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, June 13, 2024 6:30 PM	Regular	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, June 13, 2024
6:30 PM

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

Meeting Details: Thursday, June 13, 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. BOARD MEMBER REPORTS

III. OREGON SCHOOL BOARDS ASSOCIATION (OSBA) AND NATIONAL SCHOOL BOARDS ASSOCIATION (NSBA) UPDATES

Corvallis
SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Sami Al-Abdrabbuh, Board Position #1
Meeting Date: June 13, 2024

Oregon School Boards Association and National School Boards Association Updates

NO ACTION REQUIRED

Background

This report provides recent updates from the Oregon School Boards Association and the National School Boards Association. The report includes highlights from both associations about professional development, advocacy, and leadership opportunities in public education and school boardsmanship across the state and nation.

Involvement

Director Sami Al-Abdrabbuh, Corvallis School Board Member, OSBA President, and NSBA Director representing the Pacific Region.
OSBA and NSBA staff.

Haley Percell joined the NSBA board in April.

OSBA Chief Legal Officer and Interim Deputy Executive Director Haley Percel joined the NSBA Board as the Chair of the Council of School Attorneys Steering Committee.

NSBA board is comprised of:

- Five officers elected at-large,
- Nine regional directors three from each of the nation's three regions,
- Five voting ex-officio voting members representing Organization of State Association Executive Directors, Council of Urban Boards of Education, National American Indian and Alaska Native Council of School Board Members, National Black Council of School Board Members, National Hispanic Council of School Board Members,
- Two ex officio non-voting directors - NSBA Executive Director/CEO and Council of School Attorneys Steering Committee

Current roster of NSBA: https://www.nsba.org/-/media/2024-2025-NSBA-Board-of-Directors-FINAL.pdf?la=en&hash=6655908D4BFD1F877E4EF7CB0A2DD7FDDCBC4E3D

New Vision, Mission, and Slogan for NSBA

I had the honor to be part of formulating the new vision, mission and slogan for NSBA that was announced in April. I found inspiration in some speakers that OSBA board development team brought to the last conference. Specifically, Dr. Adolph 'Doc' Brown (bio) keynote speech at OSBA last November helped me suggest a more powerful language that was used in the mission and vision language emphasizing the impact of using a language of 'each student' and 'each community' instead of 'every student.

NSBA's new mission and vision statements are:

NSBA's Mission

To equip school board members with resources to advocate for each student in each community, in partnership with our members. **Learn more about School Board Leadership and Local Governance.**

NSBA's Vision

NSBA's Vision: Each school board ensures that each student can reach their full potential through quality and equitable educational opportunities.

NSBA's Slogan

The leading advocate for public education. *Transforming public education, board by board.*

Reminder of Professional development and learning opportunities through NSBA

NSBA services:
https://nsba.org/Services

NSBA Resources:

- Artificial Intelligence in Education
- Center for Public Education
- Center for Safe Schools
- Key Work of School Boards
- Legal Clips
- National Connection
- Reports and Guides
- More resources: https://nsba.org/Resources

Corvallis
SCHOOL DISTRICT

IV. SUPERINTENDENT'S REPORT

Corvallis
SCHOOL DISTRICT

Superintendent's Report

Shared with the Corvallis School Board during the June 13, 2024 meeting.

The last several weeks have included a number of special events as we close out the school year. CSD had their first Native Student Graduation event where students were recognized. The event included a drum circle and Jan Michael Looking Wolf played for the group. The event was an opportunity to come together to recognize graduates and build community.

The following day was the WINGS graduation. You may have seen an article in the GT on this graduation. We had two graduates this year, and many members of the community came to celebrate them.

We also had the opportunity to recognize the 50+ graduates who have been in the DLI program since kindergarten.

Last week was capped off with graduations at College Hill, Corvallis High, and Crescent Valley.

One of the points that stood out to me the most during these celebrations was that when these students started 9th grade, we were still in the middle of COVID. Our 2024 graduates have shown resiliency, and on multiple occasions, I heard folks talk about how this group of students made our schools begin to feel normal again.

Tonight, I anticipate public comment on the cuts we have been forced to make, but I want to be sure that in the midst of these challenges, we take a moment to recognize the class of 2024.

ProStart Competition

Two culinary arts student teams from Crescent Valley High School competed in the ProStart competition on March 18 in Salem. The culinary arts program is one of the school's Career and Technical Education (CTE) programs.

For the competition, students in the management group created a restaurant concept that they had to sell to the judges. The concept included a blueprint of their restaurant, a business plan, a SWOT analysis, and marketing tactics. For the culinary competition, students had to create and plate a three-course meal in 60 minutes. This also included designing a menu and conducting a cost analysis for their three-course meal.

The management team came in 3rd place in the competition, and all won scholarships to culinary school. Congratulations to both teams!

Linn-Benton Community College Career and Technical Education Letter of Intent Signing Day
On April 18, Linn-Benton Community College (LBCC) hosted its annual Signing Day, celebrating high school seniors and incoming LBCC students signing letters of intent to guarantee a spot in next fall's college Career and Technical Education (CTE) programs.

Corvallis School District had 14 students sign up across Corvallis High School, Crescent Valley High School, and College Hill in Automotive Technology, Heavy Equipment/Diesel, Industrial Pipe Trades, and Welding & Fabrication.

Corvallis High School Students Selected for Sources of Strength Peer Leader Advisory Council
Two Corvallis High students have been selected for the National Sources of Strength Peer Leader Advisory Council. Kaylee Pickering and Quinn Snell are joining 18 other students from across the United States to grow their leadership skills, provide information on their experiences with Sources of Strength, and plan and participate in Sources of Strength national campaigns.

Sources of Strength is a national program using evidence-based prevention strategies for suicide, bullying, violence, and substance abuse. Congratulations to Kaylee and Quinn!

Crescent Valley Student Chosen as a U.S. Presidential Scholar
Richard Chen was chosen as one of two U.S. Presidential Scholars in Oregon. Students honored with this award are recognized for academic achievements, high school transcripts, letters of recommendation, and essays. Please join me in congratulating Richard, who also graduated last Friday!

Changes to School Meals
Beginning in the 2024-25 school year, all Corvallis School District schools will be able to provide free school meals to all students. Families do not need to fill out free and reduced lunch applications for these meals.

The district will again offer free summer meals from June 24 through August 23. More information, including locations and times, is available here.

2023-24 Retirees
This year, we are celebrating 13 retiring staff members:

- **Patsy Meeker**, Teacher at Linus Pauling (5 years)
- **Wendy Kirsch**, Teacher at Crescent Valley (6 years)
- **Kris Rondeau**, Administrative Assistant at Adams (18 years)
- **Marcy Hermens**, Office Manager at Bessie Coleman (20 years)
- **Mary Frederick**, Administrative Assistant at Crescent Valley (20 years)
- **Debbie Macbeth**, Teacher at Adams (20 years)
- **Alana Hogrebe**, Educational and Administrative Assistant at Adams (24 years)

- **Marta McCracken**, Teacher at Letitia Carson (25 years)
- **Christopher McGowan**, Teacher at Corvallis High (26 years)
- **Bonnie Ryan**, Registrar at Crescent Valley (28 years)
- **Laurie Corliss**, District Assessment & Data Specialist at District Office (29 years)
- **Cherie Taylor**, Teacher at Urban Farm/College Hill (42 years)
- **Karen Selander,** Risk Manager at District Office (50+ years)

Thank you for your service and years of dedication to our students and families!

Return in Fall 2024

Most building staff will return to work the week of August 26 through 30. This first week will include:

- August 27
  - Building-Based Welcome and Culture Creation, your building
- August 28
  - District Rally: 8:30 am - 10:00 am, Crescent Valley High School
  - Training Day: 10:15 am - 3:30 pm, Crescent Valley High School
- August 29
  - All staff prep Day: your regular work schedule, your building
- August 30
  - Teacher Prep Day

2024-25 Calendars & Bell Schedules

Pending board approval of a small change on tonight's agenda, the 2024-25 school year calendars and bell schedules will be published this week and shared with staff and families.

Corvallis
SCHOOL DISTRICT

V. PUBLIC HEARING FOR PUBLIC TESTIMONY ON THE 2024-25 BUDGET (7:05 p.m.)*

NOTE: To indicate your desire to comment, please arrive several minutes before the meeting begins, and complete a request card; then, turn it in to the Board Secretary before the meeting begins. See the attached guidelines for providing input to the School Board.

Virtual option: Please contact kimberly.nelson@corvallis.k12.or.us by noon on the day of the Board Meeting to schedule public comment. Please include your name, address, the phone number you will call in from, and the topic of your public comment.

Corvallis
SCHOOL DISTRICT

PROVIDING INPUT TO THE SCHOOL BOARD

(Revised 08-15-23)

The Corvallis School Board values the opinions and input of students, staff, parents, and community members. Comments may be provided during certain meetings, and via written correspondence, as outlined below.

Public Comment at School Board Meetings

This option is available when *Public Comment* is an item on the agenda. To offer comments:

A. Complete all of the requested information on a "Comment Request" card, which can be found on a table near the entrance to the meeting room, and give it to the Board Secretary at the head table **before** the meeting begins. Your testimony may be delayed until all of the information is provided.

B. When you provide public comment, your name, address, and comments are matters of public record; however, students and staff do not need to provide their addresses.

C. Keep your comments within the specified time allotted, usually three minutes, to allow time for others to comment. Please be respectful of those who wish to provide comments after you.

D. Direct your comments to the School Board. The Board Chair will refer questions or requests for action to staff for response at a later date.

E. If you read from a prepared statement, you may choose to leave your written comments with the Board Secretary to post online with the informational packet of the meeting and to file with the official minutes of the meeting. Handouts are not required but should you wish to provide them, please bring 13 copies and give them to the Board Secretary to distribute.

F. Speakers may offer objective criticism of District operations and programs but the Board will not hear complaints concerning individual District personnel.

- Complaints shall be handled following the steps outlined in Board Policy KL and Administrative Regulation KL-AR, copies of which are available at meetings and online at http://policy.osba.org/corvall/KL/index.asp.
- Complaints regarding budget, programs, or other District issues also should be handled by first following the steps outlined in policy KL.

G. Undue interruption or other interference with the orderly conduct of Board business cannot be allowed.

- Defamatory or abusive remarks are always out of order.
- The Board Chair may terminate a speaker's privilege of address if, after being called to order, the speaker persists in improper conduct or remarks.

Written Correspondence

Letters, emails, and other written materials submitted to the School Board are considered public record. They may be submitted via U.S. mail to: Corvallis School Board, 1555 SW 35th Street, Corvallis, OR 97333. Emails sent to: schoolboard@corvallis.k12.or.us, will reach all Board members as a group as well as the following District staff: Superintendent, Assistant Superintendent, Human Resources Director, Finance and Operations Director, Communications Coordinator, and Executive Assistant to the Superintendent and Board of Directors (also known as Board Secretary).

Telephone Calls

Luhui Whitebear	541-714-3305	Terese Jones	541-230-1673
Sami Al-Abdrabbuh	541-283-6611	Shauna Tominey	541-829-3411
Judah Largent	541-231-8415	Chris Hawkins	541-602-2045
Sarah Finger McDonald	541-908-3756		

District Administrative Office
1555 SW 35th Street | PO Box 3509J | Corvallis, Oregon 97339
541-757-5841 | www.csd509j.net

Corvallis
SCHOOL DISTRICT

VI. RESOLUTION NO. 24-0601: ADOPT BUDGET, MAKE APPROPRIATIONS, IMPOSE PROPERTY TAXES AND CATEGORY TAXES

Corvallis
SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Finance Director
Meeting Date: June 13, 2024

Resolution No. 24-0601: Adopt 2024-25 Budget, Make Appropriations, Impose Property Taxes, and Categorize Taxes

ACTION REQUESTED

Background

Oregon Revised Statute 294.456 prescribes that the governing body shall enact resolutions to adopt the budget, to make the appropriations, to determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor, and to itemize and categorize the ad valorem property tax amount or rate as required under ORS 310.060. The format and wording is based on recommendations from the Oregon Department of Revenue. The Board is required by law to adopt a balanced budget before July 1, 2024, the start of the new fiscal year.

The Board annually levies a permanent tax rate for general operating purposes of the school district. The tax rate for the General Fund is a permanent rate computed by the Oregon Department of Revenue expressed in dollars per thousand of assessed value. No action of the School Board can increase this limit. This tax rate is $4.4614 per $1,000 of assessed value and was approved by the Budget Committee.

The Board 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 2-136 as approved by voters on May 17, 2022. The 2024-25 proposed budget was developed based on a local option levy tax rate of $1.50 per $1,000 of assessed value, which was approved by the Budget Committee.

Approval of a general obligation bond by voters also carries with it authority to levy taxes to pay the bond principal and interest. The amount levied for bonded debt is intended to meet the estimated principal and interest payments due in 2024-25 and includes an estimate of taxes not to be received due to the discount and uncollectible amounts. The 2024-25 levy for bonded debt approved by the Budget Committee was $16,279,585.

ACTION REQUESTED:

Adopt the attached resolution to adopt the budget, make appropriations, impose property taxes, and categorize taxes for the 2024-25 fiscal year.

ATTACHED:
Resolution No. 24-0601

MOTION REQUESTED:
"I move that Resolution No. 24-0601 be adopted to adopt the budget, make appropriations, impose property taxes, and categorize taxes for the 2024-25 fiscal year."

Corvallis School District 509J
Resolution No. 24-0601

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Corvallis School District 509J hereby adopts the budget for fiscal year 2024-25 in the total of **$176,657,022**. This budget is now on file at the District Administration Office at 1555 SW 35th St, Corvallis, OR 97333.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2024, and for the purposes shown below are hereby appropriated:

100 - General Fund		
1000 - Instruction	$	54,002,539
2000 - Support Services		43,355,657
3000 - Enterprise and Community Services		282,193
5100 - Debt Service		526,506
5200 - Interfund Transfers		2,377,204
6000 - Contingency		7,157,208
Total	**$**	**107,701,307**
200 - Special Revenue Funds		
1000 - Instruction	$	11,151,200
2000 - Support Services		6,797,058
3000 - Enterprise and Community Services		5,347,227
4000 - Facilities Acquisition and Construction		445,000
5200 - Interfund Transfers		420,751
6000 - Contingency		300,000
Total	**$**	**24,461,236**
300 - Debt Service Funds		
5100 - Debt Service	$	18,899,431
6000 - Contingency		1,509,331
Total	**$**	**20,408,762**
400 - Capital Projects Funds		
4000 - Facilities Acquisition and Construction	$	653,150
Total	**$**	**653,150**
600 - Internal Service Funds		
2000 - Support Services		15,611,225
6000 - Contingency		3,049,870
Total	**$**	**18,661,095**
Total Appropriations, All Funds		**171,885,550**
Total Unappropriated and Reserve Amounts, All Funds	**$**	**4,771,472**
TOTAL ADOPTED BUDGET	**$**	**176,657,022**

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for tax year 2024-25 upon the assessed value of all taxable property within the district:

(1) At the rate of $4.4614 per $1,000 of assessed value for permanent rate tax;
(2) At the rate of $1.5000 per $1,000 of assessed value for local option tax;
(3) In the amount of $16,279,585 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED, that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Education Limitation
Permanent Rate Tax…..$4.4614/$1,000
Local Option Tax…..$1.5000/$1,000

Excluded from Limitation
General Obligation Debt Service…..$16,279,585

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 13th day of June, 2024.

ATTEST:

_____
Luhui Whitebear, Board Chair

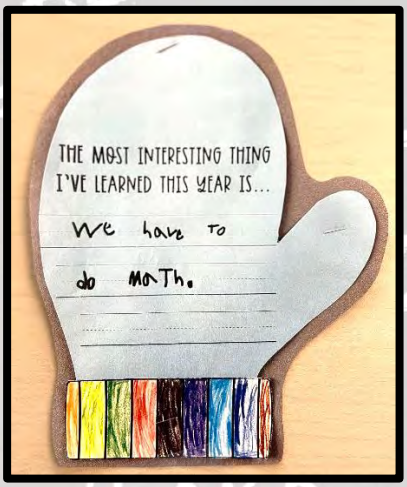
_____
Lauren Wolfe, Deputy Clerk



Corvallis
SCHOOL DISTRICT

1555 SW 35th Street | PO Box 3509J
Linn and Benton Counties | Corvallis, Oregon | 97339
www.csd509j.net | 541-757-5811

2024-25 ADOPTED BUDGET



featured in this document

"It is clear that the chief end of the mathematical study must be to make the students think."
– John Wesley Young

This year's budget document has been designed to celebrate and acknowledge the district's efforts to engage and support students in the study of mathematics.

copies are available

An electronic copy of this document may be downloaded free of charge from the Financial Services page on the district website: https://www.csd509j.net/departments/finmngmt/. Adobe Reader is recommended.

To review a paper copy at no charge, or order a paper copy at cost, contact Jennifer Bentz, Business Specialist, at jennifer.bentz@corvallis.k12.or.us, or 541-757-5874 to make an appointment.

para asistencia en español

por favor llame al número (541) 757-5807

2024-25
ADOPTED BUDGET

Ryan Noss, Superintendent
Lauren Wolfe, Finance Director
Maria McEldowney, Accounting Manager

Corvallis
SCHOOL DISTRICT

1555 SW 35th Street | PO Box 3509J
Linn and Benton Counties
Corvallis, Oregon | 97339
www.csd509j.net | 541-757-5811

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 2023–2024.

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

John W. Hutchison
President

Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director

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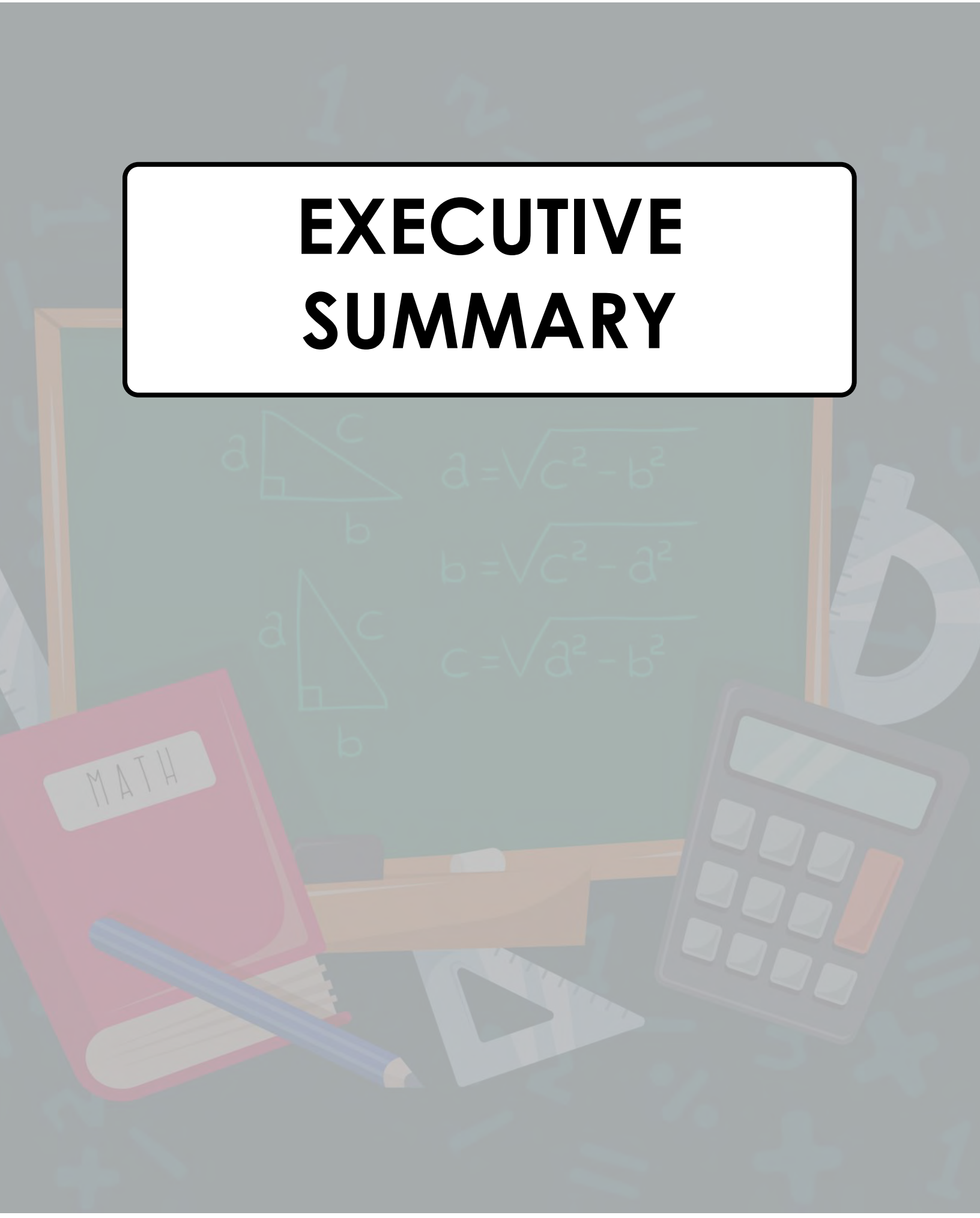
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EXECUTIVE SUMMARY





family math nights

Student Growth and Experience celebrated the study of mathematics throughout the 2023-24 school year with school based family math nights! Families were invited to attend together to:

- Learn about the district's elementary mathematics curriculum (Bridges)
- Engage in math discussions
- Play games! (math games)

These opportunities for engagement with families provide parents an opportunity to experience math learning in ways that may be different from what they experienced in school. It's a great time to ask questions of school and district staff and spend fun math time with their students!



EXECUTIVE SUMMARY

2024-25 Budget

ABOUT THE DISTRICT

The Corvallis School District serves approximately 6,100 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.

Student voice is a core tenet of the Corvallis School Board. Student identity (race, culture, socioeconomic and family status, national origin, language, ability, gender, gender identity, gender expression, or sexual orientation) should not predict or predetermine success in school.

Goal 1 Excellent Learning Experience
We will create exceptional learning experiences where all students learn at high levels. Taking into account students' unique and intersecting identities, histories, accessibility needs, abilities, and disabilities, academic rigor will be achieved as students are challenged and supported.

Goal 2 Equitable Systems
We will transform educational systems to be diverse, equitable, and inclusionary in our decisions and actions and create belonging for all students, staff, and families.

Goal 3 Relevant and Engaging Learning
Students will participate in relevant learning experiences that support their short and long-term goals towards an evolving future.

Goal 4 Healthy Communities
We will cultivate schools and a district that promote wellness through the social, emotional, mental, and physical health and well-being of students, families, and staff by fostering personal growth, community care, and equitable systems that honor the rightful presence of identities and lived experiences so that every student belongs and feels safe and supported to thrive socially and academically.

**Goals are not written in priority order.*

DISTRICT MISSION, VISION AND SCHOOL BOARD GOALS

Our mission is to cultivate an inclusive educational environment where every student's voice matters, fostering equity and community wellness. We provide exceptional learning experiences that prioritize academic rigor and engagement, empowering all students to succeed and pursue their goals.

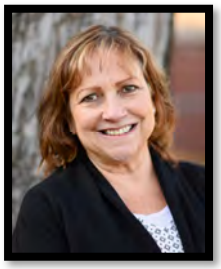
We are committed to equitable access to an inclusive and rigorous learning experience and outcome that honors each student's race, culture, socioeconomic status, language, ability, gender, gender expression, and sexual orientation, resulting in engaged citizens and leaders of the future.

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



Chris Hawkins



Terese Jones



Luhui Whitebear



Shauna Tominey



Judah Largent



Sarah Finger McDonald

Position #1	Sami Al-Abdrabbuh	Elected in 2021	Term Expires June 30, 2025
Position #2	Chris Hawkins	Elected in 2023	Term Expires June 30, 2027
Position #3	Terese Jones, Co Vice Chair	Elected in 2023	Term Expires June 30, 2027
Position #4	Luhui Whitebear, Chair	Elected in 2021	Term Expires June 30, 2025
Position #5	Shauna Tominey, Co Vice-Chair	Elected in 2021	Term Expires June 30, 2025
Position #6	Judah Largent	Elected in 2021	Term Expires June 30, 2027
Position #7	Sarah Finger McDonald	Elected in 2023	Term Expires June 30, 2027

DISTRICT LEADERSHIP



Ryan Noss
Superintendent



Melissa Harder
Assistant Superintendent



Jennifer Duvall
Human Resources



Kim Patten
Operations



Lauren Wolfe
Finance

Student Growth and Experience
- Elementary Schools ..... Amy Lesan, Coordinator
- Middle Schools ..... Kim Johnson, Coordinator
- High Schools ..... Nikki McFarland, Coordinator
- Student Services ..... Sabrina Wood, Coordinator
- Special Education ..... Shawn Bernard, Coordinator
- ELL/DLI/Equity ..... Marcianne Rivero Koetje, Coordinator

Business Services ..... Maria McEldowney, Manager

Communications ..... Kelly Locey, Coordinator

Operations
- Custodial Operations ..... Alexis Torres Diaz, Supervisor
- Food and Nutrition Services ..... Kathy Pitzer, Manager
- Maintenance ..... Doug Tiller, Manager

Technology Services ..... Brian Schaffeld, Director

SCHOOL LEADERSHIP

Adams Elementary School	Peter Henning, Principal
Bessie Coleman Elementary School	Tracey Fischer, Principal
Garfield Elementary School	Nancy Davila-Williams, Principal
Kathryn Jones Harrison Elementary School	Elton Kikuta, Principal
Letitia Carson Elementary School	Leigh Santy, Principal
Lincoln Elementary School	Chaundra Smith, Principal
Mountain View Elementary School	Byron Bethards, Principal
Franklin K-8 School	Amy Wright, Principal
Cheldelin Middle School	Stephanne Seals, Principal
Linus Pauling Middle School	Greg Hyde, Principal
Corvallis High School	Matt Boring, Principal
Crescent Valley High School	Aaron McKee, Principal
Alternative Pathways	Eric Wright, Coordinator

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 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

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. The budget committee reviews the proposed budget and receives testimony from patrons. Based on public testimony and other input, the budget committee can revise 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.

Aaron Rivers	Term Expires June 30, 2025
Bill Dougherty	Term Expires June 30, 2024
Patricia Morrell	Term Expires June 30, 2026
VACANT	Term Expires June 30, 2025
Penny York	Term Expires June 30, 2024
Tony Vandermeer	Term Expires June 30, 2026
Andrew Freborg	Term Expires June 30, 2025

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.

Plan and Prepare	Set Instructional Priorities	Pay for Priorities	Implement Plan	Ensure Stability
				
• Foster collaboration between the academic and finance staff in the budget process • Set expectations for the budget process and analyze the district's current state • Effectively communicate the process and corresponding decisions to stakeholders	• Develop goals that address district's major needs • Analyze the underlying issue of any deficiencies being addressed • Develop priorities to accomplish goals • Select a limited number of priorities to pursue to maintain focus and promote success	• Analyze current spending to inform decision making • Quantify identified priorities in order to implement • Identify additional areas of cost savings and potential trade-offs	• Develop a strategic financial plan informed by the district's priorities • Create an implementation plan with clear accountabilities and responsibilities • Develop a budget document that outlines the district's 'story'	• Monitoring progress • Planning for continuous improvement

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 needs in ways that they determine will be most effective.

Special education and English language development 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.

2024-25 BUDGET CALENDAR

	July 2023		November 2023		December 2023		January-March 2024
1	*School Board appoints Budget Officer*	2	*School Board appoints Budget Committee members*	3	*Staff develops enrollment and revenue forecasts*	4	*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*

	March-April 2024		April 25, 2024		May 23, 2024		May 30, 2024
5	*District staff analyzes current resources and expenditures in order to find capacity to pay for top priorities, prepares proposed budget*	6	*Budget Committee Pre-Meeting: overview of budget process, roles and responsibilities of budget committee, financial update, budget outlook*	7	*Budget Committee Meeting: receive superintendent's budget message, take public comment, review proposed budget*	8	*Budget Committee Meeting: review proposed budget; approve budget and tax levies*

	June 13, 2024		July 15, 2024
9	*School Board Meeting: hold public hearing on approved budget; adopt budget, authorize appropriations, declare taxes*	10	*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.*

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, 2024 and ending June 30, 2025. This budget reflects our commitment to cultivating an inclusive educational environment where every student's voice matters, fostering equity and community wellness. At Corvallis School District, we provide exceptional learning experiences that prioritize academic success and engagement, empowering all students to succeed and pursue their goals **.**

This budget cycle has been especially difficult as we have had to navigate a $8.2M shortfall. Throughout this process, district leadership has worked diligently to prioritize our collective goals and keep students at the forefront of our decision-making. That being said, it is impossible to maintain our current service levels while meeting the requirements of local budget law. Our costs continue to rise while our revenues shrink.

ASSESSING THE CURRENT CLIMATE AND BUDGETARY CONSTRAINTS

Over the past couple of years, our ability to enhance student services has been supported by robust fiscal reserves and the introduction of various state and federal initiatives such as High School Success, the Student Investment Account, and Elementary and Secondary Schools Emergency Relief (ESSER–often considered COVID recovery funds). We've expanded our staff to better cater to the academic and social-emotional needs of our students during times of heightened necessity.

Regrettably, our enrollment numbers are still on the decline, while state resources fail to match the escalating costs of school operations. Moreover, the pressing needs of our students persist even as funding to address them diminishes. To tackle these challenges, the proposed budget for 2024-25 aims to utilize our remaining surplus reserves to strategically address the challenges we're facing.

End of One-Time Relief Funds

As the ESSER (Elementary and Secondary School Emergency Relief) funds approach their end, a looming funding cliff casts a shadow over public education. These critical resources have been instrumental in supporting schools during the challenging times brought on by the pandemic, enabling them to implement necessary safety measures, address learning loss, and provide essential services to students. However, as these funds will be fully expended by June 30, 2024, schools face the daunting prospect of navigating budget shortfalls and cuts to vital programs and services.

Declining Enrollment

Declining enrollment is a trend that we believe will continue based on recent birth rate statistics combined with high housing costs that often deter young families from settling in Corvallis. As state funding is allocated based on the number of students we serve and the unique needs they have, we will need to closely monitor enrollment over the next few years and make changes as needed to align with our state resources.

Corvallis Housing Crisis

The housing crisis in our community is a pressing issue that requires urgent attention. As demand for housing continues to outpace supply, residents, particularly families with children, face significant challenges in finding affordable accommodations. This crisis not only impacts the well-being and stability of our students and families but also has significant implications for our district. Addressing this crisis requires collaborative efforts between the community, policymakers, and stakeholders to implement sustainable solutions that ensure access to safe and affordable housing for all residents, safeguarding the educational opportunities and future success of our students and community.

Inadequate State Funding

In Oregon, the issue of inadequate state funding in public education continues to pose significant challenges for students, educators, and communities statewide. Schools are tasked with navigating a wide variety of student and family needs. While our funding primarily supports education, the scope of our responsibilities extends far beyond. As districts, we are called upon to provide medical care and mental and behavioral health supports, tackle issues of food and housing insecurity, support families navigating systems, and much more. Despite efforts to address these needs, schools are not funded to provide these services.

SUMMARY OF PROPOSED BUDGET

This budget proposal includes a total investment of **$176.7 million** represented by five separate funds, the largest of which is the General Fund. The total budget for all funds represents a decrease of 11% compared to the 2023-24 amended budget, primarily due to the spending down of bond proceeds in the Capital Projects Fund as capital improvements in alignment with the bond measure approved by Corvallis voters in 2018 have been substantially completed.

General Fund Budget

The General Fund represents 64% of the 2024-25 proposed budget for all funds and accounts for most of the district's operating activities except those required to be accounted for in another fund. General Fund revenues come from two main sources: local property taxes and the State School Fund.

Budgeted General Fund current resources total **$112.5 million**, an increase of $7.5 million or 6.6% from 2023-24. The majority of the increase in General Fund resources is due to typical increases in property taxes and an increase in state funding per pupil due to statewide enrollment declines. In addition, the District has implemented several saving strategies in the current and previous fiscal year in preparation

for the projected budget deficit. Budgeted General Fund current requirements total **$111.4 million**, an increase of $7.3 million or 6.5% from 2023-24.

The General Fund includes **$10.5 million** that funds approximately **68 FTE** provided by the local option levy, which voters renewed in May 2022. Because of the local option levy, our students experience smaller class sizes and receive specialized instruction in physical education, music, and art. The local option levy also provides students with more access to counseling and social work services, vocational and technical education programs, and extracurricular athletics and activities.

School board policy DA 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 minimum levels required.

CONCLUSION

The proposed budget for 2024-25 reflects our steadfast commitment to providing exceptional educational experiences while navigating challenging financial constraints. Despite facing an $8.2 million shortfall and the impending end of critical one-time relief funds like ESSER, our district remains dedicated to prioritizing student success and well-being. The decline in enrollment and the pressing housing crisis in our community further compound these challenges, emphasizing the urgent need for sustainable funding solutions and collaborative efforts to ensure equitable access to education for all students. Despite these obstacles, the proposed budget seeks to strategically allocate resources and uphold our commitment to fiscal responsibility.

Together, with the support of our Budget Committee, colleagues, and the Corvallis community, we remain resolute in our mission to cultivate a thriving educational environment where every student has the opportunity to flourish. Thank you for your consideration and support as we work towards a bright future for our students and our community.

Respectfully submitted,



Ryan Noss
Superintendent

MENSAJE PRESUPUESTAL DEL SUPEINTENDENTE

Estimado comité del presupuesto, colegas y comunidad de Corvallis:

Presento para su consideración la propuesta de presupuesto para el Distrito Escolar de Corvallis para el año fiscal que comienza el 1 de julio de 2024 y finaliza el 30 de junio de 2025. Este presupuesto refleja nuestro compromiso de cultivar un ambiente educativo incluyente donde la voz de cada estudiante importa, fomentando la equidad y el bienestar de la comunidad. En el Distrito Escolar de Corvallis, brindamos experiencias de aprendizaje excepcionales que priorizan el éxito académico y la participación, facultando a todos los estudiantes para que tengan éxito y persigan sus metas.

Este ciclo presupuestario ha sido especialmente difícil ya que hemos tenido que afrontar un déficit de 8,2 millones de dólares. A lo largo de este proceso, el liderazgo del distrito ha trabajado diligentemente para priorizar nuestras metas colectivas y mantener a los estudiantes al frente de nuestra toma de decisiones. Dicho esto, es imposible mantener nuestros niveles de servicio actuales y al mismo tiempo cumplir con los requisitos de la ley de presupuesto local. Nuestros costos continúan aumentando mientras que nuestros ingresos se reducen.

EVALUANDO EL CLIMA Y RESTRICCIONES PRESUPUESTARIAS ACTUALES

En los últimos años, nuestra capacidad para mejorar los servicios estudiantiles ha sido respaldada por sólidas reservas fiscales y la introducción de varias iniciativas estatales y federales, como High School Success, la Cuenta de Inversión Estudiantil y el Alivio de Emergencia para Escuelas de Nivel Primario y Secundario (ESSER, por sus siglas en inglés- a menudo se consideran fondos de recuperación de COVID). Hemos ampliado nuestro personal para atender mejor las necesidades académicas y socioemocionales de nuestros estudiantes en momentos de mayor necesidad.

Lamentablemente, nuestras cifras de inscripción siguen disminuyendo, mientras que los recursos estatales no logran igualar los crecientes costos de las operaciones escolares. Además, las necesidades apremiantes de nuestros estudiantes persisten incluso cuando disminuyen los fondos para cubrirlas. Para enfrentar estos desafíos, el presupuesto propuesto para 2024-25 tiene como objetivo utilizar nuestras reservas excedentes restantes para orientar estratégicamente los desafíos que enfrentamos.

Fin de los Fondos de Ayuda de Una Ocasión

A medida que los fondos ESSER (Ayuda de Emergencia para Escuelas de Nivel Primario y Secundario) se acercan a su fin, un inminente abismo de financiamiento arroja una sombra sobre la educación pública. Estos recursos críticos han sido fundamentales para apoyar a las escuelas durante los tiempos difíciles provocados por la pandemia, permitiéndoles implementar las medidas de seguridad necesarias, abordar la pérdida de aprendizaje y brindar servicios esenciales a los estudiantes. Sin embargo, como estos fondos se habrán gastado por completo antes del 30 de junio de 2024, las escuelas enfrentan la desalentadora perspectiva de afrontar déficits presupuestarios y recortes en programas y servicios vitales.

Inscripción en Declive

La disminución de la inscripción es una tendencia que creemos que continuará según las estadísticas recientes de la tasa de natalidad combinadas con los altos costos de vivienda que a menudo disuaden a las familias jóvenes de establecerse en Corvallis. A medida que los fondos estatales se asignan en función de la cantidad de estudiantes a los que atendemos y las necesidades únicas que tienen, necesitaremos monitorear de cerca la inscripción durante los próximos años y realizar los cambios necesarios para alinearnos con nuestros recursos estatales.

Crisis de Vivienda de Corvallis

La crisis de vivienda en nuestra comunidad es un problema apremiante que requiere atención urgente. A medida que la demanda de vivienda sigue superando la oferta, los residentes, en particular las familias con niños, enfrentan importantes desafíos para encontrar alojamiento accesible. Esta crisis no solo afecta el bienestar y la estabilidad de nuestros estudiantes y familias, sino que también tiene implicaciones importantes para nuestro distrito. Enfrentar esta crisis requiere esfuerzos de colaboración entre la comunidad, los formuladores de políticas y las partes interesadas para implementar soluciones sustentables que garanticen el acceso a viviendas seguras y accesibles para todos los residentes, salvaguardando las oportunidades educativas y el éxito futuro de nuestros estudiantes y la comunidad.

Financiamiento Estatal Inadecuado

En Oregón, el problema de financiamiento estatal inadecuado para la educación pública sigue planteando desafíos importantes para los estudiantes, los educadores y las comunidades de todo el estado. Las escuelas tienen la tarea de afrontar una amplia variedad de necesidades de estudiantes y familias. Si bien nuestro financiamiento apoya principalmente la educación, el alcance de nuestras responsabilidades se extiende mucho más allá. Como distritos, estamos llamados a brindar atención médica y apoyo de salud mental y conductual, abordar problemas de inseguridad alimentaria y de vivienda, apoyar a las familias a navegar por los sistemas y mucho más. A pesar de los esfuerzos para cubrir estas necesidades, las escuelas no cuentan con fondos para brindar estos servicios.

RESÚMEN DEL PRESUPUESTO PROPUESTO

Esta propuesta de presupuesto incluye una inversión total de **$176,7 millones** representada por cinco fondos separados, el mayor de los cuales es el Fondo General. El presupuesto total para todos los fondos representa una disminución del 11% en comparación con el presupuesto modificado para 2023-24, principalmente debido a la reducción del gasto de los ingresos del bono en el Fondo de Proyectos de Capital como mejoras de capital en alineación con la medida del bono aprobado por los votantes de Corvallis en 2018 han sido sustancialmente completados.

Presupuesto del Fondo General

El Fondo General representa el 64% del presupuesto propuesto para 2024-25 para todos los fondos y representa la mayoría de las actividades operativas del distrito, excepto aquellas que deben contabilizarse en otro fondo. Los ingresos del Fondo General provienen de dos fuentes principales: los impuestos locales a la propiedad y el Fondo Escolar Estatal.

Los recursos actuales presupuestados del Fondo General suman **$112,5 millones**, un aumento de **$7,5 millones** o 6,6% con respecto a 2023-24. La mayor parte del aumento en los recursos del Fondo General se debe a los aumentos típicos en los impuestos a la propiedad y a un aumento en la financiación estatal por alumno debido a la disminución de la inscripción en todo el estado. Además, el Distrito ha implementado varias estrategias de ahorro en el año fiscal actual y anterior en preparación para el déficit presupuestario proyectado. Los requisitos actuales

presupuestados del Fondo General suman **$111,4 millones**, un aumento de **$7,3 millones** o 6,5% con respecto a 2023-24.

El Fondo General incluye **$10.5 millones** que financia aproximadamente **68 FTE** proporcionados por el impuesto de opción local, que los votantes renovaron en mayo de 2022. Debido al impuesto de opción local, nuestros estudiantes tienen clases más pequeñas y reciben instrucción especializada en educación física, música y arte. El impuesto de opción local también brinda a los estudiantes más acceso a servicios de asesoramiento y trabajo social, programas de educación técnica y vocacional, y deportes y actividades extracurriculares.

La política DA de la Junta de Consejo Escolar proporciona orientación sobre los objetivos financieros para administrar las reservas del Fondo General. Esos objetivos incluyen establecer un nivel sustentable de programas, proteger al distrito de préstamos innecesarios para satisfacer las necesidades de flujo de efectivo, proporcionar reservas prudentes para hacer frente a emergencias inesperadas, proteger contra eventos catastróficos y afrontar las incertidumbres del financiamiento estatal y federal. Como se describe en la política, todas las cuentas de reserva y contingencias del Fondo General están presupuestadas para dar como resultado los niveles mínimos requeridos.

CONCLUSIÓN

El presupuesto propuesto para 2024-25 refleja nuestro firme compromiso de brindar experiencias educativas excepcionales mientras afrontamos restricciones financieras desafiantes. A pesar de enfrentar un déficit de **$8.2 millones** y el inminente fin de fondos críticos de ayuda única como ESSER, nuestro distrito sigue dedicado a priorizar el éxito y el bienestar de los estudiantes. La disminución de la inscripción y la apremiante crisis de vivienda en nuestra comunidad agravan aún más estos desafíos, enfatizando la necesidad urgente de soluciones de financiamiento sustentables y esfuerzos de colaboración para garantizar un acceso equitativo a la educación para todos los estudiantes. A pesar de estos obstáculos, el proyecto de presupuesto busca asignar recursos estratégicamente y mantener nuestro compromiso con la responsabilidad fiscal.

Juntos, con el apoyo de nuestro Comité de Presupuesto, colegas y la comunidad de Corvallis, seguimos decididos en nuestra misión de cultivar un entorno educativo próspero donde cada estudiante tenga la oportunidad de crecer. Gracias por su consideración y apoyo mientras trabajamos hacia un futuro brillante para nuestros estudiantes y nuestra comunidad.

Sometido a su consideración respetuosamente,



Ryan Noss
Superintendente

THE BUDGET AT A GLANCE

The 2024-25 adopted budget for all funds is $176,657,022, a decrease of $18,629,778 or 11%, from the 2023-24 amended budget.

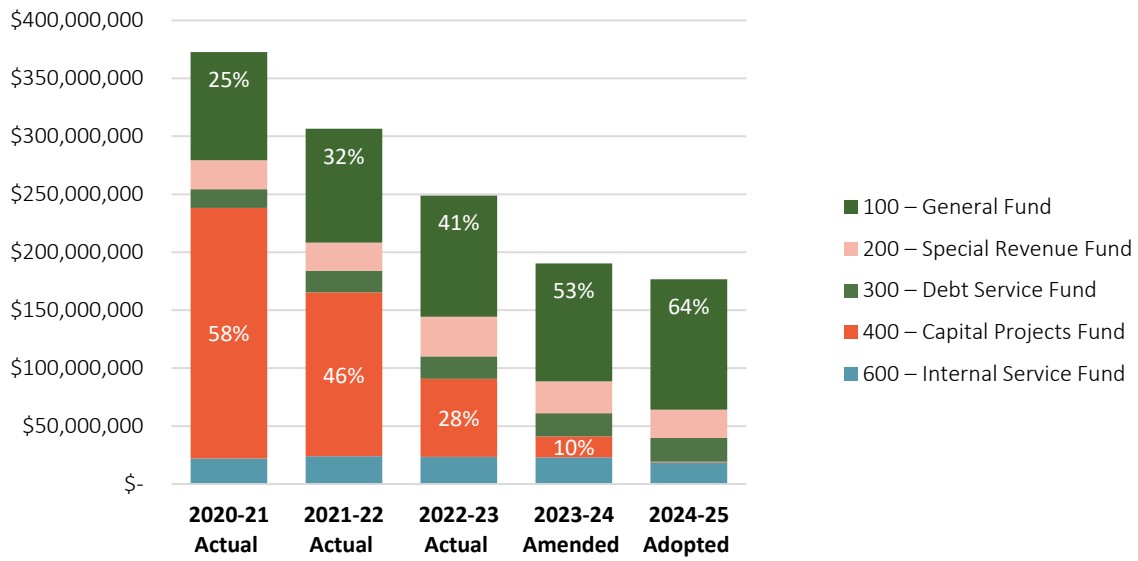
The General Fund represents 64% of the 2024-25 adopted budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes).

In the previous fiscal year, the Capital Projects Fund represented 10% of the overall budget for all funds. As all projects from the 2018 and 2020 bond program have been substantially completed, this fund no longer represents a significant portion of the total budget.

BUDGET SUMMARY BY FUND

(total resources)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget (as Amended)	2024-25 Adopted Budget
100 – General Fund	$ 93,275,888	$ 98,243,024	$104,472,660	$105,037,747	$112,472,779
200 – Special Revenue Fund	24,996,673	24,243,686	34,255,139	29,110,119	24,461,236
300 – Debt Service Fund	16,149,325	18,709,176	19,354,632	19,957,734	20,408,762
400 – Capital Projects Fund	216,108,936	141,326,154	67,276,630	18,125,000	653,150
600 – Internal Service Fund	22,096,005	23,975,705	23,481,067	23,056,200	18,661,095
TOTAL ALL FUNDS	**$372,626,827**	**$306,497,746**	**$248,840,128**	**$195,286,800**	**$176,657,022**



RESOURCES

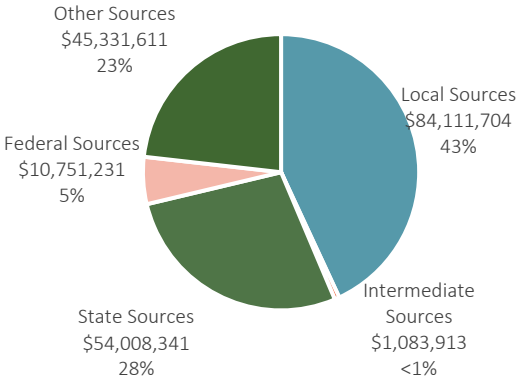
Resources in 2024-25 include local, intermediate, state, and federal local sources. Other sources include transfers from other funds and beginning fund balance. In 2024-25, the adopted budget revenue for all funds totals $176,657,022, a decrease of $18,629,778 or 11%, compared to the 2023-24 amended budget. In 2024-25, the primary source of revenue for all funds is local sources, primarily property taxes, totaling $83.3 million or 47% of all sources. State sources, primarily state school fund, totaling $54.0 million or 31% of all sources and other sources, primarily beginning fund balance, totaling $28.3 million or 16% of all sources, are the other major funding sources. Together, local and state sources comprise $137.4 million or 78% of all sources.

FUND BALANCE

The beginning fund balance for 2024-25 is budgeted at $26 million, a decrease of $17.87 million or 41%. The decrease in fund balance is largely related to the completion of the district bond program, which was funded by bond sales in 2018 and 2020. In Oregon, public entities are guided by both state laws and their own financial policies regarding fund balance. Oregon's Local Budget Law (ORS Chapter 294) mandates that local governments prepare a balanced budget, meaning the total resources (including the beginning fund balance) must equal the total requirements. The fund balance of a school district is crucial for understanding the financial health and stability of the entity.

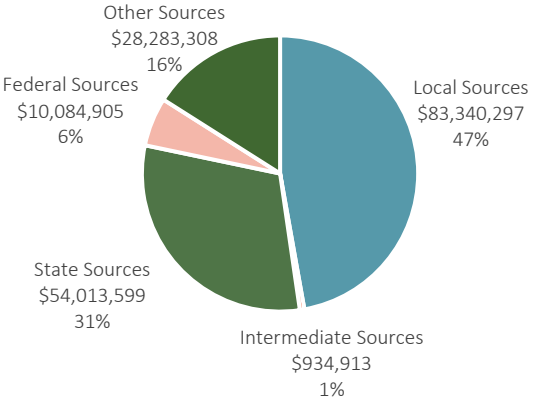
SUMMARY OF RESOURCES

2023-24 Budget (all funds)



SUMMARY OF RESOURCES

2024-25 Budget (all funds)

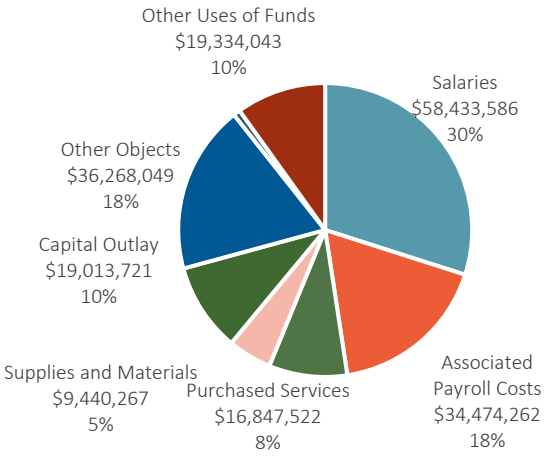


REQUIREMENTS

Budgeted expenditures for all funds in 2024-25 decreased by $18,629,778 or 11% compared to the 2023-24 amended budget. In 2024-25, salaries are the largest component of the expenditure budget with $59.2 million or 34% of all funds. Together, salaries and associated payroll costs comprise $93.4 million or 53% of all expenditures. Other objects, primarily principal and interest on debt service and insurance and judgements, total $36.9 million or 21% of all expenditures.

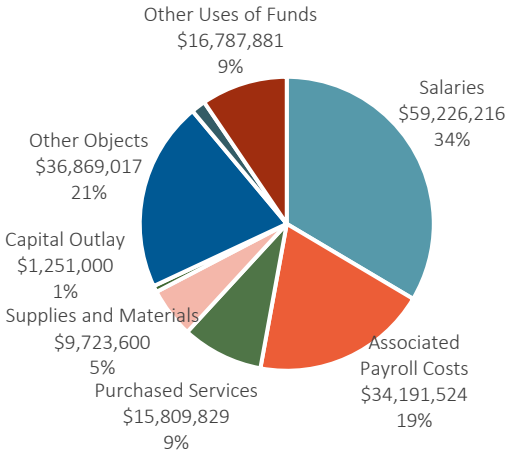
SUMMARY OF REQUIREMENTS

2023-24 Budget (all funds)



SUMMARY OF REQUIREMENTS

2024-25 Budget (all funds)

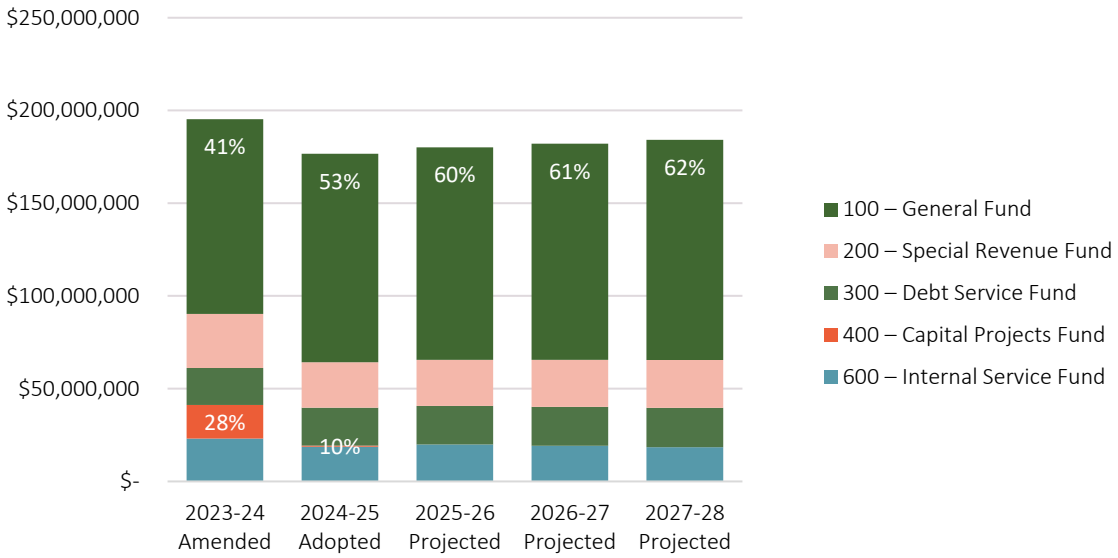


BUDGET **PROJECTION**

The budget forecast for all funds decreases through 2025-26 due to the spending down of the capital projects fund (reflecting project completions) and special revenue fund (reflecting the use of federal relief grants to address the impacts of the COVID-19 pandemic).

BUDGET PROJECTION BY FUND

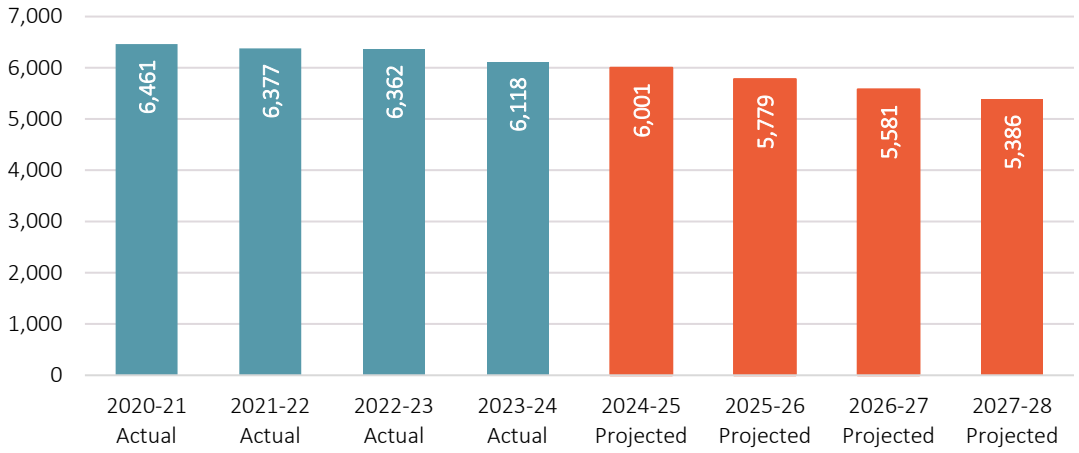
	2023-24 Amended Budget	**2024-25 Adopted Budget**	*2025-26 Projected Budget*	*2026-27 Projected Budget*	*2027-28 Projected Budget*
100 – General Fund	$105,037,747	$112,472,779	*$114,497,000*	*$116,558,000*	*$118,656,000*
200 – Special Revenue Fund	29,110,119	24,461,236	*24,902,000*	*25,350,000*	*25,806,000*
300 – Debt Service Fund	19,957,734	20,408,762	*20,731,455*	*21,010,578*	*21,235,210*
400 – Capital Projects Fund	18,125,000	653,150	-	-	-
600 – Internal Service Fund	23,056,200	18,661,095	*19,910,000*	*19,157,000*	*18,408,000*
TOTAL ALL FUNDS	**$195,286,800**	**$176,657,022**	*$180,040,455*	*$182,075,578*	*$184,105,210*



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. District enrollment has declined since 2018, when the district had 6,792 students enrolled, to 2023-24, when the district had 6,182 students enrolled. Enrollment in 2020-21 declined by 284 students due to the COVID-19 pandemic. The projection for 2024-25 assumes a slight decrease in enrollment followed by larger declines over the following three 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 3.00% annual increase in assessed values.

ASSESSED VALUES OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	Change in Assessed Value	
2020-21 Actual	**$7,220,540,323**	**$235,711,642**	**3.37%**
2021-22 Actual	**$7,537,296,292**	**$316,755,969**	**4.39%**
2022-23 Actual	**$7,764,660,205**	**$227,363,913**	**3.02%**
2023-24 Actual	**$8,055,360,239**	**$290,700,034**	**3.74%**
2024-25 Projected	*$8,297,021,046*	*$241,660,807*	*3.00%*
2025-26 Projected	*$8,545,931,678*	*$248,910,631*	*3.00%*
2026-27 Projected	*$8,802,309,628*	*$256,377,950*	*3.00%*
2027-28 Projected	*$9,066,378,917*	*$264,069,289*	*3.00%*

Source: Benton and Linn County Assessors

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; this local option tax expires on June 30, 2027 and was renewed by voters on May 17, 2022.

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 transform the district's aging infrastructure and provide more innovate and equitable opportunities for students.



STAFFING

Total full-time equivalent (FTE) staffing for 2024-25 is projected at 834 FTE, a decrease of approximately 49 FTE compared to 2023-24. Decreases in staffing are primarily related to the decreasing our staffing to match our declining enrollment. Licensed staff (teachers, specialists, counselors, etc.) represent 47% of total FTE, while classified staff (educational assistants, administrative assistants, technology support staff, maintenance staff, etc.) represent 46% of total FTE. The adopted budget also includes 1.0 FTE licensed position and 5.84 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)

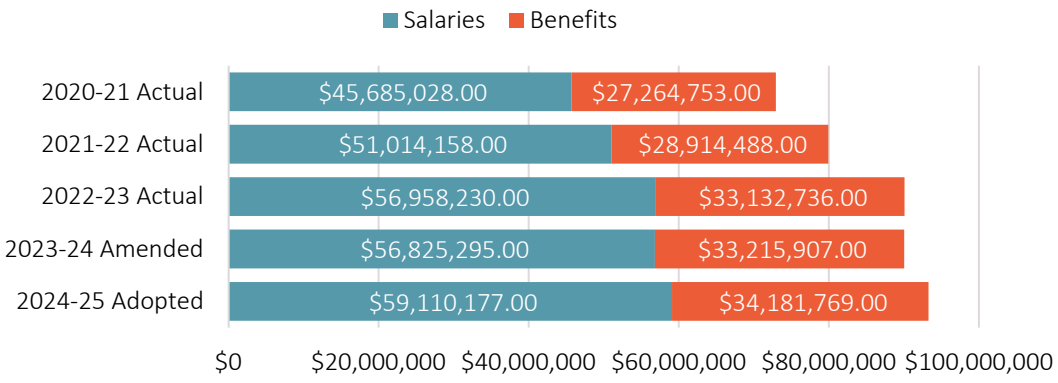
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Adopted
111 - Licensed Staff	393.31	411.24	408.27	413.53	392.63
112 - Classified Staff	337.65	395.29	405.20	410.83	386.55
113 - Administrators	30.95	32.80	33.54	32.60	32.10
114 - Other Non-Represented Staff	21.15	23.94	25.12	25.53	22.30
TOTAL FTE	**783.06**	**863.27**	**872.12**	**882.48**	**833.58**

Employee salaries represent 30% of all requirements and are projected at $59,110,177 for 2024-25, an increase of $2.3M or 4% compared to 2023-24. Lacking current contract language with our classified employee group regarding compensation, the adopted budget assumes step increases for all eligible licensed employees and a 5.0% cost of living adjustment (COLA) applied to the 2023-24 classified salary schedule.

Vacant certified positions are budgeted at a master's degree step 7 level, while vacant classified positions are budgeted at step 3 of the corresponding range on the classified salary schedule.

Associated payroll costs (benefits) represent 34.2% of all requirements and are projected at $34,181,769 for 2024-25, an increase of $965,862 or 2.9% compared to 2023-24. 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 AND BENEFIT 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. That 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 were issued on December 15, 2020. 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		Series 2020		Total
	Principal	Interest	Principal	Interest	
2024-25	4,625,000	7,554,750	1,440,000	1,644,888	15,264,638
2024-25	5,220,000	7,323,500	1,610,000	1,572,888	15,726,388
2025-26	5,860,000	7,062,500	1,755,000	1,518,550	16,196,050
2026-27	6,540,000	6,769,500	1,940,000	1,430,800	16,680,300
2027-28	7,230,000	6,442,500	2,135,000	1,333,800	17,141,300
2028-29	7,970,000	6,081,000	2,335,000	1,227,050	17,613,050
2029-30	8,755,000	5,682,500	2,550,000	1,110,300	18,097,800
2030-31	9,590,000	5,244,750	2,775,000	982,800	18,592,550
2031-32	10,475,000	4,765,250	2,995,000	871,800	19,107,050
2032-33	11,420,000	4,241,500	3,220,000	752,000	19,633,500
2033-34	12,420,000	3,670,500	3,460,000	623,200	20,173,700
2034-35	13,485,000	3,049,500	3,705,000	484,800	20,724,300
2035-36	14,610,000	2,375,250	3,975,000	336,600	21,296,850
2036-37	15,810,000	1,644,750	4,250,000	177,600	21,882,350
2037-38	17,085,000	854,250	190,000	7,600	18,136,850
Total	**151,095,000**	**72,762,000**	**38,335,000**	**14,074,675**	**276,266,675**

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.

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
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	**12,565,000**	**2,034,908**	**14,599,908**

ORGANIZATIONAL SECTION



middle school math nights

Three family math nights were held at each middle school this year with a focus on the new middle school math curriculum (MIdSchool Math).

During the winter math night, the process used by eighth grade students to select math courses was shared. Additionally, middle school families learned about the new courses available to high schoolers!

We are thankful to the Corvallis Public Schools Foundation for enabling attending families to go home with games!

Check out PROOF! Challenges here: https://www.proofmathgame.com/math-puzzles

ORGANIZATIONAL SECTION

2024-25 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 60,000, and at 96,000 for Benton County. In 1957, voters approved the formation of Corvallis School District 509J combined from several districts within Benton County, which 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 6,100 students in grades kindergarten through twelve. Total student enrollment has been steadily declining since 2018, when 6,792 students enrolled. A larger than expected decline was noted in 2020-21 due to the COVID-19 pandemic. A recent marked reduction in local birth rates has informed enrollment projections. Thirty-five percent of district students identify as non-white, 14% are Ever Language Learners, and 12% are on an Individualized Education Plan (IEP). All students are eligible for free school meals at eight of the district's schools under the USDA Food and Nutrition Service's Community Eligibility Provision (CEP). 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.

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.

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

DISTRICT VISION

Our mission is to cultivate an inclusive educational environment where every student's voice matters, fostering equity and community wellness. We provide exceptional learning experiences that prioritize academic rigor and engagement, empowering all students to succeed and pursue their goals.

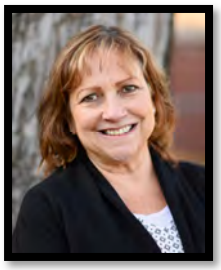
We are committed to equitable access to an inclusive and rigorous learning experience and outcome that honors each student's race, culture, socioeconomic status, language, ability, gender, gender expression, and sexual orientation, resulting in engaged citizens and leaders of the future.

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.



Sami Al-Abdrabbuh



Chris Hawkins



Terese Jones



Luhui Whitebear



Shauna Tominey



Judah Largent



Sarah Finger McDonald

Position #1	Sami Al-Abdrabbuh	Elected in 2021	Term Expires June 30, 2025
Position #2	Chris Hawkins	Elected in 2023	Term Expires June 30, 2027
Position #3	Terese Jones, Co Vice Chair	Elected in 2023	Term Expires June 30, 2027
Position #4	Luhui Whitebear, Chair	Elected in 2021	Term Expires June 30, 2025
Position #5	Shauna Tominey, Co Vice-Chair	Elected in 2021	Term Expires June 30, 2025
Position #6	Judah Largent	Elected in 2021	Term Expires June 30, 2027
Position #7	Sarah Finger McDonald	Elected in 2023	Term Expires June 30, 2027

DISTRICT LEADERSHIP

District leadership includes a superintendent, assistant superintendent, 19 district office directors, coordinators and managers, 13 school principals, and 9 assistant principals. The district employs approximately 860 full-time equivalent personnel, including administrators, teachers, supervisors, secretarial staff, maintenance personnel, cafeteria staff and other support staff.



Ryan Noss
Superintendent



Melissa Harder
Assistant Superintendent



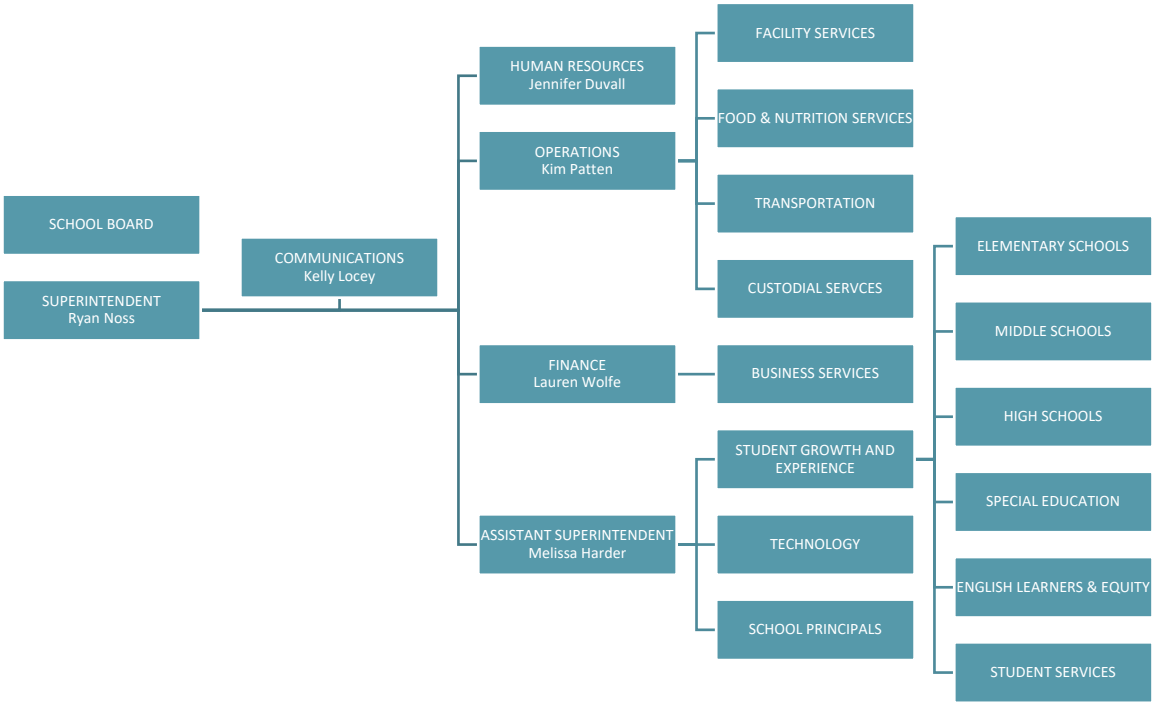
Jennifer Duvall
Human Resources



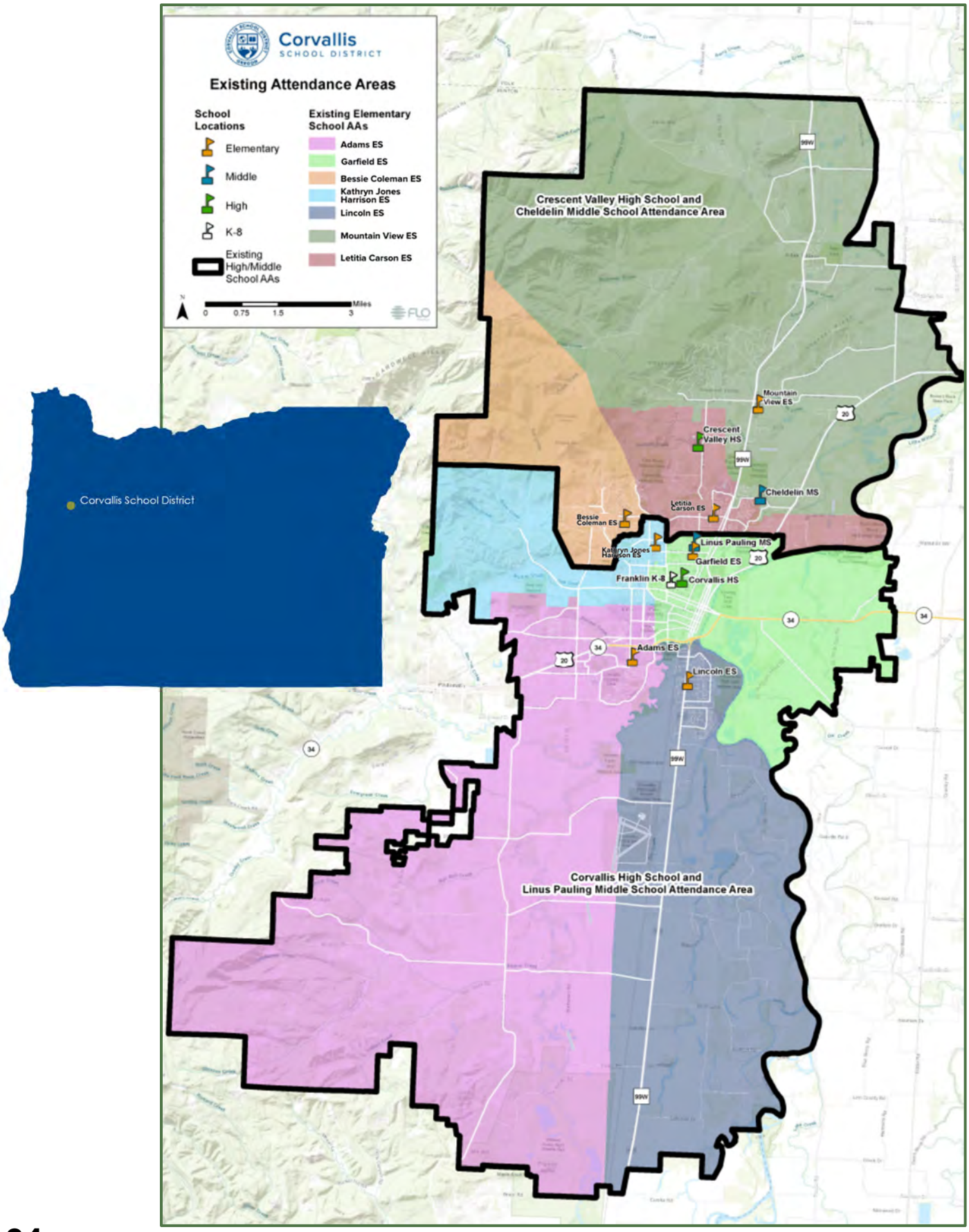
Kim Patten
Operations



Lauren Wolfe
Finance



DISTRICT MAP



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.

Student voice is a core tenet of the Corvallis School Board. Student identity (race, culture, socioeconomic and family status, national origin, language, ability, gender, gender identity, gender expression, or sexual orientation) should not predict or predetermine success in school.

GOAL ONE: EXCELLENT LEARNING EXPERIENCE

We will create exceptional learning experiences where all students learn at high levels. Taking into account students' unique and intersecting identities, histories, accessibility needs, abilities, and disabilities, academic rigor will be achieved as students are challenged and supported.

Strategies:

1. Adopt and implement culturally relevant curricula while monitoring and adjusting practices and curricula based on student outcomes.
2. Implementation of the 5 Dimensions of Teaching and Learning Framework.
3. Develop a profile of a graduate that includes academic outcome measures.
4. Provide high-quality professional development for staff.
5. Track key academic indicators and growth targets from the Oregon Department of Education.

GOAL 2: EQUITABLE SYSTEMS

We will transform educational systems to be diverse, equitable, and inclusionary in our decisions and actions and create belonging for all students, staff, and families.

Strategies:

1. Elevate and center voices of institutionally underserved students in both decisions and actions.
2. Work in community to enhance student, family, and community engagement in meaningful ways to inform district decision-making.
3. Develop and implement an equity plan to support students and staff.
4. Develop institutionally supported retention efforts of racially, culturally, linguistically, and gender-diverse staff.

GOAL 3: RELEVANT AND ENGAGING LEARNING

Students will participate in relevant learning experiences that support their short and long-term goals towards an evolving future.

Strategies:

1. Create and sustain strong career-technical, music, and arts education.
2. Support learning that focuses on ecoliteracy, stewardship, and sustainability.
3. Support multilingualism across our school system.
4. Create varied, accessible, and adaptable learning pathways toward graduation that are connected to student interests and their post-secondary plan.
5. Create and sustain community partnerships that integrate relevant experiential learning in the community in all grades.

GOAL 4: HEALTHY COMMUNITIES

We will cultivate schools and a district that promote wellness through the social, emotional, mental, and physical health and well-being of students, families, and staff by fostering personal growth, community care, and equitable systems that honor the rightful presence of identities and lived experiences so that every student belongs and feels safe and supported to thrive socially and academically.

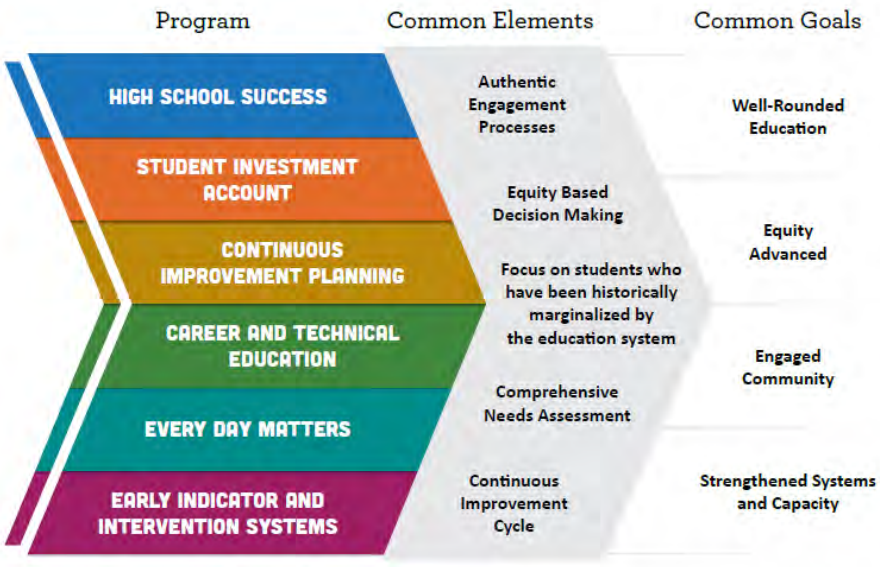
Strategies:

1. Foster student and staff belonging through the implementation of SEL standards.
2. Foster student education in areas of health and wellbeing.
3. Foster student and staff identity and agency.
4. Support staff well-being and retention efforts.
5. Foster collaboration with families in the learning process with emphasis on families navigating poverty.

**Goals are not written in priority order.*

INTEGRATED PLAN AND STRATEGIC INVESTMENTS

The district's Integrated Guidance application is a comprehensive plan aligning and integrating separately created federal and state investments focused on educational innovation and improvement. Combining funds from various program sources is a strategy that can ensure consistency, eliminate duplication of services, and allow the district to strategically direct funding allocations. This approach, commonly referenced as the "blending and braiding of funds," requires strong financial management as not all funds can be used in the same ways.



By integrating the following programs, the district can leverage multiple strategies and funding sources to implement more cohesive plans that positively impact students. The outcomes and strategies for each initiative are then combined into a single strategic plan that supports the common goals.

HIGH SCHOOL SUCCESS (HSS)

The goals of this program are to improve student progress toward graduation, increase high school graduation rates, increase equitable access to advanced coursework, and improve high school graduates' readiness for college and career. Funds can be used to establish or expand programs in three specific areas: dropout prevention, career and technical education, and college-level education opportunities.

Student Investment Account (SIA)

The goals of this program are to meet students' mental health or behavioral needs, and reduce academic disparities and increase academic achievement for students that have historically experienced disparities. Funds can be used to increase instructional time; address students' health or safety needs; expand availability of and student participation in well-rounded learning experiences; reducing class size; and ongoing community engagement.

Continuous Improvement Planning (CIP)

The goals of this program are to establish ongoing opportunities to engage education and community partners; leverage multiple perspectives and equity-centered data analysis to identify strengths and areas for improvement as well as to make timely adjustments to improve experiences and outcomes for students; and use effective practices to develop and implement a multi-year improvement plan. This program does not come with direct dedicated resources.

Career and Technical Education – Perkins V (CTE)

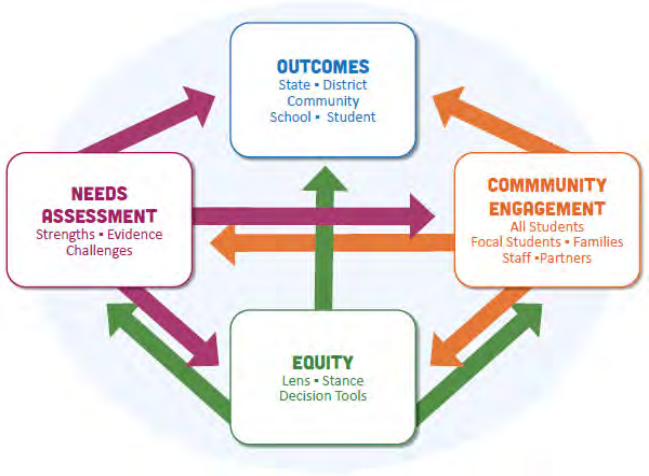
The goals of this program are to develop more fully the academic knowledge and technical and employability skills of secondary education students who elect to enroll in career and technical education programs and Programs of Study. This program does not come with direct dedicated funding; the district accesses these resources through the Linn Benton Community College CTE Consortium.

Every Day Matters (EDM)

The goal of this program is to address chronic absenteeism through attention to student engagement, school culture, climate and safety, culturally sustaining pedagogy, and family and community involvement. This program does not come with direct dedicated funding; resources which support EDM are embedded across the five other programs, with capacity and support to districts being aligned through educational service districts, community-based organizations, and each of the initiatives.

Early Indicator and Intervention Systems (EIIS)

The goals of this program aim to support coherent networks or groups of educators within a school (or ideally across levels of a district) who gather, review, and analyze predictive data at a student level. These teams identify strengths, assets, and areas to support individual students early in their school careers, as well throughout the grades, and to engage the student and their family in partnership to coordinate systems of care while supporting students towards successful, on-time graduation and transitions into post-high school education and careers.



INTEGRATED PLAN PROCESS

The district's process to develop the integrated plan included engaging students, staff, and community; completing a comprehensive needs assessment; developing desired outcomes and strategies; gathering and generating the activities and investments; developing a budget, and preparing the plan and application.

An equity lens was used throughout the planning, engagement, and implementation of the district's integrated plan as a tool to help center core values, commitments, and questions.

The district's full plan and budget are available on the district's website at https://www.csd509j.net/about-us/district-information/facts-and-figures.

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 through an understanding that these decisions 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, shown on the following pages, 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; 12/1/22

Fiscal Policies

1. 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 catastrophicevents;
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 andgreater 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

    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, up to fifty percent (50%) of unused budget appropriations for the General Fund may be made available to schools or departments in the following year as recommended by the superintendent. 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.

FUND CLASSIFICATIONS

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		*FUND COMPONENTS*
100	*General Fund*	*Accounts for all financial resources of the district except those required to be accounted for in another fund.*
200	*Special Revenue 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.*
300	*Debt Service Fund*	*Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.*
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.*
600	*Internal Service 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) Chapter 332 for the purpose of operating schools serving students in grades K-12. The district is governed by an elected seven-member school board that establishes policies for governing the programs and services of the district consistent with state rules and with local, state, and federal laws. The school board appoints a superintendent who supervises the daily operations of the district.

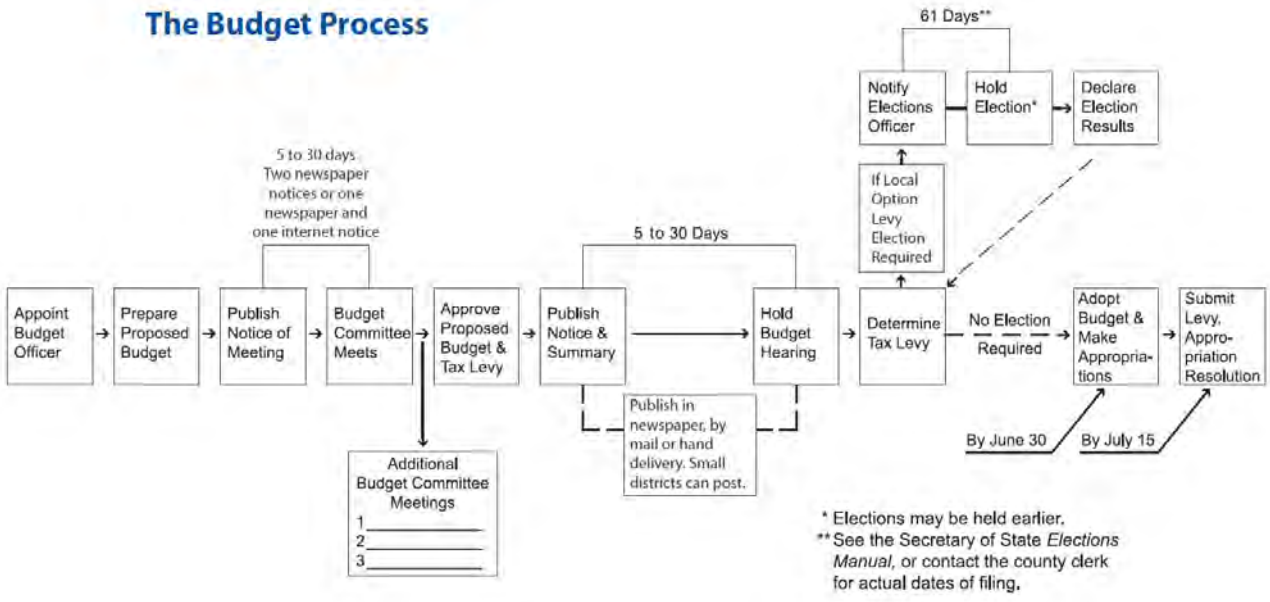
The district uses the modified accrual basis of accounting for its governmental funds. Under this method, revenues are recognized when they become both measurable and available to pay for current operations. Property taxes are considered available if they are collected within 60 days after the end of the fiscal year. Expenditures are recorded when a liability is incurred. Internal service funds use the accrual basis of accounting, and 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

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.

Aaron Rivers	Term Expires June 30, 2025
Bill Dougherty	Term Expires June 30, 2024
Patricia Morrell	Term Expires June 30, 2026
VACANT	Term Expires June 30, 2025
Penny York	Term Expires June 30, 2024
Tony Vandermeer	Term Expires June 30, 2026
Andrew Freborg	Term Expires June 30, 2025

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 fund, 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.

2024-25 BUDGET CALENDAR

	July 2023		November 2023		December 2023		January-March 2024
1	*School Board appoints Budget Officer*	2	*School Board appoints Budget Committee members*	3	*Staff develops enrollment and revenue forecasts*	4	*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*
	March-April 2024		**April 25, 2024**		**May 23, 2024**		**May 30, 2024**
5	*District staff analyzes current resources and expenditures in order to find capacity to pay for top priorities, prepares proposed budget*	6	*Budget Committee Pre-Meeting: overview of budget process, roles and responsibilities of budget committee, financial update, budget outlook*	7	*Budget Committee Meeting: receive superintendent's budget message, take public comment, review proposed budget*	8	*Budget Committee Meeting: review proposed budget; approve budget and tax levies*
	June 13, 2024		**July 15, 2024**				
9	*School Board Meeting: hold public hearing on approved budget; adopt budget, authorize appropriations, declare taxes*	10	*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.*				

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. This program is now commonly referred to as High School Success.

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 May 2022, voters renewed a five-year local option levy, originally approved in 2006 and renewed in 2010 and 2016, 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. The current local option levy expires on June 30, 2027.

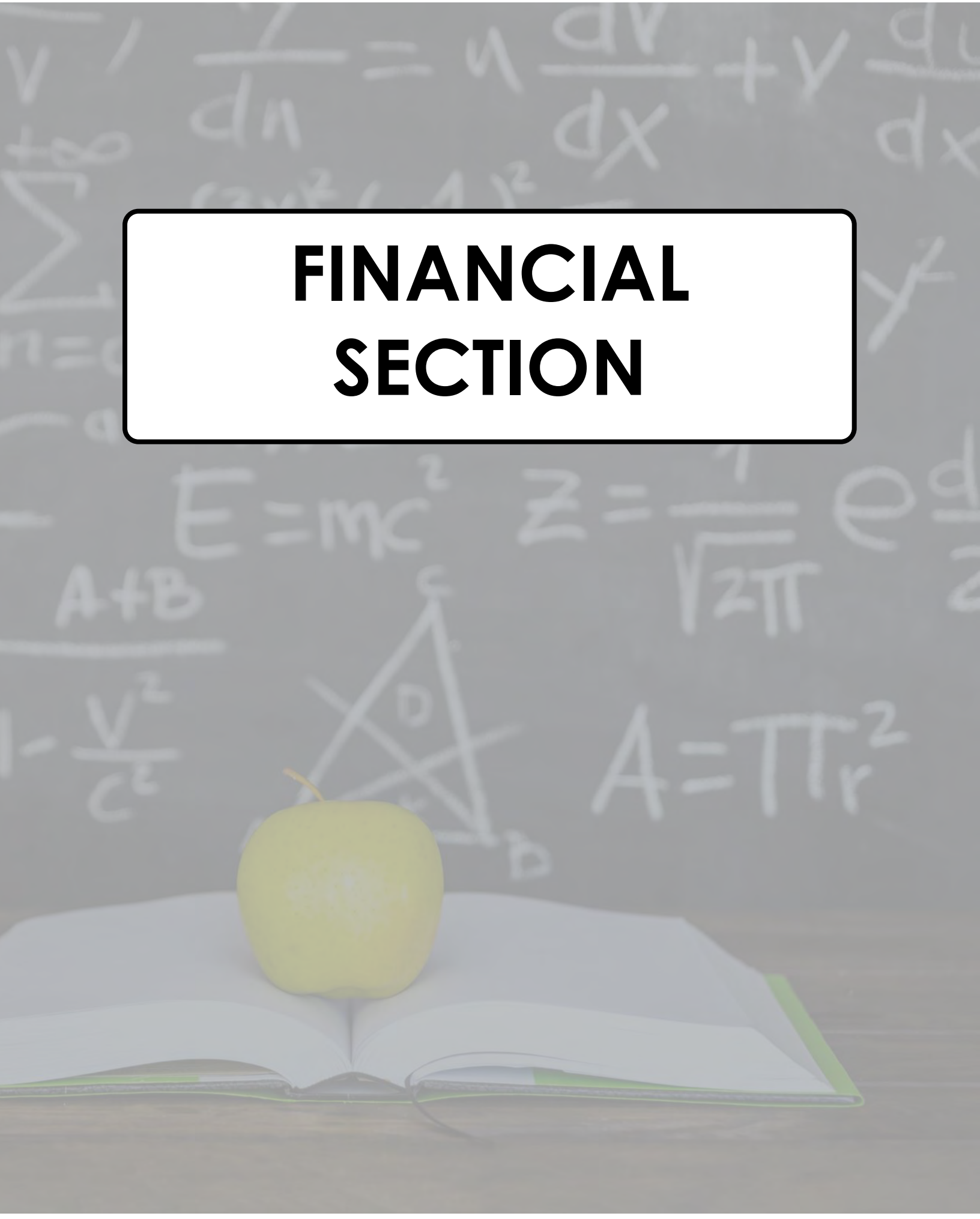
GENERAL OBLIGATION BONDS

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 schools which will replace Hoover Elementary (now Bessie Coleman Elementary) and Lincoln Elementary; 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.


CORVALLIS SCHOOL DISTRICT
OREGON

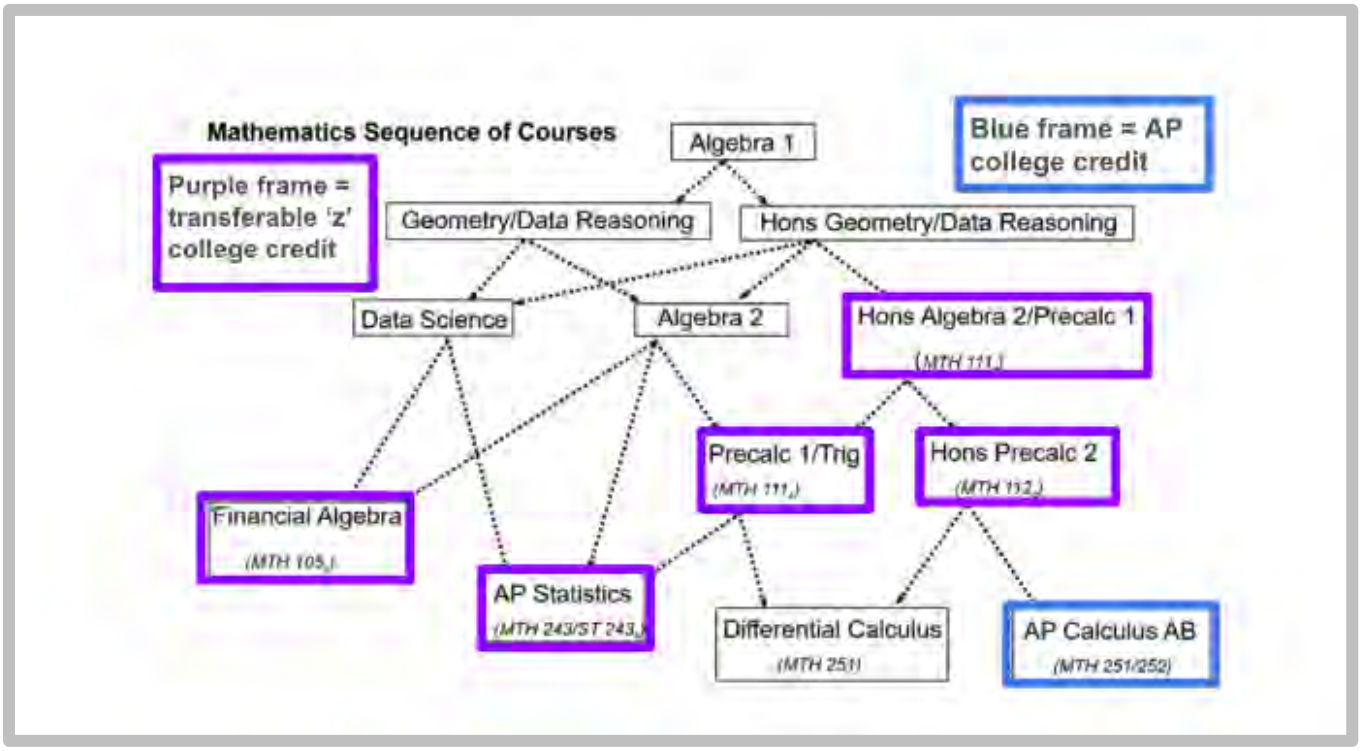
FINANCIAL SECTION

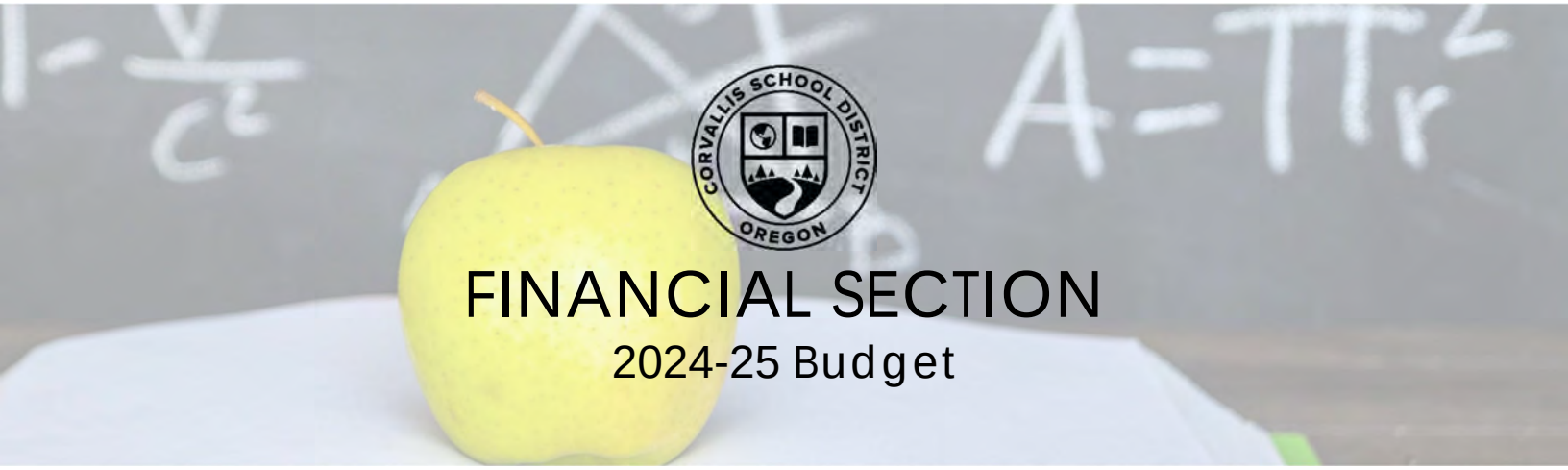


high school math pathways

Our amazing high school math departments have been hard at work to design pathways for our district that align to the state 2 + 1 course model. The diagram below indicates the updated mathematics pathways, highlighting ways in which students can receive college credit for the advanced math courses.

As a result of Senate Bill 233 (passed in 2021), many courses have been approved for common course numbers (CCNs) which means the outcomes of the courses are consistent across the state; and, all community colleges and public universities in Oregon will accept transfer credits for these courses!





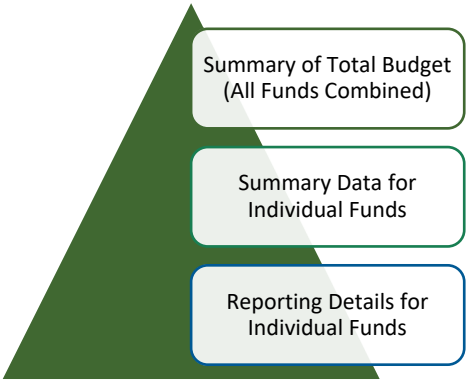
FINANCIAL SECTION

2024-25 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 projection for all funds combined and a report of fund balances.

