



Corvallis
SCHOOL DISTRICT

NOTICE

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

Date & Time	Meeting Type	Location	Agenda
Thursday, April 21, 2022 6:30 PM	Regular	District Office Board Room, 1555 SW 35th Street, 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/UC9Jtp5dmilZl9kySBJbVQ?>
A recording of the meeting will also be posted to that channel.

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

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



Corvallis

SCHOOL DISTRICT

Thursday, April 21, 2022
6:30 PM

AGENDA

Budget Committee Meeting of the
BOARD OF DIRECTORS
Corvallis School District 509J

Meeting Details: Thursday, April 21, 2022, 6:30 PM in the District Office Board Room,
1555 SW 35th Street, Corvallis, OR 97333.

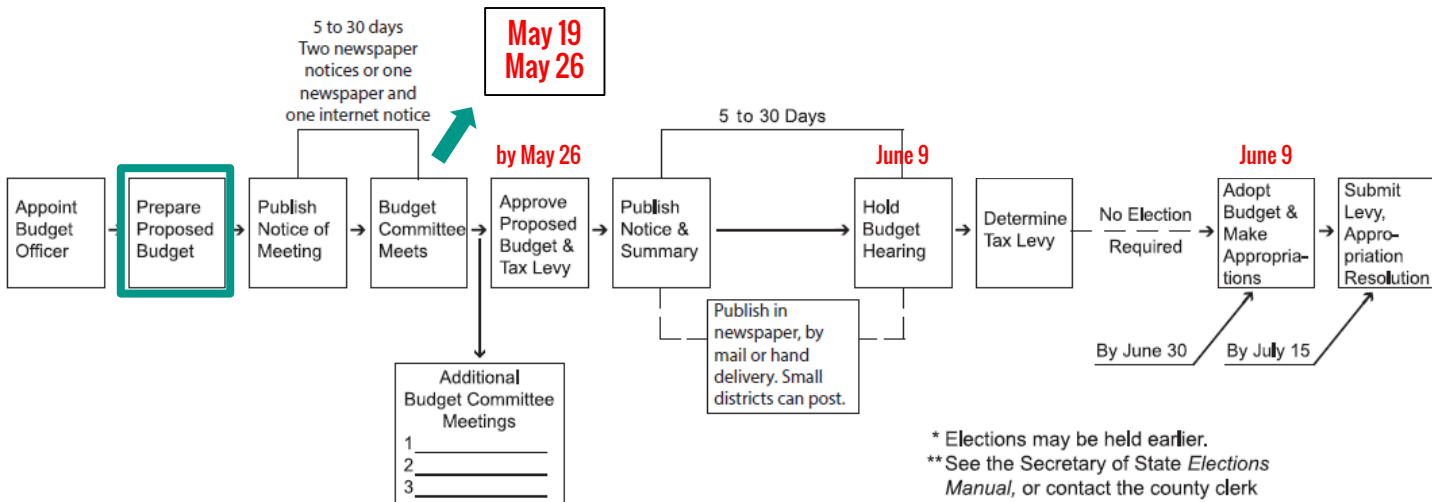
If you would like to watch live-streaming of the School Board meeting, please navigate to the District's YouTube channel: <https://www.youtube.com/channel/UC9Jtpte5dmilZI9kySBjbVQ?> A recording of the meeting will also be posted to that channel.

