

6:30 PM  
25, 2024

Thursday, April

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

Meeting Details: Thursday, April 25, 2024, 6:30 PM in the Gymnasium at Lincoln Elementary School, 110 SE Alexander Avenue, Corvallis, OR 97333.

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

- I. **CALL TO ORDER AND ROLL CALL (6:30 p.m.)\***
- II. **INTRODUCTIONS**
- III. **REVIEW AGENDA AND MEETING NORMS**
- IV. **BUDGET COMMITTEE ROLES AND RESPONSIBILITIES**
- V. **BUDGET DOCUMENT ORIENTATION**

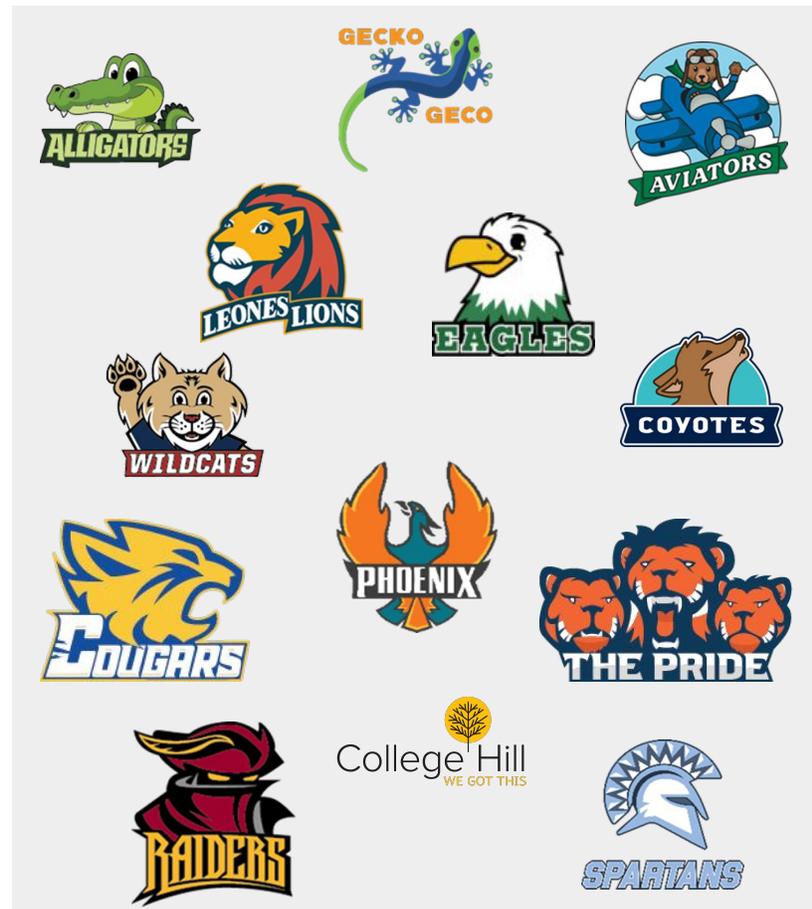
# BUDGET COMMITTEE ORIENTATION

April 25, 2024



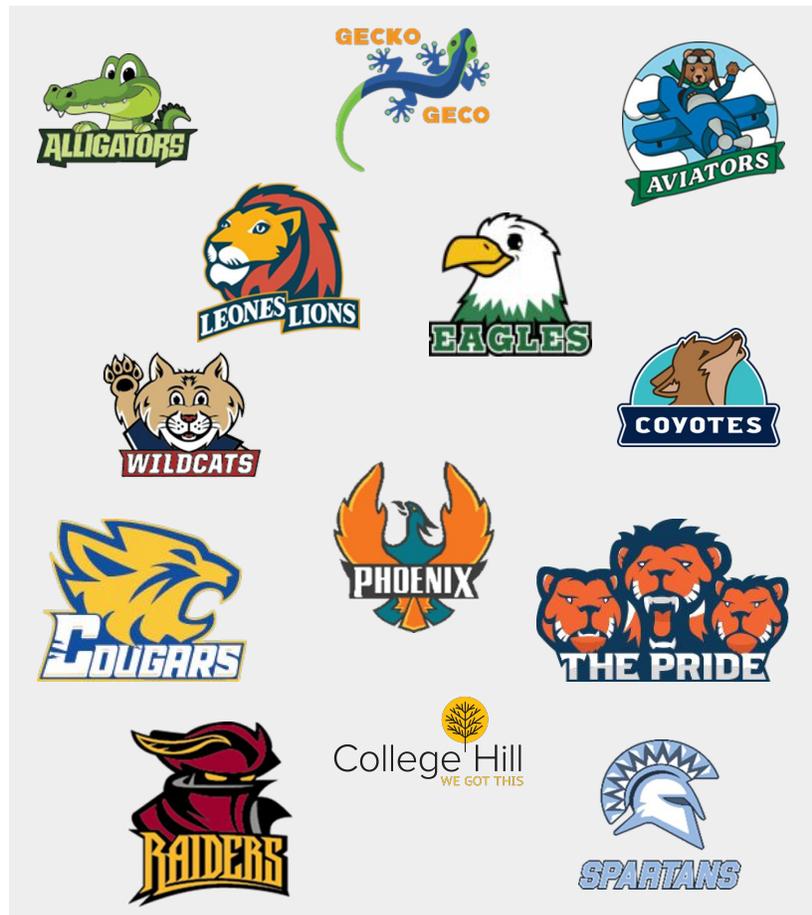
## INTRODUCTIONS

- Name
- Years Service
- Role in the Community



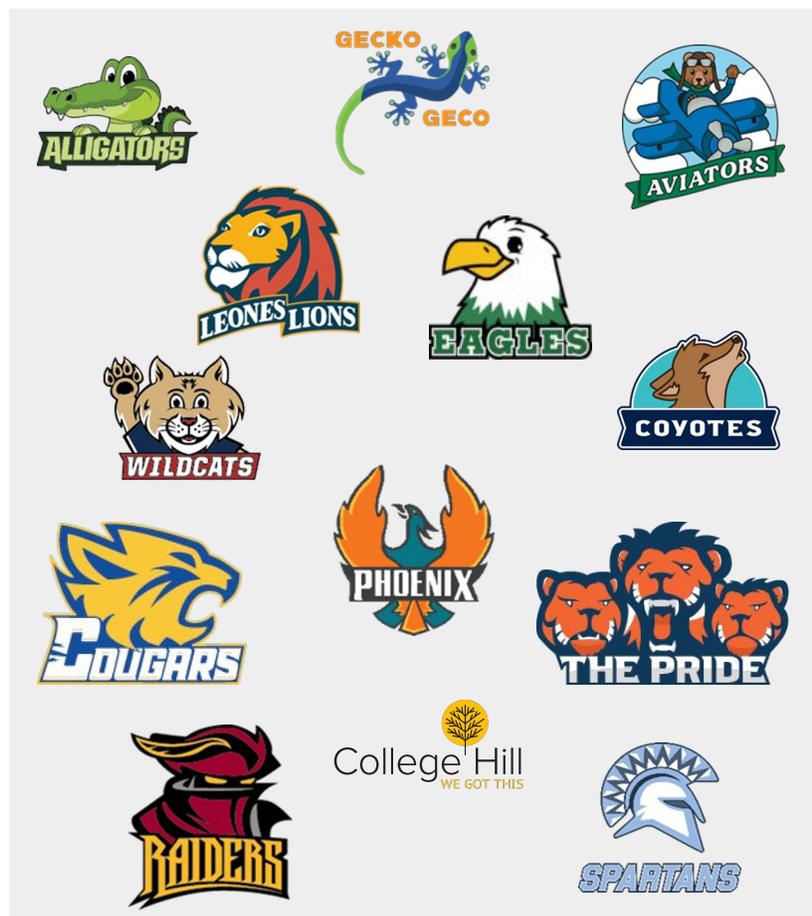
# AGENDA

- Roles & Responsibilities
- Document Orientation
- Financial Update

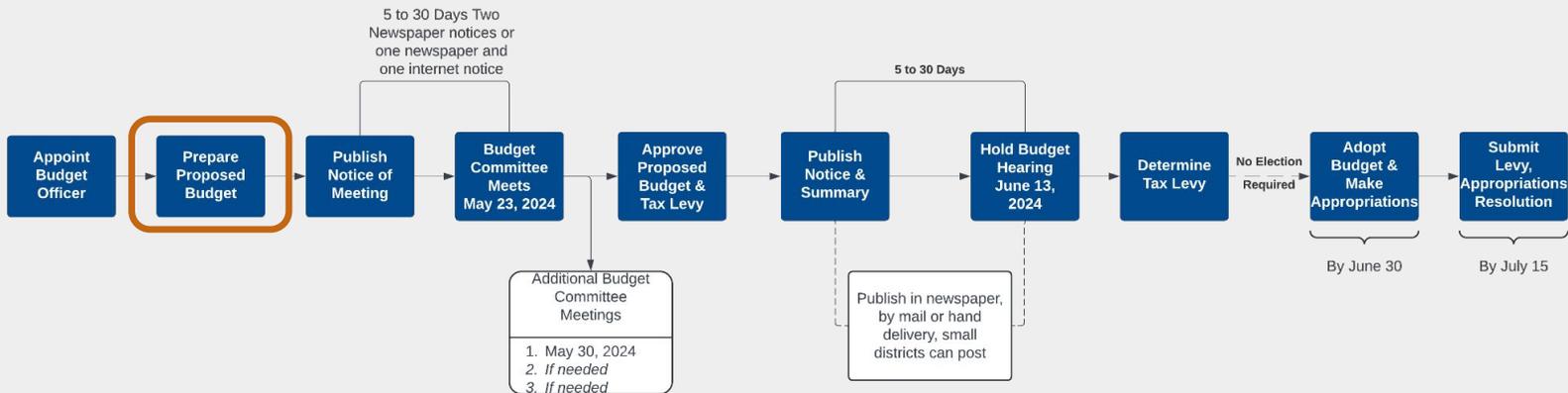


# MEETING NORMS

- Focused use of meeting time
- Orderly procedure