- Summary of Resources and Requirements by Fund
- Summary of Resources and Requirements by Fund (Projected)
- Resources and Requirement by Major Object
- Resources and Requirement by Major Object (Projected)
- 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:

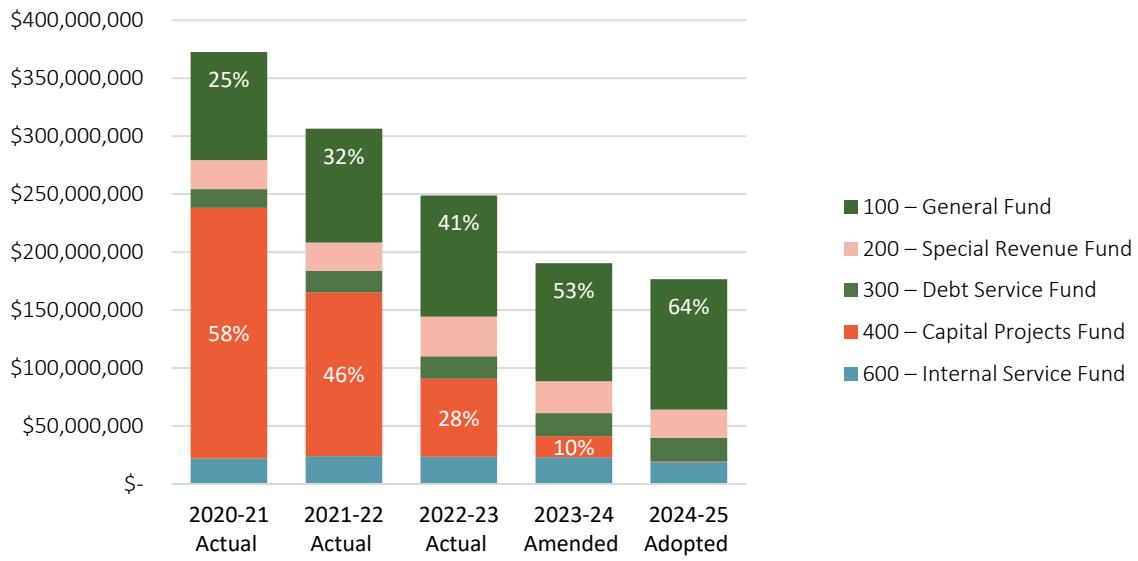
- Summary of Resources and Requirements by Major Object
- Summary of Resources and Requirements by Major Object (Projected)
- Resources by Source
- Requirements by Object
- Requirements by Function
- Reporting Details – Requirements by Function and Object
- Summary of Resources and Requirements – Projected

THE BUDGET AT A GLANCE

The 2024-25 adopted budget for all funds is $176,657,022, a decrease of $18,629,778 or 11%, from the 2023-24 amended budget.

The General Fund represents 64% of the 2024-25 adopted 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 taxes).

In the previous fiscal year, the Capital Projects Fund represented 10% of the overall budget for all funds. As all projects from the 2018 and 2020 bond program have been substantially completed, this fund no longer represents a significant portion of the total budget.



RESOURCES

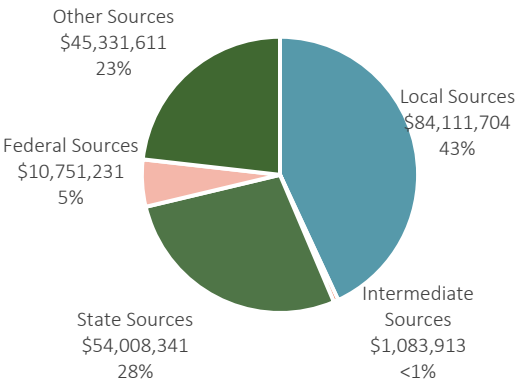
Resources in 2024-25 include local, intermediate, state, and federal local sources. Other sources include transfers from other funds and beginning fund balance. In 2024-25, the adopted budget revenue for all funds totals $176,657,022, a decrease of $18,629,778 or 11%, compared to the 2023-24 amended budget. In 2024-25, the primary source of revenue for all funds is local sources, primarily property taxes, totaling $83.3 million or 47% of all sources. State sources, primarily state school fund, totaling $54.0 million or 31% of all sources and other sources, primarily beginning fund balance, totaling $28.3 million or 16% of all sources, are the other major funding sources. Together, local and state sources comprise $137.4 million or 78% of all sources.

FUND BALANCE

The beginning fund balance for 2024-25 is budgeted at $26 million, a decrease of $17.87 million or 41%. The decrease in fund balance is largely related to the completion of the district bond program, which was funded by bond sales in 2018 and 2020. In Oregon, public entities are guided by both state laws and their own financial policies regarding fund balance. Oregon's Local Budget Law (ORS Chapter 294) mandates that local governments prepare a balanced budget, meaning the total resources (including the beginning fund balance) must equal the total requirements. The fund balance of a school district is crucial for understanding the financial health and stability of the entity.

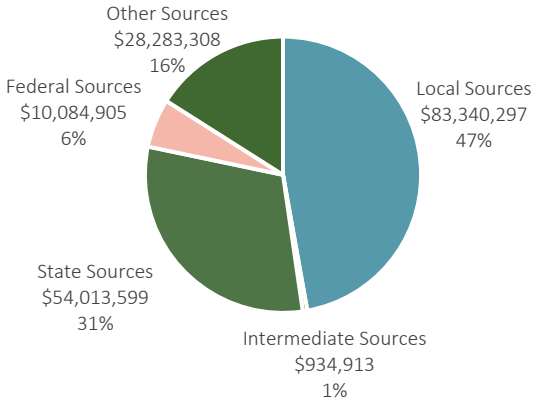
SUMMARY OF RESOURCES

2023-24 *Budget (all funds)*



SUMMARY OF RESOURCES

2024-25 Budget (all funds)

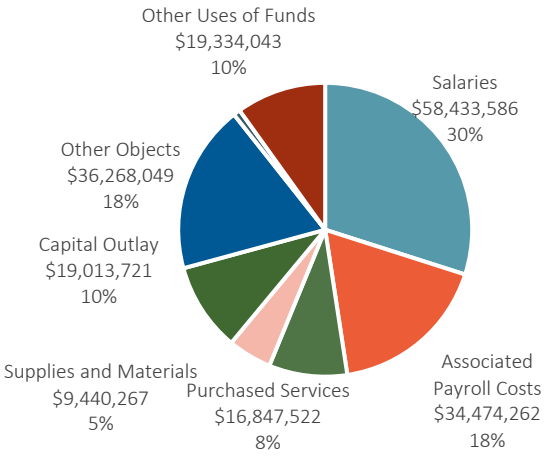


REQUIREMENTS

Budgeted expenditures for all funds in 2024-25 decreased by $18,629,778 or 11% compared to the 2023-24 amended budget. In 2024-25, salaries are the largest component of the expenditure budget with $59.2 million or 34% of all funds. Together, salaries and associated payroll costs comprise $93.4 million or 53% of all expenditures. Other objects, primarily principal and interest on debt service and insurance and judgements, total $36.9 million or 21% of all expenditures.

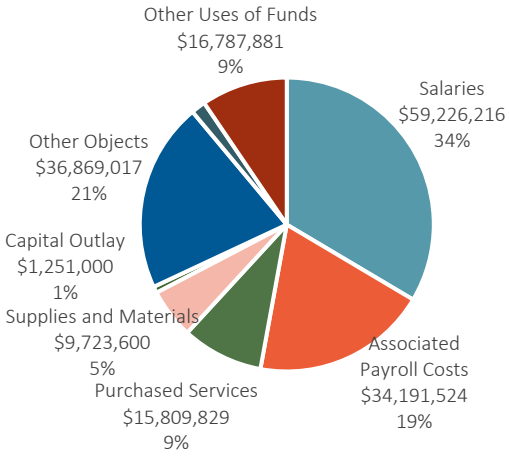
SUMMARY OF REQUIREMENTS

2023-24 Budget (all funds)



SUMMARY OF REQUIREMENTS

2024-25 Budget (all funds)

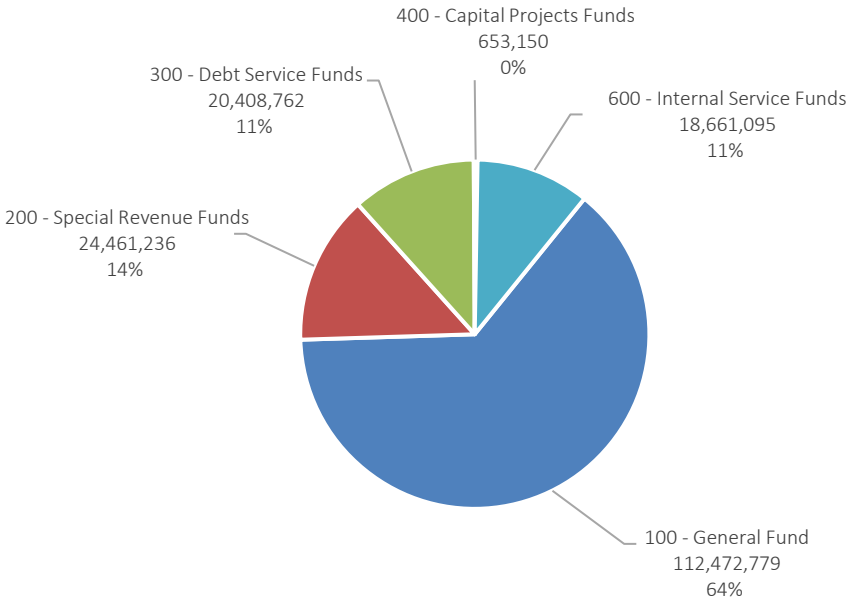


Resources and Requirements by Fund - All Funds

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
100 - General Fund	93,275,888	98,243,024	104,472,659	105,037,747	112,472,779	112,472,779
200 - Special Revenue Fund	24,996,673	24,243,686	34,255,139	29,110,119	24,461,236	24,461,236
300 - Debt Service Fund	16,149,325	18,709,176	19,354,631	19,957,734	20,408,762	20,408,762
400 - Capital Projects Fund	216,108,936	141,326,154	67,276,630	18,125,000	653,150	653,150
600 - Internal Service Fund	22,096,005	23,975,705	23,481,067	23,056,200	18,661,095	18,661,095
Resources Total	**372,626,827**	**306,497,746**	**248,840,126**	**195,286,800**	**176,657,022**	**176,657,022**
Requirements						
100 - General Fund	78,781,437	84,604,084	89,978,716	105,037,747	112,472,779	112,472,779
200 - Special Revenue Funds	21,674,441	20,070,088	31,102,054	29,110,119	24,461,236	24,461,236
300 - Debt Service Funds	14,181,133	17,058,374	17,629,913	19,957,734	20,408,762	20,408,762
400 - Capital Projects Funds	75,877,680	74,426,216	58,002,988	18,125,000	653,150	653,150
600 - Internal Service Funds	14,148,241	15,986,800	13,714,902	23,056,200	18,661,095	18,661,095
Requirements Total	**204,662,931**	**212,145,562**	**210,428,573**	**195,286,800**	**176,657,022**	**176,657,022**
Fund Ending Balance	**167,963,896**	**94,352,184**	**38,411,553**	**-**	**-**	**-**

REQUIREMENTS BY FUND
2024-25 Adopted



Resources and Requirements Projection by Fund - All Funds

amounts in dollars

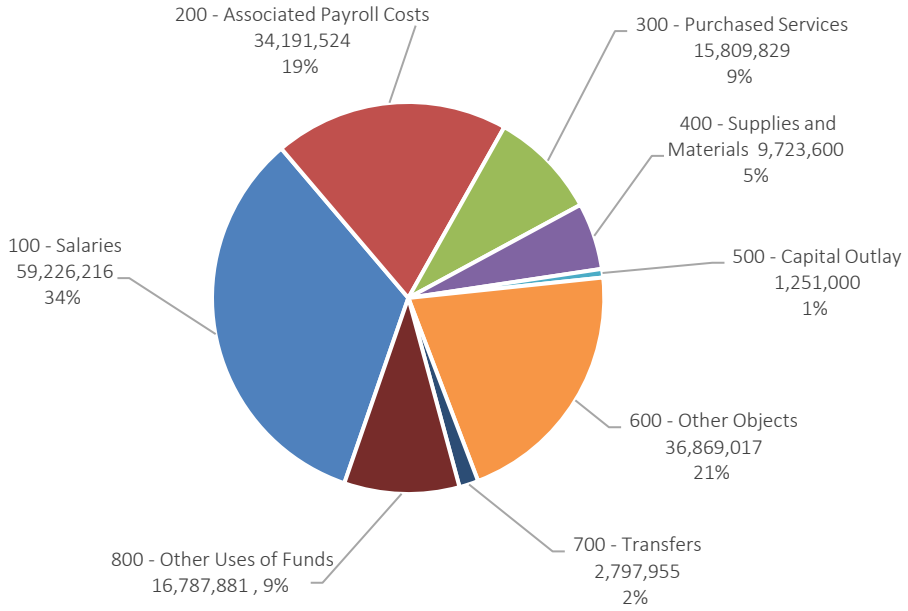
	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted	*2025-26 Projected*	*2026-27 Projected*	*2027-28 Projected*
Resources						
100 - General Fund	105,037,747	112,472,779	112,472,779	*104,007,000*	*106,063,000*	*108,275,000*
200 - Special Revenue Fund	29,110,119	24,461,236	24,461,236	*24,731,000*	*25,191,000*	*25,678,000*
300 - Debt Service Fund	19,957,734	20,408,762	20,408,762	*20,351,452*	*20,621,135*	*20,998,369*
400 - Capital Projects Fund	18,125,000	653,150	653,150	*500,000*	-	-
600 - Internal Service Fund	23,056,200	18,661,095	18,661,095	*22,578,000*	*21,873,000*	*21,090,000*
Resources Total	**195,286,800**	**176,657,022**	**176,657,022**	*172,167,452*	*173,748,135*	*176,041,369*
Requirements						
100 - General Fund	105,037,747	112,472,779	112,472,779	*104,007,000*	*106,063,000*	*108,275,000*
200 - Special Revenue Funds	29,110,119	24,461,236	24,461,236	*24,731,000*	*25,191,000*	*25,678,000*
300 - Debt Service Funds	19,957,734	20,408,762	20,408,762	*20,351,452*	*20,621,135*	*20,998,369*
400 - Capital Projects Funds	18,125,000	653,150	653,150	*500,000*	-	-
600 - Internal Service Funds	23,056,200	18,661,095	18,661,095	*22,578,000*	*21,873,000*	*21,090,000*
Requirements Total	**195,286,800**	**176,657,022**	**176,657,022**	*172,167,452*	*173,748,135*	*176,041,369*
Fund Ending Balance	**-**	**-**	**-**	-	-	-

Resources and Requirements by Major Object - All Funds

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
1000 - Revenue From Local Sources	74,521,402	78,817,321	84,060,955	84,111,704	83,340,297	83,340,297
2000 - Revenue From Intermediate Sources	984,942	1,098,984	976,723	1,083,913	934,913	934,913
3000 - Revenue from State Sources	48,566,330	48,325,671	52,474,917	54,008,341	54,013,599	54,013,599
4000 - Revenue From Federal Sources	7,065,090	9,772,341	11,652,186	10,751,231	10,084,905	10,084,905
5000 - Other Sources	241,489,062	168,483,428	99,675,345	45,331,611	28,283,308	28,283,308
Resources Total	**372,626,827**	**306,497,746**	**248,840,126**	**195,286,800**	**176,657,022**	**176,657,022**
Requirements						
100 - Salaries	45,685,028	51,014,158	54,907,809	58,395,833	59,226,216	59,226,216
200 - Associated Payroll Costs	27,264,753	28,914,488	30,554,854	36,295,791	34,191,524	34,191,524
300 - Purchased Services	16,855,796	19,425,331	19,175,694	16,842,236	15,809,829	15,809,829
400 - Supplies and Materials	5,651,244	7,327,031	11,070,306	9,438,756	9,723,600	9,723,600
500 - Capital Outlay	79,300,402	70,652,246	57,849,798	19,013,721	1,251,000	1,251,000
600 - Other Objects	29,905,709	34,812,308	35,381,817	34,491,070	36,869,017	36,869,017
700 - Transfers	-	-	1,488,294	1,475,350	2,797,955	2,797,955
800 - Other Uses of Funds	-	-	-	19,334,043	16,787,881	16,787,881
Requirements Total	**204,662,931**	**212,145,562**	**210,428,573**	**195,286,800**	**176,657,022**	**176,657,022**
Fund Ending Balance	**167,963,896**	**94,352,184**	**38,411,553**	**-**	**-**	**-**

REQUIREMENTS BY MAJOR OBJECT
2024-25 ADOPTED



Resources and Requirements Projection by Major Object - All Funds

amounts in dollars

	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted	*2025-26 Projected*	*2026-27 Projected*	*2027-28 Projected*
Resources						
1000 - Revenue From Local Sources	84,111,704	83,340,297	83,340,297	*86,930,124*	*88,853,638*	*90,689,447*
2000 - Revenue From Intermediate Sources	1,083,913	934,913	934,913	*985,000*	*1,005,000*	*1,023,000*
3000 - Revenue from State Sources	54,008,341	54,013,599	54,013,599	*56,575,000*	*57,715,000*	*58,754,000*
4000 - Revenue From Federal Sources	10,751,231	10,084,905	10,084,905	*10,271,000*	*10,456,000*	*10,645,000*
5000 - Other Sources	45,331,611	28,283,308	28,283,308	*25,279,331*	*24,045,940*	*22,993,763*
Resources Total	**195,286,800**	**176,657,022**	**176,657,022**	*180,040,455*	*182,075,578*	*184,105,210*
Requirements						
100 - Salaries	58,395,833	59,226,216	59,226,216	*61,354,000*	*62,453,000*	*63,575,000*
200 - Associated Payroll Costs	36,295,791	34,191,524	34,191,524	*35,476,000*	*36,111,000*	*36,760,000*
300 - Purchased Services	16,842,236	15,809,829	15,809,829	*16,424,000*	*16,718,000*	*17,019,000*
400 - Supplies and Materials	9,438,756	9,723,600	9,723,600	*10,055,000*	*10,236,000*	*10,419,000*
500 - Capital Outlay	19,013,721	1,251,000	1,251,000	*619,000*	*631,000*	*642,000*
600 - Other Objects	34,491,070	36,869,017	36,869,017	*38,109,515*	*39,329,815*	*38,614,828*
700 - Transfers	1,475,350	2,797,955	2,797,955	*2,066,000*	*2,111,000*	*2,169,000*
800 - Other Uses of Funds	19,334,043	16,787,881	16,787,881	*15,936,940*	*14,485,763*	*14,906,382*
Requirements Total	**195,286,800**	**176,657,022**	**176,657,022**	*180,040,455*	*182,075,578*	*184,105,210*
Fund Ending Balance	**-**	**-**	**-**	-	-	-

RESOURCES – VARIANCES BY MAJOR SOURCE

The following chart summarizes the variances in resources from the 2023-24 adopted budget to the 2024-25 adopted budget. The parameters for variances is 10% or $1,000,000.

SOURCE	DESCRIPTION	VARIANCE		EXPLANATION
2000	Intermediate Sources	-14%	$(149,000)	Decreases related to transits of LBL ESD Tier 2 resources in the General Fund
5000	Other Sources	-38%	$(17,048,303)	Decreases due to spend down of Capital Projects Fund as facility bond projects are completed

REQUIREMENTS – VARIANCES BY MAJOR OBJECT

The following chart summarizes the variances in major objects from the 2022-23 adopted budget to the 2024-25 adopted budget. The parameters for variances is 10% or $1,000,000.

OBJECT	DESCRIPTION	VARIANCE		EXPLANATION
300	Purchased Services	-6%	$(1,037,693)	Decreases in non-instructional services (architect/engineering services) due to completion of facility bond projects
500	Capital Outlay	-93%	$(17,762,721)	Decreases in buildings acquisition in the Capital Projects Fund due to completion of facility bond projects
700	Transfers	90%	$1,322,605	Increase of fund transfers due to new unemployment liability
800	Other Uses of Funds	-13%	$(2,546,162)	Decrease due to total spend down of excess reserves

RESOURCES – CHART OF ACCOUNT DEFINITIONS

Excerpts from the Program Budgeting and Accounting Manual for School District and Education Service Districts in Oregon, 2019 Edition, as published by the Oregon Department of Education (School Finance Department, Office of Finance and Information Technology).

1000 Revenue From Local Sources

1110 Ad Valorem Taxes Levied by District. 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.

1120 Local Option Ad Valorem Taxes Levied by District. 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.

1130 *Construction Excise Tax.* Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.

1311 *Tuition from Individuals.* Money received from individuals, private schools, or welfare agencies as tuition in regular day schools.

1500 *Earnings on Investments.* Money received as profit from holdings for savings.

1600 *Food Service.* Revenue for dispensing food to students and adults.

1700 *Extracurricular Activities.* Revenue from school-sponsored activities.

1800 *Community Services Activities.* Revenue from community services activities operated by a district.

1910 *Rentals.* Revenue from the rental of either real or personal property owned by the school.

1920 *Contributions and Donations From Private Sources.* Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.

1960 *Recovery of Prior Years' Expenditure.* Refund of expenditure made in a prior fiscal year.

1970 *Services Provided Other Funds.* Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.

1980 *Fees Charged to Grants.* Indirect administrative charges assessed to grants.

1990 *Miscellaneous.* Revenue from local sources not provided for elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate and SB1149 Energy revenues received here.

2000 Revenue From Intermediate Sources

2101 *County School Funds.* 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.

2102 *General Education Service District Funds.* Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.

2200 *Restricted Revenue.* Revenue received as grants by the district which must be used for a categorical or specific purpose.

2800 *Revenue in Lieu of Taxes.* Payments made out of general revenues by an intermediate governmental unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base.

3000 Revenue From State Sources

3101 *State School Fund—General Support.* ORS 327.006 to 327.013.

3102 *State School Fund—School Lunch Match.* 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.

3103 *Common School Fund.* ORS 327.403.

3199 *Other Unrestricted Grants-in-aid.*

3299 *Other Restricted Grants-in-aid.* Use 3299 for restricted grants in aid from the state, e.g. School Improvement Fund Grant, Facility Grant and Lottery Bond dollars.

4000 Revenue From Federal Sources

4200 *Unrestricted Revenue From the Federal Government Through the State*. Revenues from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction.

4300 *Restricted Revenue Direct From the Federal Government*. Revenues direct from the federal government as grants to the district which must be used for a categorical or specific

4500 *Restricted Revenue From the Federal Government Through the State.* Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4700 *Grants-In-Aid From the Federal Government Through Other Intermediate Agencies.* Revenues from the federal government through an intermediate agency.

4801 *Federal Forest Fees.* ORS 294.060.

4899 *Other Revenue in Lieu of Taxes.*

4900 *Revenue for/on Behalf of the District.* Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.

5000 Other Sources

5100 *Long-Term Debt Financing Sources*. Receipts of proceeds from the sale of bonds; bond premium; accrued interest from the sale of bonds; lease purchase receipts.

5200 *Interfund Transfers.* Revenue earned or received from another fund which will not be repaid.

5400 *Resources—Beginning Fund Balance.*

Resources by Source (Reporting Object) - All Funds

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
1000 - Revenue From Local Sources						
1110 - Ad Valorem Taxes Levied by District	43,816,227	46,849,979	48,014,843	49,930,467	51,313,388	51,313,388
1120 - Local Option Ad Valorem Taxes Levied by District	8,120,745	8,636,562	9,675,417	10,223,461	10,503,933	10,503,933
1130 - Construction Excise Tax	348,907	413,286	317,431	375,000	400,000	400,000
1311 - Tuition From Individuals	150	6,225	-	-	-	-
1500 - Earnings on Investments	415,317	117,566	2,145,128	503,000	633,000	633,000
1600 - Food Service	64,852	1,087,313	1,235,104	921,500	391,500	391,500
1700 - Extracurricular Activities	311,842	872,731	1,109,467	785,000	829,000	829,000
1800 - Community Services Activities	-	30	53,774	70,000	77,000	77,000
1910 - Rentals	42,130	42,283	51,482	103,897	35,000	35,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	252,951	348,047	483,244	752,207	889,560	889,560
1960 - Recovery of Prior Years' Expenditure	24,441	31,847	98,909	135,000	150,000	150,000
1970 - Services Provided Other Funds	16,998,897	18,627,454	18,315,095	18,616,172	16,268,404	16,268,404
1980 - Fees Charged to Grants	324,624	627,308	740,940	450,000	500,000	500,000
1990 - Miscellaneous	3,800,320	1,156,691	1,820,121	1,246,000	1,349,512	1,349,512
1000 - Revenue from Local Sources Total	**74,521,402**	**78,817,321**	**84,060,955**	**84,111,704**	**83,340,297**	**83,340,297**
2000 - Revenue From Intermediate Sources						
2101 - County School Funds	93,864	190,422	155,906	200,000	200,000	200,000
2102 - General Education Service District Funds	233,623	473,654	329,653	372,413	372,413	372,413
2200 - Restricted Revenue	652,484	419,884	481,443	510,000	360,000	360,000
2800 - Revenue in Lieu of Taxes	4,972	15,025	9,721	1,500	2,500	2,500
2000 - Revenue from Intermediate Sources Total	**984,942**	**1,098,984**	**976,723**	**1,083,913**	**934,913**	**934,913**
3000 - Revenue from State Sources						
3101 - State School Fund-General Support	37,723,033	38,541,942	39,721,455	41,833,044	43,923,724	43,923,724
3102 - State School Fund-School Lunch Match	15,779	15,779	22,076	16,000	23,000	23,000
3103 - Common School Fund	1,010,696	1,092,379	1,240,431	871,852	1,500,000	1,500,000
3199 - Other Unrestricted Grants-In-Aid	424,094	580,452	651,871	650,000	650,000	650,000
3299 - Other Restricted Grants-In-Aid	9,392,729	8,095,120	10,839,085	10,637,445	7,916,875	7,916,875
3000 - Revenue from State Sources Total	**48,566,330**	**48,325,671**	**52,474,917**	**54,008,341**	**54,013,599**	**54,013,599**
4000 - Revenue from Federal Sources						
4201 - Transportation Fees for Foster Children	7,914	10,532	93,918	25,000	25,000	25,000
4202 - Medicaid Reimbursement for Eligible K-12 Expenses (ages 5-21)	78,041	134,049	81,996	150,000	100,000	100,000
4300 - Restricted Revenue Direct From the Federal Government	-	-	2,734,292	-	-	-
4500 - Restricted Revenue From the Federal Government Through the State	6,808,587	8,955,595	8,063,483	10,020,962	9,744,905	9,744,905

Resources by Source (Reporting Object) - All Funds

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	520,826	462,680	362,107	3,000	3,000
4801 - Federal Forest Fees	4,895	6,016	23,759	5,000	5,000	5,000
4899 - Other Revenue in Lieu of Taxes	6,943	-	-	7,000	7,000	7,000
4900 - Revenue for/on Behalf of the District	158,709	145,323	192,059	181,162	200,000	200,000
4000 - Revenue from Federal Sources Total	**7,065,090**	**9,772,341**	**11,652,186**	**10,751,231**	**10,084,905**	**10,084,905**
5000 - Other Sources						
5100 - Long Term Debt Financing Sources	51,210,201	519,532	3,834,863	-	-	-
5200 - Interfund Transfers	-	-	1,488,294	1,475,350	2,797,955	2,797,955
5400 - Resources-Beginning Fund Balance	190,278,861	167,963,896	94,352,188	43,856,261	25,485,353	25,485,353
5000 - Other Sources Total	**241,489,062**	**168,483,428**	**99,675,345**	**45,331,611**	**28,283,308**	**28,283,308**
Resources Total	**372,626,827**	**306,497,746**	**248,840,126**	**195,286,800**	**176,657,022**	**176,657,022**

RESOURCES – ASSUMPTIONS AND TRENDS

During the preparation of a budget, many details are based on information known at the time. However, when information is not known, 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 2024-25 adopted 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 March 4, 2024 estimate for 2024-25 is based on the Governor's Recommended Budget of a $9.9 billion SSF, with 49% distributed in 2024-25.

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 ELL and Special Education students being served, and the number of students navigating poverty). Extended ADMw in 2024-25 is projected at 7,522.01.

EXTENDED ADMw PROJECTION
2024-25

			Total	District	Charter
ADMr [1]	6,126	x 1.00 =	**6,126.00**	**6,001.00**	**125.00**
Students in ESL Programs [1]	513.00	x 0.50 =	276.0	276.0	0.50
Students in Pregnant and Parenting Programs [1]	2.00	x 1.00 =	1.00	1.00	0.00
Students with IEP (capped at 11% of ADMr) [1]	701.58	x 1.00 =	680.6	680.6	0.00
Students in Poverty [2]	676.65	x 0.25 =	192.18	188.90	3.28
Students in Foster Care [2]	17.00	x 0.25 =	5.25	5.25	0.00
Remote Elementary School Correction [2]	10.52	x 1.00 =	10.10	0	10.10
ADMw			**7,291.13**	**7,152.75**	**138.38**
2023-24 ADMw (projected)			7,193.75		
Extended ADMw			**7,291.13**		

[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 2024-25 for current year taxes include a 3.00% increase in assessed values, reductions due to urban renewal and compression, and a collection rate of 96%. In total, Ad Valorem Taxes Levied by District (object 1110) is budgeted at $35,672,175, which is comprised of the collection of current year taxes, detailed below, and prior year delinquent taxes. 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.

CURRENT YEAR OPERATING LEVY

2020-21 Actual to 2024-25 Adopted

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected	2024-25 Adopted
Assessed Value	$7,220,540,323	$7,537,296,292	$7,764,660,205	$8,055,360,239	$8,297,021,046
Change in AV	3.4%	4.4%	2.93%	3.74%	3.00%
$4.4614/$1,000	$32,213,719	$33,626,894	$34,614,255	$35,938,184	$37,016,330
Urban Renewal	(49,897)	(61,824)	(81,792)	(102,798)	(86,984)
Compression	(214,685)	(220,717)	(193,686)	(185,666)	(219,729)
Taxes Imposed	32,949,137	33,344,353	34,365,777	35,649,720	36,709,617
Collection Rate	96.05%	96.81%	96.00%	96.00%	96.00%
Net Operating	**$30,687,343**	**$32,280,344**	**$32,989,937**	**$34,223,731**	**$35,241,232**
Change	3.2%	5.2%	2.2%	3.7%	2.9%

Other Local Revenues

Other local revenues include common school funds, county school funds, in lieu of property taxes, 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 2021-23 biennium, the fund disbursed $136.4 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 2024-25 is $1,500,000, based on historic trends.

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 2024-25 is $200,000, 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 adopted budget 2024-25 SSF Total Formula Revenue of $81,500,475 is an increase of $2.2M or 2.8% compared to 2023-24. The SSF increase is related to a projected increase in ADMw combined with an increase in total formula revenue per extended ADMw.

STATE SCHOOL FUND FORMULA REVENUE

2020-21 Actual to 2024-25 Adopted

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected	2024-25 Adopted
State School Fund Grant	$38,513,035	$38,627,176	$40,975,774	$43,068,724	$44,121,300
Property Taxes	31,096,320	32,634,588	33,297,840	$34,637,559	35,672,175
Federal Forest Fees	4,895	6,016	-	-	-
Common School Fund	1,010,696	1,092,379	1,240,431	1,344,575	1,500,000
County School Fund	93,864	190,422	155,906	200,000	200,000
In-Lieu of Property Taxes	9,918	8,901	7,239	7,000	7,000
Total SSF Formula Revenue	**$70,728,728**	**$72,559,483**	**$75,677,189**	**$79,257,858**	**$81,500,475**
Change	1.0%	2.6%	4.3%	4.7%	2.8%

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. The district currently has the authority to levy up to $1.50 per $1,000 of assessed value through a local option tax; this local option tax expires on June 30, 2027.

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 represent 9.3% of General Fund operating revenues. Projections for 2024-25 for current year taxes include a 3.00% increase in assessed values, reductions due to compression, and a collection rate of 96%. In total, Local Option Ad Valorem Taxes Levied by District (object 1120) is budgeted at $10,503,933, which is comprised of the collection of current year taxes, detailed below, and prior year delinquent taxes. 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.

LOCAL OPTION LEVY

2020-21 Actual to 2024-25 Adopted

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected	2024-25 Adopted
Assessed Value	$7,220,540,323	$7,537,296,292	$7,764,660,205	$8,055,360,239	$8,297,021,046
Change in AV	3.4%	4.4%	3.02%	3.74%	3.00%
$1.5000/$1,000	$10,830,810	$11,305,944	$11,646,990	$12,083,040	$12,445,532
Compression	(2,486,304)	(2,452,764)	(1,643,442)	(1,549,692)	(1,644,495)
Taxes Imposed	8,344,506	8,853,181	10,003,549	10,533,348	10,801,037
Collection Rate	96.15%	96.32%	95.86%	96.00%	96.00%
Net Local Option	**$8,023,225**	**$8,527,689**	**$9,589,700**	**10,112,014**	**$10,368,995**
Change	13.2%	6.3%	12.5%	5.4%	2.5%

STATE GRANTS

Other restricted grants-in-aid (object 3299) are state funds restricted for specific purposes and includes the Student Investment Account grant and the High School Success grant (Measure 98).

STUDENT INVESTMENT ACCOUNT (SIA)

The Student Investment Account is the K-12 portion of the funding approved by the Oregon Legislature in the Student Success Act. This funding is designed to meet students' mental or behavioral health needs, and increase academic achievement for students that have historically experienced academic disparities. Student Investment Account revenue in 2024-25 is estimated to be $5.6 million.

HIGH SCHOOL SUCCESS GRANT (HSS)

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) was approved by voters in 2016 and provides direct funding to school districts to establish or expand career and technical education (CTE) programs, establish or expand college-level educational opportunities, and establish or expand dropout-prevention strategies. High School Success grant revenue in 2024-25 is estimated to be $1.9 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 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, 2024. The beginning fund balance on July 1, 2024 for all funds is projected as $25,485,353. The majority of fund balance is contained in the General Fund with a projected beginning fund balance of $17,043,343; this represents 16.2% of operating resources from 2023-24.

REQUIREMENTS – OBJECTS – CHART OF ACCOUNT DEFINITIONS

100 Salaries

111 *Licensed Salaries.* Costs for work performed by regular licensed employees of the district. Include licensed coordinators and licensed employees in bargaining unit under this object.

112 *Classified Salaries.* Costs for work performed by regular classified employees of the district.

113 *Administrators.* 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.

114 *Managerial—Classified.* 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.

116 *Supplemental Retirement Stipends.* Costs for retired employees of the district who receive supplementary retirement payments from the district.

121 *Substitutes—Licensed.* Costs for work performed by substitute licensed employees of the district.

122 *Substitute—Classified.* Costs for the work performed by substitute classified employees of the district.

130 *Additional Salary.* 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.

200 Associated Payroll Costs

210 *Public Employees Retirement System.* District payments to the Public Employees Retirement System.

220 *Social Security Administration.* Employer's contribution to the Social Security/ Medicare (FICA) for employee retirement.

230 *Other Required Payroll Costs.*

240 *Contractual Employee Benefits.* 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).

300 Purchased Services

310 *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 medical doctors, lawyers, consultants, teachers for the instructional area.

320 *Property Services.* 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.

330 *Student Transportation Services.* 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.

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.

373 *Tuition Payments to Private Schools.* Conduit-type payments to private schools, generally for tuition for students residing in the paying district.

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.

630 *Unrecoverable Bad Debt Write-Off.*

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).

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Requirements						
100 - Salaries						
111 - Licensed Salaries	26,326,426	28,770,739	29,793,194	32,593,591	33,243,654	33,243,654
112 - Classified Salaries	10,817,878	12,967,064	14,673,779	15,804,628	16,029,625	16,029,625
113 - Administrators	3,703,365	4,102,871	4,306,349	4,484,184	4,822,410	4,822,410
114 - Manager-Classified	1,510,643	1,764,146	1,881,846	2,032,774	1,858,587	1,858,587
116 - Supplemental Retirement Stipends	433,000	315,500	-	-	-	-
121 - Substitutes-Licensed	45,100	120,591	70,646	66,250	61,950	61,950
122 - Substitutes-Classified	6,901	23,256	12,058	18,500	17,500	17,500
130 - Additional Salary	2,841,716	2,949,992	4,169,938	3,395,906	3,192,490	3,192,490
100 - Salaries Total	**45,685,028**	**51,014,158**	**54,907,809**	**58,395,833**	**59,226,216**	**59,226,216**
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	11,608,716	11,593,320	12,643,365	16,619,657	14,864,645	14,864,645
220 - Social Security Administration	3,411,914	3,808,428	4,090,468	4,470,518	4,521,044	4,521,044
230 - Other Required Payroll Costs	323,811	301,023	323,507	352,596	352,409	352,409
240 - Contractual Employee Benefits	11,920,311	13,211,717	13,497,515	14,853,020	14,453,426	14,453,426
200 - Associated Payroll Costs Total	**27,264,753**	**28,914,488**	**30,554,854**	**36,295,791**	**34,191,524**	**34,191,524**
300 - Purchased Services						
310 - Instructional, Professional, and Technical Services	453,763	494,796	621,636	457,500	230,000	230,000
320 - Property Services	2,800,712	2,921,634	3,514,894	3,585,419	3,769,043	3,769,043
330 - Student Transportation Services	3,632,016	4,964,727	5,575,937	6,133,250	6,598,158	6,598,158
340 - Travel	240,231	530,452	972,342	916,171	437,475	437,475
350 - Communication	584,294	506,525	685,604	605,017	594,989	594,989
360 - Charter School Payments	1,053,752	1,010,707	1,214,048	1,289,729	1,306,625	1,306,625
373 - Tuition Payments to Private Schools	-	-	4,882	7,000	7,000	7,000
380 - Non-instructional Professional and Technical Services	7,588,005	7,340,482	4,671,257	2,011,911	1,075,217	1,075,217
390 - Other General Professional and Technological Services	503,023	1,656,008	1,915,093	1,836,239	1,791,322	1,791,322
300 - Purchased Services Total	**16,855,796**	**19,425,331**	**19,175,694**	**16,842,236**	**15,809,829**	**15,809,829**
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	2,376,913	2,840,313	3,268,317	5,562,371	6,026,318	6,026,318
420 - Textbooks	178,038	131,456	677,696	318,283	326,000	326,000
430 - Library Books	43,849	47,042	47,393	60,033	67,850	67,850
440 - Periodicals	7,794	11,532	9,910	7,200	5,400	5,400
450 - Food	665,712	1,239,506	1,305,160	1,216,904	1,804,880	1,804,880
460 - Non-Consumable Items	160,650	506,008	244,543	214,500	226,514	226,514
470 - Computer Software	1,345,333	1,469,639	1,578,016	1,551,480	1,040,638	1,040,638
480 - Computer Hardware	872,954	1,081,535	3,939,271	507,985	226,000	226,000
400 - Supplies and Materials Total	**5,651,244**	**7,327,031**	**11,070,306**	**9,438,756**	**9,723,600**	**9,723,600**

Requirements by Reporting Object - All Funds

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
500 - Capital Outlay						
520 - Buildings Acquisition	78,300,947	69,996,000	57,019,105	18,818,721	1,095,000	1,095,000
530 - Improvements Other Than Buildings	687,552	473,053	93,707	-	-	-
540 - Depreciable Equipment	257,816	176,220	725,554	195,000	138,000	138,000
550 - Depreciable Technology	54,087	6,973	11,432	-	18,000	18,000
500 - Capital Outlay Total	**79,300,402**	**70,652,246**	**57,849,798**	**19,013,721**	**1,251,000**	**1,251,000**
600 - Other Objects						
610 - Redemption of Principal	5,828,979	6,322,004	10,751,066	8,960,468	9,903,216	9,903,216
621 - Regular Interest	9,162,292	11,398,253	10,345,787	9,964,119	9,522,721	9,522,721
630 - Unrecoverable Bad Debt Write-Off	19,615	300	-	20,000	20,000	20,000
640 - Dues and Fees	320,573	295,224	328,656	345,925	255,934	255,934
650 - Insurance and Judgments	14,235,127	16,154,457	13,185,209	14,317,487	16,439,998	16,439,998
670 - Taxes and Licenses	14,499	16,649	31,366	13,550	30,030	30,030
690 - Grant Indirect Charges	324,624	625,422	739,734	869,521	697,118	697,118
600 - Other Objects Total	**29,905,709**	**34,812,308**	**35,381,817**	**34,491,070**	**36,869,017**	**36,869,017**
700 - Transfers						
710 - Fund Modifications	-	-	1,488,294	1,475,350	2,797,955	2,797,955
700 - Transfers Total	**-**	**-**	**1,488,294**	**1,475,350**	**2,797,955**	**2,797,955**
800 - Other Uses of Funds						
810 - Planned Reserve	-	-	-	14,563,701	12,016,409	12,016,409
820 - Reserved for Next Year	-	-	-	4,770,342	4,771,472	4,771,472
800 - Other Uses of Funds Total	**-**	**-**	**-**	**19,334,043**	**16,787,881**	**16,787,881**
Requirements Total	**204,662,931**	**212,145,562**	**210,428,573**	**195,286,800**	**176,657,022**	**176,657,022**

REQUIREMENTS – OBJECTS – ASSUMPTIONS AND TRENDS

During the preparation of a budget, many details are based on information known at the time. However, when information is not known, 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 2024-25 adopted budget.

SALARIES

Employee salaries represent 34% of all requirements and are projected at $59,226,216 for 2024-25, an increase of $792,630 or 1.4% compared to 2023-24. Lacking current contract language with our classified employee group regarding compensation, the adopted budget assumes step increases for all eligible licensed employees and a 5.0% cost of living adjustment (COLA) applied to the 2023-24 classified salary schedule.

Vacant certified positions are budgeted at a master's degree step 7 level, while vacant classified positions are budgeted at step 3 of the corresponding range on the classified salary schedule.

The adopted budget also includes 1.0 FTE licensed position and 5.84 FTE classified positions as a contingency to match staffing with actual enrollment and to meet other needs as necessary. Overall, adopted FTE for 2024-25 is projected to decrease by 43 FTE.

SALARIES AND FTE
2020-21 Actual to 2024-25 Adopted

	2020-21 Actual		2021-22 Actual		2022-23 Actual		2023-24 Amended		2024-25 Adopted	
	Salaries	FTE	Salaries	FTE	Salaries	FTE	Salaries	FTE	Salaries	FTE
Licensed Salaries	$26,326,426	393	$28,770,739	411	$29,793,194	408	$32,593,591	414	$33,243,654	393
Classified Salaries	10,817,878	338	12,967,064	395	14,673,779	405	15,804,628	411	16,029,625	387
Administrators	3,703,365	31	4,102,871	33	4,306,349	34	4,484,184	33	4,822,410	32
Managerial - Classified	1,510,643	21	1,764,146	24	1,881,846	25	2,049,033	26	1,858,587	22
Retirement Stipends	433,000	-	315,500	-	-	-	-		-	-
Substitutes	52,001	-	143,847	-	82,704	-	84,750		79,450	-
Additional Salary	2,841,716	-	2,949,992	-	4,169,938	-	3,417,400		3,192,490	-
Total	**$45,685,028**	**783**	**$51,014,158**	**863**	**$54,907,809**	**872**	**$58,433,586**	**882**	**$59,226,216**	**834**
	0.3%		11.7%		7.6%		2.6%		1.4%	

ASSOCIATED PAYROLL COSTS

Associated payroll costs (benefits) represent 19% of all requirements and are projected at $34,191,524 for 2024-25, a decrease of $282,738 or 0.01% compared to 2023-24. 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 higher than expected investment returns, the PERS unfunded actuarial liability (UAL) has decreased over the last year. As a result, contribution rate increases projected for the 2023-25 are not expected to increase significantly.

The district's employer rates for 2023-25 are 16.13% for PERS Tier One/Tier Two members (qualifying hires before August 29, 2003) and 13.29% for OPSRP members (qualifying hires on or after August 29, 2003). About 22% of employee salaries are associated with PERS Tier One/Tier Two members while 78% of employee salaries are associated with OPSRP members. In addition to PERS employer contributions, the district also pays the 6.00% Individual Account Plan (IAP) employee contribution on behalf of employees (as bargained between the district and its employee groups), and a 5.45% 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 2024-25 are $14,864,645.

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 2024-25 are $4,521,044.

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 2024-25 are $352,409.

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, long-term disability, and tuition reimbursement. Projected requirements for 2024-25 are $14,453,426 and assume an average annual contribution of $17,330 per (full-time) employee.

PURCHASED SERVICES

Purchased services represent 9% of total all requirements and are projected at $15,809,829 for 2024-25, a decrease of $1,037,693 or 6.56% compared to 2023-24. Purchased services includes instructional, professional, and technical services, property services, student transportation, travel, charter school payments, tuition, and other non-instructional or general professional services. Spending on architectural and engineering services is decreasing due to the completion of facility bond projects.

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 (primarily utilities) are projected at $3,769,043, an increase of $183,624 or 4.9% compared to 2023-24.

Student Transportation

The district entered into an agreement with Student Transportation of America (STA) to begin providing student transportation services starting July 1, 2019, which resulted in an increased level of service and an associated increase in cost starting in 2019-20. Student transportation services in 2024-25 are projected at $6,598,158, an increase of $464,908 or 7.1% compared to 2023-24. 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 last year of a 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 2024-25 is 125 students. Charter school payments are projected at $1,306,625, an increase of $16,896 or 1.3% compared to 2023-24.

SUPPLIES AND MATERIALS

Supplies and materials represent 5% of all requirements and are projected at $9,723,600 for 2024-25, an increase of $283,333 or 2.9% compared to 2023-24. This includes consumable supplies and materials, textbooks, library books, periodicals, non-consumable items, and computer software and hardware.

CAPITAL OUTLAY

Capital outlay represents 1% of all requirements and is projected at $1,251,000 for 2024-25, a decrease of $17,762,721 or 93.0% compared to 2023-24.

OTHER OBJECTS

Other expenditures represent 21% of all requirements and are projected at $36,869,017 for 2024-25, an increase of $600,968 or 1.6% compared to 2023-24. Budgeted requirements include $19,425,937 in the Debt Service Funds 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. Reserves are projected at $16,787,881 for 2024-25, a decrease of $2,546,162 or 15%.

1000 Instruction

1111 *Elementary, K-5 or K-6.* 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.

1121 *Middle/Junior High Programs.* 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.

1122 *Middle/Junior High School Extracurricular.* 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.

1131 *High School Programs.* Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

1132 *High School Extracurricular.* 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.

1140 *Pre-kindergarten Programs.* Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

1210 *Programs for the Talented and Gifted.* Special learning experiences for students identified as gifted or talented.

1220 *Restrictive Programs for Students with Disabilities.* 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.

1250 *Less Restrictive Programs for Students with Disabilities.* 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.

1271 *Remediation.* 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.

1272 *Title IA/D.* Record Title IA/D instructional activities here.

1280 *Alternative Education.* 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

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.

3500 *Custody and Care of Children Services.* Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or childcare centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.

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.

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

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
1000 - Instruction						
1111 - Elementary, K-5	16,549,788	17,852,045	19,103,137	20,359,310	19,720,670	19,720,670
1121 - Middle/Junior High Programs	7,957,652	8,497,043	9,857,261	10,596,199	9,824,926	9,824,926
1122 - Middle/Junior High School Extracurricular	38,749	179,931	201,295	231,566	220,427	220,427
1131 - High School Programs	11,585,001	11,997,326	13,056,191	12,969,816	12,835,161	12,835,161
1132 - High School Extracurricular	1,044,305	1,481,844	2,347,711	2,671,564	2,603,974	2,603,974
1140 - Pre-kindergarten Programs	17,503	14,637	2,084	42,731	24,179	24,179
1210 - Programs for the Talented and Gifted	11,030	10,663	3,951	25,351	23,652	23,652
1220 - Restrictive Programs for Students with Disabilities	3,535,619	3,928,689	4,213,652	5,224,773	5,308,095	5,308,095
1250 - Less Restrictive Programs for Students with Disabilities	5,041,537	6,010,278	6,886,336	7,398,414	7,831,462	7,831,462
1271 - Remediation	326,085	576,946	441,562	601,927	474,092	474,092
1272 - Title IA/D	767,291	587,324	616,551	795,291	709,032	709,032
1280 - Alternative Education	1,967,703	2,021,576	2,651,398	3,006,716	3,094,515	3,094,515
1291 - English Language Learner	1,832,699	1,939,639	2,076,848	2,230,364	1,976,654	1,976,654
1292 - Teen Parent Programs	30,560	31,752	31,455	-	-	-
1299 - Other Programs	15,544	14,056	11,329	20,557	20,805	20,805
1400 - Summer School Programs	107,077	772,808	1,072,801	381,499	486,095	486,095
1000 - Instruction Total	**50,828,146**	**55,916,556**	**62,573,563**	**66,556,078**	**65,153,739**	**65,153,739**
2000 - Support Services						
2110 - Attendance and Social Work Services	1,938,681	2,305,681	2,570,721	2,723,722	2,784,684	2,784,684
2120 - Guidance Services	2,531,034	2,857,903	2,941,755	3,448,327	3,412,564	3,412,564
2130 - Health Services	817,792	1,217,094	1,405,995	1,333,106	1,361,623	1,361,623
2140 - Psychological Services	723,109	1,473,138	1,827,654	1,670,791	835,063	835,063
2150 - Speech Pathology and Audiology Services	913,051	1,013,088	966,416	1,089,374	1,153,804	1,153,804
2160 - Other Student Treatment Services	53,129	232,592	210,020	339,168	333,632	333,632
2190 - Service Direction, Student Support	792,550	944,275	1,034,019	1,130,156	1,185,413	1,185,413
2210 - Improvement of Instruction Services	1,815,967	2,599,735	2,632,246	2,391,913	2,124,449	2,124,449
2220 - Educational Media Services	652,757	915,838	946,538	907,835	731,579	731,579
2230 - Assessment and Testing	452,804	611,306	608,471	453,266	483,782	483,782
2240 - Instructional Staff Development	556,476	485,222	841,282	1,055,952	1,019,729	1,019,729
2310 - Board of Education Services	277,286	136,808	222,734	296,253	416,275	416,275
2320 - Executive Administration Services	389,718	475,212	459,886	513,548	584,773	584,773
2410 - Office of the Principal Services	5,390,491	5,374,632	5,433,811	5,836,932	5,977,803	5,977,803
2490 - Other Support Services-School Administration	355,726	695,050	855,693	1,720,049	1,980,368	1,980,368
2510 - Direction of Business Support Services	309,795	376,125	380,975	366,097	267,616	267,616
2520 - Fiscal Services	15,088,208	16,802,029	14,738,610	15,145,928	16,834,394	16,834,394
2540 - Operation and Maintenance of Plant Services	7,919,146	8,481,607	9,702,891	10,444,455	10,973,652	10,973,652
2550 - Student Transportation Services	3,815,286	4,985,548	5,765,403	6,330,937	6,781,687	6,781,687
2570 - Internal Services	67,691	76,417	84,360	78,881	95,715	95,715
2620 - Planning Research, Development, Evaluation Services, Grant Writing, and Statistical Services	3,078	1,650	-	-	-	-
2630 - Information Services	318,867	344,245	393,777	320,710	276,196	276,196
2640 - Staff Services	922,636	1,007,812	2,325,952	1,325,967	1,387,886	1,387,886
2660 - Technology Services	3,315,018	3,267,858	3,611,480	4,084,523	3,702,837	3,702,837

Requirements by Reporting Function - All Funds

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
2670 - Records Management Services	-	-	18,626	-	-	-
2680 - Interpretation and Translation Service	211,601	226,896	296,728	295,216	304,725	304,725
2690 - Other Support Services-Central	324,624	625,422	801,883	944,911	753,691	753,691
2700 - Supplemental Retirement Program	466,125	343,975	-	-	-	-
2000 - Support Services Total	**50,422,644**	**57,877,157**	**61,077,927**	**64,248,017**	**65,763,940**	**65,763,940**
3000 - Enterprise and Community Services						
3100 - Food Services	2,505,604	3,295,958	3,789,815	3,947,170	5,008,920	5,008,920
3300 - Community Services	661,522	733,013	714,648	922,969	620,500	620,500
3500 - Custody and Care of Children Services	-	262,405	-	-	-	-
3000 - Enterprise and Community Services Total	**3,167,126**	**4,291,376**	**4,504,463**	**4,870,139**	**5,629,420**	**5,629,420**
4000 - Facilities Acquisition and Construction						
4110 - Service Area Direction	1,544,468	1,591,114	1,308,154	1,059,865	3,150	3,150
4150 - Building Acquisition, Construction, and Improvement Services	83,709,275	74,749,103	58,463,684	18,818,721	1,095,000	1,095,000
4000 Facilities Acquisition and Construction Total	**85,253,744**	**76,340,217**	**59,771,838**	**19,878,586**	**1,098,150**	**1,098,150**
5000 - Other Uses						
5100 - Debt Service	14,991,271	17,720,256	21,012,489	18,924,587	19,425,937	19,425,937
5200 - Transfers of Funds	-	-	1,488,294	1,475,350	2,797,955	2,797,955
5000 - Other Uses Total	**14,991,271**	**17,720,256**	**22,500,783**	**20,399,937**	**22,223,892**	**22,223,892**
6000 - Contingencies						
6000 - Contingencies	-	-	-	14,563,701	12,016,409	12,016,409
6000 - Contingencies Total	**-**	**-**	**-**	**14,563,701**	**12,016,409**	**12,016,409**
7000 - Unappropriated Ending Fund Balance						
7000 - Unappropriated Ending Fund Balance	-	-	-	4,770,342	4,771,472	4,771,472
7000 - Unappropriated Ending Fund Balance Total	**-**	**-**	**-**	**4,770,342**	**4,771,472**	**4,771,472**
Requirements Total	**204,662,931**	**212,145,562**	**210,428,573**	**195,286,800**	**176,657,022**	**176,657,022**

REQUIREMENTS –VARIANCES BY FUNCTION

The following chart summarizes the variances in functions from the 2022-23 adopted budget to the 2024-25 adopted budget. The parameters for variances is 10% or $1,000,000.

FUNCTION	DESCRIPTION	VARIANCE		EXPLANATION
1111	Elementary, K-5	-9%	$(1,888,645)	Decreases in staffing that recognize declining enrollment and the spending down of ESSER grant funds used in 2022-23 to reduce class sizes
1140	Pre-kindergarten Programs	-42%	$(17,256)	Decrease in IDEA federal funds to support services to children ages 3-5 with disabilities
1271	Remediation	-19%	$(111,356)	Decreases in costs related to summer learning due to no state grant allocation
1400	Summer School Programs	30%	$111,180	Increase in investment into summer learning due to CPSF support
2140	Psychological Services	-50%	$(838,154)	Decrease in staffing (mental health skills trainers)
2210	Improvement of Instruction Services	-11%	$(270,756)	Decrease in staffing (administrative support) and decrease in professional development for instructional staff
2220	Educational Media Services	-20%	$(177,265)	Decrease in staffing (Library Media Technicians) at elementary schools
2310	Board of Education Services	41%	$120,002	Increase in costs related to legal services
2320	Executive Administration Services	14%	$70,489	Increase in consulting services; Increase in salary and related expenses
2490	Other Support Services – School Administration	15%	$257,737	Increase due to addition of position (Dean of Students) at the high school level
2510	Direction of Business Support Services	-27%	$(98,964)	Decrease in reassignment of administrative support position
2570	Internal Services	21%	$16,729	Increase due to contractual salary and related expense increases (Courier/Delivery Warehouse)
2630	Information Services	-14%	$(44,869)	Decrease in staffing (Administrative Assistant) at district office
2690	Other Support Services-Central	33%	$245,806	Increases in costs related to implementation of sustainability plan
3300	Community Services	27%	$1,061750	Increase in costs related to operating district-wide CEP (Food Services) program in 2024-25

4110	Service Area Direction	-100%	$(1,056,715)	Decreases due to completion of facility bond projects
4150	Building Acquisition, Construction, and Improvements	-94%	$(17,723,721)	Decreases due to completion of facility bond projects
5200	Transfers of Funds	90%	$1,322,605	Increase in transfer to Internal Service Fund to cover increased unemployment liability
6000	Contingencies	-17%	$(2,547,292)	Decrease in reserves to address operating deficit


CORVALLIS SCHOOL DISTRICT
OREGON

GENERAL FUND

In this section: General Fund (100)

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.

Local Option Levy Fund

Originally approved by voters in 2006, local option levy funds have stabilized or reduced class sizes, provided students more access to counseling and social work services, and allowed all elementary students receive physical education, music, and art instruction. Additionally, local option funds also help to support the district's teacher mentoring program, high school athletics and activities, and expanded vocational and technical education at secondary schools. Additional information regarding the local option levy can be found in the Informational Section of this document.

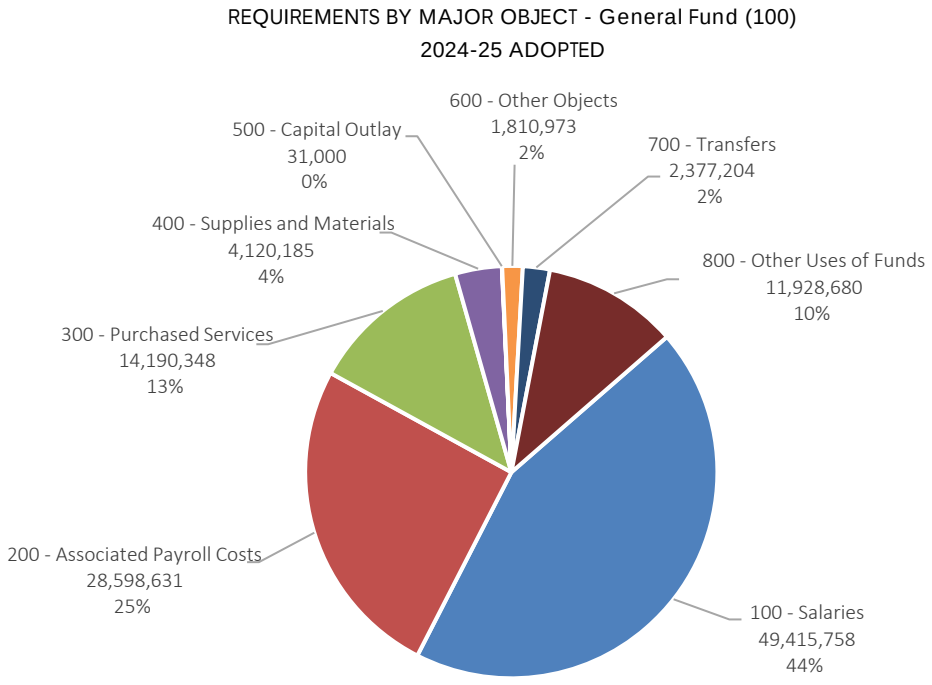
Discretionary Funds

In addition to basic school support for staffing and operational expenses, district principals are provided funding to be utilized at their discretion depending on the specific needs of their students. School discretionary allocations are shown in the Informational Section of this document.

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

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
Resources						
1000 - Revenue From Local Sources	39,933,355	41,851,350	46,873,531	46,617,485	48,333,299	48,333,299
2000 - Revenue From Intermediate Sources	625,882	994,534	805,610	882,413	882,413	882,413
3000 - Revenue from State Sources	39,157,822	40,226,558	41,613,757	43,354,896	46,073,724	46,073,724
4000 - Revenue From Federal Sources	89,880	156,598	283,072	190,000	140,000	140,000
5000 - Other Sources	13,468,948	15,013,984	14,896,689	13,992,953	17,043,343	17,043,343
Resources Total	**93,275,888**	**98,243,024**	**104,472,659**	**105,037,747**	**112,472,779**	**112,472,779**
Requirements						
100 - Salaries	40,414,104	42,775,333	43,424,944	46,147,123	49,415,758	49,415,758
200 - Associated Payroll Costs	24,080,561	24,254,496	24,388,273	26,301,409	28,598,631	28,598,631
300 - Purchased Services	8,887,170	11,521,104	13,466,385	14,016,073	14,190,348	14,190,348
400 - Supplies and Materials	3,371,090	4,194,575	5,258,883	4,063,524	4,120,185	4,120,185
500 - Capital Outlay	218,660	113,535	410,649	120,000	31,000	31,000
600 - Other Objects	1,809,852	1,745,041	1,882,955	1,665,566	1,810,973	1,810,973
700 - Transfers	-	-	1,146,627	1,125,350	2,377,204	2,377,204
800 - Other Uses of Funds	-	-	-	11,598,702	11,928,680	11,928,680
Requirements Total	**78,781,437**	**84,604,084**	**89,978,716**	**105,037,747**	**112,472,779**	**112,472,779**
Fund Ending Balance	**14,494,452**	**13,638,940**	**14,493,943**	**-**	**-**	**-**



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

amounts in dollars

	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted	*2025-26 Projected*	*2026-27 Projected*	*2027-28 Projected*
Resources						
1000 - Revenue From Local Sources	46,617,485	48,333,299	48,333,299	*50,870,000*	*51,914,000*	*52,848,000*
2000 - Revenue From Intermediate Sources	882,413	882,413	882,413	*929,000*	*948,000*	*965,000*
3000 - Revenue from State Sources	43,354,896	46,073,724	46,073,724	*48,492,000*	*49,487,000*	*50,378,000*
4000 - Revenue From Federal Sources	190,000	140,000	140,000	*147,000*	*150,000*	*153,000*
5000 - Other Sources	13,992,953	17,043,343	17,043,343	*14,059,000*	*14,059,000*	*14,312,000*
Resources Total	**105,037,747**	**112,472,779**	**112,472,779**	*114,497,000*	*116,558,000*	*118,656,000*
Requirements						
100 - Salaries	46,147,123	49,415,758	49,415,758	*51,428,000*	*52,349,000*	*53,289,000*
200 - Associated Payroll Costs	26,301,409	28,598,631	28,598,631	*29,763,000*	*30,296,000*	*30,840,000*
300 - Purchased Services	14,016,073	14,190,348	14,190,348	*14,768,000*	*15,033,000*	*15,303,000*
400 - Supplies and Materials	4,063,524	4,120,185	4,120,185	*4,288,000*	*4,365,000*	*4,443,000*
500 - Capital Outlay	120,000	31,000	31,000	*32,000*	*33,000*	*33,000*
600 - Other Objects	1,665,566	1,810,973	1,810,973	*1,885,000*	*1,918,000*	*1,953,000*
700 - Transfers	1,125,350	2,377,204	2,377,204	*1,633,000*	*1,669,000*	*1,720,000*
800 - Other Uses of Funds	11,598,702	11,928,680	11,928,680	*10,700,000*	*10,895,000*	*11,075,000*
Requirements Total	**105,037,747**	**112,472,779**	**112,472,779**	*114,497,000*	*116,558,000*	*118,656,000*
Fund Ending Balance	**-**	**-**	**-**	-	-	-

Resources by Source (Reporting Object) - General Fund (100)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1110 - Ad Valorem Taxes Levied by District	31,096,320	32,634,588	33,297,840	34,570,024	35,672,175	35,672,175
1120 - Local Option Ad Valorem Taxes Levied by District	8,120,745	8,636,562	9,675,417	10,223,461	10,503,933	10,503,933
1190 - Penalties and Interest on Taxes	-	-	-	-	-	-
1311 - Tuition From Individuals	150	6,225	-	-	-	-
1500 - Earnings on Investments	(33,324)	(466,942)	2,059,903	463,000	613,000	613,000
1910 - Rentals	42,130	42,130	43,608	45,000	5,000	5,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	-	-	12,000	-	10,000	10,000
1960 - Recovery of Prior Years' Expenditure	22,653	31,847	98,909	135,000	150,000	150,000
1980 - Fees Charged to Grants	324,624	627,308	740,940	450,000	500,000	500,000
1990 - Miscellaneous	360,057	339,632	944,914	731,000	879,191	879,191
1000 - Revenue from Local Sources Total	**39,933,355**	**41,851,350**	**46,873,531**	**46,617,485**	**48,333,299**	**48,333,299**
2000 - Revenue from Intermediate Sources						
2101 - County School Funds	93,864	190,422	155,906	200,000	200,000	200,000
2102 - General Education Service District Funds	233,623	473,654	329,653	372,413	372,413	372,413
2200 - Restricted Revenue	294,641	319,207	312,812	310,000	310,000	310,000
2800 - Revenue in Lieu of Taxes	3,754	11,252	7,239	-	-	-
2000 - Revenue from Intermediate Sources Total	**625,882**	**994,534**	**805,610**	**882,413**	**882,413**	**882,413**
3000 - Revenue from State Sources						
3101 - State School Fund-General Support	37,723,033	38,541,942	39,721,455	41,833,044	43,923,724	43,923,724
3103 - Common School Fund	1,010,696	1,092,379	1,240,431	871,852	1,500,000	1,500,000
3199 - Other Unrestricted Grants-In-Aid	424,094	580,452	651,871	650,000	650,000	
3299 - Other Restricted Grants-In-Aid	-	11,786	-	-	-	
3000 - Revenue from State Sources Total	**39,157,822**	**40,226,558**	**41,613,757**	**43,354,896**	**46,073,724**	**46,073,724**
4000 - Revenue from Federal Sources						
4201 - Transportation Fees for Foster Children	-	10,532	93,918	25,000	25,000	25,000
4202 - Medicaid Reimbursement for Eligible K-12 Expenses (ages 5-21)	78,041	134,049	81,996	150,000	100,000	100,000
4300 - Restricted Revenue Direct From the Federal Government	-	-	80,400	-	-	-
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	6,000	3,000	3,000	3,000	3,000
4801 - Federal Forest Fees	4,895	6,016	23,759	5,000	5,000	5,000
4899 - Other Revenue in Lieu of Taxes	6,943	-	-	7,000	7,000	7,000
4000 - Revenue from Federal Sources Total	**89,880**	**156,598**	**283,072**	**190,000**	**140,000**	**140,000**
5000 - Revenue from Other Sources						
5100 - Long Term Debt Financing Sources	789,813	519,532	1,257,749	-	-	-
5400 - Resources-Beginning Fund Balance	12,679,136	14,494,452	13,638,940	13,992,953	17,043,343	17,043,343
5000 - Revenue from Other Sources Total	**13,468,948**	**15,013,984**	**14,896,689**	**13,992,953**	**17,043,343**	**17,043,343**
Resources Total	**93,275,888**	**98,243,024**	**104,472,659**	**105,037,747**	**112,472,779**	**112,472,779**

Requirements by Object - General Fund (100)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
Requirements						
100 - Salaries						
111 - Licensed Salaries	24,654,682	25,305,043	25,802,756	27,164,675	29,697,931	29,697,931
112 - Classified Salaries	9,125,494	10,378,108	11,312,521	12,031,320	12,695,652	12,695,652
113 - Administrators	3,578,733	3,677,743	3,637,738	3,894,060	4,240,095	4,240,095
114 - Manager-Classified	1,106,580	1,269,847	1,301,565	1,557,410	1,482,020	1,482,020
116 - Supplemental Retirement Stipends	433,000	315,500	-	-	-	-
121 - Substitutes-Licensed	44,156	119,628	70,445	66,250	61,950	61,950
122 - Substitutes-Classified	6,208	8,263	7,189	8,500	7,500	7,500
130 - Additional Salary	1,465,251	1,701,200	1,292,730	1,424,908	1,230,610	1,230,610
100 - Salaries Total	**40,414,104**	**42,775,333**	**43,424,944**	**46,147,123**	**49,415,758**	**49,415,758**
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	10,282,611	9,848,817	10,159,556	10,795,117	12,507,587	12,507,587
220 - Social Security Administration	3,020,010	3,193,647	3,233,158	3,533,504	3,772,277	3,772,277
230 - Other Required Payroll Costs	284,371	247,912	250,950	281,404	288,729	288,729
240 - Contractual Employee Benefits	10,493,569	10,964,120	10,744,609	11,691,384	12,030,038	12,030,038
200 - Associated Payroll Costs Total	**24,080,561**	**24,254,496**	**24,388,273**	**26,301,409**	**28,598,631**	**28,598,631**
300 - Purchased Services						
310 - Instructional, Professional, and Technical Services	347,142	350,015	513,303	239,500	130,000	130,000
320 - Property Services	2,474,564	2,673,926	3,266,339	3,221,919	3,146,293	3,146,293
330 - Student Transportation Services	3,505,339	4,682,586	5,196,043	5,908,250	6,399,602	6,399,602
340 - Travel	60,767	149,693	329,998	245,922	121,300	121,300
350 - Communication	428,887	411,398	565,791	518,875	499,989	499,989
360 - Charter School Payments	1,008,073	870,569	1,004,079	1,148,038	1,306,625	1,306,625
373 - Tuition Payments to Private Schools	-	-	4,882	7,000	7,000	7,000
380 - Non-instructional Professional and Technical Services	663,314	783,660	850,515	979,969	837,717	837,717
390 - Other General Professional and Technological Services	399,083	1,599,256	1,735,435	1,746,600	1,741,822	1,741,822
300 - Purchased Services Total	**8,887,170**	**11,521,104**	**13,466,385**	**14,016,073**	**14,190,348**	**14,190,348**
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	1,314,528	1,666,402	1,865,283	2,234,658	2,416,283	2,416,283
420 - Textbooks	141,158	122,313	546,135	68,650	326,000	326,000
430 - Library Books	36,983	45,473	35,911	35,033	37,850	37,850
440 - Periodicals	6,303	9,755	8,206	7,200	5,400	5,400
460 - Non-Consumable Items	62,311	112,122	162,525	69,500	121,514	121,514
470 - Computer Software	984,425	1,163,492	1,284,025	1,140,498	987,138	987,138
480 - Computer Hardware	825,382	1,075,016	1,356,799	507,985	226,000	226,000
400 - Supplies and Materials Total	**3,371,090**	**4,194,575**	**5,258,883**	**4,063,524**	**4,120,185**	**4,120,185**
500 - Capital Outlay						
520 - Buildings Acquisition	-	-	39,069	-	-	-
540 - Depreciable Equipment	164,573	113,535	360,148	120,000	13,000	13,000
550 - Depreciable Technology	54,087	-	11,432	-	18,000	18,000
500 - Capital Outlay Total	**218,660**	**113,535**	**410,649**	**120,000**	**31,000**	**31,000**

Requirements by Object - General Fund (100)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
600 - Other Objects						
610 - Redemption of Principal	788,979	627,004	881,312	565,468	468,216	468,216
621 - Regular Interest	21,159	34,878	70,875	67,123	58,290	58,290
630 - Unrecoverable Bad Debt Write-Off	19,615	300	-	20,000	20,000	20,000
640 - Dues and Fees	258,661	267,230	292,544	209,425	172,434	172,434
650 - Insurance and Judgments	714,000	800,000	621,861	800,000	1,077,003	1,077,003
670 - Taxes and Licenses	7,437	15,629	16,363	3,550	15,030	15,030
600 - Other Objects Total	**1,809,852**	**1,745,041**	**1,882,955**	**1,665,566**	**1,810,973**	**1,810,973**
700 - Transfers						
710 - Fund Modifications	-	-	1,146,627	1,125,350	2,377,204	2,377,204
700 - Transfers Total	**-**	**-**	**1,146,627**	**1,125,350**	**2,377,204**	**2,377,204**
800 - Other Uses of Funds						
810 - Planned Reserve	-	-	-	6,828,360	7,157,208	7,157,208
820 - Reserved for Next Year	-	-	-	4,770,342	4,771,472	4,771,472
800 - Other Uses of Funds Total	**-**	**-**	**-**	**11,598,702**	**11,928,680**	**11,928,680**
Requirements Total	**78,781,437**	**84,604,084**	**89,978,716**	**105,037,747**	**112,472,779**	**112,472,779**

Requirements by Function - General Fund (100)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
Requirements						
1000 - Revenue From Local Sources						
1111 - Elementary, K-5	15,897,811	16,218,511	16,355,418	17,159,253	18,782,348	18,782,348
1121 - Middle/Junior High Programs	7,569,279	8,139,937	8,751,036	9,156,747	9,096,016	9,096,016
1122 - Middle/Junior High School Extracurricular	17,908	48,895	28,810	5,251	5,170	5,170
1131 - High School Programs	10,449,703	10,487,796	10,755,660	10,908,138	11,455,887	11,455,887
1132 - High School Extracurricular	636,884	791,704	131,495	113,340	104,037	104,037
1140 - Pre-kindergarten Programs	70	-	345	12,985	-	-
1210 - Programs for the Talented and Gifted	11,030	10,663	-	20,776	20,456	20,456
1220 - Restrictive Programs for Students with Disabilities	3,535,619	3,928,089	3,843,804	4,020,994	4,764,705	4,764,705
1250 - Less Restrictive Programs for Students with Disabilities	3,872,588	4,597,041	4,777,701	4,506,538	5,312,423	5,312,423
1280 - Alternative Education	1,828,320	1,609,948	1,786,071	2,012,414	2,621,466	2,621,466
1291 - English Language Learner	1,770,898	1,870,914	2,062,011	2,077,749	1,827,885	1,827,885
1292 - Teen Parent Programs	30,560	31,752	31,455	-	-	-
1400 - Summer School Programs	6,894	2,661	1,621	22,076	12,146	12,146
1000 - Instruction Total	**45,627,564**	**47,737,912**	**48,525,426**	**50,016,261**	**54,002,539**	**54,002,539**
2000 - Support Services						
2110 - Attendance and Social Work Services	1,864,636	2,168,281	2,434,792	2,238,068	2,355,515	2,355,515
2120 - Guidance Services	2,214,701	2,438,718	2,557,494	2,918,788	2,970,704	2,970,704
2130 - Health Services	702,427	818,310	993,946	947,568	715,974	715,974
2140 - Psychological Services	4,418	3,518	2,462	4,097	-	-
2150 - Speech Pathology and Audiology Services	911,516	1,013,088	966,416	1,077,943	1,153,804	1,153,804
2160 - Other Student Treatment Services	53,129	232,592	210,020	335,369	333,632	333,632
2190 - Service Direction, Student Support	775,344	789,325	621,520	663,247	702,232	702,232
2210 - Improvement of Instruction Services	1,484,338	1,845,741	1,777,251	1,229,885	1,494,339	1,494,339
2220 - Educational Media Services	367,499	608,104	548,961	533,870	515,301	515,301
2230 - Assessment and Testing	451,970	611,306	441,186	448,968	285,674	285,674
2240 - Instructional Staff Development	88,750	218,263	425,233	312,666	76,689	76,689
2310 - Board of Education Services	276,852	136,508	222,301	296,105	416,275	416,275
2320 - Executive Administration Services	388,355	474,036	452,729	507,944	540,578	540,578
2410 - Office of the Principal Services	5,366,782	5,230,958	5,427,697	5,752,001	5,957,803	5,957,803
2490 - Other Support Services-School	300,605	297,495	413,347	411,724	1,709,185	1,709,185
2510 - Direction of Business Support Services	270,973	336,979	380,975	362,425	267,616	267,616
2520 - Fiscal Services	586,556	848,534	1,015,457	1,153,934	1,223,169	1,223,169
2540 - Operation and Maintenance of Plant	7,163,262	7,714,439	9,391,704	9,996,292	10,376,998	10,376,998
2550 - Student Transportation Services	3,680,964	4,885,585	5,385,509	6,104,053	6,583,131	6,583,131
2570 - Internal Services	67,691	76,417	84,360	78,080	95,715	95,715
Evaluation Services, Grant Writing, and Statistical Services	3,078	1,650	-	-	-	-
2630 - Information Services	316,604	344,245	393,777	318,009	276,196	276,196

Requirements by Function - General Fund (100)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
2640 - Staff Services	763,076	910,978	1,049,733	1,196,629	1,322,565	1,322,565
2660 - Technology Services	3,047,129	3,125,441	3,395,981	4,016,363	3,677,837	3,677,837
2670 - Records Management Services	-	-	18,626	-	-	-
2680 - Interpretation and Translation Services	211,601	226,896	296,728	292,080	304,725	304,725
2700 - Supplemental Retirement Program	466,125	343,975	-	-	-	-
2000 - Support Services Total	**31,828,381**	**35,701,382**	**38,908,206**	**41,196,108**	**43,355,657**	**43,355,657**
3000 - Enterprise and Community Services						
3100 - Food Services	19,615	-	-	20,000	20,000	20,000
3300 - Community Services	495,738	502,908	491,566	448,735	262,193	262,193
3000 - Enterprise and Community Services Total	**515,353**	**502,908**	**491,566**	**468,735**	**282,193**	**282,193**
4000 - Facilities Acquisition and Construction						
4000 - Facilities Acquisition and Construction	-	-	39,069	-	-	-
4000 - Facilities Acquisition and Construction Total	**-**	**-**	**39,069**	**-**	**-**	**-**
5000 - Other Uses						
5100 - Debt Service	810,138	661,882	867,822	632,591	526,506	526,506
5200 - Transfers of Funds	-	-	1,146,627	1,125,350	2,377,204	2,377,204
5000 - Other Uses Total	**810,138**	**661,882**	**2,014,449**	**1,757,941**	**2,903,710**	**2,903,710**
6000 - Contingencies						
6000 - Contingencies	-	-	-	6,828,360	7,157,208	7,157,208
6000 - Contingencies Total	**-**	**-**	**-**	**6,828,360**	**7,157,208**	**7,157,208**
7000 - Unappropriated Ending Fund Balance						
7000 - Unappropriated Ending Fund Balance	-	-	-	4,770,342	4,771,472	4,771,472
7000 - Unappropriated Ending Fund Balance Total	**-**	**-**	**-**	**4,770,342**	**4,771,472**	**4,771,472**
Requirements Total	**78,781,437**	**84,604,084**	**89,978,716**	**105,037,747**	**112,472,779**	**112,472,779**

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
Resources						
1000 - Revenue From Local Sources						
1110 - Ad Valorem Taxes Levied by District	31,096,320	32,634,588	33,297,840	34,570,024	35,672,175	35,672,175
1120 - Local Option Ad Valorem Taxes Levied by District	8,120,745	8,636,562	9,675,417	10,223,461	10,503,933	10,503,933
1311 - Tuition From Individuals	150	6,225	-	-	-	-
1500 - Earnings on Investments	(33,324)	(466,942)	2,059,903	463,000	613,000	613,000
1910 - Rentals	42,130	42,130	43,608	45,000	5,000	5,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	-	-	12,000	-	10,000	10,000
1960 - Recovery of Prior Years' Expenditure	22,653	31,847	98,909	135,000	150,000	150,000
1980 - Fees Charged to Grants	324,624	627,308	740,940	450,000	500,000	500,000
1990 - Miscellaneous	360,057	339,632	944,914	731,000	879,191	879,191
1000 - Revenue from Local Sources Total	**39,933,355**	**41,851,350**	**46,873,531**	**46,617,485**	**48,333,299**	**48,333,299**
2000 - Revenue from Intermediate Sources						
2101 - County School Funds	93,864	190,422	155,906	200,000	200,000	200,000
2102 - General Education Service District Funds	233,623	473,654	329,653	372,413	372,413	372,413
2200 - Restricted Revenue	294,641	319,207	312,812	310,000	310,000	310,000
2800 - Revenue in Lieu of Taxes	3,754	11,252	7,239	-	-	-
2000 - Revenue from Intermediate Sources Total	**625,882**	**994,534**	**805,610**	**882,413**	**882,413**	**882,413**
3000 - Revenue from State Sources						
3101 - State School Fund-General Support	37,723,033	38,541,942	39,721,455	41,833,044	43,923,724	43,923,724
3103 - Common School Fund	1,010,696	1,092,379	1,240,431	871,852	1,500,000	1,500,000
3199 - Other Unrestricted Grants-In-Aid	424,094	580,452	651,871	650,000	650,000	650,000
3299 - Other Restricted Grants-In-Aid	-	11,786	-	-	-	-
3000 - Revenue from State Sources Total	**39,157,822**	**40,226,558**	**41,613,757**	**43,354,896**	**46,073,724**	**46,073,724**
4000 - Revenue from Federal Sources						
4201 - Transportation Fees for Foster Children	-	10,532	93,918	25,000	25,000	25,000
4202 - Medicaid Reimbursement for Eligible K-12 Expenses (ages 5-21)	78,041	134,049	81,996	150,000	100,000	100,000
4300 - Restricted Revenue Direct From the Federal Government	-	-	80,400	-	-	-
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	6,000	3,000	3,000	3,000	3,000
4801 - Federal Forest Fees	4,895	6,016	23,759	5,000	5,000	5,000
4899 - Other Revenue in Lieu of Taxes	6,943	-	-	7,000	7,000	7,000
4000 - Revenue from Federal Sources Total	**89,880**	**156,598**	**283,072**	**190,000**	**140,000**	**140,000**
5000 - Other Sources						
5100 - Long Term Debt Financing Sources	789,813	519,532	1,257,749	-	-	-
5400 - Resources-Beginning Fund Balance	12,679,136	14,494,452	13,638,940	13,992,953	17,043,343	17,043,343
5000 - Other Sources Total	**13,468,948**	**15,013,984**	**14,896,689**	**13,992,953**	**17,043,343**	**17,043,343**

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
Resources Total	**93,275,888**	**98,243,024**	**104,472,659**	**105,037,747**	**112,472,779**	**112,472,779**
Requirements						
1000 - Instruction						
1111 - Elementary, K-5						
111 - Licensed Salaries	8,885,126	8,891,022	9,068,197	9,136,719	10,153,003	10,153,003
112 - Classified Salaries	407,923	512,279	486,302	933,507	908,439	908,439
121 - Substitutes-Licensed	13,837	73,685	30,390	26,500	27,000	27,000
122 - Substitutes-Classified	106	3,334	6,755	2,500	2,500	2,500
130 - Additional Salary	114,731	92,143	87,926	161,052	154,552	154,552
210 - Public Employees Retirement System	2,477,006	2,228,030	2,316,074	2,391,638	2,839,312	2,839,312
220 - Social Security Administration	698,003	705,559	711,264	784,906	860,281	860,281
230 - Other Required Payroll Costs	61,720	41,231	36,659	36,240	39,307	39,307
240 - Contractual Employee Benefits	2,276,535	2,289,487	2,177,299	2,564,130	2,657,709	2,657,709
310 - Instructional, Professional, and Technical Services	244	-	-	-	-	-
320 - Property Services	407	511	1,663	300	300	300
340 - Travel	2,411	1,657	1,480	2,250	1,150	1,150
350 - Communication	1,863	934	1,577	1,450	400	400
380 - Non-instructional Professional and Technical Services	428	2,020	835	3,415	-	-
390 - Other General Professional and Technological Services	208,710	619,792	513,720	562,100	654,322	654,322
410 - Consumable Supplies and Materials	342,866	320,805	356,019	382,496	441,573	441,573
420 - Textbooks	46,853	65,314	17,883	29,000	2,000	2,000
430 - Library Books	-	2,404	-	3,000	3,000	3,000
440 - Periodicals	1,126	2,840	2,277	1,500	1,500	1,500
470 - Computer Software	99,970	95,482	36,271	35,500	36,000	36,000
480 - Computer Hardware	251,599	263,730	496,260	100,800	-	-
640 - Dues and Fees	6,350	6,250	6,568	250	-	-
1111 - Elementary, K-5 Total	**15,897,811**	**16,218,511**	**16,355,418**	**17,159,253**	**18,782,348**	**18,782,348**
1121 - Middle/Junior High Programs						
111 - Licensed Salaries	4,164,153	4,391,528	4,741,701	5,111,598	4,958,834	4,958,834
112 - Classified Salaries	219,835	150,970	158,966	279,250	313,800	313,800
121 - Substitutes-Licensed	3,617	30,510	18,741	17,500	17,500	17,500
122 - Substitutes-Classified	768	1,251	-	1,500	1,500	1,500
130 - Additional Salary	88,300	72,788	91,135	76,270	116,270	116,270
210 - Public Employees Retirement System	1,145,431	1,106,827	1,188,444	1,283,908	1,371,330	1,371,330
220 - Social Security Administration	336,031	346,638	371,833	419,688	413,700	413,700
230 - Other Required Payroll Costs	28,258	19,371	18,928	19,203	18,910	18,910
240 - Contractual Employee Benefits	1,093,260	1,082,464	1,113,520	1,269,914	1,196,527	1,196,527
310 - Instructional, Professional, and Technical Services	-	1,528	1,900	2,000	-	-
320 - Property Services	3,306	4,239	1,085	5,000	15,000	15,000
340 - Travel	-	123	145	1,000	3,500	3,500
350 - Communication	465	2,827	8,487	5,000	6,600	6,600
380 - Non-instructional Professional and Technical Services	-	545	616	250	-	-
390 - Other General Professional and Technological Services	58,853	273,458	245,544	263,500	330,000	330,000
410 - Consumable Supplies and Materials	179,714	249,047	202,405	341,686	193,795	193,795
420 - Textbooks	749	34,412	234,068	12,250	123,000	123,000

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
440 - Periodicals	2,148	2,517	2,770	3,000	2,250	2,250
460 - Non-Consumable Items	18,458	12,890	21,983	15,000	8,000	8,000
470 - Computer Software	112,294	26,462	130,832	14,730	4,500	4,500
480 - Computer Hardware	105,396	320,850	188,858	5,000	-	-
640 - Dues and Fees	8,243	8,693	9,076	9,500	1,000	1,000
1121 - Middle School Programs Total	**7,569,279**	**8,139,937**	**8,751,036**	**9,156,747**	**9,096,016**	**9,096,016**
1122 - Middle School Extracurricular						
121 - Substitutes-Licensed	-	193	-	-	-	-
130 - Additional Salary	13,288	35,704	23,216	4,045	4,045	4,045
210 - Public Employees Retirement System	3,555	6,232	3,745	873	792	792
220 - Social Security Administration	1,013	2,722	1,759	309	309	309
230 - Other Required Payroll Costs	52	141	90	24	24	24
240 - Contractual Employee Benefits	-	-	-	-	-	-
340 - Travel	-	1,596	-	-	-	-
390 - Other General Professional and Technological Services	-	2,307	-	-	-	-
1122 - Middle School Extracurricular Total	**17,908**	**48,895**	**28,810**	**5,251**	**5,170**	**5,170**
1131 - High School Programs						
111 - Licensed Salaries	5,855,444	5,654,499	5,606,928	6,102,557	6,250,495	6,250,495
112 - Classified Salaries	156,975	223,674	240,948	272,189	306,053	306,053
121 - Substitutes-Licensed	26,407	14,233	9,287	15,250	15,250	15,250
122 - Substitutes-Classified	2,011	2,714	-	2,500	2,500	2,500
130 - Additional Salary	145,656	131,431	121,981	145,384	149,384	149,384
210 - Public Employees Retirement System	1,644,353	1,478,744	1,447,595	1,543,973	1,713,826	1,713,826
220 - Social Security Administration	460,007	449,023	442,887	500,147	514,357	514,357
230 - Other Required Payroll Costs	39,303	25,293	22,551	22,879	23,387	23,387
240 - Contractual Employee Benefits	1,334,280	1,281,636	1,245,328	1,396,008	1,379,839	1,379,839
310 - Instructional, Professional, and Technical Services	176	5,641	-	-	-	-
320 - Property Services	20,921	19,373	67,079	9,000	11,000	11,000
340 - Travel	100	4,154	5,121	6,250	5,000	5,000
350 - Communication	1,226	18,252	18,319	12,000	15,000	15,000
380 - Non-instructional Professional and Technical Services	978	8,687	1,825	1,000	1,000	1,000
390 - Other General Professional and Technological Services	66,421	353,195	308,736	354,750	405,250	405,250
410 - Consumable Supplies and Materials	221,758	280,782	254,954	342,651	338,296	338,296
420 - Textbooks	58,321	5,772	279,656	16,500	200,000	200,000
430 - Library Books	-	-	187	-	-	-
440 - Periodicals	2,448	3,653	2,443	1,500	1,250	1,250
460 - Non-Consumable Items	29,440	43,757	18,432	12,500	18,000	18,000
470 - Computer Software	42,205	60,616	88,637	35,500	91,500	91,500
480 - Computer Hardware	245,305	389,375	553,177	96,600	-	-
540 - Depreciable Equipment	87,773	24,980	9,991	10,000	10,000	10,000
640 - Dues and Fees	8,198	8,313	9,598	9,000	4,500	4,500
1131 - High School Programs Total	**10,449,703**	**10,487,796**	**10,755,660**	**10,908,138**	**11,455,887**	**11,455,887**
1132 - High School Extracurricular						
112 - Classified Salaries	65,294	77,522	-	-	-	-
114 - Manager-Classified	33,227	35,080	-	-	-	-
130 - Additional Salary	387,619	498,531	88,933	83,883	81,383	81,383

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
210 - Public Employees Retirement System	79,191	92,149	13,825	17,699	15,944	15,944
220 - Social Security Administration	36,863	45,987	6,660	6,265	6,223	6,223
230 - Other Required Payroll Costs	3,147	2,545	338	493	487	487
240 - Contractual Employee Benefits	30,660	29,882	-	-	-	-
320 - Property Services	-	5,000	-	-	-	-
340 - Travel	340	-	8,000	-	-	-
350 - Communication	55	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	4,800	-	-	-	-
390 - Other General Professional and Technological Services	53	-	-	-	-	-
410 - Consumable Supplies and Materials	434	207	3,239	5,000	-	-
540 - Depreciable Equipment	-	-	10,000	-	-	-
640 - Dues and Fees	-	-	500	-	-	-
1132 - High School Extracurricular Total	**636,884**	**791,704**	**131,495**	**113,340**	**104,037**	**104,037**
1140 - Pre-kindergarten Programs						
130 - Additional Salary	-	-	-	10,000	-	-
210 - Public Employees Retirement System	-	-	-	2,160	-	-
220 - Social Security Administration	-	-	-	765	-	-
230 - Other Required Payroll Costs	-	-	-	60	-	-
410 - Consumable Supplies and Materials	70	-	345	-	-	-
1140 - Pre-kindergarten Programs Total	**70**	**-**	**345**	**12,985**	**-**	**-**
1210 - Programs for the Talented and Gifted						
130 - Additional Salary	8,000	8,000	-	16,000	16,000	16,000
210 - Public Employees Retirement System	2,094	2,018	-	3,456	3,136	3,136
220 - Social Security Administration	588	612	-	1,224	1,224	1,224
230 - Other Required Payroll Costs	31	33	-	96	96	96
240 - Contractual Employee Benefits	317	-	-	-	-	-
1210 - Programs for the Talented and Gifted Total	**11,030**	**10,663**	**-**	**20,776**	**20,456**	**20,456**
1220 - Restrictive Programs for Students with Disabilities						
111 - Licensed Salaries	599,100	653,057	581,347	801,920	866,192	866,192
112 - Classified Salaries	1,296,129	1,477,150	1,527,388	1,417,393	1,869,801	1,869,801
121 - Substitutes-Licensed	-	-	237	-	-	-
130 - Additional Salary	50,656	46,686	59,420	105,896	35,071	35,071
210 - Public Employees Retirement System	480,779	481,951	484,117	531,290	688,189	688,189
220 - Social Security Administration	145,417	164,760	163,882	177,876	211,994	211,994
230 - Other Required Payroll Costs	12,907	9,379	8,375	8,784	10,191	10,191
240 - Contractual Employee Benefits	920,771	959,714	900,891	887,785	1,067,267	1,067,267
340 - Travel	94	1,093	948	500	-	-
350 - Communication	11	12	-	50	-	-
390 - Other General Professional and Technological Services	23,721	100,840	105,638	75,000	15,000	15,000
410 - Consumable Supplies and Materials	5,557	29,818	11,563	12,000	-	-
480 - Computer Hardware	479	3,629	-	2,500	1,000	1,000
1220 - Restrictive Programs for Students with Disabilities Total	**3,535,619**	**3,928,089**	**3,843,804**	**4,020,994**	**4,764,705**	**4,764,705**

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
1250 - Less Restrictive Programs for Students with Disabilities						
111 - Licensed Salaries	1,298,532	1,368,484	1,581,333	1,570,826	1,787,113	1,787,113
112 - Classified Salaries	850,964	1,196,584	1,044,321	958,615	1,314,398	1,314,398
121 - Substitutes-Licensed	-	1,007	9,793	5,000	1,200	1,200
122 - Substitutes-Classified	-	-	-	-	-	-
130 - Additional Salary	39,039	49,499	55,707	88,243	54,485	54,485
210 - Public Employees Retirement System	551,599	564,128	607,172	615,055	804,053	804,053
220 - Social Security Administration	163,314	194,175	200,587	201,016	241,524	241,524
230 - Other Required Payroll Costs	14,640	11,281	10,416	9,671	11,420	11,420
240 - Contractual Employee Benefits	843,079	1,032,613	916,230	855,512	1,016,130	1,016,130
310 - Instructional, Professional, and Technical Services	62,872	67,728	105,001	30,000	30,000	30,000
320 - Property Services	-	-	420	-	-	-
340 - Travel	101	4,707	437	1,000	1,100	1,100
350 - Communication	-	55	-	1,000	-	-
380 - Non-instructional Professional and Technical Services	24,552	-	19,584	-	-	-
390 - Other General Professional and Technological Services	7,095	73,859	183,685	127,500	32,000	32,000
410 - Consumable Supplies and Materials	4,276	14,981	19,487	15,100	7,000	7,000
420 - Textbooks	-	4,506	-	500	1,000	1,000
440 - Periodicals	-	89	-	-	-	-
470 - Computer Software	8,163	12,837	23,528	25,000	10,000	10,000
480 - Computer Hardware	4,363	509	-	2,500	1,000	1,000
1250 - Less Restrictive Programs for Students with Disabilities Total	**3,872,588**	**4,597,041**	**4,777,701**	**4,506,538**	**5,312,423**	**5,312,423**
1280 - Alternative Education						
111 - Licensed Salaries	290,404	280,968	297,690	373,513	645,158	645,158
112 - Classified Salaries	76,376	91,750	100,063	71,847	78,514	78,514
121 - Substitutes-Licensed	296	-	-	-	-	-
130 - Additional Salary	16,180	8,663	17,768	1,000	924	924
210 - Public Employees Retirement System	100,945	90,644	96,259	104,159	185,346	185,346
220 - Social Security Administration	28,819	28,492	31,583	34,147	55,433	55,433
230 - Other Required Payroll Costs	1,477	1,468	1,574	1,558	2,489	2,489
240 - Contractual Employee Benefits	102,112	103,323	101,895	112,837	165,131	165,131
310 - Instructional, Professional, and Technical Services	162,701	86,260	74,733	85,000	100,000	100,000
320 - Property Services	182	431	454	500	-	-
350 - Communication	600	566	-	800	-	-
360 - Charter School Payments	1,008,073	870,569	1,004,079	1,148,038	1,306,625	1,306,625
373 - Tuition Payments to Private Schools	-	-	4,882	7,000	7,000	7,000
380 - Non-instructional Professional and Technical Services	2,579	166	147	2,500	2,500	2,500
390 - Other General Professional and Technological Services	24,902	29,222	43,635	42,000	50,000	50,000
410 - Consumable Supplies and Materials	8,643	12,402	6,228	21,115	22,346	22,346
420 - Textbooks	308	545	372	400	-	-
470 - Computer Software	3,725	4,480	4,711	6,000	-	-
1280 - Alternative Education Totals	**1,828,320**	**1,609,948**	**1,786,071**	**2,012,414**	**2,621,466**	**2,621,466**