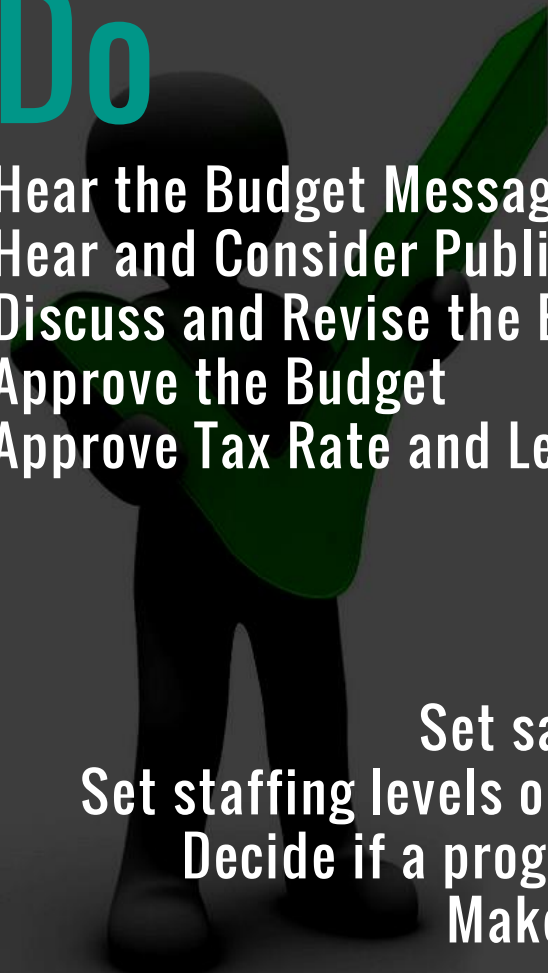
- I. CALL TO ORDER
- II. INTRODUCTIONS
- III. REVIEW AGENDA AND MEETING NORMS
- IV. BUDGET COMMITTEE ROLES AND RESPONSIBILITIES

BUDGET COMMITTEE

Roles and Responsibilities

THE BUDGET PROCESS





Do

Hear the Budget Message

Hear and Consider Public Comment

Discuss and Revise the Budget as Needed

Approve the Budget

Approve Tax Rate and Levy Amount



Don't

Set salaries, benefits or contract terms

Set staffing levels or organization structure decisions

Decide if a program or service should be provided

Make or alter district goals or policies

PRE-MEETING TOPICS

- ✓ training on process, calendar, expectations
- ✓ preferences for rules, order, conduct, voting, etc.
- ✓ orientation on the district
- ✓ orientation on the budget document
- ✓ general discussion of goals, spending priorities
- ✓ general economic projections
- ✓ current or prior year budgets
- ✗ specific estimates or appropriation amounts
- ✗ whether to fund specific programs or expenditures
- ✗ whether to impose any tax levy, or amount of levy



Corvallis
SCHOOL DISTRICT

V. BUDGET DOCUMENT ORIENTATION

BUDGET DOCUMENT

Orientation

BUDGET DOCUMENT

executive summary

organizational section

financial section

informational section

WHAT IS...

a fund?

a function?

an object?



WHAT IS...

a fund?

a function?

an object?

PROGRAM BUDGETING AND ACCOUNTING MANUAL

For School Districts and Education Service Districts In Oregon

2019 Edition

Colt Gill • Deputy Superintendent of Public Instruction
Oregon Department of Education • Salem, Oregon 97310-0203

WHAT IS...

a fund?

a function?

an object?

PROGRAM BUDGETING AND ACCOUNTING MANUAL

For School Districts and Education Service Districts In Oregon

2019 Edition

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

Carl Gill • Deputy Superintendent of Public Instruction
Oregon Department of Education • Salem, Oregon 97310-0203

WHAT IS...

a fund?

a function?

an object?

PROGRAM BUDGETING AND ACCOUNTING MANUAL

For School Districts and Education Service Districts In Oregon

2019 Edition

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

Colt Gill • Deputy Superintendent of Public Instruction
Oregon Department of Education • Salem, Oregon 97310-0203