- Be considerate of distract staff capacity & resources
- Respectful deliberation & conversation



# BUDGET PROCESS



## BUDGET COMMITTEE Roles & Responsibilities



### The Budget Committee does...

- hear the budget message.
- hear & consider public comment.
- discuss & revise the budget as needed.
- approve the budget.
- approve tax rate & levy amount.



### The Budget Committee does NOT...

- set salaries, benefits or contract terms.
- set staffing levels or the organizational structure.
- decide if a program or service should be funded.
- make or alter district goals or policies.

# BUDGET DOCUMENT ORIENTATION

1. Executive Summary
2. Organizational Section
3. Financial Section
4. Informational Section



## ACCOUNTING STRUCTURE

### → Fund

- 100 - General Fund
- 200 - Special Revenues
- 300 - Debt Service
- 400 - Capital Projects
- 600 - Internal Services



# ACCOUNTING STRUCTURE

## → Fund

### → Function

1000 - Instruction  
2000 - Support Services  
3000 - Community Services  
4000 - Facilities Acquisition & Construction  
5000 - Other (Interagency, Debt Service)  
6000 - Contingency  
7000 - Unappropriated Reserve



# ACCOUNTING STRUCTURE

## → Fund

### → Function

### → Object

100 - Salaries  
200 - Benefits  
300 - Purchased Services  
400 - Supplies & Materials  
500 - Capital Outlay  
600 - Other Objects  
700 - Transfers  
800 - Other uses



# ACCOUNTING STRUCTURE

## Examples

100.1291.0111

- General Fund
- English Language Learner (Function)
- Licensed Salaries (Object)

100.1131.0112

- General Fund
- High School Programs (Function)
- Classified Salaries (Object)

299.3100.0410

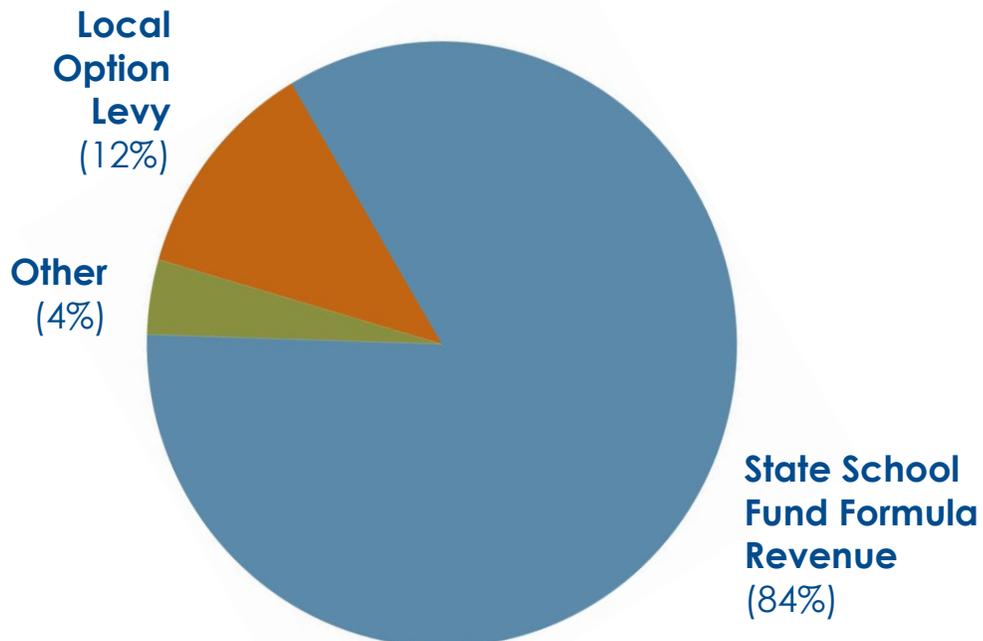
- Food Services Fund
- Food Services (Function)
- Consumable Supplies (Object)



# FINANCIAL UPDATE



## GENERAL FUND RESOURCES



# STATE SCHOOL FUND (SSF) ALLOCATION

The SSF is combination of **state and local funds** dedicated to the operation of K-12 public schools.