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
1291 - English Language Learner						
111 - Licensed Salaries	945,342	1,080,618	1,129,841	1,244,308	1,171,181	1,171,181
112 - Classified Salaries	119,612	85,519	145,088	66,967	-	-
121 - Substitutes-Licensed	-	-	179	-	-	-
130 - Additional Salary	18,989	23,776	8,404	12,000	12,000	12,000
210 - Public Employees Retirement System	286,585	287,413	302,002	310,628	302,401	302,401
220 - Social Security Administration	80,952	88,882	95,566	101,232	90,513	90,513
230 - Other Required Payroll Costs	4,143	4,630	4,857	4,568	4,050	4,050
240 - Contractual Employee Benefits	260,910	274,414	295,329	281,272	233,640	233,640
340 - Travel	26	-	41	500	500	500
350 - Communication	1,758	2,433	4,375	3,500	-	-
390 - Other General Professional and Technological Services	235	1,257	61,470	35,000	10,000	10,000
410 - Consumable Supplies and Materials	3,878	3,618	446	2,774	100	100
420 - Textbooks	34,927	11,765	14,155	10,000	-	-
470 - Computer Software	13,539	4,867	-	5,000	3,500	3,500
480 - Computer Hardware	-	1,722	-	-	-	-
640 - Dues and Fees	-	-	258	-	-	-
1291 - English Language Learner Total	**1,770,898**	**1,870,914**	**2,062,011**	**2,077,749**	**1,827,885**	**1,827,885**
1292 - Teen Parent Programs						
111 - Licensed Salaries	20,141	21,142	21,713	-	-	-
210 - Public Employees Retirement System	4,999	5,000	5,121	-	-	-
220 - Social Security Administration	1,541	1,617	1,657	-	-	-
230 - Other Required Payroll Costs	76	79	81	-	-	-
240 - Contractual Employee Benefits	3,804	3,914	2,883	-	-	-
1292 - Teen Parent Programs Total	**30,560**	**31,752**	**31,455**	**-**	**-**	**-**
1400 - Summer School Programs						
130 - Additional Salary	5,464	2,000	905	17,000	9,500	9,500
210 - Public Employees Retirement System	1,026	473	540	3,673	1,862	1,862
220 - Social Security Administration	383	149	166	1,301	727	727
230 - Other Required Payroll Costs	21	8	9	102	57	57
410 - Consumable Supplies and Materials	-	32	-	-	-	-
1400 - Summer School Programs Total	**6,894**	**2,661**	**1,621**	**22,076**	**12,146**	**12,146**
1000 - Instruction Total	**45,627,564**	**47,737,912**	**48,525,426**	**50,016,261**	**54,002,539**	**54,002,539**
2000 - Support Services						
2110 - Attendance and Social Work Services						
111 - Licensed Salaries	39,992	41,979	-	-	-	-
112 - Classified Salaries	969,285	1,168,271	1,360,220	1,269,442	1,338,731	1,338,731
130 - Additional Salary	29,082	27,237	23,744	21,700	13,750	13,750
210 - Public Employees Retirement System	249,210	266,408	308,432	300,311	341,431	341,431
220 - Social Security Administration	77,285	92,614	104,447	98,771	103,466	103,466
230 - Other Required Payroll Costs	4,183	4,959	5,533	4,890	5,030	5,030
240 - Contractual Employee Benefits	493,161	559,165	603,008	512,854	519,657	519,657
340 - Travel	160	-	-	-	-	-
350 - Communication	97	2,671	150	2,000	-	-

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
390 - Other General Professional and Technological Services	-	1,245	24,787	24,000	23,250	23,250
410 - Consumable Supplies and Materials	724	3,733	4,471	4,100	10,200	10,200
470 - Computer Software	-	-	-	-	-	-
480 - Computer Hardware	1,458	-	-	-	-	-
2110 - Attendance and Social Work Services Total	**1,864,636**	**2,168,281**	**2,434,792**	**2,238,068**	**2,355,515**	**2,355,515**
2120 - Guidance Services						
111 - Licensed Salaries	1,231,225	1,398,245	1,477,392	1,617,565	1,713,245	1,713,245
112 - Classified Salaries	114,975	126,170	137,924	151,761	87,687	87,687
130 - Additional Salary	63,051	52,077	11,336	100,436	98,459	98,459
210 - Public Employees Retirement System	347,333	374,025	382,497	429,225	474,776	474,776
220 - Social Security Administration	104,197	116,565	119,482	143,038	145,304	145,304
230 - Other Required Payroll Costs	9,169	6,652	6,153	6,477	6,488	6,488
240 - Contractual Employee Benefits	328,421	361,821	363,964	411,236	387,645	387,645
340 - Travel	373	-	-	-	-	-
350 - Communication	-	56	-	-	-	-
390 - Other General Professional and Technological Services	-	-	49,911	50,000	50,000	50,000
410 - Consumable Supplies and Materials	3,528	2,233	3,995	5,800	3,600	3,600
470 - Computer Software	12,429	874	4,840	3,250	3,500	3,500
2120 - Guidance Services Total	**2,214,701**	**2,438,718**	**2,557,494**	**2,918,788**	**2,970,704**	**2,970,704**
2130 - Health Services						
111 - Licensed Salaries	146,003	108,964	129,451	144,073	-	-
112 - Classified Salaries	159,369	235,546	298,590	283,123	310,818	310,818
130 - Additional Salary	21,697	42,909	66,959	59,500	50,750	50,750
210 - Public Employees Retirement System	79,004	82,202	81,223	110,018	86,838	86,838
220 - Social Security Administration	24,728	28,813	36,954	37,231	27,660	27,660
230 - Other Required Payroll Costs	1,297	1,538	1,957	1,963	1,492	1,492
240 - Contractual Employee Benefits	123,768	155,012	185,642	189,210	150,916	150,916
340 - Travel	1,112	931	4,179	2,000	-	-
350 - Communication	2,334	3,324	-	-	-	-
380 - Non-instructional Professional and Technical Services	123,510	120,744	149,709	100,000	60,000	60,000
390 - Other General Professional and Technological Services	-	22,488	8,304	12,000	10,000	10,000
410 - Consumable Supplies and Materials	1,299	9,357	18,468	6,950	4,000	4,000
470 - Computer Software	12,110	5,197	10,397	-	12,000	12,000
480 - Computer Hardware	5,917	-	-	-	-	-
640 - Dues and Fees	279	1,286	2,113	1,500	1,500	1,500
2130 - Health Services Total	**702,427**	**818,310**	**993,946**	**947,568**	**715,974**	**715,974**
2140 - Psychological Services						
130 - Additional Salary	3,326	2,443	800	2,000	-	-
210 - Public Employees Retirement System	826	578	173	432	-	-
220 - Social Security Administration	253	187	61	153	-	-
230 - Other Required Payroll Costs	13	10	3	12	-	-
410 - Consumable Supplies and Materials	-	300	1,425	1,500	-	-
2140 - Psychological Services Total	**4,418**	**3,518**	**2,462**	**4,097**	**-**	**-**

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
2150 - Speech Pathology and Audiology Services						
111 - Licensed Salaries	513,461	562,501	420,230	613,525	722,863	722,863
112 - Classified Salaries	-	-	-	9,969	10,935	10,935
130 - Additional Salary	7,261	13,595	5,288	22,906	20,219	20,219
210 - Public Employees Retirement System	121,928	120,355	100,391	146,879	186,285	186,285
220 - Social Security Administration	38,326	43,150	30,989	49,450	57,682	57,682
230 - Other Required Payroll Costs	1,976	2,226	1,606	2,254	2,600	2,600
240 - Contractual Employee Benefits	110,659	122,274	87,864	129,960	152,220	152,220
310 - Instructional, Professional, and Technical Services	115,933	143,220	318,865	100,000	-	-
320 - Property Services	510	-	-	-	-	-
350 - Communication	561	5,619	-	-	-	-
410 - Consumable Supplies and Materials	902	148	1,183	3,000	1,000	1,000
2150 - Speech Pathology and Audiology Services Total	**911,516**	**1,013,088**	**966,416**	**1,077,943**	**1,153,804**	**1,153,804**
2160 - Other Student Treatment Services						
111 - Licensed Salaries	33,704	41,873	53,161	48,095	36,583	36,583
114 - Manager-Classified	-	116,328	79,657	165,432	175,740	175,740
130 - Additional Salary	-	350	917	1,500	1,500	1,500
210 - Public Employees Retirement System	8,365	18,294	31,557	48,896	52,900	52,900
220 - Social Security Administration	2,427	11,925	10,597	16,449	16,358	16,358
230 - Other Required Payroll Costs	129	603	508	740	732	732
240 - Contractual Employee Benefits	8,165	36,958	32,003	49,257	47,319	47,319
340 - Travel	-	499	-	-	-	-
410 - Consumable Supplies and Materials	-	115	-	-	-	-
640 - Dues and Fees	340	5,647	1,620	5,000	2,500	2,500
2160 - Other Student Treatment Services Total	**53,129**	**232,592**	**210,020**	**335,369**	**333,632**	**333,632**
2190 - Service Direction, Student Support Services						
112 - Classified Salaries	107,169	95,477	103,280	103,744	113,345	113,345
113 - Administrators	361,377	381,645	260,032	279,306	293,272	293,272
130 - Additional Salary	3,926	8,698	10,981	2,400	1,800	1,800
210 - Public Employees Retirement System	130,492	122,422	96,530	95,628	109,422	109,422
220 - Social Security Administration	35,638	36,426	28,258	29,487	31,244	31,244
230 - Other Required Payroll Costs	1,802	1,840	1,415	1,322	1,389	1,389
240 - Contractual Employee Benefits	100,504	93,283	74,739	69,360	71,760	71,760
340 - Travel	44	-	-	-	-	-
350 - Communication	407	136	-	-	-	-
380 - Non-instructional Professional and Technical Services	13,381	-	-	-	-	-
390 - Other General Professional and Technological Services	-	49,399	46,286	80,000	80,000	80,000
410 - Consumable Supplies and Materials	20,606	-	-	2,000	-	-
2190 - Service Direction, Student Support Services Total	**775,344**	**789,325**	**621,520**	**663,247**	**702,232**	**702,232**
2210 - Improvement of Instruction Services						
111 - Licensed Salaries	439,669	550,784	427,901	135,650	285,366	285,366
112 - Classified Salaries	68,739	100,122	94,534	99,991	85,841	85,841
113 - Administrators	331,778	375,831	403,872	391,469	471,722	471,722

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
114 - Manager-Classified	57,050	78,365	70,204	66,144	71,187	71,187
121 - Substitutes-Licensed	-	-	1,211	-	-	-
130 - Additional Salary	40,366	40,198	70,233	49,787	34,637	34,637
210 - Public Employees Retirement System	249,244	282,341	264,531	178,576	245,741	245,741
220 - Social Security Administration	71,197	87,440	80,665	56,843	71,599	71,599
230 - Other Required Payroll Costs	3,561	4,342	4,005	2,658	3,288	3,288
240 - Contractual Employee Benefits	177,795	218,376	184,871	128,667	164,658	164,658
310 - Instructional, Professional, and Technical Services	-	-	2,140	1,500	-	-
320 - Property Services	1,455	2,675	5,557	1,000	-	-
340 - Travel	590	2,208	1,096	4,000	6,800	6,800
350 - Communication	2,479	4,779	5,090	4,100	2,500	2,500
380 - Non-instructional Professional and Technical Services	7,445	11,656	34,284	10,000	4,000	4,000
390 - Other General Professional and Technological Services	1,056	9,622	13,483	7,500	6,000	6,000
410 - Consumable Supplies and Materials	26,961	71,105	63,455	47,500	26,500	26,500
440 - Periodicals	100	-	-	-	-	-
460 - Non-Consumable Items	-	1,092	-	-	-	-
470 - Computer Software	2,123	1,999	38,187	31,000	12,000	12,000
480 - Computer Hardware	1,021	-	-	2,500	1,000	1,000
610 - Redemption of Principal	-	-	2,750	-	-	-
640 - Dues and Fees	1,709	2,806	9,181	11,000	1,500	1,500
2210 - Improvement of Instruction Services Total	**1,484,338**	**1,845,741**	**1,777,251**	**1,229,885**	**1,494,339**	**1,494,339**
2220 - Educational Media Services						
111 - Licensed Salaries	-	66,393	-	-	-	-
112 - Classified Salaries	139,549	195,740	222,883	237,623	236,402	236,402
130 - Additional Salary	12,325	35,201	25,917	7,575	6,100	6,100
210 - Public Employees Retirement System	36,020	63,683	58,780	56,206	60,277	60,277
220 - Social Security Administration	11,055	21,357	18,164	18,758	18,552	18,552
230 - Other Required Payroll Costs	626	1,208	1,000	957	930	930
240 - Contractual Employee Benefits	82,330	121,878	113,965	111,249	97,461	97,461
310 - Instructional, Professional, and Technical Services	-	1,074	625	-	-	-
340 - Travel	-	198	1,935	-	-	-
390 - Other General Professional and Technological Services	-	-	6,699	10,000	10,000	10,000
410 - Consumable Supplies and Materials	8,158	11,401	18,130	13,969	10,729	10,729
430 - Library Books	36,983	43,069	35,723	32,033	34,850	34,850
440 - Periodicals	-	110	110	500	-	-
460 - Non-Consumable Items	801	5,381	-	-	-	-
470 - Computer Software	39,652	41,411	45,030	45,000	40,000	40,000
2220 - Educational Media Services Total	**367,499**	**608,104**	**548,961**	**533,870**	**515,301**	**515,301**
2230 - Assessment and Testing						
112 - Classified Salaries	194,666	255,984	201,190	238,042	110,661	110,661
130 - Additional Salary	10,629	16,566	14,310	5,100	2,800	2,800
210 - Public Employees Retirement System	52,934	56,985	47,324	57,541	27,927	27,927
220 - Social Security Administration	14,421	19,225	14,915	18,601	8,680	8,680
230 - Other Required Payroll Costs	835	1,110	855	915	433	433
240 - Contractual Employee Benefits	88,970	117,881	94,861	95,469	54,873	54,873

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
390 - Other General Professional and Technological Services	26	33,804	27,473	6,500	8,500	8,500
410 - Consumable Supplies and Materials	1,111	1,592	1,176	1,800	1,800	1,800
470 - Computer Software	88,378	108,159	28,931	25,000	70,000	70,000
610 - Redemption of Principal	-	-	10,051	-	-	-
621 - Regular Interest	-	-	101	-	-	-
2230 - Assessment and Testing Total	**451,970**	**611,306**	**441,186**	**448,968**	**285,674**	**285,674**
2240 - Instructional Staff Development						
121 - Substitutes-Licensed	-	-	606	-	-	-
130 - Additional Salary	19,681	66,165	92,352	72,500	28,500	28,500
210 - Public Employees Retirement System	5,245	13,332	20,331	15,662	5,587	5,587
220 - Social Security Administration	1,461	4,940	7,007	5,547	2,181	2,181
230 - Other Required Payroll Costs	76	287	1,065	435	171	171
240 - Contractual Employee Benefits	-	-	1	-	-	-
310 - Instructional, Professional, and Technical Services	1,630	15,325	-	12,000	-	-
320 - Property Services	4,026	439	3,712	2,500	1,000	1,000
340 - Travel	34,997	69,474	224,285	136,522	27,750	27,750
350 - Communication	-	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	9,613	30,005	15,000	25,000	5,000	5,000
390 - Other General Professional and Technological Services	5,628	5,545	40,035	29,500	2,500	2,500
410 - Consumable Supplies and Materials	1,394	12,751	20,839	12,000	4,000	4,000
470 - Computer Software	5,000	-	-	-	-	-
640 - Dues and Fees	-	-	-	1,000	-	-
2240 - Instructional Staff Development Total	**88,750**	**218,263**	**425,233**	**312,666**	**76,689**	**76,689**
2310 - Board of Education Services						
112 - Classified Salaries	-	-	-	8,430	4,623	4,623
130 - Additional Salary	9,124	3,095	6,873	-	-	-
210 - Public Employees Retirement System	1,713	496	1,055	1,918	1,143	1,143
220 - Social Security Administration	698	237	522	644	354	354
230 - Other Required Payroll Costs	35	16	28	32	17	17
240 - Contractual Employee Benefits	-	-	-	3,156	1,638	1,638
310 - Instructional, Professional, and Technical Services	1,200	-	-	-	-	-
320 - Property Services	-	400	-	2,500	-	-
340 - Travel	370	1,200	7,328	10,000	8,000	8,000
350 - Communication	1,383	-	-	4,500	-	-
380 - Non-instructional Professional and Technical Services	248,894	107,050	182,488	236,000	375,000	375,000
410 - Consumable Supplies and Materials	317	8,546	5,107	5,500	5,500	5,500
440 - Periodicals	-	-	-	300	-	-
470 - Computer Software	4,420	3,800	4,100	5,000	5,000	5,000
640 - Dues and Fees	8,698	11,668	14,800	18,125	15,000	15,000
2310 - Board of Education Total	**276,852**	**136,508**	**222,301**	**296,105**	**416,275**	**416,275**

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
2320 - Executive Administration Services						
113 - Administrators	153,682	165,444	175,515	190,912	218,098	218,098
114 - Manager-Classified	74,274	69,554	72,631	78,020	83,969	83,969
130 - Additional Salary	22,735	62,312	36,055	48,081	48,081	48,081
210 - Public Employees Retirement System	68,528	77,718	76,837	80,241	92,590	92,590
220 - Social Security Administration	17,053	20,129	17,770	25,017	20,852	20,852
230 - Other Required Payroll Costs	941	1,112	1,056	1,145	1,213	1,213
240 - Contractual Employee Benefits	46,200	50,702	51,258	52,800	54,000	54,000
320 - Property Services	-	4,580	760	2,000	-	-
340 - Travel	1,153	8,397	7,380	10,000	8,000	8,000
350 - Communication	1	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	2,900	4,500	10,878	5,000	5,000
410 - Consumable Supplies and Materials	1,604	10,047	6,938	6,000	4,925	4,925
440 - Periodicals	432	231	302	350	350	350
470 - Computer Software	786	330	288	500	500	500
640 - Dues and Fees	965	580	1,439	2,000	3,000	3,000
2320 - Executive Administration Services Total	**388,355**	**474,036**	**452,729**	**507,944**	**540,578**	**540,578**
2410 - Office of the Principal Services						
112 - Classified Salaries	856,199	845,003	986,315	986,055	1,078,868	1,078,868
113 - Administrators	2,484,206	2,493,237	2,474,138	2,642,275	2,664,466	2,664,466
122 - Substitutes-Classified	-	224	434	-	-	-
130 - Additional Salary	67,072	66,632	62,209	44,850	38,500	38,500
210 - Public Employees Retirement System	904,337	831,954	866,994	878,948	977,538	977,538
220 - Social Security Administration	256,982	258,748	266,732	281,191	289,313	289,313
230 - Other Required Payroll Costs	12,990	12,998	13,652	12,784	13,052	13,052
240 - Contractual Employee Benefits	655,033	613,233	623,648	748,502	747,358	747,358
320 - Property Services	10,141	9,782	2,534	7,100	11,000	11,000
340 - Travel	796	8,741	14,366	10,250	11,000	11,000
350 - Communication	21,174	14,998	4,421	11,900	5,600	5,600
380 - Non-instructional Professional and Technical Services	-	1,700	-	-	-	-
390 - Other General Professional and Technological Services	1,145	10,762	29,263	31,750	30,000	30,000
410 - Consumable Supplies and Materials	63,527	43,044	50,807	66,146	56,008	56,008
440 - Periodicals	50	50	50	50	50	50
460 - Non-Consumable Items	-	-	6,119	-	-	-
540 - Depreciable Equipment	11,602	-	-	-	-	-
630 - Unrecoverable Bad Debt Write-Off	-	300	-	-	-	-
640 - Dues and Fees	21,529	19,552	26,016	30,200	35,050	35,050
2410 - Office of the Principal Services Total	**5,366,782**	**5,230,958**	**5,427,697**	**5,752,001**	**5,957,803**	**5,957,803**
2490 - Other Support Services-School Administration						
111 - Licensed Salaries	192,389	192,987	265,871	264,326	1,107,898	1,107,898
130 - Additional Salary	1,420	1,830	505	-	-	-
210 - Public Employees Retirement System	51,041	48,606	66,117	61,895	287,191	287,191

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
220 - Social Security Administration	14,582	14,438	19,679	20,221	84,755	84,755
230 - Other Required Payroll Costs	735	735	999	904	3,755	3,755
240 - Contractual Employee Benefits	40,438	38,900	51,025	54,378	215,586	215,586
390 - Other General Professional and Technological Services	-	-	9,150	10,000	10,000	10,000
2490 - Other Support Services-School Administration Total	**300,605**	**297,495**	**413,347**	**411,724**	**1,709,185**	**1,709,185**
2510 - Direction of Business Support Services						
113 - Administrators	115,588	122,074	142,587	153,153	173,073	173,073
114 - Manager-Classified	53,750	56,775	66,313	53,423	-	-
130 - Additional Salary	1,200	7,805	10,927	1,200	-	-
210 - Public Employees Retirement System	52,179	50,443	59,261	53,149	42,817	42,817
220 - Social Security Administration	12,967	14,204	16,675	15,895	12,898	12,898
230 - Other Required Payroll Costs	647	703	824	705	572	572
240 - Contractual Employee Benefits	31,763	32,558	38,358	35,175	19,500	19,500
340 - Travel	1,040	3,671	3,417	5,000	5,000	5,000
380 - Non-instructional Professional and Technical Services	-	6,540	110	-	-	-
410 - Consumable Supplies and Materials	761	286	1,532	2,500	2,500	2,500
470 - Computer Software	-	39,040	39,120	41,000	8,256	8,256
640 - Dues and Fees	1,078	2,879	1,852	1,225	3,000	3,000
2510 - Direction of Business Support Services Total	**270,973**	**336,979**	**380,975**	**362,425**	**267,616**	**267,616**
2520 - Fiscal Services						
112 - Classified Salaries	90,671	48,059	98,720	124,135	135,806	135,806
114 - Manager-Classified	207,985	228,057	284,088	297,672	346,734	346,734
130 - Additional Salary	16,457	2,700	12,861	5,000	-	-
210 - Public Employees Retirement System	81,817	58,396	80,954	97,978	121,999	121,999
220 - Social Security Administration	23,862	20,871	29,491	32,652	36,914	36,914
230 - Other Required Payroll Costs	1,219	1,075	1,525	1,529	1,706	1,706
240 - Contractual Employee Benefits	78,610	63,412	83,342	96,765	110,760	110,760
310 - Instructional, Professional, and Technical Services	-	1,200	1,530	-	-	-
320 - Property Services	1,573	4,269	(4)	8,450	5,250	5,250
340 - Travel	3,544	9,209	8,788	12,850	15,000	15,000
350 - Communication	10,999	7,578	2,354	15,075	3,500	3,500
380 - Non-instructional Professional and Technical Services	10,716	111,698	97,037	60,000	50,000	50,000
390 - Other General Professional and Technological Services	-	-	76	-	-	-
410 - Consumable Supplies and Materials	15,606	5,737	24,650	45,828	25,500	25,500
470 - Computer Software	33,963	55,047	16,629	40,000	-	-
480 - Computer Hardware	227	19,249	-	-	-	-
540 - Depreciable Equipment	-	-	37,425	-	-	-
640 - Dues and Fees	9,306	11,978	10,701	16,000	15,000	15,000
650 - Insurance and Judgments	-	200,000	225,291	300,000	355,000	355,000
2520 - Fiscal Services Total	**586,556**	**848,534**	**1,015,457**	**1,153,934**	**1,223,169**	**1,223,169**

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
2540 - Operation and Maintenance of Plant Services						
112 - Classified Salaries	2,017,006	2,136,484	2,641,357	2,975,098	2,843,422	2,843,422
113 - Administrators	-	-	-	-	173,073	173,073
114 - Manager-Classified	161,809	173,091	186,272	294,548	182,804	182,804
122 - Substitutes-Classified	3,324	740	-	-	-	-
130 - Additional Salary	114,619	129,030	127,246	127,000	127,000	127,000
210 - Public Employees Retirement System	567,434	541,170	625,521	788,945	830,715	830,715
220 - Social Security Administration	174,599	185,046	225,026	261,526	254,121	254,121
230 - Other Required Payroll Costs	66,238	60,142	72,111	77,098	74,558	74,558
240 - Contractual Employee Benefits	721,817	742,864	823,117	981,408	889,239	889,239
320 - Property Services	2,132,639	2,480,579	3,116,219	3,155,519	3,100,243	3,100,243
340 - Travel	3,573	5,115	12,966	16,600	10,000	10,000
350 - Communication	17,353	18,170	925	-	100	100
380 - Non-instructional Professional and Technical Services	9,968	39,812	77,964	31,000	25,250	25,250
390 - Other General Professional and Technological Services	-	243	77	10,000	-	-
410 - Consumable Supplies and Materials	337,753	434,978	632,895	584,500	1,009,676	1,009,676
460 - Non-Consumable Items	13,612	49,002	113,123	42,000	95,514	95,514
470 - Computer Software	34,773	21,962	46,468	45,000	35,000	35,000
480 - Computer Hardware	1,627	725	-	-	-	-
540 - Depreciable Equipment	65,198	88,555	283,391	100,000	-	-
640 - Dues and Fees	1,221	1,218	6,125	2,500	4,250	4,250
650 - Insurance and Judgments	714,000	600,000	396,570	500,000	722,003	722,003
670 - Taxes and Licenses	4,698	5,514	4,332	3,550	30	30
2540 - Operation and Maintenance of Plant Services Total	**7,163,262**	**7,714,439**	**9,391,704**	**9,996,292**	**10,376,998**	**10,376,998**
2550 - Student Transportation Services						
112 - Classified Salaries	33,276	39,942	33,271	27,019	30,017	30,017
114 - Manager-Classified	62,759	66,281	69,670	75,885	68,945	68,945
130 - Additional Salary	2,832	17,707	2,442	3,700	2,200	2,200
210 - Public Employees Retirement System	26,990	26,788	24,356	26,567	27,083	27,083
220 - Social Security Administration	7,532	9,414	7,979	8,155	7,740	7,740
230 - Other Required Payroll Costs	396	493	412	398	370	370
240 - Contractual Employee Benefits	34,774	33,348	30,025	29,679	30,674	30,674
320 - Property Services	2,090	75	269	2,500	2,500	2,500
330 - Student Transportation Services	3,505,339	4,682,586	5,196,043	5,908,250	6,399,602	6,399,602
340 - Travel	-	2,361	2,099	2,000	1,500	1,500
350 - Communication	-	-	750	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	1,000	2,500	2,500	2,500
410 - Consumable Supplies and Materials	-	1,616	984	1,400	1,000	1,000
470 - Computer Software	4,976	4,976	5,473	6,000	6,000	6,000
540 - Depreciable Equipment	-	-	10,736	10,000	3,000	3,000
2550 - Student Transportation Services Total	**3,680,964**	**4,885,585**	**5,385,509**	**6,104,053**	**6,583,131**	**6,583,131**
2570 - Internal Services						
112 - Classified Salaries	35,678	38,235	43,028	45,319	49,456	49,456
130 - Additional Salary	185	249	111	-	-	-
210 - Public Employees Retirement System	8,907	9,043	10,181	10,306	12,235	12,235
220 - Social Security Administration	2,745	2,944	3,293	3,467	3,783	3,783

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
230 - Other Required Payroll Costs	1,454	1,532	1,711	1,708	1,861	1,861
240 - Contractual Employee Benefits	15,180	15,180	15,405	15,780	16,380	16,380
320 - Property Services	1,543	9,094	10,632	1,500	-	-
350 - Communication	-	-	-	-	10,000	10,000
380 - Non-instructional Professional and Technical Services	-	-	-	-	2,000	2,000
410 - Consumable Supplies and Materials	1,999	140	-	-	-	-
2570 - Internal Services Total	**67,691**	**76,417**	**84,360**	**78,080**	**95,715**	**95,715**
2620 - Planning Research, Development, Evaluation Services, Grant Writing, and Statistical Services						
380 - Non-instructional Professional and Technical Services	3,078	1,650	-	-	-	-
2620 - Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services Total	**3,078**	**1,650**	**-**	**-**	**-**	**-**
2630 - Information Services						
112 - Classified Salaries	82,570	92,554	102,172	54,018	-	-
114 - Manager-Classified	88,940	86,894	91,378	98,153	105,637	105,637
130 - Additional Salary	646	2,554	4,673	600	600	600
210 - Public Employees Retirement System	42,729	42,796	45,850	34,740	26,283	26,283
220 - Social Security Administration	13,006	13,748	14,987	11,687	8,127	8,127
230 - Other Required Payroll Costs	680	711	764	543	364	364
240 - Contractual Employee Benefits	47,460	48,135	47,970	34,680	19,500	19,500
340 - Travel	-	2,623	3,851	1,500	-	-
350 - Communication	1,587	1,464	10,792	12,000	750	750
380 - Non-instructional Professional and Technical Services	6,689	9,651	26,518	15,000	26,000	26,000
390 - Other General Professional and Technological Services	-	368	685	500	-	-
410 - Consumable Supplies and Materials	195	2,521	1,728	4,096	38,235	38,235
440 - Periodicals	-	265	254	-	-	-
470 - Computer Software	31,547	39,733	41,542	48,892	50,000	50,000
640 - Dues and Fees	555	230	612	1,600	700	700
2630 - Information Services Total	**316,604**	**344,245**	**393,777**	**318,009**	**276,196**	**276,196**
2640 - Staff Services						
112 - Classified Salaries	18,896	48,131	48,447	47,590	52,190	52,190
113 - Administrators	132,101	139,513	181,593	236,945	246,391	246,391
114 - Manager-Classified	159,263	146,374	171,165	195,407	210,306	210,306
121 - Substitutes-Licensed	-	-	-	2,000	1,000	1,000
122 - Substitutes-Classified	-	-	-	2,000	1,000	1,000
130 - Additional Salary	17,310	44,235	41,000	33,400	101,700	101,700
210 - Public Employees Retirement System	84,069	84,461	96,316	122,710	152,517	152,517
220 - Social Security Administration	24,854	28,644	33,400	39,960	46,430	46,430
230 - Other Required Payroll Costs	1,263	22,066	23,882	51,913	52,301	52,301
240 - Contractual Employee Benefits	82,576	101,618	105,830	149,820	151,230	151,230
310 - Instructional, Professional, and Technical Services	2,386	19,539	10	500	-	-
320 - Property Services	-	115	1,549	1,500	-	-
340 - Travel	4,990	10,786	16,970	15,200	14,000	14,000
350 - Communication	11,890	3,156	9,296	5,500	6,000	6,000

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
380 - Non-instructional Professional and Technical Services	36,985	104,326	66,049	98,000	69,000	69,000
390 - Other General Professional and Technological Services	1,238	11,849	16,778	15,000	15,000	15,000
410 - Consumable Supplies and Materials	4,184	8,576	6,775	6,684	12,000	12,000
470 - Computer Software	164,306	122,468	206,232	153,500	157,500	157,500
640 - Dues and Fees	14,025	5,005	12,861	19,000	19,000	19,000
670 - Taxes and Licenses	2,739	10,115	11,581	-	15,000	15,000
2640 - Staff Services Total	**763,076**	**910,978**	**1,049,733**	**1,196,629**	**1,322,565**	**1,322,565**
2660 - Technology Services						
112 - Classified Salaries	936,925	1,028,507	1,061,397	1,200,320	1,230,232	1,230,232
114 - Manager-Classified	107,555	107,473	100,536	110,212	118,616	118,616
130 - Additional Salary	61,495	52,551	94,842	56,200	14,200	14,200
210 - Public Employees Retirement System	275,258	276,508	281,846	314,968	341,688	341,688
220 - Social Security Administration	84,513	90,768	95,295	104,555	104,272	104,272
230 - Other Required Payroll Costs	7,318	5,065	4,853	5,073	4,885	4,885
240 - Contractual Employee Benefits	291,359	313,051	302,764	339,760	323,622	323,622
320 - Property Services	295,771	132,364	50,413	22,550	-	-
340 - Travel	4,953	10,952	5,167	8,500	3,000	3,000
350 - Communication	352,645	324,369	484,627	440,000	449,539	449,539
380 - Non-instructional Professional and Technical Services	39,325	62,247	37,845	244,426	209,467	209,467
410 - Consumable Supplies and Materials	56,703	126,482	146,040	290,563	195,000	195,000
460 - Non-Consumable Items	-	-	2,868	-	-	-
470 - Computer Software	270,065	513,752	512,810	574,626	441,882	441,882
480 - Computer Hardware	207,991	75,228	118,505	298,085	223,000	223,000
540 - Depreciable Equipment	-	-	8,606	-	-	-
550 - Depreciable Technology	54,087	-	11,432	-	18,000	18,000
610 - Redemption of Principal	-	-	71,254	-	-	-
621 - Regular Interest	-	-	208	-	-	-
640 - Dues and Fees	1,165	6,125	4,226	6,525	434	434
670 - Taxes and Licenses	-	-	450	-	-	-
2660 - Technology Services Total	**3,047,129**	**3,125,441**	**3,395,981**	**4,016,363**	**3,677,837**	**3,677,837**
2670 - Records Management Services						
320 - Property Services	-	-	3,998	-	-	-
350 - Communication	-	-	14,628	-	-	-
2670 - Records Management Services Total	**-**	**-**	**18,626**	**-**	**-**	**-**
2680 - Interpretation and Translation Services						
112 - Classified Salaries	107,416	108,438	176,118	169,873	185,613	185,613
130 - Additional Salary	17,929	12,259	12,545	7,500	-	-
210 - Public Employees Retirement System	30,387	23,957	41,400	40,252	45,923	45,923
220 - Social Security Administration	9,471	9,232	14,394	13,570	14,199	14,199
230 - Other Required Payroll Costs	494	473	729	655	660	660
240 - Contractual Employee Benefits	42,229	39,573	50,038	55,230	57,330	57,330
380 - Non-instructional Professional and Technical Services	3,675	32,965	1,504	5,000	1,000	1,000
2680 - Interpretation and Translation Services Total	**211,601**	**226,896**	**296,728**	**292,080**	**304,725**	**304,725**

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
2700 - Supplemental Retirement Program						
116 - Supplemental Retirement Stipends	433,000	315,500	-	-	-	-
210 - Public Employees Retirement System	-	4,282	-	-	-	-
220 - Social Security Administration	33,125	24,136	-	-	-	-
230 - Other Required Payroll Costs	-	57	-	-	-	-
2700 - Supplemental Retirement Program Total	**466,125**	**343,975**	**-**	**-**	**-**	**-**
2000 - Support Services Total	**31,828,381**	**35,701,382**	**38,908,206**	**41,196,108**	**43,355,657**	**43,355,657**
3000 - Enterprise and Community Services						
3100 - Food Services						
630 - Unrecoverable Bad Debt Write-Off	19,615	-	-	20,000	20,000	20,000
3100 - Food Services Total	**19,615**	**-**	**-**	**20,000**	**20,000**	**20,000**
3300 - Community Services						
114 - Manager-Classified	99,966	105,575	109,652	122,514	118,082	118,082
130 - Additional Salary	32,959	23,581	2,212	31,200	6,200	6,200
210 - Public Employees Retirement System	29,060	27,965	26,207	34,614	30,490	30,490
220 - Social Security Administration	10,102	9,834	8,531	11,760	9,508	9,508
230 - Other Required Payroll Costs	521	504	427	616	444	444
240 - Contractual Employee Benefits	26,631	27,449	27,537	29,531	30,469	30,469
310 - Instructional, Professional, and Technical Services	-	8,500	8,500	8,500	-	-
380 - Non-instructional Professional and Technical Services	121,500	124,500	133,500	135,000	-	-
410 - Consumable Supplies and Materials	-	-	-	-	1,000	1,000
640 - Dues and Fees	175,000	175,000	175,000	75,000	66,000	66,000
3300 - Community Services Total	**495,738**	**502,908**	**491,566**	**448,735**	**262,193**	**262,193**
3000 - Enterprise and Community Services Total	**515,353**	**502,908**	**491,566**	**468,735**	**282,193**	**282,193**
4000 - Facilities Acquisition and Construction						
4150 - Building Acquisition, Construction, and Improvement Services						
520 - Buildings Acquisition	-	-	39,069	-	-	-
4150 - Building Acquisition, Construction, and Improvement Total	**-**	**-**	**39,069**	**-**	**-**	**-**
4000 - Facilities Acquisition and Construction Total	**-**	**-**	**39,069**	**-**	**-**	**-**
5000 - Other Uses						
5100 - Debt Service						
610 - Redemption of Principal	788,979	627,004	797,257	565,468	468,216	468,216
621 - Regular Interest	21,159	34,878	70,565	67,123	58,290	58,290
5100 - Debt Service Total	**810,138**	**661,882**	**867,822**	**632,591**	**526,506**	**526,506**

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted
5200 - Transfers of Funds						
710 - Fund Modifications	-	-	1,146,627	1,125,350	2,377,204	2,377,204
5200 - Transfers of Funds Total	**-**	**-**	**1,146,627**	**1,125,350**	**2,377,204**	**2,377,204**
5000 - Other Uses Total	**810,138**	**661,882**	**2,014,449**	**1,757,941**	**2,903,710**	**2,903,710**
6000 - Contingencies						
810 - Planned Reserve	-	-	-	6,828,360	7,157,208	7,157,208
6000 - Contingencies Total	**-**	**-**	**-**	**6,828,360**	**7,157,208**	**7,157,208**
7000 - Unappropriated Ending Fund Balance						
820 - Reserved for Next Year	-	-	-	4,770,342	4,771,472	4,771,472
7000 - Unappropriated Ending Fund Balance Total	**-**	**-**	**-**	**4,770,342**	**4,771,472**	**4,771,472**
Requirements Total	**78,781,437**	**84,604,084**	**89,978,716**	**105,037,747**	**112,472,779**	**112,472,779**
Ending Fund Balance	**14,494,452**	**13,638,940**	**14,493,943**	**-**	**-**	**-**

SPECIAL REVENUE FUNDS

In this section: Special Revenue Fund (200)

In addition to general funding detailed in the previous section, the district allocates special funding towards dedicated purposes.

District Donation Fund

The Corvallis Public Schools Foundation is a separately governed 501(c)(3) non-profit corporation that collects donations from the community for the benefit of the district. 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.

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 and Senate Bill 1149 receipts (public purpose charges) for energy efficiency improvements.

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. Student Investment Act funding, the High School Success Grant (Measure 98), and the Outdoor School Grant (Measure 99) are included in this reporting fund.

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.

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.

Food Service Fund

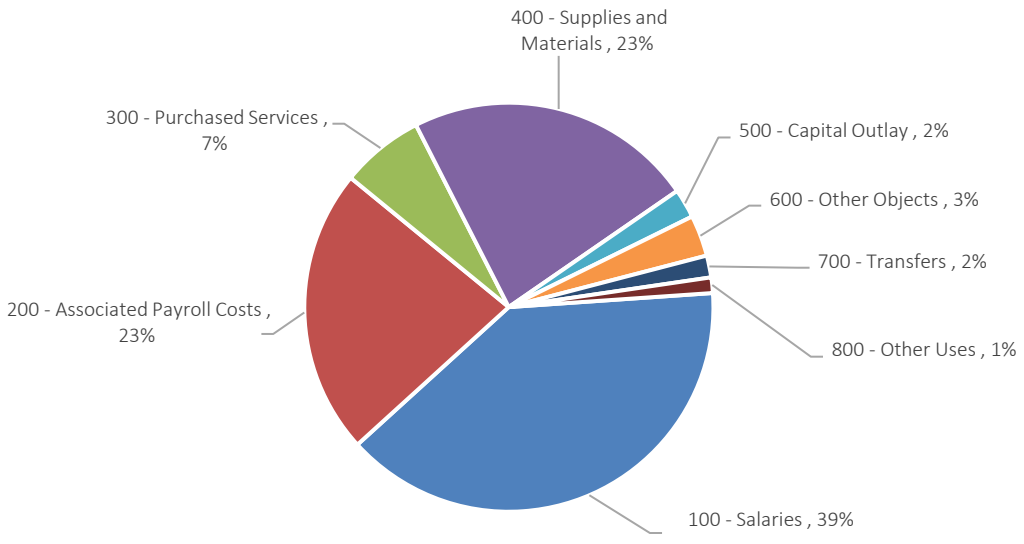
All schools in Corvallis serve hot and nutritious breakfasts and lunches to students that meet requirements established by the U.S. Department of Agriculture, recognizing the direct link between good nutrition and an increased likelihood of student success. The Food Service Fund gets its revenue from cash sales and from state and federal subsidies based on the number of meals served.

Resources and Requirements by Major Object - Special Revenue Fund (200)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
1000 - Revenue From Local Sources	4,426,346	3,254,952	3,732,065	3,377,604	3,077,381	3,077,381
2000 - Revenue From Intermediate Sources	357,842	100,677	168,631	200,000	50,000	50,000
3000 - Revenue from State Sources	9,408,508	7,950,081	10,743,184	10,653,445	7,939,875	7,939,875
4000 - Revenue From Federal Sources	6,975,210	9,615,744	11,369,114	10,561,231	9,944,905	9,944,905
5000 - Other Sources	3,828,767	3,322,232	8,242,144	4,317,839	3,449,075	3,449,075
Resources Total	**24,996,673**	**24,243,686**	**34,255,139**	**29,110,119**	**24,461,236**	**24,461,236**
Requirements						
100 - Salaries	4,774,576	7,586,648	10,959,120	11,782,213	9,630,458	9,630,458
200 - Associated Payroll Costs	2,959,675	4,384,411	5,944,048	6,778,693	5,542,663	5,542,663
300 - Purchased Services	1,546,626	2,350,398	2,638,659	1,999,449	1,606,331	1,606,331
400 - Supplies and Materials	2,254,637	3,091,137	5,809,520	5,358,743	5,595,415	5,595,415
500 - Capital Outlay	9,745,429	1,988,658	2,103,437	1,825,000	570,000	570,000
600 - Other Objects	393,498	668,836	3,305,602	1,016,021	795,618	795,618
700 - Transfers	-	-	341,667	350,000	420,751	420,751
800 - Other Uses	-	-	-	-	300,000	300,000
Requirements Total	**21,674,441**	**20,070,088**	**31,102,054**	**29,110,119**	**24,461,236**	**24,461,236**
Fund Ending Balance	**3,322,232**	**4,173,598**	**3,153,084**	**-**	**-**	**-**

REQUIREMENTS BY MAJOR OBJECT - Special Revenue Fund (200)
2024-25 ADOPTED



Resources and Requirements

Projection by Major Object - Special Revenue Fund (200)

amounts in dollars

	2023-24 Adopted (as Revised)	2024-25 Proposed	2024-25 Approved & Adopted	*2025-26 Projected*	*2026-27 Projected*	*2027-28 Projected*
Resources						
1000 - Revenue From Local Sources	3,377,604	3,077,381	3,077,381	*3,133,000*	*3,189,000*	*3,246,000*
2000 - Revenue From Intermediate Sources	200,000	50,000	50,000	*51,000*	*52,000*	*53,000*
3000 - Revenue from State Sources	10,653,445	7,939,875	7,939,875	*8,083,000*	*8,228,000*	*8,376,000*
4000 - Revenue From Federal Sources	10,561,231	9,944,905	9,944,905	*10,124,000*	*10,306,000*	*10,492,000*
5000 - Other Sources	4,317,839	3,449,075	3,449,075	*3,511,000*	*3,575,000*	*3,639,000*
Resources Total	**29,110,119**	**24,461,236**	**24,461,236**	*24,902,000*	*25,350,000*	*25,806,000*
Requirements						
100 - Salaries	11,782,213	9,630,458	9,630,458	*9,926,000*	*10,104,000*	*10,286,000*
200 - Associated Payroll Costs	6,778,693	5,542,663	5,542,663	*5,713,000*	*5,815,000*	*5,920,000*
300 - Purchased Services	1,999,449	1,606,331	1,606,331	*1,656,000*	*1,685,000*	*1,716,000*
400 - Supplies and Materials	5,358,743	5,595,415	5,595,415	*5,767,000*	*5,871,000*	*5,976,000*
500 - Capital Outlay	1,825,000	570,000	570,000	*587,000*	*598,000*	*609,000*
600 - Other Objects	1,016,021	795,618	795,618	*820,000*	*835,000*	*850,000*
700 - Transfers	350,000	420,751	420,751	*433,000*	*442,000*	*449,000*
800 - Other Uses	-	300,000	300,000	-	-	-
Requirements Total	**29,110,119**	**24,461,236**	**24,461,236**	*24,902,000*	*25,350,000*	*25,806,000*
Fund Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**

Resources by Source (Reporting Object) - Special Revenue Fund (200)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1130 - Construction Excise Tax	348,907	413,286	317,431	375,000	400,000	400,000
1500 - Earnings on Investments	28,927	-	-	-	-	-
1600 - Food Service	64,852	1,087,313	1,235,104	921,500	391,500	391,500
1700 - Extracurricular Activities	311,842	872,731	1,109,467	785,000	829,000	829,000
1800 - Community Services Activities	-	30	53,774	70,000	77,000	77,000
1910 - Rentals	-	153	7,874	58,897	30,000	30,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	252,951	348,047	471,244	752,207	879,560	879,560
1990 - Miscellaneous	3,418,868	533,392	537,172	415,000	470,321	470,321
1000 - Revenue from Local Sources Total	**4,426,346**	**3,254,952**	**3,732,065**	**3,377,604**	**3,077,381**	**3,077,381**
2000 - Revenue from Intermediate Sources						
2200 - Restricted Revenue	357,842	100,677	168,631	200,000	50,000	50,000
2000 - Revenue from Intermediate Sources Total	**357,842**	**100,677**	**168,631**	**200,000**	**50,000**	**50,000**
3000 - Revenue from State Sources						
3102 - State School Fund-School Lunch Match	15,779	15,779	22,076	16,000	23,000	23,000
3299 - Other Restricted Grants-In-Aid	9,392,729	7,934,303	10,721,108	10,637,445	7,916,875	7,916,875
3000 - Revenue from State Sources Total	**9,408,508**	**7,950,081**	**10,743,184**	**10,653,445**	**7,939,875**	**7,939,875**
4000 - Revenue from Federal Sources						
4201 - Transportation Fees for Foster Children	7,914	-	-	-	-	-
4300 - Restricted Revenue Direct From the Federal Government	-	-	2,653,892	-	-	-
4500 - Restricted Revenue From the Federal Government Through the State	6,808,587	8,955,595	8,063,483	10,020,962	9,744,905	9,744,905
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	514,826	459,680	359,107	-	-
4900 - Revenue for/on Behalf of the District	158,709	145,323	192,059	181,162	200,000	200,000
4000 - Revenue from Federal Sources Total	**6,975,210**	**9,615,744**	**11,369,114**	**10,561,231**	**9,944,905**	**9,944,905**
5000 - Other Sources						
5100 - Long Term Debt Financing Sources	-	-	2,577,114	-	-	-
5200 - Interfund Transfers	-	-	1,488,294	1,475,350	1,709,075	1,709,075
5400 - Resources-Beginning Fund Balance	3,828,767	3,322,232	4,176,736	2,842,489	1,740,000	1,740,000
5000 - Revenue from Other Sources Total	**3,828,767**	**3,322,232**	**8,242,144**	**4,317,839**	**3,449,075**	**3,449,075**
Resources Total	**24,996,673**	**24,243,686**	**34,255,139**	**29,110,119**	**24,461,236**	**24,461,236**

Requirements by Object - Special Revenue Fund (200)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Requirements						
100 - Salaries						
111 - Licensed Salaries	1,671,744	3,465,696	3,990,438	5,428,916	3,545,723	3,545,723
112 - Classified Salaries	1,530,657	2,401,388	3,249,338	3,658,994	3,333,973	3,333,973
113 - Administrators	108,119	407,688	668,611	590,124	582,315	582,315
114 - Manager-Classified	307,090	340,778	407,987	351,687	376,567	376,567
121 - Substitutes-Licensed	944	-	202	-	-	-
122 - Substitutes-Classified	693	14,993	4,869	10,000	10,000	10,000
130 - Additional Salary	1,155,331	956,104	2,637,676	1,742,492	1,781,880	1,781,880
100 - Salaries Total	**4,774,576**	**7,586,648**	**10,959,120**	**11,782,213**	**9,630,458**	**9,630,458**
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	1,197,907	1,603,718	2,368,015	2,708,257	2,321,678	2,321,678
220 - Social Security Administration	354,966	566,017	818,229	901,326	734,997	734,997
230 - Other Required Payroll Costs	35,250	48,106	67,495	66,549	62,600	62,600
240 - Contractual Employee Benefits	1,371,552	2,166,570	2,690,309	3,102,561	2,423,388	2,423,388
200 - Associated Payroll Costs Total	**2,959,675**	**4,384,411**	**5,944,048**	**6,778,693**	**5,542,663**	**5,542,663**
300 - Purchased Services						
310 - Instructional, Professional, and Technical Services	106,621	144,781	108,333	218,000	100,000	100,000
320 - Property Services	303,378	193,244	216,516	330,500	619,600	619,600
330 - Student Transportation Services	126,677	282,142	379,895	225,000	198,556	198,556
340 - Travel	179,463	380,558	642,345	670,249	316,175	316,175
350 - Communication	154,551	89,143	119,788	85,700	95,000	95,000
360 - Charter School Payments	45,679	140,138	209,969	141,691	-	-
380 - Non-instructional Professional and Technical Services	526,738	1,065,708	782,405	247,508	237,500	237,500
390 - Other General Professional and Technological Services	103,519	54,683	179,408	80,801	39,500	39,500
300 - Purchased Services Total	**1,546,626**	**2,350,398**	**2,638,659**	**1,999,449**	**1,606,331**	**1,606,331**
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	1,043,566	1,143,474	1,401,132	3,311,224	3,602,035	3,602,035
420 - Textbooks	36,880	9,143	131,561	249,633	-	-
430 - Library Books	6,866	1,569	11,482	25,000	30,000	30,000
440 - Periodicals	1,491	1,777	1,705	-	-	
450 - Food	665,712	1,239,506	1,305,160	1,216,904	1,804,880	1,804,880
460 - Non-Consumable Items	95,140	386,693	82,018	145,000	105,000	105,000
470 - Computer Software	357,409	302,456	293,991	410,982	53,500	53,500
480 - Computer Hardware	47,572	6,519	2,582,472	-	-	-
400 - Supplies and Materials Total	**2,254,637**	**3,091,137**	**5,809,520**	**5,358,743**	**5,595,415**	**5,595,415**
500 - Capital Outlay						
520 - Buildings Acquisition	9,120,069	1,919,000	1,738,031	1,750,000	445,000	445,000
530 - Improvements Other Than Buildings	532,117	-	-	-	-	-
540 - Depreciable Equipment	93,243	62,685	365,406	75,000	125,000	125,000
550 - Depreciable Technology	-	6,973	-	-	-	-
500 - Capital Outlay Total	**9,745,429**	**1,988,658**	**2,103,437**	**1,825,000**	**570,000**	**570,000**

Requirements by Object - Special Revenue Fund (200)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
600 - Other Objects						
610 - Redemption of Principal	-	-	2,514,754	-	-	-
640 - Dues and Fees	61,812	27,994	36,112	136,500	83,500	83,500
650 - Insurance and Judgments	-	15,000	-	-	-	-
670 - Taxes and Licenses	7,062	420	15,003	10,000	15,000	15,000
690 - Grant Indirect Charges	324,624	625,422	739,734	869,521	697,118	697,118
600 - Other Objects Total	**393,498**	**668,836**	**3,305,602**	**1,016,021**	**795,618**	**795,618**
700 - Transfers						
710 - Fund Modifications	-	-	341,667	350,000	420,751	420,751
700 - Transfers Total	**-**	**-**	**341,667**	**350,000**	**420,751**	**420,751**
800 - Other Uses						
810 - Planned Reserve	-	-	-	-	300,000	300,000
800 - Other Uses Total	**-**	**-**	**-**	**-**	**300,000**	**300,000**
Requirements Total	**21,674,441**	**20,070,088**	**31,102,054**	**29,110,119**	**24,461,236**	**24,461,236**

Requirements by Function - Special Revenue Fund (200)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Requirements						
1000 - Instruction						
1111 - Elementary, K-5	651,977	1,633,534	2,747,719	2,398,359	938,322	938,322
1121 - Middle/Junior High Programs	388,374	357,106	1,106,225	1,027,821	728,910	728,910
1122 - Middle/Junior High School	20,842	131,036	172,485	217,563	215,257	215,257
1131 - High School Programs	1,135,297	1,509,529	2,300,531	1,544,438	1,379,274	1,379,274
1132 - High School Extracurricular	407,421	690,140	2,216,217	2,481,225	2,499,937	2,499,937
1140 - Pre-kindergarten Programs	17,433	14,637	1,738	27,950	24,179	24,179
1210 - Programs for the Talented and Gifted	-	-	3,951	3,246	3,196	3,196
1220 - Restrictive Programs for Students with Disabilities	-	600	369,847	995,026	543,390	543,390
1250 - Less Restrictive Programs for Students with Disabilities	1,168,949	1,413,236	2,108,636	2,614,251	2,519,039	2,519,039
1271 - Remediation	326,085	576,946	441,562	579,091	474,092	474,092
1272 - Title IA/D	767,291	587,324	616,551	763,761	709,032	709,032
1280 - Alternative Education	139,383	411,628	865,327	927,323	473,049	473,049
1291 - English Language Learner	61,802	68,725	14,838	56,092	148,769	148,769
1299 - Other Programs	15,544	14,056	11,329	19,479	20,805	20,805
1400 - Summer School Programs	100,183	770,147	1,071,180	350,299	473,949	473,949
1000 - Instruction Total	**5,200,582**	**8,178,645**	**14,048,136**	**14,005,924**	**11,151,200**	**11,151,200**
2000 - Support Services						
2110 - Attendance and Social Work Services	74,045	137,400	135,929	460,203	429,169	429,169
2120 - Guidance Services	316,333	419,185	384,261	491,043	441,860	441,860
2130 - Health Services	115,365	398,784	412,049	372,547	645,649	645,649
2140 - Psychological Services	718,691	1,469,621	1,825,192	1,648,238	835,063	835,063
2150 - Speech Pathology and Audiology Services	1,535	-	-	-	-	-
2190 - Service Direction, Student Support Services	17,207	154,949	412,499	454,461	483,181	483,181
2210 - Improvement of Instruction Services	331,629	753,995	854,995	1,136,992	630,110	630,110
2220 - Educational Media Services	285,257	307,735	397,577	366,286	216,278	216,278
2230 - Assessment and Testing	834	-	167,285	-	198,108	198,108
2240 - Instructional Staff Development	467,725	266,959	416,049	736,438	943,040	943,040
2310 - Board of Education Services	435	300	434	-	-	-
2320 - Executive Administration Services	1,363	1,176	7,157	-	44,195	44,195
2410 - Office of the Principal Services	23,709	143,674	6,115	20,000	20,000	20,000
2490 - Other Support Services-School Administration	55,120	397,554	442,346	1,288,684	271,183	271,183
2510 - Direction of Business Support Services	760	-	-	-	-	-
2520 - Fiscal Services	74,221	841	-	-	-	-
2540 - Operation and Maintenance of Plant Services	755,884	767,168	311,187	387,567	596,654	596,654
2550 - Student Transportation Services	134,322	99,963	379,895	225,000	198,556	198,556
2630 - Information Services	2,263	-	-	-	-	-
2640 - Staff Services	159,560	96,834	1,276,219	118,709	65,321	65,321
2660 - Technology Services	267,889	142,417	215,498	44,000	25,000	25,000
2690 - Other Support Services-Central	324,624	625,422	801,883	944,332	753,691	753,691
2000 - Support Services Total	**4,128,771**	**6,183,976**	**8,446,569**	**8,694,500**	**6,797,058**	**6,797,058**

Requirements by Function - Special Revenue Fund (200)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
3000 - Enterprise and Community Services						
3100 - Food Services	2,485,989	3,295,958	3,789,815	3,900,021	4,988,920	4,988,920
3300 - Community Services	165,784	230,105	223,082	409,674	358,307	358,307
3500 - Custody and Care of Children Services	-	262,405	-	-	-	-
3000 - Enterprise and Community Services Total	**2,651,773**	**3,788,467**	**4,012,897**	**4,309,695**	**5,347,227**	**5,347,227**
4000 - Facilities Acquisition and Construction						
4150 - Building Acquisition, Construction, and Improvement Services	9,693,316	1,919,000	1,738,031	1,750,000	445,000	445,000
4000 - Facilities Acquisition and Construction Total	**9,693,316**	**1,919,000**	**1,738,031**	**1,750,000**	**445,000**	**445,000**
5000 - Other Uses						
5100 - Debt Service	-	-	2,514,754	-	-	-
5200 - Transfers of Funds	-	-	341,667	350,000	420,751	420,751
5000 - Other Uses Total	**-**	**-**	**2,856,421**	**350,000**	**420,751**	**420,751**
6000 - Contingencies						
6000 - Contingencies	-	-	-	-	300,000	300,000
6000 - Contingencies Total	**-**	**-**	**-**	**-**	**300,000**	**300,000**
Requirements Total	**21,674,441**	**20,070,088**	**31,102,054**	**29,110,119**	**24,461,236**	**24,461,236**

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1130 - Construction Excise Tax	348,907	413,286	317,431	375,000	400,000	400,000
1500 - Earnings on Investments	28,927	-	-	-	-	-
1600 - Food Service	64,852	1,087,313	1,235,104	921,500	391,500	391,500
1700 - Extracurricular Activities	311,842	872,731	1,109,467	785,000	829,000	829,000
1800 - Community Services Activities	-	30	53,774	70,000	77,000	77,000
1910 - Rentals	-	153	7,874	58,897	30,000	30,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	252,951	348,047	471,244	752,207	879,560	879,560
1990 - Miscellaneous	3,418,868	533,392	537,172	415,000	470,321	470,321
1000 - Revenue from Local Sources Total	**4,426,346**	**3,254,952**	**3,732,065**	**3,377,604**	**3,077,381**	**3,077,381**
2000 - Revenue from Intermediate Sources						
2200 - Restricted Revenue	357,842	100,677	168,631	200,000	50,000	50,000
2000 - Revenue from Intermediate Sources Total	**357,842**	**100,677**	**168,631**	**200,000**	**50,000**	**50,000**
3000 - Revenue from State Sources						
3102 - State School Fund-School Lunch Match	15,779	15,779	22,076	16,000	23,000	23,000
3299 - Other Restricted Grants-In-Aid	9,392,729	7,934,303	10,721,108	10,637,445	7,916,875	7,916,875
3000 - Revenue from State Sources Total	**9,408,508**	**7,950,081**	**10,743,184**	**10,653,445**	**7,939,875**	**7,939,875**
4000 - Revenue from Federal Sources						
4201 - Transportation Fees for Foster Children	7,914	-	-	-	-	-
4300 - Restricted Revenue Direct From the Federal Government	-	-	2,653,892	-	-	-
4500 - Restricted Revenue From the Federal Government Through the State	6,808,587	8,955,595	8,063,483	10,020,962	9,744,905	9,744,905
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	514,826	459,680	359,107	-	-
4900 - Revenue for/on Behalf of the District	158,709	145,323	192,059	181,162	200,000	200,000
4000 - Revenue from Federal Sources Total	**6,975,210**	**9,615,744**	**11,369,114**	**10,561,231**	**9,944,905**	**9,944,905**
5000 - Other Sources						
5100 - Long Term Debt Financing Sources	-	-	2,577,114	-	-	-
5200 - Interfund Transfers	-	-	1,488,294	1,475,350	1,709,075	1,709,075
5400 - Resources-Beginning Fund Balance	3,828,767	3,322,232	4,176,736	2,842,489	1,740,000	1,740,000
5000 - Revenue from Other Sources Total	**3,828,767**	**3,322,232**	**8,242,144**	**4,317,839**	**3,449,075**	**3,449,075**
						-
Resources Total	**24,996,673**	**24,243,686**	**34,255,139**	**29,110,119**	**24,461,236**	**24,461,236**

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Requirements						
1000 - Instruction						
1111 - Elementary, K-5						
111 - Licensed Salaries	114,957	361,357	352,902	807,884	152,876	152,876
112 - Classified Salaries	18,567	352,941	393,493	21,601	-	-
130 - Additional Salary	107,613	12,851	12,280	10,000	-	-
210 - Public Employees Retirement System	57,007	142,962	155,288	196,118	37,822	37,822
220 - Social Security Administration	17,640	54,411	56,222	64,218	11,695	11,695
230 - Other Required Payroll Costs	922	2,934	2,990	2,912	529	529
240 - Contractual Employee Benefits	24,865	274,358	311,100	180,993	35,400	35,400
310 - Instructional, Professional, and Technical Services	210	7,973	2,815	10,000	-	-
320 - Property Services	-	705	-	-	-	-
340 - Travel	105,019	171,573	206,478	270,000	50,000	50,000
350 - Communication	15	1,336	403	-	-	-
380 - Non-instructional Professional and Technical Services	19,583	2,188	299	-	-	-
390 - Other General Professional and Technological Services	40,819	8,581	3,588	-	-	-
410 - Consumable Supplies and Materials	56,857	161,656	112,851	605,000	650,000	650,000
420 - Textbooks	2,989	-	114,363	229,633	-	-
430 - Library Books	-	-	283	-	-	-
440 - Periodicals	1,491	1,777	1,705	-	-	-
470 - Computer Software	81,808	74,366	27,458	-	-	-
480 - Computer Hardware	1,568	-	993,200	-	-	-
640 - Dues and Fees	50	1,564	-	-	-	-
1111 - Elementary, K-5 Total	**651,977**	**1,633,534**	**2,747,719**	**2,398,359**	**938,322**	**938,322**
1121 - Middle/Junior High Programs						
111 - Licensed Salaries	121,700	162,780	257,367	238,114	244,368	244,368
130 - Additional Salary	92,847	7,563	-	-	-	-
210 - Public Employees Retirement System	54,533	40,318	53,165	54,146	60,457	60,457
220 - Social Security Administration	16,130	12,769	18,781	18,215	18,694	18,694
230 - Other Required Payroll Costs	824	656	980	814	831	831
240 - Contractual Employee Benefits	32,810	41,528	64,249	51,300	49,560	49,560
310 - Instructional, Professional, and Technical Services	2,358	-	1,000	10,000	-	-
320 - Property Services	650	16,533	-	-	-	-
340 - Travel	-	-	300	-	-	-
380 - Non-instructional Professional and Technical Services	-	160	-	-	-	-
390 - Other General Professional and Technological Services	11,346	1,622	7,628	5,000	-	-
410 - Consumable Supplies and Materials	7,032	52,123	42,830	368,750	355,000	355,000
430 - Library Books	432	25	2,836	-	-	-
470 - Computer Software	46,143	21,028	27,056	281,482	-	-
480 - Computer Hardware	1,568	-	630,034	-	-	-
1121 - Middle School Programs Total	**388,374**	**357,106**	**1,106,225**	**1,027,821**	**728,910**	**728,910**

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
1122 - Middle School Extracurricular						
130 - Additional Salary	9,081	67,723	97,802	115,172	115,172	115,172
210 - Public Employees Retirement System	1,291	10,449	17,955	24,883	22,577	22,577
220 - Social Security Administration	695	5,060	7,325	8,813	8,813	8,813
230 - Other Required Payroll Costs	34	266	373	695	695	695
330 - Student Transportation Services	-	197	-	-	-	-
340 - Travel	-	162	226	1,000	1,000	1,000
350 - Communication	7,318	1,803	9,207	10,000	10,000	10,000
380 - Non-instructional Professional and Technical Services	1,850	6,205	10,311	10,000	10,000	10,000
390 - Other General Professional and Technological Services	-	706	9,042	7,000	7,000	7,000
410 - Consumable Supplies and Materials	573	38,434	20,245	40,000	40,000	40,000
640 - Dues and Fees	-	30	-	-	-	-
1122 - Middle School Extracurricular Total	**20,842**	**131,036**	**172,485**	**217,563**	**215,257**	**215,257**
1131 - High School Programs						
111 - Licensed Salaries	328,213	751,463	698,529	613,937	550,008	550,008
112 - Classified Salaries	5,751	12,623	25,850	17,392	-	-
130 - Additional Salary	144,567	8,646	14,268	20,000	-	-
210 - Public Employees Retirement System	127,753	189,853	177,595	156,557	143,414	143,414
220 - Social Security Administration	34,942	56,833	54,307	49,827	42,075	42,075
230 - Other Required Payroll Costs	1,792	2,942	2,812	2,297	1,871	1,871
240 - Contractual Employee Benefits	75,940	168,749	165,212	127,053	106,554	106,554
310 - Instructional, Professional, and Technical Services	94,514	89,376	-	-	-	-
320 - Property Services	493	21,033	-	-	-	-
340 - Travel	-	5,932	10,425	10,000	-	-
350 - Communication	87	1,200	277	-	-	-
380 - Non-instructional Professional and Technical Services	100	1,211	2,000	-	-	-
390 - Other General Professional and Technological Services	720	3,173	2,119	-	-	-
410 - Consumable Supplies and Materials	109,170	85,095	142,652	481,375	535,352	535,352
420 - Textbooks	33,892	9,143	17,151	-	-	-
460 - Non-Consumable Items	70,205	48,627	42,567	50,000	-	-
470 - Computer Software	63,899	17,530	41,222	13,000	-	-
480 - Computer Hardware	11,232	-	891,520	-	-	-
540 - Depreciable Equipment	30,120	33,231	8,765	-	-	-
640 - Dues and Fees	1,910	2,870	3,260	3,000	-	-
1131 - High School Programs Total	**1,135,297**	**1,509,529**	**2,300,531**	**1,544,438**	**1,379,274**	**1,379,274**
1132 - High School Extracurricular						
111 - Licensed Salaries	-	-	7	-	-	-
112 - Classified Salaries	-	-	91,001	95,955	104,838	104,838
113 - Administrators	-	-	116,248	129,270	139,127	139,127
114 - Manager-Classified	-	-	35,865	51,346	53,913	53,913
121 - Substitutes-Licensed	944	-	-	-	-	-
130 - Additional Salary	25,929	54,055	602,521	669,423	664,423	664,423
210 - Public Employees Retirement System	6,014	7,968	133,364	208,939	205,447	205,447
220 - Social Security Administration	1,994	4,015	63,636	72,363	73,610	73,610
230 - Other Required Payroll Costs	105	280	3,287	4,981	5,018	5,018
240 - Contractual Employee Benefits	-	-	45,730	65,580	67,860	67,860

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
310 - Instructional, Professional, and Technical Services	100	551	1,235	-	-	-
320 - Property Services	17,142	25,708	35,051	67,500	70,000	70,000
340 - Travel	16,422	98,297	210,837	150,000	165,000	165,000
350 - Communication	67,069	71,068	27,634	75,000	75,000	75,000
380 - Non-instructional Professional and Technical Services	45,830	88,178	95,251	170,000	170,000	170,000
390 - Other General Professional and Technological Services	587	1,457	13,882	12,500	12,500	12,500
410 - Consumable Supplies and Materials	105,623	281,812	530,959	523,368	578,201	578,201
460 - Non-Consumable Items	12,976	10,883	33,543	45,000	25,000	25,000
470 - Computer Software	4,655	6,450	6,856	7,500	7,500	7,500
480 - Computer Hardware	-	3,680	-	-	-	-
540 - Depreciable Equipment	45,907	26,170	139,321	-	-	-
640 - Dues and Fees	56,124	9,567	29,630	132,500	82,500	82,500
670 - Taxes and Licenses	-	-	358	-	-	-
1132 - High School Extracurricular Total	**407,421**	**690,140**	**2,216,217**	**2,481,225**	**2,499,937**	**2,499,937**
1140 - Pre-kindergarten Programs						
111 - Licensed Salaries	12,390	13,159	-	-	-	-
130 - Additional Salary	114	100	-	15,000	15,000	15,000
210 - Public Employees Retirement System	3,104	-	-	3,241	2,941	2,941
220 - Social Security Administration	957	1,014	-	1,148	1,148	1,148
230 - Other Required Payroll Costs	48	50	-	90	90	90
380 - Non-instructional Professional and Technical Services	-	-	1,755	-	-	-
390 - Other General Professional and Technological Services	822	-	-	-	-	-
410 - Consumable Supplies and Materials	-	313	(17)	8,471	5,000	5,000
1140 - Pre-kindergarten Programs Total	**17,433**	**14,637**	**1,738**	**27,950**	**24,179**	**24,179**
1210 - Programs for the Talented and Gifted						
130 - Additional Salary	-	-	3,011	2,500	2,500	2,500
210 - Public Employees Retirement System	-	-	710	540	490	490
220 - Social Security Administration	-	-	219	191	191	191
230 - Other Required Payroll Costs	-	-	11	15	15	15
1210 - Programs for the Talented and Gifted Total	**-**	**-**	**3,951**	**3,246**	**3,196**	**3,196**
1220 - Restrictive Programs for Students with Disabilities						
112 - Classified Salaries	-	-	184,037	540,331	284,014	284,014
130 - Additional Salary	-	-	8,914	25,000	25,000	25,000
210 - Public Employees Retirement System	-	-	33,848	130,689	77,583	77,583
220 - Social Security Administration	-	-	15,473	43,247	23,641	23,641
230 - Other Required Payroll Costs	-	-	770	2,224	1,207	1,207
240 - Contractual Employee Benefits	-	-	93,835	248,535	126,945	126,945
410 - Consumable Supplies and Materials	-	600	32,970	5,000	5,000	5,000
1220 - Restrictive Programs for Students with Disabilities Total	**-**	**600**	**369,847**	**995,026**	**543,390**	**543,390**

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
1250 - Less Restrictive Programs for Students with Disabilities						
111 - Licensed Salaries	265,438	328,161	388,056	366,436	329,754	329,754
112 - Classified Salaries	376,186	479,861	799,943	864,251	847,489	847,489
130 - Additional Salary	9,061	5,531	6,953	5,286	5,524	5,524
210 - Public Employees Retirement System	166,999	180,742	259,936	283,996	293,573	293,573
220 - Social Security Administration	48,927	61,155	88,780	94,549	90,482	90,482
230 - Other Required Payroll Costs	2,604	3,241	4,744	4,687	4,434	4,434
240 - Contractual Employee Benefits	295,423	351,955	541,049	580,046	542,783	542,783
390 - Other General Professional and Technological Services	-	-	4,611	10,000	-	-
410 - Consumable Supplies and Materials	-	-	13,446	400,000	400,000	400,000
470 - Computer Software	4,310	2,590	1,117	5,000	5,000	5,000
1250 - Less Restrictive Programs for Students with Disabilities Total	**1,168,949**	**1,413,236**	**2,108,636**	**2,614,251**	**2,519,039**	**2,519,039**
1271 - Remediation						
111 - Licensed Salaries	-	-	-	125,256	131,520	131,520
112 - Classified Salaries	-	-	-	122,903	131,505	131,505
130 - Additional Salary	-	112,721	-	70,000	70,000	70,000
210 - Public Employees Retirement System	-	22,197	-	71,561	78,800	78,800
220 - Social Security Administration	-	8,620	-	24,345	25,481	25,481
230 - Other Required Payroll Costs	-	446	-	1,344	1,386	1,386
240 - Contractual Employee Benefits	-	4	-	34,200	35,400	35,400
310 - Instructional, Professional, and Technical Services	-	-	-	93,000	-	-
330 - Student Transportation Services	-	66,395	-	-	-	-
380 - Non-instructional Professional and Technical Services	325,571	351,538	441,562	-	-	-
390 - Other General Professional and Technological Services	-	2,766	-	-	-	-
410 - Consumable Supplies and Materials	514	12,259	-	16,482	-	-
420 - Textbooks	-	-	-	20,000	-	-
1271 - Remediation Total	**326,085**	**576,946**	**441,562**	**579,091**	**474,092**	**474,092**
1272 - Title IA/D						
111 - Licensed Salaries	257,314	176,444	185,722	190,729	132,492	132,492
112 - Classified Salaries	149,443	123,896	164,721	248,077	271,043	271,043
130 - Additional Salary	12,909	55,239	5,457	-	-	-
210 - Public Employees Retirement System	112,826	83,566	73,041	102,282	102,266	102,266
220 - Social Security Administration	30,696	26,392	26,310	33,567	30,870	30,870
230 - Other Required Payroll Costs	1,652	1,397	1,383	1,641	1,508	1,508
240 - Contractual Employee Benefits	155,090	112,013	124,021	187,465	170,853	170,853
390 - Other General Professional and Technological Services	47,361	8,376	-	-	-	-
470 - Computer Software	-	-	35,896	-	-	-
1272 - Title 1A/D Total	**767,291**	**587,324**	**616,551**	**763,761**	**709,032**	**709,032**
1280 - Alternative Education						
111 - Licensed Salaries	50,375	147,400	367,307	468,629	258,694	258,694
112 - Classified Salaries	-	14,473	27,122	31,433	34,390	34,390
130 - Additional Salary	7,761	-	14,875	849	-	-
210 - Public Employees Retirement System	8,126	30,781	99,101	117,034	72,509	72,509

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
220 - Social Security Administration	4,388	12,868	29,515	38,319	22,421	22,421
230 - Other Required Payroll Costs	225	617	1,561	1,721	1,004	1,004
240 - Contractual Employee Benefits	14,651	38,710	85,517	107,647	64,031	64,031
310 - Instructional, Professional, and Technical Services	-	3,600	-	-	-	-
320 - Property Services	45	-	-	-	-	-
340 - Travel	-	1,178	-	-	-	-
350 - Communication	-	-	2,272	-	-	-
360 - Charter School Payments	45,679	140,138	209,969	141,691	-	-
380 - Non-instructional Professional and Technical Services	850	6,692	-	-	-	-
390 - Other General Professional and Technological Services	-	-	1,661	-	-	-
410 - Consumable Supplies and Materials	3,393	8,974	23,272	20,000	20,000	20,000
460 - Non-Consumable Items	-	5,897	3,153	-	-	-
470 - Computer Software	3,860	299	-	-	-	-
640 - Dues and Fees	30	-	-	-	-	-
1280 - Alternative Education Total	**139,383**	**411,628**	**865,327**	**927,323**	**473,049**	**473,049**
1291 - English Language Learner						
111 - Licensed Salaries	18,007	-	-	-	82,016	82,016
112 - Classified Salaries	10,898	21,623	7,546	15,248	16,726	16,726
130 - Additional Salary	1,141	5,071	4,388	5,000	-	-
210 - Public Employees Retirement System	8,439	4,373	-	4,549	24,429	24,429
220 - Social Security Administration	2,299	2,042	909	1,549	7,554	7,554
230 - Other Required Payroll Costs	118	109	49	90	344	344
240 - Contractual Employee Benefits	7,105	7,107	-	-	17,700	17,700
410 - Consumable Supplies and Materials	-	38	1,945	4,656	-	-
470 - Computer Software	13,796	28,364	-	25,000	-	-
1291 - English Language Learner Programs Total	**61,802**	**68,725**	**14,838**	**56,092**	**148,769**	**148,769**
1299 - Other Programs						
130 - Additional Salary	11,549	10,623	8,558	15,000	15,000	15,000
210 - Public Employees Retirement System	3,094	2,610	2,103	3,241	2,941	2,941
220 - Social Security Administration	857	782	636	1,148	1,148	1,148
230 - Other Required Payroll Costs	45	41	33	90	90	90
410 - Consumable Supplies and Materials	-	-	-	-	1,626	1,626
1299 - Other Programs Total	**15,544**	**14,056**	**11,329**	**19,479**	**20,805**	**20,805**
1400 - Summer School Programs						
130 - Additional Salary	75,434	274,411	651,673	135,000	275,000	275,000
210 - Public Employees Retirement System	18,707	57,574	133,265	29,161	53,901	53,901
220 - Social Security Administration	5,743	20,940	49,765	10,328	21,038	21,038
230 - Other Required Payroll Costs	299	1,073	2,498	810	1,650	1,650
240 - Contractual Employee Benefits	-	-	3	-	-	-
310 - Instructional, Professional, and Technical Services	-	-	60,000	100,000	100,000	100,000
330 - Student Transportation Services	-	115,587	-	-	-	-

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
340 - Travel	-	13	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	265,635	120,971	-	-	-
390 - Other General Professional and Technological Services	-	1,265	-	-	-	-
410 - Consumable Supplies and Materials	-	33,649	53,006	75,000	22,360	22,360
1400 - Summer School Programs Total	**100,183**	**770,147**	**1,071,180**	**350,299**	**473,949**	**473,949**
						-
1000 - Instruction Total	**5,200,582**	**8,178,645**	**14,048,136**	**14,005,924**	**11,151,200**	**11,151,200**
2000 - Support Services						
2110 - Attendance and Social Work Services						
112 - Classified Salaries	33,840	79,920	80,692	148,603	130,669	130,669
130 - Additional Salary	9,817	106	859	-	-	-
210 - Public Employees Retirement System	10,993	18,926	16,474	33,792	32,327	32,327
220 - Social Security Administration	3,329	6,060	6,202	11,367	9,997	9,997
230 - Other Required Payroll Costs	172	317	320	560	484	484
240 - Contractual Employee Benefits	15,180	32,025	31,382	65,881	55,692	55,692
340 - Travel	282	-	-	-	-	-
350 - Communication	431	46	-	-	-	-
410 - Consumable Supplies and Materials	-	-	-	200,000	200,000	200,000
2110 - Attendance and Social Work Services	**74,045**	**137,400**	**135,929**	**460,203**	**429,169**	**429,169**
2120 - Guidance Services						
111 - Licensed Salaries	108,758	204,184	167,652	222,958	235,121	235,121
112 - Classified Salaries	31,011	55,606	64,307	71,890	37,032	37,032
130 - Additional Salary	11,320	5,330	11,511	13,124	13,124	13,124
210 - Public Employees Retirement System	39,711	62,771	61,998	75,541	76,152	76,152
220 - Social Security Administration	10,257	18,543	18,140	23,561	21,823	21,823
230 - Other Required Payroll Costs	583	1,016	924	1,080	987	987
240 - Contractual Employee Benefits	40,574	70,270	57,235	70,417	57,621	57,621
320 - Property Services	-	-	-	5,000	-	-
340 - Travel	71	196	288	5,250	-	-
350 - Communication	117	458	-	500	-	-
380 - Non-instructional Professional and Technical Services	73,570	-	-	-	-	-
410 - Consumable Supplies and Materials	361	810	2,206	1,722	-	-
2120 - Guidance Services Total	**316,333**	**419,185**	**384,261**	**491,043**	**441,860**	**441,860**
2130 - Health Services						
111 - Licensed Salaries	64,491	245,377	256,591	234,796	385,482	385,482
112 - Classified Salaries	-	19,351	10,722	11,325	29,737	29,737
130 - Additional Salary	1,058	10,077	3,813	1,875	3,375	3,375
210 - Public Employees Retirement System	12,522	43,082	63,802	56,394	103,561	103,561
220 - Social Security Administration	4,707	19,981	19,538	18,971	32,024	32,024
230 - Other Required Payroll Costs	250	1,055	1,028	847	1,437	1,437
240 - Contractual Employee Benefits	19,429	59,862	56,556	48,339	90,033	90,033
410 - Consumable Supplies and Materials	12,909	-	-	-	-	-
2130 - Health Services Total	**115,365**	**398,784**	**412,049**	**372,547**	**645,649**	**645,649**

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
2140 - Psychological Services						
111 - Licensed Salaries	282,625	618,077	810,527	775,466	548,383	548,383
112 - Classified Salaries	60,698	216,901	252,569	265,952	-	-
114 - Manager-Classified	95,023	100,321	102,528	-	-	-
130 - Additional Salary	2,652	7,828	6,786	750	750	750
210 - Public Employees Retirement System	107,214	176,562	263,007	236,987	135,854	135,854
220 - Social Security Administration	32,782	69,817	87,525	79,724	42,008	42,008
230 - Other Required Payroll Costs	1,694	3,715	4,472	3,679	1,868	1,868
240 - Contractual Employee Benefits	104,145	226,444	271,648	265,680	106,200	106,200
350 - Communication	1,013	927	-	-	-	-
410 - Consumable Supplies and Materials	-	-	6,896	-	-	-
470 - Computer Software	29,048	34,028	19,234	20,000	-	-
480 - Computer Hardware	1,798	-	-	-	-	-
650 - Insurance and Judgments	-	15,000	-	-	-	-
2140 - Psychological Services Total	**718,691**	**1,469,621**	**1,825,192**	**1,648,238**	**835,063**	**835,063**
						-
2150 - Speech Pathology and Audiology Services						-
640 - Dues and Fees	1,535	-	-	-	-	-
2150 - Speech Pathology and Audiology Services Total	**1,535**	**-**	**-**	**-**	**-**	**-**
2190 - Service Direction, Student Support Services						
112 - Classified Salaries	10,010	-	-	-	-	-
113 - Administrators	-	117,978	260,033	279,306	296,551	296,551
130 - Additional Salary	-	2,200	-	39,439	39,439	39,439
210 - Public Employees Retirement System	2,485	14,187	61,376	72,482	83,124	83,124
220 - Social Security Administration	742	9,160	19,716	24,384	23,964	23,964
230 - Other Required Payroll Costs	42	448	963	1,050	1,103	1,103
240 - Contractual Employee Benefits	3,929	10,975	36,582	37,800	39,000	39,000
470 - Computer Software	-	-	33,828	-	-	-
2190 - Service Direction, Student Support Services Total	**17,207**	**154,949**	**412,499**	**454,461**	**483,181**	**483,181**
2210 - Improvement of Instruction Services						
111 - Licensed Salaries	-	157,599	142,735	483,876	259,822	259,822
112 - Classified Salaries	36,455	-	-	-	-	-
113 - Administrators	108,119	239,531	292,330	181,548	146,637	146,637
114 - Manager-Classified	-	-	13,946	-	-	-
121 - Substitutes-Licensed	-	-	202	-	-	-
130 - Additional Salary	60,318	44,734	68,511	7,874	6,373	6,373
210 - Public Employees Retirement System	53,404	110,602	131,532	155,942	103,381	103,381
220 - Social Security Administration	15,603	33,324	39,851	51,506	31,583	31,583
230 - Other Required Payroll Costs	780	1,666	1,970	2,299	1,395	1,395
240 - Contractual Employee Benefits	21,957	59,200	73,884	133,925	80,919	80,919
310 - Instructional, Professional, and Techr	9,439	42,242	14,483	5,000	-	-
340 - Travel	-	4,189	129	-	-	-
350 - Communication	-	-	390	-	-	-
380 - Non-instructional Professional and Technical Services	-	33,500	-	30,000	-	-

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
390 - Other General Professional and Technological Services	737	9,626	34,278	15,000	-	-
410 - Consumable Supplies and Materials	15,031	17,782	40,754	70,022	-	-
470 - Computer Software	8,536	-	-	-	-	-
640 - Dues and Fees	1,250	-	-	-	-	-
2210 - Improvement of Instruction Services Total	**331,629**	**753,995**	**854,995**	**1,136,992**	**630,110**	**630,110**
2220 - Educational Media Services						
111 - Licensed Salaries	-	-	41,935	-	-	-
112 - Classified Salaries	141,186	161,025	180,084	189,179	110,696	110,696
130 - Additional Salary	1,928	920	-	-	-	-
210 - Public Employees Retirement System	33,316	38,082	46,600	43,019	27,386	27,386
220 - Social Security Administration	10,839	12,155	16,377	14,472	8,469	8,469
230 - Other Required Payroll Costs	592	663	887	725	415	415
240 - Contractual Employee Benefits	82,659	88,870	103,457	93,891	39,312	39,312
410 - Consumable Supplies and Materials	58	105	65	-	-	-
420 - Textbooks	-	-	47	-	-	-
430 - Library Books	5,789	1,544	8,126	25,000	30,000	30,000
470 - Computer Software	-	4,369	-	-	-	-
480 - Computer Hardware	8,890	-	-	-	-	-
2220 - Educational Media Services Total	**285,257**	**307,735**	**397,577**	**366,286**	**216,278**	**216,278**
2230 - Assessment and Testing						
112 - Classified Salaries	-	-	66,529	-	134,026	134,026
210 - Public Employees Retirement System	-	-	17,767	-	36,964	36,964
220 - Social Security Administration	-	-	4,926	-	10,252	10,252
230 - Other Required Payroll Costs	-	-	256	-	486	486
240 - Contractual Employee Benefits	-	-	15,405	-	16,380	16,380
390 - Other General Professional and Technological Services	189	-	-	-	-	-
410 - Consumable Supplies and Materials	-	-	299	-	-	-
430 - Library Books	645	-	236	-	-	-
470 - Computer Software	-	-	61,868	-	-	-
2230 - Assessment and Testing Total	**834**	**-**	**167,285**	**-**	**198,108**	**198,108**
2240 - Instructional Staff Development						
130 - Additional Salary	296,767	93,085	72,581	365,000	365,000	365,000
210 - Public Employees Retirement System	76,551	22,512	17,489	78,841	71,541	71,541
220 - Social Security Administration	22,077	6,986	5,399	27,923	27,923	27,923
230 - Other Required Payroll Costs	1,147	358	278	2,190	2,190	2,190
310 - Instructional, Professional, and Technical Services	-	-	28,800	-	-	-
320 - Property Services	550	-	560	-	-	-
340 - Travel	48,310	94,302	202,354	195,499	66,675	66,675
380 - Non-instructional Professional and Technical Services	17,725	44,524	5,615	-	-	-

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
390 - Other General Professional and Technological Services	527	2,554	73,598	15,000	-	-
410 - Consumable Supplies and Materials	3,972	1,138	9,374	51,985	409,711	409,711
470 - Computer Software	-	1,500	-	-	-	-
640 - Dues and Fees	100	-	-	-	-	-
2240 - Instructional Staff Development Total	**467,725**	**266,959**	**416,049**	**736,438**	**943,040**	**943,040**
2310 - Board of Education Services						
380 - Non-instructional Professional and Technical Services	-	-	434	-	-	-
410 - Consumable Supplies and Materials	250	-	-	-	-	-
470 - Computer Software	185	300	-	-	-	-
2310 - Board of Education Total	**435**	**300**	**434**	**-**	**-**	**-**
						-
2320 - Executive Administration Services						-
340 - Travel	-	-	490	-	-	-
350 - Communication	250	206	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	1,100	-	40,000	40,000
410 - Consumable Supplies and Materials	1,113	970	3,567	-	4,195	4,195
640 - Dues and Fees	-	-	2,000	-	-	-
2320 - Executive Administration Services Total	**1,363**	**1,176**	**7,157**	**-**	**44,195**	**44,195**
2410 - Office of the Principal Services						
112 - Classified Salaries	-	30,291	-	-	-	-
113 - Administrators	-	50,179	-	-	-	-
130 - Additional Salary	17,640	15,819	-	-	-	-
210 - Public Employees Retirement System	4,686	22,495	-	-	-	-
220 - Social Security Administration	1,312	7,294	-	-	-	-
230 - Other Required Payroll Costs	71	367	-	-	-	-
240 - Contractual Employee Benefits	-	16,667	-	-	-	-
410 - Consumable Supplies and Materials	-	563	6,115	20,000	20,000	20,000
2410 - Office of the Principal Services Total	**23,709**	**143,674**	**6,115**	**20,000**	**20,000**	**20,000**
2490 - Other Support Services-School Administration						
111 - Licensed Salaries	35,838	254,442	282,638	846,780	177,642	177,642
130 - Additional Salary	-	6,437	6,858	-	-	-
210 - Public Employees Retirement System	8,895	57,967	70,973	203,241	43,949	43,949
220 - Social Security Administration	2,692	19,029	21,549	64,778	13,589	13,589
230 - Other Required Payroll Costs	136	990	1,089	2,885	603	603
240 - Contractual Employee Benefits	7,560	58,688	59,240	171,000	35,400	35,400
2490 - Other Support Services, School Administration Total	**55,120**	**397,554**	**442,346**	**1,288,684**	**271,183**	**271,183**
2510 - Direction of Business Support Services						
340 - Travel	760	-	-	-	-	-
2510 - Direction of Business Support Services Total	**760**	**-**	**-**	**-**	**-**	**-**

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
2520 - Fiscal Services						
320 - Property Services	16,246	841	-	-	-	-
410 - Consumable Supplies and Materials	23,296	-	-	-	-	-
470 - Computer Software	16,391	-	-	-	-	-
480 - Computer Hardware	18,288	-	-	-	-	-
2520 - Fiscal Services Total	**74,221**	**841**	**-**	**-**	**-**	**-**
2540 - Operation and Maintenance of Plant Services						
112 - Classified Salaries	-	69,706	5,763	19,292	25,205	25,205
114 - Manager-Classified	56,579	67,557	-	-	-	-
130 - Additional Salary	22,430	9,805	8,301	-	-	-
210 - Public Employees Retirement System	22,635	28,326	3,380	4,387	6,236	6,236
220 - Social Security Administration	6,013	11,281	1,058	1,476	1,928	1,928
230 - Other Required Payroll Costs	307	2,247	191	77	95	95
240 - Contractual Employee Benefits	1,755	38,673	2,537	8,942	8,190	8,190
320 - Property Services	227,652	98,623	98,817	200,000	455,000	455,000
340 - Travel	-	-	6,063	-	-	-
350 - Communication	6,583	630	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	20,265	-	-	-
410 - Consumable Supplies and Materials	411,930	119,034	105,253	103,393	-	-
460 - Non-Consumable Items	-	321,287	-	25,000	75,000	75,000
540 - Depreciable Equipment	-	-	59,560	25,000	25,000	25,000
2540 - Operation and Maintenance of Plant Services Total	**755,884**	**767,168**	**311,187**	**387,567**	**596,654**	**596,654**
2550 - Student Transportation Services						
330 - Student Transportation Services	126,677	99,963	379,895	225,000	198,556	198,556
410 - Consumable Supplies and Materials	7,645	-	-	-	-	-
2550 - Student Transportation Services Total	**134,322**	**99,963**	**379,895**	**225,000**	**198,556**	**198,556**
2630 - Information Services						
130 - Additional Salary	290	-	-	-	-	-
220 - Social Security Administration	22	-	-	-	-	-
230 - Other Required Payroll Costs	1	-	-	-	-	-
350 - Communication	1,950	-	-	-	-	-
2630 - Information Services Total	**2,263**	**-**	**-**	**-**	**-**	**-**
2640 - Staff Services						
111 - Licensed Salaries	-	32,898	35,107	39,055	42,545	42,545
114 - Manager-Classified	-	-	14,146	-	-	-
130 - Additional Salary	117,893	-	872,778	45,000	-	-
210 - Public Employees Retirement System	29,257	7,780	209,029	18,601	10,526	10,526
220 - Social Security Administration	8,875	2,447	68,941	6,431	3,255	3,255
230 - Other Required Payroll Costs	2,392	132	6,766	404	145	145
240 - Contractual Employee Benefits	-	7,780	6,817	7,917	8,850	8,850
320 - Property Services	-	-	1,269	-	-	-
350 - Communication	345	427	5,948	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	37,924	-	-	-

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
390 - Other General Professional and Technological Services	411	-	14,406	1,301	-	-
410 - Consumable Supplies and Materials	387	194	483	-	-	-
470 - Computer Software	-	45,176	1,750	-	-	-
670 - Taxes and Licenses	-	-	856	-	-	-
2640 - Staff Services Total	**159,560**	**96,834**	**1,276,219**	**118,709**	**65,321**	**65,321**
2660 - Technology Services						
350 - Communication	67,510	8,370	71,421	-	-	-
410 - Consumable Supplies and Materials	133,271	77,474	-	25,000	25,000	25,000
470 - Computer Software	67,108	49,600	14,000	19,000	-	-
480 - Computer Hardware	-	-	67,718	-	-	-
540 - Depreciable Equipment	-	-	62,360	-	-	-
550 - Depreciable Technology	-	6,973	-	-	-	-
2660 - Technology Services Total	**267,889**	**142,417**	**215,498**	**44,000**	**25,000**	**25,000**
2690 - Other Support Services-Central						
114 - Manager-Classified	-	-	9,724	32,774	35,273	35,273
130 - Additional Salary	-	-	262	-	-	-
210 - Public Employees Retirement System	-	-	2,672	7,453	8,726	8,726
220 - Social Security Administration	-	-	764	2,507	2,698	2,698
230 - Other Required Payroll Costs	-	-	38	119	126	126
240 - Contractual Employee Benefits	-	-	4,305	9,450	9,750	9,750
340 - Travel	-	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	-	44,249	22,508	-	-
390 - Other General Professional and Tech	-	-	135	-	-	-
410 - Consumable Supplies and Materials	-	-	-	-	-	-
690 - Grant Indirect Charges	324,624	625,422	739,734	869,521	697,118	697,118
2690 - Other Support Services, Central Total	**324,624**	**625,422**	**801,883**	**944,332**	**753,691**	**753,691**
2000 - Support Services Total	**4,128,771**	**6,183,976**	**8,446,569**	**8,694,500**	**6,797,058**	**6,797,058**
3000 - Enterprise and Community Services						
3100 - Food Services						
112 - Classified Salaries	654,964	763,172	894,959	959,034	1,156,572	1,156,572
114 - Manager-Classified	141,214	157,830	215,402	247,347	262,355	262,355
122 - Substitutes-Classified	693	14,993	4,869	10,000	10,000	10,000
130 - Additional Salary	93,102	128,463	130,175	121,200	121,200	121,200
210 - Public Employees Retirement System	219,931	220,107	252,761	305,535	379,891	379,891
220 - Social Security Administration	66,728	79,731	93,020	102,320	118,586	118,586
230 - Other Required Payroll Costs	18,223	20,905	26,652	25,563	30,073	30,073
240 - Contractual Employee Benefits	462,132	497,317	535,499	586,918	645,763	645,763
320 - Property Services	40,600	29,802	80,749	58,000	94,600	94,600
340 - Travel	218	179	670	3,500	3,500	3,500
350 - Communication	-	-	237	200	8,000	8,000
380 - Non-instructional Professional and Technical Services	-	-	-	12,500	12,500	12,500
390 - Other General Professional and Technological Services	-	14,557	14,459	15,000	20,000	20,000
410 - Consumable Supplies and Materials	67,864	98,159	98,331	110,000	160,000	160,000
450 - Food	665,712	1,239,506	1,305,160	1,216,904	1,804,880	1,804,880

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
460 - Non-Consumable Items	11,960	-	2,755	25,000	5,000	5,000
470 - Computer Software	17,557	16,856	23,707	40,000	40,000	40,000
540 - Depreciable Equipment	17,216	-	95,400	50,000	100,000	100,000
640 - Dues and Fees	813	13,963	1,222	1,000	1,000	1,000
670 - Taxes and Licenses	7,062	420	13,789	10,000	15,000	15,000
3100 - Food Services Total	**2,485,989**	**3,295,958**	**3,789,815**	**3,900,021**	**4,988,920**	**4,988,920**
3300 - Community Services						
111 - Licensed Salaries	11,638	12,355	3,363	15,000	15,000	15,000
112 - Classified Salaries	1,648	-	-	36,528	20,031	20,031
114 - Manager-Classified	14,273	15,070	16,375	20,220	25,026	25,026
130 - Additional Salary	22,109	16,766	24,539	60,000	45,000	45,000
210 - Public Employees Retirement System	8,417	6,926	9,785	29,105	22,910	22,910
220 - Social Security Administration	3,721	3,306	3,344	10,079	8,037	8,037
230 - Other Required Payroll Costs	193	174	171	660	521	521
240 - Contractual Employee Benefits	6,348	5,375	5,048	19,582	13,192	13,192
310 - Instructional, Professional, and Technical Services	-	1,039	-	-	-	-
320 - Property Services	-	-	71	-	-	-
340 - Travel	8,381	4,536	4,085	35,000	30,000	30,000
350 - Communication	1,864	2,671	2,000	-	2,000	2,000
380 - Non-instructional Professional and Technical Services	529	3,472	670	2,500	5,000	5,000
410 - Consumable Supplies and Materials	82,318	152,292	153,631	181,000	170,590	170,590
470 - Computer Software	115	-	-	-	1,000	1,000
480 - Computer Hardware	4,228	2,839	-	-	-	-
540 - Depreciable Equipment	-	3,284	-	-	-	-
3300 - Community Services Total	**165,784**	**230,105**	**223,082**	**409,674**	**358,307**	**358,307**
3500 - Custody and Care of Children Services						
380 - Non-instructional Professional and Technical Services	-	262,405	-	-	-	-
3500 - Custody and Care of Children Services Total	**-**	**262,405**	**-**	**-**	**-**	**-**
3000 - Enterprise and Community Services Total	**2,651,773**	**3,788,467**	**4,012,897**	**4,309,695**	**5,347,227**	**5,347,227**
4000 - Facilities Acquisition and Construction						
4150 - Building Acquisition, Construction, and Improvement Services						
380 - Non-instructional Professional and Technical Services	41,130	-	-	-	-	-
520 - Buildings Acquisition	9,120,069	1,919,000	1,738,031	1,750,000	445,000	445,000
530 - Improvements Other Than Buildings	532,117	-	-	-	-	-
4150 - Building Acquisition, Construction, and Improvement Services Total	**9,693,316**	**1,919,000**	**1,738,031**	**1,750,000**	**445,000**	**445,000**
4000 - Facilities Acquisition and Construction Total	**9,693,316**	**1,919,000**	**1,738,031**	**1,750,000**	**445,000**	**445,000**

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
5000 - Other Uses						
5100 - Debt Service						
610 - Redemption of Principal	-	-	2,514,754	-	-	-
5100 - Debt Service Total	**-**	**-**	**2,514,754**	**-**	**-**	**-**
5200 - Transfers of Funds						
710 - Fund Modifications	-	-	341,667	350,000	420,751	420,751
5200 - Transfers of Funds Total	**-**	**-**	**341,667**	**350,000**	**420,751**	**420,751**
5000 - Other Uses Total	**-**	**-**	**2,856,421**	**350,000**	**420,751**	**420,751**
6000 - Contingencies						
810 - Planned Reserve	-	-	-	-	300,000	300,000
6000 - Contingencies Total	**-**	**-**	**-**	**-**	**300,000**	**300,000**
Requirements Total	**21,674,441**	**20,070,088**	**31,102,054**	**29,110,119**	**24,461,236**	**24,461,236**
Ending Fund Balance	**3,322,232**	**4,173,598**	**3,153,084**	**-**	**-**	**-**


CORVALLIS SCHOOL DISTRICT
OREGON

DEBT SERVICE FUNDS

In this section: Debt Service Funds

(300)

Debt Service Funds are used to account for the servicing of general obligation long-term debt.

