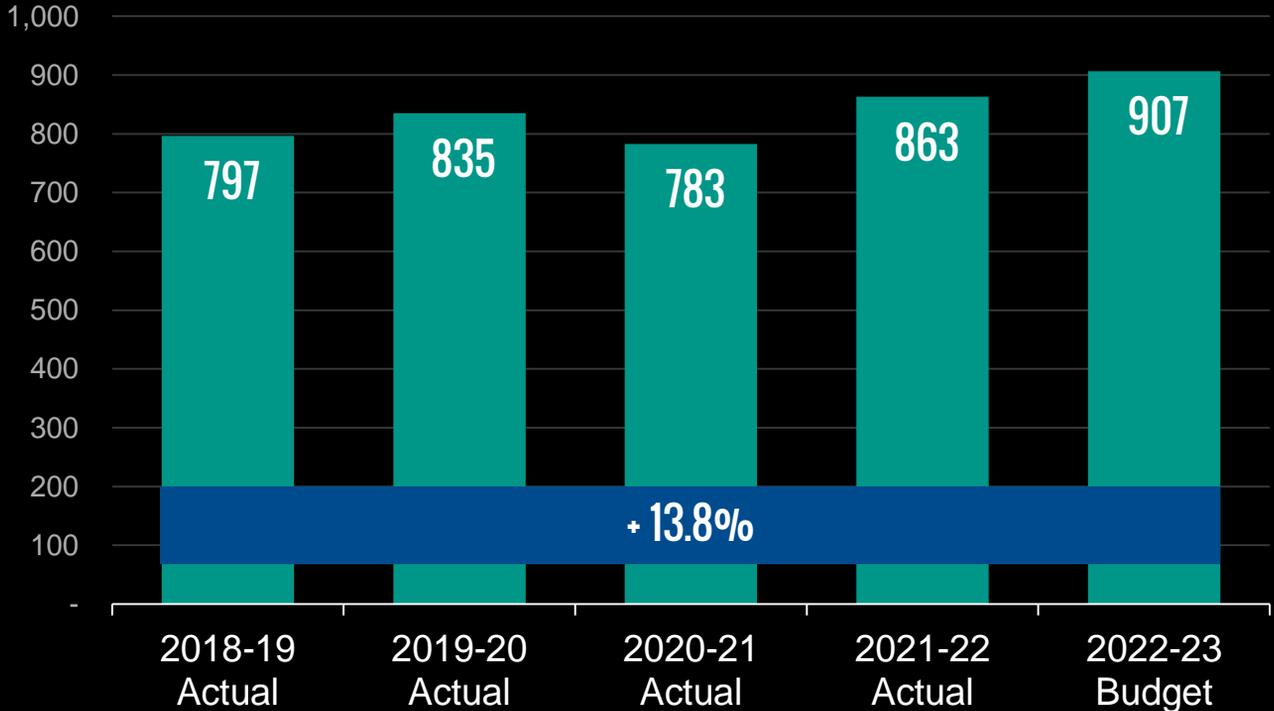
STUDENT ENROLLMENT

excludes Muddy Creek and YES House



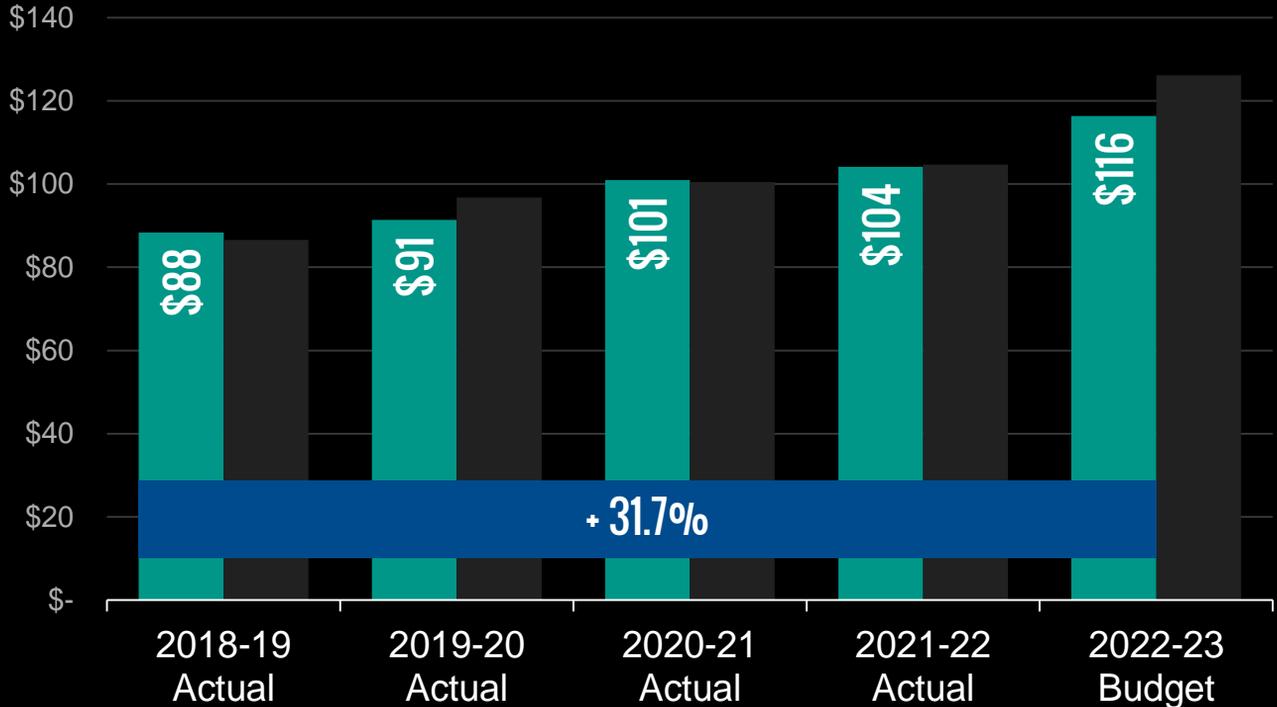
DISTRICT STAFF

full time equivalent (FTE)