Includes local property taxes, other county & state level grants & a 70% reimbursement for transportation expenses.

Appropriated biennially by the Oregon Legislature.

The current biennial allocation is **\$10.2B**.

Provides funding on a weighted **per student** basis.

Estimated funding for 23/24 is **\$10,032** per (weighted) student.



## LOCAL OPTION LEVY

The Local Option Levy supports...

- teachers at all schools to sustain or reduce class sizes

School Year	CLASS SIZE TARGETS		
	Elementary (K-5)	Middle (6-8)	High (9-12)
2024	25	28	30
2023	24	28	30
2022	23	27	29
2021	24	28	30
2020	25	28	28
2019	24	29	28
2018	25	28	28
2017	26	30	32



# LOCAL OPTION LEVY

The Local Option Levy supports...

- teachers at all schools to sustain or reduce class sizes
- 50% of music, physical education, and art teachers at all elementary schools

ELEMENTARY ENRICHMENT			
	Music	Art	PE
Minutes of Instruction / Week	80	60	80



# LOCAL OPTION LEVY

The Local Option Levy supports...

- teachers at all schools to sustain or reduce class sizes
- 50% of music, physical education, and art teachers at all elementary schools
- vocational and technical education opportunities for students

- Automotives
- Computer Science
- Construction
- Culinary Arts
- Digital Arts
- Early Childhood Education
- Film & Video
- Design & Applied Arts
- Health Science
- Pre-Engineering

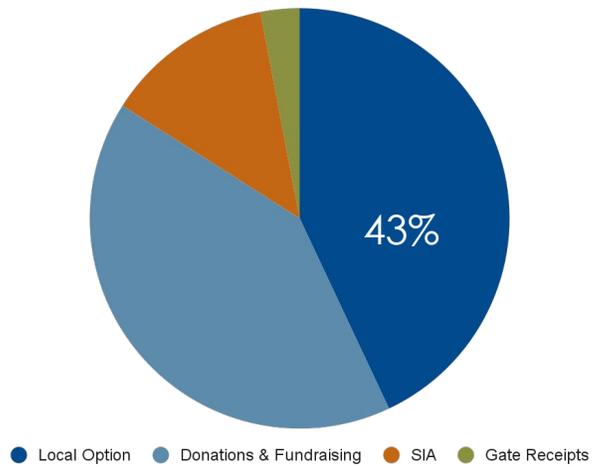


# LOCAL OPTION LEVY

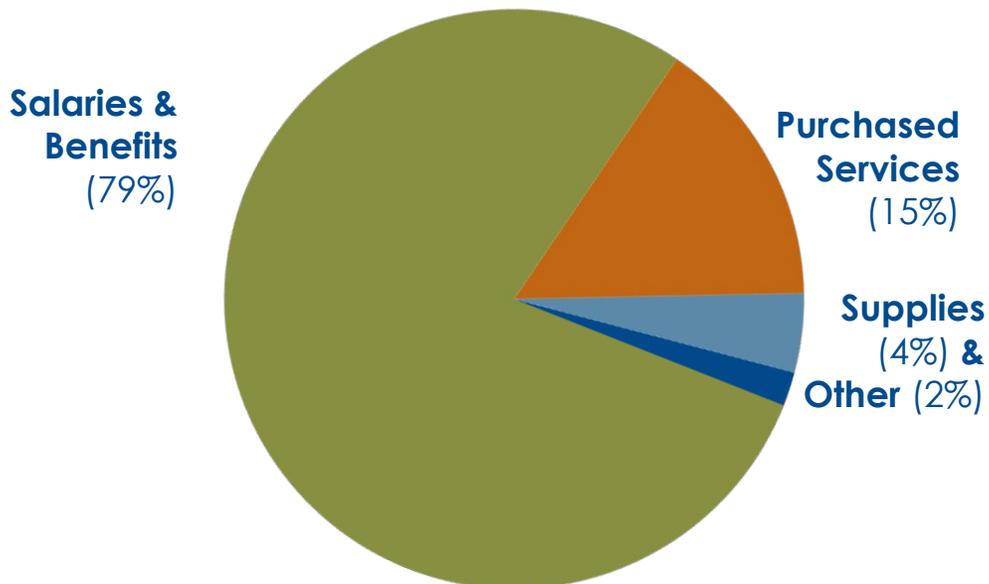
The Local Option Levy supports...