Budget Format

FUND



FUNCTION



OBJECT

Budget Format

100



1291



111

Budget **Format**

General Fund



English Language Learner



Licensed Salaries

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Adopted (as revised)	2018-19 Proposed	2018-19 Approved & Adopted
1291 - English Language Learner Programs						
111 - Licensed Salaries	422,717	554,849	699,050	755,815	790,342	790,342
112 - Classified Salaries	166,552	212,587	137,625	140,026	146,859	146,859
121 - Substitutes-Licensed	3,773	3,454	263	7,980	3,480	3,480
122 - Substitutes-Classified	1,515	1,062	1,108	2,500	2,000	2,000
130 - Additional Salary	7,553	9,844	9,850	7,970	9,309	9,309
210 - Public Employees Retirement						
System	146,136	150,015	167,860	192,647	199,354	199,354
220 - Social Security Administration	45,195	58,278	63,569	69,943	72,826	72,826
230 - Other Required Payroll Costs	(3,952)	4,416	4,897	4,689	4,796	4,796
240 - Contractual Employee Benefits	196,784	250,685	225,861	251,126	242,792	242,792
340 - Travel	785	-	-	346	346	346
350 - Communication	466	54	891	850	1,700	1,700
410 - Consumable Supplies and Material	10,988	7,635	4,352	70,490	11,275	11,275
420 - Textbooks	-	4,612	13,335	50,000	4,000	4,000
470 - Computer Software	13,887	1,978	238	-	-	-
1291 - English Language Learner Programs Total	1,012,399	1,259,469	1,328,901	1,554,482	1,489,079	1,489,079
1000 - Instruction Total	35,083,304	36,815,601	38,679,883	42,175,843	44,698,457	44,698,457
2000 - Support Services						
2110 - Attendance and Social Work Services						
112 - Classified Salaries	388,809	420,042	475,463	696,590	910,559	910,559
122 - Substitutes-Classified	963	3,260	132	-	2,000	2,000
130 - Additional Salary	2,005	5,116	7,731	2,500	5,640	5,640
210 - Public Employees Retirement						
System	97,565	85,665	90,127	145,736	191,297	191,297
220 - Social Security Administration	29,287	32,024	36,297	53,481	70,243	70,243
230 - Other Required Payroll Costs	2,300	2,548	2,942	3,145	4,532	4,532
240 - Contractual Employee Benefits	202,862	218,581	236,158	354,682	467,590	467,590
340 - Travel	-	-	2,864	-	-	-
350 - Communication	493	181	188	150	750	750

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Adopted (as revised)	2018-19 Proposed	2018-19 Approved & Adopted
1291 - English Language Learner Programs						
111 - Licensed Salaries	422,717	554,849	699,050	755,815	790,342	790,342
112 - Classified Salaries	166,552	212,587	137,625	140,026	146,859	146,859
121 - Substitutes-Licensed	3,773	3,454	263	7,980	3,480	3,480
122 - Substitutes-Classified	1,515	1,062	1,108	2,500	2,000	2,000
130 - Additional Salary	7,553	9,844	9,850	7,970	9,309	9,309
210 - Public Employees Retirement						
System	146,136	150,015	167,860	192,647	199,354	199,354
220 - Social Security Administration	45,195	58,278	63,569	69,943	72,826	72,826
230 - Other Required Payroll Costs	(3,952)	4,416	4,897	4,689	4,796	4,796
240 - Contractual Employee Benefits	196,784	250,685	225,861	251,126	242,792	242,792
340 - Travel	785	-	-	346	346	346
350 - Communication	466	54	891	850	1,700	1,700
410 - Consumable Supplies and Material	10,988	7,635	4,352	70,490	11,275	11,275
420 - Textbooks	-	4,612	13,335	50,000	4,000	4,000
470 - Computer Software	13,887	1,978	238	-	-	-
1291 - English Language Learner Programs Total	1,012,399	1,259,469	1,328,901	1,554,482	1,489,079	1,489,079
1000 - Instruction Total	35,083,304	36,815,601	38,679,883	42,175,843	44,698,457	44,698,457
2000 - Support Services						
2110 - Attendance and Social Work Services						
112 - Classified Salaries	388,809	420,042	475,463	696,590	910,559	910,559
122 - Substitutes-Classified	963	3,260	132	-	2,000	2,000
130 - Additional Salary	2,005	5,116	7,731	2,500	5,640	5,640
210 - Public Employees Retirement						
System	97,565	85,665	90,127	145,736	191,297	191,297
220 - Social Security Administration	29,287	32,024	36,297	53,481	70,243	70,243
230 - Other Required Payroll Costs	2,300	2,548	2,942	3,145	4,532	4,532
240 - Contractual Employee Benefits	202,862	218,581	236,158	354,682	467,590	467,590
340 - Travel	-	-	2,864	-	-	-
350 - Communication	493	181	188	150	750	750

