Corvallis
SCHOOL DISTRICT

NOTICE

NOTICE IS HEREBY GIVEN of a meeting of the Corvallis School District Board of Directors.

Date & Time	Meeting Type	Location	Agenda
Thursday, April 25, 2024 6:30 PM	Finance	Gymnasium at Lincoln Elementary School, 110 SE Alexander Avenue, Corvallis, OR 97333	See attached.

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.

POSTED: Corvallis School District Administration Building
Hans Boyle, Education Editor, Gazette Times (Via Email)

For more information, please contact Kim Nelson at 541-757-5841 or at kimberly.nelson@corvallis.k12.or.us

Corvallis
SCHOOL DISTRICT

Thursday, April 25, 2024
6:30 PM

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.

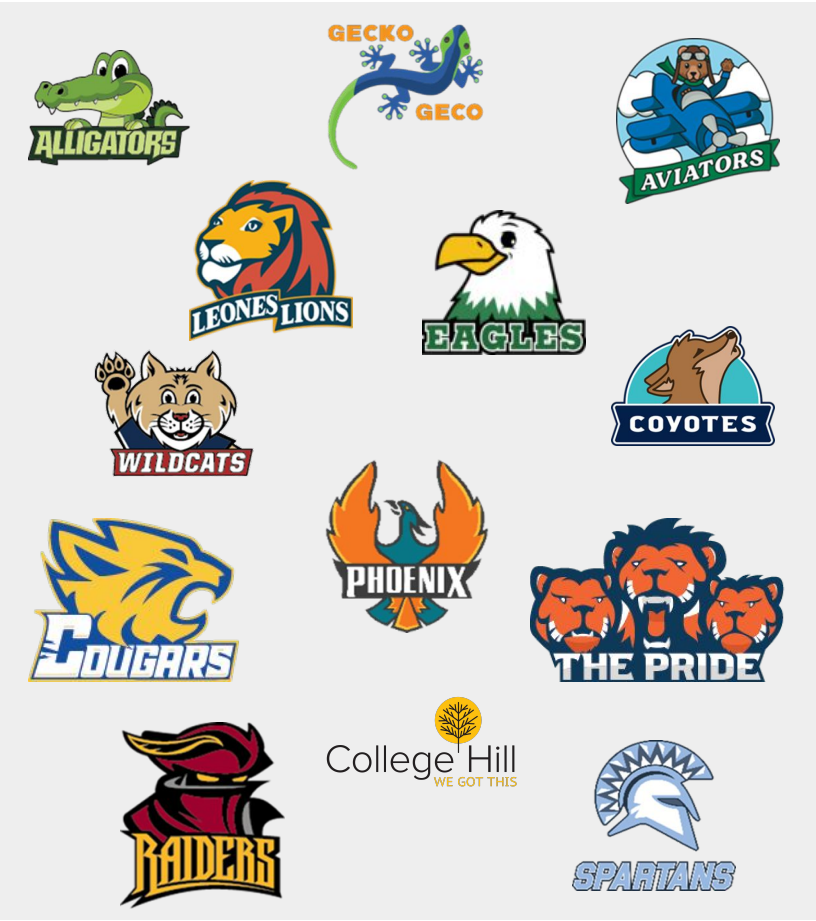
I. CALL TO ORDER AND ROLL CALL (6:30 p.m.)*
II. INTRODUCTIONS
III. REVIEW AGENDA AND MEETING NORMS
IV. BUDGET COMMITTEE ROLES AND RESPONSIBILITIES
V. BUDGET DOCUMENT ORIENTATION