- teachers at all schools to sustain or reduce class sizes
- 50% of music, physical education, and art teachers at all elementary schools
- vocational and technical education opportunities for students
- school counselors and social workers
- instructional coaches and mentors to improve teaching and learning
- extracurricular athletics and activities

Extra-curricular & Athletic Funding



# GENERAL FUND REQUIREMENTS



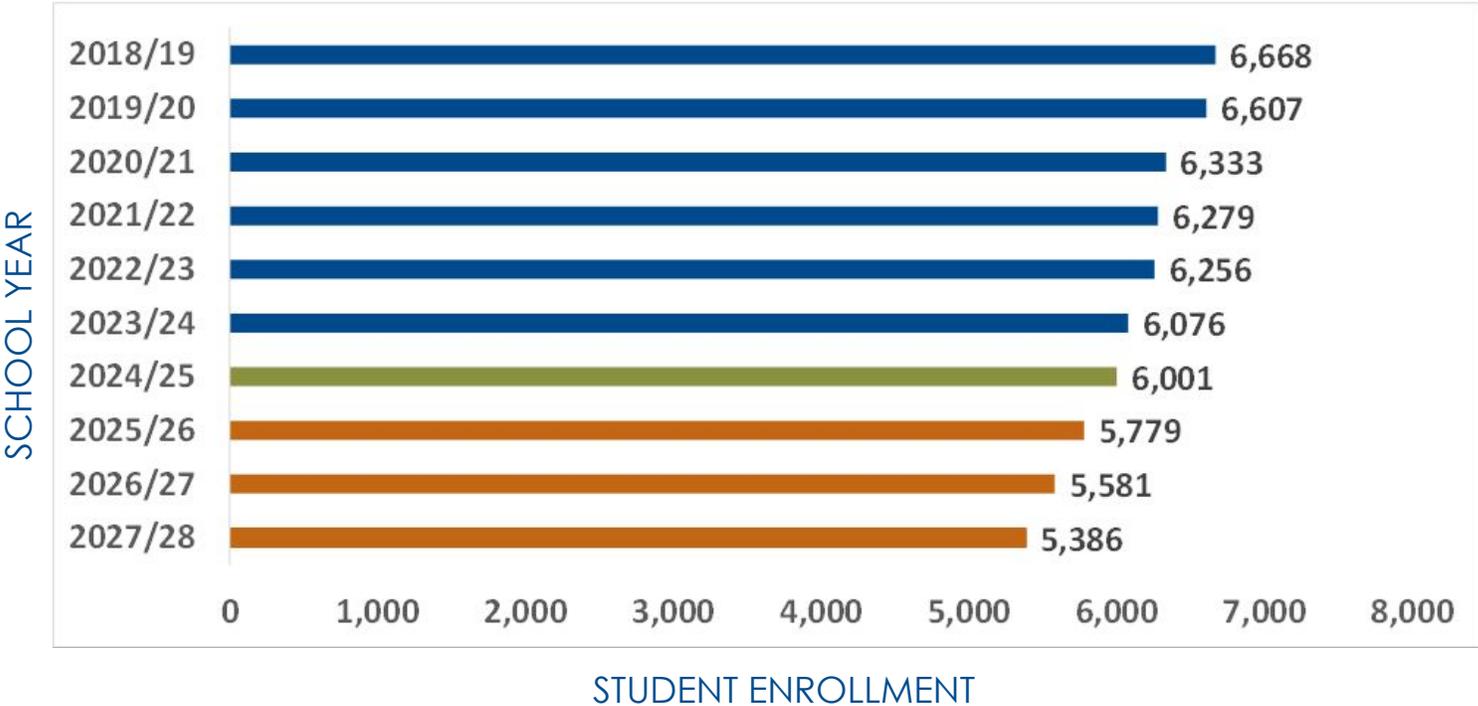
# COST ASSUMPTIONS 2024/25

<b>Retain ESSER III Positions</b>	<b>\$2.41M (19.23 FTE)</b>
<b>Apply Step Increases</b> <i>(All Eligible Employees)</i>	<b>\$1.25M</b>
<b>Apply 5.00% COLA</b> <i>(All Employee Groups)</i>	<b>\$3.11M</b>
<b>Apply \$50 Increase in Insurance Contribution</b> <i>(All Employee Groups)</i>	<b>\$0.43M</b>
<b>Apply 6.00% Increase in Non-Payroll Expenses</b>	<b>\$1.20M</b>
<b>TOTAL</b>	<b>\$8.40 MILLION</b>