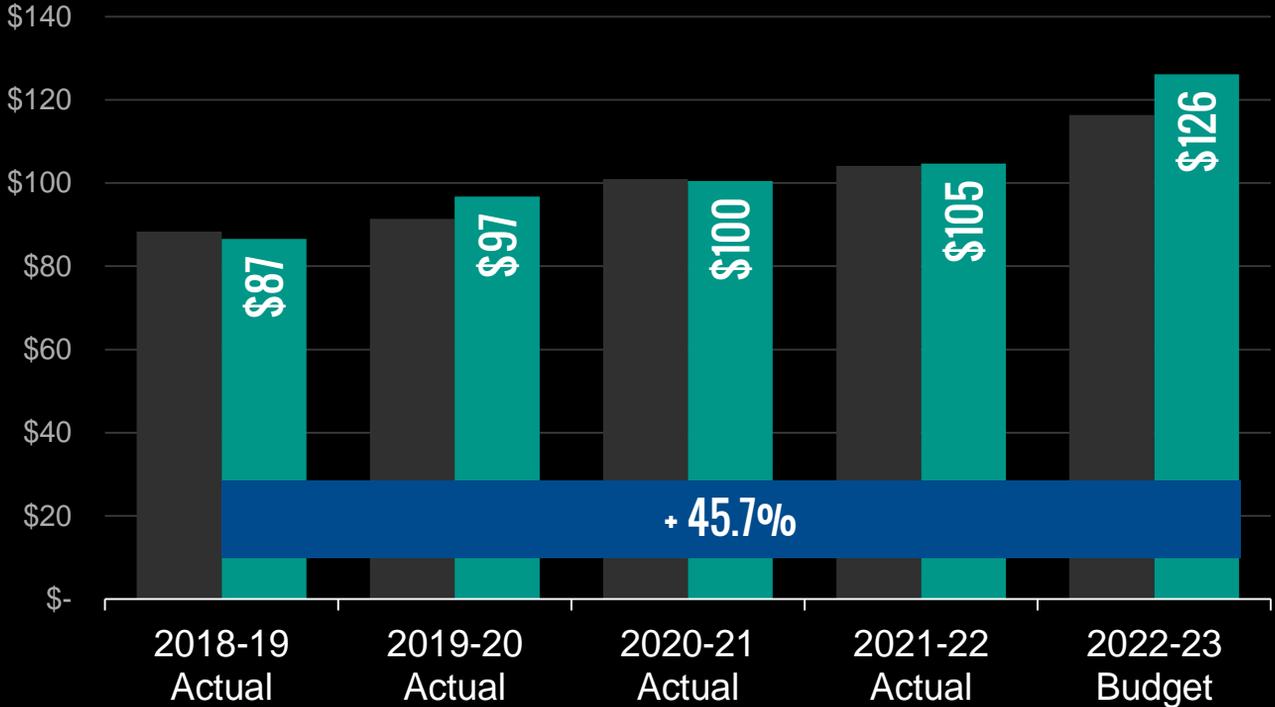
DISTRICT RESOURCES

*all governmental funds excluding debt service and capital projects
(in millions)*