BUDGET COMMITTEE ORIENTATION

April 25, 2024

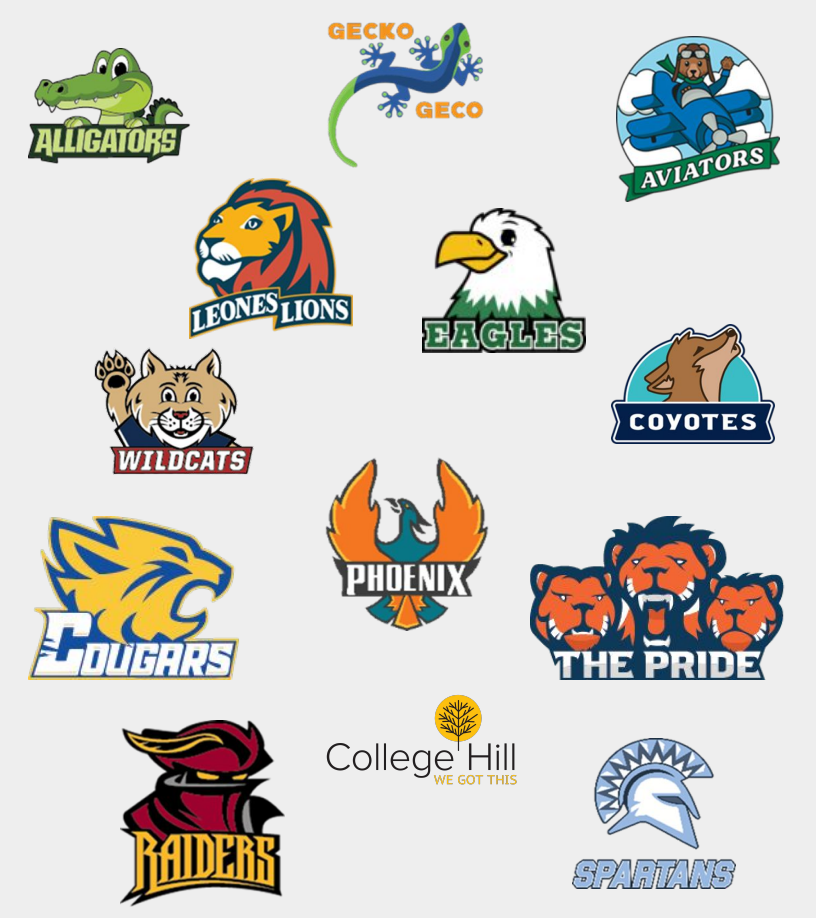
INTRODUCTIONS

- Name
- Years Service
- Role in the Community



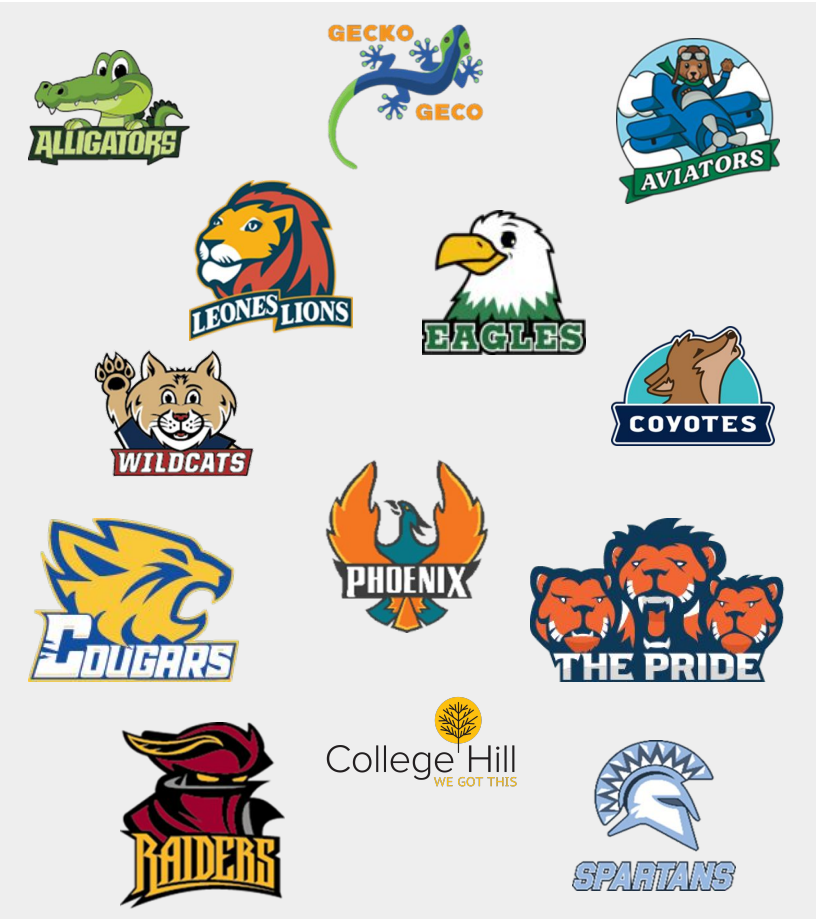
AGENDA