Debt Service Fund

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 in 2018 to provide funds for repairs, construction, and improvements over a projected 20-year period.

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 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.

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 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 were issued on December 15, 2020. 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 $15,726,388 in 2024-25.

GENERAL OBLIGATION BONDS

	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 2018	Finance capital projects (school facilities)	7/18/2018	6/15/2038	159,999,046	146,470,000
Series 2020	Finance capital projects (school facilities)	12/15/2020	6/15/2038	39,915,000	36,895,000
				Total General Obligation Bonds[1]	$183,365,000

[1]As of June 30, 2025

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 $959,078,364, which is significantly in excess of the district's outstanding general obligation debt of $183,365,000.

LEGAL GENERAL OBLIGATION DEBT CAPACITY

Real Market Value (Audited 2023)	$ 13,899,858,423
Debt Capacity	
General Obligation Debt Capacity (7.95% of Real Market Value)	$ 1,105,038,745
Less: Outstanding Debt Subject to Limit	(183,365,000)
Remaining General Obligation Debt Capacity	$ 921,673,745
Percent of Capacity Issued	16.6%

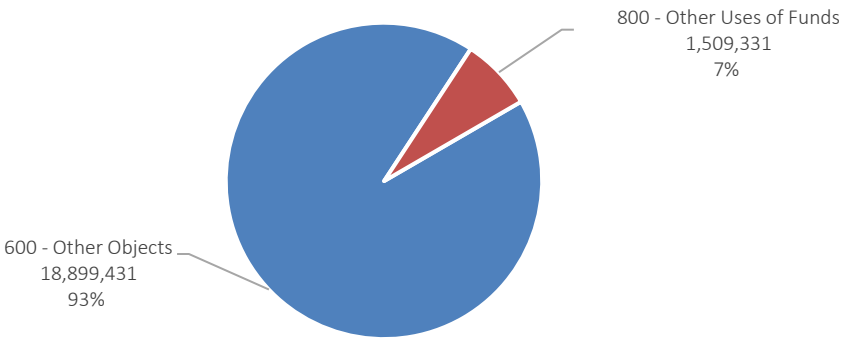
The second largest portion of the district's debt service consists of Pension Obligation (PO) bonds paid with revenues generated through charges made against district salaries in all funds. The district has issued limited tax pension obligation bonds twice – first on October 2, 2002, in the amount of $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 $3,173,043 in 2024-25. 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.

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

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
1000 - Revenue From Local Sources	15,187,868	16,737,211	17,704,484	18,136,615	18,657,402	18,657,402
2000 - Revenue From Intermediate Sources	1,218	3,773	2,482	1,500	2,500	2,500
5000 - Other Sources	960,239	1,968,192	1,647,666	1,819,619	1,748,860	1,748,860
Resources Total	**16,149,325**	**18,709,176**	**19,354,631**	**19,957,734**	**20,408,762**	**20,408,762**
Requirements						
600 - Other Objects	14,181,133	17,058,374	17,629,913	18,291,996	18,899,431	18,899,431
800 - Other Uses of Funds	-	-	-	1,665,738	1,509,331	1,509,331
Requirements Total	**14,181,133**	**17,058,374**	**17,629,913**	**19,957,734**	**20,408,762**	**20,408,762**
Fund Ending Balance	**1,968,192**	**1,650,802**	**1,724,719**	**-**	**-**	**-**

REQUIREMENTS BY MAJOR OBJECT - Debt Service Fund (300)
2024-25 ADOPTED



Resources and Requirements Projection by Major Object - Debt Service Fund (300)

amounts in dollars

	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted	*2025-26 Projected*	*2026-27 Projected*	*2027-28 Projected*
Resources						
1000 - Revenue From Local Sources	18,136,615	18,657,402	18,657,402	*19,217,124*	*19,793,638*	*20,387,447*
2000 - Revenue From Intermediate Sources	1,500	2,500	2,500	*5,000*	*5,000*	*5,000*
5000 - Other Sources	1,819,619	1,748,860	1,748,860	*1,509,331*	*1,211,940*	*842,763*
Resources Total	**19,957,734**	**20,408,762**	**19,366,208**	*20,731,455*	*21,010,578*	*21,235,210*
Requirements						
600 - Other Objects	18,291,996	18,899,431	18,899,431	*19,519,515*	*20,167,815*	*18,729,828*
800 - Other Uses of Funds	1,665,738	1,509,331	1,509,331	*1,211,940*	*842,763*	*2,505,382*
Requirements Total	**19,957,734**	**20,408,762**	**19,366,208**	*20,731,455*	*21,010,578*	*21,235,210*
Fund Ending Balance	**-**	**-**	**-**	-	-	-

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

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1110 - Ad Valorem Taxes Levied by District	12,719,907	14,215,391	14,717,003	15,360,443	15,641,213	15,641,213
1500 - Earnings on Investments	75,288	3,242	12,132	15,000	20,000	20,000
1970 - Services Provided Other Funds	2,392,673	2,627,202	2,823,634	2,761,172	2,996,189	2,996,189
1990 - Miscellaneous	-	(108,624)	151,715	-	-	-
1000 - Revenue from Local Sources Total	**15,187,868**	**16,737,211**	**17,704,484**	**18,136,615**	**18,657,402**	**18,657,402**
2000 - Revenue from Intermediate Sources						
2800 - Revenue in Lieu of Taxes	1,218	3,773	2,482	1,500	2,500	2,500
2000 - Revenue from Intermediate Sources Total	**1,218**	**3,773**	**2,482**	**1,500**	**2,500**	**2,500**
5000 - Revenue from Other Sources						
5400 - Resources-Beginning Fund Balance	960,239	1,968,192	1,647,666	1,819,619	1,748,860	1,748,860
5000 - Revenue from Other Sources Total	**960,239**	**1,968,192**	**1,647,666**	**1,819,619**	**1,748,860**	**1,748,860**
Resources Total	**16,149,325**	**18,709,176**	**19,354,631**	**19,957,734**	**20,408,762**	**20,408,762**

Requirements by Object - Debt Service Fund (300)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Requirements						
600 - Other Objects						
621 - Regular Interest	9,141,133	11,363,374	10,274,913	9,896,996	9,464,431	9,464,431
610 - Redemption of Principal	5,040,000	5,695,000	7,355,000	8,395,000	9,435,000	9,435,000
600 - Other Objects Total	**14,181,133**	**17,058,374**	**17,629,913**	**18,291,996**	**18,899,431**	**18,899,431**
800 - Other Uses of Funds						
810 - Planned Reserve	-	-	-	1,665,738	1,509,331	1,509,331
800 - Other Uses of Funds Total	**-**	**-**	**-**	**1,665,738**	**1,509,331**	**1,509,331**
Requirements Total	**14,181,133**	**17,058,374**	**17,629,913**	**19,957,734**	**20,408,762**	**20,408,762**

Requirements by Function - Debt Service Fund (300)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Requirements						
5000 - Other Uses						
5100 - Debt Service	14,181,133	17,058,374	17,629,913	18,291,996	18,899,431	18,899,431
5000 - Other Uses Total	**14,181,133**	**17,058,374**	**17,629,913**	**18,291,996**	**18,899,431**	**18,899,431**
6000 - Contingencies						
6000 - Contingencies	-	-	-	1,665,738	1,509,331	1,509,331
6000 - Contingencies Total	**-**	**-**	**-**	**1,665,738**	**1,509,331**	**1,509,331**
Requirements Total	**14,181,133**	**17,058,374**	**17,629,913**	**19,957,734**	**20,408,762**	**20,408,762**

Reporting Details - Debt Service Fund (300)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1110 - Ad Valorem Taxes Levied by District	12,719,907	14,215,391	14,717,003	15,360,443	15,641,213	15,641,213
1500 - Earnings on Investments	75,288	3,242	12,132	15,000	20,000	20,000
1970 - Services Provided Other Funds	2,392,673	2,627,202	2,823,634	2,761,172	2,996,189	2,996,189
1990 - Miscellaneous	-	(108,624)	151,715	-	-	-
1000 - Revenue from Local Sources Total	**15,187,868**	**16,737,211**	**17,704,484**	**18,136,615**	**18,657,402**	**18,657,402**
2000 - Revenue from Intermediate Sources						
2800 - Revenue in Lieu of Taxes	1,218	3,773	2,482	1,500	2,500	2,500
2000 - Revenue from Intermediate Sources Total	**1,218**	**3,773**	**2,482**	**1,500**	**2,500**	**2,500**
5000 - Other Sources						
5400 - Resources-Beginning Fund Balance	960,239	1,968,192	1,647,666	1,819,619	1,748,860	1,748,860
5000 - Revenue from Other Sources Total	**960,239**	**1,968,192**	**1,647,666**	**1,819,619**	**1,748,860**	**1,748,860**
Resources Total	**16,149,325**	**18,709,176**	**19,354,631**	**19,957,734**	**20,408,762**	**20,408,762**
Requirements						
5000 - Other Uses						
5100 - Debt Service						
610 - Redemption of Principal	5,040,000	5,695,000	7,355,000	8,395,000	9,435,000	9,435,000
621 - Regular Interest	9,141,133	11,363,374	10,274,913	9,896,996	9,464,431	9,464,431
5000 - Other Uses Total	**14,181,133**	**17,058,374**	**17,629,913**	**18,291,996**	**18,899,431**	**18,899,431**
6000 - Contingencies						
810 - Planned Reserve	-	-	-	1,665,738	1,509,331	1,509,331
6000 - Contingencies Total	**-**	**-**	**-**	**1,665,738**	**1,509,331**	**1,509,331**
Requirements Total	**14,181,133**	**17,058,374**	**17,629,913**	**19,957,734**	**20,408,762**	**20,408,762**
Ending Fund Balance	**1,968,192**	**1,650,802**	**1,724,719**	**-**	**-**	**-**


CORVALLIS SCHOOL DISTRICT
OREGON

CAPITAL PROJECTS FUND

In this section: Capital Projects Fund (400)

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. Funds allocated here capture activities related to the acquisition, construction, and equipping of facilities. Principal revenue sources are proceeds from the sale of bonds.

Two issuances of general obligation bonds are allocated in this section: Series 2018 and Series 2020. A schedule of redemption and interest requirements related to these bonds can be found in the Informational Section of this document.

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 were issued on December 15, 2020. 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.

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 (renamed Bessie Coleman Elementary)	-	37,084,000	-	**37,084,000**
Jefferson Elementary (renamed Kathryn Jones Harrison 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 (renamed Letitia Carson 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 2024-25, the adopted budget for the Capital Projects Fund includes $653,150 for capital outlay to complete the projects outlined in the long range facilities master plan.

Resources and Requirements by Major Object - Capital Projects Fund (400)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
1000 - Revenue From Local Sources	363,097	945,867	258,713	125,000	-	-
3000 - Revenue from State Sources	-	149,031	117,977	-	-	-
5000 - Other Sources	215,745,839	140,231,257	66,899,940	18,000,000	653,150	653,150
Resources Total	**216,108,936**	**141,326,154**	**67,276,630**	**18,125,000**	**653,150**	**653,150**
Requirements						
100 - Salaries	243,474	347,562	304,766	179,314	-	-
200 - Associated Payroll Costs	121,518	162,670	128,922	85,465	-	-
300 - Purchased Services	6,171,303	5,362,476	2,232,013	786,500	3,150	3,150
400 - Supplies and Materials	5,072	2,856	1,574	5,000	-	-
500 - Capital Outlay	69,336,313	68,550,053	55,335,712	17,068,721	650,000	650,000
600 - Other Objects	-	600	-	-	-	-
Requirements Total	**75,877,680**	**74,426,216**	**58,002,988**	**18,125,000**	**653,150**	**653,150**
Fund Ending Balance	**140,231,257**	**66,899,938**	**9,273,642**	**-**	**-**	**-**

Resources and Requirements

Projection by Major Object - Capital Project Fund (400)

amounts in dollars

	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted	*2025-26 Projection*	*2026-27 Projection*	*2027-28 Projection*
Resources						
1000 - Revenue From Local Sources	125,000	-	-	-	-	-
3000 - Revenue from State Sources	-	-	-	-	-	-
5000 - Other Sources	18,000,000	653,150	653,150	-	-	-
Resources Total	**18,125,000**	**653,150**	**653,150**	**-**	**-**	**-**
Requirements						
100 - Salaries	179,314	-	-	-	-	-
200 - Associated Payroll Costs	85,465	-	-	-	-	-
300 - Purchased Services	786,500	3,150	3,150	-	-	-
400 - Supplies and Materials	5,000	-	-	-	-	-
500 - Capital Outlay	17,068,721	650,000	650,000	-	-	-
600 - Other Objects	-	-	-	-	-	-
Requirements Total	**18,125,000**	**653,150**	**653,150**	-	-	-
Fund Ending Balance	**-**	**-**	**-**	-	-	-

Resources by Source (Reporting Object) - Capital Projects Fund (400)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1500 - Earnings on Investments	344,427	581,266	73,093	25,000	-	-
1990 - Miscellaneous	18,670	364,601	185,620	100,000	-	-
1000 - Revenue from Local Sources Total	**363,097**	**945,867**	**258,713**	**125,000**	**-**	**-**
3000 - Revenue from State Sources						
3299 - Other Restricted Grants-In-Aid	-	149,031	117,977	-	-	-
3000 - Revenue from State Sources Total	**-**	**149,031**	**117,977**	**-**	**-**	**-**
5000 - Revenue from Other Sources						
5100 - Long Term Debt Financing Sources	50,420,389	-	-	-	-	-
5400 - Resources-Beginning Fund Balance	165,325,450	140,231,257	66,899,940	18,000,000	653,150	653,150
5000 - Revenue from Other Sources Total	**215,745,839**	**140,231,257**	**66,899,940**	**18,000,000**	**653,150**	**653,150**
Resources Total	**216,108,936**	**141,326,154**	**67,276,630**	**18,125,000**	**653,150**	**653,150**

Requirements by Object - Capital Projects Fund (400)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Requirements						
100 - Salaries						
112 - Classified Salaries	103,185	146,879	111,919	114,314	-	-
114 - Manager-Classified	80,666	85,192	87,070	-	-	-
121 - Substitutes-Licensed	-	963	-	-	-	-
130 - Additional Salary	59,622	114,529	105,777	65,000	-	-
100 - Salaries Total	**243,474**	**347,562**	**304,766**	**179,314**	**-**	**-**
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	60,295	71,868	63,943	43,283	-	-
220 - Social Security Administration	17,748	25,738	22,668	13,718	-	-
230 - Other Required Payroll Costs	3,218	3,837	4,230	3,216	-	-
240 - Contractual Employee Benefits	40,257	61,228	38,081	25,248	-	-
200 - Associated Payroll Costs Total	**121,518**	**162,670**	**128,922**	**85,465**	**-**	**-**
300 - Purchased Services						
320 - Property Services	22,770	52,460	32,038	33,000	3,150	3,150
350 - Communication	394	4,912	-	-	-	-
380 - Non-instructional Professional and Technical Services	6,147,718	5,303,036	2,199,725	753,500	-	-
390 - Other General Professional and Technological Services	422	2,069	249	-	-	-
300 - Purchased Services Total	**6,171,303**	**5,362,476**	**2,232,013**	**786,500**	**3,150**	**3,150**
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	5,072	2,856	1,574	5,000	-	-
400 - Supplies and Materials Total	**5,072**	**2,856**	**1,574**	**5,000**	**-**	**-**
500 - Capital Outlay						
520 - Buildings Acquisition	69,180,878	68,076,999	55,242,005	17,068,721	650,000	650,000
530 - Improvements Other Than Buildings	155,435	473,053	93,707	-	-	-
500 - Capital Outlay Total	**69,336,313**	**68,550,053**	**55,335,712**	**17,068,721**	**650,000**	**650,000**
670 - Taxes and Licenses						
670 - Taxes and Licenses	-	600	-	-	-	-
600 - Other Objects Total	**-**	**600**	**-**	**-**	**-**	**-**
Requirements Total	**75,877,680**	**74,426,216**	**58,002,988**	**18,125,000**	**653,150**	**653,150**

Requirements by Function - Capital Projects Fund (400)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Requirements						
2000 - Support Services						
2520 - Fiscal Services	317,252	5,000	8,250	-	-	-
2000 - Support Services Total	**317,252**	**5,000**	**8,250**	**-**	**-**	**-**
4000 - Facilities Acquisition and Construction						
4110 - Service Area Direction	1,544,468	1,591,114	1,308,154	1,056,279	3,150	3,150
4150 - Building Acquisition, Construction, and Improvement Services	74,015,959	72,830,103	56,686,584	17,068,721	650,000	650,000
4000 - Facilities Acquisition and Construction Total	**75,560,428**	**74,421,216**	**57,994,738**	**18,125,000**	**653,150**	**653,150**
Requirements Total	**75,877,680**	**74,426,216**	**58,002,988**	**18,125,000**	**653,150**	**653,150**

Reporting Details - Capital Projects Fund (400)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1500 - Earnings on Investments	344,427	581,266	73,093	25,000	-	-
1990 - Miscellaneous	18,670	364,601	185,620	100,000	-	-
1000 - Revenue from Local Sources Total	**363,097**	**945,867**	**258,713**	**125,000**	**-**	**-**
3000 - Revenue from State Sources						
3299 - Other Restricted Grants-In-Aid	-	149,031	117,977	-	-	-
3000 - Revenue from State Sources Total	**-**	**149,031**	**117,977**	**-**	**-**	**-**
5000 - Revenue from Other Sources						
5100 - Long Term Debt Financing Sources	50,420,389	-	-	-	-	-
5400 - Resources-Beginning Fund Balance	165,325,450	140,231,257	66,899,940	18,000,000	653,150	653,150
5000 - Revenue from Other Sources Total	**215,745,839**	**140,231,257**	**66,899,940**	**18,000,000**	**653,150**	**653,150**
Resources Total	**216,108,936**	**141,326,154**	**67,276,630**	**18,125,000**	**653,150**	**653,150**
Requirements						
2000 - Support Services						
2520 - Fiscal Services						
380 - Non-instructional Professional and Technical Services	317,252	5,000	8,250	-	-	-
2520 - Fiscal Services Total	**317,252**	**5,000**	**8,250**	**-**	**-**	**-**
2000 - Support Services Total	**317,252**	**5,000**	**8,250**	**-**	**-**	**-**
4000 - Facilities Acquisition and Construction						
4110 - Service Area Direction						
112 - Classified Salaries	103,185	146,879	111,919	114,314	-	-
114 - Manager-Classified	80,666	85,192	87,070	-	-	-
121 - Substitutes-Licensed	-	963	-	-	-	-
130 - Additional Salary	59,622	114,529	105,777	65,000	-	-
210 - Public Employees Retirement Systen	60,295	71,868	63,943	43,283	-	-
220 - Social Security Administration	17,748	25,738	22,668	13,718	-	-
230 - Other Required Payroll Costs	3,218	3,837	4,230	3,216	-	-
240 - Contractual Employee Benefits	40,257	61,228	38,081	25,248	-	-
320 - Property Services	22,770	52,460	32,038	33,000	3,150	3,150
350 - Communication	394	4,912	-	-	-	-
380 - Non-instructional Professional and Technical Services	1,150,819	1,012,621	840,604	753,500	-	-
390 - Other General Professional and Technological Services	422	2,069	249	-	-	-
410 - Consumable Supplies and Materials	5,072	2,856	1,574	5,000	-	-
520 - Buildings Acquisition	-	5,365	-	-	-	-
670 - Taxes and Licenses	-	600	-	-	-	-
4110 - Service Area Direction Total	**1,544,468**	**1,591,114**	**1,308,154**	**1,056,279**	**3,150**	**3,150**

Reporting Details - Capital Projects Fund (400)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
4150 - Building Acquisition, Construction, and Improvement Services						
380 - Non-instructional Professional and Technical Services	4,679,646	4,285,415	1,350,871	-	-	-
520 - Buildings Acquisition	69,180,878	68,071,635	55,242,005	17,068,721	650,000	650,000
530 - Improvements Other Than Buildings	155,435	473,053	93,707	-	-	-
4150 - Building Acquisition, Construction, and Improvements Total	**74,015,959**	**72,830,103**	**56,686,584**	**17,068,721**	**650,000**	**650,000**
4000 - Facilities Acquisition and Construction Total	**75,560,428**	**74,421,216**	**57,994,738**	**18,125,000**	**653,150**	**653,150**
Requirements Total	**75,877,680**	**74,426,216**	**58,002,988**	**18,125,000**	**653,150**	**653,150**
Ending Fund Balance	**140,231,257**	**66,899,938**	**9,273,642**	**-**	**-**	**-**

INTERNAL SERVICE FUNDS

In this section: Internal Service Fund (600)

Insurance Fund

Risk management and employee benefits programs for the district are budgeted within the Insurance Funds. 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.

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.

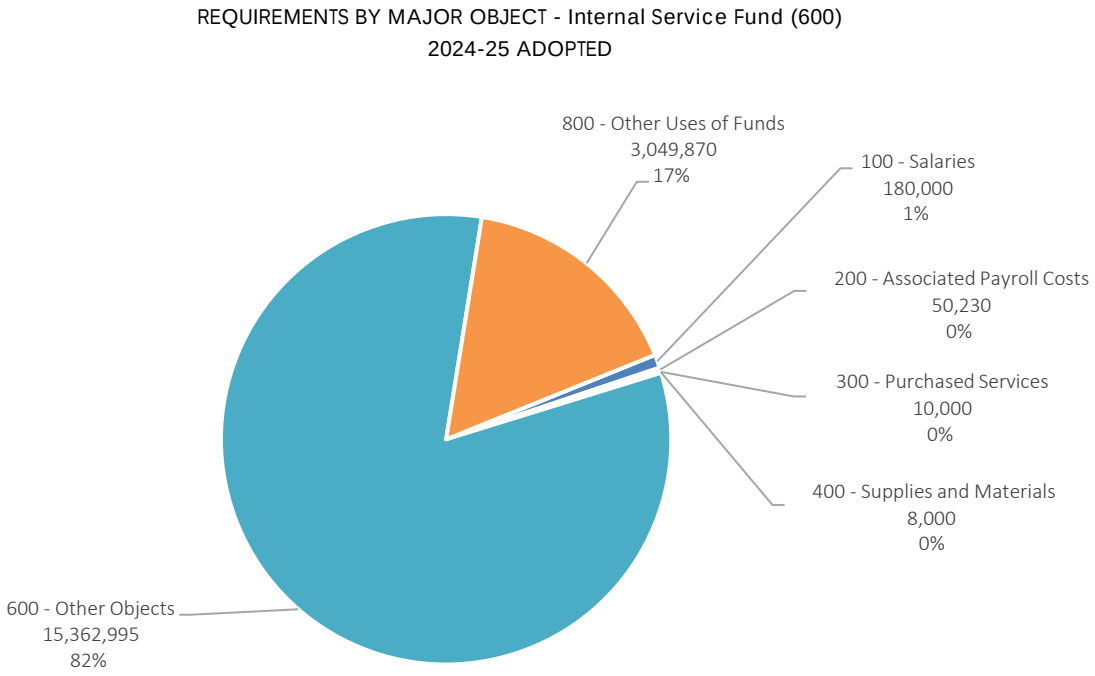
The district's post-retirement health insurance program was established in accordance with Oregon Revised Statute 243.303. ORS stipulates that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference 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, 2023, 692 active participants and 33 inactive participants were covered by the benefit terms. Total OPEB liability on June 30, 2023 was $4,376,712.

Resources and Requirements by Major Object - Internal Service Fund (600)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
1000 - Revenue From Local Sources	14,610,736	16,027,942	15,492,162	15,855,000	13,272,215	13,272,215
5000 - Other Sources	7,485,268	7,947,764	7,988,906	7,201,200	5,388,880	5,388,880
Resources Total	**22,096,005**	**23,975,705**	**23,481,067**	**23,056,200**	**18,661,095**	**18,661,095**
Requirements						
100 - Salaries	252,873	304,615	218,979	287,183	180,000	180,000
200 - Associated Payroll Costs	102,999	112,910	93,611	3,130,224	50,230	50,230
300 - Purchased Services	250,697	191,354	838,636	40,214	10,000	10,000
400 - Supplies and Materials	20,446	38,464	328	11,489	8,000	8,000
600 - Other Objects	13,521,226	15,339,457	12,563,348	13,517,487	15,362,995	15,362,995
800 - Other Uses of Funds	-	-	-	6,069,603	3,049,870	3,049,870
Requirements Total	**14,148,241**	**15,986,800**	**13,714,902**	**23,056,200**	**18,661,095**	**18,661,095**
Fund Ending Balance	**7,947,764**	**7,988,906**	**9,766,165**	**-**	**-**	**-**



Resources and Requirements

Projection by Major Object - Internal Service Fund (600)

amounts in dollars

	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted	*2025-26 Projected*	*2026-27 Projected*	*2027-28 Projected*
Resources						
1000 - Revenue From Local Sources	15,855,000	13,272,215	13,272,215	*13,710,000*	*13,957,000*	*14,208,000*
5000 - Other Sources	7,201,200	5,388,880	5,388,880	*6,200,000*	*5,200,000*	*4,200,000*
Resources Total	**23,056,200**	**18,661,095**	**18,661,095**	*19,910,000*	*19,157,000*	*18,408,000*
Requirements						
100 - Salaries	287,183	180,000	180,000	-	-	-
200 - Associated Payroll Costs	3,130,224	50,230	50,230	-	-	-
300 - Purchased Services	40,214	10,000	10,000	-	-	-
400 - Supplies and Materials	11,489	8,000	8,000	-	-	-
600 - Other Objects	13,517,487	15,362,995	15,362,995	*15,885,000*	*16,409,000*	*17,082,000*
800 - Other Uses of Funds	6,069,603	3,049,870	3,049,870	*4,025,000*	*2,748,000*	*1,326,000*
Requirements Total	**23,056,200**	**18,661,095**	**18,661,095**	*19,910,000*	*19,157,000*	*18,408,000*
Fund Ending Balance	**-**	**-**	**-**	-	-	-

Resources by Source (Reporting Object) - Internal Service Fund (600)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1960 - Recovery of Prior Years' Expenditure	1,788	-	-	-	-	-
1970 - Services Provided Other Funds	14,606,224	16,000,252	15,491,462	15,855,000	13,272,215	13,272,215
1990 - Miscellaneous	2,725	27,690	700	-	-	-
1000 - Revenue from Local Sources Total	**14,610,736**	**16,027,942**	**15,492,162**	**15,855,000**	**13,272,215**	**13,272,215**
5000 - Revenue from Other Sources						
5200 - Interfund Transfers	-	-	-	-	1,088,880	1,088,880
5400 - Resources-Beginning Fund Balance	7,485,268	7,947,764	7,988,906	7,201,200	4,300,000	4,300,000
5000 - Revenue from Other Sources Total	**7,485,268**	**7,947,764**	**7,988,906**	**7,201,200**	**5,388,880**	**5,388,880**
Resources Total	**22,096,005**	**23,975,705**	**23,481,067**	**23,056,200**	**18,661,095**	**18,661,095**

Requirements by Object - Internal Service Fund (600)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Requirements						
100 - Salaries						
112 - Classified Salaries	58,542	40,688	-	-	-	-
113 - Administrators	16,513	17,439	-	-	-	-
114 - Manager-Classified	16,306	68,328	85,225	123,677	-	-
130 - Additional Salary	161,513	178,159	133,755	163,506	180,000	180,000
100 - Salaries Total	**252,873**	**304,615**	**218,979**	**287,183**	**180,000**	**180,000**
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	67,903	68,918	51,851	3,073,000	35,380	35,380
220 - Social Security Administration	19,191	23,026	16,414	21,970	13,770	13,770
230 - Other Required Payroll Costs	971	1,168	831	1,427	1,080	1,080
240 - Contractual Employee Benefits	14,934	19,799	24,515	33,827	-	-
200 - Associated Payroll Costs Total	**102,999**	**112,910**	**93,611**	**3,130,224**	**50,230**	**50,230**
300 - Purchased Services						
320 - Property Services	-	2,003	-	-	-	-
340 - Travel	-	200	-	-	-	-
350 - Communication	462	1,073	26	442	-	-
380 - Non-instructional Professional and Technical Services	250,236	188,078	838,610	30,934	-	-
390 - Other General Professional and Technological Services	-	-	-	8,838	10,000	10,000
300 - Purchased Services Total	**250,697**	**191,354**	**838,636**	**40,214**	**10,000**	**10,000**
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	13,748	27,581	328	11,489	8,000	8,000
460 - Non-Consumable Items	3,199	7,192	-	-	-	-
470 - Computer Software	3,499	3,691	-	-	-	-
400 - Supplies and Materials Total	**20,446**	**38,464**	**328**	**11,489**	**8,000**	**8,000**
600 - Other Objects						
640 - Dues and Fees	99	-	-	-	-	-
650 - Insurance and Judgments	13,521,127	15,339,457	12,563,348	13,517,487	15,362,995	15,362,995
600 - Other Objects Total	**13,521,226**	**15,339,457**	**12,563,348**	**13,517,487**	**15,362,995**	**15,362,995**
800 - Other Uses of Funds						
810 - Planned Reserve	-	-	-	6,069,603	3,049,870	3,049,870
800 - Other Uses of Funds Total	**-**	**-**	**-**	**6,069,603**	**3,049,870**	**3,049,870**
Requirements Total	**14,148,241**	**15,986,800**	**13,714,902**	**23,056,200**	**18,661,095**	**18,661,095**

Requirements by Function - Internal Service Fund (600)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Requirements						
1000 - Instruction						
1111 - Elementary, K-5	-	-	-	801,698	-	-
1121 - Middle/Junior High Programs	-	-	-	411,631	-	-
1122 - Middle School Extracurricular	-	-	-	8,752	-	-
1131 - High School Programs	-	-	-	517,240	-	-
1132 - High School Extracurricular	-	-	-	76,999	-	-
1140 - Pre-kindergarten Programs	-	-	-	1,796	-	-
1210 - Programs for the Talented and Gifted	-	-	-	1,329	-	-
1220 - Restrictive Programs for Students with Disabilities	-	-	-	208,753	-	-
1250 - Less Restrictive Programs for Students with Disabilities	-	-	-	277,625	-	-
1271 - Remediation	-	-	-	22,836	-	-
1272 - Title IA/D	-	-	-	31,530	-	-
1280 - Alternative Education	-	-	-	66,979	-	
1291 - English Language Learner	-	-	-	96,523	-	-
1299 - Other Programs	-	-	-	1,078	-	-
1400 - Summer School Programs	-	-	-	9,124	-	-
1000 - Instruction Total	**-**	**-**	**-**	**2,533,893**	**-**	**-**
2000 - Support Services						
2110 - Attendance and Social Work Services	-	-	-	25,451	-	-
2120 - Guidance Services	-	-	-	38,496	-	-
2130 - Health Services	-	-	-	12,991	-	-
2140 - Psychological Services	-	-	-	18,456	-	-
2150 - Speech Pathology and Audiology Services	-	-	-	11,431	-	-
2160 - Other Student Treatment Services	-	-	-	3,799	-	-
2190 - Service Direction, Student Support Services	-	-	-	12,448	-	-
2210 - Improvement of Instruction Services	-	-	-	25,036	-	-
2220 - Educational Media Services	-	-	-	7,679	-	-
2230 - Assessment and Testing	-	-	-	4,298	-	-
2240 - Instructional Staff Development	-	-	-	6,848	-	-
2310 - Board of Education Services	-	-	-	148	-	-
2320 - Executive Administration Services	-	-	-	5,604	-	-
2410 - Office of the Principal Services	-	-	-	64,931	-	-
2490 - Other Support Services-School Administration	-	-	-	19,641	-	-
2510 - Direction of Business Support Services	38,061	39,146	-	3,672	-	
2520 - Fiscal Services	14,110,180	15,947,654	13,714,902	13,991,994	15,611,225	15,611,225
2540 - Operation and Maintenance of Plant Services	-	-	-	60,596	-	-
2550 - Student Transportation Services	-	-	-	1,884	-	-
2570 - Internal Services	-	-	-	801	-	-
2630 - Information Services	-	-	-	2,701	-	-
2640 - Staff Services	-	-	-	10,629	-	-
2660 - Technology Services	-	-	-	24,160	-	-
2680 - Interpretation and Translation Service	-	-	-	3,136	-	-
2690 - Other Support Services-Central	-	-	-	579	-	-
2000 - Support Services Total	**14,148,241**	**15,986,800**	**13,714,902**	**14,357,409**	**15,611,225**	**15,611,225**

Requirements by Function - Internal Service Fund (600)

amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
3000 - Enterprise and Community Services						
3100 - Food Services	-	-	-	27,149	-	-
3300 - Community Services	-	-	-	64,560	-	-
3000 - Enterprise and Community Services Total	**-**	**-**	**-**	**91,709**	**-**	**-**
4000 - Facilities Acquisition and Construction						
4110 - Service Area Direction	-	-	-	3,586	-	-
4000 - Facilities Acquisition and Construction Total	**-**	**-**	**-**	**3,586**	**-**	**-**
6000 - Contingencies						
6000 - Contingencies	-	-	-	6,069,603	3,049,870	3,049,870
6000 - Contingencies Total	**-**	**-**	**-**	**6,069,603**	**3,049,870**	**3,049,870**
Requirements Total	**14,148,241**	**15,986,800**	**13,714,902**	**23,056,200**	**18,661,095**	**18,661,095**

Reporting Details - Internal Service Fund (600)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1960 - Recovery of Prior Years' Expenditure	1,788	-	-	-	-	-
1970 - Services Provided Other Funds	14,606,224	16,000,252	15,491,462	15,855,000	13,272,215	13,272,215
1990 - Miscellaneous	2,725	27,690	700	-	-	-
1000 - Revenue from Local Sources Total	**14,610,736**	**16,027,942**	**15,492,162**	**15,855,000**	**13,272,215**	**13,272,215**
5000 - Revenue from Other Sources						
5200 - Interfund Transfers	-	-	-	-	1,088,880	1,088,880
5400 - Resources-Beginning Fund Balance	7,485,268	7,947,764	7,988,906	7,201,200	4,300,000	4,300,000
5000 - Revenue from Other Sources Total	**7,485,268**	**7,947,764**	**7,988,906**	**7,201,200**	**5,388,880**	**5,388,880**
Resources Total	**22,096,005**	**23,975,705**	**23,481,067**	**23,056,200**	**18,661,095**	**18,661,095**
Requirements						
1000 - Instruction						
1111 - Elementary, K-5						
210 - Public Employees Retirement System	-	-	-	801,698	-	-
1111 - Elementary, K-5 Total	**-**	**-**	**-**	**801,698**	**-**	**-**
1121 - Middle/Junior High Programs						
210 - Public Employees Retirement System	-	-	-	411,631	-	-
1121 - Middle/Junior High Programs Total	**-**	**-**	**-**	**411,631**	**-**	**-**
1122 - Middle School Extracurricular						
210 - Public Employees Retirement System	-	-	-	8,752	-	-
1122 - Middle School Extracurricular Total	**-**	**-**	**-**	**8,752**	**-**	**-**
1131 - High School Programs						
210 - Public Employees Retirement System	-	-	-	517,240	-	-
1131 - High School Programs Total	**-**	**-**	**-**	**517,240**	**-**	**-**
1132 - High School Extracurricular						
210 - Public Employees Retirement System	-	-	-	76,999	-	-
1132 - High School Extracurricular Total	**-**	**-**	**-**	**76,999**	**-**	**-**
1140 - Pre-kindergarten Programs						
210 - Public Employees Retirement System	-	-	-	1,796	-	-
1140 - Pre-kindergarten Programs Total	**-**	**-**	**-**	**1,796**	**-**	**-**
1210 - Programs for the Talented and Gifted						
210 - Public Employees Retirement System	-	-	-	1,329	-	-
1210 - Programs for the Talented and Gifted Total	**-**	**-**	**-**	**1,329**	**-**	**-**

Reporting Details - Internal Service Fund (600)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
1220 - Restrictive Programs for Students with Disabilities						
210 - Public Employees Retirement System	-	-	-	208,753	-	-
1220 - Restrictive Programs for Students with Disabilities Total	**-**	**-**	**-**	**208,753**	**-**	**-**
1250 - Less Restrictive Programs for Students with Disabilities						
210 - Public Employees Retirement System	-	-	-	277,625	-	-
1250 - Less Restrictive Programs for Students with Disabilities Total	**-**	**-**	**-**	**277,625**	**-**	**-**
1271 - Remediation						
210 - Public Employees Retirement System	-	-	-	22,836	-	-
1271 - Remediation Total	**-**	**-**	**-**	**22,836**	**-**	**-**
1272 - Title IA/D						
210 - Public Employees Retirement System	-	-	-	31,530	-	-
1272 - Title IA/D Total	**-**	**-**	**-**	**31,530**	**-**	**-**
1280 - Alternative Education						
210 - Public Employees Retirement System	-	-	-	66,979	-	-
1280 - Alternative Education Total	**-**	**-**	**-**	**66,979**	**-**	**-**
1291 - English Language Learner						
210 - Public Employees Retirement System	-	-	-	96,523	-	-
1291 - English Language Learner Total	**-**	**-**	**-**	**96,523**	**-**	**-**
1299 - Other Programs						
210 - Public Employees Retirement System	-	-	-	1,078	-	-
1299 - Other Programs Total	**-**	**-**	**-**	**1,078**	**-**	**-**
1400 - Summer School Programs						
210 - Public Employees Retirement System	-	-	-	9,124	-	-
1400 - Summer School Programs Total	**-**	**-**	**-**	**9,124**	**-**	**-**
1000 - Instruction Total	**-**	**-**	**-**	**2,533,893**	**-**	**-**
2000 - Support Services						
2110 - Attendance and Social Work Services						
210 - Public Employees Retirement System	-	-	-	25,451	-	-
2110 - Attendance and Social Work Services Total	**-**	**-**	**-**	**25,451**	**-**	**-**
2120 - Guidance Services						
210 - Public Employees Retirement System	-	-	-	38,496	-	-
2120 - Guidance Services Total	**-**	**-**	**-**	**38,496**	**-**	**-**

Reporting Details - Internal Service Fund (600)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
2130 - Health Services						
210 - Public Employees Retirement System	-	-	-	12,991	-	-
2130 - Health Services Total	**-**	**-**	**-**	**12,991**	**-**	**-**
2140 - Psychological Services						
210 - Public Employees Retirement System	-	-	-	18,456	-	-
2140 - Psychological Services Total	**-**	**-**	**-**	**18,456**	**-**	**-**
2150 - Speech Pathology and Audiology Services						
210 - Public Employees Retirement System	-	-	-	11,431	-	-
2150 - Speech Pathology and Audiology Services Total	**-**	**-**	**-**	**11,431**	**-**	**-**
2160 - Other Student Treatment Services						
210 - Public Employees Retirement System	-	-	-	3,799	-	-
2160 - Other Student Treatment Services Total	**-**	**-**	**-**	**3,799**	**-**	**-**
2190 - Service Direction, Student Support Services						
210 - Public Employees Retirement System	-	-	-	12,448	-	-
2190 - Service Direction, Student Support Services Total	**-**	**-**	**-**	**12,448**	**-**	**-**
2210 - Improvement of Instruction Services						
210 - Public Employees Retirement System	-	-	-	25,036	-	-
2210 - Improvement of Instruction Services Total	**-**	**-**	**-**	**25,036**	**-**	**-**
2220 - Educational Media Services						
210 - Public Employees Retirement System	-	-	-	7,679	-	-
2220 - Educational Media Services Total	**-**	**-**	**-**	**7,679**	**-**	**-**
2230 - Assessment and Testing						
210 - Public Employees Retirement System	-	-	-	4,298	-	-
2230 - Assessment and Testing Total	**-**	**-**	**-**	**4,298**	**-**	**-**
2240 - Instructional Staff Development						
210 - Public Employees Retirement System	-	-	-	6,848	-	-
2240 - Instructional Staff Development Total	**-**	**-**	**-**	**6,848**	**-**	**-**
2310 - Board of Education Services						
210 - Public Employees Retirement System	-	-	-	148	-	-
2310 - Board of Education Services Total	**-**	**-**	**-**	**148**	**-**	**-**

Reporting Details - Internal Service Fund (600)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
2320 - Executive Administration Services						
210 - Public Employees Retirement System	-	-	-	5,604	-	-
2320 - Executive Administration Services Total	**-**	**-**	**-**	**5,604**	**-**	**-**
2410 - Office of the Principal Services						
210 - Public Employees Retirement System	-	-	-	64,931	-	-
2410 - Office of the Principal Services Total	**-**	**-**	**-**	**64,931**	**-**	**-**
2490 - Other Support Services-School Administration						
210 - Public Employees Retirement System	-	-	-	19,641	-	-
2490 - Other Support Services-School Administration Total	**-**	**-**	**-**	**19,641**	**-**	**-**
2510 - Direction of Business Support Services						
113 - Administrators	16,513	17,439	-	-	-	-
114 - Manager-Classified	7,679	7,229	-	-	-	-
130 - Additional Salary	-	882	-	-	-	-
210 - Public Employees Retirement System	7,401	6,905	-	3,672	-	-
220 - Social Security Administration	1,839	1,944	-	-	-	-
230 - Other Required Payroll Costs	92	96	-	-	-	-
240 - Contractual Employee Benefits	4,537	4,651	-	-	-	-
2510 - Direction of Business Support Services Total	**38,061**	**39,146**	**-**	**3,672**	**-**	**-**
2520 - Fiscal Services						
112 - Classified Salaries	58,542	40,688	-	-	-	-
114 - Manager-Classified	8,628	61,099	85,225	123,677	-	-
130 - Additional Salary	161,513	177,278	133,755	163,506	180,000	180,000
210 - Public Employees Retirement System	60,502	62,013	51,851	78,397	35,380	35,380
220 - Social Security Administration	17,352	21,082	16,414	21,970	13,770	13,770
230 - Other Required Payroll Costs	879	1,071	831	1,427	1,080	1,080
240 - Contractual Employee Benefits	10,396	15,148	24,515	33,827	-	-
320 - Property Services	-	2,003	-	-	-	-
340 - Travel	-	200	-	-	-	-
350 - Communication	462	1,073	26	442	-	-
380 - Non-instructional Professional and Technical Services	250,236	188,078	838,610	30,934	-	-
390 - Other General Professional and Technological Services	-	-	-	8,838	10,000	10,000
410 - Consumable Supplies and Materials	13,748	27,581	328	11,489	8,000	8,000
460 - Non-Consumable Items	3,199	7,192	-	-	-	-
470 - Computer Software	3,499	3,691	-	-	-	-
640 - Dues and Fees	99	-	-	-	-	-
650 - Insurance and Judgments	13,521,127	15,339,457	12,563,348	13,517,487	15,362,995	15,362,995
2520 - Fiscal Services Total	**14,110,180**	**15,947,654**	**13,714,902**	**13,991,994**	**15,611,225**	**15,611,225**

Reporting Details - Internal Service Fund (600)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
2540 - Operation and Maintenance of Plant Services						
210 - Public Employees Retirement System	-	-	-	60,596	-	-
2540 - Operation and Maintenance of Plant Services Total	**-**	**-**	**-**	**60,596**	**-**	**-**
2550 - Student Transportation Services						
210 - Public Employees Retirement System	-	-	-	1,884	-	-
2550 - Student Transportation Services Total	**-**	**-**	**-**	**1,884**	**-**	**-**
2570 - Internal Services						
210 - Public Employees Retirement System	-	-	-	801	-	-
2570 - Internal Services Total	**-**	**-**	**-**	**801**	**-**	**-**
2630 - Information Services						
210 - Public Employees Retirement System	-	-	-	2,701	-	-
2630 - Information Services Total	**-**	**-**	**-**	**2,701**	**-**	**-**
2640 - Staff Services						
210 - Public Employees Retirement System	-	-	-	10,629	-	-
2640 - Staff Services Total	**-**	**-**	**-**	**10,629**	**-**	**-**
2660 - Technology Services						
210 - Public Employees Retirement System	-	-	-	24,160	-	-
2660 - Technology Services Total	**-**	**-**	**-**	**24,160**	**-**	**-**
2680 - Interpretation and Translation Services						
210 - Public Employees Retirement System	-	-	-	3,136	-	-
2680 - Interpretation and Translation Services Total	**-**	**-**	**-**	**3,136**	**-**	**-**
2690 - Other Support Services-Central						
210 - Public Employees Retirement System	-	-	-	579	-	-
2690 - Other Support Services-Central Total	**-**	**-**	**-**	**579**	**-**	**-**
2000 - Support Services Total	**14,148,241**	**15,986,800**	**13,714,902**	**14,357,409**	**15,611,225**	**15,611,225**
3000 - Enterprise and Community Services						
3100 - Food Services						
210 - Public Employees Retirement System	-	-	-	27,149	-	-
3100 - Food Services Total	**-**	**-**	**-**	**27,149**	**-**	**-**

Reporting Details - Internal Service Fund (600)

by reporting function and object; amounts in dollars

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted (as Revised)	2024-25 Adopted	2024-25 Approved & Adopted
3300 - Community Services						
210 - Public Employees Retirement System	-	-	-	64,560	-	-
3300 - Community Services Total	-	-	-	64,560	-	-
3000 - Enterprise and Community Services Total	-	-	-	91,709	-	-
4000 - Facilities Acquisition and Construction						
4110 - Service Area Direction						
210 - Public Employees Retirement System	-	-	-	3,586	-	-
4110 - Service Area Direction Total	-	-	-	3,586	-	-
4000 - Facilities Acquisition and Construction Total	-	-	-	3,586	-	-
6000 - Contingencies						
6000 - Contingencies						
810 - Planned Reserve	-	-	-	6,069,603	3,049,870	3,049,870
6000 - Contingencies Total	-	-	-	6,069,603	3,049,870	3,049,870
6000 - Contingencies Total	-	-	-	6,069,603	3,049,870	3,049,870
Requirements Total	14,148,241	15,986,800	13,714,902	23,056,200	18,661,095	18,661,095
Ending Fund Balance	7,947,764	7,988,906	9,766,165	-	-	-

INFORMATIONAL SECTION



supporting summer learning

At the third family math night of the year, over 150 families with elementary students came out to play mathematical games together.

Each family left with a packet of ten activities/games (one for each week of the summer) as well as the game of UNO!

Thanks to the Corvallis Public Schools Foundation, over one hundred families also received an additional math game from those curated by staff.

Looking for ideas to make math fun in your home? Here's our list:

Kinder-2nd	2nd-4th	3rd-5th
Clumsy Thief Junior (sums to 10)	Clumsy Their Candy Shop (sums to 20)	Prime Climb (number flexibility)
Jump 2! (counting by 2s)	Clumsy Thief (sums to 100)	ADSUMUDI (mental math)
Jump 5! (counting by 5s)	Jump 3! (counting by 3s)	Proof! (number flexibility)
Make a Pie (fractions)	Make a Pie (fractions)	Set (pattern finding)
Making Change (subtraction and $)	Making Change (subtraction and $)	MasterMind (logic)
Outfoxed (cooperative strategy)	Set (pattern finding)	OutNumbered (cooperative logic)
Space Escape (cooperative strategy)	Zeus on the Loose (addition/decade #s)	Sumoku (multiples)
Mancala (strategy)	MasterMind (Logic)	Mancala (strategy)
	Mancala (strategy)	

INFORMATIONAL SECTION

2024-25 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	
2020-21 Actual	**$7,220,540,323**	**$235,711,642**	**3.37%**
2021-22 Actual	**$7,537,296,292**	**$316,755,969**	**4.39%**
2022-23 Actual	**$7,764,660,205**	**$227,363,913**	**3.02%**
2023-24 Actual	**$8,055,360,239**	**$290,700,034**	**3.74%**
2024-25 Projected	*$8,297,021,046*	*$241,660,807*	*3.00%*
2025-26 Projected	*$8,545,931,678*	*$248,910,631*	*3.00%*
2026-27 Projected	*$8,802,309,628*	*$256,377,950*	*3.00%*
2027-28 Projected	*$9,066,378,917*	*$264,069,289*	*3.00%*

Source: Benton and Linn County Assessors

PROPERTY TAX RATES (LEVIES) AND COLLECTIONS

The district annually levies a permanent tax rate of $4.4614 per $1,000 of assessed value 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 also currently has the authority to levy up to $1.50 per $1,000 of assessed value through a local option tax; this local option tax was renewed by voters on May 17, 2022 and expires on June 30, 2027. 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. All projections include a 3.00% increase in assessed values and a collection rate of 96%.

PERMANENT (OPERATING) LEVY

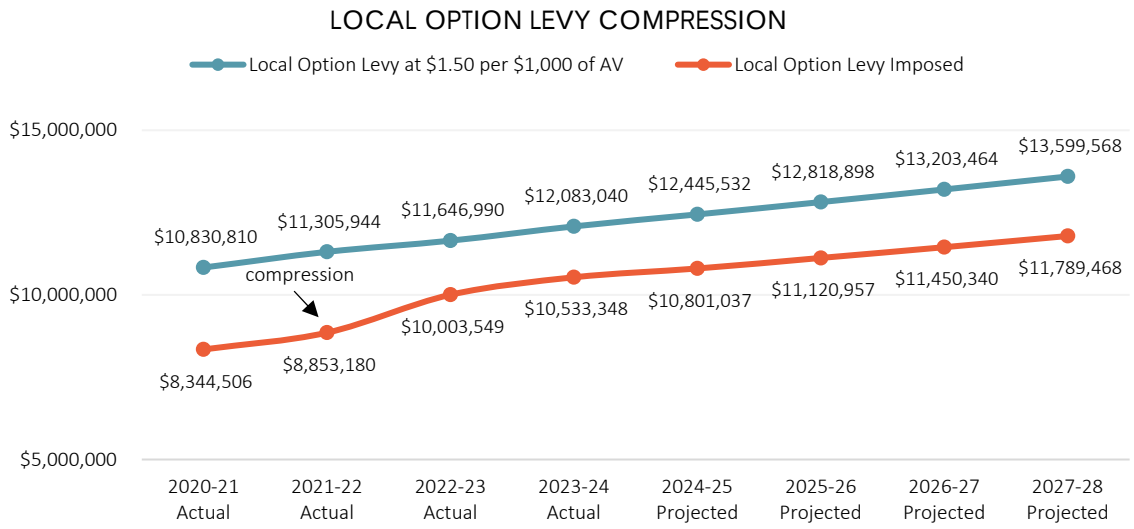
Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Urban Renewal	Taxes Imposed	Collection Rate	Total Collections
2020-21 Actual	**$7,220,540,323**	**$4.4614**	**$32,213,719**	**($214,685)**	**($49,897)**	**$31,949,137**	**96.05%**	**$30,687,343**
2021-22 Actual	**$7,537,296,292**	**$4.4614**	**$33,626,894**	**($220,717)**	**($61,824)**	**$33,344,353**	**96.81%**	**$32,280,454**
2022-23 Actual	**$7,764,660,205**	**$4.4614**	**$34,641,255**	**($193,686)**	**($81,792)**	**$34,365,777**	**96.00%**	**$32,989,937**
2023-24 Projected	*$8,055,360,239*	*$4.4614*	*$35,938,184*	*($185,666)*	*($102,798)*	*$35,649,720*	*96.00%*	*$34,223,731*
2024-25 Projected	*$8,297,021,046*	*$4.4614*	*$37,016,330*	*($219,729)*	*($86,984)*	*$36,709,617*	*96.00%*	*$35,241,232*
2025-26 Projected	*$8,545,931,678*	*$4.4614*	*$38,126,820*	*($226,320)*	*($89,593)*	*$37,810,907*	*96.00%*	*$36,298,470*
2026-27 Projected	*$8,802,309,628*	*$4.4614*	*$39,270,624*	*($233,110)*	*($92,281)*	*$38,945,233*	*96.00%*	*$37,387,424*
2027-28 Projected	*$9,066,378,917*	*$4.4614*	*$40,448,743*	*($240,103)*	*($95,049)*	*$40,113,590*	*96.00%*	*$38,509,047*

LOCAL OPTION LEVY

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Taxes Imposed	Collection Rate	Total Collections
2020-21 Actual	**$7,220,540,323**	**$1.5000**	**$10,830,810**	**($2,486,304)**	**$8,344,506**	**96.15%**	**$8,023,225**
2021-22 Actual	**$7,537,296,292**	**$1.5000**	**$11,305,944**	**($2,452,764)**	**$8,853,180**	**96.32%**	**$8,527,689**
2022-23 Actual	**$7,764,660,205**	**$1.5000**	**$11,646,990**	**($1,643,442)**	**$10,003,549**	**95.86%**	**$9,589,700**
2023-24 Projected	*$8,055,360,239*	*$1.5000*	*$12,083,040*	*($1,549,692)*	*$10,533,348*	*96.00%*	*$10,112,014*
2024-25 Projected	*$8,297,021,046*	*$1.5000*	*$12,445,532*	*($1,644,495)*	*$10,801,037*	*96.00%*	*$10,368,995*
2025-26 Projected	*$8,545,931,678*	*$1.5000*	*$12,818,898*	*($1,697,941)*	*$11,120,957*	*96.00%*	*$10,676,118*
2026-27 Projected	*$8,802,309,628*	*$1.5000*	*$13,203,464*	*($1,753,124)*	*$11,450,340*	*96.00%*	*$10,992,327*
2027-28 Projected	*$9,066,378,917*	*$1.5000*	*$13,599,568*	*($1,810,101)*	*$11,789,468*	*96.00%*	*$11,317,889*

LOCAL OPTION LEVY COMPRESSION

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.



Local Option Levy Spending

The district uses revenue from the local option levy to fund 68 full-time equivalent positions, or about 8% of the district's total staff. Because of the local option levy, class sizes have been stabilized or reduced, all elementary students receive specialized physical education, music and art instruction, and students have more access to counseling and social work services. Local option funds also help support vocational and technical education programs, the district's teacher mentoring program, and extracurricular athletics and activities.

BOND LEVY

Tax levies of bonded debt fall outside of the limits of Measure 5. In May 2018, voters approved a $199.9 million capital construction bond that provided funds to transform the district's aging infrastructure and provide more innovate and equitable opportunities for students. General obligations bonds were issued to improve safety and security of buildings throughout the district; replace modular elementary classrooms with permanent classroom space; create dedicated space for music and art/science instruction; add multi-purposes dining commons separate from gymnasium spaces; replace two elementary schools; modernize hands-on learning spaces; and protect the district's investment in existing schools by replacing dated and inefficient building systems.

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Taxes Imposed	Collection Rate	Total Collections
2020-21 Actual	**$7,220,540,323**	**$1.8114**	**$13,079,018**	**$13,079,018**	**96.04%**	**$12,561,710**
2021-22 Actual	**$7,537,296,292**	**$1.9368**	**$14,598,585**	**$14,598,585**	**96.38%**	**$14,070,536**
2022-23 Actual	**$7,764,660,205**	**$1.9535**	**$15,168,503**	**$15,168,503**	**96.15%**	**$14,585,165**
2023-24 Projected	*$8,055,360,239*	*$1.9634*	*$15,815,894*	*$15,815,894*	*96.00%*	*$15,183,259*
2024-25 Projected	*$8,297,021,046*	*$1.9621*	*$16,279,585*	*$16,279,585*	*96.00%*	*$15,628,402*
2025-26 Projected	*$8,545,931,678*	*$1.9500*	*$16,664,567*	*$16,664,567*	*96.00%*	*$15,997,984*
2026-27 Projected	*$8,802,309,628*	*$1.9500*	*$17,164,504*	*$17,164,504*	*96.00%*	*$16,477,924*
2027-28 Projected	*$9,066,378,917*	*$1.9500*	*$17,679,439*	*$17,679,439*	*96.00%*	*$16,972,261*

OUTSTANDING BONDS

GENERAL OBLIGATION BONDS

On July 18, 2018, the district issued $160 million in general obligation bonds to finance capital improvement projects. That issue was the first series of bonds issued under an authorization of $199.9 million approved by district voters on May 15, 2018; the remainder of the bonds were issued on December 15, 2020. 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		Series 2020		Total
	Principal	Interest	Principal	Interest	
2024-25	5,220,000	7,323,500	1,610,000	1,572,888	15,726,388
2025-26	5,860,000	7,062,500	1,755,000	1,518,550	16,196,050
2026-27	6,540,000	6,769,500	1,940,000	1,430,800	16,680,300
2027-28	7,230,000	6,442,500	2,135,000	1,333,800	17,141,300
2028-29	7,970,000	6,081,000	2,335,000	1,227,050	17,613,050
2029-30	8,755,000	5,682,500	2,550,000	1,110,300	18,097,800
2030-31	9,590,000	5,244,750	2,775,000	982,800	18,592,550
2031-32	10,475,000	4,765,250	2,995,000	871,800	19,107,050
2032-33	11,420,000	4,241,500	3,220,000	752,000	19,633,500
2033-34	12,420,000	3,670,500	3,460,000	623,200	20,173,700
2034-35	13,485,000	3,049,500	3,705,000	484,800	20,724,300
2035-36	14,610,000	2,375,250	3,975,000	336,600	21,296,850
2036-37	15,810,000	1,644,750	4,250,000	177,600	21,882,350
2037-38	17,085,000	854,250	190,000	7,600	18,136,850
Total	**146,470,000**	**65,207,250**	**36,895,000**	**12,429,788**	**261,002,038**

PENSION OBLIGATION BONDS

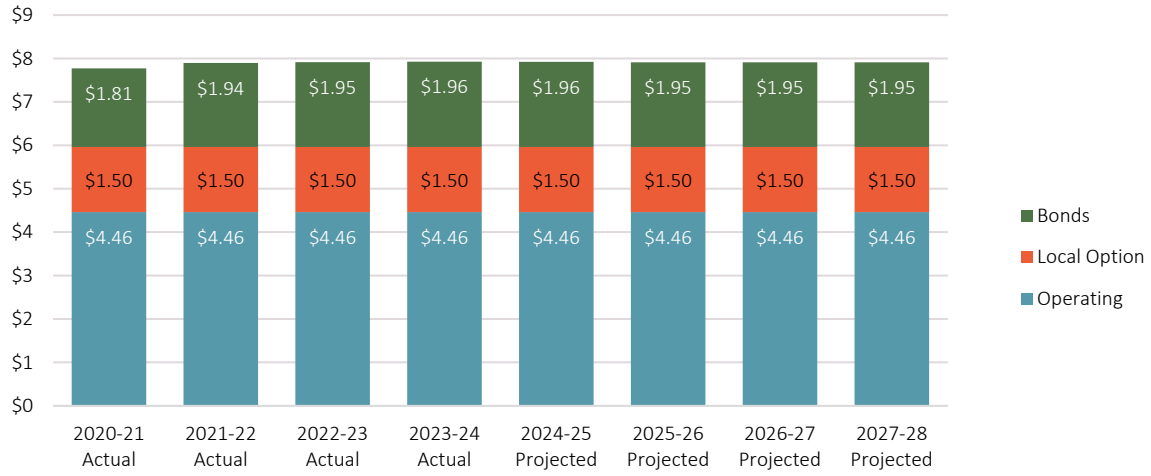
On October 2, 2022, the district issued $24.3 million in limited tax pension obligation bonds to finance the district's unfunded actuarially accrued liability (UAL) with PERS. Payments on the pension obligation bonds are made by the Debt Service Fund (300) from charges made against salaries in all funds.

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
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	**10,235,000**	**1,337,550**	**11,572,550**

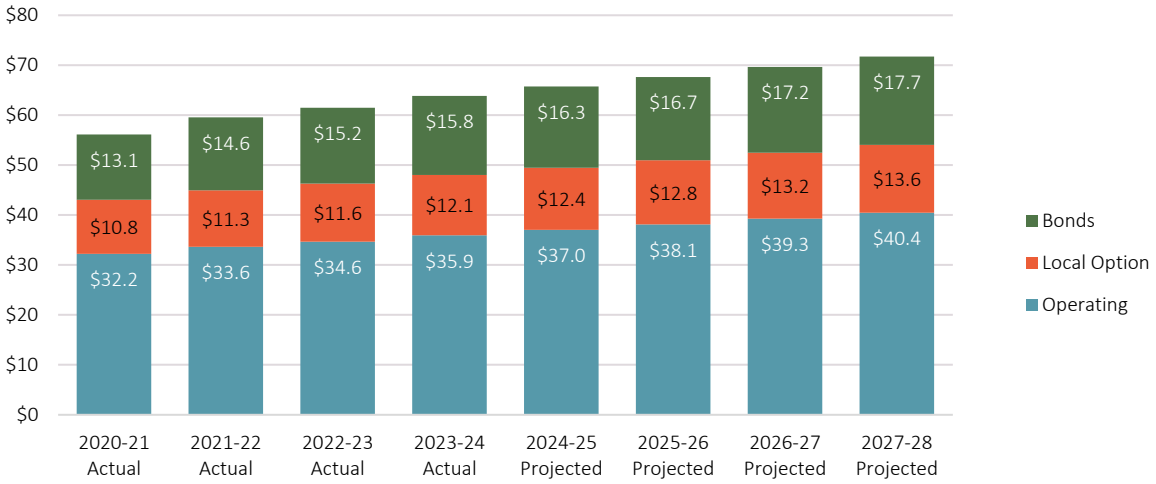
TOTAL PROPERTY TAX RATES

($ per $1,000 of AV)



TOTAL PROPERTY TAX LEVIES

(in millions)



EFFECT ON THE AVERAGE TAXPAYER

(rates are $ per $1,000 of AV)

Fiscal Year	Average Assessed Value	Permanent Rate	Local Option Rate	Bond Rate	Total Tax Rate	Total Cost
2020-21 Actual	**$263,000**	**$4.46**	**$1.50**	**$1.81**	**$7.77**	**$2,044**
2021-22 Actual	**$271,000**	**$4.46**	**$1.50**	**$1.94**	**$7.90**	**$2,140**
2022-23 Actual	**$279,000**	**$4.46**	**$1.50**	**$1.95**	**$7.91**	**$2,208**
2023-24 Actual	**$287,000**	**$4.46**	**$1.50**	**$1.96**	**$7.92**	**$2,274**
2024-25 Projected	*$296,000*	*$4.46*	*$1.50*	*$1.96*	*$7.92*	*$2,345*
2025-26 Projected	*$305,000*	*$4.46*	*$1.50*	*$1.95*	*$7.91*	*$2,413*
2026-27 Projected	*$314,000*	*$4.46*	*$1.50*	*$1.95*	*$7.91*	*$2,484*
2027-28 Projected	*$323,000*	*$4.46*	*$1.50*	*$1.95*	*$7.91*	*$2,555*

STATE SCHOOL FUND ESTIMATE

STATE SCHOOL FUND GRANT
2024-2025
As of 3/26/2024

Benton County, Corvallis SD 509J District ID: 1901

2024-2025 Extended ADMw

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

		2024-2025			2023-2024
ADMr:	6,126.00 X 1.00 =	6,126.00		5,939.37 X 1.00 =	5,939.37
Students in ESL programs:	491.00 X 0.50 =	245.50		542.56 X 0.50 =	271.28
Students in Pregnant and Parenting Programs:	2.00 X 1.00 =	2.00		1.00 X 1.00 =	1.00
689 IEP Students capped at 11% of District ADMr:	673.86 X 1.00 =	673.86		664.59 X 1.00 =	664.59
Students on IEP Above 11% of ADMr:	3.50 X 1.00 =	3.50		3.50 X 1.00 =	3.50
Students in Poverty:	779.40 X 0.25 =	194.85		755.58 X 0.25 =	188.90
Students in Foster Care and Neglected/Delinquent:	21.00 X 0.25 =	5.25		21.00 X 0.25 =	5.25
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		0.00 X-0.25 =	0.00
	2024-2025 ADMw	**7,250.96**		**2023-2024 ADMw**	**7,073.89**
			Corvallis SD 509J Extended ADMw		**7,261.06**

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

		2024-2025			2023-2024
ADMr:	0.00 X 1.00 =	0.00		102.38 X 1.00 =	102.38
Students in ESL programs:	0.00 X 0.50 =	0.00		2.00 X 0.50 =	1.00
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		13.10 X 0.25 =	3.28
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:	10.10 X 1.00 =	10.10		10.10 X 1.00 =	10.10
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
	2024-2025 ADMw	**10.10**		**2023-2024 ADMw**	**116.76**

Corvallis SD 509J Extended ADMw **7,261.06**

			Total	District	Charter
ADMr [1]	6,126	x 1.00 =	**6,126.00**	**6,001.00**	**125.00**
Students in ESL Programs [1]	552	x 0.50 =	276.00	276	0.00
Students in Pregnant and Parenting Programs [1]	1	x 1.00 =	1.00	1.00	0.00
Students with IEP & Above 11% [1]	680.60	x 1.00 =	680.60	680.60	0.00
Students in Poverty [2]	768.72	x 0.25 =	192.18	188.90	3.28
Students in Foster Care [2]	21	x 0.25 =	5.25	5.25	0.00
Remote Elementary School Correction [2]	10.10	x 1.00 =	10.10	0.00	10.10
ADMw			**7,291.13**	**7,152.75**	**138.38**
2023-24 ADMw (projected)			7,190.65		
Extended ADMw			**7,291.13**		

[1] *Projected by Corvallis School District*
[2] *Projected by Oregon Department of Education*

STATE SCHOOL FUND GRANT

2024-2025

Based on $10.2 Billion Budget with a 49/51 split as of 3/25/2024

Benton County, Corvallis SD 509J - 1901

2024-2025 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$35,662,168.00
Federal Forest Fees	=	$0.00
Common School Fund	=	$854,830.10
County School Fund	=	$200,000.00
State Managed Timber	=	$0.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$7,000.00
Revenue Adjustments	=	$0.00
Sum of Local Revenue	=	**$36,723,998.10**

2024-2025 Experience Adjustment

District Average Teacher Experience	=	12.94
State Average Teacher Experience	=	11.85
Experience Adjustment (Difference in District and State Teacher Experience)	=	**1.09**

2024-2025 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-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$6,063,493.00
Transportation per ADMr Rank		56%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $4,244,445.10

2024-2025 Extended ADMw

2024-2025 ADMw 7,261.06 **2023-2024 ADMw** 7,190.64 **Extended ADMw** 7,261.06

2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.09 by $25 then add $4500 to the result = $4,527.25
Then multiply $4,527.25 by the Extended ADMw 7261.06 and then by the funding ratio 2.340889528924 = $76,951,204.45

2024-2025 Total Formula Revenue

Add the General Purpose Grant $76,951,204.45 to the Transportation Grant $4,244,445.10 = $81,195,649.55

2024-2025 State School Fund Grant

Subtract the Local Revenue $36,723,998.10 from the Total Formula Revenue $81,195,649.55 = $44,471,651.45

2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw = $10,598
Total Formula Revenue per Extended ADMw = $11,182
Charter Schools Rate(ORS 338.155) = $10,598

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
High Cost Disability Estimated Remaining Balance Due

The 2024-25 adopted budget for state school fund formula revenue is based on the following calculations:

2024-25 *General Purpose Grant*
(7,291.13 x ($4,500 + ($25 x +1.09))) x 2.3408895289 = $77,269,880

General Purpose Grant per Extended ADMw = $10,598
Total Formula Revenue per Extended ADMw = $11,182
Charter Schools Rate = $10,598

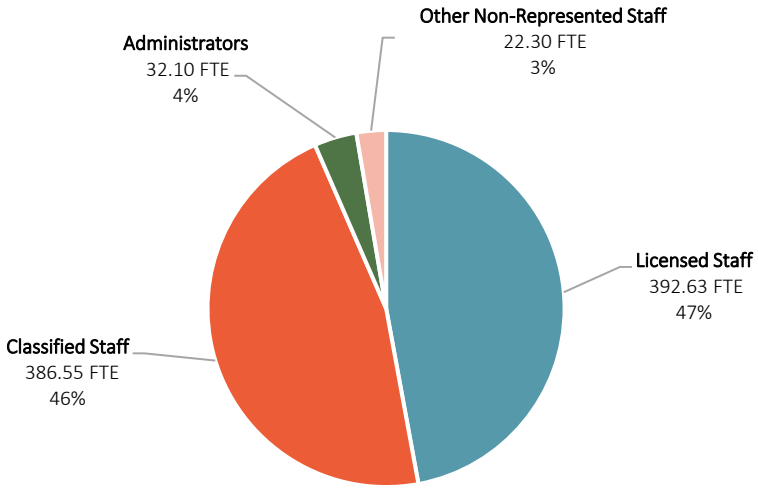
2024-25 *Total Formula Revenue*
$77,269,880 + $4,230,595 = $81,500,475

2024-25 *State School Fund Grant*
81,500,475 - $37,379,175 = $44,121,300

STAFFING (FTE) ALLOCATIONS

ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Adopted
111 - Licensed Staff	393.31	411.24	408.27	413.53	392.63
112 - Classified Staff	337.65	395.29	405.20	410.83	386.55
113 - Administrators	30.95	32.80	33.54	32.60	32.10
114 - Other Non-Represented Staff	21.15	23.94	25.12	25.53	22.30
TOTAL FTE	**783.06**	**863.27**	**872.12**	**882.48**	**833.58**



ALLOCATIONS (FTE) BY FUND

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Adopted
100 - General Fund	687.92	710.75	692.97	687.88	685.42
200 - Special Revenue Fund	91.51	146.90	175.66	191.20	148.15
400 - Capital Projects Fund	2.29	3.84	2.13	1.38	-
600 - Internal Service Fund	1.34	1.78	1.37	2.03	-
TOTAL FTE	**783.06**	**863.27**	**872.12**	**882.48**	**833.57**

ALLOCATIONS (FTE) BY FUNCTION

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Adopted
1111 - Elementary, K-5	154.75	169.23	162.68	161.86	153.89
1121 - Middle/Junior High Programs	75.56	73.35	76.07	77.60	69.85
1131 - High School Programs	94.91	96.66	93.02	90.30	85.24
1132 - High School Extracurricular	2.60	2.52	3.60	3.80	3.80
1140 - Pre-Kindergarten Programs	0.20	0.20	-	-	-
1220 - Restrictive Programs for Students with Disabilities	54.68	58.34	60.41	66.72	67.01
1250 - Less Restrictive Programs for Students with Disabilities	73.12	90.27	92.36	85.74	91.15
1272 - Remidiation / Title I	9.79	7.13	8.31	11.34	16.81
1280 - Alternative Education	7.68	9.19	12.23	13.01	13.06
1291 - English Language Learner Programs	18.08	18.51	19.55	17.05	14.70
1292 – Teen Parent Programs	0.25	0.25	0.25	-	-
1000 - Instruction Total	**491.62**	**525.65**	**528.49**	**533.82**	**515.49**
2110 - Attendance and Social Work Services	31.75	37.97	40.14	35.28	33.43
2120 - Guidance Services	24.28	28.14	27.71	28.90	25.68
2130 - Health Services	8.74	13.75	15.38	13.76	13.88
2140 Psychological Services	6.81	15.80	17.94	16.00	6.00
2150 - Speech Pathology and Audiology Services	7.48	8.00	5.70	8.38	9.38
2160 - Other Student Treatment Services	0.54	2.24	1.97	2.67	2.47
2190 - Service Direction, Student Support Services	6.50	6.60	6.50	6.00	6.00
2210 - Improvement of Instruction Services	13.64	18.49	16.34	15.35	13.34
2220 - Educational Media Services	10.41	13.58	13.53	12.38	9.06
2230 - Assessment and Testing	5.87	7.53	7.03	5.56	5.00
2310 - Board of Education Services	-	-	-	0.19	0.09
2320 - Executive Administration Services	2.00	1.99	2.00	2.00	2.00
2410 - Office of the Principal Services	45.72	44.46	43.59	42.88	41.48
2490 - Other Support Services-School Administration	3.17	6.30	7.07	13.18	14.18
2510 - Direction of Business Support Services	2.00	2.00	2.00	1.75	1.00
2520 - Fiscal Services	5.97	5.44	6.77	7.48	6.00
2540 - Operation and Maintenance of Plant Services	49.58	52.33	55.47	61.69	53.84
2550 - Student Transportation Services	2.17	2.33	1.88	1.63	1.63
2570 - Internal Services	1.00	1.00	1.00	1.00	1.00
2630 - Information Services	3.00	2.98	2.88	2.00	1.00
2640 - Staff Services	4.17	5.01	5.88	6.10	6.00
2660 - Technology Services	19.74	20.87	19.84	21.19	19.34
2680 - Interpretation and Translation Services	2.65	2.45	3.74	3.25	3.25
2690 - Other Support Services-Central	-	-	0.15	0.50	0.50
2000 - Support Services Total	**257.19**	**299.26**	**304.52**	**309.09**	**275.54**
3100 - Food Services	29.81	32.44	35.07	35.51	40.26
3300 - Community Services	2.15	2.08	1.91	2.69	2.28
3000 - Enterprise and Community Services Total	**31.96**	**34.52**	**36.98**	**38.19**	**42.54**
4110 – Service Area Direction	2.29	3.84	2.13	1.38	-
4000 – Facilities Acquisition and Construction	**2.29**	**3.84**	**2.13**	**1.38**	**-**
TOTAL FTE	**783.06**	**863.27**	**872.12**	**882.48**	**833.57**

			Classroom FTE		Elementary Enrichment FTE [1]				Basic School Support FTE									
Grade Span	School	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	Athletics	Total	Total FTE Allocations
K-5	Adams	351	14.00	25	0.80	0.80	0.50	2.10	2.00	1.00	4.10	2.00	8.47	-	0.50	-	18.07	34.17
K-5	Franklin K-5	145	6.00	24	0.40	0.40	0.30	1.10	1.00	0.38	1.15	1.00	2.38	-	0.19	-	6.09	13.19
K-5	Garfield	374	16.00	23	0.90	0.90	0.60	2.40	2.00	1.00	6.20	2.00	9.13	-	0.50	-	20.83	39.23
K-5	Bessie Coleman	373	15.00	25	0.80	0.80	0.60	2.20	2.00	1.00	4.30	1.88	9.07	-	0.50	-	18.74	35.94
K-5	Kathryn Jones Harrison	265	11.00	24	0.60	0.60	0.40	1.60	2.00	1.00	5.80	1.88	15.38	-	0.38	-	26.43	39.03
K-5	Lincoln	320	15.00	21	0.80	0.80	0.50	2.10	2.00	1.00	4.70	2.00	12.06	-	0.38	-	22.14	39.24
K-5	Mountain View	227	9.00	25	0.50	0.50	0.40	1.40	1.60	1.00	3.70	1.88	9.79	-	0.25	-	18.21	28.61
K-5	Letitia Carson	348	14.00	25	0.80	0.80	0.50	2.10	2.00	1.00	4.60	2.00	10.13	-	0.50	-	20.23	36.33
	Total Elementary	2,403	**100.00**	24	5.60	5.60	3.80	**15.00**	14.60	7.38	34.55	14.63	76.39	-	3.19	-	**150.73**	**265.73**
6-8	Cheldelin	515	22.20	28	-	-	-	-	3.00	1.50	5.30	3.00	13.52	0.50	1.00	-	27.82	50.02
6-8	Franklin K-8	155	6.75	28	-	-	-	-	1.00	0.38	1.15	1.00	2.38	-	0.19	-	6.09	12.84
6-8	Linus Pauling	726	31.20	28	-	-	-	-	4.00	2.00	10.60	4.25	26.88	0.88	1.00	-	49.60	80.80
	Total Middle School	1,396	**60.15**	28	-	-	-	**-**	8.00	3.88	17.05	8.25	42.77	1.38	2.19	-	**83.51**	**143.66**
9-12	Corvallis	1,216	46.00	31	-	-	-	-	4.17	5.50	10.54	3.88	25.06	0.50	1.00	2.30	52.94	98.94
9-12	Crescent Valley	806	30.50	31	-	-	-	-	4.00	4.50	8.24	3.88	25.94	0.50	1.00	1.50	49.55	80.05
9-12	Alternative Pathways	155	5.25	30	-	-	-	-	1.00	1.50	1.77	2.00	5.38	0.50	-	-	12.15	17.40
	Total High School	2,177	**81.75**	31	-	-	-	**-**	9.17	11.50	20.55	9.75	56.38	1.50	2.00	3.80	**114.64**	**196.39**
	GRAND TOTAL	**5,976**	**241.90**		5.60	5.60	3.80	**15.00**	31.77	22.75	72.15	32.63	175.54	2.88	7.38	3.80	**348.88**	**605.78**

[1] *Elementary Enrichment is based on number of classrooms. Each classroom is allocated 80 minutes per class, per week for PE and music. Each classroom is allocated 60 minutes per class, per week for art.*

[2] *School Administration includes Principal, Assistant Principal, and TOSA/Dean of Students.*

[3] *Counseling & Social Work includes Counselor orSocial Worker, Mental Health Therapist, Student and Family Advocate, Career Center Specialist, and Counseling Administrative Support.*

[4] *Instructional support includes Life Skills Teacher, Special Education Teacher, Speech and Language Pathologist, Adapted PE Teacher, ELL Teacher, MTSS Specialist or RTI Coach, Instructional Coach, Alternative Education, TOSA/Family Engagement, TOSA/Racial Equity Coach, TOSA/Canvas Coach, TOSA/DLI Coordinator, and TOSA/Graduation Coach.*

[5] *Administrative support includes Office Manager, Administrative Assistant, Registrar, and Fiscal Clerk.*

[6] *Student support includes Life Skills Educational Assistant, Student or Campus Behavior Support, Educational Assistant, Health Services Assistant, ASL Interpreter, and Brailist.*

SALARY AND BENEFIT COSTS

SALARY SCHEDULES

2024-25 LICENSED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER 1.00 FTE)

Step	BA	BA+60	MA	MA+45/Ph
1	48,516	50,215		
2	50,359	52,099		
3	52,273	54,052	54,052	54,626
4	54,260	56,080	56,080	56,647
5	56,321	58,182	58,182	58,743
6	58,462	60,364	60,364	60,917
7	60,684	62,628	62,628	63,171
8	62,990	64,977	64,977	65,508
9	65,384	67,414	67,414	67,932
10	67,868	69,943	69,943	70,446
11	70,447	72,566	72,566	73,053
12	73,124	75,287	75,287	75,755
13	75,903	78,110	78,110	78,558
14	78,787	81,039	81,039	81,465
15	81,781	84,078	84,078	84,479
16	84,888	87,231	87,231	87,605
17	88,115	90,502	90,502	90,846
Longevity	91,465	93,896	93,896	94,207

2024-25 ADMINISTRATOR/NON-REPRESENTED SALARY SCHEDULE

(AMOUNTS IN DOLLARS PER 1.00 FTE)

Position	Contract Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Assistant Superintendent	260	157,817	161,762	165,807	169,952	174,199	178,555	183,019
Director/Finance	260	142,133	145,686	149,329	153,063	156,889	160,811	164,831
Director/Human Resources	260	142,133	145,686	149,329	153,063	156,889	160,811	164,831
Director/Operations	260	142,133	145,686	149,329	153,063	156,889	160,811	164,831
Director/Teaching & Learning	260	142,133	145,686	149,329	153,063	156,889	160,811	164,831
Principal/High School	225	141,432	144,968	148,593	152,307	156,114	160,018	164,018
Principal/Middle School	225	131,846	135,143	138,521	141,983	145,532	149,170	152,900
Principal/Elementary	225	126,444	129,606	132,846	136,166	139,570	143,059	146,636
Coordinator/Teaching & Learning	230	129,260	132,492	135,804	139,199	142,679	146,246	149,902
Coordinator/Alternative Pathways	225	126,444	129,606	132,846	136,166	139,570	143,059	146,636
Assistant Principal/High School	225	122,930	126,003	129,153	132,382	135,692	139,085	142,563
Assistant Principal/Middle School	225	117,263	120,195	123,199	126,279	129,436	132,673	135,990
Director/Technology	260	112,900	115,723	118,616	121,582	124,621	127,737	130,930
Manager/Mental Health	230	117,263	120,195	123,199	126,279	129,436	132,673	135,990
Manager/Accounting	260	96,572	98,985	101,459	103,997	106,597	109,262	111,993
Manager/Food Services	260	93,367	95,701	98,095	100,547	103,061	105,637	108,278
Communications Coordinator	260	93,367	95,701	98,095	100,547	103,061	105,637	108,278
Manager/Facilities	260	87,830	90,027	92,277	94,584	96,949	99,372	101,856
Supervisor/Culinary	260	77,974	79,923	81,921	83,969	86,069	88,220	90,425
Supervisor/Custodial	260	77,974	79,923	81,921	83,969	86,069	88,220	90,425
Manager of District Theaters	260	77,974	79,923	81,921	83,969	86,069	88,220	90,425
Supervisor/Food Services	260	67,146	68,825	70,546	72,309	74,117	75,971	77,870
Family Outreach Supervisor	230	74,722	76,590	78,505	80,467	82,479	84,541	86,655
Therapist/Physical	200	79,509	81,497	83,533	85,622	87,762	89,958	92,207
Senior Finance Specialist	260	79,497	81,483	83,520	85,610	87,750	89,943	92,192
Executive Assistant to Superintendent	260	77,974	79,923	81,921	83,969	86,069	88,220	90,425
Senior Business Specialist	260	75,933	77,831	79,777	81,771	83,816	85,911	88,059
Sustainability Specialist	260	67,146	68,825	70,546	72,309	74,117	75,971	77,870
Administrative Specialist	260	64,492	66,105	67,758	69,451	71,187	72,968	74,792
Human Resource Specialist	260	64,492	66,105	67,758	69,451	71,187	72,968	74,792
Payroll & Benefits Specialist	260	64,492	66,105	67,758	69,451	71,187	72,968	74,792
Coordinator/Transportation	260	64,492	66,105	67,758	69,451	71,187	72,968	74,792
Athletic Trainer (grandfathered)	210	-	-	-	-	-	-	67,391
Health & Wellness Specialist	210	54,235	55,590	56,980	58,404	59,865	61,361	62,895

2023-24 Classified Salary Schedule

(Amounts in dollars per hour) ***(Adopted budget assumes 5.00% cost of living adjustment)***

Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Longevity
5	16.17	16.58	16.99	17.41	17.84	18.24	18.65	19.07	19.50	19.94	20.34	20.75	21.17	21.59	22.02	23.12
6	16.89	17.31	17.75	18.19	18.64	19.06	19.49	19.93	20.38	20.84	21.26	21.69	22.12	22.56	23.02	24.17
7	17.65	18.09	18.54	19.01	19.48	19.92	20.37	20.83	21.30	21.79	22.23	22.67	23.12	23.58	24.06	25.26
8	18.45	18.91	19.38	19.87	20.36	20.82	21.29	21.78	22.27	22.77	23.23	23.69	24.16	24.64	25.14	26.40
9	19.28	19.76	20.25	20.76	21.27	21.76	22.25	22.75	23.27	23.79	24.27	24.75	25.24	25.75	26.26	27.57
10	20.15	20.65	21.17	21.69	22.24	22.74	23.26	23.78	24.32	24.86	25.36	25.86	26.38	26.90	27.44	28.81
11	21.05	21.58	22.11	22.67	23.24	23.76	24.30	24.84	25.40	25.97	26.48	27.01	27.54	28.09	28.65	30.08
12	22.00	22.54	23.11	23.69	24.28	24.82	25.38	25.95	26.53	27.13	27.68	28.23	28.80	29.38	29.97	31.47
13	22.98	23.56	24.15	24.76	25.38	25.95	26.53	27.13	27.74	28.36	28.93	29.51	30.09	30.69	31.30	32.87
14	24.02	24.62	25.24	25.87	26.52	27.12	27.73	28.35	28.99	29.64	30.23	30.84	31.46	32.09	32.73	34.37
15	25.11	25.74	26.38	27.04	27.71	28.33	28.97	29.62	30.28	30.96	31.58	32.21	32.85	33.52	34.19	35.90
16	26.24	26.89	27.56	28.26	28.96	29.61	30.27	30.95	31.65	32.36	33.01	33.67	34.35	35.03	35.73	37.52
17	27.42	28.10	28.80	29.53	30.26	30.94	31.64	32.35	33.08	33.82	34.49	35.19	35.89	36.60	37.34	39.21
18	28.64	29.36	30.09	30.85	31.62	32.33	33.05	33.80	34.56	35.33	36.04	36.76	37.50	38.24	39.01	40.96
19	29.94	30.68	31.45	32.24	33.04	33.79	34.55	35.32	36.12	36.93	37.66	38.42	39.19	39.97	40.77	42.81
20	31.28	32.06	32.85	33.67	34.51	35.29	36.09	36.90	37.73	38.58	39.34	40.13	40.93	41.75	42.59	44.72
21	32.69	33.51	34.35	35.21	36.09	36.90	37.73	38.58	39.45	40.34	41.15	41.97	42.81	43.67	44.54	46.77
22	34.16	35.01	35.88	36.77	37.70	38.55	39.42	40.30	41.20	42.13	42.97	43.83	44.70	45.59	46.50	48.83
23	35.69	36.58	37.50	38.43	39.40	40.28	41.18	42.11	43.05	44.02	44.90	45.80	46.71	47.65	48.60	51.03

Classified Job Families and Salary Range

Classification Family	Salary Range
Food Service	
Food Service Assistant	5
Food Service Specialist	6
Lead Baker	7
Kitchen Manager	9
Catering Manager	9
Central Kitchen Manager	12
Food Service Foreman	17
Clerical	
Secretary	6
Administrative Assistant 1	7
Health Service Assistant	9
Administrative Assistant 1 - Office (attendance)	9
Administrative Assistant 2	10
Registrar 1	12
Career Center Specialist	12
Administrative Assistant 2/Office Manager	13
Administrative Assistant 3	13
Registrar 2	13
Administrative Assistant 3/Office Manager	14
Business	
Fiscal Clerk 1	8
Fiscal Clerk 2	11
Fiscal Clerk 2/Office Manager	13
Accounting & Business Systems Specialist I	14
Payroll / Benefit Specialist	18
Accounting & Business Systems Specialist II	19

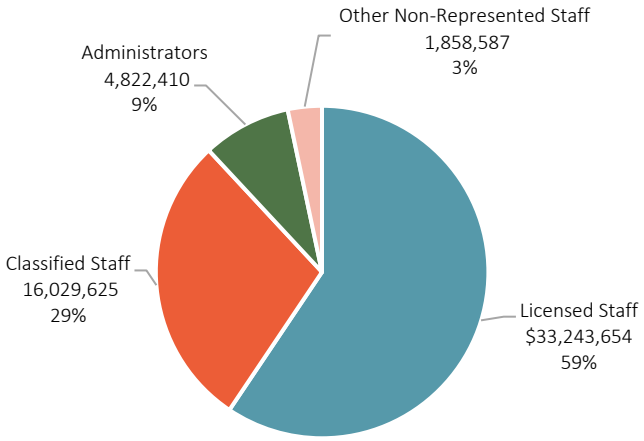
Classification Family	Salary Range
Instructional Assistants	
Child Care Provider	5
Educational Assistant 2	9
Educational Assistant 3	11
Educational Assitant Life Skills	12
School-to-Career Transition Specialist	12
Assessment	
Assessment Technician	11
District Assessment and Data Specialist	14
Student Behavior	
Student Behavior Assistant	9
Student Behavior Support 1	10
Student Behavior Support 2	12
Campus Behavior Support	13
Student Behavior Support 3 - grandfathered	16
Stand Alone Positions	
Public Access Partnership Support	12
Special Education Autism Assistant	13
Special Education Behavior Assistant	13
Mental Health & Wellness Skills Trainer	15
Bilingual Student and Family Advocate 1	15
Communications Specialist	17
Bilingual Student and Family Advocate 2	17
Speech Language Pathologist Assistant	19
Braillist; Translator	19
Electrician Specialist	23

Classification Family	Salary Range
Technology	
Technology/Computer Lab Assistant 1 (bldg)	10
Technology/Computer Lab Assistant 2 (bldg)	11
Information Services Training and Support	12
Information Services Technical Support 1	14
Information Services Technical Support 2	18
Information Services Technical Support 3	23
Data Integration & Systems Analyst	23
Library	
Library Media Assistant 1	7
Instructional Media Center Assistant 1 (CIMC)	7
Library Media Technician	10
Instructional Media Center Assistant 2 (CIMC)	10
Maintenance	
Maintenance 1	8
Lead Maintenance	9
Warehouse Delivery	10
Project Crew	10
Project Crew Lead	11
Campus Steward 1 (Elementary)	12
Campus Steward 2 (Middle School)	13
Maintenance 2	13
Campus Steward 3 (High School)	14
Maintenance 3	17
Maintenance 4	18
Maintenance Foreman	19

SALARY COSTS BY OBJECT

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Adopted
111 - Licensed Staff	$26,326,426	$28,770,739	$29,793,194	$31,735,000	$33,243,654
112 - Classified Staff	10,817,878	12,967,064	14,673,779	15,251,629	16,029,625
113 - Administrators	3,703,365	4,102,871	4,306,349	4,445,200	4,822,410
114 - Other Non-Represented Staff	1,510,643	1,764,146	1,881,846	2,113,840	1,858,587
116 - Supplemental Retirement Stipends	433,000	315,500	-	-	-
121 - Substitutes – Licensed[1]	45,100	120,591	70,646	56,250	61,950
122 - Substitutes – Classified[1]	6,901	23,256	12,058	18,500	17,500
130 - Additional Salary	2,841,716	2,949,992	4,169,938	3,204,876	3,076,451
TOTAL SALARY COST	**$45,685,028**	**$51,014,158**	**$54,907,809**	**$56,825,295**	**$59,110,177**
Change from Prior Year	0.3%	11.7%	7.6%	3.5%	4.0%

[1]The majority of substitutes are contracted through a third party (EduStaff) and recorded under Purchased Services instead of Salaries. The adopted amount for Licensed and Classified substitutes is $1,183,700 an $286,122 respectively.