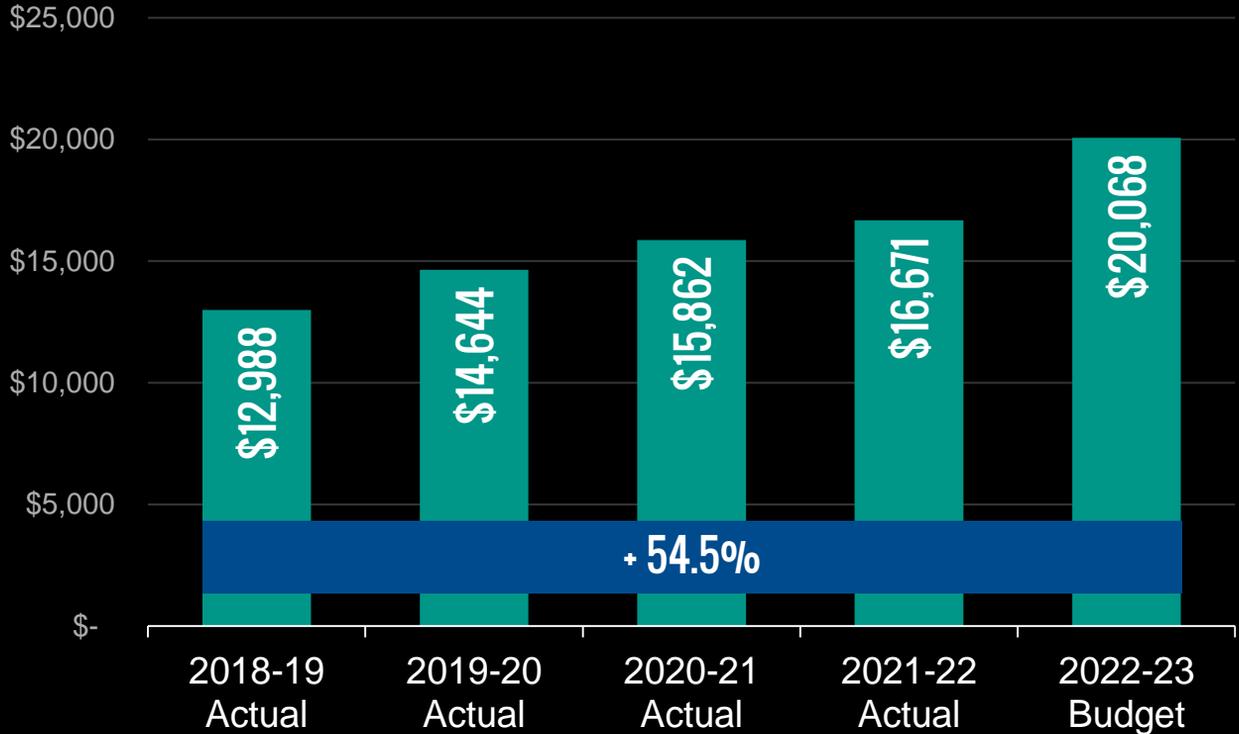
DISTRICT SPENDING

*all governmental funds excluding debt service and capital projects
(in millions)*