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Adopted (as revised)	2018-19 Proposed	2018-19 Approved & Adopted
1291 - English Language Learner Programs						
111 - Licensed Salaries	422,717	554,849	699,050	755,815	790,342	790,342
112 - Classified Salaries	166,552	212,587	137,625	140,026	146,859	146,859
121 - Substitutes-Licensed	3,773	3,454	263	7,980	3,480	3,480
122 - Substitutes-Classified	1,515	1,062	1,108	2,500	2,000	2,000
130 - Additional Salary	7,553	9,844	9,850	7,970	9,309	9,309
210 - Public Employees Retirement						
System	146,136	150,015	167,860	192,647	199,354	199,354
220 - Social Security Administration	45,195	58,278	63,569	69,943	72,826	72,826
230 - Other Required Payroll Costs	(3,952)	4,416	4,897	4,689	4,796	4,796
240 - Contractual Employee Benefits	196,784	250,685	225,861	251,126	242,792	242,792
340 - Travel	785	-	-	346	346	346
350 - Communication	466	54	891	850	1,700	1,700
410 - Consumable Supplies and Material	10,988	7,635	4,352	70,490	11,275	11,275
420 - Textbooks	-	4,612	13,335	50,000	4,000	4,000
470 - Computer Software	13,887	1,978	238	-	-	-
1291 - English Language Learner Programs Total	1,012,399	1,259,469	1,328,901	1,554,482	1,489,079	1,489,079
1000 - Instruction Total	35,083,304	36,815,601	38,679,883	42,175,843	44,698,457	44,698,457
2000 - Support Services						
2110 - Attendance and Social Work Services						
112 - Classified Salaries	388,809	420,042	475,463	696,590	910,559	910,559
122 - Substitutes-Classified	963	3,260	132	-	2,000	2,000
130 - Additional Salary	2,005	5,116	7,731	2,500	5,640	5,640
210 - Public Employees Retirement						
System	97,565	85,665	90,127	145,736	191,297	191,297
220 - Social Security Administration	29,287	32,024	36,297	53,481	70,243	70,243
230 - Other Required Payroll Costs	2,300	2,548	2,942	3,145	4,532	4,532
240 - Contractual Employee Benefits	202,862	218,581	236,158	354,682	467,590	467,590
340 - Travel	-	-	2,864	-	-	-
350 - Communication	493	181	188	150	750	750

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Adopted (as revised)	2018-19 Proposed	2018-19 Approved & Adopted
1291 - English Language Learner Programs						
111 - Licensed Salaries	421,717	554,849	699,050	755,815	790,342	790,342
112 - Classified Salaries	166,552	212,587	137,625	140,026	146,859	146,859
121 - Substitutes-Licensed	3,773	3,454	263	7,980	3,480	3,480
122 - Substitutes-Classified	1,515	1,062	1,108	2,500	2,000	2,000
130 - Additional Salary	7,553	9,844	9,850	7,970	9,309	9,309
210 - Public Employees Retirement						
System	146,136	150,015	167,860	192,647	199,354	199,354
220 - Social Security Administration	45,195	58,278	63,569	69,943	72,826	72,826
230 - Other Required Payroll Costs	(3,952)	4,416	4,897	4,689	4,796	4,796
240 - Contractual Employee Benefits	196,784	250,685	225,861	251,126	242,792	242,792
340 - Travel	785	-	-	346	346	346
350 - Communication	466	54	891	850	1,700	1,700
410 - Consumable Supplies and Material	10,988	7,635	4,352	70,490	11,275	11,275
420 - Textbooks	-	4,612	13,335	50,000	4,000	4,000
470 - Computer Software	13,887	1,978	238	-	-	-
1291 - English Language Learner Programs Total	1,012,399	1,259,469	1,328,901	1,554,482	1,489,079	1,489,079
1000 - Instruction Total	35,083,304	36,815,601	38,679,883	42,175,843	44,698,457	44,698,457
2000 - Support Services						
2110 - Attendance and Social Work Services						
112 - Classified Salaries	388,809	420,042	475,463	696,590	910,559	910,559
122 - Substitutes-Classified	963	3,260	132	-	2,000	2,000
130 - Additional Salary	2,005	5,116	7,731	2,500	5,640	5,640
210 - Public Employees Retirement						
System	97,565	85,665	90,127	145,736	191,297	191,297
220 - Social Security Administration	29,287	32,024	36,297	53,481	70,243	70,243
230 - Other Required Payroll Costs	2,300	2,548	2,942	3,145	4,532	4,532
240 - Contractual Employee Benefits	202,862	218,581	236,158	354,682	467,590	467,590
340 - Travel	-	-	2,864	-	-	-
350 - Communication	493	181	188	150	750	750