- ➔ Roles & Responsibilities
- ➔ Document Orientation
- ➔ Financial Update

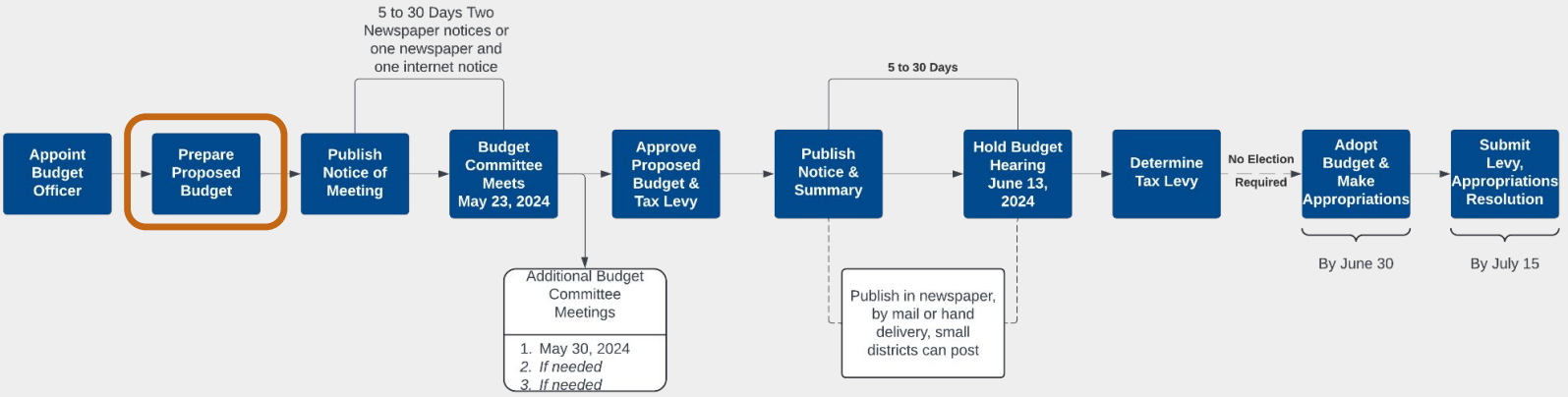


MEETING NORMS

- ➔ 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)