BENEFIT COSTS BY OBJECT

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Adopted
210 - Public Employees Retirement System	$11,608,716	$11,593,320	$12,643,365	$14,376,740	$14,857,471
220 - Social Security Administration	3,411,914	3,808,428	4,090,468	4,349,850	4,518,595
230 - Other Required Payroll Costs	323,811	301,023	323,507	329,292	352,277
240 - Contractual Employee Benefits	11,920,311	13,211,717	13,497,515	14,160,025	14,453,426
TOTAL BENEFIT COST	**$27,264,753**	**$28,914,488**	**$30,554,854**	**$33,215,907**	**$34,181,769**
Change from Prior Year	-2.0%	6.1%	5.7%	8.7%	2.9%
Benefit Cost as % of Salaries and Benefits	37%	36%	36%	37%	37%

STUDENT ENROLLMENT

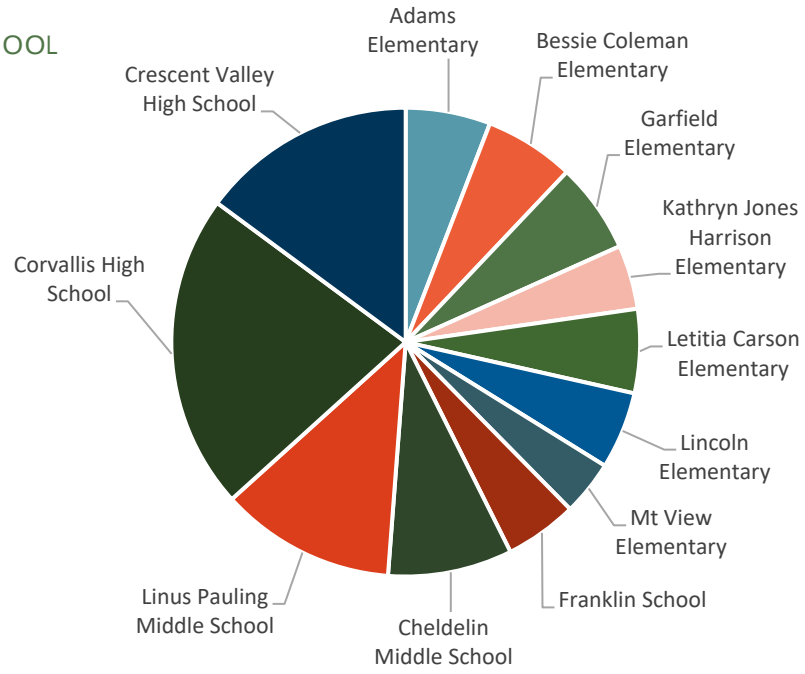
The District develops annual enrollment projections using two types of information – cohort survival rates and birth rates. Cohort survival is a commonly used demographic technique that looks at the number of students in a given grade (called a "cohort"), and determines how many of those students will 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	
2019-20 Actual	437	447	519	562	503	503	524	555	495	538	529	552	581	**6,745**	-47	-0.7%
2020-21 Actual	401	429	423	465	546	501	479	522	529	526	532	515	593	**6,461**	-284	-4.2%
2021-22 Actual	409	414	435	421	450	548	473	474	534	568	548	535	568	**6,377**	-84	-1.3%
2022-23 Actual	396	444	435	440	420	473	532	469	493	572	574	542	572	**6,362**	-15	-0.2%
2023-24 Actual	368	418	436	426	435	414	440	524	460	525	552	567	553	**6,118**	-244	-3.8%
2024-25 Projected	*358*	*376*	*410*	*414*	*404*	*441*	*419*	*442*	*535*	*495*	*529*	*557*	*621*	***6,001***	*-117*	*-1.9%*
2025-26 Projected	*311*	*368*	*381*	*402*	*409*	*410*	*437*	*418*	*445*	*573*	*497*	*526*	*602*	***5,779***	*-222*	*-3.7%*
2026-27 Projected	*325*	*320*	*373*	*373*	*397*	*415*	*407*	*436*	*421*	*477*	*575*	*494*	*568*	***5,581***	*-198*	*-3.4%*
2027-28 Projected	*298*	*334*	*324*	*366*	*369*	*403*	*412*	*406*	*439*	*451*	*479*	*572*	*533*	***5,386***	*-195*	*-3.5%*

District enrollment has declined each year since 2018-19, when the district had 6,792 students enrolled. A large decline was noted in 2020-21 due to the COVID-19 pandemic. A recent marked decline in local birth rates has informed staff's projections for the next rew years.

2024-25 PROJECTED ENROLLMENT BY SCHOOL

School	Projected
Adams Elementary	351
Bessie Coleman Elementary	373
Garfield Elementary	374
Kathryn Jones Harrison Elementary	265
Letitia Carson Elementary	348
Lincoln Elementary	320
Mt View Elementary	227
Franklin School	300
Cheldelin Middle School	515
Linus Pauling Middle School	726
Corvallis High School	1,309
Crescent Valley High School	893
Subtotal (District Schools)	**6,001**



SCHOOL DISCRETIONARY ALLOCATIONS

		Students						Discretionary Allocation		
School and Grades Served		Projected Enrollment	Navigating Poverty [1]	With a Disability [2]	Emerging Bilingual [3]	Opportunity for Growth [4]	Weighted Student Count	$ per Weight	$ per Student	Allocation
K-5	Adams	351	45%	13%	12%	52%	458	$ 205	$ 267	$ 93,890
K-5	Franklin K-5	145	25%	8%	14%	32%	174	205	246	35,670
K-5	Garfield	374	57%	8%	44%	72%	544	205	298	111,520
K-5	Bessie Coleman	373	25%	9%	12%	28%	442	205	243	90,610
K-5	Kathryn Jones Harrison	265	46%	17%	9%	46%	344	205	266	70,520
K-5	Lincoln	320	53%	14%	27%	55%	439	205	281	89,995
K-5	Mountain View	227	57%	9%	4%	51%	295	205	266	60,475
K-5	Letitia Carson	348	55%	12%	9%	65%	471	205	277	96,555
	Total Elementary	**2,403**					**3,167**	**$ 205**	**$ 270**	**$ 649,235**
6-8	Cheldelin	515	45%	16%	8%	55%	674	$ 335	$ 438	$ 225,790
6-8	Franklin 6-8	155	25%	8%	14%	32%	185	335	400	61,975
6-8	Linus Pauling	726	51%	16%	21%	65%	1,004	335	463	336,340
	Total Middle School	**1,396**					**1,863**	**$ 335**	**$ 447**	**$ 624,105**
9-12	Corvallis	1,216	46%	11%	21%	13%	1,530	$ 345	$ 434	$ 527,850
9-12	Crescent Valley	806	36%	15%	10%	16%	992	345	425	342,240
9-12	Alternative Pathways	145	41%	13%	15%	15%	180	345	428	62,100
	Total High School	**2,167**					**2,702**	**$ 345**	**$ 430**	**$ 932,190**
	GRAND TOTAL	**5,966**					**7,732**			**$2,205,530**

[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. One K-8 student = 0.25 weight. One 9-12 student = 0.50 weight.*

ESSA SCHOOL LEVEL REPORTING

A 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.

2023-24 SCHOOL LEVEL REPORTING (ALL FUNDS)

	ELEMENTARY SCHOOLS						
	Adams	Bessie Coleman	Garfield	Kathryn Jones Harrison	Letitia Carson	Lincoln	Mountian View
			DLI, Title I	*Life Skills*	*Title I*	*DLI, Title I*	*Title I, SEG*
Projected 2024-25 Enrollment	351	373	374	265	348	320	227
STUDENT DEMOGRAPHICS (2023-24 ODE Fall Membership and District Data Sources)							
Total Fall Enrollment (2023-24)	358	346	368	273	353	320	231
Race/Ethnicity							
American Indian/Alaskan Native	1%	<1%	1%	2%	<1%	<1%	<1%
Asian	5%	14%	1%	4%	3%	0%	1%
Black/African American	3%	1%	1%	3%	2%	1%	<1%
Hispanic/Latino	9%	7%	48%	11%	17%	36%	9%
Multiracial	8%	13%	9%	8%	12%	7%	9%
Native Hawaiian/Pacific Islander	1%	1%	0%	0%	<1%	1%	1%
White	75%	64%	40%	72%	65%	55%	79%
Students with Disabilities	11%	13%	11%	15%	10%	12%	16%
Ever English Learners	9%	13%	41%	7%	10%	23%	2%
SCHOOL PERFORMANCE MEASURES (2022-23 At-A-Glance Report)							
English Language Arts Proficiency	48%	72%	28%	54%	35%	45%	49%
Mathematics Proficiency	47%	66%	21%	48%	38%	30%	45%
Science Proficiency	44%	66%	22%	50%	18%	42%	46%
Grade 9 On Track to Graduate							
Grade 12 On Time Graduation							
SCHOOL STAFFING (2024-25 Proposed)							
111 Licensed Staff	22.80	23.70	29.20	20.60	23.30	23.50	17.30
112 Classified Staff	15.55	16.44	21.03	21.19	22.42	22.33	16.96
113 Administrators	1.00	1.00	1.00	1.00	1.00	1.00	0.60
114 Other Non-Represented Staff		-	-	-	-	-	-
Total	39.35	41.14	51.23	42.79	46.72	46.83	34.86
SCHOOL SPENDING (2024-25 Proposed)							
100 Salaries	2,627,735	2,627,438	3,301,835	2,745,475	2,899,179	2,936,734	2,237,390
200 Associated Payroll Costs	1,568,351	1,591,788	1,958,360	1,675,214	1,737,190	1,750,048	1,303,099
300 Purchased Services	128,513	110,407	101,092	85,929	99,786	145,472	87,485
400 Supplies and Materials	84,480	84,786	96,226	61,094	94,191	33,013	50,599
500 Capital Outlay		-				-	
600 Other Objects	-	-	-	-	50	-	-
Total	$4,409,079	$4,414,419	$5,457,513	$4,567,712	$4,830,396	$4,865,267	$3,678,573
STUDENT:STAFF RATIO	8.9	9.1	7.3	6.2	7.4	6.8	6.5
STUDENT:LICENSED STAFF RATIO	15.4	15.7	12.8	12.9	14.9	13.6	13.1
SCHOOL SPENDING PER STUDENT							
State and Local Funds	12,292	10,160	14,465	17,237	12,413	13,978	14,650
Federal Funds	270	128	1,670	-	1,468	1,226	1,555
Total	$12,561	$11,835	$14,592	$17,237	$13,880	$15,204	$16,205

Notes:

Student Enrollment: The count of students enrolled in a school. Students attending programs offered through Harding Center and College Hill, including those enrolled for college coursework, are counted as enrolled/attending their home high school.

	K-8 & SECONDARY SCHOOLS					
	Franklin K-8	Cheldelin Middle	Linus Pauling Middle	Corvallis High	Crescent Valley High	District Wide
			Life Skills, DLI	*Life Skills, DLI*	*WINGS*	
Projected 2024-25 Enrollment	300	515	726	1,309	893	6,001
STUDENT DEMOGRAPHICS (2023-24 ODE Fall Membership and District Data Sources)						
Total Fall Enrollment (2023-24)	303	535	732	1,255	942	6,016
Race/Ethnicity						
American Indian/Alaskan Native	<1%	1%	1%	1%	<1%	1%
Asian	10%	6%	3%	3%	7%	5%
Black/African American	1%	2%	2%	2%	1%	1%
Hispanic/Latino	9%	13%	25%	24%	11%	18%
Multiracial	9%	9%	9%	8%	10%	9%
Native Hawaiian/Pacific Islander	1%	<1%	1%	<1%	0%	0%
White	70%	69%	60%	62%	70%	65%
Students with Disabilities	12%	7%	5%	3%	4%	12%
Ever English Learners	12%	6%	19%	18%	7%	14%
SCHOOL PERFORMANCE MEASURES (2022-23 At-A-Glance Report)						
English Language Arts Proficiency	68%	61%	49%			38%
Mathematics Proficiency	59%	45%	35%			36%
Science Proficiency	53%	45%	43%			n/a
Grade 9 On Track to Graduate				87%	84%	85%
Grade 12 On Time Graduation				87%	94%	89%
SCHOOL STAFFING (2024-25 Proposed)						
111 Licensed Staff	18.25	28.40	46.90	68.01	49.30	482.26
112 Classified Staff	9.50	24.43	43.99	51.09	50.26	427.17
113 Administrators	1.00	2.00	3.00	4.60	3.40	133.60
114 Other Non-Represented Staff	-	-	-	0.80	-	114.80
Total	28.75	54.83	93.89	124.50	102.96	1,157.82
SCHOOL SPENDING (2024-25 Proposed)						
100 Salaries	2,119,985	3,699,332	6,184,083	9,306,881	7,293,680	47,979,847
200 Associated Payroll Costs	1,208,838	2,186,802	3,743,242	5,257,380	4,230,689	28,211,201
300 Purchased Services	90,884	208,083	247,051	762,245	729,822	2,797,069
400 Supplies and Materials	74,621	89,365	180,230	282,605	194,637	1,326,247
500 Capital Outlay		-	-	10,000	-	10,500
600 Other Objects	-	1,000	-	27,000	12,500	41,150
Total	$3,494,328	$6,184,582	$10,354,606	$15,646,111	$12,461,328	$ 80,363,914
STUDENT:STAFF RATIO	10.4	9.4	7.7	10.5	8.7	5.2
STUDENT:LICENSED STAFF RATIO	16.4	18.1	15.5	19.2	18.1	12.4
SCHOOL SPENDING PER STUDENT						
State and Local Funds	11,648	11,810	13,945	11,887	13,403	12,903
Federal Funds	-	199	318	66	552	489
Total	$11,648	$12,009	$14,263	$11,953	$13,954	$13,392

ADAMS ELEMENTARY

1615 SW 35th Street, Corvallis, OR 97333

Grades K-5

Peter Henning, Principal

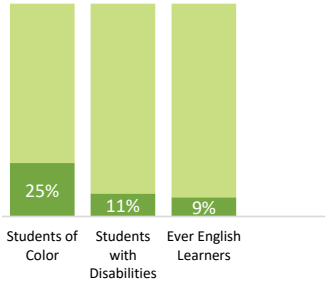
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
349	386	389	358	351

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	1%
	Asian	8%	5%	6%	5%
	Black/African American	2%	2%	3%	3%
	Hispanic/Latino	8%	9%	8%	9%
	Multiracial	9%	10%	10%	8%
	Native Hawaiian/Pacific Islander	0%	0%	1%	1%
	White	72%	74%	72%	75%
Students with Disabilities		12%	14%	11%	11%
Ever English Learners		9%	8%	10%	9%

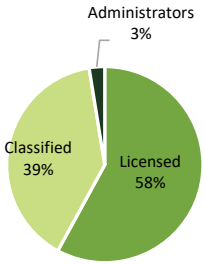


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	45%	48%
Mathematics Proficiency	n/a	32%	47%
Science Proficiency		28%	44%

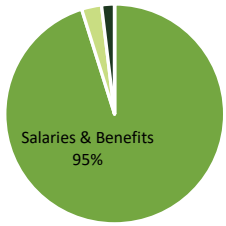
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	23.35	24.68	24.54	24.30	22.80
112 – Classified Staff	17.47	16.88	17.92	14.56	15.55
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	**41.82**	**42.56**	**43.46**	**39.86**	**39.35**
PER STUDENT	**8.3**	**9.1**	**9.0**	**9.0**	**8.9**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 2,164,514	$ 2,297,158	$ 2,523,442	$ 2,533,159	$ 2,627,735
200 – Associated Payroll Costs	1,370,723	1,405,787	1,474,365	1,500,471	1,568,351
300 – Purchased Services	74,100	82,900	134,301	173,850	128,513
400 – Supplies and Materials	32,552	45,491	64,757	89,999	84,480
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	**$ 3,641,889**	**$ 3,831,336**	**$ 4,196,864**	**$ 4,297,479**	**$ 4,409,079**
PER STUDENT	**$10,435**	**$9,926**	**$10,789**	**$12,004**	**$12,561**



SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (https://www.ode.state.or.us/data/reportcard/media.aspx) for actuals 2020-23; Fall Enrollment Report for 2023-24; District Estimates for 2024-25. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

STAFFING and SPENDING figures are based on audited actuals for 2020-23, adopted as revised for 2023-24, and proposed for 2024-25.

BESSIE COLEMAN ELEMENTARY

3838 NW Walnut Blvd, Corvallis, OR 97330

Grades K-5

Tracey Fischer, Principal

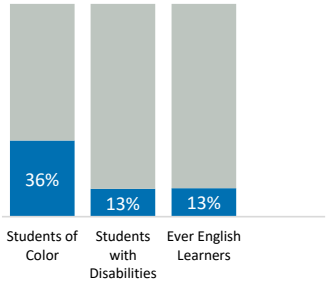
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
294	329	345	346	373

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	0%	<1%	12%	<1%
	Asian	16%	15%	1%	14%
	Black/African American	2%	2%	8%	1%
	Hispanic/Latino	10%	7%	14%	7%
	Multiracial	11%	16%	1%	13%
	Native Hawaiian/Pacific Islander	1%	1%	65%	1%
	White	61%	59%	65%	64%
Students with Disabilities		8%	7%	12%	13%
Ever English Learners		10%	11%	10%	13%

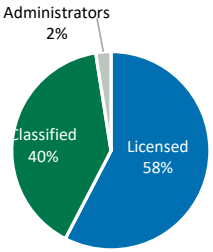


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	78%	72%
Mathematics Proficiency	n/a	75%	66%
Science Proficiency		68%	66%

STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	18.50	20.00	20.80	23.30	23.70
112 – Classified Staff	12.53	13.91	18.12	15.25	16.44
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	**32.03**	**34.91**	**39.92**	**39.55**	**41.14**
PER STUDENT	**9.2**	**9.4**	**8.6**	**8.7**	**9.1**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 1,681,244	$ 1,863,951	$ 2,184,182	$ 2,388,433	$ 2,627,438
200 – Associated Payroll Costs	1,045,833	1,165,833	1,287,591	1,438,581	1,591,788
300 – Purchased Services	87,534	95,700	122,592	133,790	110,407
400 – Supplies and Materials	23,698	32,428	79,658	46,045	84,786
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	**$ 2,838,309**	**$ 3,157,912**	**$ 3,674,023**	**$ 4,006,849**	**$ 4,414,419**
PER STUDENT	**$9,654**	**$9,599**	**$10,649**	**$11,580**	**$11,835**



SOURCE NOTES:

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GARFIELD ELEMENTARY

1205 NW Garfield Ave, Corvallis, OR 97330

Grades K-5

Nancy Davila-Williams, Principal

DLI, Title I

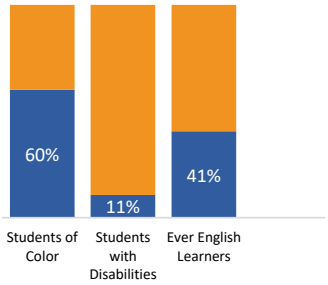
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
406	394	369	368	374

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	2%	1%	2%	1%
	Asian	1%	2%	<1%	1%
	Black/African American	1%	2%	1%	1%
	Hispanic/Latino	51%	49%	48%	48%
	Multiracial	7%	7%	7%	9%
	Native Hawaiian/Pacific Islander	0%	0%	0%	0%
	White	38%	40%	41%	40%
Students with Disabilities		10%	10%	11%	11%
Ever English Learners		43%	40%	39%	41%

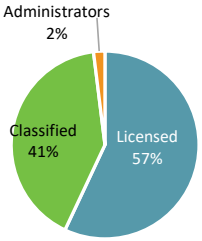


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	31%	28%
Mathematics Proficiency	n/a	26%	21%
Science Proficiency		17%	22%

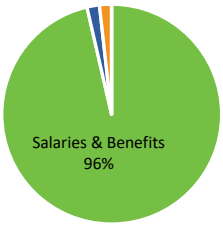
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	28.50	29.00	28.67	28.80	29.20
112 – Classified Staff	22.97	24.22	26.47	22.75	21.03
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	**52.47**	**54.22**	**56.14**	**52.55**	**51.23**
PER STUDENT	**7.7**	**7.3**	**6.6**	**7.0**	**7.3**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 2,635,958	$ 2,819,691	$ 3,012,256	$ 3,003,600	$ 3,301,835
200 – Associated Payroll Costs	1,689,739	1,790,917	1,777,245	1,815,371	1,958,360
300 – Purchased Services	68,300	63,220	127,608	126,225	101,092
400 – Supplies and Materials	41,836	81,823	111,792	74,196	96,226
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	**$ 4,435,833**	**$ 4,755,651**	**$ 5,028,900**	**$ 5,019,392**	**$ 5,457,513**
PER STUDENT	**$10,926**	**$12,070**	**$13,628**	**$13,640**	**$14,592**



SOURCE NOTES:

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KATHRYN JONES HARRISON ELEMENTARY

1825 NW 27th, Corvallis, OR 97330

Grades K-5

Elton Kikuta, Principal

Life Skills

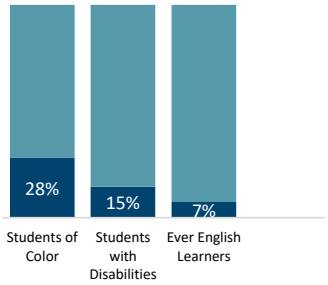
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
303	287	274	273	265

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	1%	<1%	1%	2%
	Asian	4%	4%	4%	4%
	Black/African American	1%	2%	2%	3%
	Hispanic/Latino	7%	7%	8%	11%
	Multiracial	7%	8%	8%	8%
	Native Hawaiian/Pacific Islander	0%	<1%	0%	0%
	White	80%	78%	77%	72%
Students with Disabilities		19%	19%	18%	15%
Ever English Learners		6%	8%	7%	7%

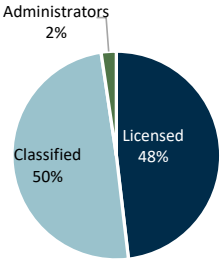


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	55%	54%
Mathematics Proficiency	n/a	47%	48%
Science Proficiency		33%	50%

STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	22.95	22.60	22.70	22.80	20.60
112 – Classified Staff	25.50	24.59	26.34	23.63	21.19
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	**49.45**	**48.19**	**50.04**	**47.43**	**42.79**
PER STUDENT	**6.1**	**6.0**	**5.5**	**5.8**	**6.2**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 2,424,582	$ 2,492,506	$ 2,753,914	$ 2,843,978	$ 2,745,475
200 – Associated Payroll Costs	1,596,691	1,597,419	1,651,544	1,734,742	1,675,214
300 – Purchased Services	54,367	53,600	117,154	110,283	85,929
400 – Supplies and Materials	18,964	48,501	85,776	62,761	61,094
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	50	-	-	-	-
TOTAL	**$ 4,094,654**	**$ 4,192,026**	**$ 4,608,388**	**$ 4,751,764**	**$ 4,567,712**
PER STUDENT	**$13,514**	**$14,606**	**$16,819**	**$17,406**	**$17,237**



SOURCE NOTES:

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LETITIA CARSON ELEMENTARY

2701 NW Satinwood, Corvallis, OR 97330

Grades K-5

Leigh Santy, Principal

Title I

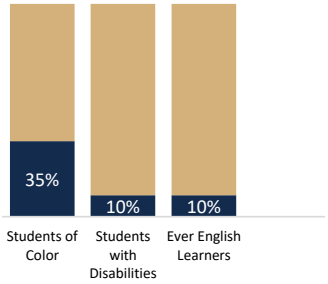
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
351	394	398	353	348

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	<1%	1%	1%	<1%
	Asian	6%	5%	5%	3%
	Black/African American	3%	2%	3%	2%
	Hispanic/Latino	15%	15%	17%	17%
	Multiracial	8%	12%	12%	12%
	Native Hawaiian/Pacific Islander	2%	1%	1%	<1%
	White	66%	65%	61%	65%
Students with Disabilities		11%	12%	13%	10%
Ever English Learners		12%	10%	10%	10%

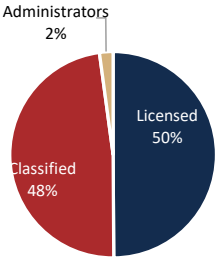


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	35%	35%
Mathematics Proficiency	n/a	37%	38%
Science Proficiency		24%	18%

STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	22.50	24.30	25.40	25.50	23.30
112 – Classified Staff	17.69	22.25	26.16	23.44	22.42
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	**41.19**	**47.55**	**52.56**	**49.94**	**46.72**
PER STUDENT	**8.5**	**8.3**	**7.6**	**7.1**	**7.4**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 2,084,923	$ 2,399,577	$ 2,808,060	$ 2,944,601	$ 2,899,179
200 – Associated Payroll Costs	1,317,388	1,524,434	1,675,315	1,800,461	1,737,190
300 – Purchased Services	79,600	78,550	100,651	118,275	99,786
400 – Supplies and Materials	61,074	78,476	97,211	75,764	94,191
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	20	50	50
TOTAL	**$ 3,542,985**	**$ 4,081,037**	**$ 4,681,257**	**$ 4,939,151**	**$ 4,830,396**
PER STUDENT	**$10,094**	**$10,358**	**$11,762**	**$13,992**	**$13,880**



SOURCE NOTES:

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LINCOLN ELEMENTARY

110 SE Alexander Ave, Corvallis, OR 97333

Grades K-5

Chaundra Smith, Principal

DLI, Title I

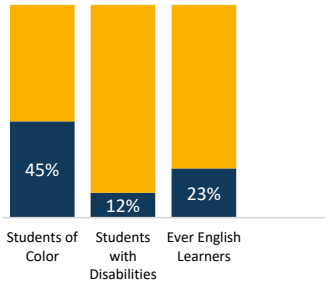
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
311	327	320	320	320

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	<1%	1%	<1%	<1%
	Asian	<1%	0%	0%	0%
	Black/African American	2%	1%	1%	1%
	Hispanic/Latino	31%	31%	33%	36%
	Multiracial	5%	8%	8%	7%
	Native Hawaiian/Pacific Islander	1%	1%	1%	1%
	White	61%	58%	56%	55%
Students with Disabilities		9%	12%	14%	12%
Ever English Learners		21%	23%	24%	23%

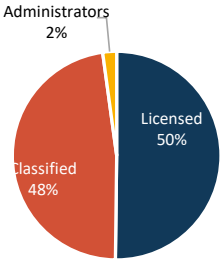


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	34%	45%
Mathematics Proficiency	n/a	28%	30%
Science Proficiency		34%	42%

STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	25.00	23.80	25.50	24.20	23.50
112 – Classified Staff	15.34	17.75	23.35	21.75	22.33
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	**41.34**	**42.55**	**49.85**	**46.95**	**46.83**
PER STUDENT	**7.5**	**7.7**	**6.4**	**6.8**	**6.8**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 2,183,138	$ 2,271,928	$ 2,746,645	$ 2,793,569	$ 2,936,734
200 – Associated Payroll Costs	1,356,577	1,413,833	1,634,378	1,678,727	1,750,048
300 – Purchased Services	72,918	74,650	163,437	143,830	145,472
400 – Supplies and Materials	30,066	60,122	91,290	92,068	33,013
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	**$ 3,642,699**	**$ 3,820,533**	**$ 4,635,750**	**$ 4,708,194**	**$ 4,865,267**
PER STUDENT	**$11,713**	**$11,684**	**$14,487**	**$14,713**	**$15,204**



SOURCE NOTES:

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MOUNTAIN VIEW ELEMENTARY

340 NE Granger, Corvallis, OR 97330

Grades K-5

Byron Bethards, Principal

Title I, SEL

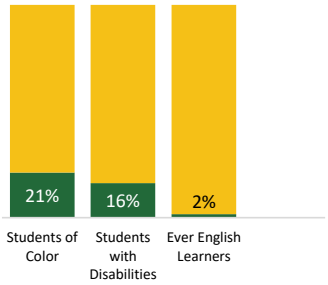
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
222	258	236	231	227

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	<1%	1%	1%	<1%
	Asian	1%	1%	1%	1%
	Black/African American	1%	<1%	<1%	<1%
	Hispanic/Latino	6%	9%	10%	9%
	Multiracial	8%	8%	8%	9%
	Native Hawaiian/Pacific Islander	1%	1%	1%	1%
	White	83%	80%	79%	79%
Students with Disabilities		10%	12%	11%	16%
Ever English Learners		<5%	<5%	n/a	2%

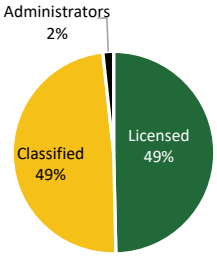


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	40%	49%
Mathematics Proficiency	n/a	37%	45%
Science Proficiency		34%	46%

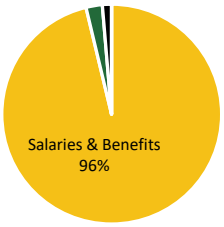
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	16.10	18.30	17.90	18.30	17.30
112 – Classified Staff	17.03	16.72	17.86	16.03	16.96
113 – Administrators	0.80	1.00	1.00	1.00	0.60
TOTAL	**33.93**	**36.02**	**36.77**	**35.33**	**34.86**
PER STUDENT	**6.5**	**7.2**	**6.4**	**6.5**	**6.5**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 1,650,859	$ 1,905,200	$ 2,019,530	$ 2,146,415	$ 2,237,390
200 – Associated Payroll Costs	1,083,837	1,201,103	1,191,714	1,280,404	1,303,099
300 – Purchased Services	54,000	53,000	106,063	100,792	87,485
400 – Supplies and Materials	37,581	47,018	59,916	50,479	50,599
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	**$ 2,826,277**	**$ 3,206,321**	**$ 3,377,223**	**$ 3,578,090**	**$ 3,678,573**
PER STUDENT	**$12,731**	**$12,428**	**$14,310**	**$15,490**	**$16,205**



SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (https://www.ode.state.or.us/data/reportcard/media.aspx) for actuals 2020-23; Fall Enrollment Report for 2023-24; District Estimates for 2024-25. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

STAFFING and SPENDING figures are based on audited actuals for 2020-23, adopted as revised for 2023-24, and proposed for 2024-25.

FRANKLIN K-8

750 NW 18th Street, Corvallis, OR 97330

Grades K-8

Amy Wright, Principal

School of Choice

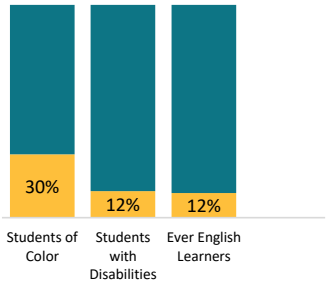
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
289	314	298	303	300

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	0%	0%	<1%	<1%
	Asian	11%	11%	10%	10%
	Black/African American	1%	1%	2%	1%
	Hispanic/Latino	11%	10%	8%	9%
	Multiracial	8%	8%	9%	9%
	Native Hawaiian/Pacific Islander	<1%	<1%	1%	1%
	White	69%	69%	70%	70%
Students with Disabilities		7%	6%	9%	12%
Ever English Learners		13%	11%	12%	12%

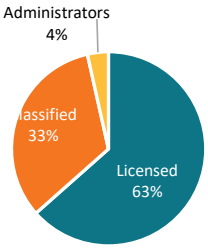


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	69%	68%
Mathematics Proficiency	n/a	54%	59%
Science Proficiency		51%	53%

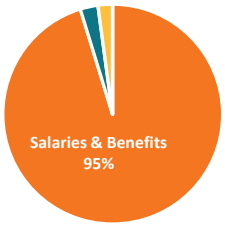
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	15.98	17.41	17.08	18.90	18.25
112 – Classified Staff	10.34	13.34	11.29	10.56	9.50
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	**27.32**	**31.75**	**29.37**	**30.46**	**28.75**
PER STUDENT	**10.6**	**9.9**	**10.1**	**9.9**	**10.4**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 1,509,573	$ 1,739,468	$ 1,757,329	$ 1,915,043	$ 2,119,985
200 – Associated Payroll Costs	937,794	1,082,250	978,151	1,136,595	1,208,838
300 – Purchased Services	65,400	66,674	98,572	97,900	90,884
400 – Supplies and Materials	53,063	84,183	125,773	88,125	74,621
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	**$ 2,565,830**	**$ 2,972,575**	**$ 2,959,824**	**$ 3,237,663**	**$ 3,494,328**
PER STUDENT	**$8,878**	**$9,467**	**$9,932**	**$10,685**	**$11,648**



SOURCE NOTES:

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STAFFING and SPENDING figures are based on audited actuals for 2020-23, adopted as revised for 2023-24, and proposed for 2024-25.

CHELDELIN MIDDLE SCHOOL

987 NE Conifer Blvd, Corvallis, OR 97330

Grades 6-8

Stephanne Seals, Principal

AVID

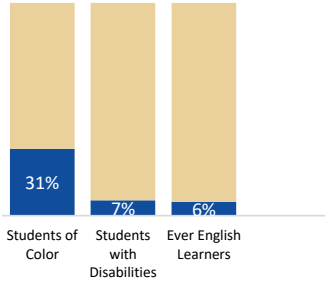
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
463	515	568	535	515

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	<1%	<1%	1%	1%
	Asian	6%	7%	7%	6%
	Black/African American	1%	1%	1%	2%
	Hispanic/Latino	10%	10%	11%	13%
	Multiracial	10%	11%	10%	9%
	Native Hawaiian/Pacific Islander	<1%	1%	<1%	<1%
	White	72%	71%	71%	69%
Students with Disabilities		10%	11%	13%	7%
Ever English Learners		9%	8%	7%	6%

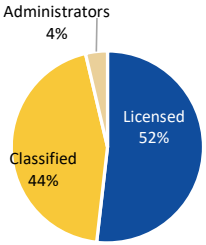


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	58%	61%
Mathematics Proficiency	n/a	43%	45%
Science Proficiency		50%	45%

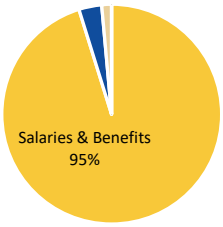
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	28.17	30.67	33.49	34.60	28.40
112 – Classified Staff	22.44	24.88	25.50	25.59	24.43
113 – Administrators	2.00	2.00	2.00	2.00	2.00
TOTAL	**52.61**	**57.55**	**60.99**	**62.19**	**54.83**
PER STUDENT	**8.8**	**8.9**	**9.3**	**8.6**	**9.4**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 2,749,939	$ 3,090,216	$ 3,571,922	$ 3,839,624	$ 3,699,332
200 – Associated Payroll Costs	1,730,478	1,915,160	2,040,643	2,283,864	2,186,802
300 – Purchased Services	130,250	138,250	196,926	217,079	208,083
400 – Supplies and Materials	113,552	120,947	100,215	155,473	89,365
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	150	150	829	1,150	1,000
TOTAL	**$ 4,724,369**	**$ 5,264,723**	**$ 5,910,535**	**$ 6,497,190**	**$ 6,184,582**
PER STUDENT	**$10,204**	**$10,223**	**$10,406**	**$12,144**	**$12,009**



SOURCE NOTES:

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LINUS PAULING MIDDLE SCHOOL

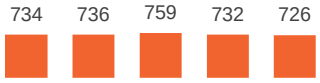
1111 NW Cleveland Ave, Corvallis, OR 97330

Grades 6-8

Greg Hyde, Principal

Life Skills, DLI, AVID

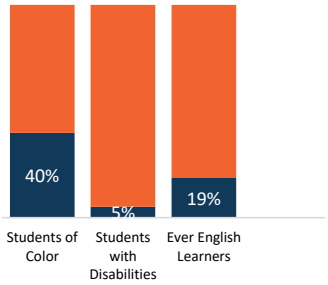
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
734	736	759	732	726

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	1%
	Asian	3%	2%	3%	3%
	Black/African American	2%	1%	2%	2%
	Hispanic/Latino	26%	24%	26%	25%
	Multiracial	7%	9%	9%	9%
	Native Hawaiian/Pacific Islander	<1%	0%	<1%	1%
	White	61%	62%	60%	60%
Students with Disabilities		13%	13%	14%	5%
Ever English Learners		22%	20%	20%	19%

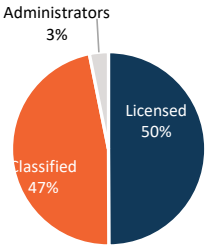


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
English Language Arts Proficiency	n/a	53%	49%
Mathematics Proficiency	n/a	50%	35%
Science Proficiency		39%	43%

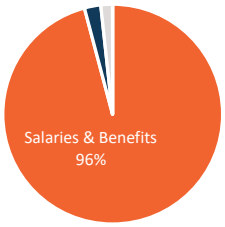
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	45.75	48.83	49.40	49.80	46.90
112 – Classified Staff	39.00	39.47	37.29	42.91	43.99
113 – Administrators	3.00	3.00	3.00	3.00	3.00
TOTAL	**87.75**	**91.30**	**89.69**	**95.71**	**93.89**
PER STUDENT	**8.4**	**8.1**	**8.5**	**7.6**	**7.7**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 4,381,375	$ 4,771,298	$ 5,243,333	$ 5,805,329	$ 6,184,083
200 – Associated Payroll Costs	2,820,487	3,031,516	3,048,253	3,509,377	3,743,242
300 – Purchased Services	208,800	215,120	216,170	261,750	247,051
400 – Supplies and Materials	81,514	106,779	212,473	305,013	180,230
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	45	-	-	-
TOTAL	**$ 7,492,176**	**$ 8,124,758**	**$ 8,720,229**	**$ 9,881,469**	**$ 10,354,606**
PER STUDENT	**$10,207**	**$11,039**	**$11,489**	**$13,499**	**$14,263**



SOURCE NOTES:

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CORVALLIS HIGH SCHOOL

1400 NW Buchanan Ave, Corvallis, OR 97330

Grades 9-12

Matt Boring, Principal

Life Skills, DLI, AVID

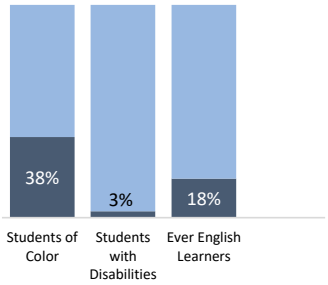
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
1032	1170	1234	1,255	1309

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%	1%
	Asian	4%	4%	3%	3%
	Black/African American	1%	1%	2%	2%
	Hispanic/Latino	24%	25%	24%	24%
	Multiracial	8%	8%	8%	8%
	Native Hawaiian/Pacific Islander	<1%	<1%	<1%	<1%
	White	62%	62%	62%	62%
Students with Disabilities		10%	11%	10%	3%
Ever English Learners		21%	20%	19%	18%

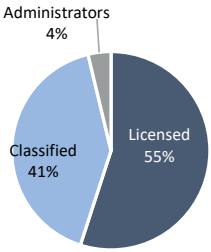


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
On Track to Graduate	83%	92%	87%
On Time Graduation	93%	91%	87%

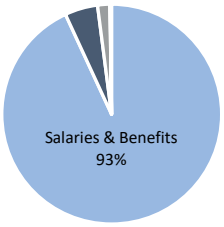
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	65.66	68.68	72.28	71.46	68.01
112 – Classified Staff	54.07	55.27	54.68	53.13	51.09
113 – Administrators	4.60	4.60	4.60	4.60	4.60
TOTAL	**124.33**	**128.56**	**131.56**	**129.19**	**123.70**
PER STUDENT	**8.3**	**9.1**	**9.4**	**9.7**	**10.6**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 6,974,332	$ 7,508,518	$ 8,519,571	$ 8,789,441	$ 9,306,881
200 – Associated Payroll Costs	4,288,907	4,485,587	4,670,829	5,044,230	5,257,380
300 – Purchased Services	470,505	441,040	814,424	726,400	762,245
400 – Supplies and Materials	201,000	133,529	707,390	256,572	282,605
500 – Capital Outlay	15,000	10,000	974,364	10,000	10,000
600 – Other Objects	1,000	1,200	10,516	17,500	27,000
TOTAL	**$ 11,950,743**	**$ 12,579,874**	**$ 15,697,093**	**$ 14,844,142**	**$ 15,646,111**
PER STUDENT	**$11,580**	**$10,752**	**$12,720**	**$11,828**	**$11,953**



SOURCE NOTES:

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STAFFING and SPENDING figures are based on audited actuals for 2020-23, adopted as revised for 2023-24, and proposed for 2024-25.

CRESCENT VALLEY HIGH SCHOOL

4444 NW Highland Dr, Corvallis, OR 97330

Grades 9-12

Aaron McKee, Principal

WINGS, AVID

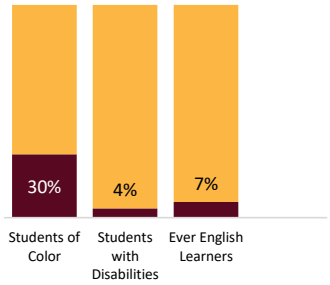
ENROLLMENT



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
804	888	911	942	893

DEMOGRAPHICS

		2020-21	2021-22	2022-23	2023-24
Race/Ethnicity	American Indian/Alaskan Native	<1%	<1%	<1%	<1%
	Asian	7%	6%	6%	7%
	Black/African American	1%	1%	1%	1%
	Hispanic/Latino	9%	9%	11%	11%
	Multiracial	9%	10%	11%	10%
	Native Hawaiian/Pacific Islander	<1%	<1%	<1%	0%
	White	73%	73%	71%	70%
Students with Disabilities		10%	10%	10%	4%
Ever English Learners		7%	6%	7%	7%

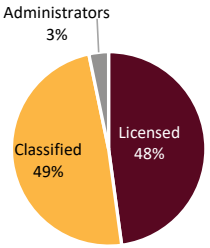


PERFORMANCE MEASURES

	2020-21	2021-22	2022-23
On Track to Graduate	75%	>95%	84%
On Time Graduation	88%	87%	94%

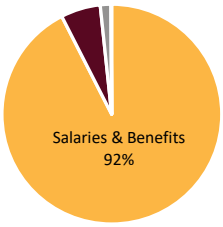
STAFFING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
111 – Licensed Staff	46.18	51.16	51.72	50.54	49.30
112 – Classified Staff	44.61	44.96	50.25	49.62	50.26
113 – Administrators	4.20	4.40	4.40	4.40	3.40
TOTAL	**94.99**	**100.51**	**106.37**	**104.56**	**102.96**
PER STUDENT	**8.5**	**8.8**	**8.6**	**9.0**	**8.7**



SPENDING

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed
100 – Salaries	$ 5,291,468	$ 5,883,070	$ 6,615,340	$ 6,824,091	$ 7,293,680
200 – Associated Payroll Costs	3,276,136	3,502,926	3,676,813	4,000,995	4,230,689
300 – Purchased Services	474,584	488,474	858,869	661,380	729,822
400 – Supplies and Materials	280,750	230,537	392,251	280,642	194,637
500 – Capital Outlay	5,000	-	579,559	-	-
600 – Other Objects	3,700	3,700	27,774	13,000	12,500
TOTAL	**$ 9,331,639**	**$ 10,108,707**	**$ 12,150,607**	**$ 11,780,109**	**$ 12,461,328**
PER STUDENT	**$11,607**	**$11,384**	**$13,338**	**$12,505**	**$13,954**



SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (https://www.ode.state.or.us/data/reportcard/media.aspx) for actuals 2020-23; Fall Enrollment Report for 2023-24; District Estimates for 2024-25. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

STAFFING and SPENDING figures are based on audited actuals for 2020-23, adopted as revised for 2023-24, and proposed for 2024-25.

DIRECTORY OF SCHOOLS

ELEMENTARY

ADAMS ELEMENTARY SCHOOL
1615 SW 35TH St, Corvallis, OR 97333
Grades: KG - 5

BESSIE COLEMAN ELEMENTARY SCHOOL
previously Husky or Hoover Elementary School
3838 NW Walnut Blvd, Corvallis, OR 97330
Grades: KG - 5

GARFIELD ELEMENTARY SCHOOL
1205 NW Garfield Ave, Corvallis, OR 97330
Grades: KG - 5

KATHRYN JONES HARRISON ELEMENTARY SCHOOL
previously Jaguar or Jefferson Elementary School
1825 NW 27th St, Corvallis, OR 97330
Grades: KG - 5

LETITIA CARSON ELEMENTARY SCHOOL
previously Wildcat or Wilson Elementary School
2701 NW Satinwood St, Corvallis, OR 97330
Grades: KG - 5

LINCOLN ELEMENTARY SCHOOL
110 SE Alexander Ave, Corvallis, OR 97333
Grades: KG - 5

MOUNTAIN VIEW ELEMENTARY SCHOOL
340 NE Granger Ave, Corvallis, OR 97330
Grades: KG - 5

K-8 SCHOOL

FRANKLIN K-8 SCHOOL
750 NW 18th St, Corvallis, OR 97330
Grades: KG - 8

SECONDARY

CHELDELIN MIDDLE SCHOOL
987 NE Conifer Blvd, Corvallis, OR 97330
Grades: 6-8

LINUS PAULING MIDDLE SCHOOL
1111 NW Cleveland Ave, Corvallis, OR 97330
Grades: 6-8

CORVALLIS HIGH SCHOOL
1400 NW Buchanan Ave, Corvallis, OR 97330
Grades: 9-12

CRESCENT VALLEY HIGH SCHOOL
4444 NW Highland Dr, Corvallis, OR 97330
Grades: 9-12

OTHER PROGRAMS

ALTERNATIVE PATHWAYS at HARDING CENTER
College Hill, Urban Farm, Construction, WINGS/Transitions
510 NW 31st St, Corvallis, OR 97330
Grades: 9-12

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 of 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.

PROJECTED BUDGET
Also known as a forecasted budget, is a financial plan that estimates the revenues and expenses of an organization for a future period, typically the upcoming fiscal year.

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)

BOC
Bond Oversight Committee

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

DAC
Design Advisory Committee

DELT
District Equity Leadership Team

DELTA
District Equity Leadership Team Advisory

DLI
Dual Language Immersion

DO
District Office

EA
Educational Assistant

ECF
Emergency Connectivity Fund

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

ESSER
Elementary and Secondary School Emergency Relief

FICA
Federal Insurance Contributions 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

IAP
Individual Account Program

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

SIPPS
Systematic Instruction in Phonological Awareness, Phonics, and Sight Words

SLP
Speech Language Pathology

SPED
Special Education

SSA
Student Success Act

SSF
State School Fund

SST
Student Support Team

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.

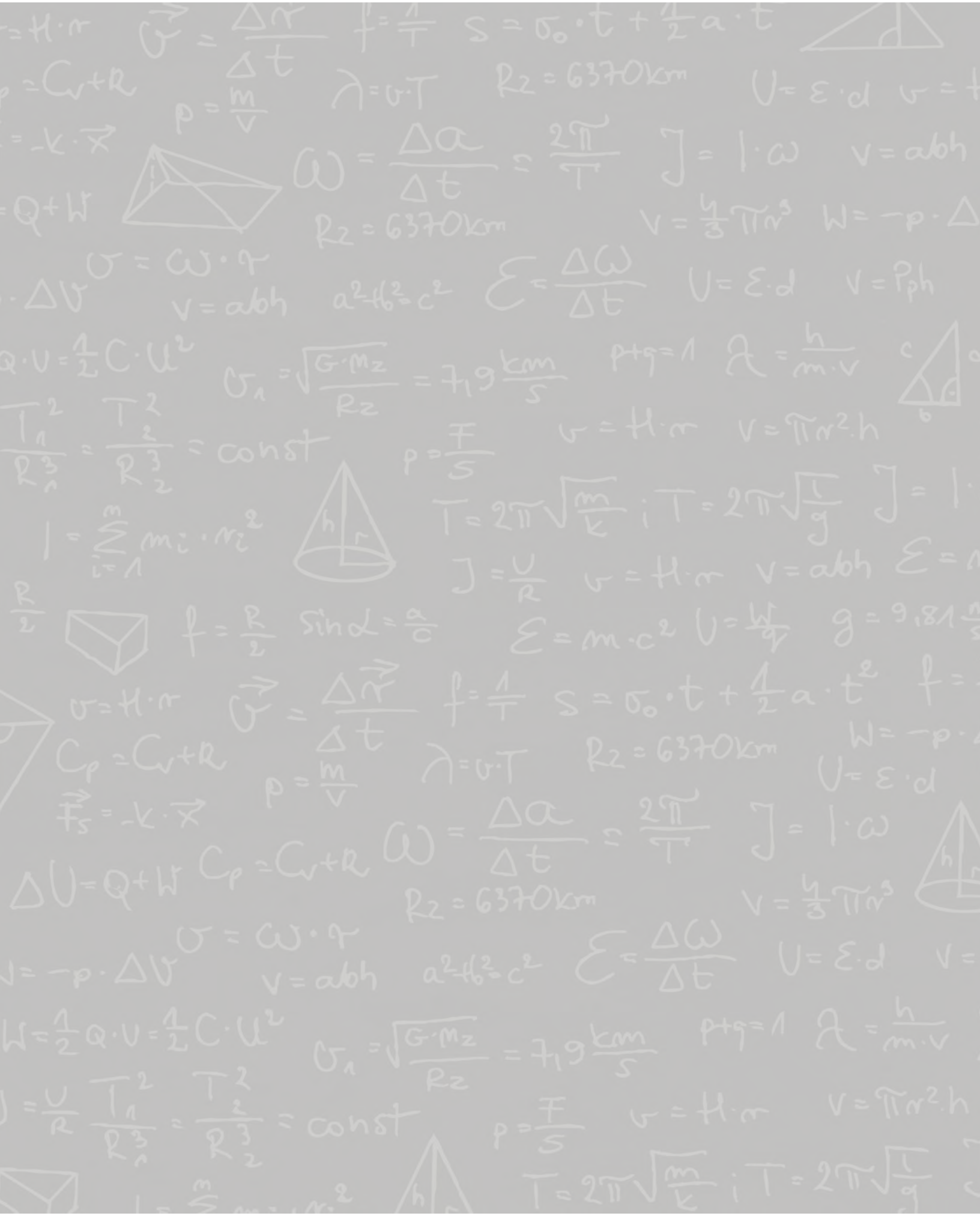
TANF
Temporary Assistance for Needy Families

TOSA
Teacher on Special Assignment

UAL
Unfunded Actuarial Liability


CORVALLIS SCHOOL DISTRICT
OREGON

APPENDIX



Gazette-Times
Democrat-Herald

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Gazette Times - Democrat Herald
600 Lyon St SW
(541) 926-2211

State of New Jersey, County of Hudson, ss:

Casey Allen, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Gazette Times - Democrat Herald, a newspaper of general circulation in Counties of Linn and Benton, as defined by section 193.010 O.R.S, published at 600 Lyon St. SW, Albany, OR in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

PUBLICATION DATES:
May. 9, 2024

NOTICE ID: G1ECyFm8uLuM2Ew64KNU
PUBLISHER ID: COL-OR-100116
NOTICE NAME: Budget Committee Notice
Publication Fee: $323.08

Casey Allen
(Signed)_____

SHANNEA H HOLMES
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires August 1, 2026

VERIFICATION

State of New Jersey
County of Hudson

Subscribed in my presence and sworn to before me on this: 05/09/2024

Shannea A. Holmes
_____
Notary Public
Notarized remotely online using communication technology via Proof.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Corvallis School District, Benton and Linn Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will take place on Thursday, May 23, 2024, beginning at 6:30 p.m. The meeting will be held in the Lincoln Elementary School Gymnasium at 110 SE Alexander St, and will also be streamed live under the provision of ORS 192.670 at youtube.com/c/CorvallisSchoolDistrict.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. To make public comment at the meeting through virtual participation, please contact jennifer.bentz@corvallis.k12.or.us by noon on the day of the meeting with your name, address, and phone number.

Written testimony related to the proposed budget may also be submitted to the Budget Committee via email to jennifer.bentz@corvallis.k12.or.us or by mail addressed to: Budget Committee, PO Box 3509J, Corvallis, OR 97339. All written testimony must be clearly labeled as public comment related to the proposed budget and received by noon on the day of the meeting.

A copy of the budget document may be inspected or obtained on or after 12:00 noon on May 17, 2024 at the District Office during regular business hours (M-F 8:00 a.m. - 5:00 p.m). The budget document will also be available on the district's website at https://www.csd509j.net/departments/financial-services#budget.

The meeting location is accessible to persons with disabilities. A request for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours in advance of the meeting to jennifer.bentz@corvallis.k12.or.us or by calling 541-757-5874.

5/9 COL-OR-100116

*** Proof of Publication ***

State of Indiana
ss)
County of Lake

CORVALLIS SCHOOL DISTRICT 509J

PO BOX 3509J
CORVALLIS, OR 97339

ORDER NUMBER 163613

I, Lanette Brazil, being first duly sworn depose and say, that I am a Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation in Counties of Linn and Benton, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

Lanette Brazil
Legal Clerk

Section: Public Notices
Category: 990 Public Notice
PUBLISHED ON: 06/06/2024

TOTAL AD COST: 1145.87
FILED ON: 6/14/2024

Subscribed and sworn to before me on June 14, 2024

Christina Palma, Notary

CHRISTINA PALMA
Notary Public, State of Indiana
Lake County
Commission Number NP0750329
My Commission Expires
July 24, 2031

FORM OR-ED-1: NOTICE OF BUDGET HEARING - CORVALLIS SCHOOL DISTRICT 509J

A public meeting of the Corvallis School District Board of Directors will be held on June 13, 2024 at 6:30 p.m. at Lincoln Elementary School Gymnasium, 110 SE Alexander Ave, Corvallis, Oregon, 97333. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Corvallis School District Budget Committee on May 30, 2024. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Corvallis School District Administration Building, 1555 SW 35th Street, Corvallis, Oregon, 97333, business days between the hours of 8:00 a.m. and 5:00 p.m., or online at https://www.csd509j.net/departments/financial-services#budget/. This budget is for an annual budget period and was prepared on a basis of accounting that is the same as the preceeding year.

Contact: Lauren Wolfe, SFO, Deputy Clerk Telephone: 541-757-5874 Email: lauren.wolfe@corvallis.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2022-23	Adopted Budget as amended This Year 2023-24	Approved Budget Next Year 2042-25
Beginning Fund Balance	$94,352,188	$43,856,261	$25,485,353
Current Year Property Taxes, other than Local Option Taxes	48,014,843	49,930,467	51,313,388
Current Year Local Option Property Taxes	9,675,417	10,223,461	10,503,933
Other Revenue from Local Sources	26,370,694	23,957,776	21,522,976
Revenue from Intermediate Sources	976,723	1,083,913	934,913
Revenue from State Sources	52,474,917	54,008,341	54,013,599
Revenue from Federal Sources	11,652,186	10,751,231	10,084,905
Interfund Transfers	1,488,294	1,475,350	2,797,955
All Other Budget Resources	3,834,863	0	0
Total Resources	**$248,840,126**	**$195,286,800**	**$176,657,022**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	54,907,809	$58,433,586	$59,226,216
Other Associated Payroll Costs	30,554,854	34,474,262	34,191,524
Purchased Services	19,175,694	16,847,522	15,809,829
Supplies & Materials	11,070,306	9,440,267	9,723,600
Capital Outlay	57,849,798	19,013,721	1,251,000
Other Objects (except debt service & interfund transfers)	14,284,964	17,343,462	17,443,080
Debt Service*	21,096,853	18,924,587	19,425,937
Interfund Transfers*	1,488,294	1,475,350	2,797,955
Operating Contingency	0	14,563,701	12,016,409
Unappropriated Ending Fund Balance & Reserves	38,411,553	4,770,342	4,771,472
Total Requirements	**$248,840,126**	**$195,286,800**	**$176,657,022**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	62,573,563	$66,556,078	$65,153,739
FTE	528.49	533.82	515.49
2000 Support Services	61,077,927	64,248,017	65,763,940
FTE	304.52	309.09	275.54
3000 Enterprise & Community Service	4,504,463	4,870,139	5,629,420
FTE	36.98	38.19	42.54
4000 Facility Acquisition & Construction	59,771,838	19,878,586	1,098,150
FTE	2.13	1.38	0.00
5000 Other Uses	0	0	0
5100 Debt Service*	21,012,489	18,924,587	19,425,937
5200 Interfund Transfers*	1,488,294	1,475,350	2,797,955
6000 Contingency	0	14,563,701	12,016,409
7000 Unappropriated Ending Fund Balance	38,411,553	4,770,342	4,771,472
Total Requirements	**$248,840,126**	**$195,286,800**	**$176,657,022**
Total FTE	**872.12**	**882.48**	**833.57**

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The 2024-25 approved budget for all funds is $176.7 million, a decrease of $18.6 million or 9.5%, compared to the 2023-24 amended budget. The budget is decreasing due to (1) the completion of capital improvements funded through general obligation bonds issued in 2018, and (2) the ending of federal COVID-19 stimulus resources.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit $4.4614 per $1,000)	$4.4614	$4.4614	$4.4614
Local Option Levy	$1.5000	$1.5000	$1.5000
Levy For General Obligation Bonds	$15,168,503	$15,816,512	$16,279,585

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$183,365,000	$0
Other Bonds	$10,235,000	$0
Other Borrowings	$0	$0
Total	**$193,600,000**	**$0**

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

BUY • SELL • FIND

How to place a Classified ad www.midvalleymarketplace.com

Visit us online 24/7:
www.democratherald.com
www.gazettetimes.com

Call us:
8AM - 5PM, MONDAY - FRIDAY
541-812-6112

Deadlines

Liner ads

Publication	Deadline
Saturday	3pm Wednesday
Sunday	3pm Wednesday
Monday	3pm Thursday
Tuesday.....	3pm Friday

Publication	Deadline
Wednesday	3pm Friday
Thursday	3pm Monday
Friday	3pm Tuesday

Display ads

Publication	Deadline
Saturday	3pm Wednesday
Sunday	3pm Wednesday
Monday	3pm Thursday

Publication	Deadline
Tuesday	3pm Friday
Wednesday	3pm Friday
Thursday	3pm Monday
Friday	3pm Tuesday

CLASSIFIED

Announcements
Service Directory
Jobs
Financial
Merchandise
Real Estate
Rentals
Transportation

Mid-Valley Marketplace

215 Pets - Dogs

Border Doodle Puppies $800
10 week Border Collie Laboradoodle mix pups ready for new homes.
541-936-1832

310 General

IT IS UNLAWFUL (Subsection 3, ORS 659.030) to discriminate as to race, religion, color, sex, age or national origin, unless based upon a bona fide occupational qualification. If you are being subjected to discrimination in your job or when you apply for a job, it is against the law and you can get help.

MID-VALLEY MEDIA CONFIDENTIAL SERVICE

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530B Albany - Garage Sales

FRI & SAT - 8am to 4pm - June 7,8
5228 Davidson St SE, ALBANY
Mennonite Village campus-wide Sale
SAT 50% OFF everything under $50
60 DVDs, 100pcs jewelry, buggy axle, old tools,Vanguard recumbent bicycle, **LDTS MORE!**

560 Miscellaneous Wanted

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600 Business Property

EQUAL HOUSING OPPORTUNITY

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To complain of discrimination call Fair Housing Council of Oregon, 1-800-424-3247, in order to file a complaint. People may also contact the City of Corvallis Housing Division, 541-766-6944, for information or referral for fair housing related issues

FORM OR-ED-1: NOTICE OF BUDGET HEARING - CORVALLIS SCHOOL DISTRICT 509J

A public meeting of the Corvallis School District Board of Directors will be held on June 13, 2024 at 6:30 p.m. at Lincoln Elementary School Gymnasium, 110 SE Alexander Ave, Corvallis, Oregon, 97333. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Corvallis School District Budget Committee on May 30, 2024. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Corvallis School District Administration Building, 1555 SW 35th Street, Corvallis, Oregon, 97333, business days between the hours of 8:00 a.m. and 5:00 p.m., or online at https://www.csd509j.net/departments/financial-services#budget/. This budget is for an annual budget period and was prepared on a basis of accounting that is the same as the preceding year.

Contact: Lauren Wolfe, SFO, Deputy Clerk Telephone: 541-757-5874 Email: lauren.wolfe@corvallis.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2022-23	Adopted Budget as amended This Year 2023-24	Approved Budget Next Year 2042-25
Beginning Fund Balance	$94,352,188	$43,856,261	$25,485,353
Current Year Property Taxes, other than Local Option Taxes	48,014,843	49,930,467	51,313,388
Current Year Local Option Property Taxes	9,675,417	10,223,461	10,503,933
Other Revenue from Local Sources	26,370,694	23,957,776	21,522,976
Revenue from Intermediate Sources	976,723	1,083,913	934,913
Revenue from State Sources	52,474,917	54,008,341	54,013,599
Revenue from Federal Sources	11,652,186	10,751,231	10,084,905
Interfund Transfers	1,488,294	1,475,350	2,797,955
All Other Budget Resources	3,834,863	0	0
Total Resources	**$248,840,126**	**$195,286,800**	**$176,657,022**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	54,907,809	$58,433,586	$59,226,216
Other Associated Payroll Costs	30,554,854	34,474,262	34,191,524
Purchased Services	19,175,694	16,847,522	15,809,829
Supplies & Materials	11,070,306	9,440,267	9,723,600
Capital Outlay	57,849,798	19,013,721	1,251,000
Other Objects (except debt service & interfund transfers)	14,284,964	17,343,462	17,443,080
Debt Service*	21,096,853	18,924,587	19,425,937
Interfund Transfers*	1,488,294	1,475,350	2,797,955
Operating Contingency	0	14,563,701	12,016,409
Unappropriated Ending Fund Balance & Reserves	38,411,553	4,770,342	4,771,472
Total Requirements	**$248,840,126**	**$195,286,800**	**$176,657,022**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	62,573,563	$66,556,078	$65,153,739
FTE	528.49	533.82	515.49
2000 Support Services	61,077,927	64,248,017	65,763,940
FTE	304.52	309.09	275.54
3000 Enterprise & Community Service	4,504,463	4,870,139	5,629,426
FTE	36.98	38.19	42.54
4000 Facility Acquisition & Construction	59,771,838	19,878,586	1,098,150
FTE	2.13	1.38	0.00
5000 Other Uses	0	0	0
5100 Debt Service*	21,012,489	18,924,587	19,425,937
5200 Interfund Transfers*	1,488,294	1,475,350	2,797,955
6000 Contingency	0	14,563,701	12,016,409
7000 Unappropriated Ending Fund Balance	38,411,553	4,770,342	4,771,472
Total Requirements	**$248,840,126**	**$195,286,800**	**$176,657,022**
Total FTE	**872.12**	**882.48**	**833.57**

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The 2024-25 approved budget for all funds is $176.7 million, a decrease of $18.6 million or 9.5%, compared to the 2023-24 amended budget. The budget is decreasing due to (1) the completion of capital improvements funded through general obligation bonds issued in 2018, and (2) the ending of federal COVID-19 stimulus resources.

PROPERTY TAX LEVIES

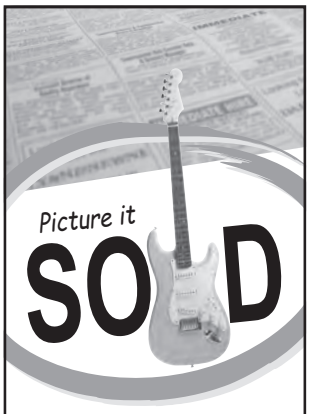
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit $4.4614 per $1,000)	$4.4614	$4.4614	$4.4614
Local Option Levy	$1.5000	$1.5000	$1.5000
Levy For General Obligation Bonds	$15,168,503	$15,816,512	$16,279,585

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$183,365,000	$0
Other Bonds	$10,235,000	$0
Other Borrowings	$0	$0
Total	**$193,600,000**	**$0**

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.
150-504-058 (Rev. 11-00-21)

6/6 163613



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CCB# 224017

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Corvallis School District 509J
Resolution No. 24-0601

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Corvallis School District 509J hereby adopts the budget for fiscal year 2024-25 in the total of **$176,657,022.** This budget is now on file at the District Administration Office at 1555 SW 35th St, Corvallis, OR 97333.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2024, and for the purposes shown below are hereby appropriated:

100 - General Fund	
1000 - Instruction	$ 54,002,539
2000 - Support Services	43,355,657
3000 - Enterprise and Community Services	282,193
5100 - Debt Service	526,506
5200 - Interfund Transfers	2,377,204
6000 - Contingency	7,157,208
Total	**$ 107,701,307**
200 - Special Revenue Funds	
1000 - Instruction	$ 11,151,200
2000 - Support Services	6,797,058
3000 - Enterprise and Community Services	5,347,227
4000 - Facilities Acquisition and Construction	445,000
5200 - Interfund Transfers	420,751
6000 - Contingency	300,000
Total	**$ 24,461,236**
300 - Debt Service Funds	
5100 - Debt Service	$ 18,899,431
6000 - Contingency	1,509,331
Total	**$ 20,408,762**
400 - Capital Projects Funds	
4000 - Facilities Acquisition and Construction	$ 653,150
Total	**$ 653,150**
600 - Internal Service Funds	
2000 - Support Services	15,611,225
6000 - Contingency	3,049,870
Total	**$ 18,661,095**
Total Appropriations, All Funds	**171,885,550**
Total Unappropriated and Reserve Amounts, All Funds	**$ 4,771,472**
TOTAL ADOPTED BUDGET	**$ 176,657,022**

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for tax year 2024-25 upon the assessed value of all taxable property within the district:

(1) At the rate of $4.4614 per $1,000 of assessed value for permanent rate tax;
(2) At the rate of $1.5000 per $1,000 of assessed value for local option tax;
(3) In the amount of $16,279,585 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED, that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Education Limitation
Permanent Rate Tax.....$4.4614/$1,000
Local Option Tax.....$1.5000/$1,000

Excluded from Limitation
General Obligation Debt Service.....$16,279,585

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 13th day of June, 2024.

ATTEST:

Luhui Whitebear, Board Chair

Lauren Wolfe, Deputy Clerk

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM OR-ED-50
2024–2025

To assessor of Benton and Linn County

☐ Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Corvallis School District (District name) has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Benton and Linn (County Name) County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Mailing Address of District	City	State	ZIP Code	Date Submitted
PO Box 3509J	Corvallis	OR	97339	June 23, 2024

Contact person	Title	Daytime telephone number	Contact person e-mail address
Lauren Wolfe	Director of Finance	541-757-5927	lauren.wolfe@corvallis.k12.or.us

CERTIFICATION— You **must** check one box if you are subject to local budget law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits — Rate —**or**— Dollar Amount	Excluded from Measure 5 Limits — Dollar Amount of Bond Levy
1. Rate per $1,000 levied (within permanent rate limit) 1	4.4614	
2. Local option operating tax 2	1.5	
3. Local option capital project tax 3		
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001 ....4a		
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001 .... 4b		16,279,585
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c		16,279,585

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per $1,000 5	4.4614
6. Election date when your new district received voter approval for your permanent rate limit 6	
7. **Estimated** permanent rate limit for newly **merged/consolidated** district 7	

PART III: SCHEDULE OF LOCAL OPTION TAXES—

Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —**or**— rate authorized per year by voters
Operating	05/17/2022	2022	2026	$1.500

150-504-060 (Rev. 10-24-23)

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

artwork and photography credits

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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. The following persons have been designated to handle inquiries regarding discrimination: Rynda Gregory, Human Resources Administrator and Title IX Coordinator: rynda.gregory@corvallis.k12.or.us, 971-217-6309; Melissa Harder, Assistant Superintendent and Title II Oversight: melissa.harder@corvallis.k12.or.us; Sabrina Wood, Special Education Coordinator and ADA Title II Complaints: sabrina.wood@corvallis.k12.or.us

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. Las siguientes personas han sido designadas para atender las consultas relacionadas con la discriminación:
Rynda Gregory, Administradora de Recursos Humanos y Coordinadora de Título IX: rynda.gregory@corvallis.k12.or.us, 971-217-6309; Melissa Harder, Superintendente Asistente y Supervisora del Título II: melissa.harder@corvallis.k12.or.us; Sabrina Wood, Coordinadora de Educación Especial y Quejas de Título II de Americanos con Discapacidades (ADA por sus siglas en inglés): sabrina.wood@corvallis.k12.or.us

Corvallis
SCHOOL DISTRICT

VII. PUBLIC COMMENT (7:45 p.m.)*

NOTE: To indicate your desire to comment, please arrive several minutes before the meeting begins, and complete a request card; then, turn it in to the Board Secretary before the meeting begins. See the attached guidelines for providing input to the School Board.

Virtual option: Please contact kimberly.nelson@corvallis.k12.or.us by noon on the day of the Board Meeting to schedule public comment. Please include your name, address, the phone number you will call in from, and the topic of your public comment.

Corvallis
SCHOOL DISTRICT

PROVIDING INPUT TO THE SCHOOL BOARD

(Revised 08-15-23)

The Corvallis School Board values the opinions and input of students, staff, parents, and community members. Comments may be provided during certain meetings, and via written correspondence, as outlined below.

Public Comment at School Board Meetings

This option is available when *Public Comment* is an item on the agenda. To offer comments:

A. Complete all of the requested information on a "Comment Request" card, which can be found on a table near the entrance to the meeting room, and give it to the Board Secretary at the head table **before** the meeting begins. Your testimony may be delayed until all of the information is provided.

B. When you provide public comment, your name, address, and comments are matters of public record; however, students and staff do not need to provide their addresses.

C. Keep your comments within the specified time allotted, usually three minutes, to allow time for others to comment. Please be respectful of those who wish to provide comments after you.

D. Direct your comments to the School Board. The Board Chair will refer questions or requests for action to staff for response at a later date.

E. If you read from a prepared statement, you may choose to leave your written comments with the Board Secretary to post online with the informational packet of the meeting and to file with the official minutes of the meeting. Handouts are not required but should you wish to provide them, please bring 13 copies and give them to the Board Secretary to distribute.

F. Speakers may offer objective criticism of District operations and programs but the Board will not hear complaints concerning individual District personnel.

- Complaints shall be handled following the steps outlined in Board Policy KL and Administrative Regulation KL-AR, copies of which are available at meetings and online at http://policy.osba.org/corvall/KL/index.asp.
- Complaints regarding budget, programs, or other District issues also should be handled by first following the steps outlined in policy KL.

G. Undue interruption or other interference with the orderly conduct of Board business cannot be allowed.

- Defamatory or abusive remarks are always out of order.
- The Board Chair may terminate a speaker's privilege of address if, after being called to order, the speaker persists in improper conduct or remarks.

Written Correspondence

Letters, emails, and other written materials submitted to the School Board are considered public record. They may be submitted via U.S. mail to: Corvallis School Board, 1555 SW 35th Street, Corvallis, OR 97333. Emails sent to: schoolboard@corvallis.k12.or.us, will reach all Board members as a group as well as the following District staff: Superintendent, Assistant Superintendent, Human Resources Director, Finance and Operations Director, Communications Coordinator, and Executive Assistant to the Superintendent and Board of Directors (also known as Board Secretary).

Telephone Calls

Luhui Whitebear	541-714-3305	Terese Jones	541-230-1673
Sami Al-Abdrabbuh	541-283-6611	Shauna Tominey	541-829-3411
Judah Largent	541-231-8415	Chris Hawkins	541-602-2045
Sarah Finger McDonald	541-908-3756		

District Administrative Office
1555 SW 35th Street | PO Box 3509J | Corvallis, Oregon 97339
541-757-5841 | www.csd509j.net

Presented to the Board at the 6/13/2024 board meeting. kn

Restore funding in Corvallis School District: librarians, art & music teachers, skills trainers / Restaurar la financiación de el distrito escolar de Corvallis: bibliotecarios, maestros de arte y música, formadores de habilidades

Español abajo

We respectfully request that funding be restored to essential staffing positions in Corvallis School District for the 2024-2025 school year. The budget must reflect the District Goals and Strategies which focus on the principle of "students at the center."

In order to meet the budget shortfall while still providing a robust student experience, we request the following actions be taken:

1. Corvallis School Board call a special meeting to pass a revision to the reserve policy which will reduce the minimum reserve balance to 4% rather than the current 5%, creating approximately $954,000 of surplus in ending fund balance reserves.

2. Superintendent Ryan Noss work collaboratively with principals to use this newly available surplus to prioritize the following:

- reinstate skills trainers and inclusion assistants across the district

- restore library, art, and music as much as the budget allows

Retaining these positions allows us to fulfill our district's mission to provide exceptional learning experiences, prioritize academic rigor and engagement, and empower all students to succeed and pursue their goals.

By adding your name to this form, you are agreeing with the statements in this petition.

Why sign?

- Our public schools must retain families with school age children by continuing to offer robust reading, art, and music programs that compete with other districts.

- Behavior escalations have been increasing even with skills trainers in place. Eliminating these important staff members would leave remaining staff to manage the mental health crisis with less support.

- Special Education services will be decreased with the elimination of skills trainers. Some skills tradiners have up to 70% of their students on IEPs (Individualized Education Plan - Sped)

- In the state's 2022 QEM (Quality Education Model) the recommendation is: 1 FTE licensed school librarian and 1 FTE media center assistant per prototype school as best practice (full report p. 10). Our current levels are lower in the schools with most reading challenges. Reading engagement with library programming must be a priority to address these challenges.

Solicitamos respetuosamente que se restablezcan los fondos para puestos de personal esenciales en el Distrito Escolar de Corvallis para el año escolar 2024-2025. El presupuesto debe reflejar las Metas y Estrategias del Distrito que se centran en el principio de "los estudiantes en el centro".

Para cubrir el déficit presupuestario y al mismo tiempo brindar una experiencia estudiantil sólida, solicitamos que se tomen las siguientes acciones:

1. La Junta Escolar de Corvallis convocará una reunión especial para aprobar una revisión de la política de reservas que reducirá el saldo de reserva mínimo al 4% en lugar del 5% actual, creando aproximadamente $954,000 de superávit en el fondo de reservas.

2. El superintendente Ryan Noss trabajará en colaboración con los directores para utilizar este excedente para priorizar lo siguiente:

- reintegrar a los formadores de habilidades y asistentes de inclusión en todo el distrito

- restaurar la biblioteca, el arte y la música tanto como lo permita el presupuesto

Retener estos puestos nos permite cumplir la misión de nuestro distrito de brindar experiencias de aprendizaje excepcionales, priorizar el rigor y la participación académica, y capacitar a todos los estudiantes para que tengan éxito y persigan sus metas.

Al agregar su nombre a este formulario, está de acuerdo con las declaraciones de esta petición.

¿Por qué firmar?

- Nuestras escuelas públicas deben continuar ofreciendo programas sólidos de lectura, arte y música que compitan con otros distritos para retener a las familias con niños de edad escolar.

- Los problemas de comportamiento han aumentado incluso con la presencia de formadores de habilidades. La eliminación de estos importantes miembros del personal dejaría al personal restante para gestionar las crisis de salud mental con menos apoyo.

- En el QEM (Modelo de Educación de Calidad) del estado de 2022, la recomendación es: 1 bibliotecario escolar con licencia trabajando tiempo completo y 1 asistente de centro de medios trabajando tiempo completo por escuela como mejor práctica (informe completo p. 10). Nuestros niveles actuales son más bajos en las escuelas con mayores desafíos de lectura. Los programas bibliotecarios para mejorar las habilidades de lectura deben ser una prioridad para solucionar esos desafíos.

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6/13/2024 11:03:18	Amelia	Chang		No/ no	Yes/ si		student/ estudiante	Music, art, and reading are so important to children. They are more than just extracurricular or hobbies and can greatly impact children in a very positive way.
6/13/2024 11:14:07	Canton	Leach	canton.leach@corvallis.k	Yes/ si	Yes/ si		educator/ educador, community member/ miembro del comunidad	
6/13/2024 11:16:01	Rachel	Wahl			Yes/ si		CSD support staff	
6/13/2024 11:57:10	Monique	Sherman		Yes/ si	Yes/ si		parent/ padre	
6/13/2024 12:29:14	Aubrey	Mendonca	aubreymendonca32@gm	Yes/ si	Yes/ si		educator/ educador	
6/13/2024 13:19:18	Shannon	Robinson	lil_robbie85@hotmail.cor	No/ no	No/ no	Philomath	educator/ educador	
6/13/2024 13:24:35	Diane	Nicol	diane.nicol@corvallis.k1	No/ no	Yes/ si		educator/ educador	
6/13/2024 13:43:41	Julie	O'Briant	julie.o'briant@corvallis.k1	Yes/ si	Yes/ si		parent/ padre, Administrative Assistant	
6/13/2024 14:54:48	Maria	Tylman	majotylman@gmail.com	Yes/ si	Yes/ si		parent/ padre	Por favor los niños no pueden perder horas de biblioteca, arte o PE necesitan expresarse, es muy saludable para su salud mental!! Gracias por todo lo que hacen!
6/13/2024 14:57:15	Virginia	Neylon	Virginia_Taggart@yahoo	No/ no	No/ no	Philomath	parent/ padre	My kids go to school in Corvallis
6/13/2024 15:23:37	Clara	Fitts	cmfitts22@gmail.com	No/ no	No/ no	Independence/Monmouth	student/ estudiante	
6/13/2024 15:31:49	Christine	Lodal	cclodal@gmail.com	No/ no	Yes/ si		parent/ padre, educator/ educador	
6/13/2024 16:20:25	Dana	Monroe	Danafmonroe@gmail.cor	Yes/ si	Yes/ si		parent/ padre, educator/ educador	

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6/12/2024 12:01:03	Tugba	Blackburn	Tugba.Blackburn @gmai	Yes/ si	Yes/ si		parent/ padre	Students need to engage with others in music, art and culture. Funding is crucial for equity in education
6/12/2024 14:09:34	Brecca	Claitor	Breccaclaitor@gmail.con	Yes/ si	Yes/ si		parent/ padre	
6/12/2024 15:40:22	Jonathan	Fram	jframmage@gmail.com	Yes/ si	Yes/ si	97333	parent/ padre, community member/ miembro del comunidad	Both of my kids attend Corvallis public schools. They love art class and their art teachers.
6/12/2024 16:07:14	Logan	Jacobsen		No/ no	Yes/ si		student/ estudiante	
6/12/2024 17:25:53	Erin	Thompson	Erinetz@gmail.com	No/ no	Yes/ si		parent/ padre	
6/12/2024 18:53:53	Jennifer	Thornhill	Jennifer.brostek.thornhill(	Yes/ si	No/ no	Philomath	parent/ padre	
6/12/2024 19:10:05	Melissa	Johnson	melissakp03@gmail.com	Yes/ si	Yes/ si		parent/ padre	
6/12/2024 20:48:46	Kelly	Longway	Kellymiriam6890@gmail.	Yes/ si	Yes/ si		parent/ padre, community member/ miembro del comunidad	
6/12/2024 20:54:37	Amanda	Cooper-Rovnan	sushisteeler@gmail.com	Yes/ si	Yes/ si	Lincoln	parent/ padre, educator/ educador	
6/12/2024 20:56:39	Kaitlyn	Shipe	kaitlynshipe@gmail.com	Yes/ si	Yes/ si		parent/ padre	
6/13/2024 9:25:12	Sonya	Bacheller	sonyambacheller@gmail	Yes/ si	Yes/ si		parent/ padre, educator/ educador	
6/13/2024 9:25:29	Cara	Miller	mrs.writerchick@gmail.c	Yes/ si	Yes/ si		parent/ padre, educator/ educador	
6/13/2024 9:44:05	Joshua	Miller	millejos@gmail.com	Yes/ si	Yes/ si		parent/ padre	
6/13/2024 9:47:07	Linnea	Miller	ms.cool.vet@gmail.com	Yes/ si	Yes/ si		student/ estudiante	
6/13/2024 10:26:50	Sarah	Farrell	sarah.farrell@corvallis.k1	Yes/ si	Yes/ si		parent/ padre, educator/ educador, community member/ miembro del comunidad	The jobs cut this year are vital to students' health, well-being, and well-rounded education.
6/13/2024 10:33:57	Amanda	Brownell	amanda.brownell@corva	No/ no	No/ no	Central Linn	educator/ educador	
6/13/2024 10:37:49	Kate	Day	Catherinehday@gmail.cc	Yes/ si	Yes/ si		parent/ padre	
6/13/2024 10:42:25	Angela	Garcia	angela.garcia@corvallis.l	Yes/ si	Yes/ si		educator/ educador	
6/13/2024 10:42:25	Brandon	Pavloski	brandon.michael.pavlosk	Yes/ si	Yes/ si		educator/ educador	
6/13/2024 10:52:12	Mike	Sloan	mike.sloan@corvallis.k12	Yes/ si	No/ no	Linn	Employee	

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6/11/2024 14:35:30	Brayden	Moore	braydenmoore105@gma	Yes/ si	Yes/ si		parent/ padre, student/ estudiante, small business owner/ propretario de un negocio, community member/ miembro del comunidad	The district needs help, we're hear to help and here is a totally valid suggestion.
6/11/2024 17:08:03	Margaret	Corvi	mjnoodles@gmail.com	Yes/ si	Yes/ si		parent/ padre	
6/11/2024 18:00:29	Marcy	Hermens	Hermensfamily@comcas	No/ no	No/ no	Albany. But I'm a CSD e	educator/ educador	
6/11/2024 20:25:54	Amelia	Jebousek	amelia.jebousek@studer	No/ no	Yes/ si		student/ estudiante, community member/ miembro del comunidad	
6/11/2024 22:03:05	Gabriel	Ledger	spammeplease13@gmai	No/ no	Yes/ si		parent/ padre	Our kids' CSD school is already struggling with not enough resources to maintain reasonable class sizes with adequate teachers/assistants
6/12/2024 9:21:32	Kerry	Boysen	kdboysen@comcast.net	Yes/ si	Yes/ si		parent/ padre, small business owner/ propretario de un negocio, community member/ miembro del comunidad	
6/12/2024 9:28:23	Tanner	Smith	tanneralden8@gmail.con	Yes/ si	No/ no	I teach in Gresham Oreg	educator/ educador	Arts are essential to Corvallis. We have some of the best music staff at the local college and amazing educators and a history of attaining choral excellence in the Corvallis programs. I wish for them to be funded so they can continue teaching the important values of community, selflessness, focused engagement, and hard work that are vital to human life.

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6/10/2024 13:10:17	Julie	Jacobs	Mrsjuliejacobs@gmail.co	No/ no	Yes/ si	Leticia Carson	parent/ padre	My kids go to Muddy Creek and we need funding for these services also. We get only 80% of what normal schools get, so we already have to tighten our budget to fit these services in. I want to be sure that muddy creek would be included in this plan.
6/10/2024 14:10:00	Virginia	Esary	Ginsbiz@comcast.net	Yes/ si	Yes/ si		community member/ miembro del comunidad	I am losing respect and trust in 509J as they cut services and educational opportunities to our students while remaining over staffed in the district administration. All cuts should start at the top before sacrificing classroom services.. Restore essential services to our students!
6/10/2024 18:13:10	Kate	Blackwelder	professionaljargon@gma	Yes/ si	Yes/ si		parent/ padre	
6/10/2024 18:59:08	Erin	Keller	Erinkeller73@gmail.com	Yes/ si	Yes/ si		parent/ padre	
6/10/2024 19:21:24	Michelle	Wimer	Mgilberts08@gmail.com	Yes/ si	Yes/ si		parent/ padre, community member/ miembro del comunidad	My student has been affected by the staff deficits
6/10/2024 19:40:31	Kelsey	McElfresh	Kmb123@ymail.com	Yes/ si	Yes/ si		parent/ padre, educator/ educador	
6/10/2024 20:46:57	Eleanor	Feldmann		Yes/ si	Yes/ si		student/ estudiante	
6/11/2024 10:57:20	Mariah	Dowrie	riah.dowrie@student.csd	Yes/ si	Yes/ si	The Corvallis School Dist	student/ estudiante	No.
6/11/2024 11:46:38	Ingrid	Arocho	arochoim@gmail.com	Yes/ si	Yes/ si		parent/ padre, community member/ miembro del comunidad	

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6/8/2024 23:02:53	Cassandra	Siler	cgfsiler@gmail.com	No/ no	Yes/ si		parent/ padre	These subjects are arguably some of the best experiences our kids have at school!!
6/8/2024 23:06:01	Ruby	Swanson	ruby.swanson@student.c	Yes/ si	Yes/ si		student/ estudiante	I don't want to lose our art teacher and librarian.
6/8/2024 23:07:54	Kizzie	McMillin	Kizzie.McMillin@Student	Yes/ si	Yes/ si		student/ estudiante	
6/9/2024 6:48:36	Morgan	Murphy	Mjwatson511@gmail.con	Yes/ si	Yes/ si	Garfield	parent/ padre, community member/ miembro del comunidad	
6/9/2024 20:53:48	Jessica	Miracle	jessicarder@gmail.com	Yes/ si	Yes/ si		parent/ padre	
6/9/2024 22:18:32	Nate	Weigel	natecweigel@gmail.com	No/ no	Yes/ si		parent/ padre	
6/10/2024 7:10:44	Lu	Cross	lu.cross@student.csd509	Yes/ si	Yes/ si	Corvallis School District	student/ estudiante, community member/ miembro del comunidad	
6/10/2024 7:43:37	Emily	Maize	Emilyjacobberger@gmail	Yes/ si	Yes/ si		parent/ padre	
6/10/2024 8:30:17	Kiana	Minot	kiana.minot@student.csd509j.net		Yes/ si		student/ estudiante	
6/10/2024 9:18:31	addie	schmeder	adeline.schmeder@stud	No/ no	Yes/ si		student/ estudiante	
6/10/2024 9:43:00	Connor	Weinreich	connor.weinreich@stude	No/ no	Yes/ si		student/ estudiante	
6/10/2024 10:48:46	Alejandro	Lazzati Segura	alejandro.lazzati-segura@	Yes/ si	Yes/ si	si	student/ estudiante	Art is one of the subjects getting cut and it's stupid. Art is a subject that anyone can do and it bonds people together
6/10/2024 11:08:32	Lily	Brown	lily.brown@student.csd5(	Yes/ si	Yes/ si	Linus Pauling Middle Sch	student/ estudiante	
6/10/2024 11:13:04	olympia	salcido	olympia.salcido@student	Yes/ si	No/ no	philomath school district	student/ estudiante	
6/10/2024 11:31:26	Mairead	Huff	mairead.d.huff@student.	No/ no	Yes/ si		parent/ padre, student/ estudiante	YOUR JUST NEED TO KEEP THE EXTRA TAX MONEY FROM LAST YEAR AND USE IT ON YEARS LIKE THIS WHEN YOU DONT HAVE ENOUGH MONEY, SO YOU DONT HAVE TO CUT TEACHERRRRSSSSS.
6/10/2024 12:18:36	Rebecca	Sauret	Sauregó4@gmail.com	Yes/ si	Yes/ si		CSD Staff	

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6/8/2024 12:30:54	Jill	Reed Newhouse	jillrhairdesign@icloud.cor	No	Yes		parent, small business owner, community member	
6/8/2024 12:33:21	Bethany	Dengler-Germain	bdenglergermain@gmail.	Yes	Yes		parent, educator	This is very important, especially being a family member of many teachers, including ones that lost their job this year
6/8/2024 13:18:08	harriet	ward	harriet.ward@student.cs	Yes	Yes		student	
6/8/2024 17:02:08	Stephanie	Hanson	stephhanson6@gmail.co	Yes/ si	Yes/ si		community member/ miembro del comunidad	As a music teacher myself, I see the value of music in schools! Students find a place they feel they belong, and are more likely to graduate from high school than other students.
6/8/2024 20:59:50	Jessica	Bliss	jrobinbliss@gmail.com	Yes/ si	Yes/ si		parent/ padre	
6/8/2024 21:12:58	Ada	Burkhardt	Ada.Burkhardt@Student.CSD509J.Net		Yes/ si		student/ estudiante	
6/8/2024 21:40:59	Rolly James	Toribio	rjtoribio77@yahoo.com	Yes/ si	No/ no	Gresham-Barlow	educator/ educador	The level of musicianship in the Corvallis School District is exemplary, comparable to many Las Vegas schools (I grew up in Las Vegas playing in orchestras). The educators in this district are top notch and deserve support from the school district.
6/8/2024 22:41:48	Cynthia	Salgado	1280759@gmail.com	Yes/ si	Yes/ si		parent/ padre, community member/ miembro del comunidad	
6/8/2024 22:49:35	Karah	Chapman	karah.chapman@student	Yes/ si	Yes/ si		student/ estudiante	More money should be going to help schools educate and make their programs better.
6/8/2024 22:56:11	Amanda	Nahlik	Nahlik@gmail.com	Yes/ si	Yes/ si		parent/ padre	

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6/8/2024 7:21:48	Navah	Mallette	navah.mallette@student.	No	Yes		student	The art teacher at my middle school is getting cuon these recent budget cuts. Art is a very important class for me and so many others. I am also aware that almost all of the schools in the Corvallis School District are also experiencing these cuts. This needs to change!
6/8/2024 8:40:22	Allie	Luftig	Allie.luftig@gmail.com	No	Yes		parent, educator	
6/8/2024 9:09:07	Moira	Cunningham	moira.cunningham@stud	Yes	Yes		student	
6/8/2024 9:47:33	Cirelle	Summerton	cirelle.summerton@stud	Yes	Yes		student	
6/8/2024 11:18:17	Tianyue	Gu	tigkitkat@gmail.com	Yes	Yes		student	It's an important thing to have a petition on.
6/8/2024 12:11:29	Christine	Quigley	chrisqextra@gmail.com	Yes	Yes		Grandparent	
6/8/2024 12:11:38	Elizabeth	Dupuis	lizzydupuls17@gmail.cor	No	Yes		community member	Arts programs keep kids creative! It's very important to give kids this option.
6/8/2024 12:13:23	Paul	Broccolo	pbroccolo@hotmail.com	No	Yes		parent	need to address housing issue that prevents the funding
6/8/2024 12:15:00	Erin	Broccolo	erinquig@gmail.com	Yes	Yes		parent	
6/8/2024 12:19:46	Miriam	Collett	the_girl_one@yahoo.con	Yes	No	West Albany	small business owner, community member	I believe the arts are integral to a balanced school experience. We should fund the arts as well as core curriculum. In my case, foods and art classes kept me in high school
6/8/2024 12:22:53	Jordan	Collett	Creamsted22@yahoo.co	No	No	Benton county	small business owner	The art music library and mental health programs are what helped keep me from struggling in school. Without those I may have struggled and left school.
6/8/2024 12:24:49	Aaron	Garcia	aarond_garcia@earthlink	No	Yes		community member	

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6/7/2024 14:07:06	Marc	Hume	nudnick11@gmail.com	Yes	Yes		parent	
6/7/2024 14:21:35	Julie	Arena	Juliecowitz@gmail.com	Yes	Yes		parent	
6/7/2024 15:41:32	Karely	Hernandez	Karehernandez101@gm	Yes	Yes	Corvallis school district	parent	
6/7/2024 18:12:01	Katie	Carleski	Katiecarleski@gmail.con	Yes	Yes		parent	
6/7/2024 18:40:12	William	Stellbrink	wstellbrink@gmail.com	No	No	Centennial	community member	
6/7/2024 19:06:26	Mayri	Ross	mayri.c.ross@outlook.co	Yes	Yes		community member, preschool staff member/educator	Recognizing that education is facing universal struggles to access the funding and professional education required to support high-quality programs, making such drastic cuts to programs that provide incredible benefits across all areas of development (including social and academic) and self-expression will only see negative effects for the kids who trust the adults of their communities to do right by them. Librarians and skills teachers are also critical support staff members in facilitating a safe, educational, inclusive, and supportive environment for all children to learn in; stripping the district of these roles would be letting these children down.
6/7/2024 20:10:34	Elizabeth	Palmer	e.lisle.palmer&gmail.com	Yes	Yes		parent, small business owner, community member	

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6/6/2024 19:23:00	Erica	Chaney	Ericachaney24@gmail.cc	Yes	Yes		parent, educator, community member	
6/6/2024 20:02:26	Chris	Cavagnaro	Chriscavagnaro2013@gr	Yes	No	Philomath	educator	I'm a mental health skills trainer with CSD509J
6/6/2024 20:03:22	Erin	Cavagnaro	Maestraerin@gmail.com	Yes	No	Philomath	educator	
6/6/2024 20:33:52	Naomi	Hartman	Valleyviolin@gmail.com	Yes	Yes		educator, community member	
6/6/2024 21:06:57	Alicia	Straub	aliciandave.straub@gma	Yes	Yes		parent, small business owner, community member	Music, library, art, and mental health are the things that create creative, empathetic, kind children. Why are we taking away necessary services?
6/6/2024 21:10:38	Alyssa	White	Whitealyssa11@gmail.cc	Yes	Yes		parent	These cuts will directly affect the already-suffering mental health of our kids in a negative way.
6/6/2024 21:32:17	Judith	Rockwell	Cloudy.rockwell@gmail.c	Yes	Yes		small business owner, community member, Grandparent	
6/6/2024 21:37:33	Jane	Davis	jwdavis@willamette.edu	Yes	Yes		community member	Providing quality education to the next generation should be a priority. We need these positions.
6/6/2024 22:02:23	Claudia	Cano	Kckargo@msn.com	Yes	No	Lebanon	educator	
6/7/2024 8:56:17	Marisa	Schwartzman	schwartzman.marisa@gr	No	Yes		parent, educator	
6/7/2024 9:45:11	Max	Bruch	mbruch25@gmail.com	Yes	Yes		parent	
6/7/2024 10:22:38	Jessica	Norick	Norickjf@gmail.com	Yes	Yes		community member	
6/7/2024 10:32:33	Elizabeth	Cunningham	Eacunning@gmail.com	Yes	Yes		parent, educator, community member, Lincoln PTA Secretary	
6/7/2024 10:53:43	Vanessa	Washburn	Vanessawashburn07@gı	Yes	Yes		parent, educator, community member	Our kids need art, music, theatre, and libraries where they can fall in love with creating, reading and learning.
6/7/2024 11:38:49	Alexis	Adames	adames.alexis@yahoo.c	Yes	Yes			
6/7/2024 12:11:12	Elizabeth	Soper	Midnight3648@gmail.cor	No	No	Lincoln county	community member	

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6/6/2024 8:16:38	Sarah	Lench	sarahlench@gmail.com	Yes	Yes		parent, small business owner, community member	The district's lower enrollment projection makes it even more important that we offer a high quality education at every school, or we risk losing more students to online charters, private schools, and homeschooling, which will only make our budget challenges worse in future. If school board and district leaders are serious about their strategic priority of student voice and community engagement, then they'll listen to what our young people and their families about our budget priorities!
6/6/2024 8:21:17	Kara	Hanson	karahelene@hotmail.com	Yes	Yes		parent	
6/6/2024 8:58:26	Kassidy	Hodge	kassidy.1998@gmail.com	Yes	No	Central	educator	
6/6/2024 9:04:02	Thomas	Sharpton	thomas.sharpton@gmail.	Yes	Yes		parent	
6/6/2024 9:17:52	Tina	Gess	Tina.gess@gmail.com	Yes	Yes		parent	The educators who cover these positions contribute heavily to a well-rounded education at our schools. We need to take a hard look at revising the budget to ensure they're a priority not just this year, but for years to come.
6/6/2024 12:29:32	Reyna	Maestas	06.subzero_psyches@icl	No	Yes		parent	
6/6/2024 14:49:45	Carol	Rodecap	carolrodecap@gmail.com	No	Yes		parent, student, educator, community member	
6/6/2024 14:54:08	Nadia	Streletskaya		No	Yes		parent	
6/6/2024 17:06:15	Sabrina	Dedek	Dedek7@gmail.com	Yes	Yes		parent, small business owner	
6/6/2024 18:41:10	Caroline	Sherry	carolinesherry@gmail.co	No	Yes		parent	

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6/6/2024 7:55:25	Leigh	Starcevich	Leighannstarcevich@gm	Yes	Yes		parent	Our district just upgraded our schools with dedicated art space and nice new libraries. We must be committed to staffing our schools properly. Members of our community have lost long-held positions. This is devastating to them and to the students who rely on them. Librarians will have to serve multiple schools and will no longer have time to provide activities like Oregon Battle of the Books. OBOB was a favorite activity of my kid and introduced him to many new authors and ideas. Who are we as a community if we can't sustain fully-funded schools with experienced staff who are connected long-term in our community? It's importation that we fix this before those who've lost their positions move on.
6/6/2024 8:03:42	Kirstin	Carroll	kirstin.carroll123@gmail.	No	Yes		parent, educator	
6/6/2024 8:04:05	Tessa	Brown	Tessareta@gmail.com	Yes	Yes		parent	I am so happy with the quality of our public education system in this district. Let's keep up the quality by retaining these departments, teachers and auxiliary staff
6/6/2024 8:04:52	Lindsay	Biga	Lindsaybiga@gmail.com	No	Yes		parent	

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6/5/2024 21:59:42	Kristen	Andrews	lysondra.river@gmail.cor	Yes	No	8J Albany	community member	
6/5/2024 22:35:17	Debra	Stratten	serenitydeb1954@comca	Yes	Yes		community member	These teachers and kids deserve more help and more electives
6/5/2024 22:39:59	Kathy	Hu		No	Yes		Alumni	
6/5/2024 22:40:08	Theresa	Desaulniers	Tuesdayd@gmail.com	Yes	Yes		small business owner, community member	Libraries are essential spaces and not to be unavailable most of the time. We need our libraries and our librarians.
6/5/2024 23:10:32	Heidi	Nevin	heidinevin@gmail.com	No	Yes	n/a	parent	Please, please restore these positions for our kids' well-being!
6/6/2024 5:50:10	Lea	Bregar	lea.bregar@gmail.com	Yes	Yes		parent, educator	
6/6/2024 5:59:49	Heather	Davis	heatherlynndavis13@yal	Yes	Yes		parent, educator	
6/6/2024 6:07:23	Annette	Chambers	miriravan@gmail.com	No	Yes			
6/6/2024 6:12:33	Angelique	Adams	Angelique.aloi@gmail.co	Yes	Yes		small business owner, community member	
6/6/2024 6:33:13	Andrea	Daniel's	andieevie06@gmail.com	Yes	Yes		parent, educator, community member	
6/6/2024 7:16:36	Jeffery	McGonagill	lgmod@comcast.net	No	Yes		community member	Students must well rounded.
6/6/2024 7:23:30	Jeanean	Rauch	neanhem@gmail.com	Yes	Yes	CVHS	parent	

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6/5/2024 18:58:19	Michael	Eck	Eckmichael61@gmail.co	Yes	No	Philomath	educator	Many students would not remain in school and graduate without art and music.
6/5/2024 18:59:04	Michelle	Evans	michellebevans71@gma	Yes	Yes		parent, educator, community member	
6/5/2024 19:06:31	Kara	Janney	Karajanney@gmail.com	Yes	Yes	Southtown	parent, educator	Art and music need to be fully restored.
6/5/2024 19:09:40	Emily	Kirk	Hartfee@gmail.com	Yes	Yes	Adams	parent	
6/5/2024 19:33:35	Melissa	Cadotte		No	No	Albany	educator	
6/5/2024 19:41:33	Michael	Swindle	sharkfreak450@gmail.co	Yes	Yes		educator, community member, Student teacher	
6/5/2024 19:46:19	Robby	Schweiss	robbyschweiss@yahoo.c	No	Yes		parent, small business owner, community member	
6/5/2024 19:57:04	Karen	Wendel	krnlwendel@gmail.com	Yes	Yes		community member	
6/5/2024 20:26:59	Caitlin	Chan		No	Yes		parent	
6/5/2024 20:27:09	Jenn	Karlin	photoman2304@yahoo.c	No	Yes		parent, educator, community member	In my 13 years working for the Corvallis school district, we have never had the needs and lack of funding that we do now. We are drowning.
6/5/2024 20:36:52	Katie	Jager	k8jager@gmail.com	Yes	Yes		parent, community member	
6/5/2024 20:43:18	Kira	Mudd	Mudd.kira@yahoo.com	Yes	No	Linn	parent, educator	These positions are arguably the most important positions for the well being of our students' mental health.
6/5/2024 20:45:51	Ryan	Mudd	Ryansmudd@yahoo.com	No	No	Tangent	parent	
6/5/2024 21:05:42	Allison	Sullivan	Sullivnm@yahoo.com	Yes	Yes		parent, small business owner, community member	
6/5/2024 21:13:43	Ashley	Wright	Ashmae.wright@gmail.c	Yes	Yes		parent	My child needs music and art to thrive in school. We need to keep these in Corvallis schools!
6/5/2024 21:55:23	Melissa	Stratten	Mnmiles16@gmail.com	Yes	Yes		educator	
6/5/2024 21:55:48	Dana	Zachary	Dana.zachary@gmail.co	Yes	Yes		Former employee	

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6/5/2024.13:01:07	Emoly	Merrell	Ehmerrell@gmail.com	Yes	Yes		parent, educator	
6/5/2024 13:31:56	yuqi	Knowles	Zyq123580@gmail.com	Yes	Yes		parent	We need music, art and libraries skills for our young generations. Teachers enlighten the world and introduce new skills to our kids
6/5/2024 13:43:04	Kristina	Suing	Kristinasuing@gmail.com	Yes	Yes		parent, community member	
6/5/2024 13:44:41	Vaness	Ville	Vanessaville11@gmail.cc	Yes	Yes		parent	
6/5/2024 13:53:04	Chris	Johansen	Chrisjohansen11@gmail.	Yes	Yes		parent	
6/5/2024 13:53:12	Angela	Blaustein	Rammi.angela@gmail.cc	Yes	Yes		parent	
6/5/2024 14:07:13	Christopher	Bartling	cbartling@msn.com	Yes	Yes		Grandparent	
6/5/2024 14:15:28	Mark	Blackwelder	mblackwelder@gmail.co	Yes	Yes		parent	
6/5/2024 14:46:37	Tiffany	Smith	HaliKTiffany@gmail.com	Yes	Yes		parent, educator	These programs are essential to our children's lives. They are enriching and frankly, the parts of the day the children enjoy and look forward to the most.
6/5/2024 15:21:15	Allie	McCombs			Yes		parent	
6/5/2024 15:54:03	Katy	Blye		No	Yes		parent, small business owner, community member	
6/5/2024 15:55:56	Erika	Caceres Ricca	ecricca@gmail.com	Yes	Yes		parent	
6/5/2024 16:27:02	Peter	White	peterkwhite@gmail.com	No	Yes		parent	
6/5/2024 17:07:25	Forest	Hol	hol.forest@icloud.com	Yes	Yes		parent, community member	Teach the children well -buffalo springfield
6/5/2024 18:50:47	Sarah	Farrell	Sarah.farrell@corvallis.k	No	Yes		parent, educator, community member	The district paired down so many of the jobs which interact with all students. If this district is truly serious about bringing down suicide rates, supporting our LGBTQ+ community and supporting every student, they must restore funding.