Corvallis
SCHOOL DISTRICT

VI. FINANCIAL UPDATE AND OUTLOOK FOR 2022-23

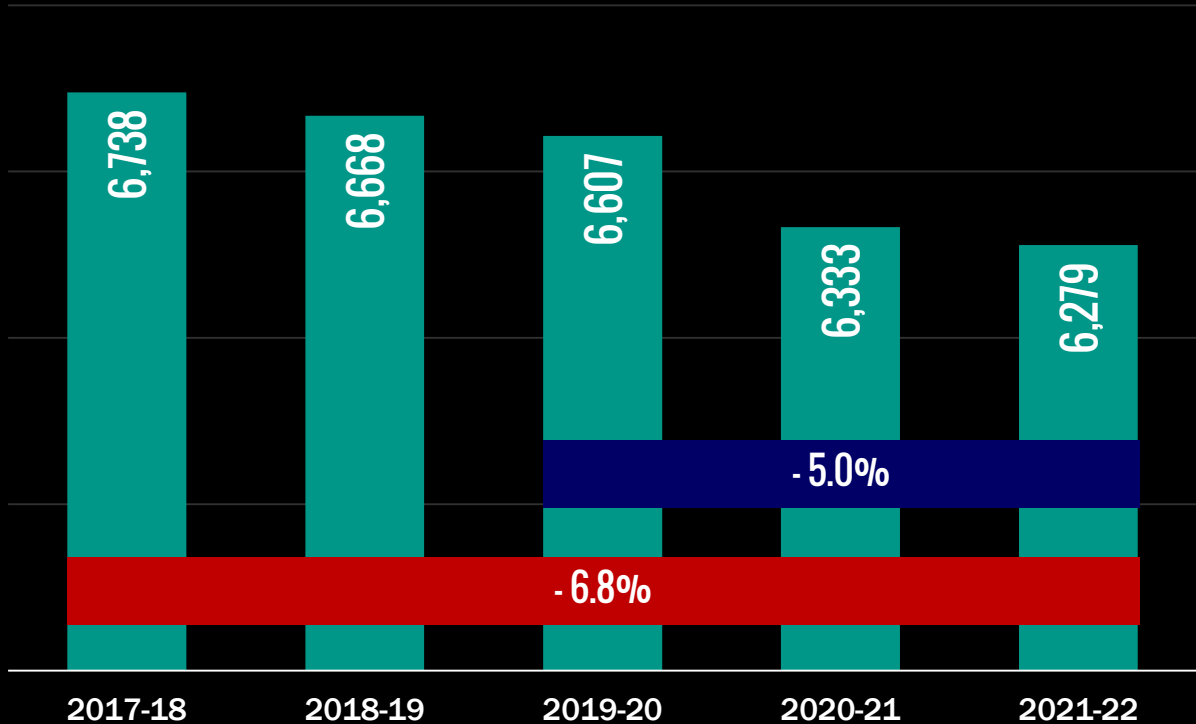


FINANCIAL UPDATE

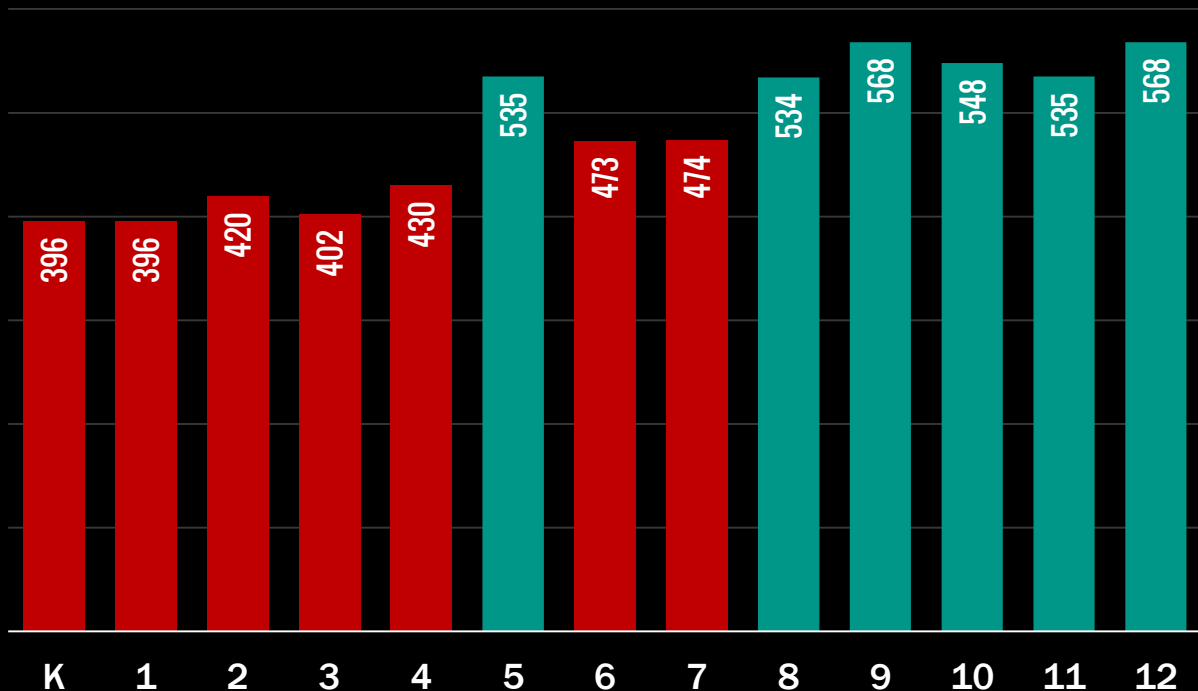