## PROJECTED ENROLLMENT - 2024/25 SCHOOL YEAR

	2024-25													Total	Change from 2023-24		
	K	1	2	3	4	5	6	7	8	9	10	11	12				
Adams	47	46	57	62	63	76	-	-	-	-	-	-	-	351	361	(10)	-2.8%
Garfield	70	76	66	58	58	46	-	-	-	-	-	-	-	374	371	3	0.8%
Bessie Coleman	49	63	66	59	67	69	-	-	-	-	-	-	-	373	348	25	6.7%
Kathryn Jones Harrison	35	32	51	41	48	58	-	-	-	-	-	-	-	265	274	(9)	-3.4%
Lincoln	55	54	53	54	45	59	-	-	-	-	-	-	-	320	320	-	0.0%
Mountain View	33	38	32	47	42	35	-	-	-	-	-	-	-	227	233	(6)	-2.6%
Letitia Carson	47	43	61	69	56	72	-	-	-	-	-	-	-	348	358	(10)	-2.9%
Franklin	22	24	24	24	25	26	47	51	57	-	-	-	-	300	306	(6)	-2.0%
Cheldelin	-	-	-	-	-	-	158	158	199	-	-	-	-	515	539	(24)	-4.7%
Linus Pauling	-	-	-	-	-	-	214	233	279	-	-	-	-	726	738	(12)	-1.7%
Corvallis	-	-	-	-	-	-	-	-	-	299	298	334	378	1,309	1,272	37	2.8%
Crescent Valley	-	-	-	-	-	-	-	-	-	196	231	223	243	893	956	(63)	-7.1%
<b>Total Non-Charter</b>	<b>358</b>	<b>376</b>	<b>410</b>	<b>414</b>	<b>404</b>	<b>441</b>	<b>419</b>	<b>442</b>	<b>535</b>	<b>495</b>	<b>529</b>	<b>557</b>	<b>621</b>	<b>6,001</b>	<b>6,076</b>	<b>(75)</b>	<b>-1.2%</b>

# ENROLLMENT TRENDS



# ENROLLMENT BY GRADE

Current Year (23/24)- as of Oct 1st



# GENERAL FUND FORECAST SUMMARY

(in millions)

	\$9.3 Billion SSF		\$10.2 Billion SSF		\$11.02 Billion SSF*	
	2021-22 Actual	2022-23 Actual	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
Beginning Fund Balance	\$14.50	\$13.60	\$14.50	\$13.90	\$11.20	\$11.50
Total Revenues	\$83.70	\$90.80	\$90.90	\$89.40	\$91.90	\$92.50
Operating Expenditures	\$84.60	\$89.90	\$91.50	\$100.30	\$103.40	\$107.90
Annual Operating Surplus/(Deficit)	(\$0.90)	\$0.90	(\$0.60)	(\$10.90)	(\$11.50)	(\$15.40)
Corrective Action Required	-	-	-	(\$8.20)	(\$3.70)	(\$3.50)
% of Operating Expenditures				-8.20%	-3.60%	-3.20%
Ending Fund Balance	\$13.60	\$14.50	\$13.90	\$11.20	\$11.50	\$11.60
% of Total Revenues	16.30%	16.00%	15.30%	12.50%	12.50%	12.50%

\*The OR Legislature has not set funding for the next biennium. Estimate only.

## HOW DID WE GET HERE? Utilization of One-Time Funds

### Elementary & Secondary School Emergency Relief (ESSER)

- One-time federal relief dollars to address the impact of COVID-19 on education communities.
- CSD received **\$10.8M** that was used to...
  - ↳ Address physical health and safety for staff and students
  - ↳ Meet students' academic, social and emotional needs
  - ↳ Provide operational continuity
- **Funds will be fully expended by June 30, 2024**



# HOW DID WE GET HERE?

## Birth Rates

Birth Rates	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
State of Oregon	45,136	45,557	45,656	45,533	43,630	42,183	41,861	39,817	40,931	39,503
	0.2%	0.9%	0.2%	-0.3%	-4.2%	-3.3%	-0.8%	-4.9%	2.8%	-3.5%
Benton County	650	737	740	763	696	685	668	627	627	639
	-15%	13%	0%	4%	-9%	-2%	-2%	-6%	0%	2%
CSD Boundary Zip Codes	480	514	524	565	471	456	464	406	424	388
	-14.3%	7.1%	1.9%	7.8%	-16.6%	-3.2%	1.8%	-12.5%	4.4%	-8.5%