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6/5/2024 7:06:39	Daniel	Rockwell	Mandrakefiggybottom@g	No	Yes		parent, community member, Volunteer	
6/5/2024 7:21:27	Jessica	Bailes	critter7914@gmail.com	Yes	Yes		parent	
6/5/2024 7:33:47	Anna	Eby	annie.c.eby@gmail.com	No	Yes	Garfield	parent, community member	
6/5/2024 10:04:16	Katy	Willis	katywillis109@gmail.com	No	Yes		parent	No
6/5/2024 10:32:00	Amanda	McBride	Bustos83@gmail.com	Yes	Yes		parent, educator	
6/5/2024 11:11:33	Natasha	Mallette	natashamallette@gmail.c	Yes	Yes		parent	
6/5/2024 11:18:57	Kirk	Mallette	kirkmallette@gmail.com	No	Yes		parent	
6/5/2024 11:31:06	Derrith	Bartling	dbartlin@gmail.com	Yes	Yes		community member, Grandmother	
6/5/2024 11:31:15	Jennifer	Waters	jennifer.j.waters8@gmail.	Yes	Yes		parent, community member	As somone whoarts and culture, I think that cutting these programs will create long term issues for our kids. Arts and culture is how we connect and without it, we are lost.
6/5/2024 11:47:10	Heidi	Andersen	heidi.v.andersen@gmail.c	Yes	Yes		parent	Please restore funding for art, music and library. These are essential to providing a robust and well-rounded education for our kids.
6/5/2024 11:52:32	Molly	Monroe	monroemolly@hotmail.cc	Yes	Yes		parent, community member	More electives not less!
6/5/2024 11:53:32	Lauren	Sharpton	mynameislauren@gmail.	Yes	Yes		parent, small business owner	
6/5/2024 12:22:17	Alison	Schweiss	a_sneed@yahoo.com	Yes	Yes		parent	It's not only essential that we keep our art teachers and librarians hours in tact for the benefit of our children. What are budgetary cuts being made at the admin level? Please share details.
6/5/2024 12:29:43	Gabriel	Cárdenas-riumallo	Cardenasgabe49@gmail	Yes	No	Lane community	student	
6/5/2024 12:57:14	Caitlin	Rose		No	Yes		small business owner, community member	
6/5/2024 12:57:47	Sonnet	Woodman	Sonnetwoodman@gmail.	Yes	Yes		parent	

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6/4/2024 16:31:08	Sam	Perry	Perrysam228@gmail.cor	Yes	Yes		parent	Children are the future, funding their interests and abilities is the best way to garuntee them a better future than we are providing now. Evidenced by the need for this petition in the first place.
6/4/2024 16:33:17	Chelsea	Dixon	chelseadixon321@gmail.	Yes	Yes		parent	
6/4/2024 16:33:31	Chantell	Wells	Chantell.dawn@gmail.co	No	Yes		parent	
6/4/2024 16:41:00	Sarah	Gravem	sgravem@gmail.com	No	No	Philomath	parent	El Profe, the librarian at Garfield, is a treasure. And it's assuming to lay him and others off!!!! Do better Oregon!
6/4/2024 16:45:37	Gabrille	Maine	Gnwardrop@gmail.com	Yes	Yes	N/a	parent	Na
6/4/2024 16:48:40	Robert	Haddan	robert.haddan@gmail.co	No	Yes	N/A	parent	
6/4/2024 16:49:40	Aija	Hinton	Aijatrufant@gmail.com	No	Yes	Nw Corvallis- Leticia Car	parent	
6/4/2024 17:16:47	Laura	Nittolo	Lnittolo@live.com	Yes	No	None	Relative of students and parents	These are important for students mental health and arts education
6/4/2024 17:20:49	Judith	Brockington		Yes	Yes		parent, community member	Our children need more teaching not less!
6/4/2024 17:23:46	David	Pastorius	Davepast@comcast.net	No	Yes		community member	
6/4/2024 17:51:40	Caroline	Sherry	carolinesherry@gmail.co	Yes	Yes		parent	
6/4/2024 19:00:17	Brian	Beavers	Briankbeavers@outlook.(	No	Yes		parent	
6/4/2024 19:13:57	Deidre	Hurd	Daydee@gmail.com	No	Yes		parent, small business owner, community member	
6/4/2024 21:51:47	Laura	Long Woerner	lulu.2007@hotmail.com	Yes	Yes		parent	
6/4/2024 22:05:55	Colin	Sheridan	colin.sheridan@gmail.co	Yes	Yes		parent	
6/4/2024 22:16:17	Kristi	Martens	kristimartens@gmail.com	Yes	Yes		Grandparent	Schools need better funding and programs
6/4/2024 23:42:59	Renee	Hoffmann	ReneeLynnCampbell@g	No	Yes		parent	
6/5/2024 5:45:49	Virginia	Shapiro	Virginiashapiro@gmail.c	Yes	Yes		small business owner, community member	These are essential services for healthy children, not "add-ons."
6/5/2024 6:31:04	Jonathan	Champney	jonathanchampney@gm	Yes	Yes		parent, community member	
6/5/2024 6:56:37	Melissa	Campbell	Melissacampbell10@hot	Yes	Yes		parent	

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6/4/2024 10:51:17	Samuel	Bell	Samueldylan@gmail.con	No	Yes		parent	The marginal returns for additional investment in education has no equal.
6/4/2024 15:03:41	Viktoria	Haddan	viktoria.haddan@gmail.c	Yes	Yes		parent	My son attends Garfield and I hope to see his access to "specials" such as art, library, music, etc. continue.
6/4/2024 15:07:38	Kristen	Scoggins	scogginskristen@gmail.c	Yes	Yes		parent	
6/4/2024 15:08:28	Jessica	Munster	Munsterjl@gmail.com	Yes	Yes		parent, small business owner, community member	I feel these positions are essential elements of our childrens education.
6/4/2024 15:13:11	Laura	Luczkiw	Laura.loochq@gmail.con	No	Yes		parent	
6/4/2024 15:15:37	Jonathan	Munster	nungpakelsang@gmail.c	Yes	Yes		parent, small business owner, community member	As the child of former educators, I know first-hand how important literacy, arts, and music are in children's education, and I've seen how demoralizing these cuts are to those in education. The way the district has implemented these cuts is beyond ridiculous, and Iam signing this petition to let the district know that it can do better.
6/4/2024 15:42:00	Tavia	Mendez	tsobouti@gmail.com	No	Yes		parent	
6/4/2024 15:51:41	Ashley	Biller	Ashleylbiller@gmail.com	Yes	Yes		parent, student, community member	
6/4/2024 15:56:55	Jackie	Rockwell	jrockwell07@gmail.com	Yes	Yes		parent	
6/4/2024 16:03:21	Jazzmine	Herrera	Jazzmine.Herrera92@ya	Yes	Yes		parent	
6/4/2024 16:03:45	Blake	Brown	blakembrown@gmail.cor	No	No	Philomath but have childı	parent	
6/4/2024 16:22:37	Kourtney	Hanks	kourtney.hanks@gmail.c	No	Yes		parent	

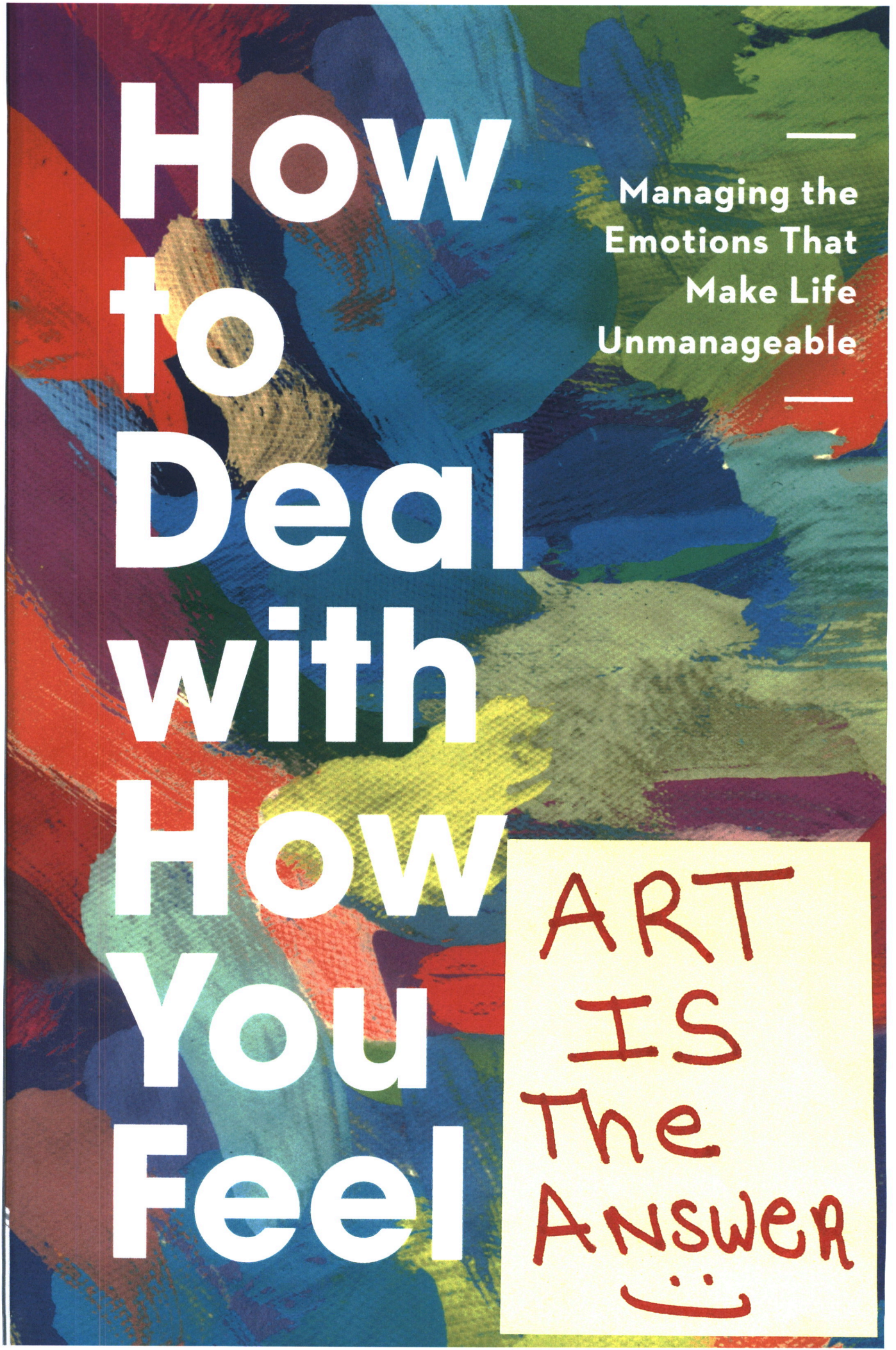
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6/3/2024 18:27:10	Nassim	Lewis	nassimlewis@gmail.com	Yes	Yes		parent	
6/3/2024 18:27:11	Chiayu Grace	Kontur	Gracekontur@gmail.com	Yes	Yes		parent	
6/3/2024 18:28:14	Elliot	Paulson		No	Yes		educator	
6/3/2024 18:29:01	Maxwell	Bruch	mbruch25@gmail.com	Yes	Yes		parent	If I had to choose, I would say that it was a huge mistake to lay off the skills trainers. There work is some of the most essential, human-hearted work happening in the schools
6/3/2024 18:55:20	Heather	Rutherford	rutherfordheather3@gma	No	Yes		Former parent	
6/3/2024 18:56:29	Christina	Foster	chrissymae27@gmail.co	Yes	Yes		community member	
6/3/2024 18:57:56	Meg	Santoni	meg.santoni@yahoo.com	No	Yes		community member	
6/3/2024 20:28:10	Michel	Wiman	mwiman8@gmail.com	Yes	Yes		parent, educator, community member, PTA Co-Vice President, Garfield Elementary	
6/3/2024 21:07:22	Lani	Sherman	lanisherman@outlook.co	No	Yes		parent, educator	
6/3/2024 21:19:31	Cassandra	Inman	Cassyfrankinman@yaho	Yes	Yes		parent, community member	
6/3/2024 21:23:55	Amanda	Cordes	amanda.cordes@gmail.c	Yes	Yes		parent	
6/3/2024 21:24:43	Trevor	Carlisle			Yes		parent	
6/3/2024 21:38:12	Amanda	Armington	Amanda.armington@gma	Yes	Yes		parent, community member	
6/3/2024 21:39:21	Melissa	Hubert	Melisanders44@hotmail.	No	No	Albany	parent	
6/3/2024 21:40:23	Erin	Martin	erin.martin.kratt@gmail.c	Yes	Yes		parent	
6/4/2024 9:02:58	Melissa	Ward	Ward.mmw@gmail.com	Yes	Yes		parent, community member	
6/4/2024 9:31:56	Karen	DeWolfe	Dewolfekaren@hotmail.c	Yes	Yes		parent, educator, community member	Students need libraries and enrichment activities. It is what keeps students engaged in school and learning. At a time when mental health is plummeting in our population of youth, this is not the place to make cuts.
6/4/2024 10:18:55	Ana	Ribero	anaribero@gmail.com	Yes	Yes		parent	

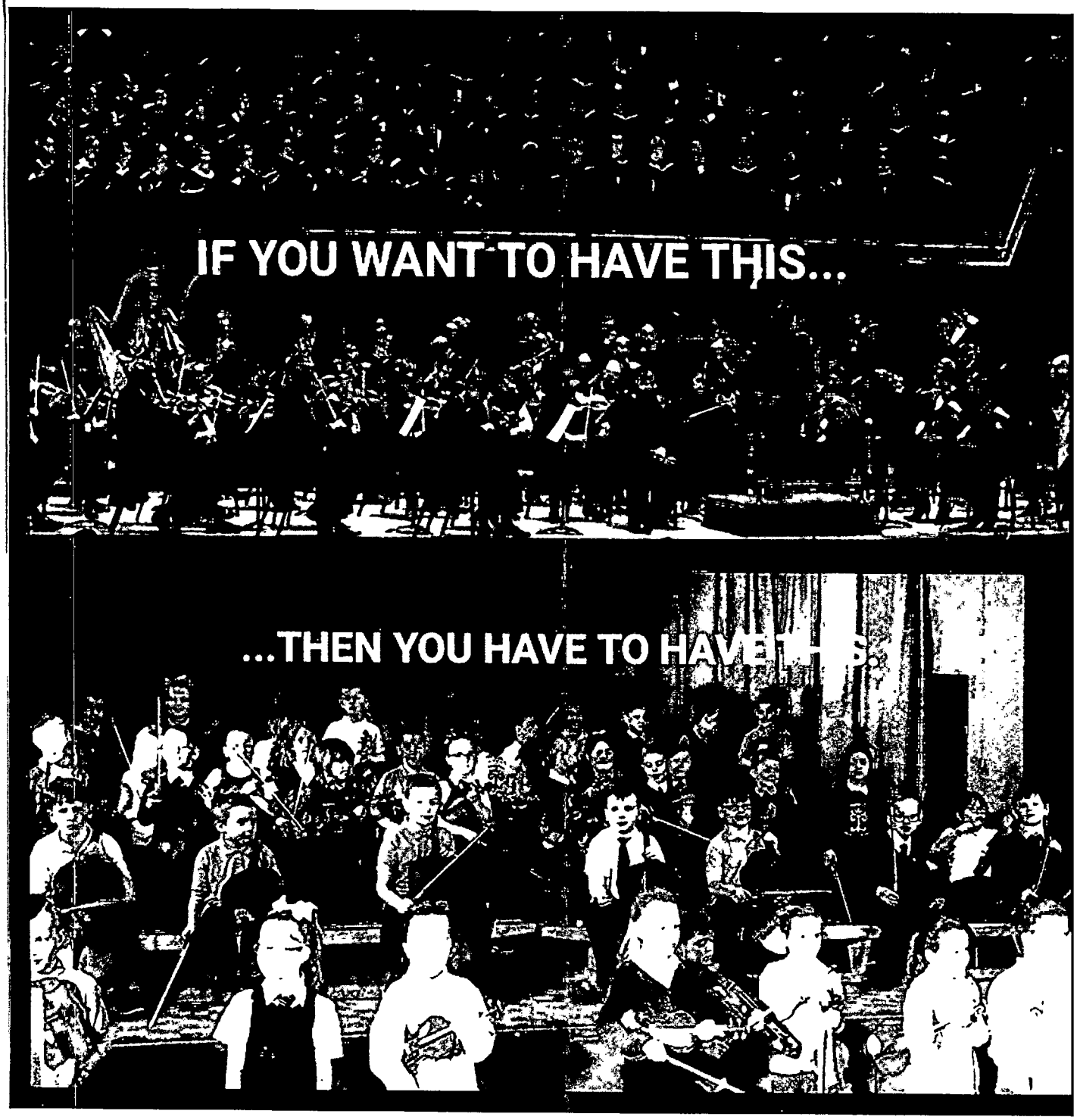
Signature	Print first name	Print last name	email address	Would you like to receive email updates regarding this petition?	Do you live within Corvallis School District boundaries? If not, what district?	Affiliated with CSD? parent, student, community member, educator	Anything else you'd like to say about why you support this petition?
	Chris	Butler	crbutler53d@gmail.com	No	yes	No	
	Jessica	Yannell	Jyannell607@gmail.com	No	Yes	No	
	Charles	Williams	charlestai25@gmail.com	Yes	NO CSD	NO	
	Michi'le	Shouse		No	Yes	Yes	Fund schools not cops
	Kathleen	terry	kathleen.m.terry@gmail.com	no	yes	yes	
	Matt	Terry	matt.terry@gmail.com	no	yes	yes	
	Ambrose	Shouse	shouse@oregonstate.edu	yes	yes	yes	Fund schools
	Philadelphia	Adams	philly.cannon@gmail.com	yes	yes	yes	
	Rachael	Fields	rachlouise@gmail.com	yes	yes	No	

Signature	Print first name	Print last name	email address	Would you like to receive email updates regarding this petition?	Do you live within Corvallis School District boundaries? If not, what district?	Affiliated with CSD? parent, student, community member, educator	Anything else you'd like to say about why you support this petition?
	michael	mann	mphotowk.com	no	Yes	no	
Judy Mann	Judy	Mann	judymannre@gmail.com	Yes	Yes	no	
	Sarah	Lambert	slambert@gmail.com	no	y	yes	PAY TEACHERS!
Rylee Gascon	Rylee	Gascon	rylee.k.gascon@gmail.com	NO	NO - Albany	NO	
	Zach	Gascon	zach.gascon@gmail	no	no	no	
	freda	fultz	freda.fultz@gmail.com	no	No Lebanon	no	More teacher pay, smaller class size
Rachel Burke	Rachel	Burke	rachelburkenze@gmail.	yes	yes	parent	
	Bonnie	Evans	bonnie.evans@gmail.com	yes	yes	no	
	Stefan	Evans	Stefanevans@gmail.com	yes	Yes	No	

Signature	Print first name	Print last name	email address	Would you like to receive email updates regarding this petition?	Do you live within Corvallis School District boundaries? If not, what district?	Affiliated with CSD? parent, student, community member, educator	Anything else you'd like to say about why you support this petition?
	Rebecca V	Williams	rebeccagwilliams@gmail.com	yes	yes	yes	Arts education crosses all boundaries!
	Katherine	Roy	katherineroystudio@gmail.com	yes	yes	yes	Arts education is fundamental to personal, whole-child learning
	Annaliese	Watson	annaliesewatson@yahoo.com	NO	yes	yes	Our kids need art & music for mental health
	Josso	Abed	jabeddara@gmail.com	YES	YES	no	ARTS, Music are important
	Bill	Brock	bobbrockb@peak.org	YES	YES	No	Have student attending next year
	Sally	Boston	b	No	Yes	No	Music is healing - we need it
	Jane	Barr	janepie.barr@gmail.com	NO	yes	no	Music is Nature & necessary
	Ace	Bozievich	acesbright@gmail.com	Yes	Yes	no	
	Dan	McLucas	danj=cpa@gmail.com	Yes			Keep the tunes going

Signature	Print first name	Print last name	email address	Would you like to receive email updates regarding this petition?	Do you live within Corvallis School District boundaries? If not, what district?	Affiliated with CSD? parent, student, community member, educator	Anything else you'd like to say about why you support this petition?
Claire R	Claire	Burand	claireburand@gmail.com	Yes	yes	Yes	Our daughters love the arts!
David Lettero	David	Lettero	econaute gmail.com	yes	yes	Yes	My daughter lives for music
Sally Starker	Sally	Starker	sallystarker@hotmail.com	yes	yes	yes	We need Will rounded children
Kevin Lee	KEVIN	LEE	leecommakevin@gmail.com	yes	yes	yes	recent bond approval to build/remodel art + music facilities a poor investment with no instructors to teach!
Suzanne deSzoeke	Suzanne	deSzoeke	szdeszoeke@gmail.com	yes	yes	yes	music and arts bring joy and build skills that transfer to other subjects
Matt Little	Matt	Little	matty_fatty@hotmail.com	no	yes	no	no additional comments
Nancy Rohn	Nancy	Rohn	nancyrohn violins@gmail.com	yes	yes	yes	Split the Athletic Director job between two High Schools


How to Deal with How You Feel
Managing the Emotions That Make Life Unmanageable
ART IS The ANSWER


IF YOU WANT TO HAVE THIS...

...THEN YOU HAVE TO HAVE THIS

Corvallis
SCHOOL DISTRICT

VIII. RATIFY CONTRACT WITH OREGON SCHOOL EMPLOYEES ASSOCIATION (OSEA)

Corvallis
SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Jennifer Duvall, Human Resources Director
Meeting Date: June 13, 2024

Ratify Contract with Oregon School Employees Association (OSEA)

ACTION REQUESTED

Issue

The current contract with the Oregon School Employees Association, Chapter 2 (OSEA) expires June 30, 2024.

Involvement

Contract negotiations started on March 13, 2024, with representatives from OSEA and the District. After many meetings, a tentative agreement for a three-year agreement was reached on May 22, 2024.

The changes to the contract language are attached; highlighting denotes changes. OSEA membership ratified the agreement on June 4, 2024.

ACTION REQUESTED:

Approve the contract with OSEA for 2024-2027.

MOTION REQUESTED:

"I move to approve the contract with OSEA for 2024-2027."

Tentative Agreement between CSD & OSEA - May 22, 2024

Blue highlight = agreed changes

Duration - three (3) years, July 1, 2024 through June 30, 2027

Article 4 - Association Rights

4.1 Association Dues

The District agrees to deduct association dues from the wages of each employee who has so authorized it in writing ~~on the form provided~~. The District agrees to continue to honor present dues deduction authorizations executed by the employee in favor of the Association. The District agrees to transmit the dues deducted to the ~~central~~ state office of the Oregon School Employees Association. The Association agrees to hold the District harmless for any claims or liabilities incurred in providing this benefit. The District agrees to correct verified errors as soon as practicable.

4.3 District Services, Facilities and Equipment Use

4.4 Bulletin Board Space

The District will provide the Association with reasonable space for its employee bulletin boards in each facility for communicating Association business to members of the bargaining unit. ~~The space or materials shall be clearly labeled as Association material and signed by the Association chapter president. Any postings on the Association's bulletin boards that don't contain a signature of the Association chapter president can be removed by the District.~~ All such posted materials shall be clearly identified as originating from the Association.

4.5 Announcements

With prior notice to the District, an Association representative may be allowed to make ~~brief~~ announcements at the conclusion of staff or other District meetings.

4.8 Association Activities

4.8.3 Any ~~nighttime~~ employee wishing to attend an Association ~~monthly~~ chapter meeting will be allowed to attend with the understanding that they make up lost time due to the meeting and as long as their attendance won't interfere with student contact time. The employee will notify their supervisor at minimum a week in advance and will arrange to make up the time.

Article 6 – Workweek, Hours of Work

6.2 ~~Lunch~~ Meal Periods

6.2.1 Employees, who work five (5) consecutive hours per day, can be assigned an uninterrupted ~~lunch~~ meal period not to exceed thirty (30) minutes at the discretion of

their District designated supervisor. For six (6) or more hour employees, such time shall be as scheduled by the employee's District designated supervisor and be as near as possible to the halfway point of ~~the tour of duty~~ their day. Such time shall not be considered as time worked. The District will work with the Association to inform employees about breaks and ~~lunch times~~ meal periods.

6.2.2 In the event the District designated supervisor directs or an emergency circumstance arises an employee to work during their unpaid ~~lunch break~~ meal period, the employee will be paid for the ~~lunch break~~ full meal period.

6.3 ~~Rest Periods~~ Breaks

6.3.1 Each employee shall receive a fifteen (15) minute break during each four (4) hour period of consecutive service, with the break as close as possible, in the immediate supervisor's judgment, to the two (2) hour interval. Such breaks will be assigned by the employee's immediate supervisor.

6.3.2 ~~Rest~~ breaks and ~~lunch~~ meal periods are not to be saved or combined in any manner which would allow the employee to leave work early, report to work late, claim extra pay, or compensation time.

6.3.3 No modifications of the employee's assigned hours can be made independently by the employee without the approval of their supervisor

6.5 ~~Emergency~~ Call Back

~~An employee who is called back to work outside of the regular assigned work hours for a building emergency will be guaranteed a minimum of one and one-half (1½) hours pay and will be paid at the overtime rate for that time, even if the employee has not worked forty (40) hours during the workweek.~~

When a supervisor calls an employee back to work outside of their regular assigned work hours they will be guaranteed a minimum of three (3.0) hours pay and paid at the overtime rate for that time, even if the employee has not worked forty (40) hours during the work week.

If an employee is contacted by their supervisor for an emergency maintenance-related question, or work that can be completed remotely, they will be guaranteed 30 minutes of work at the overtime rate, even if the employee has not worked forty (40) hours during the work week.

If this contact to report to work happens on a paid holiday they will be guaranteed double pay and a minimum of three hours pay.

6.6 - Flex Time

Flex time is working different hours than the employee's regularly assigned schedule. Flex time is not a guarantee and shall be pre-approved, in writing by the authorized

supervisor. Flex time should not impact time directly working with students. Any flex time must be flexed (made up) within the same workweek. Workweek is defined as Sunday – Saturday. If not approved in advance, other applicable leave will be used.

~~At the mutual agreement of the employee and the District, a change to the regular weekly work schedule may be made for the same total number of weekly hours as normally worked. The flexed hours must be worked within the same workweek.~~
~~6.6.1 The agreement to work such a flex schedule shall be entirely voluntary on the part of both the employee and the District.~~
~~6.6.2 The flex time agreement shall specify the entire Fair Labor Standards Act workweek and shall provide for the same total number of weekly hours as are normally worked.~~
~~6.6.3 The flex time agreement shall be approved by the authorized District supervisor and the employee on the timecard.~~

6.8 Access to IEP/Other
The District agrees to provide annual notification to classified staff who provide direct services to students, access to the students IEP, 504 plans, behavior intervention plans and safety plans, while maintaining the student's confidentiality.

The District will notify staff who provide direct services to students when such plans are newly implemented, updated, or terminated during the school year. This notification shall happen as soon as possible after the change.

Article 7 - Seniority and Layoffs
7.1.4 If the District determines the need for a layoff, notice of not less than ~~twenty-one (21)~~ 30 calendar days shall be provided to non-probationary employees to be laid off.

New section before 7.9 Recall
When an employee is placed in a lower salary range due to a reduction in force they will be placed on the new range for the job title offered and at the step closest to their current rate of pay (rounding up). Regular step advancement follows Article 10.2.

Article 8 - Personnel ~~Records~~ and Resource Management
8.1 ~~Entry~~ Personnel File

8.2 Removal of Material
When a formal reprimand has been placed in the employee's file and the employee has subsequently been employed for three (3) consecutive years without further reprimand, the employee can make a request and the letter and any documents related to the letter shall, ~~upon request,~~ be purged. An exception to this practice will be made when a reprimand contains a written warning of discharge.

Article 9 - Vacancies, Job Postings and Promotions
9.2 Job Opening Notice
9.2.3 Job openings shall ~~normally~~ be open at least five (5) working days prior to the closing of a position.

9.3 Pay Upon Promotion
9.3.1 Pay Upon Promotion in the Same Job Family
Upon receiving a promotion in the same job family an employee will be placed on the appropriate range of the position and on their current step.

9.3.2 Pay Upon Promotion in a Different Job Family
~~Upon receiving a promotion to a different job family an employee will be placed on the appropriate range of the position and the step on the salary schedule that represents at least eighty (80) percent of the employee's years of experience with the District. Year of service is a full school year.~~
Upon receiving a promotion in the different job family an employee will be placed on the appropriate range of the position and on their current step.

Article 10 – Compensation and Related Matters
10.1 Salary Schedules
10.1.1 The ~~2022-23~~ salary schedule for the term of this Agreement is shown in Appendix B – Classified Salary Schedule. For the 2024-25 school year the salary schedule will be increased by 6.0%.

2024-25 = 6.0% COLA
2025-26 = 5% COLA
2026-27 = 4% COLA

10.1.6 New employees with work experience and responsibility level, upon verification, will be placed on steps as follows:
~~Step 2 would be granted for 4-7 (four to seven) years (upon verification) of job-related experience or similar position held.~~
~~Step 3 would be granted for 8 (eight) or more years (upon verification) of job-related experience or similar position held.~~

Step on Salary Schedule	Years of Job-Related Experience or Similar Position Held
Step 2	2-4 years
Step 3	5-7 years
Step 4	8+ years

10.2 Step Advancement
Eligible employees for step advancement are defined as those who are hired into a regular status position by March 1 and have been in a paid status a minimum of seventy five (75) percent of their assigned work days in the position through the end of the work year (July 1 to June 30). Employees hired into a limited term position by March 1 who are re-employed in the same job title, by the tenth (10th) day of the subsequent school year will also qualify for a step advancement. One (1) step is defined as a single movement on the salary schedule to the next column to the right.

10.2.1 Step advancement for eligible employees will be based on a July 1 step advancement date.

10.2.2 All salary step increases shall be contingent upon satisfactory job performance as determined by the District. Notification shall be given to the Association chapter president of any employee denied a step because of job performance. An employee who has been denied an annual step increase shall be reevaluated in ninety (90) days, and if job performance is then satisfactory, based on minimum requirements of the position, the employee will then be given one (1) step advancement on the schedule.

~~10.2.3 On January 1, 2023, all eligible employees will receive an additional step increase.~~

10.3 Education Attainment Incentive
An employee must submit an application to the District Human Resources Department by October 1 for a one-time incentive for an educational degree that is above the minimum requirements for their current position. Official transcripts must be submitted to the Human Resources Department by October 15. The incentive payment will be included in the November paycheck.

~~10.3.1 For the 2022-23 school year the application deadline is January 1 for the one time education attainment incentive, with official transcripts to be submitted by January 15. The incentive payment will be included in the February paycheck.~~

~~10.3.2~~ Employees will be eligible for the incentive of the highest degree they hold at the time they submit the incentive application.

New employees hired after October 1st and before July 1st have one month from their date of hire to submit the incentive application and documentation.

Degree	Amount
Associates Degree (AA)	$250
Bachelor's Degree (BA/BS)	$500
Master's Degree (MA/MS)	$1,000
Masters +45 graduate credits	$1,250
Doctorate (PhD/DED)	$1,500

10.5 Salary Placement During Reassignment
An employee who voluntarily ~~or involuntarily~~ transfers/applies to a lower paid classification or who is involuntarily transferred for disciplinary reasons will be placed on the appropriate range of the new position and on the corresponding step to match the employee's continuous years of service in the District.

Involuntary transfers not due to disciplinary action:
When an employee is placed in a lower salary range not due to a disciplinary action they will be placed on the new range for the job title offered and at the step closest to their current rate of pay (rounding up). Regular step advancement follows Article 10.2

10.7 Longevity Pay
The top step of the salary schedule is step 15. Employees on step 15 who are eligible for step advancement will receive longevity pay valued at five percent (5%) over the step 15 rate.

Effective 7/1/2025, an employee on the longevity step will receive a $1500 longevity stipend at the completion of a school year. This longevity stipend will occur every other year.

New section: Bus riders
An employee who is asked to ride the school bus with students before or after school will be paid at overtime rate for the bus ride duration, even if the employee has not worked forty (40) hours during the workweek. This does not include field trips. The first two weeks of school are excluded, except for staff assigned to support transportation written into student IEPs, 504s, or health plans.

New section: Severance Benefit
The District will offer a severance benefit to any classified staff member who has completed a minimum of 20 years of service in the Corvallis School District and resigns or retires their employment with the District. Eligible classified staff members shall

receive lump sum payment equivalent to 12 months District provided insurance benefits at the equivalence of their current work year's FTE/hours.

Article 11 – Insurance
11.1 Coverage
11.1.1 The District will continue to offer medical, dental, vision, long-term disability, and employee and dependent life insurance plans at least at the level of benefits that exist as of June 2024 during the term of this contract. The District will make available to classified staff any and all non-medical plans that are made available to any other work group.

11.3 Cap in Cost
11.3.1 Effective October 1, 2024, the District contribution towards medical, dental and vision insurance premiums for a full-time employee will be a maximum of one thousand three hundred fifteen ($1,365) dollars. Life and long-term disability insurance premiums will be paid in full by the District.

Insurance increase
2025-26 = $50/month increase ($1415)
2026-27 = $50/month increase ($1465)

Article 12 - Holidays
12.2 Designated Holidays The following are observed holidays for twelve (12) month employees:

Independence Day	Christmas Day
Labor Day	New Year's Eve
Veterans Day	New Year's Day
Thanksgiving Day	Martin Luther King Jr. Day
Day following Thanksgiving Day	Memorial Day
Christmas Eve	Juneteenth Day

Article 14 - Leaves
14.1 Bereavement Leave
14.1.1 Upon request, up to five (5) days leave with pay shall be allowed in the event of death in the family. For the purpose of this Article, family is defined in Appendix C and in accordance with appropriate Oregon leave laws.

14.2 Personal Leave
Each employee shall receive three (3) days of personal leave with pay each year. The leave shall be available upon request with no questions asked.

14.2.1 The employee shall provide the District supervisor with a minimum of five (5) working days' notice in advance of their intention to take leave, except in case of an emergency.

~~14.2.2 Leave may not be granted if a substitute is not available.~~

14.2.3 Personal leave (and all vacation leave) must be taken prior to approval of any unpaid leave. Unpaid leave is granted at the discretion of the District.

14.2.4 This leave may be taken in fifteen (15) minute increments.

14.2.5 At the end of June, each employee shall be paid for all unused personal leave days except that two hundred-sixty (260) day employees will have unused personal leave credited as additional vacation for the next year.

14.3 District Closure/Delayed Start Leave
Four ~~Three~~ closure emergency leave days, based on the classified employee's daily hours, will be available for District called school closures ~~and/or~~ delayed starts, or early releases for inclement weather or other circumstances beyond the District's control only. This time may be taken in fifteen (15) minute increments as needed and used for school closure ~~and/or~~ delayed starts, or early release as determined by the District. ~~If delayed start occurs the employee has the opportunity to flex this time by mutual agreement of the employee and their supervisor.~~ No payout will be allowed for the closure emergency leave day.

14.4 School Cancellation, District Closure, and Delayed Start
When school is cancelled, the District is closed, or there is a delayed start due to inclement weather or other circumstances beyond the District's control, the District shall attempt to notify employees by phone, radio, District website, or television announcement.

14.4.1 School Cancellation
The school office and maintenance staff with a two hundred twenty-five (225) workday calendar or more shall report to work and if unable may use District closure leave before using personal leave time. One school maintenance employee may be designated by the District as emergency crew and will report to work as is safely possible and be paid as emergency crew. Employees with less than a two hundred twenty-five (225) workday calendar shall not report to work and may use District closure leave before using personal leave. If the District elects to make up school closure day(s), employees with less than a two hundred twenty-five (225) workday calendar shall report to work.

14.4.2 District Closure
When the District is closed for the day, only the emergency crew is to report to work. Members of the emergency crew (only staff members designated by their administrator) will report to work as close to their assigned time as they can safely arrive. When this occurs, the emergency crew member may use District closure leave or personal leave

at straight time until able to report. Emergency crew will be paid double time (two (2) times the regular hourly rate) for all time worked on a District closure day. Employees who are on double-time pay shall, so long as such continues, not be eligible for the minimum call-back or overtime pay specified in Section 6.4 hereof. The provision of this section shall not be construed as to interfere with the right of the District to lay off employees pursuant to Article 7. The District may, at its option, apply the provision of this section to temporary school closures that are due to causes other than inclement weather.

~~**14.4.3 Delayed Start**~~
~~When a delayed start is announced, all classified employees are requested to report as close to their assigned time as they can safely arrive. If an employee cannot report to work at their assigned time, then they may use their District closure leave, or if unavailable, their personal leave or they may work with their building/worksite administrator/supervisor to arrange flex time, for any work time missed.~~

14.7 Sick Leave with Pay
14.7.5 An employee shall not consider sick leave as a right that allows absence at any time for other than the reasons set forth in this Article. Certification of one (1) or more physicians that an illness or injury prevents an employee from carrying out their duties shall not usually be required unless the employee is absent in excess of five (5) or more consecutive days. If medical evidence indicates an employee can return to their duties, the employee shall return or in continued absence be terminated. Sick leave shall not be considered available as ~~terminal~~ separation leave, either in time or in dollars, except as reported to the Public Employees Retirement System (PERS) upon retirement.

14.7.6 Sick leave may be taken in 15-minute increments and used for the employee's or a family member's mental or physical illness, injury or health condition, need for medical diagnosis, care or treatment of a mental or physical illness, injury or health condition, or need for preventive care, or for reasons consistent with the Family Medical Leave Act (FMLA) or ~~OFLA~~ other applicable Oregon leave laws. Definition of family member is in Appendix C and ~~may be updated following any changes to OFLA or FMLA~~ in accordance with appropriate Oregon leave laws. The Superintendent or designee may grant use of sick leave to other individuals not listed in Appendix C.

New section: Paid Leave Oregon (PLO)
A classified employee can choose to backfill the difference between what the state pays them while on PLO with any accrued paid leaves they have available to them. It will be the classified employee's responsibility to notify the District of what they received from the state.

Article 15 - Sick Leave Bank
15.5 Additional Contributions
15.5.2 Employees may donate up to ~~100~~ 200 hours to the sick leave bank at the employee's discretion.

15.5.3 At the time of resignation or retirement, an employee may choose to donate any remaining sick leave whether they are a sick leave bank member or not.

Article 17 - Joint Labor Management Committee
17.2 Topics
The JLMC may address all issues, except active grievances, bargaining and individual personnel issues. If contract issues are raised to or by the JLMC, the committee will either, (a) agree to discuss the issue, or (b) refer it to the appropriate parties for bargaining. All decisions or changes to the contract are subject to the respective parties' approval procedures.

During the period July 1, 2024 through June 30, 2027, JLMC will review job descriptions as part of it's priority.

17.5 Meetings
The JLMC will meet ~~on a regular basis~~, at a minimum of once per quarter, for up to two (2) hours per ~~month~~ meeting. Additional time will be arranged upon mutual agreement. Members of JLMC need to notify their immediate supervisor in advance of the meeting dates and times.

Article 19 –Probationary Period
19.1 New Employees
The parties recognize that the probationary period is an integral part of the employee selection process and provides the District with the opportunity to upgrade and improve operations by observing an employee's work, training, and aiding employees in adjustment to their positions, and by providing an opportunity to reject an employee whose work performance fails to meet required work standards. Thus, every new employee hired into the bargaining unit shall serve a probationary period of nine (9) working months on the job. During the probationary period, one (1) formal check-in will be made at the midpoint of probation with the probationary employee by the supervisor and submitted to Human Resources.

19.2 Status
~~The District has the unrestricted right to terminate new employees on probationary status. The Association also recognizes the right of the District to demote an employee on promotional probationary status to their previous position if, in the District's judgment, the employee's work performance fails to meet required work standards. The right to demote a promoted probationary employee shall not be construed so as to~~

~~prevent the District from dismissing such an employee pursuant to the provision of Article 20.~~

Probationary employees shall have any employment protection conferred by Oregon law.

The District's decision to terminate a probationary employee shall not be subject to the grievance process contained in this Agreement.

Article 20 – Evaluation, Discipline and Dismissal

20.1 Evaluation

Regular employees shall be evaluated at least once each two (2) years. Copies of the evaluation(s) shall be given to the employee.

20.2 Gross Misconduct

In the event of gross misconduct, the employee may be suspended immediately from employment until such charges are investigated and a decision is made to continue or terminate employment. If the employee is cleared of the charges, the affected employee will be immediately reinstated without loss of pay or other benefits. If the charges are upheld, the termination date will be the date of suspension. Investigation and decision concerning charges for suspended employees will not exceed ten (10) days from time of suspension.

20.3 Just Cause

No employee shall be subject to disciplinary action involving suspension without pay, temporary reduction in salary, demotion, or termination without just cause.

20.3.1 Exceptions

Notwithstanding Article 20.2 above, an employee who has completed an initial probationary period and has subsequently been promoted may be returned to the employee's previous job classification within three (3) months of the date of the promotion.

Probationary employees ~~as defined in Article 19.1 are excluded from the terms of Article 20.~~ are covered by Article 19.

~~**20.4 Right to Appeal**~~

~~If an employee has been disciplined, they shall have the right to choose one (1) of the following to appeal the disciplinary action:~~

~~20.4.1 Grievance Procedure. An employee may appeal the disciplinary action through the grievance procedure as provided for in Article 22 of this Agreement.~~

~~20.4.2 School Board. Any employee who has been subject to any one of the above specified disciplinary actions shall have the right to appeal such action to the~~

~~School Board. The appeal must be filed in writing within fifteen (15) days of the date of the disciplinary action. Such appeal must be in accordance with all of the requirements of ORS 332.544.~~

~~20.4.3 Election of Remedies. It is recognized that employees have the right to appeal certain disciplinary action to the School Board under ORS 332.544. The District's agreement to allow such disciplinary actions to be appealed through the grievance procedure to arbitration as provided for in Part 1 above is allowed only when the employee has elected not to exercise their rights under ORS 332.544.~~

New Section - **Complaint Procedure**

A. Determination of Merit

If a complaint is made against a classified staff member to the administration, such complaint shall be processed under the following circumstances.

1. If the supervisor intends to make a record in the evaluation report of a complaint received concerning the classified staff member;
2. If the supervisor intends to place a record of such complaint in the classified staff member's personnel file;
3. If, in the supervisor's judgment, such complaint is sufficiently relevant to the classified staff member's performance as to indicate the desirability of a conference.

If the complaint is to be discussed with the classified staff member, the classified staff member shall be notified in advance of the purpose of the meeting and shall have the right to representation present at such a discussion.

B. Conference

Pursuant to Section A above, a conference shall be held with the classified staff member within 10 working days after the complaint is made to the administration. The complainant or administrator shall present to the classified staff member all available information, including the name of the person(s) making the complaint, the complaint in writing, and the requested remedy, if any.

C. Limitation

Any such complaint which the administration chooses not to discuss with the classified staff member or which is not discussed within the required time shall not be considered in the classified staff member's evaluation and shall not be used against the classified staff member in any subsequent action by the District.

D. Personnel File

The classified staff member shall have the right to attach a written statement to any written documents placed in the personnel file.

E. Non-Retaliation

A classified staff member shall not retaliate in any way against a student, parent, or staff member who may be directly or indirectly involved in the communication of a complaint.

New section: **Bias Incident Response Process**
All bias incident reports directed toward a classified staff member require the same processes as a complaint and disciplinary procedure, even if the intent of the process is non-disciplinary in nature.

Article 22 - Grievances
22.3.9 Each grievance shall have to be initiated within ~~fifteen (15)~~ 20 days after the occurrence of the cause for the complaint; however, if the aggrieved did not become aware of the occurrence until a later date, then they must initiate action within the ~~fifteen (15)~~ 20 days following their first knowledge of the cause; in failing to thus initiate action, they will be considered to have no reasonable grievance.

Article 23 - Safety
~~23.1 The Association and the District believe the work environment for bargaining unit members should be free of unreasonable risk to bargaining unit members' health and safety.~~
~~23.1.1~~ The Association and the District recognize that safe work areas, safe equipment, safe work habits and practices, and safe operations are a mutual benefit to employee and employer alike and therefore are a mutual obligation.

The District and Association also believe the work environment for classified staff should be free of unreasonable risk to the health and safety of classified staff. This includes consistent application of standard procedures and clear communication for District Behavior Guidelines for students. The District Behavior Guidelines follow district policies.

The District will notify all staff annually of the District Behavior Guidelines, including the District's safety protocol, threat assessment process, as well as the communication protocol for incidents involving school and public safety.

23.1.2 Any employee who is required to work in situations that may carry potential for serious bodily injury shall receive information on their potential work environment and be provided necessary training, coaching and supports for such duties and/or situations. An employee may request additional training and the administrator will work to identify the best resource and method of training. It is the employee's responsibility to complete said training as assigned. If training is deemed insufficient with regard to safety or scope, additional training opportunities will be sought. Training and any associated costs shall be paid for by the District in accordance with state and federal law. ~~If changes are made to safety plans, changes will be shared with all affected staff in a timely manner.~~

The District will notify staff who provide direct services to students when safety plans are newly implemented or updated during the school year. This notification will happen as soon as possible ~~within a timely manner of the~~ after the change.

23.1.3 Unsafe or unhealthful practices and conditions should be called to the attention of those responsible, whether employer or employee, and once so identified should be investigated and resolved as soon as possible in accordance with district policy, established protocols, and state and federal safety laws.

23.1.4 If a bargaining unit member is assaulted, injured, or threatened in connection with District employment, the bargaining unit member will immediately notify the principal and/or their supervisor and will complete the District's incident report form. Copies of this form will be available in each building and online. The employee will consult with their supervisor or designee to make a plan to help them prepare to re-engage in their job duties including taking an additional fifteen (15) minute break and check-in regarding the incident. ~~be offered an additional fifteen (15) minute break after such incidents.~~ This additional break is separate from their regularly scheduled breaks. If a classified staff member must use a physical restraint with a student, that staff member shall have a consultation/check-in with their administrator or designee.

23.1.5 Any bargaining unit member who believes that an assigned duty is unsafe or is injured shall report this information to the building principal and/or supervisor. The bargaining unit member may be assigned or request to be assigned other duties pending investigation at the discretion of the Superintendent or Human Resources Director. There will be no loss of pay or any other retaliation for asserting the right to report.

23.1.6 If any student is causing injury to staff members on a patterned or routine basis, the school administration or employee subject to injury, may request to convene a response team in order to review and if needed update the student's safety plan. Once the request for review is made in writing, the response team has ten (10) workdays following the date of request, to conduct their review and inform the employee of the outcome in writing.

23.1.7 The Association chapter president or one (1) standing designee will be a member of the district's safety committee.

New section:
A District Behavior Committee will be established that is made up of five representatives from the District, three representatives from the OSEA, and six representatives from CEA. This committee will meet three times a year.

The purpose of this committee is to review the District Behavior Guidelines from each level, to make recommendations for improvement, and suggest professional learning opportunities that support the interventions and strategies outlined in those plans.

23.2 ~~Uncommon~~ Health and Safety Situations
23.2.1 There may be uncommon circumstances where an employee routinely exceeds expected duties outlined by their job description due to ongoing student behavior incidents or related working environments that have not been remedied by other preventative measures.

23.2.2 When a recurring safety incident occurs (e.g. use of bodily fluids as a weapon towards staff or in a disruptive manner, or staff members responsible for cleaning the area; staff member is a repeated recipient of physical aggression):

- The employee will follow the process that encompasses reporting the incident, notifies the HR director, risk management, and formally requests the personal leave for eligible instances under this section.

- Such employees will receive one hour of personal leave (per eligible incident), which will be added to the employee's leave account.

- This personal leave can be used in accordance with the bargaining agreement.

- ~~Determination of eligibility to be determined by District administration by review of documented incident(s).~~
- District administration and union president or designee will review documented incident(s) twice a year, and final determiniation of eligibility to be made by District administration.

- Repeat incidents will be reviewed to determine if additional training or other measures are needed to support both the employee and student

Article 24 - Entire Agreement

~~24.1 Waiver~~
~~The parties acknowledge that during the negotiations which resulted in this Agreement, each had the unlimited right and opportunity to make demands and proposals with respect to any subject or matter not removed by law from the area of employment relations, and that the understanding and agreements arrived at by the parties after the exercise of that right and opportunity are set forth in this Agreement.~~ This Agreement constitutes the sole and entire existing agreement between the parties and completely and correctly expresses all of the rights and obligations of the parties.

24.3 Duration
This Agreement takes effect on July 1, ~~2022~~ 2024, and remains in effect through June 30, ~~2024~~ 2027. ~~The parties agree to re-open the contract, in year two (2), for the limited purpose of insurance benefits. The Agreement will continue thereafter from year to year unless one (1) or both parties file written notice with the other of its desire to amend,~~

~~modify, or terminate this contract prior to the expiration date, or any subsequent year expiration date.~~

Corvallis
SCHOOL DISTRICT

IX. ~~MUDDY CREEK CONTRACT RENEWAL (8:15 p.m.)*~~ (Item was removed from the agenda during the 6/13 meeting)

Corvallis
SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder
Meeting Date: June 13, 2024
Applicable Policies:
Board Policy LBE--Public Charter Schools
Administrative Regulation LBE-AR--Public Charter Schools

Muddy Creek Charter School
Contract Revisions Report

ACTION REQUESTED

Background

The Corvallis School District entered into a contract to allow the Muddy Creek Charter School to operate as a charter school in the district on November 5, 2007. Since 2007, Corvallis School District has renewed this charter in 2011, 2014, and 2019. The most recent contract between the Corvallis School District and Muddy Creek Charter School is set to expire on June 30, 2024. For the negotiation of the new contract, the District retained services through the Oregon School Boards Association (OSBA) for oversight and review of the renewal and contract negotiation process.

On February 22, 2024, the board held a public hearing on the Muddy Creek charter renewal. All of those who spoke did so in favor of renewing the charter school. Three written comments came in after the hearing. Two were in favor of renewing the charter, and one conveyed concerns over the charter school's provision of special education services.

On March 14, 2024, Kristen Miles from the Oregon School Boards Association presented a full review of Muddy Creek Charter School, including data regarding student academic performance, financial performance, and organizational performance. Kristen Miles recommended the renewal of the charter with the following recommendations for the next charter contract:

1. Set specific goals for improvement in ELA and Math for 5th grade. These goals should be growth-oriented and should align with plans for teacher professional development.
2. The board should adopt a plan and process for evaluating the administrator.
3. Develop a plan for serving English Learners.
4. The school and the district should continue to work closely to ensure that the charter school is in compliance with applicable laws, regulations, policies, and the

charter contract with respect to students with disabilities. This may involve additional professional development for charter school staff provided by the district, revisions to or review of the school's plan to identify students who may qualify for special education services, or additional reporting to the district.

The board voted unanimously on March 14, 2024, to renew the Muddy Creek Charter. Following that vote, the Corvallis School District and Muddy Creek Charter School entered into contract negotiations for the new charter contract.

Melissa Harder, Sarah Danforth, and Kristen Miles worked virtually on revisions to the contract over the past 90 days. In addition, Melissa and Sarah met virtually to discuss more nuanced changes to the contract.

On June 3, 2024, district representatives, including board member Chris Hawkins and representatives from the Muddy Creek Charter School, met to discuss a few outstanding language revisions and financial aspects of the contract. The outcome of that meeting is the attached Muddy Creek Charter School Contract.

Reference Documents

For the review of revisions, district staff have provided an edited version of the contract noting additions and strikeouts, as well as a fully edited copy.

Included:

1. Draft with Tracked Changes MCCS Contract 2024 - 2029
2. Clean Contract Draft 2024 - 2029

Summary of Contract Revisions

Legal and Other Updates

- Renewal dates were updated to reflect the period of the new contract.
- The enrollment application process language was updated.
- Responsibility for the charter school to report staff sexual misconduct was added.
- New language was added that requires the charter school to take steps to ensure the security of their technology that connects to district technology systems.
- References to Common Core Standards were replaced with references to Oregon State Standards.

Special Education at Muddy Creek Charter School

- The district added language that specified the practices and responsibilities of both the charter school and the district.
- The district added language that describes the role of both the charter school and the district after determining what services a student with disabilities will receive.
- The district added language that outlines what could happen should the charter school not fulfill its responsibilities to students with disabilities.
- The district added language that requires more communication regarding the discipline of students with disabilities.

Services Provided by the District

The charter school expressed interest in utilizing the district's services related to nursing and health plans, software applications for library inventory, and software applications for staff absence management. The contract language reflects the ability of the charter school to utilize those services for a fee to be paid to the district.

Financial Matters

- The charter school sought an increase in their ADMw percentage, but district staff did not agree to that request given our current financial challenges. Instead, language was added that ensures the district and the charter school will meet to reevaluate the ADMw percentage following the 2025 legislative session.
- The district agreed to increase the reimbursement to the charter school for the total cost of its annual financial audit.

Involvement

Oregon School Boards Association Representation: Kristen Miles
Corvallis School District Board Representation: Chris Hawkins
Corvallis School District Staff: Melissa Harder, Ryan Noss, Lauren Wolfe, Sabrina Wood
Muddy Creek Charter School Board Representation: Patrick Riccolo
Muddy Creek Charter School Staff: Sarah Danforth, Tom Day

ACTION REQUESTED

Adopt the contract as submitted.

MOTION REQUESTED

"I move to adopt the contract between Corvallis School District and Muddy Creek Charter School for the term of July 1, 2024 - June 30, 2029, as submitted."

CHARTER SCHOOL CONTRACT

CORVALLIS SCHOOL DISTRICT 509J

AND

INAVALE COMMUNITY PARTNERS INCORPORATED
DBA

MUDDY CREEK CHARTER SCHOOL

Muddy Creek Charter School
Corvallis School District

July 1, 2024 - June 30, 2029

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CHARTER SCHOOL CONTRACT

THIS CONTRACT, dated this 13th day of June, 2024, is made and entered into by and between the **CORVALLIS SCHOOL DISTRICT 509J** ("District") and **INAVALE COMMUNITY PARTNERS INCORPORATED dba MUDDY CREEK CHARTER SCHOOL (MCCS)**, an Oregon nonprofit corporation ("Corporation" or "Charter School").

RECITALS

WHEREAS, ORS Chapter 338 provides for the creation and operation of charter schools for certain purposes enumerated in that chapter; and

WHEREAS, the District and the Charter School entered into a contract to allow the Muddy Creek Charter School to operate as a charter school in the District on November 5, 2007; and

WHEREAS, the Charter School requested in writing by the dates required in the charter school contract to renew the charter school contract; and

WHEREAS, the District held a public hearing on the renewal of the Charter School on February 22, 2024; and

WHEREAS, this contract between the Charter School and the District will constitute the full and complete agreement between the parties regarding the governance and operation of the Charter School; and

WHEREAS, the parties desire that the Corporation be authorized to operate the Charter School and conduct its affairs in accordance with the terms of this Contract, District Board Policy LBE, applicable Oregon Administrative Rules and ORS Chapter 338.

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual understandings, releases, covenants, and payments herein described, the parties agree as follows:

AGREEMENT

1. Grant of the Charter.
The Corporation is granted, in accordance with ORS Chapter 338 and the terms and conditions of this Contract, a charter to operate the Charter School as described herein.

2. Effective Date.
This contract becomes effective July 1, 2024 and expires on June 30, 2029.

3. Renewal.
During the fifth year of the term of this contract, the Charter School may request a renewal of the charter for a minimum of five years and no more than ten years (ORS 338.065(4)(c)). The request for a renewal may be submitted to the District at any time after October 1, 2028. The request will state the requested length of the renewal term as well as any substantive changes to

the contract requested by the charter school. Both parties may explore additional topics during charter negotiations.

4. Grade Range, Educational Program, Curriculum, and Student Assessment.

4.1 Age and Grade Range.
The Charter School shall provide instruction to students in grades K through five (5). The age requirements for students in any grade shall be the same as applicable state law, if any.

4.2 Student Population Cap.
The total number of full-time students enrolled at the Charter School while it serves K-5 shall be no greater than 125 students. Beginning in the 2020-2021 school year, the cap shall be increased to 130 students. At no time during the term of this contract shall the Charter School's student population exceed 130 full-time equivalent students without written approval from the district.

4.3 Curriculum.

4.3.1 The District agrees to waive its curricular requirements, to the extent permitted by state law, but subject to the implementation of the Charter School's instructional programs outlined in its application, and as amended herein. The Charter School shall have the authority and responsibility of designing and implementing its educational program, subject to the conditions of this Contract, in a manner that is consistent with state law, unless the law is inapplicable to charter schools.

4.3.2 The educational program, pupil performance standards and curriculum designed and implemented by the Charter School shall meet or exceed any content standards adopted by the State of Oregon and shall be designed to enable each pupil to achieve such standards. The Charter School agrees to comply with all state requirements concerning academic content areas as defined in ORS 329.045.

4.3.3 The Charter School agrees to obtain prior approval from the District before making a fundamental change to the educational program outlined in its application. A fundamental change is defined as a change to the mission or academic focus of the Charter School including alignment with Oregon State Standards

4.4 Student Assessment.
All students enrolled and attending the Charter School shall participate and take part in all statewide assessments developed by the Oregon Department of Education under ORS 329.485.

4.5 Records.
The Charter School shall comply with all applicable federal and state laws concerning the maintenance, retention, disclosure and security of student records, including, without

limitation, the Oregon Public Records Law and the Family Educational Rights and Privacy Act. The Charter School shall cooperate with the District by providing any reports or records to the District that the parties mutually agree are necessary to meet the District's reporting obligations to the Oregon Department of Education or the U.S. Department of Education. The District shall provide the Charter School with a list of records and information it believes are required for the District to meet its state reporting requirements, and the parties will agree on the scope and form of such records and information and when to provide it. The Charter School will work with the District to meet the District's requirements, and the Charter School recognizes that it has the responsibility for the input of such data into District or state computer systems, subject to termination for noncompliance as provided in Section 11.6. All records established and maintained in accordance with this Contract shall be open to inspection by the District. The District shall be responsible for training staff in use of District systems and for costs of using District-specified special software for such record keeping.

4.6 Nonreligious and Nondiscrimination.

In compliance with ORS 338.035(8), the Charter School shall not be affiliated with a nonpublic sectarian school or a religious institution. In compliance with ORS 338.115(4), the Charter School shall not violate the Establishment Clause of the First Amendment to the United States Constitution or Section 5, Article I of the Oregon Constitution, or be religion based. In compliance with ORS 338.115(1)(s) and ORS 659.850, no person of the Charter School shall be subjected to discrimination on the basis of age, citizenship, color, disability, national origin, race, parental or marital status, religion, sex, gender identity, gender expression, or sexual orientation. In compliance with ORS 338.125(2)(c), the Charter School shall not limit student admission based on ethnicity, national origin, disability, gender, income level, proficiency in the English language, or athletic ability, but the Charter School may limit admission to students within a given age group or grade level. The charter school shall post such nondiscrimination notices on all official published materials, including the school's website. (ORS 659.850, 659.855 and 659.860)

4.7 Open Enrollment.

4.7.1 Voluntary Enrollment, Who is Eligible. Student enrollment in the Charter School will be voluntary. All students who meet age requirements applicable to a particular grade level will be eligible for enrollment subject to the requirement that the Corporation shall give preference to the students who are a resident in the District. Other than the age of a student and the preferences allowed by law, there will be no criteria for selection of students. A student will be deemed admitted to and enrolled in the Charter School when the student's application has been unconditionally accepted by the Charter School following completion of a phase of the enrollment process described below and after conditions to such acceptance have been satisfied. Enrollment of special education students will be governed as described in Section 4.7.5.

4.7.2 **<u>Enrollments</u>**. Each year, the Charter School will set deadlines by which such applications must be received for each phase of the enrollment process. These deadlines may change from year to year at the discretion of the Charter School. The Charter School Board will approve any forms and policies that may otherwise be needed to govern the enrollment process, and may change those from time to time as they determine what works best. The Charter School shall conduct the first stage of the enrollment process early enough to provide an estimate to the District of enrollment by the date the District uses in its choice process and monthly thereafter report changes in enrollment through the month of September. Each month for the calendar year prior to September of each year, the Charter School shall furnish the District the name and address of each student who has enrolled in the Charter School for September of that year.

4.7.3 **<u>Application Process, First Phase of Enrollment Process</u>.**
On a date set the Charter School Board, prospective students may apply for admission to the Charter School for the school year that begins the following September. For the first phase of the enrollment process, if the number of applications received by the deadline for the first phase is less than or equal to the maximum number of students allowed adjusted for Full Time Equivalent (FTE), then all the applications will be accepted (including applications from nonresidents).

If the number of applications from students exceeds the capacity of a program, class, grade level or building, the public charter school shall select students through an equitable lottery selection process. For the purpose of ameliorating the impact of discrimination against historically underserved students, an equitable lottery selection process may include weights that favor historically underserved students. As used in this paragraph, "historically underserved students" are students who are at risk because of any combination of their race, sex, sexual orientation, gender identity, ethnicity, disability, income level, proficiency in the English language, socioeconomic status or geographic location.

4.7.4 **<u>Enrollment Preferences</u>**. The Charter School may give admission preference to (1) students who were enrolled in the Charter school in the prior year, and (2) applicants who have siblings who are presently enrolled in the Charter School and who were enrolled in the Charter school in the prior year and (3) the Charter School shall give preference in the lottery to students who reside within the District.

4.7.5 **<u>Special Education Students</u>**.
(a) The Charter School registration form will ask if the applicant has an Individualized Education Program (**"**IEP**"**) under the Individual with Disabilities Education Act ("IDEA"), but lottery application forms will not. Any student with an IEP whose application is accepted will be enrolled. Additionally, the Charter School will notify the Charter School's assigned Special Education teacher within two school days, and a representative from the Charter School will attend the IEP

team meeting after the student enrolls in the Charter School, at which the team will determine whether or not the Charter School is the appropriate placement for the student. Students residing out of district, for whom placement at the Charter School is determined by the IEP team to not be appropriate, may not have access to programs at other District schools.

(b) The Charter School will admit students without regard to their status as students needing special education services. The parties intend by this process to ensure that the Charter School does not unintentionally discriminate against enrolling special education students or otherwise violate applicable laws.

4.8 Education of Students with Disabilities.

The District shall comply with all federal and state law concerning the education of children under the Individual with Disabilities Education Act. The Charter School shall comply with all District policies and regulations and the requirements of federal and state law concerning the education of children under the Individual with Disabilities Education Act. Compliance by the Charter School includes, but is not limited to, the following:

4.8.1 The Charter School shall comply with all District policies regarding discipline of special education students. Including but not limited to obligations to uphold IDEA law for students identified or suspected with a disability.

4.8.2 The Individual Education Plan/Program team is determined by federal law. The parties expect that the Charter School will have at least one certified classroom teacher serve on the IEP team for Charter School students.

4.8.3 The student's IEP team will determine the appropriate educational program and placement for the student. The Charter School shall abide by the IEP team's decision on program services, and placement. If the Charter School does not follow its obligations related to the provision of services on an IEP as it was determined by the IEP team, a Letter of Expectations and Correction may be issued by the District. Continued failure may result in revocation of the charter.

4.8.4 The IEP team, the District, and the Charter School will mutually agree on who will best be suited to deliver services from the IEP. In the case that the Charter School will provide services, under the direction of the Special Education teacher, the Charter School will make its staff available to receive District-provided training if necessary for the delivery of the determined services. Additionally, the Charter will ensure that staff follow through on the committed service delivery, in addition to the oversight from the Special Education teacher and the District's Special Education Director. In the case that the District employees will be providing services, the Charter will make every reasonable effort to work closely with District staff to assist in the effective delivery of the services. In all cases, the District will allow access to Charter School staff for any special education training and professional development offered to District staff.

4.8.5 The funds from the Oregon Department of Education representing the Average Daily Membership weighted (ADMw) for special education for Charter School special education students shall be retained by the District. To illustrate, if the District's General Purpose Grant were $5,000 per ADMw, the District would receive 2.0 times that amount, or $10,000, for each special education student under the current formula; the amount payable to the Charter School for each special education student (using the 87.5 percent formula under Section 9.2.2(b)) would be $4,375; the District would retain the remainder of $5,625.

4.8.6 District will solely determine any specialized special education programs that would be offered on site at the Charter School beyond the provision of Special Education services.

4.8.7 The student's IEP team may recommend any appropriate placement for the student based on the student's needs, whether in or out of the Charter School. The Charter School shall not change the student's placement or IEP without IEP team approval.

4.8.8 Special education transportation will only be provided to a Charter School special education student if it is a related service on the Charter School student's IEP.

4.8.9 The Charter School shall provide substitutes for the Charter School staff who are required by law to attend IEP meetings or other meetings related to a Charter School special education student during the instructional day at the Charter School expense.

4.8.10 If, after a student is enrolled and attending the Charter School, the staff and employees of the Charter School suspect a student may be eligible for special education and related services under IDEA, the Charter School shall comply with all District practices for RTI, Evaluation planning, and Eligibility. Any student referred for evaluation shall remain enrolled at the Charter School until and unless the IEP team determines that the Charter School is not the appropriate placement for that student.

4.9 <u>Minimum Enrollment</u>.

The minimum enrollment for each school year shall be 25 full-time students. The District may terminate this Contract if student enrollment in the Charter School falls under 25 students during any school year, as provided in Board Policy LBE-AR Section V.F., by application of the termination process. For purposes of this Contract full-time student means a student who is receiving more than one-half of his or her instructional program at the Charter School.

4.10 <u>Dual Enrollment</u>.

The Charter School shall not permit a Charter School student to attend on a full-time or part-time basis, both the Charter School and another public school, another public Charter School, or non-public school, or enroll as a homeschooled student, without prior approval

of the District. If the Charter School becomes aware that any student at the Charter School is enrolled and attending another public school, another public Charter School, a non-public school on such a full-time basis or part-time basis, or is enrolled as a homeschooled student, the Charter School will notify the District and will request that the parent of such student take appropriate action to change the student's enrollment and attendance to one school.

4.11 Student Attendance, Conduct, and Discipline.

The Charter School shall maintain on a monthly basis accurate enrollment data and daily records of student attendance and shall utilize the District computer program, provided by the District, for this purpose. (Refer to Section 9.2 of this Contract for detail.) The Charter School shall implement a system of uniform student discipline consistent with the application and shall notify its students of the students' rights and responsibilities. The Charter School will report immediately to the District Student Services Department when a student suspected or identified with a disability is suspended for 10 total days and/or a Manifestation Hearing is held. The Charter School will also adopt Board Policies JGAB and JGAB-AR, Use of Restraint and Seclusion, and Board Policy JGA Corporal Punishment. The Charter School Board may amend its policies from time to time as provided in Section 11.3. The Charter School shall notify the District immediately upon the Charter School's determination to expel a student. The Charter School and the District shall extend full faith and credit to the suspension and expulsion of a student of the other, unless both parties agree in writing to a variance from this requirement.

4.12 Student Welfare and Safety.

4.12.1 The Charter School shall be responsible for the health and safety of its students and staff. Professional development opportunities through the district may be available to staff. The Charter School shall comply with all applicable state and federal laws concerning student welfare, safety, and health, including, without limitation, the reporting of child abuse, accident prevention and disaster response, and any local, state, or federal regulations governing the operation of school facilities.

4.12.2 The Charter School is responsible for the reporting of child abuse and neglect in accordance with state law. The Charter School is responsible for the reporting of staff sexual misconduct in accordance with state law. Reports of staff sexual misconduct must also be reported to the District.

4.12.3 The Charter School shall immediately inform the District Liaison of any incident regarding child abuse and\or neglect.

4.12.4 The Charter School shall comply with state and federal law relating to drug administration to students.

4.12.5 The Charter School shall comply with OAR 584-020-0041, the Teacher Standards and Practices Commission requirements that the chief administrator report certain acts of gross neglect of duty by licensed staff.

4.12.6 The District shall charge the Charter School for use of district nursing staff at a rate in alignment with their negotiated contract for the provision of nursing services and/or health and safety training to Charter School employees. This includes the writing of student health plans and the training required to delegate medical care to unlicensed personnel at the Charter School as outlined in student health plans. Charter School staff may attend First Aid, CPR, Non-Injectable, and EPI training provided by the District. The District will pay the registration costs for these trainings only.

4.13 School Year, School Day, Hours of Operation.

The Charter School may be flexible in its calendar and in the scheduling of its daily activities, provided it conforms to any requirements of state law. However, the Charter School anticipates that its annual calendar will generally match the calendar of the District, and the Charter School may maintain a typical nine-month school year for its regular academic program. The number of instructional hours during each school year will comply with requirements of state law.

4.14 Alternative Education Model.

Subject to applicable state law, federal law, and the terms of this Contract, the Charter School shall be allowed to promote and implement learning situations that are flexible with regard to environment, time, structure, and pedagogy and may include the use of online programs to supplement learning. If the Charter School determines to send a student to a fee-based alternative education program, such as online classes or tutoring programs, the Charter School shall pay the full cost of such program.

4.15 Transportation of Students.

4.15.1 The public Charter School shall be responsible for providing transportation for its students who reside within the school district and may negotiate with the District for provision of transportation services. The District reserves the right to deny services if driver resources are not available within our district service contracts. Attempts will be made to find alternate services, but are not guaranteed. As interpreted by ODE, the Charter School can meet this responsibility by posting on a bulletin board for those interested in carpooling or other means of transportation.

4.15.2 The District shall provide transportation for public Charter School students pursuant to ORS 327.043. Resident public Charter School students will be transported under the same conditions as students attending non-charter public schools located along or near established District bus routes. The District shall not be required to add or extend existing bus routes.

4.15.3 Public Charter School students who reside outside the District may use existing bus routes and transportation services of the district in which the public Charter School is located.

4.15.4 Any home to school transportation costs incurred by the District shall be considered approved transportation costs.

4.16 Education of English Language Learners.

The Charter School shall require a completed home language survey for each student enrolling in the Charter School. The District shall coordinate support of identified English Language Learners (ELLs). Initial assessments and testing will be completed by the District. The District shall provide specialized training for Charter School staff working with identified ELL students. The District shall provide online language services for student language support. The Charter School shall be responsible for associated paperwork and continued annual assessment of ELL students and monitoring of former ELL students as well as those who have declined services.

4.17 Education of Homeless Students.

The District shall provide annual McKinney Vento training for Charter School staff. The District shall provide consultation for services to homeless students and access to the District crisis action team, when necessary.

4.18 Translation Services.

The Charter School is responsible for providing translation services for published materials, public meetings, and other needs. The Charter School may negotiate separately with the District for translation or interpretation services based on an overtime rate for District staff.

4.19 Technology and Library Resources.

The District shall provide the Charter School access to its Student Information System at no cost to the Charter School. Should the Charter choose to enter into an agreement with the District to provide library inventory services, the District and Charter will meet to negotiate requirements, costs, and a fee schedule. The Charter School shall be responsible for providing all other software, hardware, internet access, and technology services necessary to implement and maintain a secure technological infrastructure. The Charter School will comply with Children's Online Privacy Protection Act (COPPA) Children's Internet Protection Act (CIPA) and any other applicable laws.

4.20 Technology and Cybersecurity.

MCCS, at its own expense, agrees to take adequate steps to ensure the security of its technology systems which have connections to the District's technology systems, including but not limited to student information systems, online curriculum, accounting systems, and any other electronic data storage system that may expose the personally identifiable information of District students or staff. MCCS shall

annually train its employees, volunteers, and agents who use such systems on cyber safety (in compliance with local, state, federal, and cybersecurity insurance requirements. Documentation of training provided shall be submitted to the District annually or upon request.

5. Curriculum Alignment.

The learning targets in all content areas will be aligned to the Oregon Standards. Assessments used by the Charter School to measure and monitor student progress will also be based on Oregon Standards.

6. Evaluation of Student Performance.

6.1 The Charter School shall ensure that its students participating in the statewide assessments achieve at or above student average scores in the same grade level as District students participating in the statewide assessment. (For example, if 80 percent of the District's third grade students meet standards on mathematics, 80 percent or more of the Charter School's third grade students would need to meet standards in mathematics.)

6.2 If students of the Charter School do not meet or exceed the student achievement standards of student average scores in the same grade level as District students or do not meet expected growth targets as defined by the State, an evaluation of the factors contributing to these results will be undertaken by the District and Charter School personnel with expertise in teaching, learning, assessment, and evaluation to determine the likely causative factors. This determination will utilize principles of evaluation including a review of whether differences between grade level comparison groups as described in Section 8.1 are statistically significant. Should the determination related to grade level comparisons defined in Section 8.1 find that it is likely the factors contributing to the differences are not attributable to teaching and/or curricular programs, no further action will be taken. However, should it be found that the difference in grade level comparisons is likely based on instructional and/or curricular program issues, or the school did not meet expected growth targets then the District and the Charter School shall create a School Improvement Plan, within 90 days of the findings, to address the issues interfering with students achieving at a rate commensurate with other district students in comparable grades and/or failing to meet expected growth targets. The District shall review and provide input to the Charter School on its revised School Improvement Plan to be implemented to ensure student achievement standards of the Charter School students meet or exceed student achievement standards of students in the same grade level as District students on the following year's statewide assessments.

6.3 If students of the Charter School do not meet or exceed the achievement standards of students in the same grade level as District students on the following statewide assessment or do not meet expected growth targets for two consecutive years the District and the Charter School shall jointly revise the School Improvement Plan**,** within 90 days of the findings, to address the issues interfering with students meeting benchmarks or growth targets at a rate commensurate with other district students at the same grade level. The School Improvement Plan will specifically address teaching to the standards,

effective teaching strategies, professional development, and leadership practices to focus on the Charter School students achieving at or above the rate at which students in the same grade level as District students achieve and/or meet expected growth targets. If, after a third year, students of the Charter School do not meet or exceed the achievement standards of students in the same grade level as District students on the statewide assessment or do not meet expected growth targets for three consecutive years, the District may terminate the contract with the Charter School.

6.4 The Charter School shall report to the District the Charter School's student scores on any of the statewide assessments within 10 business days of receiving the scores.

6.5 The District shall report to the Charter School the same state assessment result information as all District schools with disaggregated data for comparison and goal setting purposes as soon as possible but not beyond 30 business days of receiving those scores.

6.6 In addition to assuring that students participating in the statewide assessments achieve at or above student average scores in the same grade level as District students as outlined above, the Charter School shall also pursue expected student growth targets as established by the state of Oregon and as measured by participation rates and scores on the Oregon Statewide Assessments, attendance and other criteria used by the state to determine growth targets and levels of performance for all public schools. The Charter School shall be subject to applicable federal and state sanctions for any failure to make performance and/or growth targets and shall review and update its School Improvement Plan.

6.7 Each subgroup identified will make performance and growth targets, as established above and measured by the Oregon Statewide Assessments.

7. Financial Matters, Funding, Annual Budgets, Annual Audit.

7.1 No Tuition, Fees.

The Charter School will not charge tuition to students, except as may be allowed under ORS 339.155 or other applicable law. As noted in ORS 338.115(1)(n), the following laws shall apply to the Charter School: ORS 339.141, ORS 339.147, and ORS 339.155. In accordance with state law, the Charter School may charge reasonable fees for instructional materials (other than standard prescribed textbooks), after-school programs, and student extracurricular activities, those items described in ORS 339.155 and other items where not prohibited by applicable law. The Charter School shall waive all fees for students who meet requirements under ORS 339.147 or applicable federal law.

7.2 Annual Funding.

7.2.1 Student Enrollment, Attendance Records. The Charter School shall identify and count, and maintain timely and accurate records of, its number of enrolled students and their days present and absent; attendance; special education students; students eligible for and enrolled in an English as a Second Language program

under ORS 336.079; and other data required in order to calculate average daily membership, weighted average daily membership (ADMw), and related terms necessary to determine funding under state law, particularly ORS 338.155 and 327.013.

7.2.2 Calculating ADMw and Funding.

(a) For each school year, the District shall provide funding to the Charter School in accordance with ORS 338.155(1) and (2), as that formula may be changed from time to time, subject to any modifications made by the parties in this Contract. Until the law is changed or the parties otherwise agree by amendment of this Contract, the funding shall be the sum of the following subparagraphs (b) and (c). Timing of payments made from the District to the Charter School will follow the guidelines set in ORS 338.155.

(b) Funding related to Kindergarten through Grade 5 students shall be 87.5 percent of the amount of the District's General Purpose Grant per ADMw as calculated under ORS 327.013, or the minimum under State law, whichever is greater. The District and the Charter will meet following the 2025 legislative session to reevaluate the ADMw percentage.

(c) State School Fund Grant payments will be made to the Charter School by the District based on the following assumptions:

(i) Payments for July and August will be based on the projected enrollment and the ADMw factor for English as a Second Language.

(ii) Subsequent payments that fiscal year will be made based on the ADMw in the Student Information System on the last day of the preceding month.

(iii) An additional amount will be paid to incorporate the District's Poverty Factor adjustment by prorating the District's poverty factor between the Charter School and the District based on the number of ADMr and the most recent State School Fund estimate for the District.

(iv) A school may qualify as a remote small elementary school if the average daily membership is grades one through eight for an elementary school teaching five grades is below 140 ADM**r**. If an elementary school in a school district qualifies as a remote small elementary school, the district shall have an additional amount added to the districts ADMw. This additional amount will also be funded at 87.5 percent.

(v) The Charter School will be reimbursed for 50% of the actual audit costs after submitting an invoice to the District and ensuring that all required fiscal reports are submitted on time.

(vi) Adjustments for actual ADMw, poverty factor, and State School Fund Grant will be made in May of the subsequent fiscal year following the release of the final State School Fund Grant estimate by Oregon Department of Education. Reimbursement for overpayments will be withheld from new State School Fund payments.

(d) In accordance with ORS 338.155(8), the District will send State School Fund Grant payments to the Charter School within 10 days after receiving payments from the State School Fund.

(e) In the event that the Charter School dissolves or the District terminates or does not renew the Contract with the Charter School, the final adjustment to the State School Fund payment by the District to the Charter School will be made in the last payment that is required by the terms of this Contract.

7.2.3 Title I.
The District shall provide to Corporation the appropriate Title I funds, if determined eligible by the District, using the same formula and allocation procedures as it does for District schools, which currently do not include middle and high school students.

7.2.4 District Fees.
The District may charge fees to the Corporation to provide administrative and support services that are requested by the Corporation and are in the mutual interest of the District and Corporation on a basis of actual District cost of services. The District shall use the indirect method, of charging the District's grant administration for those grants administered by the District. The Corporation may charge fees to the District to provide administrative and support services that are in the mutual interest of the District and the Corporation as mutually agreed upon on a basis of actual Corporation cost of services. In either case, invoices will offer detail to document the expense and be sent quarterly.

7.2.5 Information to District.
The Charter School shall provide to the District the data set forth in Section 9.2 above through the District's Student Information System for each month on or before the 16th day of the subsequent month, for each school year. Nothing in this section shall limit the District's right to require additional relevant reports as necessary for the District to meet its duties imposed by law consistent with Section 5.6.

7.2.6 State Funding.
The financial commitment on the part of the District contained in this Contract is subject to annual appropriation by the State of Oregon, and the District has no obligation to fund Charter School operations if State funding does not occur, unless otherwise required by law.

7.3 **Budgets, Financial and Cash Flow Projections, Financial Reporting**.

7.3.1 In addition to the Annual Report in Section 11.5, the Charter School shall complete and submit to the District a revised budget annually by October 15 beginning in 2019. The revised budget should be based on the latest information available for state funding and enrollment for the year. The Charter School shall be responsible for the review and oversight of its financial records.

7.3.2 On or before June 1 of each year of the charter contract, the Charter School shall submit to the District its proposed budget for the following school year and three-year financial and cash flow projections, so that the District can review them as part of its consideration of the Charter School's financial stability. The Charter School shall complete and submit to the District a revised budget annually by October 15 beginning in 201**9**. The revised budget should be based on the most recent ODE estimate for the Corvallis School District and enrollment projections for the year. The Charter School shall be responsible for all costs associated with school operations, including the costs of subcontracting for goods and services, except as expressly provided in this Contract.

7.3.3 The quarterly reports (September, December, March, and June) of each year of the Contract, will be submitted by the 20th of the subsequent month. The Charter School must provide to the District a balance sheet, a statement of revenues and expenditures for the quarter ended, a statement of revenues and expenditures year-to-date, and a Budget Projection Summary in a format provided by the District, and an Aged Accounts Payable statement showing any accounts that are 30, 60, 90 or 90+ days past due by the Charter School. Financial reports must reflect all funds, including grants and donations, and provide separate reports for each fund. The District reserves the right to request additional financial reports and projections on an as-needed basis.

7.3.4 If the Charter School has not submitted the proposed budget, the adopted budget, the required annual audit, or any other financial information the District requests such as management letters, state audits, and bank reconciliations by the date the Charter School is to provide the information to the District, the District shall withhold any and all State School Fund payments to the Charter School until the information is received by the District.

7.4 **Fiscal Agent**.
The Charter School shall act as its own fiscal agent.

7.5 **Fiscal Year**.
The fiscal year of the Charter School shall begin on July 1 of each year and end on June 30 of the subsequent year.

7.6 Financial Records, Audits, and Accounting Reports.

The Charter School shall maintain and retain appropriate financial records in accordance with all applicable federal and state laws. The Charter School will maintain a system of internal controls and procedures designed to promote compliance with accounting standards and applicable laws and regulations. In accordance with ORS 338.095(3), in each year of the charter contract, the Charter School shall have a fiscal year-end audit of the accounts of the Charter Sch**o**ol. The audit shall be prepared by the auditor that services the District (in order to provide continuity due to legal reporting requirements) in accordance with the Municipal Audit Law, ORS 297.405 to 297.555 and 297.990 as it may be amended from time to time in the governmental model and conducted by an auditor licensed to perform municipal audits. The Charter School will be reimbursed for 50% of the actual audit costs after submitting an invoice to the District and ensuring that all required fiscal reports are submitted on time and providing the Charter School has made a good faith effort to provide the auditor with financial records in good order. The Charter School shall submit the fiscal year-end audit to the District by October 15 of each year. The fiscal year-end audit shall also be forwarded to the State Board of Education and the Department of Education. The financial reports shall reflect and identify the source of funds and assets that cost $1,000 or more, as well as their location and disposal, for reporting purposes. The Charter School shall provide to the District the Corporation's Internal Service Form 990 by November 15 of each year.

7.7 Financial Management.

The Charter School shall prepare its financial statements in conformity with Generally Accepted Accounting Principles (GAAP) and shall comply in all instances with applicable governmental accounting requirements. Subject to this Contract, the Charter School through its Board of Directors shall be fiscally responsible for its own operations within the limitations of any funding provided by the District and other revenues derived by Charter School. The Charter School is responsible for establishing and maintaining effective internal controls over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs.

7.8 Other Sources of Funds for Charter School, Fund Raising.

In addition to the funding under Section 9.2, the Charter School may accept gifts, donations, grants and loans, including those described in ORS 338.155(9). The District shall also transfer to the Charter School its proportionate share as defined by law of any federal, state, or other government grants (or other funding) that are made to the District, where the amount of the grant (or other funding) is based on the District's ADMw, ADMr, enrollment, or other count or calculation of number of students. The Charter School shall comply with all state and federal laws regarding reporting of charitable contributions. The Charter School shall record all gifts, donations, loans, and grants in the financial records required in Section 9.6. As provided in ORS 338.125(10), the Charter School may conduct fund-raising activities, but shall not require a student to participate in **fundraising** activities as a condition of admission to the Charter School.

8. Building and Facilities.

The Corporation shall have the responsibility to pay the full costs of its buildings and facilities.

9. Governance and Operation.

9.1 Corporate Status, Governing Board.

9.1.1 The Charter School will remain an Oregon nonprofit corporation throughout the term of this Contract (including extensions and renewals). The Corporation shall govern and operate the Charter School as set forth in this Contract and in accordance with the Corporation's Bylaws.

9.1.2 If the Charter School makes any changes to its Articles of Incorporation or Bylaws, within thirty (30) days thereafter it will give copies of the changes to the District. If the District believes that any such changes violate either this Contract or state or federal law, it will so notify the Charter School. If the Charter School agrees, it will make necessary changes to the Articles or Bylaws to conform to this Contract or the applicable law; if the parties do not agree, the matter will be resolved under dispute provisions of this Contract.

9.1.3 The ICP Board shall consist of a minimum of five members and operate in accordance with the Bylaws and applicable law. If the ICP Board falls below five members, the Board will actively recruit and fill the vacant seat(s) within 90 days. The Board may elect Board members who are parents of Charter School students or members of the community providing support to the Charter School.

9.2 Public Meetings and Public Records.

The Charter School and its Board of Directors, when acting as the Governing Body of the Charter School, will be subject to the provisions of the Oregon Public Meetings Law, ORS 192.610 to 192.690, and Oregon Public Records Law, ORS 192.311 to 192.478.

9.3 Operational Powers and Responsibilities.

Subject to applicable federal and state laws and any restrictions in this Contract, the Charter School shall have the authority to exercise independently all powers granted to nonprofit corporations and charter schools under Oregon law. The Board will have overall responsibility for the Charter School, including adopting goals and policies, ensuring compliance with applicable laws and this Contract, overseeing financial management, assessing performance, and hiring and overseeing the school's employees. The Charter School may contract with the District or an independent party for program evaluations or to facilitate the evaluation of the charter school's director.

9.4 Third-Party Contracts, Contracts with District.

The Charter School shall not enter into any contract for comprehensive school management or teaching services to be performed in substantial part by an entity not a party to this Contract without prior District approval, which approval shall not be unreasonably withheld. The District shall act upon any Charter School request for approval within 30 days of such request. The parties may elect to enter into additional

agreements between them including, without limitation, agreements whereby the District will provide certain services to the Charter School.

9.5 Annual Report and Review.

See Exhibit A

9.6 Termination.

9.6.1 The public Charter School may be terminated by the District for any of the following reasons:

(a) Failure to meet the terms of an approved charter agreement or any requirement of ORS Chapter 338 unless waived by the State Board of Education.

(b) Failure to meet the requirements for student performance as outlined in the charter agreement.

(c) Failure to correct a violation of federal or State law.

(d) Failure to maintain insurance.

(e) Failure to maintain financial stability.

(f) Failure to maintain the health and safety of the students.

(g) Failure to maintain, for one or more consecutive years, a sound financial management system incorporated into the written charter under ORS 338.065.

9.6.2 The District shall give the public Charter School a 30-day written notification in advance of its decision to terminate, if there has been a breach by the Charter School of any material term or condition of the Contract, other than a breach of the statutory minimum enrollment requirements, which continues for more than thirty (30) days after the Charter School receives written notice from the District specifying the nature of the breach, demanding its cure, and stating the decision to terminate will be effective after such date if the breach is not cured. No more than two of such advance notices are required in any contract year, however, the District may choose to give the Charter School one or more additional notices, where appropriate.

9.6.3 If a charter school is terminated by the Board, the following shall occur:

(a) The District shall give the public Charter School a 60-day written notification of its decision.

(b) The District shall state the grounds for termination and deliver notification to the business office of the public Charter School.

(c) The public Charter School may request a hearing by the District. The request must be made in writing and delivered to the business address of the sponsor.

(d) Within 10 days of receiving the request for a hearing, the sponsor must provide the public Charter School with the opportunity for a hearing on the proposed termination;

(e) The public Charter School may appeal the decision to terminate to the State Board of Education.

(f) If the sponsor reasonably believes that a public Charter School is endangering the health or safety of the students enrolled in the public Charter School, the sponsor may act to immediately terminate the approved charter and close the public Charter School without providing the notice requirements.

(g) A public Charter School closed due to health or safety concerns may request a hearing by the sponsor. Such a request must be made in writing and delivered to the business address of the sponsor. Within ten days of receiving the request for a hearing, the sponsor must provide the public Charter School with the opportunity for a hearing on the termination.

(h) Throughout the appeals process the public Charter School shall remain closed at the discretion of the District per ORS 338.105.4 (d**).**

(i) If terminated or dissolved, assets of the public Charter School purchased by the public Charter School with public funds, shall be given to the State Board of Education.