SPENDING PER STUDENT

district spending ÷ student enrollment

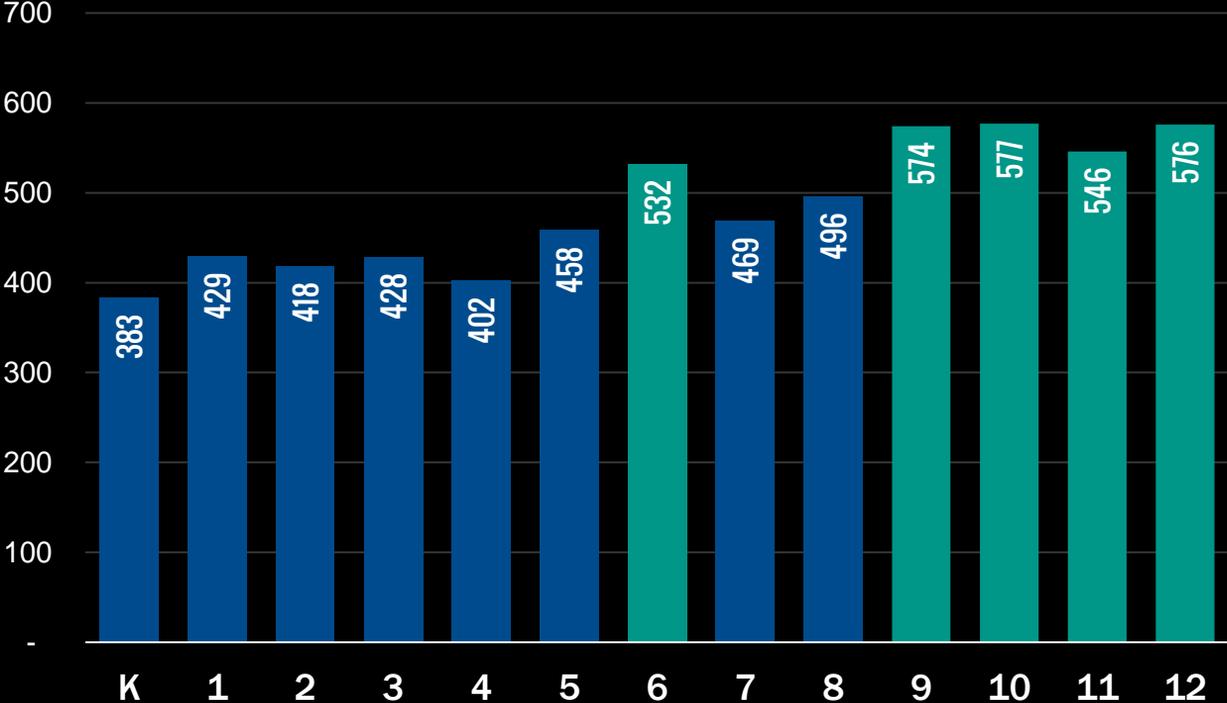


A glowing, translucent sphere is held gently by two hands in a dark, shadowy environment. The sphere emits a soft, warm light, creating a focal point in the center of the frame. The hands are positioned on either side of the sphere, with fingers slightly curled as if supporting it. The background is almost entirely black, with some faint, indistinct shapes that suggest a desk or a workspace. The overall mood is one of careful attention and focus.