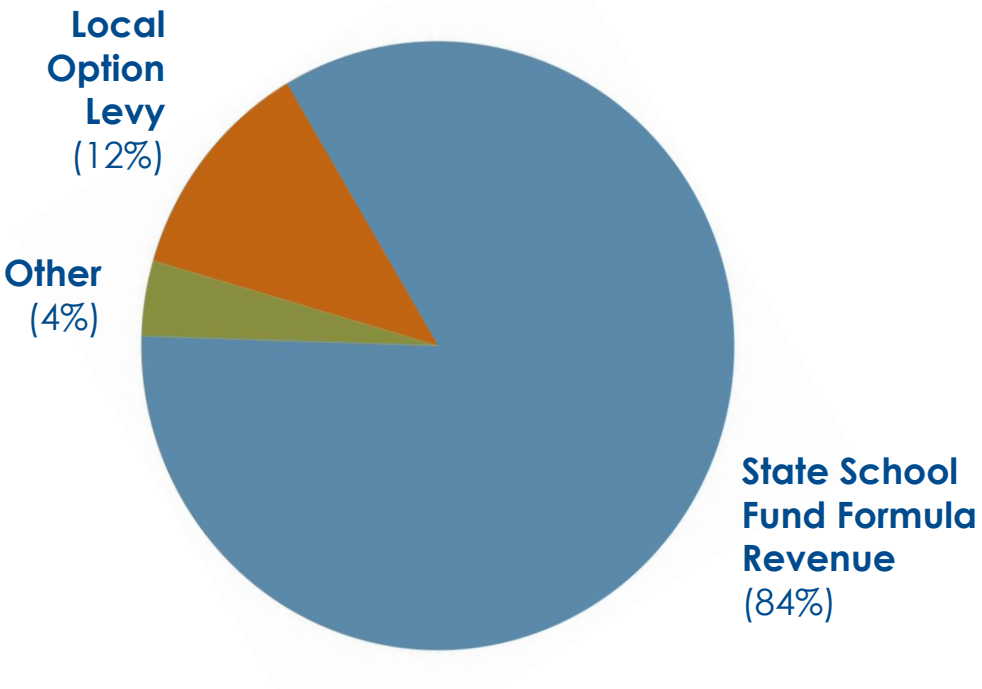




FINANCIAL UPDATE



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

CLASS SIZE TARGETS			
School Year	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

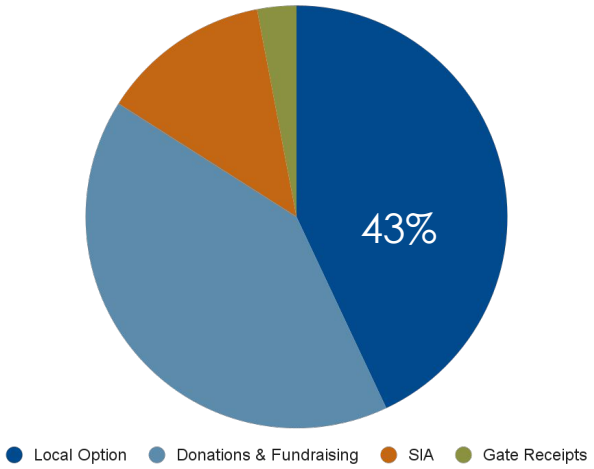


LOCAL OPTION LEVY

The Local Option Levy supports...

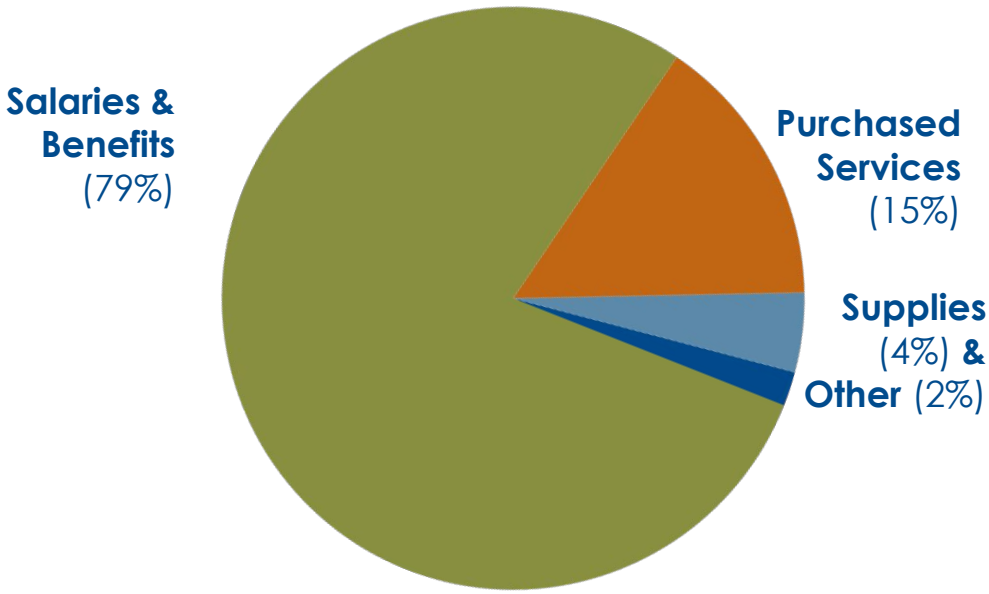
- ➔ teachers at all schools to sustain or reduce class sizes
- ➔ 50% of music, physical education, and art teachers at all elementary schools
- ➔ vocational and technical education opportunities for students
- ➔ school counselors and social workers
- ➔ instructional coaches and mentors to improve teaching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