9.6.4 If the public Charter School is terminated, closed, or dissolved by the governing body of the public Charter School, it shall be done only at the end of a semester and with 180 days' notice to the District, unless the health and safety of the students are in jeopardy. Such notice must be made in writing and be delivered to the business address of the sponsor.

9.6.5 Assets of a terminated, closed, or dissolved public Charter School that were obtained with grant funds will be dispersed according to the terms of the grant. If the grant is absent any reference to ownership or distribution of assets of a terminated, closed, or dissolved public Charter School, all assets will be given to the State Board of Education for disposal.

9.7 <u>Emergency and School Closure/Delay</u>.

The Charter School may follow recommended District school and emergency closure decisions. School closures, delays, and emergency notifications will be

communicated by the District through an electronic notification system to which the Charter School administrator may request access. The Charter School may under extenuating circumstances make the decision to close or open as necessary outside of the District's schedule. Any changes to the school calendar must be reported to the District within five school days in order to adjust state required attendance reports.

9.8 Communication.

The Charter School shall be wholly responsible for its own communications services. The Charter School will provide a URL of its school website to be linked from the District's website.

9.9 Nutrition Program.

The Charter School shall be responsible for the development and implementation of any nutrition program it operates. The Charter School may negotiate separately with the District for food services.

10. Employment Matters.

10.1 Staff Qualifications.

At least one-half of the total full-time equivalent (FTE) teaching and administrative staff at the public Charter School shall be licensed by TSPC pursuant to ORS 342.135, 342.136, 342.138 or 342.140. Any teaching or administrative staff not licensed by the Oregon Teacher Standards and Practices Commission (TSPC) will register with TSPC in accordance with ORS 338.135(7)(a)-(c) and OAR 584-023-0005. For any individual hired as a teacher, counselor, or administrator in the Charter School, the Charter School shall provide the District with evidence of certification, if any, or other qualification prior to the individual's start date.

10.2 Highly Qualified Staff.

The District shall support Charter School staff development by notifying Charter School staff quarterly of planned professional development and safety training opportunities. The Charter School is responsible for any additional costs that may be required for participation.

10.3 The Corporation as the Employer.

The Corporation will be the employer of the staff at Charter School, except for District employed special education staff, which will be assigned to the Charter School at the sole discretion of the District. The Corporation will control the selection of employees. All provisions of this Section 12 are subject to state and federal laws and applicable collective bargaining agreements, if any. The District shall not be the employer of any employees of the Corporation or the Charter School for work done for the Charter School.

10.4 Staff Hiring.

10.4.1 The Corporation's governing board, in its sole discretion, has complete authority to hire, evaluate, promote, discipline, supervise, and terminate Charter School employees, and to set all terms and conditions of employment, including all decisions regarding compensation and benefits. The Corporation will be responsible for providing substitutes for all Charter School teachers. Should the Charter choose to enter into an agreement with the District to provide absence management services, the District and Charter will meet to negotiate requirements, costs, and a fee schedule. The Corporation shall be responsible for all payroll and benefits services. The District shall monitor staff qualifications and report Charter employee data to the state. The Charter School shall provide needed data to the district for state reporting requirements. The Charter School may request consultation for human resources questions or concerns, including payroll and benefits questions or concerns.

10.4.2 For any employee of the District who chooses to work for the Charter School, any leave of absence from the District will be governed by ORS 338.135.

10.4.3 Licensed and classified staff and other employees of the Charter School will not be included in the District's respective bargaining units. Employee membership in a labor organization and collective bargaining shall be governed by ORS 338.135.

10.4.4 The Corporation shall participate in the Public Employees Retirement System to the extent required by law.

10.5 **Employee Records**.

The Corporation shall be responsible for requiring its subcontractors to establish and maintain personnel records for its employees, and for the maintenance, retention, and disclosure of employee records, all in compliance with all applicable federal and state laws, and the right of the District to inspect such records. The Corporation and its subcontractors shall meet any and all reporting obligations to the Teacher Standards and Practices Commission (TSPC) regarding its employees.

10.6 **Criminal Records Checks**.

ORS 338.115(1)(h), 326.603, 326.607, and 342.232 (relating to criminal records checks), shall apply to the Charter School. The Corporation shall require that its subcontractors not knowingly employ an individual for whom a criminal background investigation has not been initiated or who has been convicted of an offense that would preclude that individual from working in a public school in Oregon. No later than the first day of school of each school year that the Charter School is in operation under this Contract, the Corporation shall provide to the District a list containing the names and job positions of all employees of the Corporation and its subcontractors whose employees have direct, unsupervised contact with school children as provided in the ORS sections previously set forth in this section. Such list shall also indicate for each employee the date of initiation of the criminal background investigation required by Oregon law.

10.7 Professional Development and Training.
The District shall provide access to District-sponsored training events. Payment of substitutes, registration costs (except as otherwise noted in this Contract), travel, and reimbursement expenses will be the sole responsibility of the Charter School.

11. Insurance and Legal Liabilities.

11.1 Insurance.

11.1.1 The Corporation shall, at its own expense or the expense of the Charter School, secure and retain and provide proof of the following insurance and in the amounts not less than those set forth below:

(a) Educators Liability Coverage Insurance in an amount of not less than $2,000,000 combined single limit per occurrence/$4,000,000 annual aggregate covering the public Charter School, the governing board, employees and volunteers against liability for damages because of personal injury, bodily injury, death, or damage to property including the loss of use thereof. Coverage to include, but not limited to, contractual liability, advertisers' liability, employee benefits liability, employment practices liability, professional liability, and teachers' liability.

(**b**) Automobile Liability Insurance in an amount not less than $2,000,000 combined single limit covering the public Charter School, the governing board, employees, and volunteers against liability for damages because of bodily injury, death, or damage to property, including the loss of use thereof arising out of the ownership, operation, maintenance or use of any automobile. The policy will include underinsured and uninsured motorist vehicle coverage at the limits equal to bodily injury limits.

(**c**) Workers' Compensation Insurance shall also be maintained pursuant to Oregon laws (ORS chapter 656). Employers' liability insurance with limits of $1,000,000 each accident, $1,000,000 disease each employee, and $1,000,000 each policy limit.

(d) Crime Coverage to cover all employees and volunteers. Limits are to be determined by the governing board, but no less than $250,000. Coverage shall include faithful performance and loss of moneys and securities.

(**e**) Property Insurance shall be required on all owned or leased buildings or equipment. The insurance shall be written to cover the full replacement cost of the building and/or equipment on an "all risk of direct physical loss basis," including earthquake and flood perils.

11.1.2 Additional requirements**:**

(a) The District shall be additional insured on commercial general and automobile liability insurance. The policies shall provide for a 90-day written notice of cancellation or material change. A certificate evidencing all of the above insurance shall be furnished to the District.

(b) The public Charter School shall also hold harmless and defend the District from any and all liability, injury, damages, fees or claims arising out of the operations of the public Charter School operations or activities.

(c) The District shall be loss payee on the property insurance if the public Charter School leases any real or personal District property.

(d) The coverage provided and the insurance carriers must be acceptable to the District.

11.1.3 As part of its annual report under Section 11.5, and at any time thereafter upon request of the District, the Corporation shall provide the District with certificates of insurance or other satisfactory proof evidencing coverage in the types and amounts set forth herein. All such insurance policies shall contain a provision requiring notice to the District, at least 30 days in advance, of any material change, non-renewal or termination to the attention of the Superintendent of the District.

11.2 **Compliance with Laws, Non-Exemption from Certain Laws**.
The Corporation and the Charter School will comply with all applicable federal, state, and local laws and regulations (including Oregon Administrative Rules developed by the Oregon Department of Education regarding charter schools) as provided in ORS 338.115(1) to the extent required by law.

11.3 **Waiver**.
As provided in ORS 338.025(2), the Charter School may apply to the State Board of Education to grant a waiver of any provision of ORS Chapter 338. The Charter School shall give the District a copy of any application for a waiver promptly after submitting it and shall give the District a copy of any grant of a waiver promptly after receiving it.

11.4 **School and District Policies**.
The Corporation and Charter School shall comply with District Board Policy LBE, as amended June 21, 2018 and corresponding administrative rule LBE-AR, as amended March 10, 2014 and shall adopt policies as may be required by law and may in its discretion adopt other policies governing operation of the Charter School and may amend its policies from time to time. The Charter School shall make such policies and amendments available for review at the District's request. The District Liaison shall notify the charter of changes to Policy LBE or LBE-AR (Charter Schools Policy and Charter Schools Administrative Regulation).

11.5 Full Faith and Credit.

The Corporation agrees that it shall not extend the full faith and credit of the District to any third person or entity. The Corporation acknowledges and agrees that it has no authority to enter into a contract that would bind the District. The Corporation's governing board has the authority to approve contracts to which the Corporation is a party, subject to the requirements and limitations of the Oregon Constitution, state law, and provisions of this Contract.

11.6 Indemnification.

11.6.1 To the extent not covered by insurance or otherwise barred by the Oregon Tort Claims Act in ORS Chapter 30, the Charter School agrees to indemnify and hold the District, its Board, agents, and employees harmless from all liability, claims, and demands on account of injury, loss or damage, including, without limitation, claims arising from (1) the possession, occupancy, or use by the Charter School of property of the Charter School or its landlord, its faculty, employees, students, patrons, guests or agents; (2) civil rights violations, bodily injury, personal injury, sickness, disease, death, property loss or damage or any other losses of any kind whatsoever which arise out of the acts or omissions of the Charter School. This indemnification shall not apply to any liability, claims, or demands resulting from the negligence or wrongful act or omission of any District Board member, officer, or employee. This indemnification shall not apply to any liability, claims, or demands resulting from the negligence or wrongful act of any District employee working at the Charter School whose negligence or wrongful act or omission is caused in whole or in part, or directed by the District. The Charter School agrees to indemnify, hold harmless and defend the District from all contract claims in which the Charter School has obligated the District without the District's prior written approval. The foregoing provision shall not be deemed a relinquishment or waiver of any kind of applicable limitations of liability provided in the Oregon Tort Claims Act.

11.6.2 To the extent not covered by insurance or otherwise barred by the Oregon Tort Claims Act in ORS Chapter 30, the District agrees to indemnify and hold the Charter School, its Board, agents and employees harmless from all liability, claims, or demands on account of injury, loss or damage, including, without limitation, claims arising from civil rights violations, bodily injury, personal injury, sickness, disease, death, property loss or damage or any other losses of any kind whatsoever which arise out of the District's administration of this Contract. This indemnification shall not apply to any liability, claims, or demand resulting from the negligence or wrongful act or omission or any Charter School Board member, officer or employee. This indemnification shall not apply to any liability, claims, or demands resulting from the negligence or wrongful act of any District employee working at the Charter School whose negligent or wrongful act or omission is caused in whole or in part, or directed by the Charter School. This indemnification shall not apply to any damages incurred regarding any act or omission of the District or District Board that is later determined to be required by

law or this Contract. The foregoing provision shall not be deemed a relinquishment or waiver of any kind of applicable limitations of liability provided in the Oregon Tort Claims Act.

11.6.3 This indemnification, defense and hold harmless obligation on behalf of the Charter School and the District shall survive the termination of this Contract. Any indemnified party shall have the right, at its own expense, to participate in the defense of any suit, without relieving the indemnifying party of any of its obligations hereunder.

11.7 District Disclaimer of Liability.

The parties to this Contract expressly acknowledge that the Corporation is not operating as an agent, or under the direction and control, of the District Board except as required by law or this Contract, and that the District Board assumes no liability for any loss or injury resulting from:

11.7.1 The acts or omissions of the Charter School, its governing Board, trustees, agents, or employees.

11.7.2 The use and occupancy of the building occupied by the Charter School or any matter in connection with the condition of such building, unless the parties agree otherwise in writing.

11.7.3 Any debt or contractual obligation incurred by the Charter School.

11.8 ADA/504 Obligations.

The Charter School acknowledges that it is legally responsible to comply with Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990 and ORS Chapter 659 with respect to its students, staff, and patrons. The Charter School shall indemnify and hold harmless the District from all claims under these statutes.

12. Miscellaneous Provisions.

12.1 Entire Agreement.

This Contract contains all terms, conditions, and provisions hereof and the entire understanding and all representations of understandings and discussions of the parties relating thereto, and all prior representations, understandings and discussions are merged herein and superseded and canceled by this Contract.

12.2 Governing Law.

This Contract shall be governed by, subject to and construed under the laws of the State of Oregon without regard to its conflict of law provisions. The parties intend that where this Contract references federal or state law that they are bound by the laws in effect at the time this Contract is executed.

12.3 Assignment.
The Charter School shall not assign its interest in this Contract to any entity.

12.4 District Liaison.
The District shall designate for purposes of this Contract the District Superintendent, or their designee, as the official District Liaison between the District and the Corporation. The Charter School shall contact the District Liaison with questions, concerns, and requests; the District Liaison shall either respond directly or request the response from another District department.

12.5 Amendment.
This Contract may be modified or amended only by written agreement between the Corporation and the District.

12.6 Notice.
Any notice required, or permitted, under this Contract, shall be in writing and shall be effective (a) upon personal delivery (subject to verification of service or acknowledgment of receipt) or (b) three days after mailing when sent by certified mail, postage prepaid, (c) to the person and address designated on the signature page of this Contract for receipt of notices, or (d) courier service with a signed receipt. Should these addresses change, the parties agree to notify the other party within ten days of the address change.

12.7 No Waiver.
The parties agree that no assent, express or implied, to any breach by either of them of any one or more of the covenants and agreements expressed herein shall be deemed or to be taken to constitute a waiver of any succeeding or other breach.

12.8 Dispute Resolution.
In the event any dispute arises between the District and the Corporation concerning this Contract, including, without limitation, the implementation of or waiver from any policies, regulations, or procedures, such dispute shall first be submitted to the District Liaison for review. If the District and the Corporation are unable to resolve the dispute, either party may submit the matter to the District's Board for its consideration. The decision of the District's Board shall be final and binding on the parties; provided, however, the Corporation may appeal to the state Board of Education concerning those matters within its jurisdiction under ORS Chapter 338 and seek review of the state Board of Education decision, as provided by law. In addition to the foregoing, either party may seek remedy for breach of this contract or review of a District Board decision relating to this contract in any appropriate forum. Nothing in this contract is intended to create a cause of action that is not otherwise provided by law.

12.9 Severability.
If any provision of this Contract is determined to be unenforceable or invalid for any reason, the remainder of this Contract shall remain in effect, unless otherwise terminated by one or both of the parties in accordance with the terms of this Contract.

12.10 Delegation.

The parties agree and acknowledge that with regard to this Contract between the District and the Corporation, the functions and powers of the District Board may be exercised by the District Liaison, provided that any ultimate decision regarding renewal, non-renewal, or revocation of this Contract is made only by the District Board.

12.11 Prior Actions.

It is expressly agreed and understood that as a condition precedent to this Contract becoming effective on the effective date specified above in Section 2, the Corporation shall have taken, completed and satisfied on or before the date specified herein any action or obligation which is required to be completed before such effective date, and failure to do so shall constitute grounds for the District to declare this Contract null and void.

12.12 Attorney Fees.

If any suit, action or arbitration is commenced or instituted to interpret or enforce the terms of this Contract, to exercise any remedy on account of a default, or otherwise relating to the provisions of this Contract, the prevailing party or non-defaulting party shall be entitled to recover from the losing or defaulting party its reasonable attorney fees and costs, in addition to all other sums provided by law, at trials or arbitration, and any appeals. Such sums shall be determined by the court or arbitrator.

13. Definitions.

For purposes of this Contract, "business day" means a day in which the District administrative offices are open. "Business day" does not include (a) Saturdays, (b) Sundays, (c) official state holidays listed in ORS 336.010, (d) federal holidays, (e) any day(s) in which the administrative office is closed due to inclement weather, or (f) any day that the District administrative office is closed due to action taken by, or ordered to be closed by, the District Board of Directors or their designee, any instrumentality of the City of Corvallis, any instrumentality of Benton County, the State of Oregon, or federal government.

14. Corporation Authority to Enter into Contract.

The Corporation expressly affirms that the signatories on its behalf who sign below have the authority to enter into this Contract on behalf of the Corporation and that the Board of Directors of the Corporation has duly approved this Contract. The Corporation shall provide a copy of its written resolution authorizing the Corporation to enter into this Contract.

IN WITNESS WHEREOF, the parties have executed this Contract as of the date first above written.

CORVALLIS SCHOOL DISTRICT 509J

By _____ **Date** _____

Dr. Luhui Whitebear, Board Chair
Corvallis School District 509J
1555 SW 35th Street
Corvallis, OR 97333

INAVALE COMMUNITY PARTNERS INCORPORATED
dba MUDDY CREEK CHARTER SCHOOL

By _____ Date _____

Lester Oehler, Board President
Inavale Community Partners
30252 Bellfountain Road
Corvallis, OR 97333

Exhibit A - Annual Report

The annual report shall include:

ACADEMIC

- Oregon report card information:
    - Student performance data per grade reported by:
        - Race/ethnicity
        - Disability status
        - Socioeconomic status
        - ELL status

- School-specific assessment data. This should show growth as well as performance and be reported in the same manner as the data above
    - Non-academic indicators of student success
        - Discipline rates (reported same as above)
        - Attendance rates (reported same as above)

- Action on any corrective action plans and/or recommendations from evaluations (if applicable)

- Results of goals set the previous year

FINANCIAL

- The school's municipal audit
- Cash flow statement
- Budget-to-actual report
- Results of any corrective action plans and/or recommendations from evaluations (if applicable)
- Results of goals set the previous year

OPERATIONAL

- Names and positions of all board members
- Results of any corrective action plans and/or recommendations from evaluations (if applicable)
- Results of any goals set the previous year
- New policies adopted since the last annual report
- Results of any staff or family surveys meant to measure satisfaction or school climate

(Version: Draft with Tracked Changes 2024)

CHARTER SCHOOL CONTRACT

CORVALLIS SCHOOL DISTRICT 509J

AND

INAVALE COMMUNITY PARTNERS INCORPORATED DBA

MUDDY CREEK CHARTER SCHOOL

July 1, 20~~19~~24 - June 30, 20~~24~~29

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CHARTER SCHOOL CONTRACT

THIS CONTRACT, dated this ~~DATE day of May, 2019~~13th day of June, 2024, is made and entered into by and between the **CORVALLIS SCHOOL DISTRICT 509J** ("District") and **INAVALE COMMUNITY PARTNERS INCORPORATED dba MUDDY CREEK CHARTER SCHOOL (MCCS)**, an Oregon nonprofit corporation ("Corporation" or "Charter School").

RECITALS

WHEREAS, ORS Chapter 338 provides for the creation and operation of charter schools for certain purposes enumerated in that chapter; and

WHEREAS, the District and the Charter School entered into a contract to allow the Muddy Creek Charter School to operate as a charter school in the District on November 5, 2007; and

WHEREAS, the Charter School requested in writing by the dates required in the charter school contract to renew the charter school contract; and

WHEREAS, the District held a public hearing on the renewal of the Charter School on ~~January 10, 2019~~ February 22, 2024; and

WHEREAS, this contract between the Charter School and the District will constitute the full and complete agreement between the parties regarding the governance and operation of the Charter School; and

WHEREAS, the parties desire that the Corporation be authorized to operate the Charter School and conduct its affairs in accordance with the terms of this Contract, District Board Policy LBE, applicable Oregon Administrative Rules and ORS Chapter 338.

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual understandings, releases, covenants, and payments herein described, the parties agree as follows:

AGREEMENT

1. Grant of the Charter.
The Corporation is granted, in accordance with ORS Chapter 338 and the terms and conditions of this Contract, a charter to operate the Charter School as described herein.

2. Effective Date.
This contract becomes effective ~~July 1, 2019 and expires on June 30, 2024~~ July 1, 2024 and expires on June 30, 2029.

3. Renewal.
During the fifth year of the term of this contract, the Charter School may request a renewal of the charter for a minimum of five years and no more than ten years (ORS 338.065(4)(c)). The request for a renewal may be submitted to the District at any time after ~~October 1, 2023~~ October

1, 2028. The request will state the requested length of the renewal term as well as any substantive changes to the contract requested by the charter school. Both parties may explore additional topics during charter negotiations.

4. Grade Range, Educational Program, Curriculum, and Student Assessment.

4.1 Age and Grade Range.

The Charter School shall provide instruction to students in grades K through five (5). The age requirements for students in any grade shall be the same as applicable state law, if any.

4.2 Student Population Cap.

The total number of full-time students enrolled at the Charter School while it serves K-5 shall be no greater than 125 students. Beginning in the 2020-2021 school year, the cap shall be increased to 130 students. At no time during the term of this contract shall the Charter School's student population exceed 130 full-time equivalent students without written approval from the district.

4.3 Curriculum.

4.3.1 The District agrees to waive its curricular requirements, to the extent permitted by state law, but subject to the implementation of the Charter School's instructional programs outlined in its application, and as amended herein. The Charter School shall have the authority and responsibility of designing and implementing its educational program, subject to the conditions of this Contract, in a manner that is consistent with state law, unless the law is inapplicable to charter schools.

4.3.2 The educational program, pupil performance standards and curriculum designed and implemented by the Charter School shall meet or exceed any content standards adopted by the State of Oregon and shall be designed to enable each pupil to achieve such standards. The Charter School agrees to comply with all state requirements concerning academic content areas as defined in ORS 329.045.

4.3.3 The Charter School agrees to obtain prior approval from the District before making a fundamental change to the educational program outlined in its application. ~~A fundamental change is defined as basic changes, other than minor changes, to the core curriculum or the academic focus of the Charter School.~~ A fundamental change is defined as a change to the mission or academic focus of the Charter School including alignment with Oregon State Standards

4.4 Student Assessment.

All students enrolled and attending the Charter School shall participate and take part in all statewide assessments developed by the Oregon Department of Education under ORS 329.485.

4.5 Records.

The Charter School shall comply with all applicable federal and state laws concerning the maintenance, retention, disclosure and security of student records, including, without limitation, the Oregon Public Records Law and the Family Educational Rights and Privacy Act. The Charter School shall cooperate with the District by providing any reports or records to the District that the parties mutually agree are necessary to meet the District's reporting obligations to the Oregon Department of Education or the U.S. Department of Education. The District shall provide the Charter School with a list of records and information it believes are required for the District to meet its state reporting requirements, and the parties will agree on the scope and form of such records and information and when to provide it. The Charter School will work with the District to meet the District's requirements, and the Charter School recognizes that it has the responsibility for the input of such data into District or state computer systems, subject to termination for noncompliance as provided in Section 11.6. All records established and maintained in accordance with this Contract shall be open to inspection by the District. The District shall be responsible for training staff in use of District systems and for costs of using District-specified special software for such record keeping.

4.6 Nonreligious and Nondiscrimination.

In compliance with ORS 338.035(8), the Charter School shall not be affiliated with a nonpublic sectarian school or a religious institution. In compliance with ORS 338.115(4), the Charter School shall not violate the Establishment Clause of the First Amendment to the United States Constitution or Section 5, Article I of the Oregon Constitution, or be religion based. In compliance with ORS 338.115(1)(s) and ORS 659.850, no person of the Charter School shall be subjected to discrimination on the basis of age, citizenship, color, disability, national origin, race, parental or marital status, religion, sex, gender identity, gender expression, or sexual orientation. In compliance with ORS 338.125(2)(c), the Charter School shall not limit student admission based on ethnicity, national origin, disability, gender, income level, proficiency in the English language, or athletic ability, but the Charter School may limit admission to students within a given age group or grade level. The charter school shall post such nondiscrimination notices on all official published materials, including the school's website. (ORS 659.850, 659.855 and 659.860)

4.7 Open Enrollment.

4.7.1 Voluntary Enrollment, Who is Eligible. Student enrollment in the Charter School will be voluntary. All students who meet age requirements applicable to a particular grade level will be eligible for enrollment subject to the requirement that the Corporation shall give preference to the students who are a resident in the District. Other than the age of a student and the preferences allowed by law, there will be no criteria for selection of students. A student will be deemed admitted to and enrolled in the Charter School when the student's application has been unconditionally accepted by the Charter School following completion of a phase of the enrollment process described below and after conditions to such acceptance

have been satisfied. Enrollment of special education students will be governed as described in Section 4.7.5.

4.7.2 **Enrollments**. Each year, the Charter School will set deadlines by which such applications must be received for each phase of the enrollment process. These deadlines may change from year to year at the discretion of the Charter School. The Charter School Board will approve any forms and policies that may otherwise be needed to govern the enrollment process, and may change those from time to time as they determine what works best. The Charter School shall conduct the first stage of the enrollment process early enough to provide an estimate to the District of enrollment by the date the District uses in its choice process and monthly thereafter report changes in enrollment through the month of September. Each month for the calendar year prior to September of each year, the Charter School shall furnish the District the name and address of each student who has enrolled in the Charter School for September of that year.

4.7.3 **Application Process, First Phase of Enrollment Process.**
On a date set the Charter School Board, prospective students may apply for admission to the Charter School for the school year that begins the following September. For the first phase of the enrollment process, if the number of applications received by the deadline for the first phase is less than or equal to the maximum number of students allowed adjusted for Full Time Equivalent (FTE), then all the applications will be accepted (including applications from nonresidents).

~~If the number of applications received is greater than the maximum number of students allowed, then the Charter School will conduct an equitable lottery, in a manner determined by the Charter School and consistent with state law, to admit the maximum allowed number of students. A waiting list may be created for subsequent admission should a space become available later. Order of priority on the waiting list also will be determined through the lottery process.~~If the number of applications from students exceeds the capacity of a program, class, grade level or building, the public charter school shall select students through an equitable lottery selection process. For the purpose of ameliorating the impact of discrimination against historically underserved students, an equitable lottery selection process may include weights that favor historically underserved students. As used in this paragraph, "historically underserved students" are students who are at risk because of any combination of their race, sex, sexual orientation, gender identity, ethnicity, disability, income level, proficiency in the English language, socioeconomic status or geographic location.

4.7.4 **Enrollment Preferences**. The Charter School may give admission preference to (1) students who were enrolled in the Charter school in the prior year, and (2) applicants who have siblings who are presently enrolled in the Charter School and who were enrolled in the Charter school in the prior year, (3) the Charter School shall give preference in the lottery to students who reside within the District.

4.7.5 Special Education Students.

(a) The Charter School registration form will ask if the applicant has an Individualized Education Program (**"**IEP**"**) under the Individual with Disabilities Education Act ("IDEA"), but lottery application forms will not. Any student with an IEP whose application is accepted will be enrolled. Additionally, the Charter School will notify the ~~District's Special Education Coordinator as soon as possible,~~ Charter School's assigned Special Education teacher within two school days, and a representative from the Charter School will attend the IEP team meeting after the student enrolls in the Charter School, at which the team will determine whether or not the Charter School is the appropriate placement for the student. ~~Students residing out-of-district may not have access to programs at other District schools.~~ Students residing out of district, for whom placement at the Charter School is determined by the IEP team to not be appropriate, may not have access to programs at other District schools.

(b) The Charter School will admit students without regard to their status as students needing special education services. The parties intend by this process to ensure that the Charter School does not unintentionally discriminate against enrolling special education students or otherwise violate applicable laws.

4.8 Education of Students with Disabilities.

The District shall comply with all federal and state law concerning the education of children under the Individual with Disabilities Education Act. The Charter School shall comply with all District policies and regulations and the requirements of federal and state law concerning the education of children under the Individual with Disabilities Education Act. Compliance by the Charter School includes, but is not limited to, the following:

4.8.1 The Charter School shall comply with all District policies regarding discipline of special education students. Including but not limited to obligations to uphold IDEA law for students identified or suspected with a disability.

4.8.2 The Individual Education Plan/Program team is determined by federal law. The parties expect that the Charter School will have at least one certified classroom teacher serve on the IEP team for Charter School students.

4.8.3 The student's IEP team will determine the appropriate educational program and placement for the student. The Charter School shall abide by the IEP team's decision on program ~~and placement~~ services, and placement. If the Charter School does not follow its obligations related to the provision of services on an IEP as it was determined by the IEP team, a Letter of Expectations and Correction may be issued by the District. Continued failure may result in revocation of the charter.

4.8.4 ~~For those services that the IEP team, the District and the Charter School mutually agree would be best delivered by District employees, the Charter School will make every reasonable effort to work closely with District staff to assist in the~~

~~effective delivery of the services. This might include either inclusion or "pull-out" service delivery. The Charter School will see to it that its staff has received special training when necessary for the delivery of special education services that will be conducted by its staff, as agreed to by the District, the IEP team, and the Charter School. The District will allow access to Charter School staff for any special education training and professional development offered to District staff.~~ The IEP team, the District and the Charter School will mutually agree to who will best be suited to deliver services from the IEP. In the case that the Charter School will provide services, under the direction of the Special Education teacher, the Charter School will make its staff available to receive District-provided training if necessary for the delivery of the determined services. Additionally, the Charter will ensure that staff follow through on the committed service delivery, in addition to the oversight from the Special Education teacher and the District's Special Education Director. In the case that the District employees will be providing services, the Charter will make every reasonable effort to work closely with District staff to assist in the effective delivery of the services. In all cases, the District will allow access to Charter School staff for any special education training and professional development offered to District staff.

4.8.5 The funds from the Oregon Department of Education representing the Average Daily Membership weighted (ADMw) for special education for Charter School special education students shall be retained by the District. To illustrate, if the District's General Purpose Grant were $5,000 per ADMw, the District would receive 2.0 times that amount, or $10,000, for each special education student under the current formula; the amount payable to the Charter School for each special education student (using the 87.5 percent formula under Section 9.2.2(b)) would be $4,375; the District would retain the remainder of $5,625.

4.8.6 ~~The District has the discretion to determine which specialized programs will be offered on site at the Charter School site.~~ District will solely determine any specialized special education programs that would be offered on site at the Charter School beyond the provision of Special Education services.

4.8.7 The student's IEP team may recommend any appropriate placement for the student based on the student's needs, whether in or out of the Charter School. The Charter School shall not change the student's placement or IEP without IEP team approval.

4.8.8 Special education transportation will only be provided to a Charter School special education student if it is a related service on the Charter School student's IEP.

4.8.9 The Charter School shall provide substitutes for the Charter School staff who are required by law to attend IEP meetings or other meetings related to a Charter School special education student during the instructional day at the Charter School expense.

4.8.10 If, after a student is enrolled and attending the Charter School, the staff and employees of the Charter School suspect a student may be eligible for special education and related services under IDEA, the Charter School shall comply with ~~the District practices and policies for referral of the student for evaluation~~ all District practices for RTI, Evaluation planning, and Eligibility. Any student referred for evaluation shall remain enrolled at the Charter School until and unless the IEP team determines that the Charter School is not the appropriate placement for that student.

4.9 Minimum Enrollment.

The minimum enrollment for each school year shall be 25 full-time students. The District may terminate this Contract if student enrollment in the Charter School falls under 25 students during any school year, as provided in Board Policy LBE-AR Section V.F., by application of the termination process. For purposes of this Contract full-time student means a student who is receiving more than one-half of his or her instructional program at the Charter School.

4.10 Dual Enrollment.

The Charter School shall not permit a Charter School student to attend on a full-time or part-time basis, both the Charter School and another public school, another public Charter School, or non-public school, or enroll as a homeschooled student, without prior approval of the District. If the Charter School becomes aware that any student at the Charter School is enrolled and attending another public school, another public Charter School, a non-public school on such a full-time basis or part-time basis, or is enrolled as a homeschooled student, the Charter School will notify the District and will request that the parent of such student take appropriate action to change the student's enrollment and attendance to one school.

4.11 Student Attendance, Conduct, and Discipline.

The Charter School shall maintain on a monthly basis accurate enrollment data and daily records of student attendance and shall utilize the District computer program, provided by the District, for this purpose. (Refer to Section 9.2 of this Contract for detail.) The Charter School shall implement a system of uniform student discipline consistent with the application and shall notify its students of the students' rights and responsibilities. The Charter School will report immediately to the District Student Services Department when a student suspected or identified with a disability is suspended for 10 total days and/or a Manifestation Hearing is held. The Charter School will also adopt Board Policies JGAB and JGAB-AR, Use of Restraint and Seclusion, and Board Policy JGA Corporal Punishment. The Charter School Board may amend its policies from time to time as provided in Section 11.3. The Charter School shall notify the District immediately upon the Charter School's determination to expel a student. The Charter School and the District shall extend full faith and credit to the suspension and expulsion of a student of the other, unless both parties agree in writing to a variance from this requirement.

4.12 Student Welfare and Safety.

4.12.1 The Charter School shall be responsible for the health and safety of its students and staff. Professional development opportunities through the district may be available to staff. The Charter School shall comply with all applicable state and federal laws concerning student welfare, safety, and health, including, without limitation, the reporting of child abuse, accident prevention and disaster response, and any local, state, or federal regulations governing the operation of school facilities.

4.12.2 The Charter School is responsible for the reporting of child abuse and neglect in accordance with state law. The Charter School is responsible for the reporting of staff sexual misconduct in accordance with state law. Reports of staff sexual misconduct must also be reported to the District.

4.12.3 The Charter School shall immediately inform the District Liaison of any incident regarding child abuse and\or neglect.

4.12.4 The Charter School shall comply with state and federal law relating to drug administration to students.

4.12.5 The Charter School shall comply with OAR 584-020-0041, the Teacher Standards and Practices Commission requirements that the chief administrator report certain acts of gross neglect of duty by licensed staff.

4.12.6 ~~The Charter School shall be responsible for the provision of nursing services and/or health and safety training to Charter School employees~~. The District shall charge the Charter School for use of district nursing staff at a rate in alignment with their negotiated contract for the provision of nursing services and/or health and safety training to Charter School employees. This includes the writing of student health plans and the training required to delegate medical care to unlicensed personnel at the Charter School as outlined in student health plans. Charter School staff may attend First Aid, CPR, Non-Injectable, and EPI training provided by the District. The District will pay the registration costs for these trainings only. ~~The District will not provide delegatable tasks to unlicensed personnel.~~

4.13 School Year, School Day, Hours of Operation.

The Charter School may be flexible in its calendar and in the scheduling of its daily activities, provided it conforms to any requirements of state law. However, the Charter School anticipates that its annual calendar will generally match the calendar of the District, and the Charter School may maintain a typical nine-month school year for its regular academic program. The number of instructional hours during each school year will comply with requirements of state law.

4.14 Alternative Education Model.

Subject to applicable state law, federal law, and the terms of this Contract, the Charter School shall be allowed to promote and implement learning situations that are flexible with regard to environment, time, structure, and pedagogy and may include the use of online programs to supplement learning. If the Charter School determines to send a student to a fee-based alternative education program, such as online classes or tutoring programs, the Charter School shall pay the full cost of such program.

4.15 Transportation of Students.

4.15.1 The public Charter School shall be responsible for providing transportation for its students who reside within the school district and may negotiate with the District for provision of transportation services. The District reserves the right to deny services if driver resources are not available within our district service contracts. Attempts will be made to find alternate services, but are not guaranteed. As interpreted by ODE, the Charter School can meet this responsibility by posting on a bulletin board for those interested in carpooling or other means of transportation.

4.15.2 The District shall provide transportation for public Charter School students pursuant to ORS 327.043. Resident public Charter School students will be transported under the same conditions as students attending ~~private or parochial~~ non-charter public schools located along or near established District bus routes. The District shall not be required to add or extend existing bus routes.

4.15.3 Public Charter School students who reside outside the District may use existing bus routes and transportation services of the district in which the public Charter School is located.

4.15.4 Any home to school transportation costs incurred by the District shall be considered approved transportation costs.

4.16 Education of English Language Learners.

The Charter School shall require a completed home language survey for each student enrolling in the Charter School. The District shall coordinate support of identified English Language Learners (ELLs). Initial assessments and testing will be completed by the District. The District shall provide specialized training for Charter School staff working with identified ELL students. The District shall provide online language services for student language support. The Charter School shall be responsible for associated paperwork and continued annual assessment of ELL students and monitoring of former ELL students as well as those who have declined services.

4.17 Education of Homeless Students.

The District shall provide annual McKinney Vento training for Charter School staff. The District shall provide consultation for services to homeless students and access to the District crisis action team, when necessary.

4.18 Translation Services.

The Charter School is responsible for providing translation services for published materials, public meetings, and other needs. The Charter School may negotiate separately with the District for translation or interpretation services based on an overtime rate for District staff.

4.19 Technology and Library Resources.

The District shall provide the Charter School access to its Student Information System at no cost to the Charter School. ~~The District shall provide media and library resources to the Charter School as available through a check-out process.~~ Should the Charter choose to enter into an agreement with the District to provide library inventory services, the District and Charter will meet to negotiate requirements, costs, and a fee schedule. The Charter School shall be responsible for providing all other software, hardware, internet access, and technology services necessary to implement and maintain a secure technological infrastructure. The Charter School will comply with Children's Online Privacy Protection Act (COPPA) Children's Internet Protection Act (CIPA) and any other applicable laws.

4.20 Technology and Cybersecurity.

MCCS, at its own expense, agrees to take adequate steps to ensure the security of its technology systems which have connections to the District's technology systems, including but not limited to student information systems, online curriculum, accounting systems, and any other electronic data storage system that may expose the personally identifiable information of District students or staff. MCCS shall annually train its employees, volunteers, and agents who use such systems on cyber safety (in compliance with local, state, federal, and cybersecurity insurance requirements. Documentation of training provided shall be submitted to the District annually or upon request.

5. Curriculum Alignment.

~~The learning goals for the Charter School students in reading/language arts and mathematics will be aligned to the Common Core Standards. All additional curriculum and content will be aligned to Oregon Standards. All additional assessments used by the Charter School to measure and monitor student progress will be based on Common Core or Oregon Standards.~~ The learning targets in all content areas will be aligned to the Oregon Standards. Assessments used by the Charter School to measure and monitor student progress will also be based on Oregon Standards.

6. Evaluation of Student Performance.

6.1 The Charter School shall ensure that its students participating in the statewide assessments achieve at or above ~~students~~ student average scores in the same grade level

as District students participating in the statewide assessment. (For example, if 80 percent of the District's third grade students meet standards on mathematics, 80 percent or more of the Charter School's third grade students would need to meet standards in mathematics.)

6.2 If students of the Charter School do not meet or exceed the student achievement standards of ~~students~~ student average scores in the same grade level as District students or do not meet expected growth targets as defined by the State, an evaluation of the factors contributing to these results will be undertaken by the District and Charter School personnel with expertise in teaching, learning, assessment, and evaluation to determine the likely causative factors. This determination will utilize principles of evaluation including a review of whether differences between grade level comparison groups as described in Section 8.1 are statistically significant. Should the determination related to grade level comparisons defined in Section 8.1 find that it is likely the factors contributing to the differences are not attributable to teaching and/or curricular programs, no further action will be taken. However, should it be found that the difference in grade level comparisons is likely based on instructional and/or curricular program issues, or the school did not meet expected growth targets then the District and the Charter School shall create a School Improvement Plan, within 90 days of the findings, to address the issues interfering with students achieving at a rate commensurate with other district students in comparable grades and/or failing to meet expected growth targets. The District shall review and provide input to the Charter School on its revised School Improvement Plan to be implemented to ensure student achievement standards of the Charter School students meet or exceed student achievement standards of students in the same grade level as District students on the following year's statewide assessments.

6.3 If students of the Charter School do not meet or exceed the achievement standards of students in the same grade level as District students on the following statewide assessment or do not meet expected growth targets for two consecutive years the District and the Charter School shall jointly revise the School Improvement Plan**,** within 90 days of the findings, to address the issues interfering with students meeting benchmarks or growth targets at a rate commensurate with other district students at the same grade level. The School Improvement Plan will specifically address teaching to the standards, effective teaching strategies, professional development, and leadership practices to focus on the Charter School students achieving at or above the rate at which students in the same grade level as District students achieve and/or meet expected growth targets. If, after a third year, students of the Charter School do not meet or exceed the achievement standards of students in the same grade level as District students on the statewide assessment or do not meet expected growth targets for three consecutive years, the District may terminate the contract with the Charter School.

6.4 The Charter School shall report to the District the Charter School's student scores on any of the statewide assessments within 10 business days of receiving the scores.

6.5 The District shall report to the Charter School the same state assessment result information as all District schools with disaggregated data for comparison and goal

setting purposes as soon as possible but not beyond 30 business days of receiving those scores.

6.6 In addition to assuring that students participating in the statewide assessments achieve at or above ~~students~~ student average scores in the same grade level as District students as outlined above, the Charter School shall also pursue expected student growth targets as established by the state of Oregon ~~under Common Core State Standards (CCSS) of 2013~~ and as measured by participation rates and scores on the Oregon Statewide Assessments, attendance and other criteria used by the state to determine growth targets and levels of performance for all public schools. The Charter School shall be subject to applicable federal and state sanctions for any failure to make performance and/or growth targets and shall review and update its School Improvement Plan.

6.7 Each subgroup identified ~~in CCSS~~ will make performance and growth targets, as established above and measured by the Oregon Statewide Assessments.

7. Financial Matters, Funding, Annual Budgets, Annual Audit.

7.1 No Tuition, Fees.

The Charter School will not charge tuition to students, except as may be allowed under ORS 339.155 or other applicable law. As noted in ORS 338.115(1)(n), the following laws shall apply to the Charter School: ORS 339.141, ORS 339.147, and ORS 339.155. In accordance with state law, the Charter School may charge reasonable fees for instructional materials (other than standard prescribed textbooks), after-school programs, and student extracurricular activities, those items described in ORS 339.155 and other items where not prohibited by applicable law. The Charter School shall waive all fees for students who meet requirements under ORS 339.147 or applicable federal law.

7.2 Annual Funding.

7.2.1 Student Enrollment, Attendance Records. The Charter School shall identify and count, and maintain timely and accurate records of, its number of enrolled students and their days present and absent; attendance; special education students; students eligible for and enrolled in an English as a Second Language program under ORS 336.079; and other data required in order to calculate average daily membership, weighted average daily membership (ADMw), and related terms necessary to determine funding under state law, particularly ORS 338.155 and 327.013.

7.2.2 Calculating ADMw and Funding.

(a) For each school year, the District shall provide funding to the Charter School in accordance with ORS 338.155(1) and (2), as that formula may be changed from time to time, subject to any modifications made by the parties in this Contract. Until the law is changed or the parties otherwise agree by amendment of this Contract, the funding shall be the sum of the following subparagraphs (b) and (c).

Timing of payments made from the District to the Charter School will follow the guidelines set in ORS 338.155.

(b) Funding related to Kindergarten through Grade 5 students shall be 87.5 percent of the amount of the District's General Purpose Grant per ADMw as calculated under ORS 327.013, or the minimum under State law, whichever is greater. The District and the Charter will meet following the 2025 legislative session to reevaluate the ADMw percentage.

(c) State School Fund Grant payments will be made to the Charter School by the District based on the following assumptions:

(i) Payments for July and August will be based on the projected enrollment and the ADMw factor for English as a Second Language.

(ii) Subsequent payments that fiscal year will be made based on the ADMw in the Student Information System on the last day of the preceding month.

(iii) An additional amount will be paid to incorporate the District's Poverty Factor adjustment by prorating the District's poverty factor between the Charter School and the District based on the number of ADMr and the most recent State School Fund estimate for the District.

(iv) A school may qualify as a remote small elementary school if the average daily membership is grades one through eight for an elementary school teaching five grades is below 140 ADM**r**. If an elementary school in a school district qualifies as a remote small elementary school, the district shall have an additional amount added to the districts ADMw. This additional amount will also be funded at 87.5 percent.

(v) ~~The Charter School will be reimbursed for actual audit costs not to exceed $2500.~~ The Charter School will be reimbursed for 50% of the actual audit costs after submitting an invoice to the District and ensuring that all required fiscal reports are submitted on time.

(vi) Adjustments for actual ADMw, poverty factor, and State School Fund Grant will be made in May of the subsequent fiscal year following the release of the final State School Fund Grant estimate by Oregon Department of Education. Reimbursement for overpayments will be withheld from new State School Fund payments.

(d) In accordance with ORS 338.155(8), the District will send State School Fund Grant payments to the Charter School within 10 days after receiving payments from the State School Fund.

(e) In the event that the Charter School dissolves or the District terminates or does not renew the Contract with the Charter School, the final adjustment to the State School Fund payment by the District to the Charter School will be made in the last payment that is required by the terms of this Contract.

7.2.3 Title I.
The District shall provide to Corporation the appropriate Title I funds, if determined eligible by the District, using the same formula and allocation procedures as it does for District schools, which currently do not include middle and high school students.

7.2.4 District Fees.
The District may charge fees to the Corporation to provide administrative and support services that are requested by the Corporation and are in the mutual interest of the District and Corporation on a basis of actual District cost of services. The District shall use the indirect method, of charging the District's grant administration for those grants administered by the District. The Corporation may charge fees to the District to provide administrative and support services that are in the mutual interest of the District and the Corporation as mutually agreed upon on a basis of actual Corporation cost of services. In either case, invoices will offer detail to document the expense and be sent quarterly.

7.2.5 Information to District.
The Charter School shall provide to the District the data set forth in Section 9.2 above through the District's Student Information System for each month on or before the 16th day of the subsequent month, for each school year. Nothing in this section shall limit the District's right to require additional relevant reports as necessary for the District to meet its duties imposed by law consistent with Section 5.6.

7.2.6 State Funding.
The financial commitment on the part of the District contained in this Contract is subject to annual appropriation by the State of Oregon, and the District has no obligation to fund Charter School operations if State funding does not occur, unless otherwise required by law.

7.3 Budgets, Financial and Cash Flow Projections, Financial Reporting.

7.3.1 In addition to the Annual Report in Section 11.5, the Charter School shall complete and submit to the District a revised budget annually by October 15 beginning in 2019. The revised budget should be based on the latest information available for state funding and enrollment for the year. The Charter School shall be responsible for the review and oversight of its financial records.

7.3.2 On or before June 1 of each year of the charter contract, the Charter School shall submit to the District its proposed budget for the following school year and

three-year financial and cash flow projections, so that the District can review them as part of its consideration of the Charter School's financial stability. The Charter School shall complete and submit to the District a revised budget annually by October 15 beginning in 201**9**. The revised budget should be based on the most recent ODE estimate for the Corvallis School District and enrollment projections for the year. The Charter School shall be responsible for all costs associated with school operations, including the costs of subcontracting for goods and services, except as expressly provided in this Contract.

7.3.3 The quarterly reports (September, December, March, and June) of each year of the Contract, will be submitted by the 20th of the subsequent month. The Charter School must provide to the District a balance sheet, a statement of revenues and expenditures for the quarter ended, a statement of revenues and expenditures year-to-date, and a Budget Projection Summary in a format provided by the District, and an Aged Accounts Payable statement showing any accounts that are 30, 60, 90 or 90+ days past due by the Charter School. Financial reports must reflect all funds, including grants and donations, and provide separate reports for each fund. The District reserves the right to request additional financial reports and projections on an as-needed basis.

7.3.4 If the Charter School has not submitted the proposed budget, the adopted budget, the required annual audit, or any other financial information the District requests such as management letters, state audits, and bank reconciliations by the date the Charter School is to provide the information to the District, the District shall withhold any and all State School Fund payments to the Charter School until the information is received by the District.

7.4 **Fiscal Agent**.
The Charter School shall act as its own fiscal agent.

7.5 **Fiscal Year**.
The fiscal year of the Charter School shall begin on July 1 of each year and end on June 30 of the subsequent year.

7.6 **Financial Records, Audits, and Accounting Reports**.
The Charter School shall maintain and retain appropriate financial records in accordance with all applicable federal and state laws. The Charter School will maintain a system of internal controls and procedures designed to promote compliance with accounting standards and applicable laws and regulations. In accordance with ORS 338.095(3), in each year of the charter contract, the Charter School shall have a fiscal year-end audit of the accounts of the Charter Sch**o**ol. The audit shall be prepared by the auditor that services the District (in order to provide continuity due to legal reporting requirements) in accordance with the Municipal Audit Law, ORS 297.405 to 297.555 and 297.990 as it may be amended from time to time in the governmental model and conducted by an auditor licensed to perform municipal audits. ~~The District will reimburse the Charter School for audit fees in an amount not to exceed $2,500~~ The Charter School will be

reimbursed for 50% of the actual audit costs after submitting an invoice to the District and ensuring that all required fiscal reports are submitted on time and providing the Charter School has made a good faith effort to provide the auditor with financial records in good order. The Charter School shall submit the fiscal year-end audit to the District by October 15 of each year. The fiscal year-end audit shall also be forwarded to the State Board of Education and the Department of Education. The financial reports shall reflect and identify the source of funds and assets that cost $1,000 or more, as well as their location and disposal, for reporting purposes. The Charter School shall provide to the District the Corporation's Internal Service Form 990 by November 15 of each year.

7.7 **Financial Management**.
The Charter School shall prepare its financial statements in conformity with Generally Accepted Accounting Principles (GAAP) and shall comply in all instances with applicable governmental accounting requirements. Subject to this Contract, the Charter School through its Board of Directors shall be fiscally responsible for its own operations within the limitations of any funding provided by the District and other revenues derived by Charter School. The Charter School is responsible for establishing and maintaining effective internal controls over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs.

7.8 **Other Sources of Funds for Charter School, Fund Raising**.
In addition to the funding under Section 9.2, the Charter School may accept gifts, donations, grants and loans, including those described in ORS 338.155(9). The District shall also transfer to the Charter School its proportionate share as defined by law of any federal, state, or other government grants (or other funding) that are made to the District, where the amount of the grant (or other funding) is based on the District's ADMw, ADMr, enrollment, or other count or calculation of number of students. The Charter School shall comply with all state and federal laws regarding reporting of charitable contributions. The Charter School shall record all gifts, donations, loans, and grants in the financial records required in Section 9.6. As provided in ORS 338.125(10), the Charter School may conduct fund-raising activities, but shall not require a student to participate in **fundraising** activities as a condition of admission to the Charter School.

8. **Building and Facilities**.
The Corporation shall have the responsibility to pay the full costs of its buildings and facilities.

9. **Governance and Operation**.

9.1 **Corporate Status, Governing Board**.

9.1.1 The Charter School will remain an Oregon nonprofit corporation throughout the term of this Contract (including extensions and renewals). The Corporation shall govern and operate the Charter School as set forth in this Contract and in accordance with the Corporation's Bylaws.

9.1.2 If the Charter School makes any changes to its Articles of Incorporation or Bylaws, within thirty (30) days thereafter it will give copies of the changes to the District. If the District believes that any such changes violate either this Contract or state or federal law, it will so notify the Charter School. If the Charter School agrees, it will make necessary changes to the Articles or Bylaws to conform to this Contract or the applicable law; if the parties do not agree, the matter will be resolved under dispute provisions of this Contract.

9.1.3 The ICP Board shall consist of a minimum of five members and operate in accordance with the Bylaws and applicable law. If the ICP Board falls below five members, the Board will actively recruit and fill the vacant seat(s) within 90 days. The Board may elect Board members who are parents of Charter School students or members of the community providing support to the Charter School.

9.2 Public Meetings and Public Records.
The Charter School and its Board of Directors, when acting as the Governing Body of the Charter School, will be subject to the provisions of the Oregon Public Meetings Law, ORS 192.610 to 192.690, and Oregon Public Records Law, ORS 192.311 to 192.478.

9.3 Operational Powers and Responsibilities.
Subject to applicable federal and state laws and any restrictions in this Contract, the Charter School shall have the authority to exercise independently all powers granted to nonprofit corporations and charter schools under Oregon law. The Board will have overall responsibility for the Charter School, including adopting goals and policies, ensuring compliance with applicable laws and this Contract, overseeing financial management, assessing performance, and hiring and overseeing the school's employees. The Charter School may contract with the District or an independent party for program evaluations or to facilitate the evaluation of the charter school's director.

9.4 Third-Party Contracts, Contracts with District.
The Charter School shall not enter into any contract for comprehensive school management or teaching services to be performed in substantial part by an entity not a party to this Contract without prior District approval, which approval shall not be unreasonably withheld. The District shall act upon any Charter School request for approval within 30 days of such request. The parties may elect to enter into additional agreements between them including, without limitation, agreements whereby the District will provide certain services to the Charter School.

9.5 Annual Report and Review.

See Exhibit A

~~**9.5.1** The Charter School will submit an annual report by Decem**ber 31** to the District and the State Board of Education in accordance with ORS 338.095(2) on the performance of the Charter School and its students. This report will include~~

~~information necessary to make a determination of compliance with the requirements of ORS Chapter 338, including the following:~~

~~(a) Summary data on the progress toward meeting its academic, financial, and organizational goals and objectives, such as the assessment information described in Section 5.4. This may include data from the Charter School's internal performance assessments in addition to data from statewide testing.~~

~~(b) Attendance and student discipline information.~~

~~(c) Parental involvement and surveys results relating to student and parental satisfaction.~~

~~(d) The audit required under Section 9.6.~~

~~(e) Evidence of insurance policies that are required under Section 13.1.~~

~~(f) Evidence of compliance with Section 12.1 on Staff Qualifications.~~

~~(g) New policies adopted by the Charter School Board that have not previously been given to the District.~~

~~(h) The current list of board members.~~

~~**9.5.2** The specific contents of the report may change from time to time as the parties better understand which types of data and measurements are most useful. Results of progress toward other goals may be adopted by the Charter School Board from time to time. The District may perform an on-site review.~~

9.6 **Termination**.

9.6.1 The public Charter School may be terminated by the District for any of the following reasons:

(a) Failure to meet the terms of an approved charter agreement or any requirement of ORS Chapter 338 unless waived by the State Board of Education.

(b) Failure to meet the requirements for student performance as outlined in the charter agreement.

(c) Failure to correct a violation of federal or State law.

(d) Failure to maintain insurance.

(e) Failure to maintain financial stability.

(f) Failure to maintain the health and safety of the students.

(g) Failure to maintain, for one or more consecutive years, a sound financial management system incorporated into the written charter under ORS 338.065.

9.6.2 The District shall give the public Charter School a 30-day written notification in advance of its decision to terminate, if there has been a breach by the Charter School of any material term or condition of the Contract, other than a breach of the statutory minimum enrollment requirements, which continues for more than thirty (30) days after the Charter School receives written notice from the District specifying the nature of the breach, demanding its cure, and stating the decision to terminate will be effective after such date if the breach is not cured. No more than two of such advance notices are required in any contract year, however, the District may choose to give the Charter School one or more additional notices, where appropriate.

9.6.3 If a charter school is terminated by the Board, the following shall occur:

(a) The District shall give the public Charter School a 60-day written notification of its decision.

(b) The District shall state the grounds for termination and deliver notification to the business office of the public Charter School.

(c) The public Charter School may request a hearing by the District. The request must be made in writing and delivered to the business address of the sponsor.

(d) Within 10 days of receiving the request for a hearing, the sponsor must provide the public Charter School with the opportunity for a hearing on the proposed termination;

(e) The public Charter School may appeal the decision to terminate to the State Board of Education.

(f) If the sponsor reasonably believes that a public Charter School is endangering the health or safety of the students enrolled in the public Charter School, the sponsor may act to immediately terminate the approved charter and close the public Charter School without providing the notice requirements.

(g) A public Charter School closed due to health or safety concerns may request a hearing by the sponsor. Such a request must be made in writing and delivered to the business address of the sponsor. Within ten days of receiving the request for a hearing, the sponsor must provide the public Charter School with the opportunity for a hearing on the termination.

(h) Throughout the appeals process the public Charter School shall remain closed at the discretion of the District per ORS 338.105.4 (d**).**

(i) If terminated or dissolved, assets of the public Charter School purchased by the public Charter School with public funds, shall be given to the State Board of Education.

9.6.4 If the public Charter School is terminated, closed, or dissolved by the governing body of the public Charter School, it shall be done only at the end of a semester and with 180 days' notice to the District, unless the health and safety of the students are in jeopardy. Such notice must be made in writing and be delivered to the business address of the sponsor.

9.6.5 Assets of a terminated, closed, or dissolved public Charter School that were obtained with grant funds will be dispersed according to the terms of the grant. If the grant is absent any reference to ownership or distribution of assets of a terminated, closed, or dissolved public Charter School, all assets will be given to the State Board of Education for disposal.

9.7 Emergency and School Closure/Delay.

The Charter School ~~shall~~ may follow recommended District school and emergency closure decisions. School closures, delays, and emergency notifications will be communicated by the District through an electronic notification system to which the Charter School administrator may request access. The Charter School may under extenuating circumstances ~~consult with the District to open or close school.~~ make the decision to close or open as necessary outside of the District's schedule. Any changes to the school calendar must be reported to the District within five school days in order to adjust state required attendance reports.

9.8 Communication.

The Charter School shall be wholly responsible for its own communications services. The Charter School ~~may~~ will provide a URL of its school website to be linked from the District's website.

9.9 Nutrition Program.

The Charter School shall be responsible for the development and implementation of any nutrition program it operates. The Charter School may negotiate separately with the District for food services.

10. Employment Matters.

10.1 Staff Qualifications.

At least one-half of the total full-time equivalent (FTE) teaching and administrative staff at the public Charter School shall be licensed by TSPC pursuant to ORS 342.135,

342.136, 342.138 or 342.140. Any teaching or administrative staff not licensed by the Oregon Teacher Standards and Practices Commission (TSPC) will register with TSPC in accordance with ORS 338.135(7)(a)-(c) and OAR 584-023-0005. For any individual hired as a teacher, counselor, or administrator in the Charter School, the Charter School shall provide the District with evidence of certification, if any, or other qualification prior to the individual's start date.

10.2 Highly Qualified Staff.

The District shall support Charter School staff development by notifying Charter School staff quarterly of planned professional development and safety training opportunities. The Charter School is responsible for any additional costs that may be required for participation.

10.3 The Corporation as the Employer.

The Corporation will be the employer of the staff at Charter School, except for District employed special education staff, which will be assigned to the Charter School at the sole discretion of the District. The Corporation will control the selection of employees. All provisions of this Section 12 are subject to state and federal laws and applicable collective bargaining agreements, if any. The District shall not be the employer of any employees of the Corporation or the Charter School for work done for the Charter School.

10.4 Staff Hiring.

10.4.1 The Corporation's governing board, in its sole discretion, has complete authority to hire, evaluate, promote, discipline, supervise, and terminate Charter School employees, and to set all terms and conditions of employment, including all decisions regarding compensation and benefits. The Corporation will be responsible for providing substitutes for all Charter School teachers. Should the Charter choose to enter into an agreement with the District to provide absence management services, the District and Charter will meet to negotiate requirements, costs, and a fee schedule. The Corporation shall be responsible for all payroll and benefits services. The District shall monitor staff qualifications and report Charter employee data to the state. The Charter School shall provide needed data to the district for state reporting requirements. The Charter School may request consultation for human resources questions or concerns, including payroll and benefits questions or concerns.

10.4.2 For any employee of the District who chooses to work for the Charter School, any leave of absence from the District will be governed by ORS 338.135.

10.4.3 Licensed and classified staff and other employees of the Charter School will not be included in the District's respective bargaining units. Employee membership in a labor organization and collective bargaining shall be governed by ORS 338.135.

10.4.4 The Corporation shall participate in the Public Employees Retirement System to the extent required by law.

10.5 Employee Records.

The Corporation shall be responsible for requiring its subcontractors to establish and maintain personnel records for its employees, and for the maintenance, retention, and disclosure of employee records, all in compliance with all applicable federal and state laws, and the right of the District to inspect such records. The Corporation and its subcontractors shall meet any and all reporting obligations to the Teacher Standards and Practices Commission (TSPC) regarding its employees.

10.6 Criminal Records Checks.

ORS 338.115(1)(h), 326.603, 326.607, and 342.232 (relating to criminal records checks), shall apply to the Charter School. The Corporation shall require that its subcontractors not knowingly employ an individual for whom a criminal background investigation has not been initiated or who has been convicted of an offense that would preclude that individual from working in a public school in Oregon. No later than the first day of school of each school year that the Charter School is in operation under this Contract, the Corporation shall provide to the District a list containing the names and job positions of all employees of the Corporation and its subcontractors whose employees have direct, unsupervised contact with school children as provided in the ORS sections previously set forth in this section. Such list shall also indicate for each employee the date of initiation of the criminal background investigation required by Oregon law.

10.7 Professional Development and Training.

The District shall provide access to District-sponsored training events. Payment of substitutes, registration costs (except as otherwise noted in this Contract), travel, and reimbursement expenses will be the sole responsibility of the Charter School.

11. Insurance and Legal Liabilities.

11.1 Insurance.

11.1.1 The Corporation shall, at its own expense or the expense of the Charter School, secure and retain and provide proof of the following insurance and in the amounts not less than those set forth below:

(a) Educators Liability Coverage Insurance in an amount of not less than $2,000,000 combined single limit per occurrence/$4,000,000 annual aggregate covering the public Charter School, the governing board, employees and volunteers against liability for damages because of personal injury, bodily injury, death, or damage to property including the loss of use thereof. Coverage to include, but not limited to, contractual liability, advertisers' liability, employee benefits liability, employment practices liability, professional liability, and teachers' liability.

(**b**) Automobile Liability Insurance in an amount not less than $2,000,000 combined single limit covering the public Charter School, the governing board, employees, and volunteers against liability for damages because of bodily injury, death, or damage to property, including the loss of use thereof arising out of the ownership, operation, maintenance or use of any automobile. The policy will include underinsured and uninsured motorist vehicle coverage at the limits equal to bodily injury limits.

(**c**) Workers' Compensation Insurance shall also be maintained pursuant to Oregon laws (ORS chapter 656). Employers' liability insurance with limits of $1,000,000 each accident, $1,000,000 disease each employee, and $1,000,000 each policy limit.

(d) Crime Coverage to cover all employees and volunteers. Limits are to be determined by the governing board, but no less than $250,000. Coverage shall include faithful performance and loss of moneys and securities.

(**e**) Property Insurance shall be required on all owned or leased buildings or equipment. The insurance shall be written to cover the full replacement cost of the building and/or equipment on an "all risk of direct physical loss basis," including earthquake and flood perils.

11.1.2 Additional requirements**:**

(a) The District shall be additional insured on commercial general and automobile liability insurance. The policies shall provide for a 90-day written notice of cancellation or material change. A certificate evidencing all of the above insurance shall be furnished to the District.

(b) The public Charter School shall also hold harmless and defend the District from any and all liability, injury, damages, fees or claims arising out of the operations of the public Charter School operations or activities.

(c) The District shall be loss payee on the property insurance if the public Charter School leases any real or personal District property.

(d) The coverage provided and the insurance carriers must be acceptable to the District.

11.1.3 As part of its annual report under Section 11.5, and at any time thereafter upon request of the District, the Corporation shall provide the District with certificates of insurance or other satisfactory proof evidencing coverage in the types and amounts set forth herein. All such insurance policies shall contain a provision requiring notice to the District, at least 30 days in advance, of any material

change, non-renewal or termination to the attention of the Superintendent of the District.

11.2 **Compliance with Laws, Non-Exemption from Certain Laws**.
The Corporation and the Charter School will comply with all applicable federal, state, and local laws and regulations (including Oregon Administrative Rules developed by the Oregon Department of Education regarding charter schools) as provided in ORS 338.115(1) to the extent required by law.. ~~As provided in ORS 338.115(1), although statutes and rules that apply to school district boards, school districts or other public schools shall generally not apply to the Charter School, the following laws shall apply to the Charter School:~~

~~(a) Federal law;~~

~~(b) ORS 30.260 to 30.300 (tort claims);~~

~~(c) ORS 192.410 to 192.505 (public records law);~~

~~(d) ORS 192.610 to 192.690 (public meetings law);~~

~~(e) ORS chapters 279A, 279B and 279C (Public Contracting Code);~~

~~(f) ORS 297.405 to 297.555 and 297.990 (Municipal Audit Law);~~

~~(g) ORS 326.565, 326.575 and 326.580 (student records);~~

~~(h) ORS 181.534, 326.603, 326.607, 342.223 and 342.232 (criminal records checks);~~

~~(i) ORS 329.045 (academic content standards and instruction);~~

~~(j) ORS 329.451 (high school diploma, modified diploma, extended diploma and alternative certificate);~~

~~(k) ORS 329.496 (physical education);~~

~~(**l**) The statewide assessment system developed by the Department of Education for mathematics, science and English under ORS 329.485 (2);~~

~~(m) ORS 336.840 (use of personal electronic devices);~~

~~(**n**) ORS 337.150 (textbooks);~~

~~(**o**) ORS 339.119 (consideration for educational services);~~

~~(**p**) ORS 339.141, 339.147 and 339.155 (tuition and fees);~~

~~(**q**) ORS 339.250 (12) (prohibition on infliction of corporal punishment);~~

~~(**r**) ORS 339.326 (notice concerning students subject to juvenile court petitions);~~

~~(**s**) ORS 339.370, 339.372, 339.388 and 339.400 (reporting of abuse and sexual conduct and training on prevention and identification of abuse and sexual conduct);~~

~~(t) ORS 342.856 (core teaching standards);~~

~~(**u**) ORS chapter 657 (Employment Department Law);~~

~~(**v**) ORS 659.850, 659.855 and 659.860 (discrimination);~~

~~(**w**) Any statute or rule that establishes requirements for instructional time provided by a school during each day or during a year;~~

~~(**x**) Statutes and rules that expressly apply to public charter schools;~~

~~(**y**) Statutes and rules that apply to a special government body, as defined in ORS 174.117, or a public body, as defined in ORS 174.109;~~

~~(**z**) Health and safety statutes and rules;~~

~~(**aa**) Any statute or rule that is listed in the charter; and~~

~~(bb) ORS 338.~~

11.3 **Waiver**.
As provided in ORS 338.025(2), the Charter School may apply to the State Board of Education to grant a waiver of any provision of ORS Chapter 338. The Charter School shall give the District a copy of any application for a waiver promptly after submitting it and shall give the District a copy of any grant of a waiver promptly after receiving it.

11.4 **School and District Policies**.
The Corporation and Charter School shall comply with District Board Policy LBE, as amended June 21, 2018 and corresponding administrative rule LBE-AR, as amended March 10, 2014 and shall adopt policies as may be required by law and may in its discretion adopt other policies governing operation of the Charter School and may amend its policies from time to time. The Charter School shall make such policies and amendments available for review at the District's request. The District Liaison shall notify the charter of changes to Policy LBE or LBE-AR (Charter Schools Policy and Charter Schools Administrative Regulation).

11.5 **Full Faith and Credit**.
The Corporation agrees that it shall not extend the full faith and credit of the District to any third person or entity. The Corporation acknowledges and agrees that it has no

authority to enter into a contract that would bind the District. The Corporation's governing board has the authority to approve contracts to which the Corporation is a party, subject to the requirements and limitations of the Oregon Constitution, state law, and provisions of this Contract.

11.6 Indemnification.

11.6.1 To the extent not covered by insurance or otherwise barred by the Oregon Tort Claims Act in ORS Chapter 30, the Charter School agrees to indemnify and hold the District, its Board, agents, and employees harmless from all liability, claims, and demands on account of injury, loss or damage, including, without limitation, claims arising from (1) the possession, occupancy, or use by the Charter School of property of the Charter School or its landlord, its faculty, employees, students, patrons, guests or agents; (2) civil rights violations, bodily injury, personal injury, sickness, disease, death, property loss or damage or any other losses of any kind whatsoever which arise out of the acts or omissions of the Charter School. This indemnification shall not apply to any liability, claims, or demands resulting from the negligence or wrongful act or omission of any District Board member, officer, or employee. This indemnification shall not apply to any liability, claims, or demands resulting from the negligence or wrongful act of any District employee working at the Charter School whose negligence or wrongful act or omission is caused in whole or in part, or directed by the District. The Charter School agrees to indemnify, hold harmless and defend the District from all contract claims in which the Charter School has obligated the District without the District's prior written approval. The foregoing provision shall not be deemed a relinquishment or waiver of any kind of applicable limitations of liability provided in the Oregon Tort Claims Act.

11.6.2 To the extent not covered by insurance or otherwise barred by the Oregon Tort Claims Act in ORS Chapter 30, the District agrees to indemnify and hold the Charter School, its Board, agents and employees harmless from all liability, claims, or demands on account of injury, loss or damage, including, without limitation, claims arising from civil rights violations, bodily injury, personal injury, sickness, disease, death, property loss or damage or any other losses of any kind whatsoever which arise out of the District's administration of this Contract. This indemnification shall not apply to any liability, claims, or demand resulting from the negligence or wrongful act or omission or any Charter School Board member, officer or employee. This indemnification shall not apply to any liability, claims, or demands resulting from the negligence or wrongful act of any District employee working at the Charter School whose negligent or wrongful act or omission is caused in whole or in part, or directed by the Charter School. This indemnification shall not apply to any damages incurred regarding any act or omission of the District or District Board that is later determined to be required by law or this Contract. The foregoing provision shall not be deemed a relinquishment or waiver of any kind of applicable limitations of liability provided in the Oregon Tort Claims Act.

11.6.3 This indemnification, defense and hold harmless obligation on behalf of the Charter School and the District shall survive the termination of this Contract. Any indemnified party shall have the right, at its own expense, to participate in the defense of any suit, without relieving the indemnifying party of any of its obligations hereunder.

11.7 District Disclaimer of Liability.

The parties to this Contract expressly acknowledge that the Corporation is not operating as an agent, or under the direction and control, of the District Board except as required by law or this Contract, and that the District Board assumes no liability for any loss or injury resulting from:

11.7.1 The acts or omissions of the Charter School, its governing Board, trustees, agents, or employees.

11.7.2 The use and occupancy of the building occupied by the Charter School or any matter in connection with the condition of such building, unless the parties agree otherwise in writing.

11.7.3 Any debt or contractual obligation incurred by the Charter School.

11.8 ADA/504 Obligations.

The Charter School acknowledges that it is legally responsible to comply with Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990 and ORS Chapter 659 with respect to its students, staff, and patrons. The Charter School shall indemnify and hold harmless the District from all claims under these statutes.

12. Miscellaneous Provisions.

12.1 Entire Agreement.

This Contract contains all terms, conditions, and provisions hereof and the entire understanding and all representations of understandings and discussions of the parties relating thereto, and all prior representations, understandings and discussions are merged herein and superseded and canceled by this Contract.

12.2 Governing Law.

This Contract shall be governed by, subject to and construed under the laws of the State of Oregon without regard to its conflict of law provisions. The parties intend that where this Contract references federal or state law that they are bound by the laws in effect at the time this Contract is executed.

12.3 Assignment.

The Charter School shall not assign its interest in this Contract to any entity.

12.4 District Liaison.
The District shall designate for purposes of this Contract the District Superintendent, or their designee, as the official District Liaison between the District and the Corporation. The Charter School shall contact the District Liaison with questions, concerns, and requests; the District Liaison shall either respond directly or request the response from another District department.

12.5 Amendment.
This Contract may be modified or amended only by written agreement between the Corporation and the District.

12.6 Notice.
Any notice required, or permitted, under this Contract, shall be in writing and shall be effective (a) upon personal delivery (subject to verification of service or acknowledgment of receipt) or (b) three days after mailing when sent by certified mail, postage prepaid, (c) to the person and address designated on the signature page of this Contract for receipt of notices, or (d) courier service with a signed receipt. Should these addresses change, the parties agree to notify the other party within ten days of the address change.

12.7 No Waiver.
The parties agree that no assent, express or implied, to any breach by either of them of any one or more of the covenants and agreements expressed herein shall be deemed or to be taken to constitute a waiver of any succeeding or other breach.

12.8 Dispute Resolution.
In the event any dispute arises between the District and the Corporation concerning this Contract, including, without limitation, the implementation of or waiver from any policies, regulations, or procedures, such dispute shall first be submitted to the District Liaison for review. If the District and the Corporation are unable to resolve the dispute, either party may submit the matter to the District's Board for its consideration. The decision of the District's Board shall be final and binding on the parties; provided, however, the Corporation may appeal to the state Board of Education concerning those matters within its jurisdiction under ORS Chapter 338 and seek review of the state Board of Education decision, as provided by law. In addition to the foregoing, either party may seek remedy for breach of this contract or review of a District Board decision relating to this contract in any appropriate forum. Nothing in this contract is intended to create a cause of action that is not otherwise provided by law.

12.9 Severability.
If any provision of this Contract is determined to be unenforceable or invalid for any reason, the remainder of this Contract shall remain in effect, unless otherwise terminated by one or both of the parties in accordance with the terms of this Contract.

12.10 Delegation.
The parties agree and acknowledge that with regard to this Contract between the District and the Corporation, the functions and powers of the District Board may be exercised by

the District Liaison, provided that any ultimate decision regarding renewal, non-renewal, or revocation of this Contract is made only by the District Board.

12.11 Prior Actions.

It is expressly agreed and understood that as a condition precedent to this Contract becoming effective on the effective date specified above in Section 2, the Corporation shall have taken, completed and satisfied on or before the date specified herein any action or obligation which is required to be completed before such effective date, and failure to do so shall constitute grounds for the District to declare this Contract null and void.

12.12 Attorney Fees.

If any suit, action or arbitration is commenced or instituted to interpret or enforce the terms of this Contract, to exercise any remedy on account of a default, or otherwise relating to the provisions of this Contract, the prevailing party or non-defaulting party shall be entitled to recover from the losing or defaulting party its reasonable attorney fees and costs, in addition to all other sums provided by law, at trials or arbitration, and any appeals. Such sums shall be determined by the court or arbitrator.

13. Definitions.

For purposes of this Contract, "business day" means a day in which the District administrative offices are open. "Business day" does not include (a) Saturdays, (b) Sundays, (c) official state holidays listed in ORS 336.010, (d) federal holidays, (e) any day(s) in which the administrative office is closed due to inclement weather, or (f) any day that the District administrative office is closed due to action taken by, or ordered to be closed by, the District Board of Directors or their designee, any instrumentality of the City of Corvallis, any instrumentality of Benton County, the State of Oregon, or federal government.

14. Corporation Authority to Enter into Contract.

The Corporation expressly affirms that the signatories on its behalf who sign below have the authority to enter into this Contract on behalf of the Corporation and that the Board of Directors of the Corporation has duly approved this Contract. The Corporation shall provide a copy of its written resolution authorizing the Corporation to enter into this Contract.

IN WITNESS WHEREOF, the parties have executed this Contract as of the date first above written.

CORVALLIS SCHOOL DISTRICT 509J

By _____ **Date** _____

Dr. Luhui Whitebear, Board Chair
Corvallis School District 509J
1555 SW 35th Street
Corvallis, OR 97333

INAVALE COMMUNITY PARTNERS INCORPORATED
dba MUDDY CREEK CHARTER SCHOOL

By _____ Date _____

Lester Oehler, Board President
Inavale Community Partners
30252 Bellfountain Road
Corvallis, OR 97333

Exhibit A - Annual Report

The annual report shall include:

ACADEMIC

- Oregon report card information:
    - Student performance data per grade reported by:
        - Race/ethnicity
        - Disability status
        - Socioeconomic status
        - ELL status

- School-specific assessment data. This should show growth as well as performance and be reported in the same manner as the data above
    - Non-academic indicators of student success
        - Discipline rates (reported same as above)
        - Attendance rates (reported same as above)

- Action on any corrective action plans and/or recommendations from evaluations (if applicable)

- Results of goals set the previous year

FINANCIAL

- The school's municipal audit
- Cash flow statement
- Budget-to-actual report
- Results of any corrective action plans and/or recommendations from evaluations (if applicable)
- Results of goals set the previous year

OPERATIONAL

- Names and positions of all board members
- Results of any corrective action plans and/or recommendations from evaluations (if applicable)
- Results of any goals set the previous year
- New policies adopted since the last annual report
- Results of any staff or family surveys meant to measure satisfaction or school climate

Corvallis
SCHOOL DISTRICT

X. BOARD SELF-EVALUATION REPORT

Corvallis
SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Kim Nelson, Board Secretary
Meeting Date: June 13, 2024

Board Self-Evaluation

NO ACTION REQUIRED

Board members participated in a self-evaluation survey provided by Kristen Miles from the Oregon School Boards Association (OSBA), which underscores the importance of your role in Corvallis School District operations.

Ms. Miles will join the June 13, 2024, Board meeting to review the data; she shared the following questions for the Board to consider before the session:

1. What do you notice in the data (just objective observations—not making meaning yet)
2. Then, what meaning do you make of the data?
3. What are the overall strengths and areas of improvement for the board?
4. How do these results compare to previous years?
5. What questions do you have after looking at the data?
6. What do you want to do with this information?

Balanced Governance Self-Evaluation

School District and Evaluation Year	
Corvallis 509J	2024
Corvallis 509J	2023
Corvallis 509J	2022

Prepared by:

Your OSBA Board Development Team
Oregon School Boards Association
1201 Court Street NE, Suite 400
Salem, OR 97301
(503) 588-2800
(503) 485-4837 Direct Line
www.osba.org

Balanced Governance Board Self-Evaluation

Reviewing Your Detailed Report

The disaggregate data of each question's responses are displayed in column charts color coded to show responses in each of the categories for every question in the survey.

OSBA believes your school board will find it beneficial to drill down to the individual questions within each of the standards for the 12 board performance standards, and requests you read through this report thoroughly prior to your facilitator's arrival.

With the help of your OSBA facilitator the board will go through discussion in the following areas:

1) What do you see?

Be prepared to describe what you see in the data and identify where it is located to the group. This is not about interpretation at this stage, only what you see.

2) What does the data suggest?

The board will discuss what the data suggest and try to generate different interpretations. Please come prepared to ask clarifying questions of one another to increase clarity and understanding of one another's perspectives.

3) Identify growth area(s) from the observations and interpretations.

The board will discuss which standard(s) to focus on for improvement and any indicators that the board wishes to see increased.

4) Build a professional development plan for the board.

The board will discuss how it wishes to go about implementing its professional development by determining the level of commitment from the individual board members, how much time it is willing to devote to learning and who the board wishes to help guide the learning.

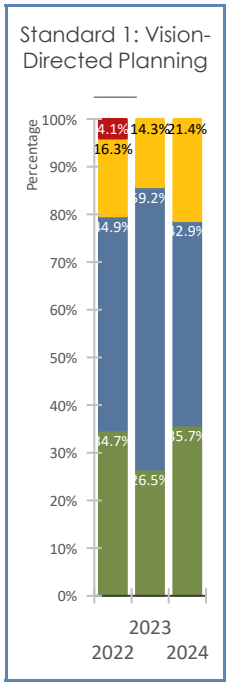
- Identify available time for board-superintendent team learning
- Determine use of a learning facilitator (OSBA, in-district, consultant, other)
- Establish commitment from individual board members to participate in the professional development.

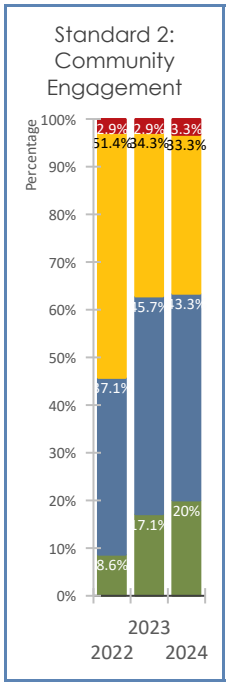
OSBA looks forward to serving your board and being the association dedicated to improving student success and education equity through advocacy, leadership and service to Oregon school boards.

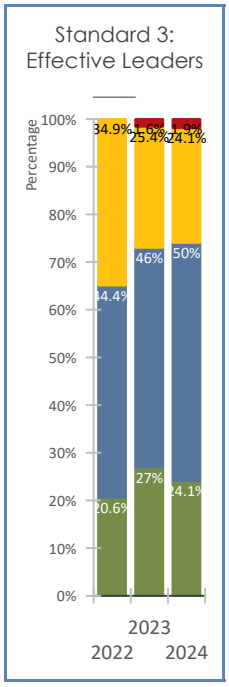
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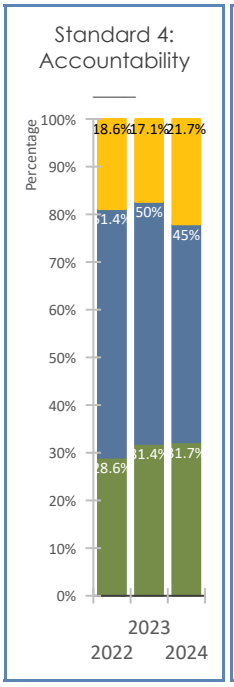
Balanced Governance: Standards Overview

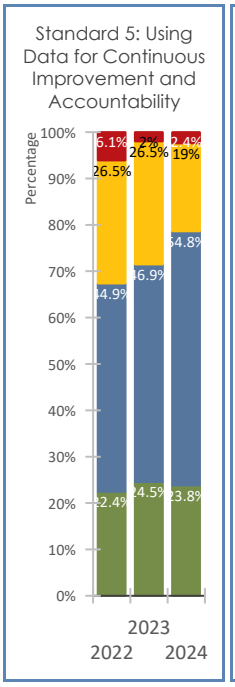


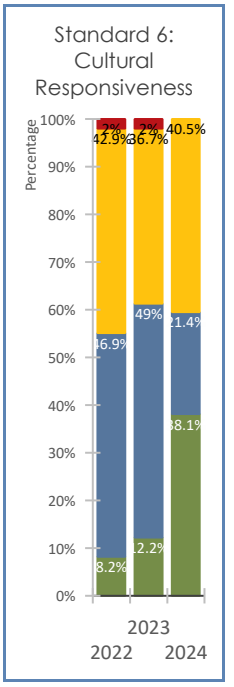


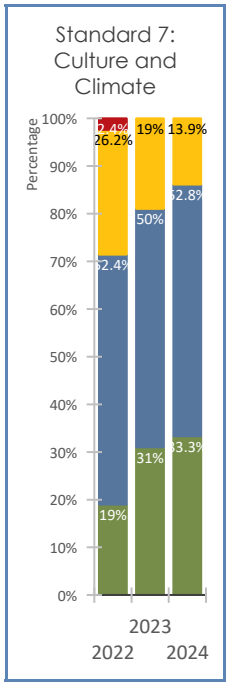


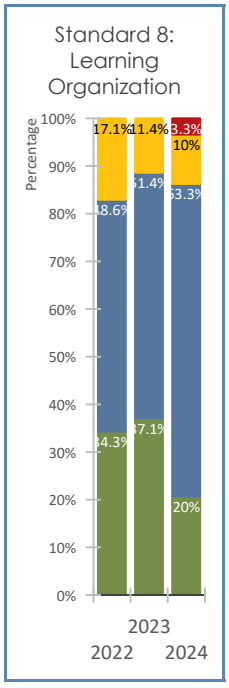


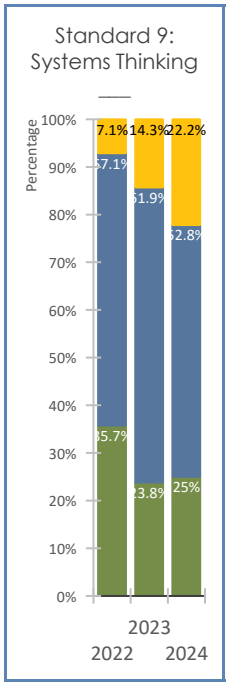


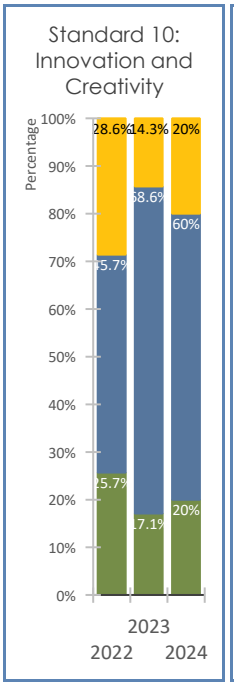


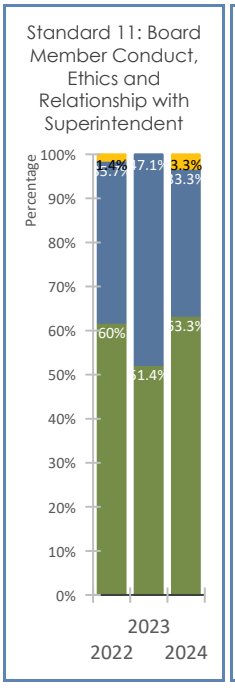


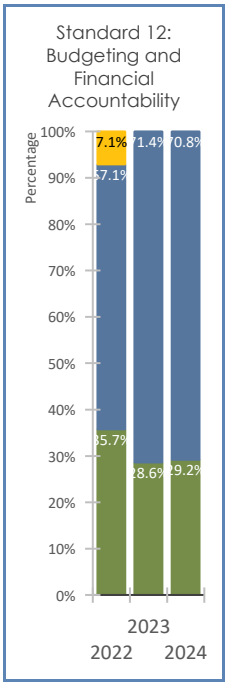










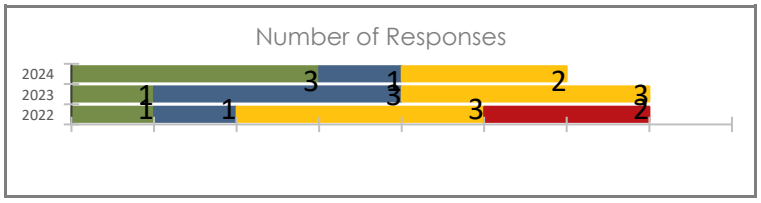


Standard 1 *Vision-Directed Planning*

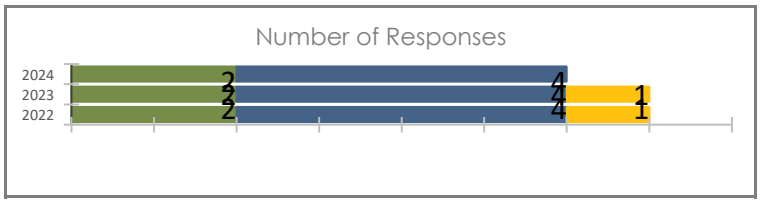
The Board engages community and staff in the development of a shared vision focused on student learning. The Board ensures that the vision is the foundation of the mission and strategic goals that direct board policy-making, planning, resource allocation and activities.



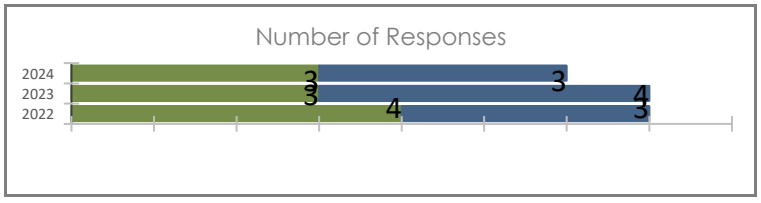
Q 4 The board collaborates with the community to articulate core values and beliefs for the district



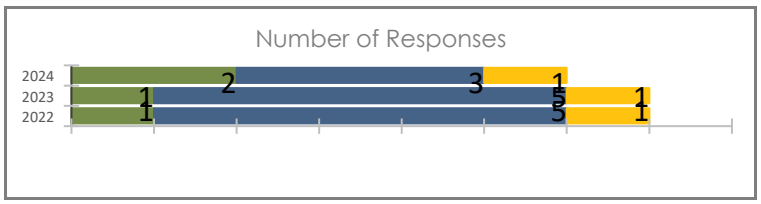
Q 5 Board members can clearly articulate the vision and strategic goals of the district



Q 6 The board collaborates with the superintendent to develop long-range strategic goals for improving student learning



Q 7 The board regularly monitors the progress of strategic goals focused on improving student learning



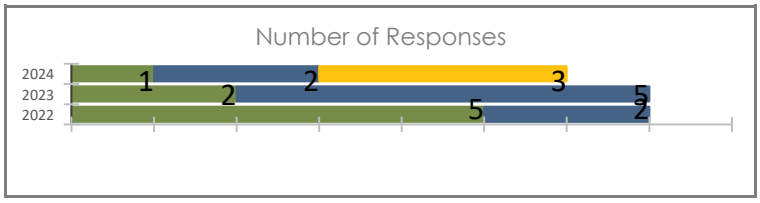
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Standard 1 *Vision-Directed Planning*

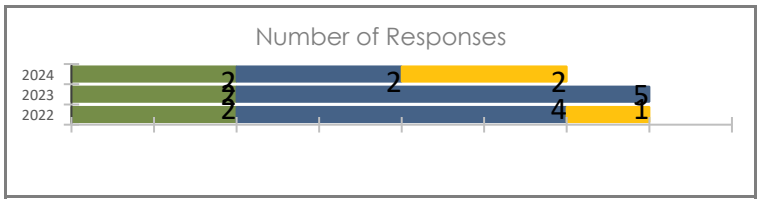
The Board engages community and staff in the development of a shared vision focused on student learning. The Board ensures that the vision is the foundation of the mission and strategic goals that direct board policy-making, planning, resource allocation and activities.



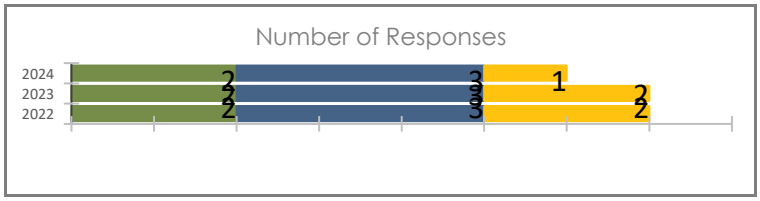
Q 8 The board adopted a budget that aligned resources to the district's vision and strategic goals



Q 9 The board establishes and models a culture of high expectations for all students



Q10 The board promotes a vision and expectation for excellence beyond the present performance



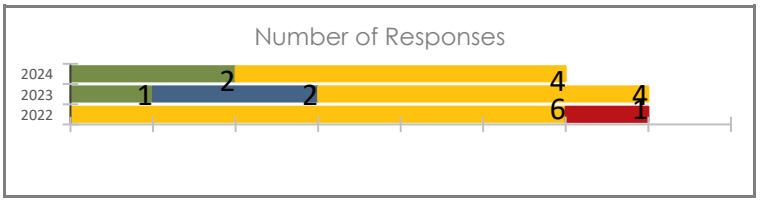
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Standard 2 *Community Engagement*

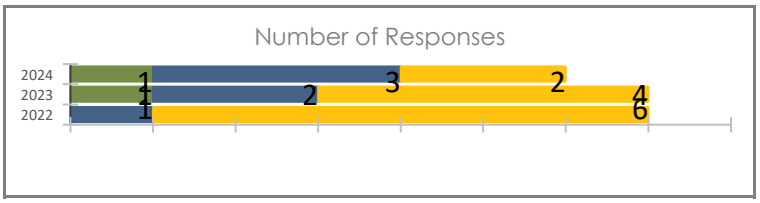
The Board recognizes that all members of the community are stakeholders in the success of their schools. The Board engages the community using a reciprocal advocacy process that creates and sustains meaningful conversations, system connections, and feedback loops across the breadth of their community. The Board supports collaborative partnerships and new types and levels of community participation in schools.



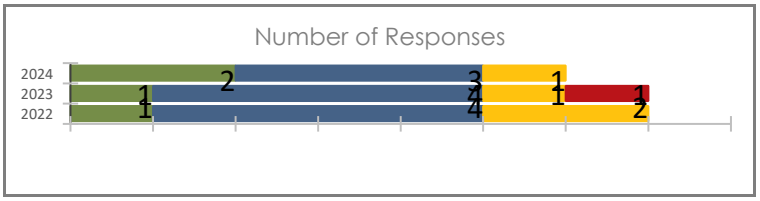
Q11 The board promotes practices that solicit input and involvement from all segments of the community



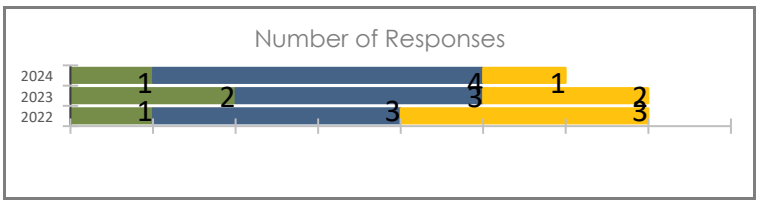
Q12 The board ensures that vision and goals are collaboratively developed with input from staff, parents, students, and the broader community



Q13 The board recognizes and celebrates the contributions of school and community members to school improvement efforts



Q14 The board is responsive and respectful to community inquiry and feedback



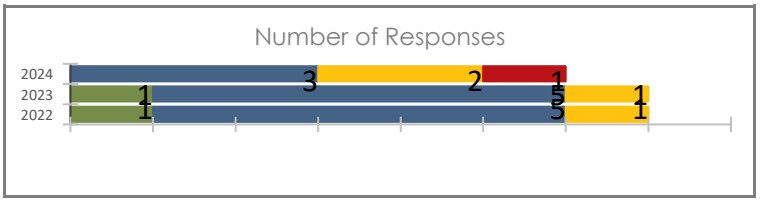
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Standard 2 *Community Engagement*

The Board recognizes that all members of the community are stakeholders in the success of their schools. The Board engages the community using a reciprocal advocacy process that creates and sustains meaningful conversations, system connections, and feedback loops across the breadth of their community. The Board supports collaborative partnerships and new types and levels of community participation in schools.



Q15 The board advocates for public policy that supports education through relationships with community leaders, city, and county government officials, and state legislators



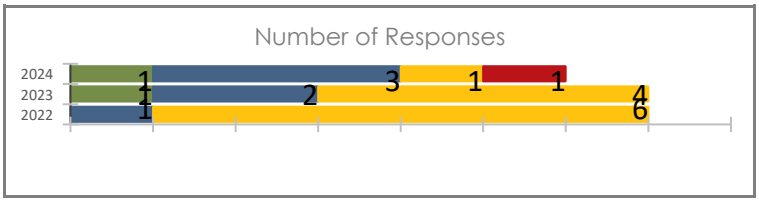
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Standard 3 *Effective Leadership*

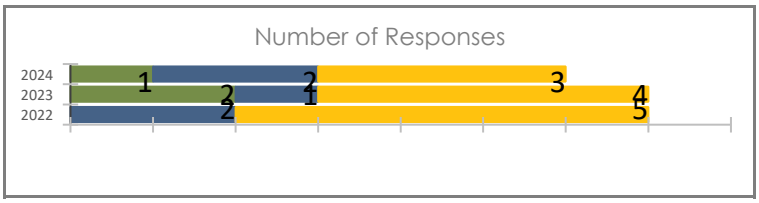
The Board practices and supports leadership that is proactive, integrated, and distributed. The Board establishes focus, direction, and expectations that foster student learning. Across education system, the board ensures the development and implementation of collaborative leadership models and practices guided by student learning goals. Within the district, the board ensures the alignment of authority and responsibility so that decisions can be made at levels closest to implementation.