BUDGET OUTLOOK

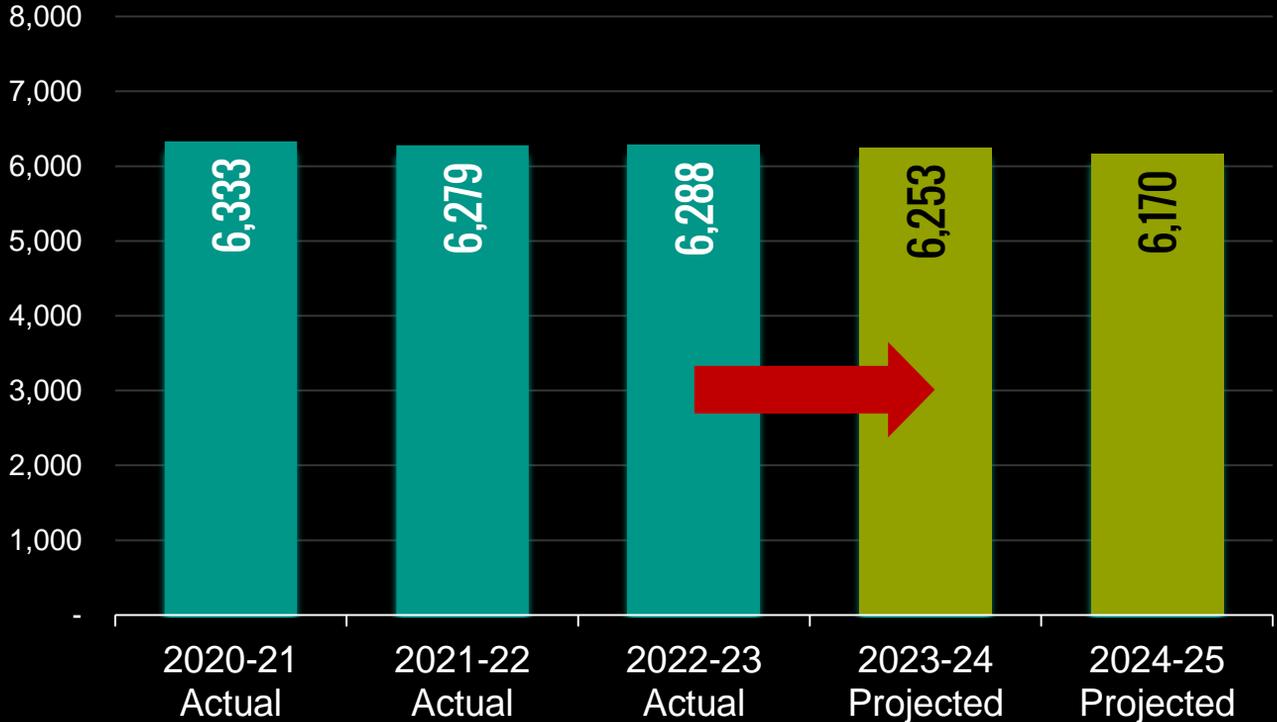
STUDENT ENROLLMENT BY GRADE

2022-23 Actual (10-1-2022)