Extra-curricular & Athletic Funding





GENERAL FUND REQUIREMENTS



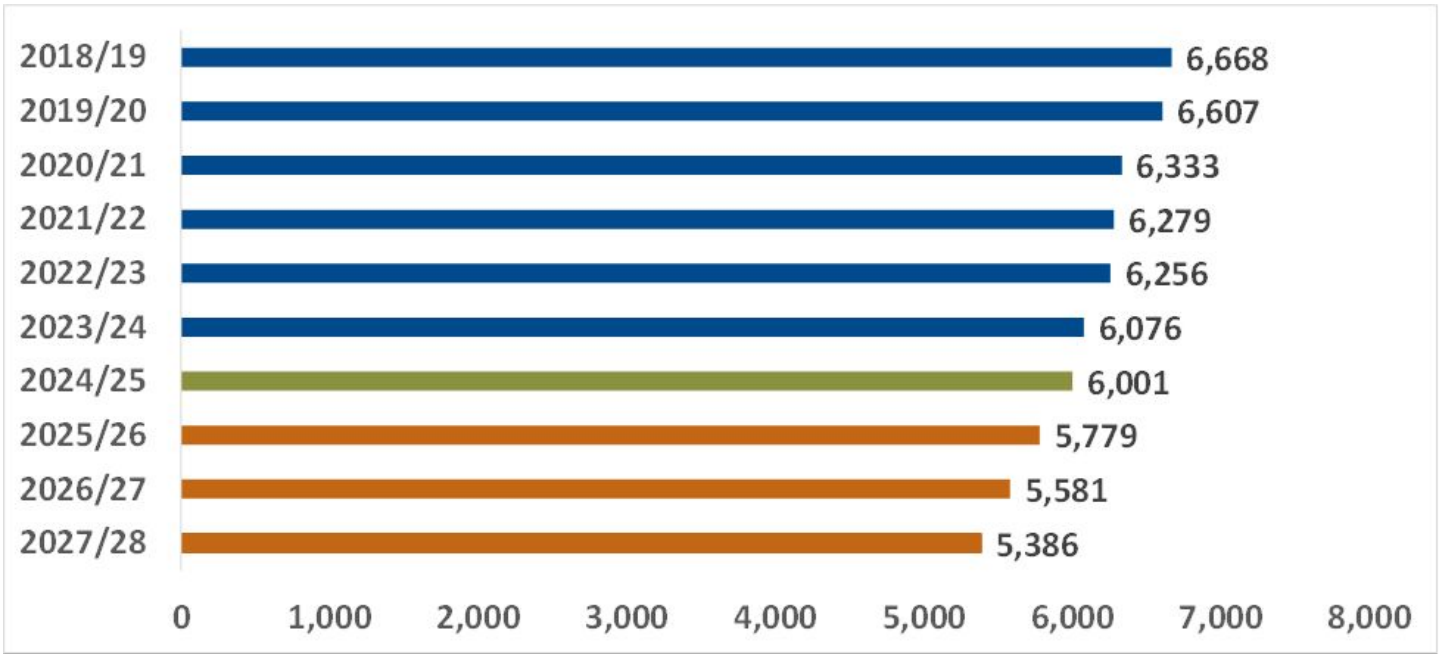
COST ASSUMPTIONS 2024/25

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

PROJECTED ENROLLMENT - 2024/25 SCHOOL YEAR

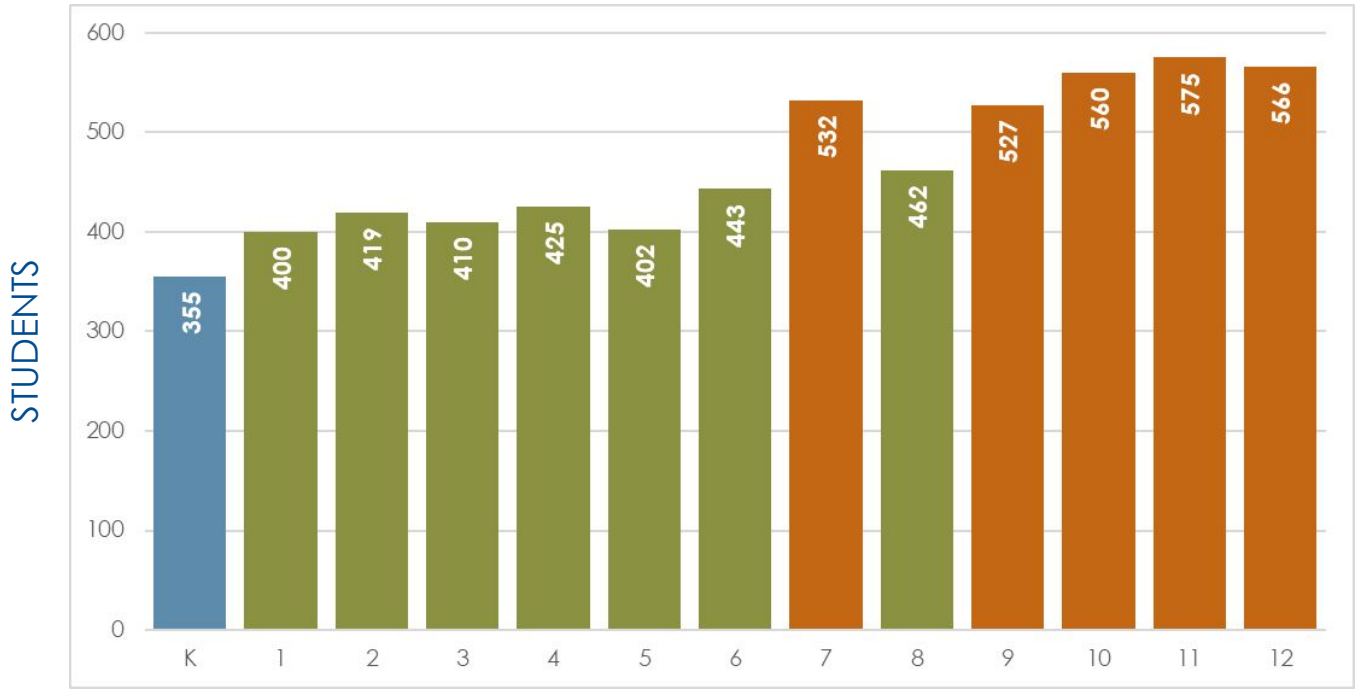
	2024-25														Change from 2023-24		
	K	1	2	3	4	5	6	7	8	9	10	11	12	Total			
Adams	47	46	57	62	63	76	-	-	-	-	-	-	-	**351**	**361**	(10)	-2.8%
Garfield	70	76	66	58	58	46	-	-	-	-	-	-	-	**374**	**371**	3	0.8%
Bessie Coleman	49	63	66	59	67	69	-	-	-	-	-	-	-	**373**	**348**	25	6.7%
Kathryn Jones Harrison	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%
Total Non-Charter	**358**	**376**	**410**	**414**	**404**	**441**	**419**	**442**	**535**	**495**	**529**	**557**	**621**	**6,001**	**6,076**	(75)	**-1.2%**

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 ands students
  - ↳ Meet students' academic, social and emotional needs
  - ↳ Provide operational continuity
- ➔ **Funds will be fully expended by June 30, 2024**