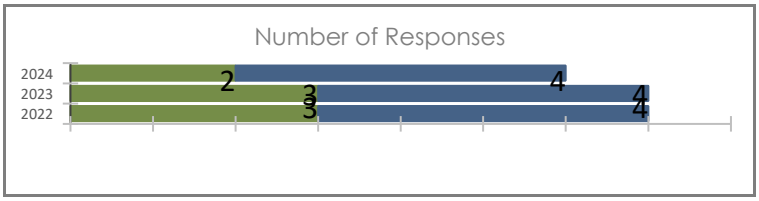
Q16 Board members are visible in the community



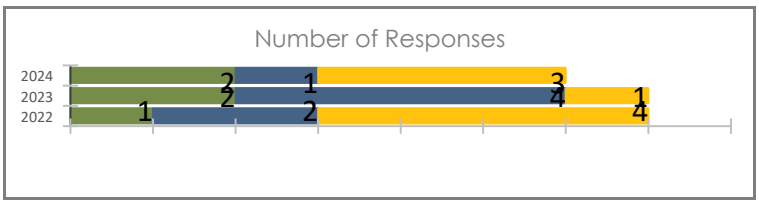
Q17 Board members develop professional community relationships to improve student learning and opportunities for students



Q18 Board activities, analysis, and decision-making are aligned with the vision and strategic goals



Q19 The board solicits input from multiple sources to assist in making informed decisions



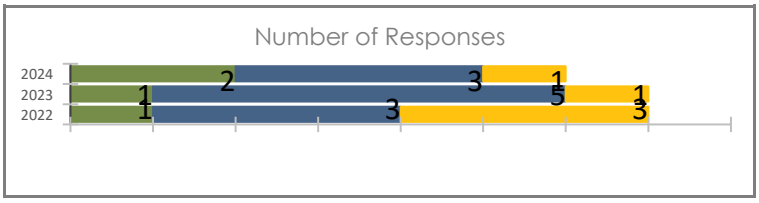
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Standard 3 *Effective Leadership*

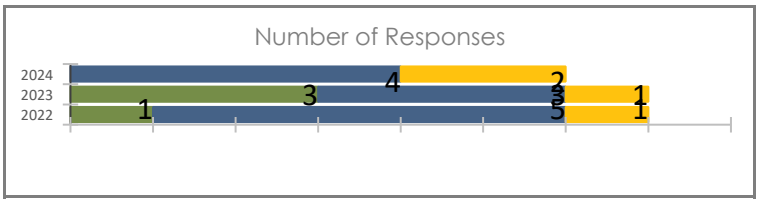
The Board practices and supports leadership that is proactive, integrated, and distributed. The Board establishes focus, direction, and expectations that foster student learning. Across education system, the board ensures the development and implementation of collaborative leadership models and practices guided by student learning goals. Within the district, the board ensures the alignment of authority and responsibility so that decisions can be made at levels closest to implementation.



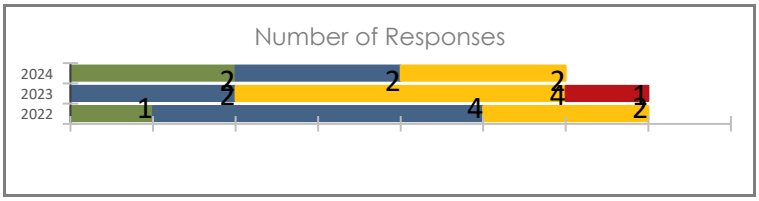
Q20 The board establishes and sustains relationships with community leaders, city, and county government officials, and state legislators



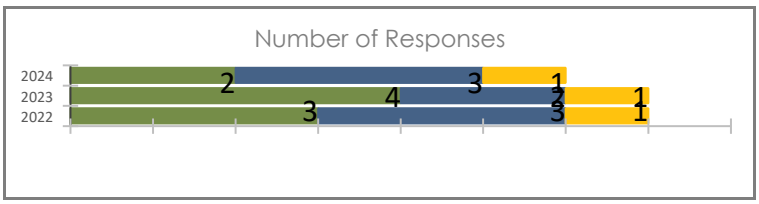
Q21 Board members model an empowering leadership style



Q22 The board enacts strategic goals and policies to define hiring practices that ensure employees fit into the culture and core values of the district



Q23 Board members promote change through dialogue and collaboration



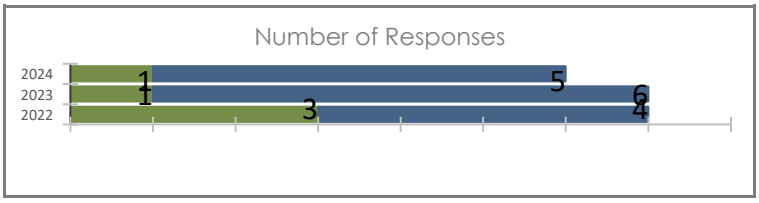
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Standard 3 *Effective Leadership*

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Q24 Board members understand and are knowledgeable about school improvement initiatives and their role in supporting those initiatives



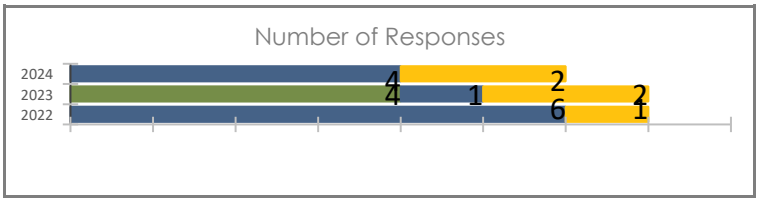
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Standard 4 *Accountability*

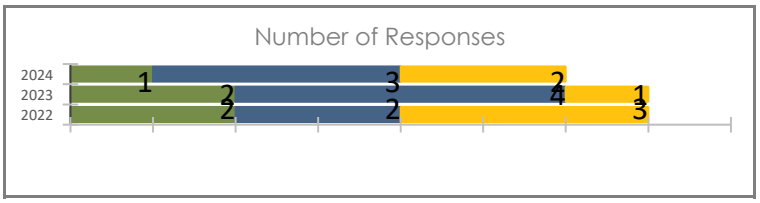
The Board holds high expectations for the learning of each and every student and holds themselves and the District accountable for reaching those results. The board provides strategic direction in the development of the District's mission, vision, and goals. The Board adopts policy and resources that align with District's strategic vision and goals. The Board monitors and holds accountable the superintendent to implement the District's strategic vision and goals.



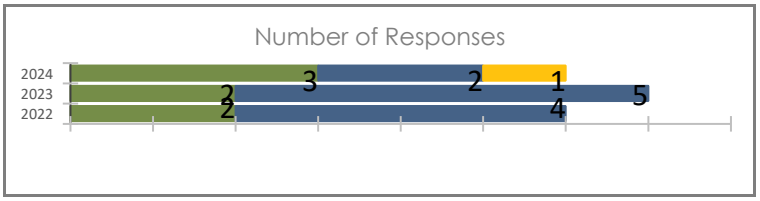
Q25 The board ensures funding to implement accountability measures



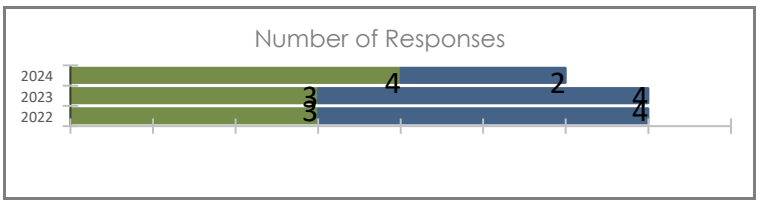
Q26 The board regularly reflects on its performance and makes substantive change based on the results of self-evaluation



Q27 The board models a culture of high expectations throughout the district



Q28 The board's priority and focus are on the student learning and student success in alignment with the district's strategic goals



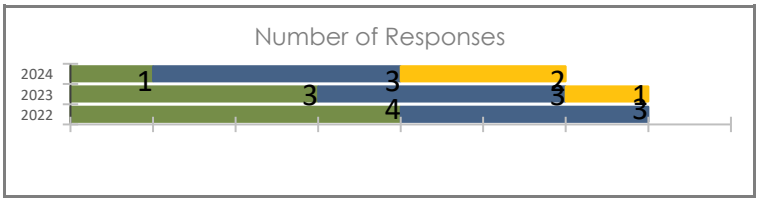
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Standard 4 *Accountability*

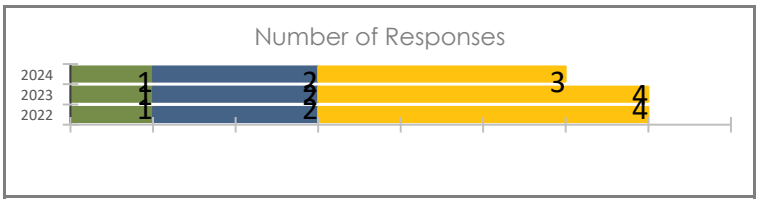
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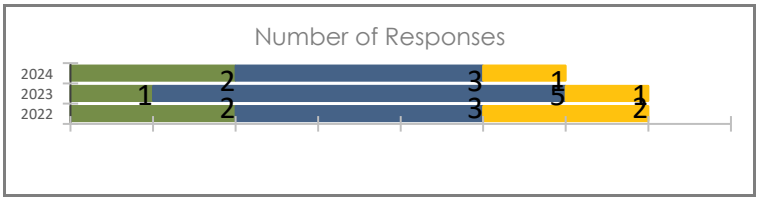
Q29 The board ensures the budget aligns resources based on student learning priorities



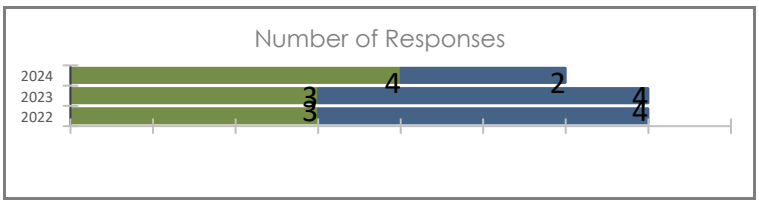
Q30 The board supports rewards, consequences, and recognition systems to encourage advancement of the district's strategic goals



Q31 Disaggregated student results and growth are measures against expectations set by district strategic goals



Q32 The board conducts an effective superintendent evaluation focused on monitoring progress on the district's strategic goals



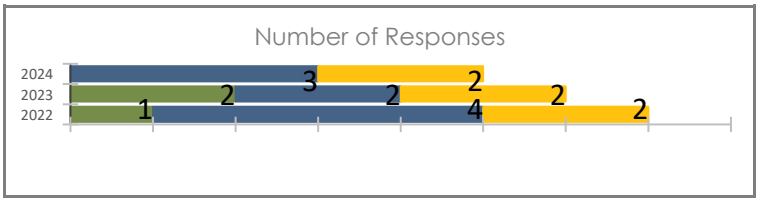
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Standard 4 *Accountability*

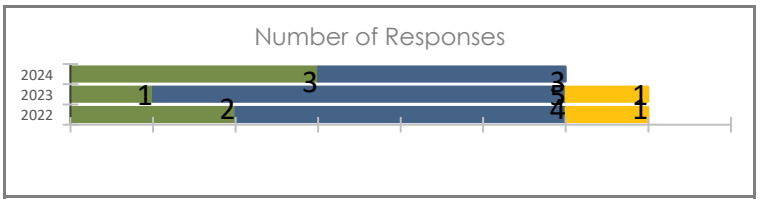
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Q33 The board regularly establishes performance goals for itself



Q34 The board ensures the superintendent and staff clearly understand their roles and responsibilities in creating and supporting a culture of high expectations throughout the system



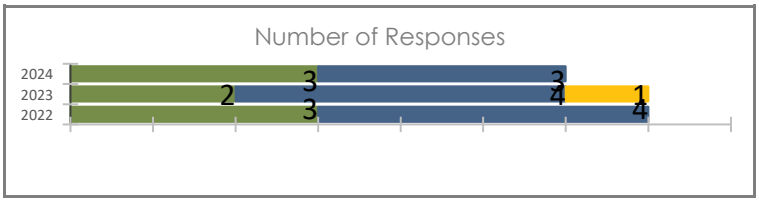
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Standard 5 *Using Data for Continuous Improvement and Accountability*

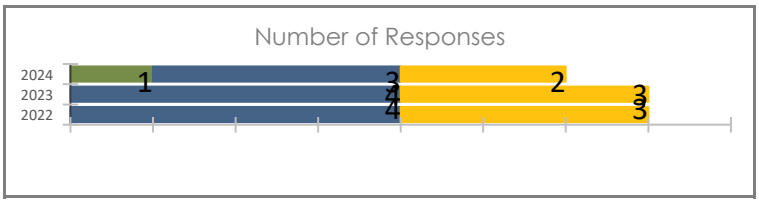
The Board uses meaningful quality data and information, from multiple sources and in various formats, to identify areas for improvement, set priorities, and monitor improvement efforts. At the same time, they support even better ways to do things the organization is already doing well.



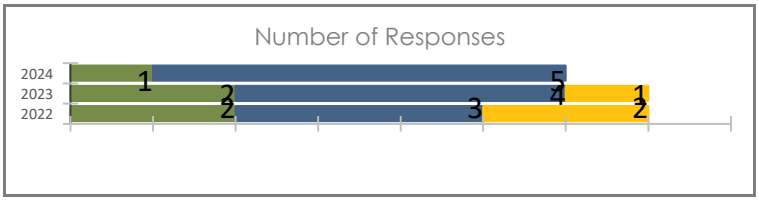
Q35 The board uses, and expects the superintendent to use, a variety of types of relevant data in decision-making



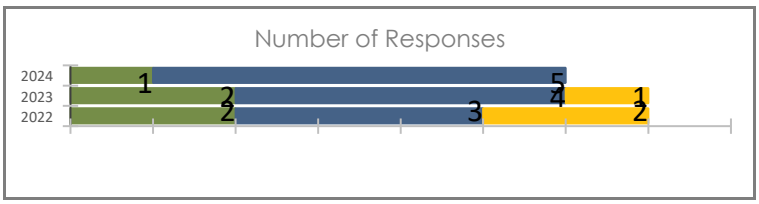
Q36 Programs approved by the board have effective data collection requirements and measurable results



Q37 The board uses data to identify discrepancies between current and desired outcomes



Q38 The board identifies and addresses priorities and needs based on data analysis



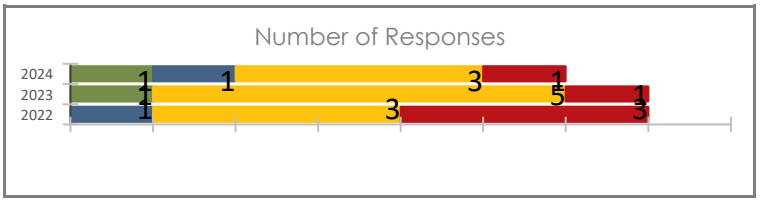
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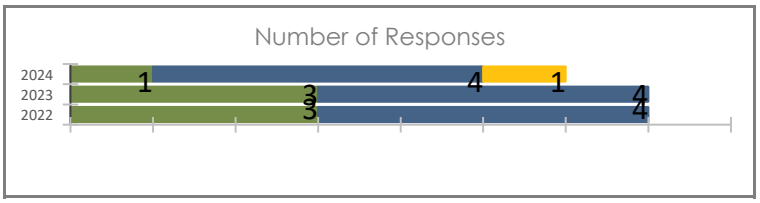
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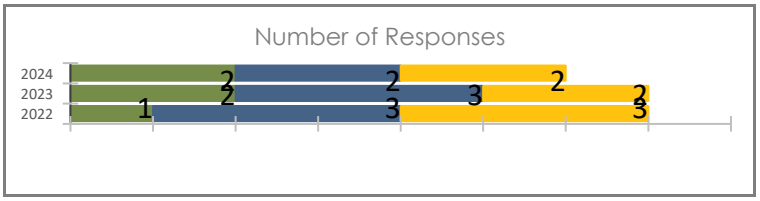
Q39 The board communicates to the public how policy decisions are linked to student learning data



Q40 The board creates a culture that encourages the use of data to identify learning needs throughout the system



Q41 The board ensures data used in decision-making is disaggregated, culturally representative, and provides the ability to monitor the district's strategic goals



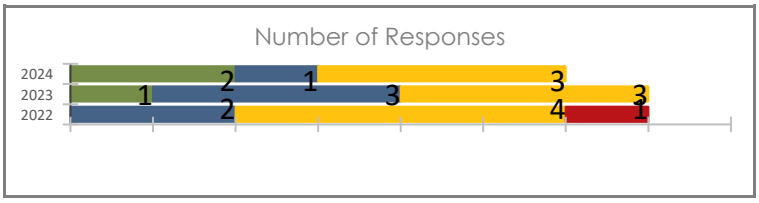
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Standard 6 *Cultural Responsiveness*

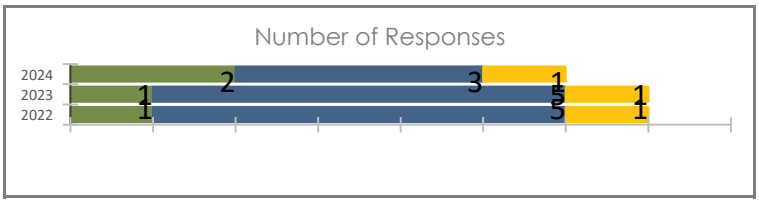
The Board recognizes cultural diversity in its many facets including social, economic, political, religious, geographical, generational, linguistic, ethnic, racial, sexual orientation, gender identification, and students with special needs. The Board develops an understanding of this diversity and applies perspectives responsive to the cultures in their community in policy and program approvals. The Board supports effective community engagement and expectancy strategies to build on the strengths of a community's cultural diversity.



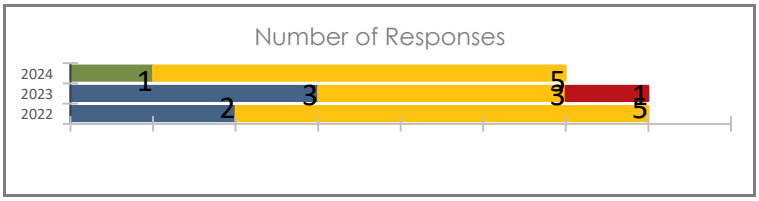
Q42 Board outreach and community engagement activities accommodate cultural differences in values and communication



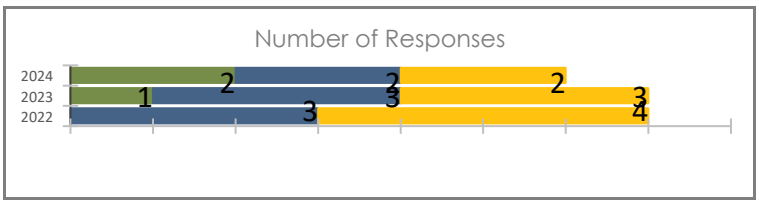
Q43 The board actively encourages and expects the superintendent to facilitate the participation of culturally diverse groups



Q44 The board has a process to review policies for cultural responsiveness and bias



Q45 Board members approach decision-making considering the many facets of cultural diversity including those indicated in the cultural responsiveness standard



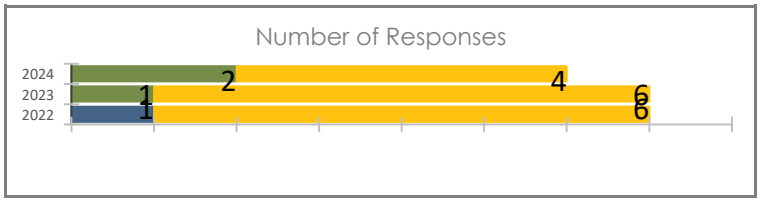
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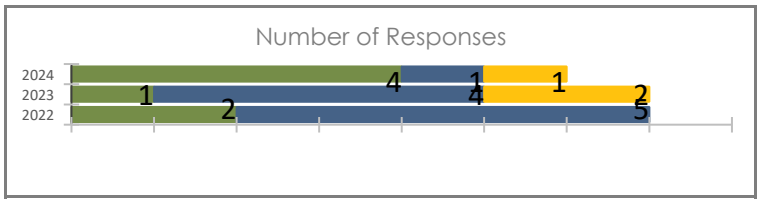
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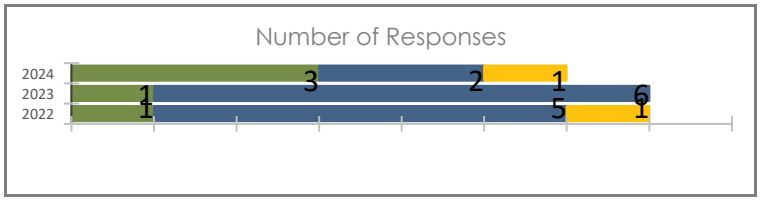
Q46 The board ensures district employees are representative of the values and culture of the community



Q47 A climate of caring, respect, and the valuing of students' cultures is established through board policies and goals



Q48 The board ensures the superintendent holds all employees accountable for high standards and expectations for each and every student



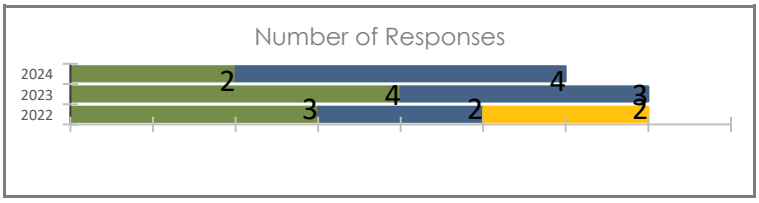
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Standard 7 *Culture and Climate*

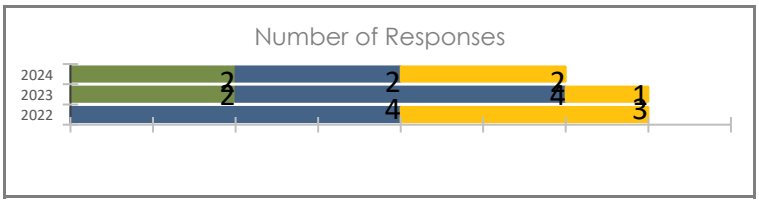
The Board creates a climate of expectation that all students can learn at their highest level. The Board supports policy and procedures that foster a positive and safe learning environment. The Board models professional relationships and a culture of mutual respect with staff and community. The Board models and establishes an organizational culture of service.



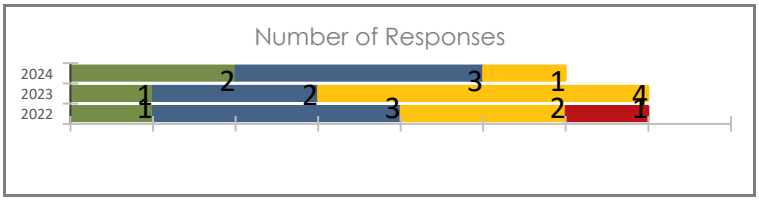
Q49 The board models relationships built on trust and respect



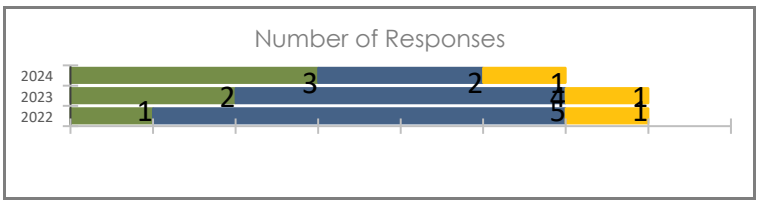
Q50 The board takes time to reflect and improve internal and external relationships



Q51 The board regularly assesses, holds the district accountable, and provides support for the improvement of the district culture and climate



Q52 The board creates a system in which high levels of student learning are expected.



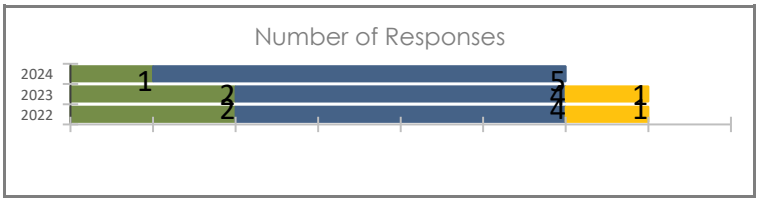
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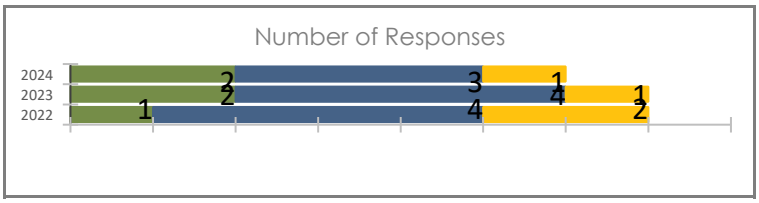
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Q53 The board establishes policies and ensures practices to foster a safe, positive learning climate for students



Q54 The board models and holds the district responsible for improving a culture of service



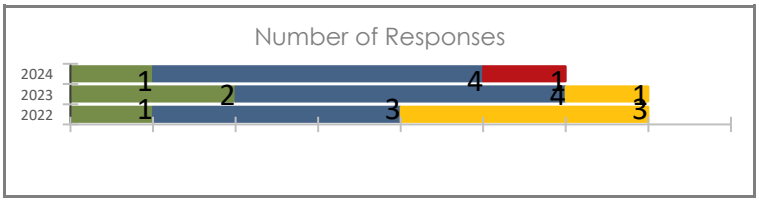
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Standard 8 *Learning Organization*

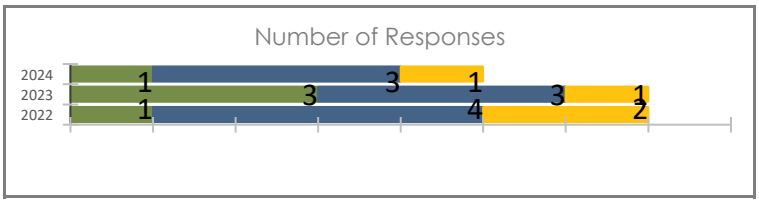
The Board ensures the District functions as a self-renewing professional community that supports reflection, discovery, learning, improvement, and success by staff at all levels. The Board encourages professional development that empowers staff and nurtures leadership capabilities across the organization.



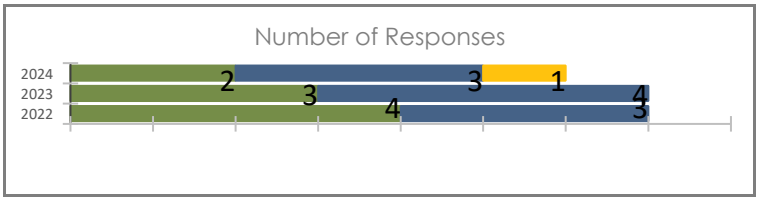
Q55 Board policies nurture leadership capabilities across the organization



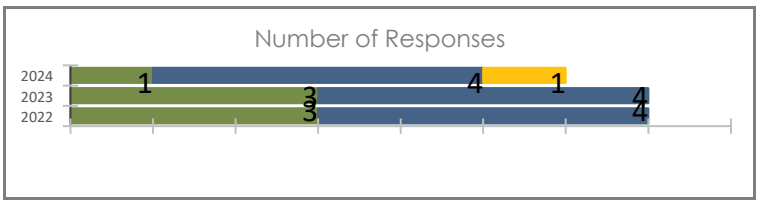
Q56 The board creates and pursues opportunities to learn about research-based strategies that ensure continuous improvement for the next generation of learners



Q57 Board members promote positive change through dialogue and collaboration



Q58 The board encourages professional development that increases learning and empowerment



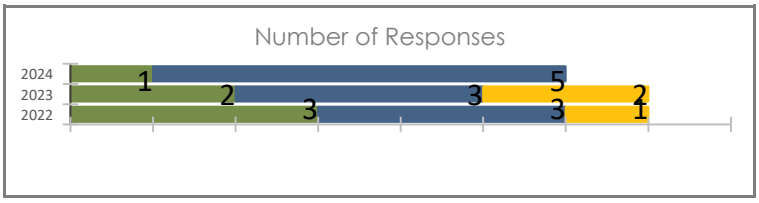
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Standard 8 *Learning Organization*

The Board ensures the District functions as a self-renewing professional community that supports reflection, discovery, learning, improvement, and success by staff at all levels. The Board encourages professional development that empowers staff and nurtures leadership capabilities across the organization.



Q59 The board fosters and environment of mutual cooperation, emotional support, and personal growth throughout the organization



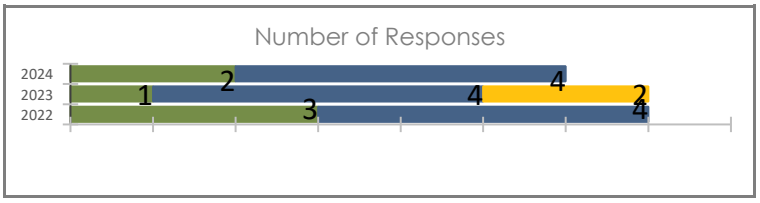
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Standard 9 *Systems Thinking*

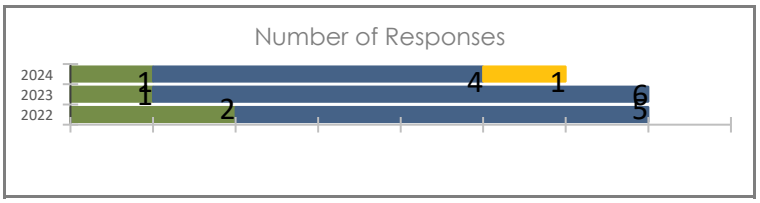
The Board practices and supports systems thinking in its deliberation and approval of policy, programs, and procedures. The Board practices an integrated view of education within and across systems and levels (e.g. K-12, ESD, community college, and university). The Board seeks out collaborative local, state, and national partnerships, coordinated programs, and shared resource models to improve student learning.



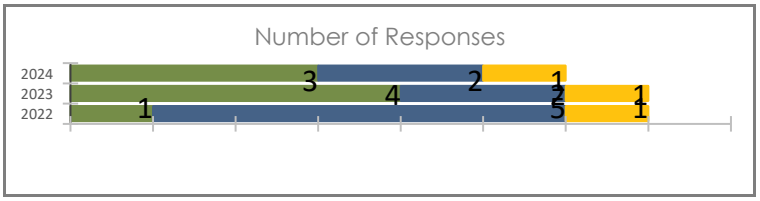
Q60 The board works to avoid policy decisions that shift problems from one part of the system to another



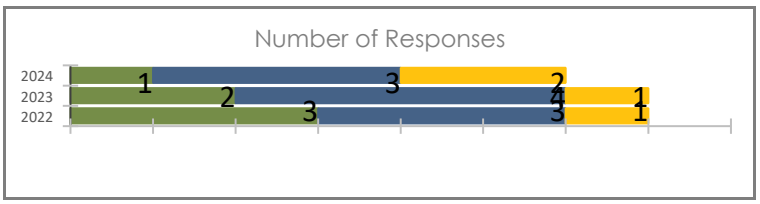
Q61 The board encourages an organizational structure that enables creative processes



Q62 The board engages in process thinking, seeing beyond the immediate situation and easy solutions



Q63 The board analyzes issues for their impact on other parts of the system



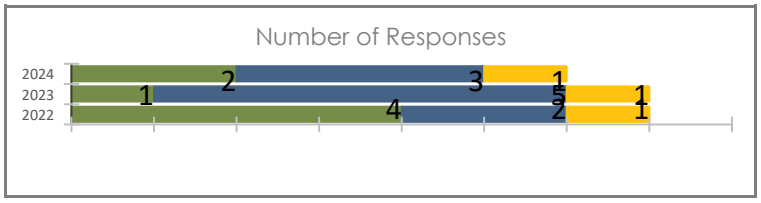
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Standard 9 *Systems Thinking*

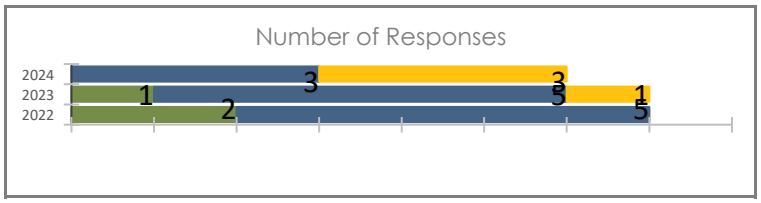
The Board practices and supports systems thinking in its deliberation and approval of policy, programs, and procedures. The Board practices an integrated view of education within and across systems and levels (e.g. K-12, ESD, community college, and university). The Board seeks out collaborative local, state, and national partnerships, coordinated programs, and shared resource models to improve student learning.



Q64 The board team is solution-oriented



Q65 The board works collaboratively with other agencies to encourage dialogue that fosters continual growth



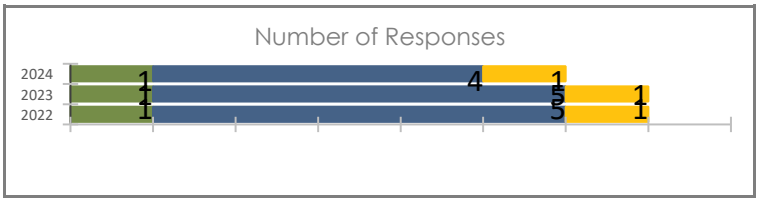
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Standard 10 *Innovation and Creativity*

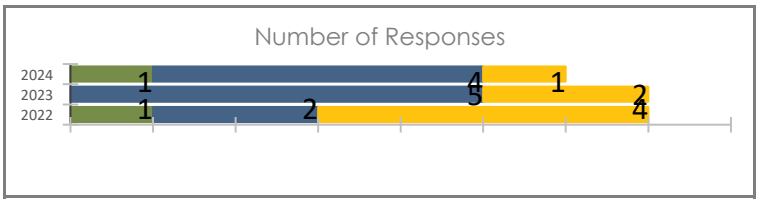
The Board encourages innovation and creativity as assets to the process of development and change, leading to new types of thinking and better ways of meeting student needs. The Board supports innovation and creativity that support district vision, values, and goals throughout the organization; engages collaborative partnerships; and encourages dialogue, new ideas, and differing perspectives.



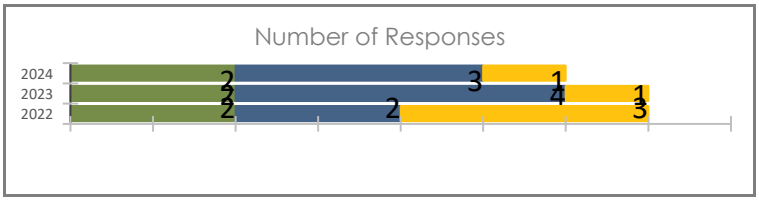
Q66 Board members create time and opportunities for their own creative thinking



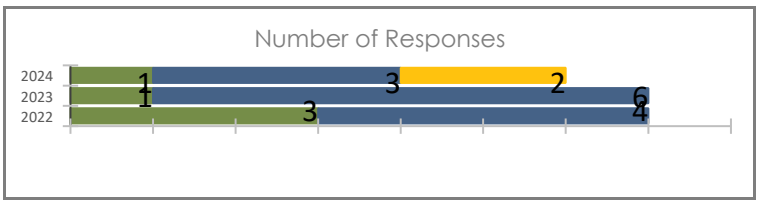
Q67 Board members partner with community and educational organizations to remove real and perceived barriers to creativity and innovation



Q68 The board sets meeting agendas that allow it to proactively identify and explore strategic issues



Q69 The board incorporates flexibility into its future plans to enable the district to look and move in unforeseen directions in response to unexpected events



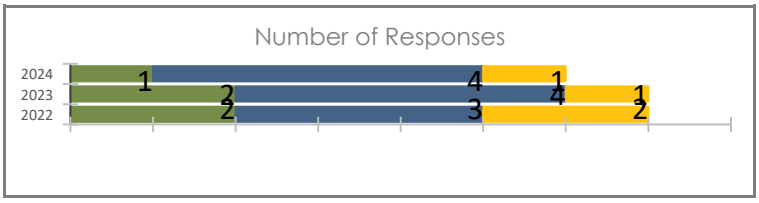
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Standard 10 *Innovation and Creativity*

The Board encourages innovation and creativity as assets to the process of development and change, leading to new types of thinking and better ways of meeting student needs. The Board supports innovation and creativity that support district vision, values, and goals throughout the organization; engages collaborative partnerships; and encourages dialogue, new ideas, and differing perspectives.



Q70 The board recognizes the risk inherent in creativity and innovation and promotes employee knowledge, awareness, creativity, self-initiated action, and experimentation



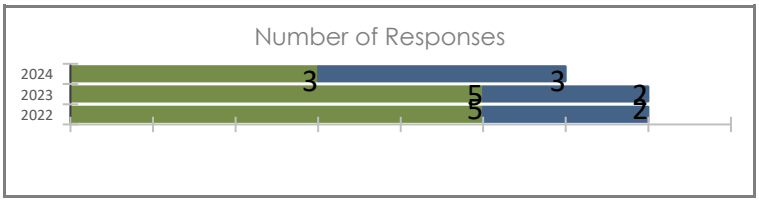
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Standard 11 *Board Member Conduct, Ethics and Relationship with Superintendent*

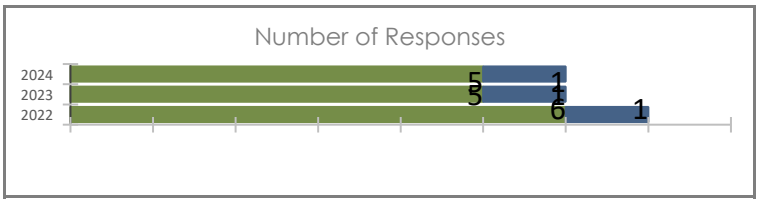
The Board recognizes that it is essential to have a clear, mutual understanding of the respective roles and responsibilities of the Board and the superintendent. The Board supports and practices team building as an essential part of this relationship.



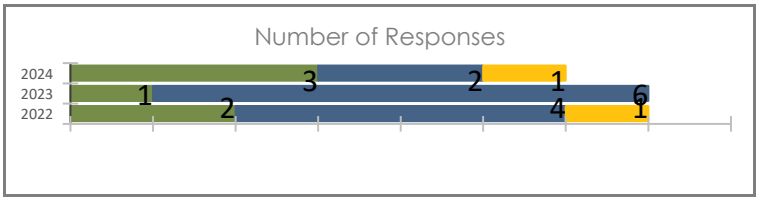
Q71 Each member of the board understands and respects the distinction between the board's responsibilities and the superintendent's duties



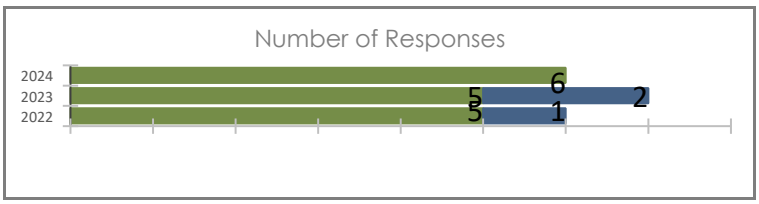
Q72 The board and superintendent trust and respect one another



Q73 Board members represent the interests of the entire district



Q74 Board members preserve the confidentiality of items discussed in executive session



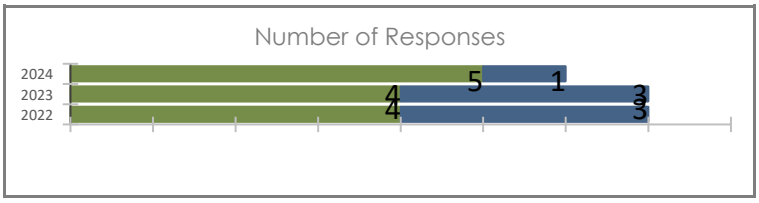
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Standard 11 *Board Member Conduct, Ethics and Relationship with Superintendent*

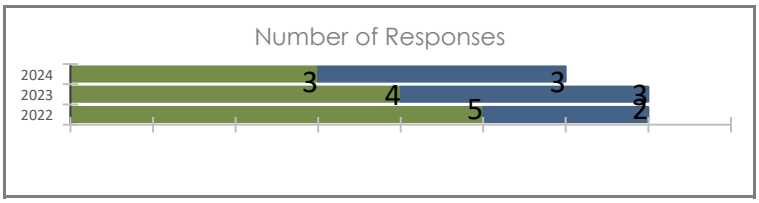
The Board recognizes that it is essential to have a clear, mutual understanding of the respective roles and responsibilities of the Board and the superintendent. The Board supports and practices team building as an essential part of this relationship.



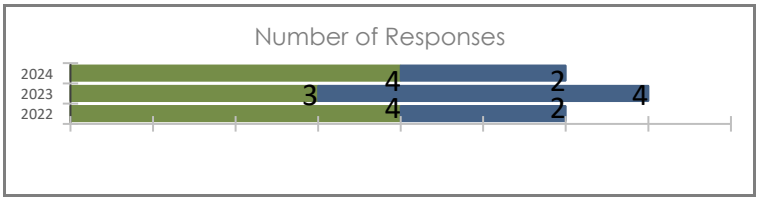
Q75 Board members do not use their office for personal gain or advancement



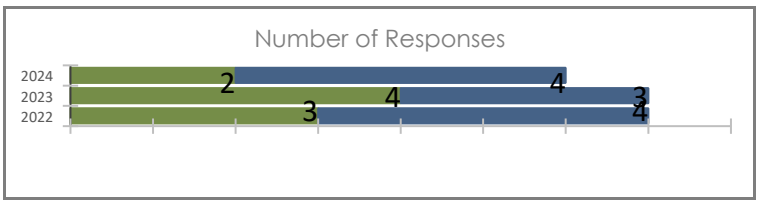
Q76 Board members do not attempt to individually speak on behalf of the entire board or commit the board



Q77 Board members direct complaints and requests to the superintendent rather than attempting to solve them directly



Q78 The board and superintendent agree on the information needed by the board, and when and how the board receives that information



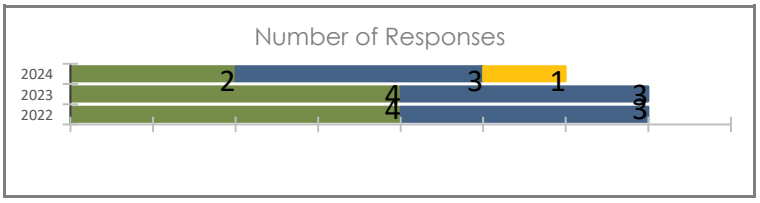
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Standard 11 *Board Member Conduct, Ethics and Relationship with Superintendent*

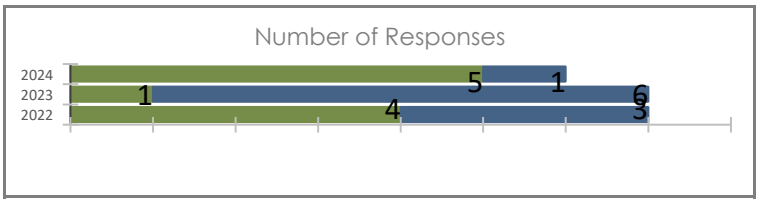
The Board recognizes that it is essential to have a clear, mutual understanding of the respective roles and responsibilities of the Board and the superintendent. The Board supports and practices team building as an essential part of this relationship.



Q79 The board and superintendent participate in learning opportunities as a team



Q80 Board members come to the meeting familiar with the agenda and prepared to discuss, ask questions, and take action on agenda items



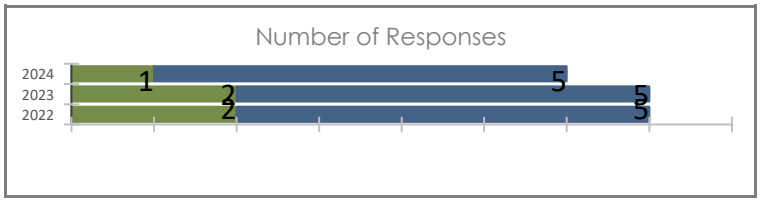
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Standard 12 *Budgeting and Financial Accountability*

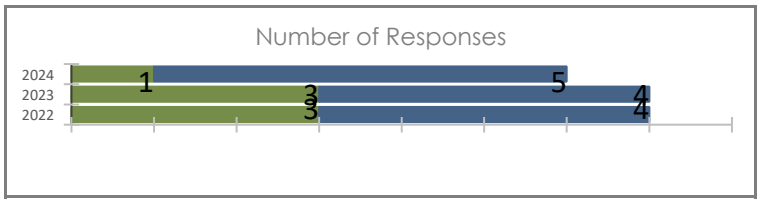
The Board ensures that strategic educational goals of schools of schools are translated into reality through effective alignment with the budget and make sure the school district is fiscally sound. The Board utilizes fiscal resources based on student needs and district policy and strategic goals.



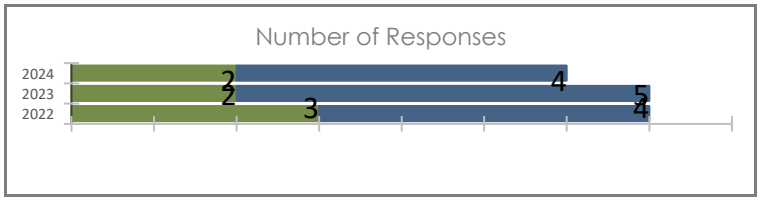
Q81 Board members are knowledgeable of the district budgeting process



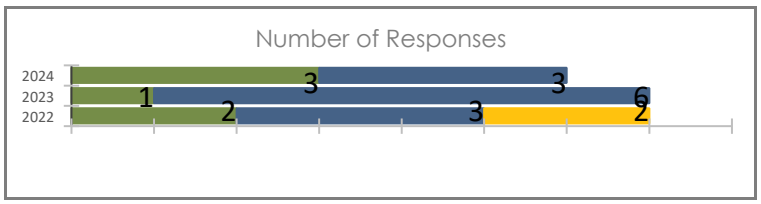
Q82 Budgeting decisions are based on student needs, adopted district policy and goals, and the district's financial ability to meet those needs



Q83 Board members have a basic understanding of district revenues and expenses



Q84 The board reviews monthly financial statements provided by the superintendent and understand their role in the oversight of the budget



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Corvallis School Board Self-evaluation

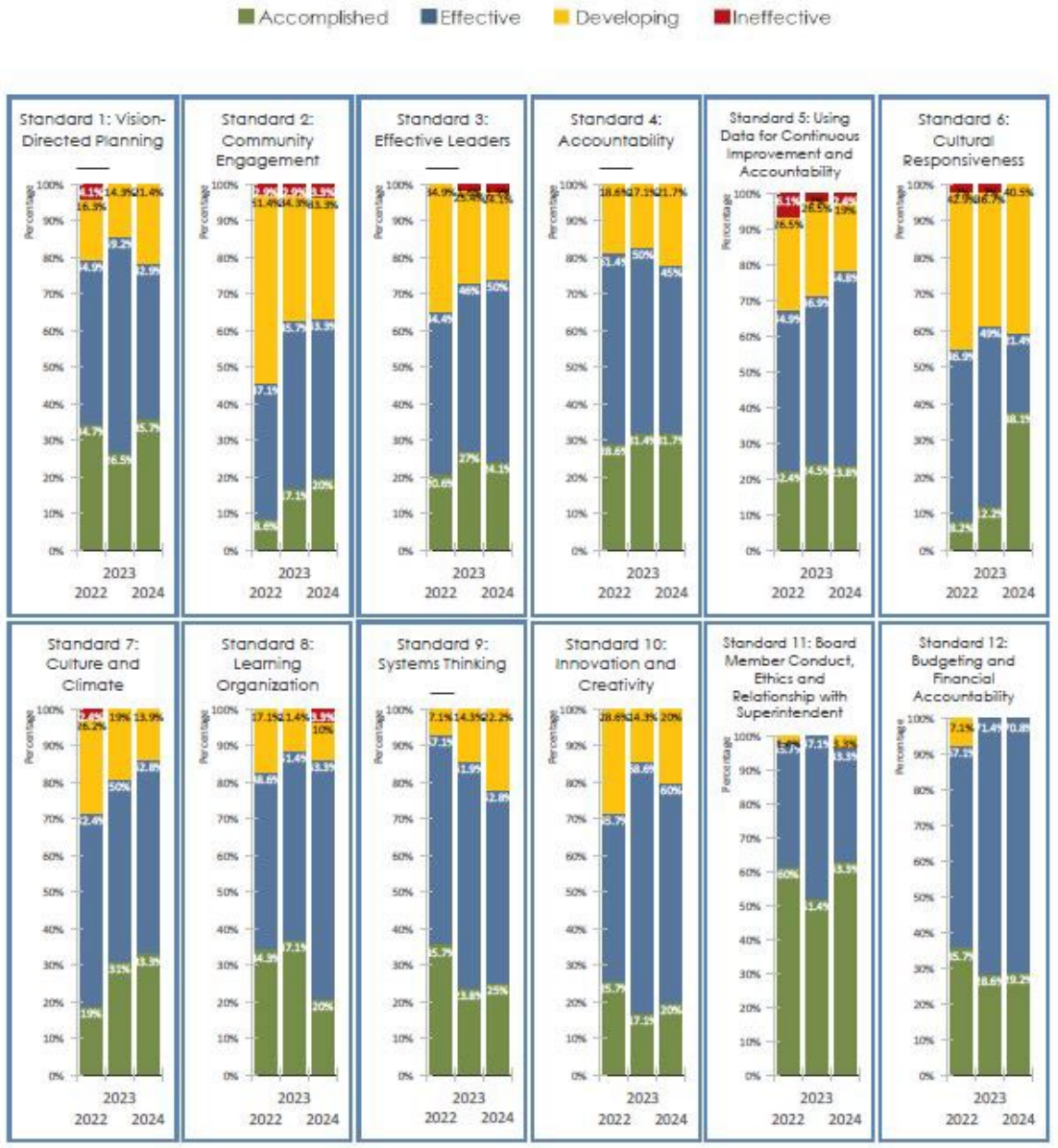
JUNE 2024

KRISTEN MILES, OSBA

Questions for the group

- What do you observe about the data? (Just observations, not interpretations for this question)
- What meaning do you make of the data?
- What are the overall strengths and areas of improvement for the board?
- How do these results compare to previous years?
- What questions do you have after looking at the data?
- What do you want to do with this information?

Balanced Governance: Standards Overview



Overall themes: Strengths

- Standard 12: Budgeting and financial accountability
- Standard 11: Board member conduct, ethics, and relationship with the superintendent
- Standard 7: Culture and climate

Improvements over last year:

Standard 6: Cultural responsiveness

Standard 7: Culture and climate

Specific strengths:

- The board collaborates with the superintendent to develop long-term strategic goals, makes decisions and set priorities based on those goals, and is knowledgeable about its role in supporting school improvement initiatives (Q6, Q18, Q24, Q28)
- The board ensures the superintendent and staff understand their roles and responsibilities in creating and supporting a culture of high expectations throughout the system (Q34, up from last year)
- The board fosters an environment of mutual cooperation, support, and personal growth throughout the organization, and works to avoid decisions that shift problems from one part of the system to another (Q59, Q60, up from last year)
- Most of Standards 11 and 12

Overall themes: Areas of improvement

- Standard 2: Community engagement
- Standard 3: Effective leadership
- Standard 5: Using data for continuous improvement and accountability

Specific areas of improvement

- The board promotes practices that solicit input from all areas of the community (Q11).
- The board communicates to the public how decisions are linked to student data and creates a culture that encourages the use of data to identify needs (Q39, Q40)
- The board works collaboratively with other agencies to encourage dialogue that fosters continual growth (Q65)

Congruence

- Area of highest congruence: Standard 12—Budgeting and financial accountability
- Area of highest incongruence: Standard 10—Innovation and creativity

Specific areas of incongruence

- The board advocates for public policy that supports education through relationships with community leaders, city and county government officials, and state legislators (Q15)
- Board members are visible in the community (Q16)
- The board communicates to the public how policy decisions are linked to student learning data (Q39)



What do you want to do with this information?

Corvallis
SCHOOL DISTRICT

XI. CONSOLIDATED ACTION (9:15 p.m.)*

XI.A. Resolution No. 24-0602 - Designation of District Officers, Clerks, Agents, and Depositories of Funds (2024-25 Organizational Resolution)

Corvallis
SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Finance Director
Meeting Date: June 15, 2023

Resolution No. 24-0602: Designation of District Officers, Clerks, Agents and Depositories of Funds (2024-25 Organizational Resolution) ACTION REQUESTED

Background

Oregon Revised Statutes requires schools board to annually hold an organizational meeting to designate appointees and authorize actions. The board is required to approve the designation of district officers, agents, and depositories of funds. Other designations and appointments are made as a matter of practice. This resolution is renewed annually to allow for the continued operation of district business.

ACTION REQUESTED:

Adopt the attached resolution authorizing the designation of district officers, agents, depositories of funds, and other designations and appointments for the 2024-25 fiscal year.

ATTACHED:

Resolution No. 24-0602

MOTION REQUESTED:

"I move that Resolution No. 2-0602 be adopted to authorize the designation of district officers, agents, depositories of funds, and other designations and appointments for the 2024-25 fiscal year."

Corvallis School District 509J

Designation of District Officers, Clerks, Agents, and Depositories of Funds

(2024-25 Organizational Resolution)

Resolution No. 24-0602

Designate Clerk and Deputy Clerk *(ORS 332.515, Policy BC/BCA)*

Be It Resolved, that Ryan Noss, Superintendent of Corvallis School District 509J, is hereby designated as Clerk, and Lauren Wolfe, Director of Finance, is hereby designated as Deputy Clerk for the 2024-25 fiscal year.

Designate Budget Officer *(ORS 294.331)*

Be It Resolved, that Lauren Wolfe, Director of Finance, is hereby designated to serve as Budget Officer of the Corvallis School District 509J for the 2024-25 fiscal year.

Designate Custodian of Funds *(ORS 328.441)*

Be It Resolved, that Lauren Wolfe, Director of Finance, is hereby designated to serve as Custodian of Funds of the Corvallis School District 509J for the 2024-25 fiscal year.

Designate Depositories & Signature Authority *(ORS 328.441, 328.445, Policy DG, DGA/DGB)*

Be It Resolved, that the following depositories are hereby approved as official depositories of Corvallis School District 509J funds for the 2024-25 fiscal year: Oregon State Treasury Local Government Investment Pool and all "Qualified Depositories for Public Funds" as approved by the Office of the State Treasurer.

Be It Further Resolved, that the Deputy Clerk, as Custodian of Funds, is hereby authorized to establish accounts and to issue checks against such accounts bearing the facsimile signature of the Deputy Clerk.

Designate Financial Auditors

Be It Resolved, that Pauly Rogers and Co, P.C., is hereby designated to serve as the independent financial audit firm for the Corvallis School District 509J for the 2024-25 fiscal year.

Designate Legal Counsel

Be It Resolved, that attorney Eric DeFreest and the firm of Luvaas Cobb is hereby designated as the attorney of record for the district.

Be It Further Resolved, that the executive staff of the Corvallis School District 509J is authorized to use the Hungerford Law Firm, based on their special expertise in the area of law being considered, at the discretion of the Superintendent, for the 2024-25 fiscal year.

Designate Insurance Agent of Record

Be It Resolved, that Geoff Sinclair of Brown & Brown is hereby designated to serve as agent of record for the Corvallis School District 509J for property, liability, and workers' compensation insurance for the 2024-25 fiscal year.

Designate Newspaper for Legal Notices

Be It Resolved, that the Corvallis Gazette-Times is hereby designated as the newspaper in which legal notices will be published.

Designate Authority to Negotiate and Execute Real Property Transactions

Be It Resolved, that the Board Chair and Clerk are hereby authorized to negotiate and execute real property transactions on behalf of the Corvallis School District 509J for the 2024-25 fiscal year, after obtaining official Board approval within legal regulations and district guidelines.

Designate Authority to Sign Documents and Agreements for Funded Programs

Be It Resolved, that Ryan Noss, Superintendent, and Melissa Harder, Assistant Superintendent, are hereby authorized to file applications and sign documents and agreements related to funded programs on behalf of the Corvallis School District 509J for the 2024-25 fiscal year.

Disposal of Surplus Property (Board Policy DN)

Be It Resolved, that the Clerk, Deputy Clerk, or designee of the Clerk or Deputy Clerk, are hereby authorized to dispose of surplus property in accordance with Board Policy DN.

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 13th day of June, 2023.

ATTEST:

_____

Luhui Whitebear, Board Chair

_____

Lauren Wolfe, Deputy Clerk

Corvallis
SCHOOL DISTRICT

XI.B. Resolution No. 24-0603 - Annual Self-Certification to Increase Federal Micro-Purchase Threshold

Corvallis
SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Finance Director
Meeting Date: June 13, 2024

ACTION REQUESTED

Resolution No. 24-0603: Annual Self-Certification to Increase Federal Micro-Purchase Threshold

Background

Corvallis School District is the recipient (or subrecipient) of Federal awards, which it may use to purchase goods and services. When using Federal funds, the District must comply with the procurement requirements of the Uniform Guidance, including the use of approved procurement methods found in 2 CFR § 200.320.

2 C.F.R. § 200.320(a)(1)(iii) and (iv) allow the District to self-certify a micro-purchase threshold up to $50,000 (from $10,000) on an annual basis. The self-certification must include a justification, clear identification of the threshold, and supporting documentation of any of the following: (A) A qualification as a low-risk auditee, in accordance with the criteria in § 200.520 for the most recent audit; (B) An annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or, (C) For public institutions, a higher threshold consistent with State law.

In order to align the Federal "micro-purchase" threshold with Oregon's "small procurement" threshold of $25,000, the District submits this resolution as self-certification. As recognized by 2 CFR § 200.320(a)(1)(iv)(A) and (C), this self-certification is based on the following justification: in the most recent audit ending June 30, 2023, Corvallis School District qualified as a "low-risk auditee"; and a federal micro-purchase threshold consistent with ORS 279B.065 will ensure compliance and efficiency in procurement administration.

ACTION REQUESTED:

Adopt the attached resolution authorizing the increase of the federal micro-purchase threshold to $25,000 for the 2024-25 fiscal year.

ATTACHED:

Resolution No. 24-0603

MOTION REQUESTED:

"I move that Resolution No. 2-0603 be adopted to authorize the increase of the federal micro-purchase threshold to $25,000 for the 2024-25 fiscal year."

Corvallis School District 509J
Annual Self-Certification to Increase Federal Micro-Purchase Threshold
Resolution No. 24-0603

Whereas,	Non-Federal entities may self-certify a micro-purchase threshold up to $50,000 on an annual basis and must maintain documentation to be made available to the Federal awarding agency and auditors in accordance with § 200.334.
Be It Resolved,	Corvallis School District 509J self-certifies that effective July 1, 2024, for the fiscal year 2024-25, the federal micro-purchase threshold, as defined in 2 C.F.R. § 200.320, is hereby increased to $25,000.
Be It Further Resolved,	As recognized by 2 CFR § 200.320(a)(1)(iv)(A) and (C), this self-certification is based on the following justification: in the most recent audit ending June 30, 2023, Corvallis School District qualified as a "low-risk auditee"; and a federal micro-purchase threshold consistent with ORS 279B.065 will ensure compliance and efficiency in procurement administration.

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 13th day of June, 2024.

ATTEST:

_____
Luhui Whitebear, Board Chair

_____
Lauren Wolfe, Deputy Clerk

Corvallis
SCHOOL DISTRICT

XI.C. Insurance Renewals for 2024-25

Corvallis
SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Director of Finance
Meeting Date: June 13, 2024

Insurance Renewals for 2024-25 (Property, Liability and Workers' Compensation) ACTION REQUESTED

Background

Each fiscal year, the district must bind insurance coverage in the following areas: property, liability, and workers' compensation. Additional coverage has historically been secured to cover potential losses in the areas of medical malpractice (for the mental health program), underground tank pollution liability, equipment breakdown, flood, and cyber security.

The district's agent of record, Geoff Sinclair with Brown and Brown, has secured quotes for the 2024-25 fiscal year.

Property and Liability Insurance Renewals

In 2023-24, the district purchased property, general liability, and business auto insurance through PACE at a cost of just under $780,000. In addition to the general anticipated premium increase, the district also anticipated increased cost related to additional properties added to the district's schedule in connection with the completion of activities related to the bond. At this time, total property insurance premiums, including additional flood insurance, are expected not to exceed $980,000 (an increase of 26%).

Workers' Compensation Insurance Renewal

SAIF premiums for the 2023-24 year were just over $204,000. The premium for 2024-25 is $250,000 (an increase of 23%).

ACTION REQUESTED:

Authorize Director of Finance Lauren Wolfe to bind district insurance coverage at an expense to the district not to exceed a total of **$1,230,000** for the 2024-25 fiscal year.

MOTION REQUESTED:

"I move that Director Lauren Wolfe be authorized by the board to bind insurance coverage at an expense to the district not to exceed a total of **$1,230,000** for the 2024-25 fiscal year."

Corvallis
SCHOOL DISTRICT

XI.D. Revise 2024-25 School Calendar Spring Conference Dates

Corvallis
SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Nikki McFarland, Teaching and Learning Coordinator
Meeting Date: June 13, 2024

ACTION REQUIRED

2024-25 Calendar Revision to Spring Conference Dates

Background

School Board Policy IC/ICA—School Year/School Calendar directs the Superintendent to establish a school calendar giving due consideration to input from staff, parents, and the community.

The 24/25 calendar was created and approved three years ago, and several revisions have been made in response to staff and community feedback since that time.

Spring conferences for the 24/25 school year are currently scheduled for Monday, April 14, and Tuesday, April 15, 2025. The Corvallis Education Association (CEA) has requested that these dates be changed to Thursday, April 17, and Friday, April 18, 2025. Both days would continue to be possible weather makeup days.

This change would bring 24/25 and 25/26 conferences into day of week alignment. Fall conferences in 2024 are already scheduled for Thursday and Friday due to an earlier calendar revision.

Corvallis
SCHOOL DISTRICT

XI.E. Revise 2024-25 Board of Directors Meeting Schedule

Corvallis
SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Kim Nelson, Board Secretary
Meeting Date: June 13, 2024

ACTION REQUESTED

2024-2025 Board of Directors Meeting Schedule – Revised

Background

Attached is the 2024-2025 Board of Directors meeting schedule, which was adopted at the March 7, 2024, board meeting. Due to conflicts with district events, we request that the currently scheduled August 8, 2024, meeting be combined with the August 22, 2024, board retreat. Business includes ratifying actions taken at the June 13, 2024, meeting.

Additionally, the meeting initially scheduled for September 17, 2024, should be corrected to September 19, 2024.

ACTION REQUESTED

Adopt the revised 2024-25 Board of Directors meeting schedule.

MOTION REQUESTED

"I move to adopt the revised 2024-25 Board of Directors meeting schedule, as submitted."

Corvallis SCHOOL DISTRICT

Board of Directors
2024-25 Meeting Schedule
(Revised 06/13/24 - Draft)

A	~~August 8, 2024 – Business Meeting~~ *Combine with 8/22/24*
	August 22, 2024 – Retreat
S	September 5, 2024 – Business Meeting
	September ~~17~~19, 2024 – Special Meeting *Corrected date.*
O	October 10, 2024 – Business Meeting
	October 24, 2024 – Special Meeting
N	November 7, 2024 – Business Meeting
	November 21, 2024 – Special Meeting (SIP)
D	December 12, 2024 – Business Meeting
	December 19, 2024 – Special Meeting (SIP)
J	January 9, 2025 – Business Meeting
	January 16, 2025 – Special Meeting
F	February 6, 2025 – Business Meeting
	February 20, 2025 – Special Meeting
M	March 6, 2025 – Business Meeting
	March 20, 2025 – Special Meeting
A	April 10, 2025 – Business Meeting
	April 24, 2025 – Budget Committee Meeting
M	May 8, 2025 – Business Meeting
	May 15, 2025 – Budget Committee Meeting
	May 22, 2025 – Budget Committee Meeting
J	June 5, 2025 – Business Meeting

Meetings generally begin at 6:30 p.m. in the CSD District office boardroom. Meeting times, locations, dates, and types are subject to change. Public comment is generally accepted only at business meetings. Current meeting agendas, supporting materials, and information about how to provide input to the School Board are available on the School Board webpage. For more information, contact Kim Nelson at 541-757-5841 or kim.nelson@corvallis.k12.or.us.

Corvallis
SCHOOL DISTRICT

XI.F. Minutes

XI.F.1. May 9, 2024

MINUTES
Business Meeting of the
BOARD OF DIRECTORS
Corvallis School District 509J

I. CALL TO ORDER AND ROLL CALL

The meeting was called to order at 6:35 p.m. in the Gymnasium of Lincoln Elementary School, 110 SE Alexander Avenue, Corvallis, OR 97333. The secretary recorded those present as listed below.

BOARD MEMBERS PRESENT	EXECUTIVE STAFF PRESENT
Luhui Whitebear, Ph.D., Chair	Ryan Noss, D.Ed., Superintendent
Terese Jones, Co-Vice Chair	Melissa Harder, Assistant Superintendent
Sarah Finger McDonald, Ph.D.	Jennifer Duvall, Human Resources Director
Sami Al-Abdrabbuh, Ph.D.	Kim Patten, Operations Director
Shauna Tominey, Ph.D., Co-Vice Chair	Lauren Wolfe, Finance Director
Chris Hawkins	
Judah Largent	STUDENT REPRESENTATIVES PRESENT
	Liam Gottlieb, CHS
BOARD MEMBERS EXCUSED	Rachel Dazey, CHS
	Ava Fries, CHS
	Eileen Lewis, CHHS
	Jazmin Castillo, CHHS
	Vibhav Javali, CVHS

A quorum was present, and due notice had been published.

II. ACKNOWLEDGEMENT OF PRIDE MONTH

Board members and student representatives read aloud Resolution Number 22-0501, Acknowledgment of Pride Month, which is celebrated annually in June. (The document is posted online with the information packet of this meeting and will be filed with the official 2023-24 board records.)

III. BOARD MEMBER REPORTS

Board members shared the following updates.

Director Hawkins:

DRAFT

- Expressed gratitude for the amount of food collected for the Crescent Valley High School food drive, emphasizing its impact on supporting local families in need.
- Attended Fine Arts Nights at schools and was impressed by the remarkable displays of student artwork, noting the students' evident pride in their artistic achievements.

Director Largent:

- Expressed appreciation for the tour of Cheldelin Middle School, highlighting the positive aspects such as attendance sweeps and the sense of community in the halls.
- Noted the bright and beautiful new spaces observed during an open house at Mt. View.

Co-Vice Chair Tominey:

- Acknowledged various music events, including band, choir, and orchestra performances, expressing delight in witnessing the progress and musicality of the students.
- Participated in the Murdered and Missing Indigenous People (MMIP) event at Crescent Valley High School, describing it as a phenomenal gathering involving SAFE students and community members, with particular emphasis on the meaningful words shared by Dr. Whitebear.
- Attended the College Hill Film Festival and appreciated the beautiful and inspiring creative stories showcased.

Director Al-Abdrabbuh echoed sentiments about the College Hill Film Festival, expressing admiration for the courage displayed by the students and how their work touched the hearts and minds of the audience.

Chair Whitebear:

- Shared highlights from the Crescent Valley High School Murdered and Missing Indigenous People (MMIP) event, mentioning a benefit concert in partnership with the Whiteside.
- Attended the Corvallis High School SAFE red dress event and expressed gratitude for the time and effort put into organizing it, particularly mentioning Anna Zachariah.
- Mentioned participation in the Corvallis Public Schools Foundation board meeting and appreciated the partnership in raising funds for the district.
- Discussed participation in an OSBA legislative caucus of color committee meeting in April, where critical information was shared about state funding. Encouraged community members to visit OSBA.org Legislative Policy Page for resources on advocacy, including training and information on how school boards can advocate.

IV. OREGON SCHOOL BOARDS ASSOCIATION (OSBA) AND NATIONAL SCHOOL BOARDS ASSOCIATION (NSBA) UPDATES

Director Al-Abdrabbuh provided a written report before the meeting; he shared highlights from the report and shared an Oregon PTA update. (The written report is posted online with the informational packet of this meeting and will be filed with the official 2023-24 Board records.)

DRAFT

V. SUPERINTENDENT'S REPORT

Superintendent Noss read from a written report providing key highlights of events happening throughout the district and answered questions from the Board. (The written report is posted online with the informational packet of this meeting and will be filed with the official 2023-24 Board records.)

A. Farewell to Student Representatives

Board members appreciated the student representatives and their willingness to participate and share their voices and thoughtful questions.

VI. STUDENT REPRESENTATIVE REPORTS

Student Representatives shared updates from their schools.

VII. PUBLIC COMMENT

Naomi Hartman, a CSD staff member, read from a written statement regarding budget cuts. (The statement is posted online with this meeting's information packet and will be filed with the 2023-24 Board records.)

Alex Gough, a CVHS student, read a written statement regarding concerns about district communication. (The statement is posted online with this meeting's information packet and will be filed with the 2023-24 Board records.)

Lia Poole, CHS Band Director, shared concerns about budget cuts in the arts and the impact on students.

Jackson Soltera, a CSD student, read from a written statement regarding budget cuts and the arts. – Concern about cuts to the arts in the district. (The written statement is posted online with the information packet of this meeting and will be filed with the 2023-24 Board records.)

Connor Lindberg, a CHS student, shared concerns regarding budget cuts to the arts. He opined that the arts bring students to schools and that band is a place to build relationships lost during COVID-19.

Sarah Farrell, a CSD Staff member, read from a written statement regarding budget cuts and their impact on Library Media Techs. (The statement is posted online with the information packet for this meeting and will be filed with the 2023-24 Board records.)

DRAFT

Calley Odum-Dalenberg, a CSD staff member, read from a written statement regarding budget cuts and the impact on Library Media Techs. (The written statement is posted online with the information packet of this meeting and will be filed with the 2023-24 Board records.)

Sonya Bacheller, a CSD staff member, read from a written statement regarding budget cuts and their impact on Library Media Techs. (The statement is posted online with this meeting's information packet and will be filed with the 2023-24 Board records.)

Erica Chaney, a CSD staff member, read from a written statement regarding budget cuts and their impact on Library Media Techs. (The statement is posted online with this meeting's information packet and will be filed with the 2023-24 Board records.)

Rebecca Sauret, a CSD staff member, read from a written statement regarding budget cuts and their impact on Library Media Techs. (The statement is posted online with this meeting's information packet and will be filed with the 2023-24 Board records.)

Lechelle Hendricks, a CSD parent and long-term library substitute, shared comments supporting library media techs in elementary schools and opined that the cuts will impact lower-income families as they have more achievement gaps.

Rosemary Magee, Corvallis community member and library volunteer, shared that Library Media techs build personal relationships with students.

Kathryn Melvin, a a CSD staff member, read from a written statement regarding budget cuts and their impact on Library Media Techs. (The statement is posted online with the information packet for this meeting and will be filed with the 2023-24 Board records.)

Kevin Jones, a CSD parent and spouse of a Corvallis School District board member, requested that the Board allow the Superintendent to spend reserves to sustain library support at the current level until the next biennium and shared that his student is a more engaged reader due to librarians.

Maria Simmons, a CSD staff member, read from a written statement regarding budget cuts and their impact on Library Media Techs. (The statement is posted online with the information packet for this meeting and will be filed with the 2023-24 Board records.)

The board took a break and then resumed the meeting.

VIII. RESOLUTION NO. 24-0501 - ACKNOWLEDGMENT OF CARIBBEAN - AMERICAN HERITAGE MONTH

Co-Vice Chair Tominey, co-sponsors Director Hawkins, and Co-Vice Chair Jones provided the draft before the meeting for review; Co-Vice Chair Tominey shared the importance of continuing to honor heritage months. Co-Vice Chair Jones and Director Hawkins expressed appreciation for

Co-Vice Chair Tominey's leadership on the resolution. (The document is posted online with the informational packet of this meeting and will be filed with the official 2023-24 Board records.)

MOTION:
Director Largent moved, and Director Al-Abdrabbuh seconded, to adopt Resolution Number 24-0501—Acknowledgement of Caribbean American Heritage Month as submitted. The motion was voted on and passed unanimously.

Co-Vice Chair Tominey read the resolution aloud following adoption.

IX. K-12 SCIENCE CURRICULUM PRESENTATION

Elementary Coordinator Amy Lesan, Middle School Coordinator Kim Johnson, and High School Coordinator Nikki McFarland provided the reports for review before the meeting and answered questions from the Board. (These documents are posted online with the information packet of this meeting and will be filed with the official 2023-24 Board records.)

A. Grades 6-8 Science Curriculum Adoption

MOTION:
It was moved by Director Al-Abdrabbuh and seconded by Director Finger McDonald adopt Stile Education as the middle school science curriculum. The motion was voted on and passed unanimously.

B. Grades K-5 and 9-12 Science Curriculum Postponement

MOTION:
It was moved by Director Hawkins and seconded by Co-Vice Chair Tominey to postpone adoption of elementary and high school Science materials. The motion was voted on and passed unanimously.

X. GRADES 9-12 MATH CURRICULUM ADOPTION

High School Coordinator Nikki McFarland and K-12 Math TOSA Jenn Vomicil provided a report to the Board before the meeting and answered questions from the Board and student representatives. (These documents are posted online with the information packet of this meeting and will be filed with the official 2023-24 Board records.)

A. Algebra 2 and Honors Algebra 2

MOTION:
It was moved by Director Finger McDonald and seconded by Director Largent to adopt Big Ideas for High School Algebra 2 as the Algebra 2 and Honors Algebra 2 mathematics curriculum. The motion was voted on and passed unanimously.

DRAFT

B. Precalculus

MOTION:
Director Largent moved, and Director Al-Abdrabbuh seconded, the adoption of Blitzer: Precalculus by Savvas as the Precalculus curriculum. The motion was voted on and passed unanimously.

XI. CONSOLIDATED ACTION

MOTION:
Director Al-Abdrabbuh moved, and Director Jones seconded, the approval of the Consolidated Action items. The motion was voted on and passed unanimously.

A. Minutes – April 11, 2024 **–** (This document is posted online with the informational packet of this meeting and will be filed with the official 2023-24 Board records.)

B. Licensed Personnel Action – (This document is posted online with the informational packet of this meeting and will be filed with the official 2023-24 Board records.)

C. Employment Contracts—Executive Team Members—(These documents are posted online with the informational packet for this meeting and will be filed with the official 2023-24 Board records.)

XII. CONSOLIDATED INFORMATION

Board members asked questions, received answers from staff, and provided feedback regarding items B1, B2, B4, and B5.

A. March 2024 Financial Statements (Unaudited) – (These documents are posted online with the informational packet of this meeting and will be filed with the official 2023-24 Board records.)

B. Board Policies

1. **Policy JFCF - Hazing, Harassment, Intimidation, Bullying, Menacing, Cyberbullying - First Reading (REVISED)**
2. **Policy JFC/JG - Student Conduct and Discipline - First Reading**
3. **Policy JFC-AR - Student Code of Conduct - First Reading**
4. **Policy JFC - Student Conduct - First Reading (NEW)**
5. **Policy JG - Student Discipline - First Reading (NEW)**

XIII. BOARD MEMBER COMMENTS

Board members shared the following comments:

DRAFT

Director Finger McDonald:

- Concerned that the Youth Truth Survey takes 45 minutes to an hour to complete, students may be rushing through, and data may not be reliable.

Superintendent Noss responded that although not perfect, the Youth Truth survey offers the most dynamic tool for collecting data relating to the Board's goals at this time.

- I would like to see a breakdown of the percentage of district-level cuts that involve people directly interacting with students.

Superintendent Noss responded that at the district level, approximately 7% of the FTE cuts are positions in schools, and 14% of the cuts are positions that support schools at the district level.

Director Largent reported attending a National Association of Family Treatment Courts seminar on early intervention in substance abuse prevention. He emphasized the importance of starting education at a younger age with updated information and inquired about how substance abuse prevention is taught in social-emotional learning to students and imparted to families. Additionally, he requested a presentation regarding the curriculum being taught at all levels.

Assistant Superintendent Harder responded that substance abuse prevention is part of the new health OAR and is reported to Division 22. It requires education on drug prevention and has expanded to include information on Fentanyl and the use of Narcan; there are specific lessons for grades 6 – 12, effective in the fall, and lessons at the elementary level.

Director Al-Abdrabbuh reported that he would host a City Government Corner event at the library on May 18 and that it is an opportunity to engage with the community. The Board recently received an invitation from the city to participate in the future.

Student Representative Javali reported on a new Catholic high school opening next year in Corvallis offering Calculus BC and questioned the anticipated impact on the district.

Co-Vice Chair Jones emphasized the importance of aligning advanced-level math classes with college and university requirements. Governed by the Oregon Department of Education, school districts must choose curricula that help students transition smoothly to higher education. In response to community discussions about specific course titles, she stated that the focus should be on content preparation for college-level courses and alignment with college catalogs rather than course titles.

Co-Vice Chair Tominey expressed gratitude for those who provided public comments, highlighting the importance of libraries, librarians, music, and the arts in students' learning and well-being. The community's support for these programs is clear, and there is a call for increased engagement, transparency, and clarity in our processes, especially as budget decisions are made.

DRAFT

Chair Whitebear thanked community members for their patience with delayed email responses due to technical issues and a personal loss. She committed to seeking help from Board leadership if needed in the future. With no regular board meetings until June, she also reminded the community to email the board collectively at Board@corvallis.k12.or.us. Additionally, she noted that the budget committee training video is available on YouTube.

XIV. ADJOURNMENT

There being no further business before the Board, Chair Whitebear adjourned the meeting at 10:11 p.m.

_____ _____

Luhui Whitebear, Ph.D., Board Chair Ryan Noss, D.Ed., Superintendent

Prepared By: Kim Nelson

DRAFT

Corvallis
SCHOOL DISTRICT

XI.G. Licensed Personnel Action

Corvallis SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Jennifer Duvall, Human Resources Director
Meeting Date: June 13th, 2024

Licensed Personnel Action — ACTION REQUESTED

Recommendation to Hire

Name	Position	FTE	Building	Start Date	Contract Status
Canfield, Bethany	School Counselor	1.0	Lincoln Elementary	7/1/2024	Rehire/Temporary Contract
Duvall, Robert	Industrial Education	.5	Corvallis High	7/1/2024	Rehire/Temporary Contract
Elizarraga, Alex	School Counselor	1.0	Garfield Elementary	7/1/2024	Rehire/Temporary Contract
Gonzalez, Cas, Arianna	Third Grade-Bilingual Teacher	1.0	Lincoln Elementary	7/1/2024	Rehire/Temporary Contract
Pointer, Jennifer	Elementary Teacher	1.0	Bessie Coleman Elementary	7/1/2024	Rehire/Temporary Contract
LaGue, Angie	Asst. Principal/Middle	1.0	Cheldelin Middle	5/20/2024	Temporary Admin
Mackey, Faith	Mechanical Trades Teacher	.17	Crescent Valley High	7/1/2024	Rehire/Temporary Contract
Matano, Sara	DLI Teacher	.5	Corvallis High	7/1/2024	Rehire/Probationary Teacher, 1st Year
Mathews, Lisa	Special Education Teacher	1.0	Crescent Valley High	8/27/2024	Probationary Teacher, 1st Year
Mendonca, Aubrey	PE/Health Teacher	.8	Cheldelin Middle	7/1/2024	Rehire/Temporary Contract
Mendoza, Angela	Third Grade-Bilingual Teacher	1.0	Garfield Elementary	7/1/2024	Rehire/Temporary Contract
Narvaez, Julie	Spanish Teacher	1.0	Crescent Valley High	8/27/2024	Temporary Teacher
Paterson, Amber	School Counselor	1.0	Kathryn Jones Harrison Elementary	7/1/2024	Rehire/Probationary Teacher, 2nd Year

Corvallis SCHOOL DISTRICT

Puentes, Anakaren	Kindergarten-Bilingual Teacher	1.0	Garfield Elementary	7/1/2024	Rehire/Probationary Teacher, 1st Year
Sampson, Amy	Principal/Elementary	1.0	Letitia Carson Elementary	7/1/2024	Probationary Admin, 1st Year
Santy, Leigh	Elementary Early Literacy Coach	1.0	District Office	7/1/2024	Probationary Teacher, 1st Year
Schwartzman, Marisa	Music Teacher	.2	Franklin School	7/1/2024	Rehire/Temporary Contract
Snell, Jill	Alternative Education Teacher	1.0	District Office/Bridges	7/1/2024	Rehire/Temporary Contract
Villa, Jesus	Social Studies-Bilingual Teacher	1.0	Linus Pauling Middle	7/1/2024	Rehire/Probationary Teacher, 2nd Year
Viramontes, Aimee	Special Education Teacher	1.0	Crescent Valley High	7/1/2024	Rehire/Probationary Teacher, 2nd Year
Wakefield, Emily	Special Education Teacher	1.0	Adams Elementary	7/1/2024	Probationary Teacher, 1st year
Webb, Kaylee	Special Education-Life Skills	1.0	Linus Pauling Middle	7/1/2024	Rehire/Temporary Contract

Termination/Resignation/Layoff/Retirement

Name	Position	FTE	Building	Effective	Notes
Brien, Jacob	Music Teacher	1.0	Franklin School and Kathryn Jones Harrison Elementary	6/30/2024	Temporary Contract/Position Ended
Evans, Wendy	TOSA/Teacher on Special Assignment	.5	Kathryn Jones Harrison Elementary	6/30/2024	Temporary Contract/Position Ended
Foster, Dennis	Assistant Principal/Middle School	1.0	Chedelin Middle	6/30/2024	Resignation
Hemmele, Jessica	Special Education Teacher	1.0	Lincoln Elementary	6/30/2024	Resignation
Johnson, Mary	Special Education	1.0	Crescent Valley High	6/30/2024	Temporary Contract/Position Ended

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Juarez Brambila, Maria	Fourth Grade-Bilingual Teacher	1.0	Garfield Elementary	6/30/2024	Temporary Contract/Position Ended
Keller, Stephane	Kindergarten-Bilingual Teacher	1.0	Garfield Elementary	6/30/2024	Temporary Contract/Position Ended
Lane, Jessica	Alternative Education Teacher	1.0	Crescent Valley High	6/30/2024	Temporary Contract/Position Ended
Lawrence, John	21st Century Site Lead	.5	Lincoln Elementary	6/30/2024	Temporary Contract/Position Ended
Luco, Joe	Health and PE Teacher	1.0	Cheldelin Middle	6/30/2024	Temporary Contract/Position Ended
Macbeth, Debbie	Third Grade Teacher	1.0	Adams Elementary	6/30/2024	Retirement
Nordahl, Andrea	Second Grade Teacher	1.0	Adams Elementary	6/30/2024	Temporary Contract/Position Ended
Parsons, Kenzie	Mathematics Teacher	.6	Linus Pauling Middle	6/30/2024	Temporary Contract/Position Ended
Pederson-Pastor, Sue	Special Education Teacher	.5	District Office/Private Schools	6/30/2024	Temporary Contract/Position Ended
Poole, Lia	Band-HS	.67	Corvallis High	6/30/2024	Resignation
Rice, Shannon	Elementary Teacher	1.0	Adams Elementary	6/30/2024	Temporary Contract/Position Ended
Roethler, Loraine	Language Arts Teacher	1.0	Corvallis High	6/30/2024	Temporary Contract/Position Ended
Saxe-O'Brien, Laura	21st Century Site Lead	.5	Lincoln Elementary	6/30/2024	Temporary Contract/Position Ended
Veremchuk, Emilia	Music Teacher	.6	Cheldelin Middle	6/30/2024	Resignation

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Volk, Alanna	Art Teacher	.6	Franklin School	6/30/2024	Temporary Contract/Position Ended
Winer, Stephanie	21st Century Site lead	.5	Garfield Elementary	6/30/2024	Temporary Contract/Position Ended

MOTION REQUESTED:

"I move to approve the Licensed Personnel action as submitted."

Corvallis
SCHOOL DISTRICT

XII. CONSOLIDATED INFORMATION (9:25 p.m.)*

XII.A. April 2024 Financial Statements (Unaudited)

Corvallis
SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Finance Director
Meeting Date: June 13, 2024

April 2024 Financial Report (Unaudited) NO ACTION REQUIRED

Background

The Financial Report for the General Fund for the period ending April 30, 2024 follows this report. On January 7, 2024 the 2023-24 adopted budget was amended through a supplemental budget (Resolution No. 23-1202).

Year-to-date operating revenues through April 30, 2024 total $87.9 million or 96.6% of total budgeted operating revenues as compared to $83.2 million or 91.6% through April 30, 2023. As usual, revenues from the state school fund formula constitute the majority of funds received at this point in the year. Total resources of $109.8 million are projected to be $4.82 million more than budgeted, due to an increase in final audited beginning fund balance as well as one-time interest revenue.

Year-to-date operating expenditures through April 30, 2024 total $65.6 million or 70.3% of total budgeted operating expenditures as compared to $63.1 million or 70.1% through April 30, 2023.

Projected resources and requirements through April 30, 2024 result in an ending fund balance of $17.9 million, or 18.78% of projected operating revenues. All General Fund reserves are projected to be at the designations outlined in board policy on June 30, 2024.

Please contact me with questions or if you would like any additional information.

Supplementary Materials

1. General Fund Financial Report as of April 30, 2024
2. Schedule of Investments as of April 30, 2024

General Fund | 2023 - 2024 Financial Summary by Object

For the Period Ending April 30, 2024

	2022 - 2023 YTD Actual	Prior Year % of Actual	Amended Budget[1]	2023 - 2024 YTD Actuals	% of Budget	Annual Forecast	Variance Fav / (Unfav)
RESOURCES							
Operating Revenues							
State School Fund	$ 37,039,265	93.25%	$ 41,833,044	$ 39,795,512	95.13%	$ 43,548,133	$ 1,715,089
Other State School Fund	32,918,522	94.88%	35,641,876	34,193,927	95.94%	35,653,876	12,000
State School Fund Formula	**69,957,787**	**94.01%**	**77,474,920**	**73,989,439**	**95.50%**	**79,202,009**	**1,727,089**
Local Sources	11,534,160	84.96%	12,047,461	13,708,217	113.79%	15,128,000	3,080,539
Intermediate Sources	320,051	49.26%	682,413	130,000	19.05%	300,000	(382,413)
State Sources	-	0.00%	650,000	-	0.00%	558,248	(91,752)
Federal Sources	149,287	52.74%	190,000	91,575	48.20%	178,000	(12,000)
Other Sources	1,220,324	97.02%	-	2,625		-	-
Total Operating Revenues	**$ 83,181,609**	**91.58%**	**$ 91,044,794**	**$ 87,921,857**	**96.57%**	**$ 95,366,256**	**$ 4,321,462**
Beginning Fund Balance	13,638,940	100.00%	13,992,953	14,493,943	103.58%	14,493,943	500,990
TOTAL RESOURCES	**$ 96,820,549**	**92.68%**	**$ 105,037,747**	**$ 102,415,799**	**97.50%**	**$ 109,860,199**	**$ 4,822,452**
REQUIREMENTS							
Operating Expenditures							
Salaries	$ 30,548,386	70.35%	$ 46,147,123	$ 32,249,203	69.88%	$ 45,707,493	$ 439,630
Associated Payroll Costs	17,063,453	69.97%	26,301,409	16,491,321	62.70%	24,460,310	1,841,099
Purchased Services	9,950,240	73.89%	14,016,073	10,447,655	74.54%	13,966,353	49,720
Supplies and Materials	3,444,378	65.50%	4,063,524	3,568,001	87.81%	4,755,319	(691,795)
Capital Outlay	347,233	84.56%	120,000	138,866	115.72%	162,866	(42,866)
Other Objects	1,759,224	93.43%	1,665,566	1,620,647	97.30%	1,772,767	(107,201)
Transfers	-	0.00%	1,125,350	1,125,350	100.00%	1,125,350	-
Total Operating Expenditures	**$ 63,112,914**	**70.14%**	**$ 93,439,045**	**$ 65,641,043**	**70.25%**	**$ 91,950,458**	**$ 1,488,587**
Contingencies	-		6,828,360	-	0.00%	-	6,828,360
Unappropriated Ending Fund Balance	-		4,770,342	-	0.00%	-	4,770,342
TOTAL REQUIREMENTS	**$ 63,112,914**	**70.14%**	**$ 105,037,747**	**$ 65,641,043**	**62.49%**	**$ 91,950,458**	**$ 13,087,289**
Ending Fund Balance						**$ 17,909,741**	
Net Change in Fund Balance						**$ 3,415,798**	
Ending Fund Balance % of Revenues						**18.78%**	

[1] Resolution 23-1202

Corvallis School District 509J
Schedule of Investments
April 30, 2024

Type of Investment	Investment Date	Maturity/ Call Date	No. of Days	Bond Equivalent Yield	Purchase Price	Par (Maturity) Value
U.S. Treasury Obligations:	11/25/22	05/15/24	537	4.500%	$94.01	5,000,000
	12/01/23	05/02/24	153	5.263%	$5.07	5,628,000
	12/01/23	05/30/24	181	5.268%	$5.05	19,510,000
US Government-Sponsored Enterprises:	02/28/23	06/14/24	472	5.030%	$99.79	3,000,000
Commercial Paper:	12/01/23	05/03/24	154	5.460%	$5.25	2,550,000
	12/01/23	05/29/24	180	5.406%	$5.18	2,550,000
Total Investments Outside of Local Government Investment Pool:						**$ 38,238,000**

Local Government Investment Pool:	Average Annualized Rate	
General Account	5.20%	6,342,350
Total Investments Inside of Local Government Investment Pool [1]		**$ 6,342,350**

1 The maximum amount (in any combination of accounts) that the Local Government Investment Pool (LGIP) allows is $59,847,000

Total Investments	**$ 44,580,350**

Compliance with Investment Policy

Type of Investment	Maximum % of Portfolio per Policy DFA	Current Percent
U.S. Treasury Obligations	100.0%	67.6%
U.S. Government Agency Securities and Instrumentalities of Government-Sponsored Corporations	90.0%	6.7%
State of Oregon Local Government Investment Pool (LGIP)	100.0%	14.2%
Bankers Acceptances	25.0%	0.0%
Repurchase Agreements	25.0%	0.0%
Certificates of Deposits	50.0%	0.0%
Commercial Paper	10.0%	11.4%
State of Oregon and Oregon Local Government Securities	25.0%	0.0%
TOTAL		**100.00%**

Benchmarks as of 4/30:

3 Month U.S. Treasury Yield Curve Rate	5.46%
3 Month Jumbo Certificate of Deposit Rate	5.20%

Corvallis
SCHOOL DISTRICT

XII.B. Board Policies -- **FOR INFORMATION**

XII.B.1. Policy DJ - Purchasing Standards - First Reading

Corvallis SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Finance Director
Meeting Date: June 13, 2024

NO ACTION REQUIRED

Board Policy DJ – Purchasing Standards (First Reading)

Background

The Board adopted Policy DJ – Purchasing Standards in April 2005. It was last reviewed and readopted on May 9, 2016.

District staff are presenting the first read of proposed revisions tonight. Included in those revisions are the following:

- Updated director of finance and operations to director of finance to align with current organizational structure.
- Remove the specified dollar threshold the superintendent or designee is authorized to obligate the district to. The proposed replacement language provides a broader definition which allows the district to operate within state law. The current intermediate procurement limit, as defined by ORS 279B.070 is $250,000.

Involvement

Lauren Wolfe, Finance Director

Cost Impact

There is no cost.

ACTION REQUESTED:

No action requested at this time.

FUNCTION:

Review of revisions

Corvallis
SCHOOL DISTRICT

Code: DJ
Adopted: 4/04/05
Readopted: 5/09/16
Orig. Code(s): 6610

Purchasing Standards

The function of district purchasing is to serve the educational program by providing the necessary supplies, equipment, and services. Items commonly used in the various schools and their subdivisions will be standardized whenever consistent with educational goals and in the interest of efficiency or economy.

The finance ~~and operations~~ director is appointed by the Board to serve as purchasing agent. He/she will be responsible for developing and administering the district's purchasing program.

No obligation may be incurred by any officer or employee of the Board unless that expenditure has been authorized in the budget or by Board action and/or Board policy. In all cases calling for the expenditure of district money, except payrolls, a requisition and purchase order system must be used unless an alternative purchasing method is authorized by the finance ~~and operations~~ director. This policy extends to and includes all district-controlled funds.

No purchase with the exception of a petty cash purchase will be authorized unless covered by an approved purchase order. No bills will be approved for payment unless purchases were made with an approved purchase order or alternative purchasing method as approved by the finance ~~and operations~~ director.

The superintendent or designee is authorized to enter into and approve payment on contracts obligating district funds not to exceed ~~$150,000~~ the intermediate procurement limit, as defined by ORS 279B.070, for products, materials, supplies, capital outlay, and services that are within current budget appropriations. The Board shall approve all contracts that are collective bargaining agreements or service contracts that include the provision of labor performed by district employees, such as custodial, food service, and transportation services.

The finance ~~and operations~~ director will review bills due and payable for the purchase of supplies and services to determine if they are within budget amounts. After appropriate administrative review, the finance ~~and operations~~ director will direct payment of the just claims against the district. The superintendent and finance ~~and operations~~ director are responsible for the accuracy of all bills and vouchers.

No Board member, officer, employee, or agent of this district shall use or attempt to use his/her official position to obtain financial gain or for avoidance of financial detriment for himself/herself, a relative, or for any business with which the Board member or a relative is associated. Acceptance of any gratuities, gifts, items of value, financial or otherwise, totaling over $50 in a fiscal year, from any supplier of materials or services to the district by any Board member, officer, or employee of the district is prohibited.

It is recognized that district staff members and their immediate families may operate private businesses that offer goods and services which the district may require. In order to avoid violations of conflict of interest, appearance of favoritism, or unethical procedures the following policy applies to these purchases:

1. A purchase of any amount from a district employee must be approved by the finance and operations director or designee. Purchases exceeding $200 per fiscal year must be made based on a minimum of three written competitive quotations received before the purchase is made and attached to the purchase order forwarded to the business services office. If three quotations are not available, a written request to make the purchase must be submitted to and approved by the finance and operations director or designee.
2. Further, employees shall not conduct any private business activity while on duty or otherwise use district property for personal gain.

END OF POLICY

Legal Reference(s):

ORS 244.040.
ORS Chapters 279, 279A, 279B, 279C
ORS 294.311
ORS 328.441 - 328.470
ORS 332.075
OAR 125-055-0040

Cross Reference(s):

BBA - Board Powers and Duties
BBFA - Board Member Ethics and Conflicts of Interest
DJC - Bidding Requirements
DJFA - Credit Cards

Corvallis
SCHOOL DISTRICT

XIII. BOARD MEMBER COMMENTS (9:35 p.m.)*

XIV. ELECTION OF OFFICERS FOR 2024-25

XV. ADJOURNMENT (10:05 p.m.)*

*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