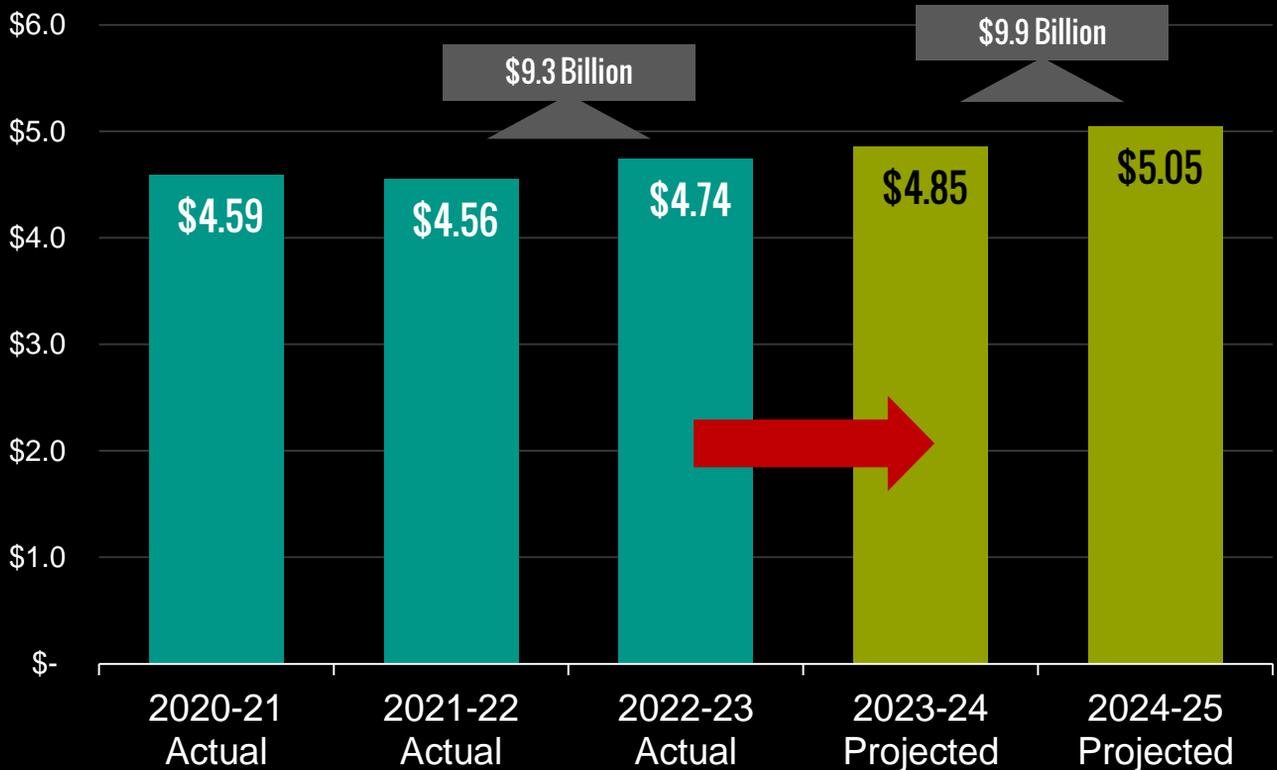
STUDENT ENROLLMENT

excludes Muddy Creek and YES House

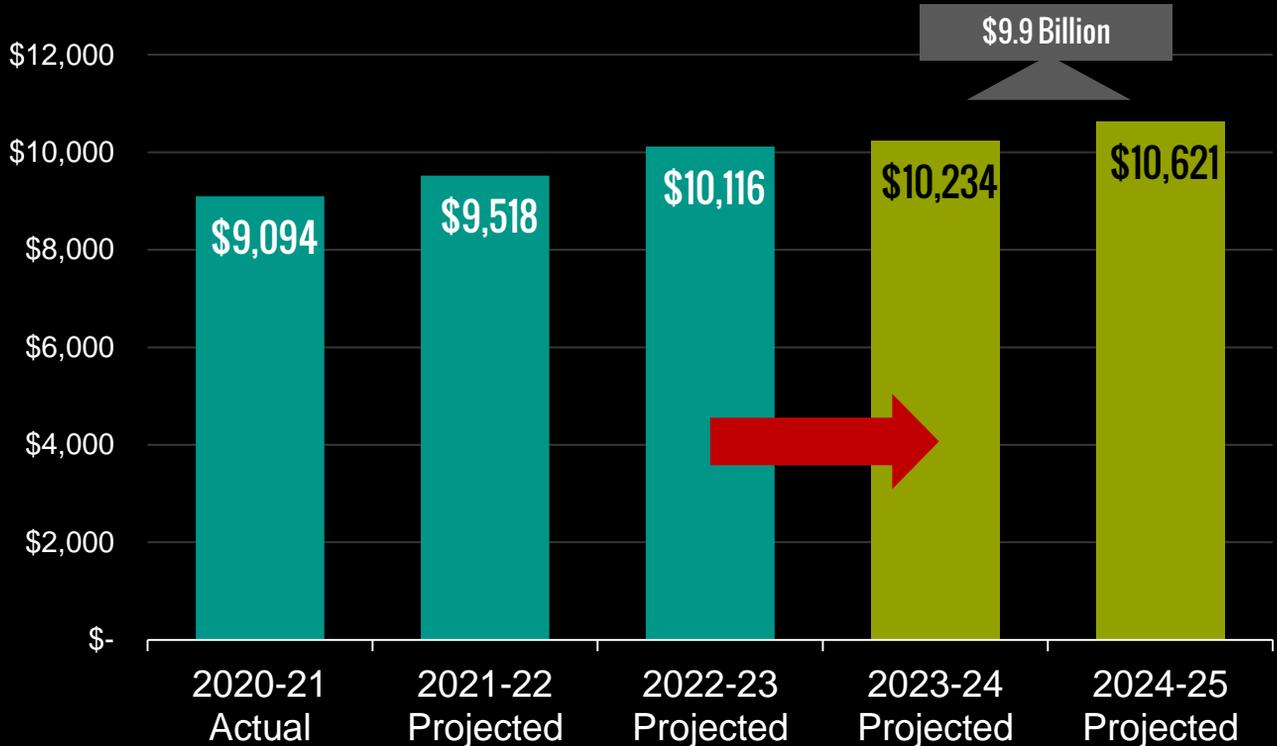


STATE SCHOOL FUND ALLOCATION

(in billions)



STATE SCHOOL FUND FORMULA REVENUE PER ADMw



GENERAL FUND REVENUES & EXPENDITURES

FY 2022-23 Projected
(in millions)



GENERAL FUND PROJECTION SUMMARY

FY 2022-23 Projected
(in millions)

		\$9.3 Billion SSF		
	2020-21 Actual	2021-22 Actual	2022-23 Projected	
Beginning Fund Balance	\$12.7	\$14.5	\$13.6	
Total Revenues	\$80.6	\$83.7	\$87.9	
Operating Expenditures	\$78.8	\$84.6	\$89.5	
Annual Operating Surplus (Deficit)	\$1.8	\$(0.9)	\$(1.6)	←
Corrective Action Required	-	-	-	←
Ending Fund Balance	\$14.5	\$13.6	\$12.0	
% of Total Revenues	18.0%	16.3%	13.7%	←

GENERAL FUND PROJECTION SUMMARY

FY 2022-23 Projected
(in millions)

		\$9.3 Billion SSF		\$9.9 Billion SSF	
	2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Projected	2024-25 Projected
Beginning Fund Balance	\$12.7	\$14.5	\$13.6	\$12.0	\$11.1
Total Revenues	\$80.6	\$83.7	\$87.9	\$89.0	\$92.2
Operating Expenditures	\$78.8	\$84.6	\$89.5	\$94.7	\$98.9
Annual Operating Surplus (Deficit)	\$1.8	\$(0.9)	\$(1.6)	\$(5.7)	\$(6.7)
Corrective Action Required	-	-	-	\$(4.8)	\$(2.3)
% of Operating Expenditures				-5.1%	-2.3%
Ending Fund Balance	\$14.5	\$13.6	\$12.0	\$11.1	\$11.5
% of Total Revenues	18.0%	16.3%	13.7%	12.5%	12.5%