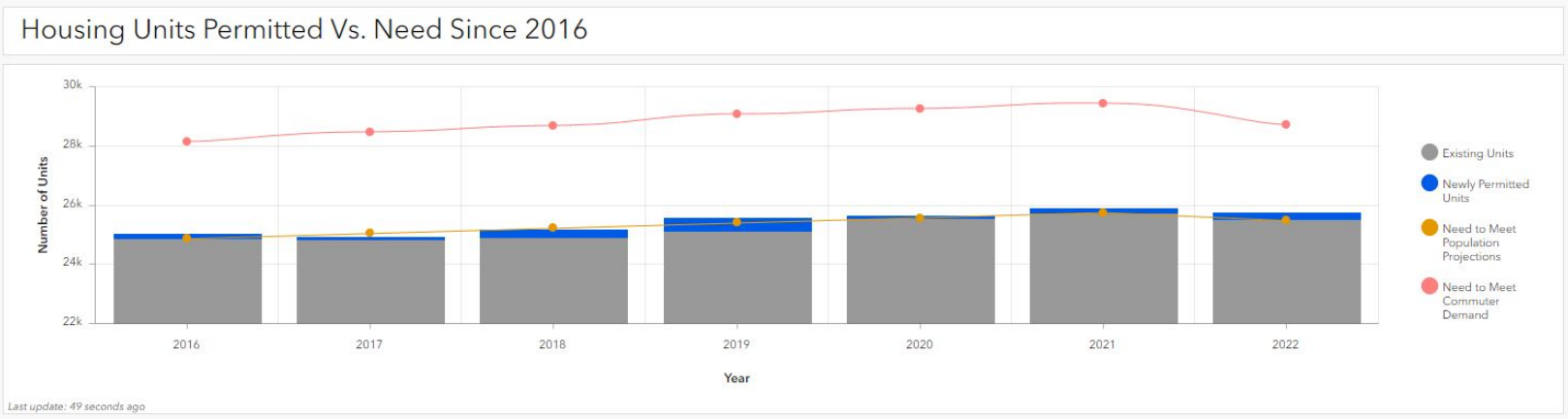
HOW DID WE GET HERE?
Birth Rates

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	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Enrollment	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%*

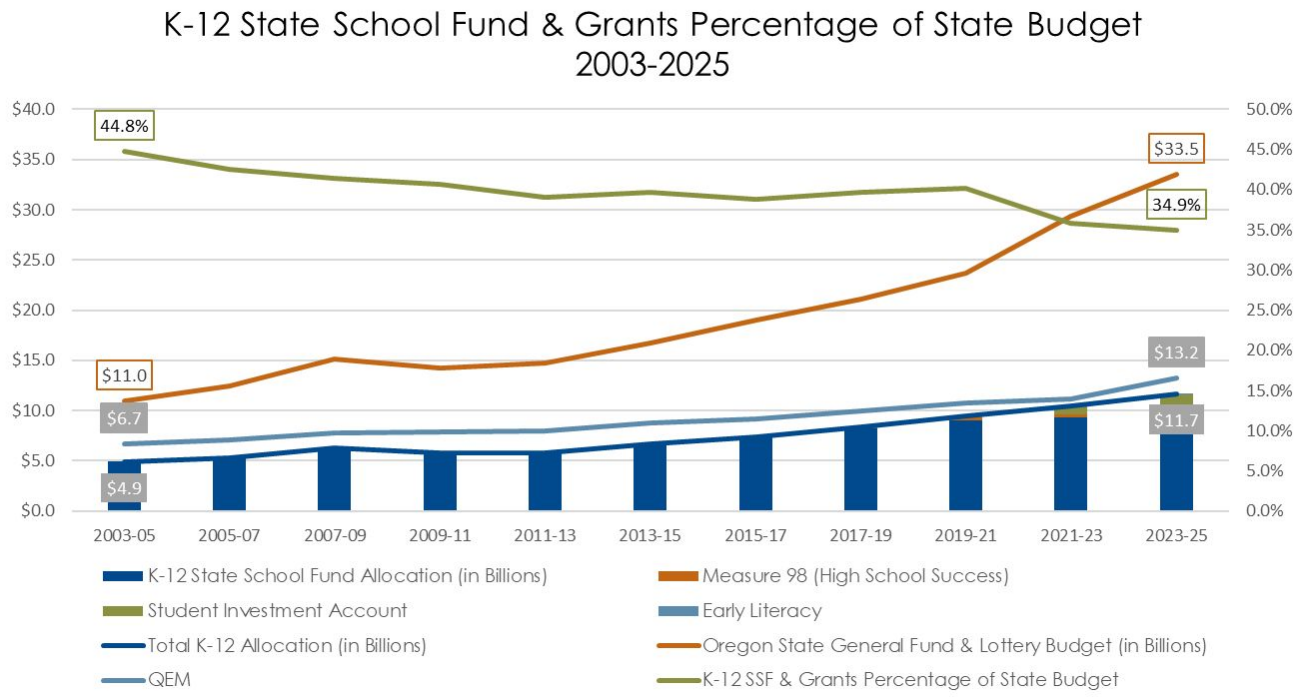
HOW DID WE GET HERE?
Corvallis Housing Crisis

Housing Availability



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

HOW DID WE GET HERE?
Inadequate State Funding



***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

Corvallis
SCHOOL DISTRICT

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.

Corvallis
SCHOOL DISTRICT

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.

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-mail 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			
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
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