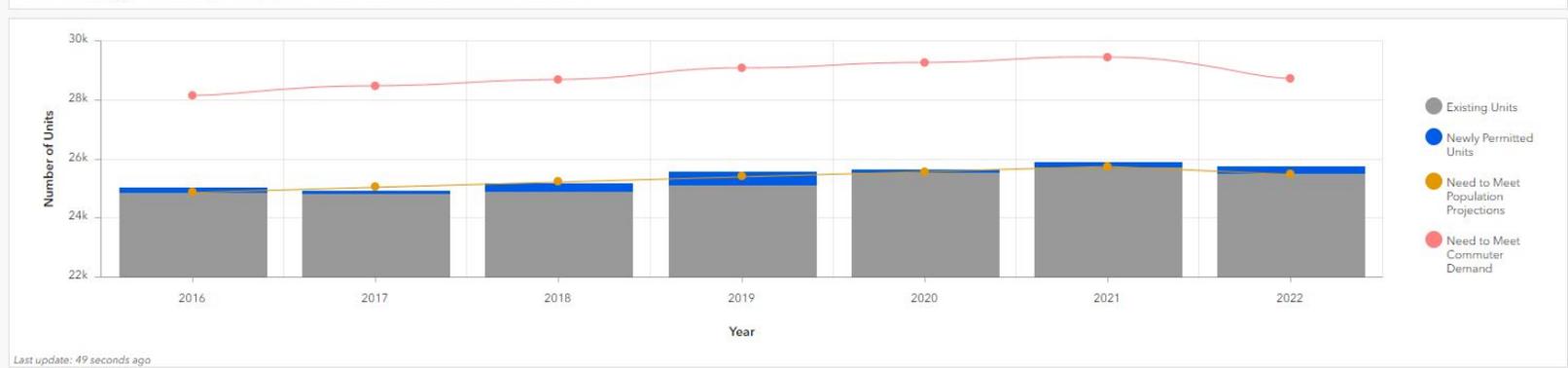
Kindergarten Enrollment										
	District Actuals					District Projection				
Kindergarten Cohort Enrollment	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
	421	421	385	396	378	355	356	311	325	298
	-7.9%	0.0%	-8.6%	2.9%	-4.5%	-6.1%	0.3%	-12.6%	4.5%	-8.3%