GENERAL FUND RESOURCES

students

state school fund

local option taxes

OTHER RESOURCES

non-general fund state and federal funds



SIA



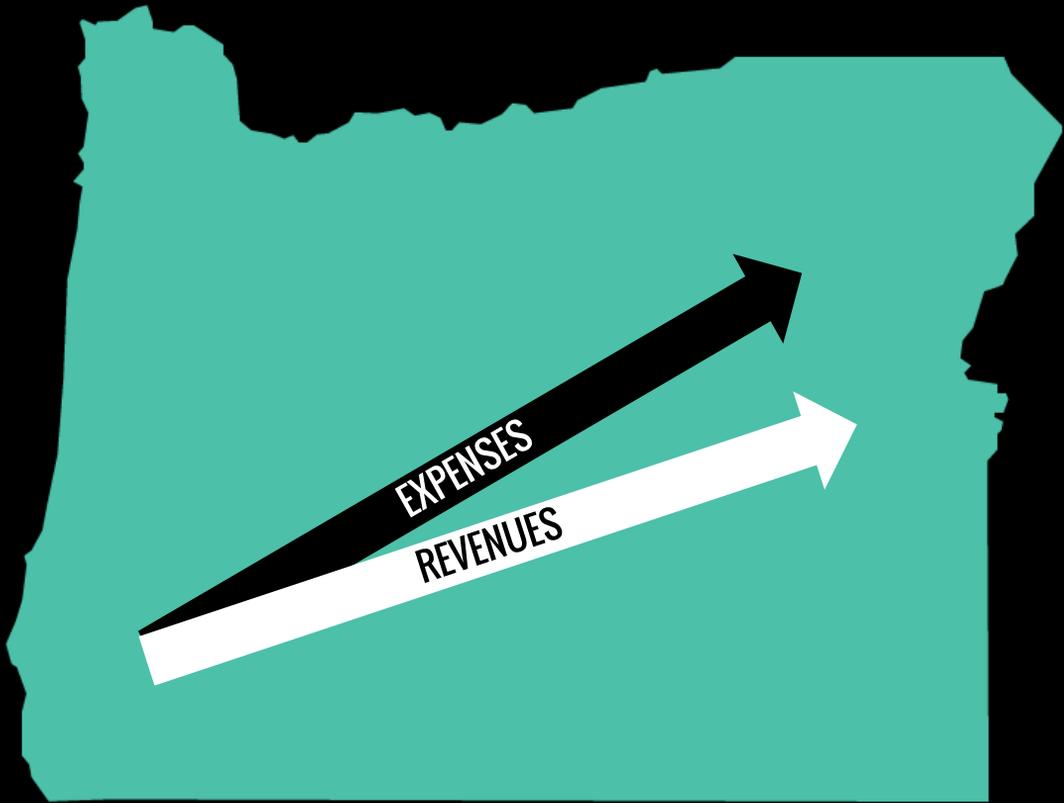
HSS



ESSER III

REQUIREMENTS

salaries and benefits
contracted services
supplies and materials



EXPENSES

REVENUES

VII. COMMITTEE DISCUSSION, AND REQUESTS FOR MORE INFORMATION

VIII. ADJOURN

A. Next Meeting: Thursday, May 18, 2023, 6:30 p.m. (public testimony will be heard)

- Elect Committee Chair and Vice Chair
- Receive Superintendent's Budget Message
- Public Testimony
- Deliberation
- Approval of 2023-24 Budget, tax rate and tax amount (if time)

*All times are approximate.

Note: The Chair of the Board may alter the order of business as they deem proper and necessary.

Agendas – Agendas and supporting materials are available online at <https://v3.boardbook.org/Public/PublicHome.aspx?ak=1000829> a few days before each School Board meeting. For more information, please contact Kim Nelson at kim.nelson@corvallis.k12.or.us.

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

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

Public Comment –

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

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

Grievance Process - ORS 192.705

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

SCHOOL BOARD MEMBERS			
Luhui Whitebear, Chair	541-714.3305	Terese Jones, Co-Vice Chair	541-230-1673
Shauna Tominey, Co-Vice Chair	541-829-8411	Sami Al-Abdrabbuh	541-283-6611
Chris Hawkins	541-602-2045	Judah Largent	541-231-8415
Bernie Wang	541-704-7298		

EXECUTIVE STAFF MEMBERS	
Ryan Noss, Superintendent	541-757-5841
Melissa Harder, Assistant Superintendent / Human Resources Director	541-766-4857
Lauren Wolfe, Finance Director	541-757-5874
Byron Bethards, Student Growth & Experience Director	541-757-5470
Kim Patten, Operations Director	541-757-3849
Kim Nelson, Executive Assistant to the Superintendent; Board Secretary	541-757-5841