# HOW DID WE GET HERE?

## Corvallis Housing Crisis

### Housing Availability

Housing Units Permitted Vs. Need Since 2016

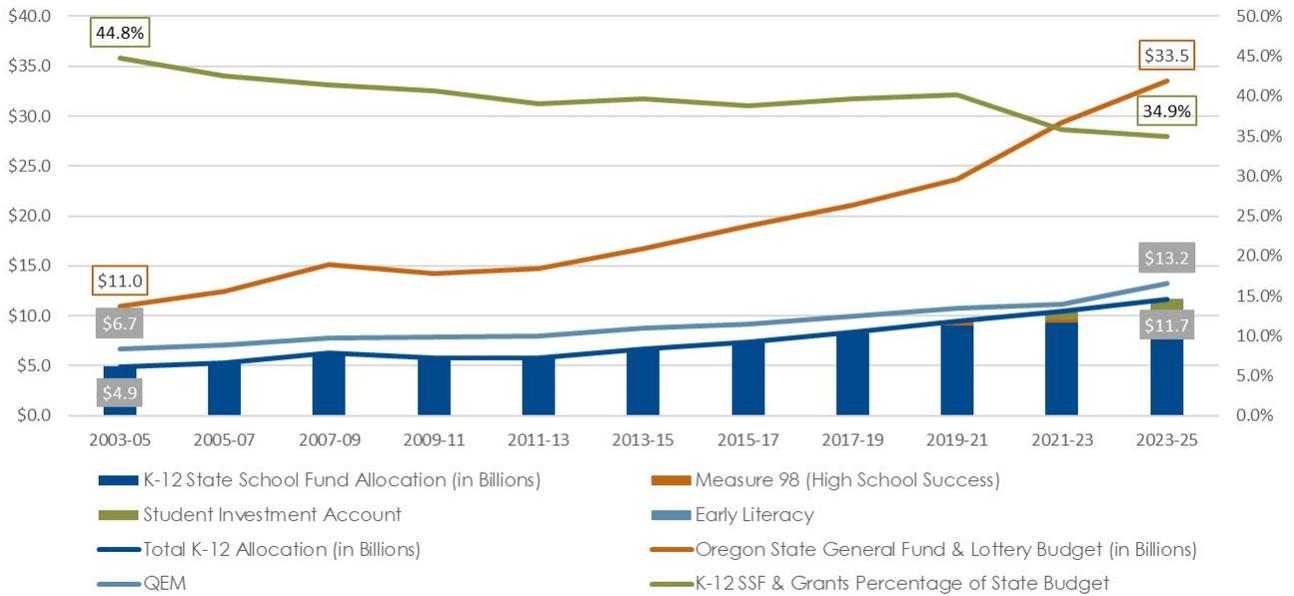


City of Corvallis. (n.d.). Population. Community Development. <https://www.corvallisoregon.gov/cd/page/population>

# HOW DID WE GET HERE?

## Inadequate State Funding

K-12 State School Fund & Grants Percentage of State Budget  
2003-2025



\*Graph adapted from Hillsboro School District

## STRATEGIC APPROACH TO BUDGET REDUCTIONS

**\$2.8M**

**CLASS SIZES & STAFFING**

Adjust to school level enrollment projections +1 to Class Size Targets

**\$4.6M**

**DEPARTMENTS**

Combination of FTE\* & non-payroll related expenditures

**\$0.8M**

**SCHOOL SUPPORT ALLOCATIONS**

FTE\*

\*Full Time Employee (FTE)

# BUDGET PARAMETERS

Goals for Student Outcomes Should Drive the Budget Process

Provide Every Student with Equitable Access and Opportunities

Decisions Should Be Informed by Data

Base Resourcing Decisions on the Total Value Created for Students

Critically Re-Examine Patterns of Spending

Take a Long-Term Perspective

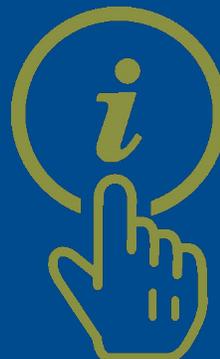
Be Transparent



## DISCUSSION



## QUESTIONS



## REQUESTS

# MEETING SCHEDULE

## **BOARD MEETING (Budget Committee Not Required to Attend)**

**Thursday, May 9, 2024, 6:30 pm, Lincoln Elementary School Gymnasium**

- Regular Business Meeting
- Public Comment Will be Heard

## **BUDGET COMMITTEE MEETING**

**Thursday, May 23, 2024, 6:30 pm, Lincoln Elementary School Gymnasium**

- Elect Committee Chair and Vice Chair
- Receive Superintendent's Budget Message
- Public Testimony
- Deliberation

## **BUDGET COMMITTEE MEETING**

**Thursday, May 30, 2024, 6:30 pm, Lincoln Elementary School Gymnasium**

- Public Testimony
- Deliberation
- Approval of Budget, Tax Rate & Tax Amount



VI. **2023-24 FINANCIAL UPDATE AND OUTLOOK FOR 2024-25**

VII. **COMMITTEE DISCUSSION AND REQUEST FOR MORE INFORMATION**

VIII. **ADJOURNMENT (9:00 p.m.)\***

**Next Meeting:**

- **Thursday, May 23, 2024, 6:30 p.m. (public testimony will be heard)**
  - **Elect Committee Chair and Vice Chair**
  - **Receive Superintendent's Budget Message**
  - **Public Testimony**
  - **Deliberation**

\*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 [kimberly.nelson@corvallis.k12.or.us](mailto:kimberly.nelson@corvallis.k12.or.us).

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

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

Public Comment –

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

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

<b>SCHOOL BOARD MEMBERS</b>			
Judah Largent	541-231-8415	Terese Jones, Co-Vice Chair	541-230-1673
Sami Al-Abdrabbuh	541-283-6611	Shauna Tominey, Co-Vice Chair	541-829-8411
Chris Hawkins	541-602-2045	Luhui Whitebear, Chair	541-714.3305
Sarah Finger McDonald	541-908-3756		

<b>EXECUTIVE STAFF MEMBERS</b>	
Ryan Noss, Superintendent	541-757-5841
Melissa Harder, Assistant Superintendent	541-766-4857
Lauren Wolfe, Finance Director	541-757-5874
Jennifer Duvall, Human Resources Director	541-757-5840
Kim Patten, Operations Director	541-757-3849
Kim Nelson, Executive Assistant to the Superintendent; Board Secretary	541-757-5841