STUDENTS, STAFF AND SPENDING AT A GLANCE

FIVE YEAR ENROLLMENT SUMMARY

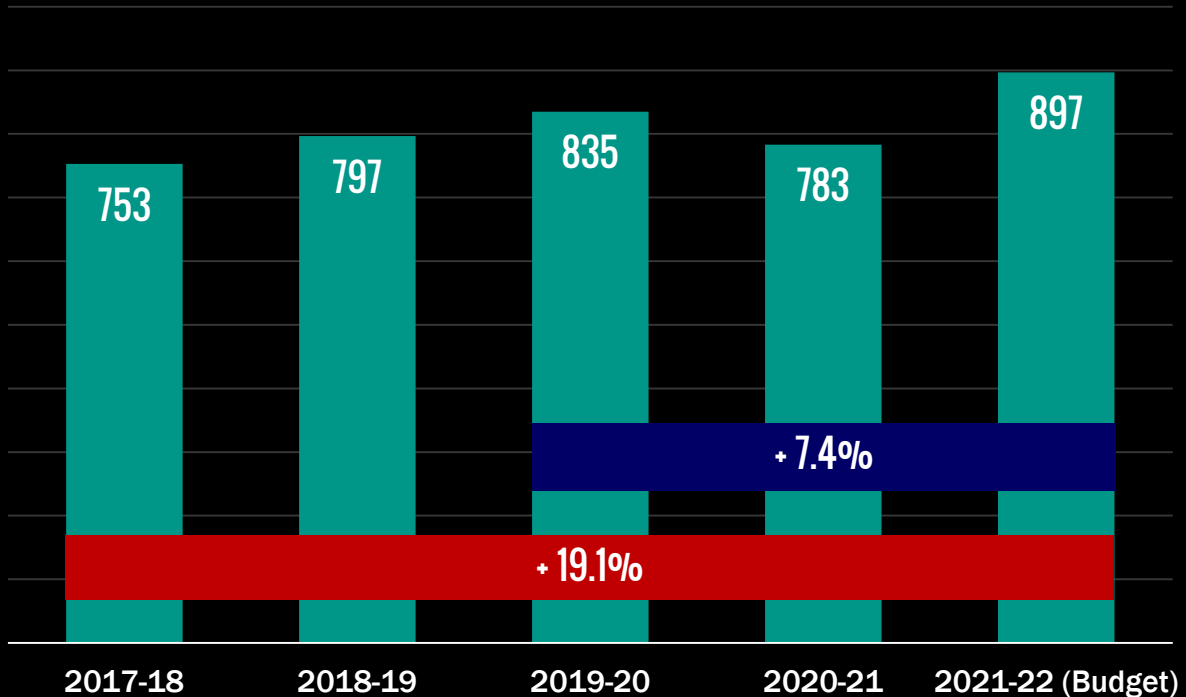


2021-22 ENROLLMENT BY GRADE

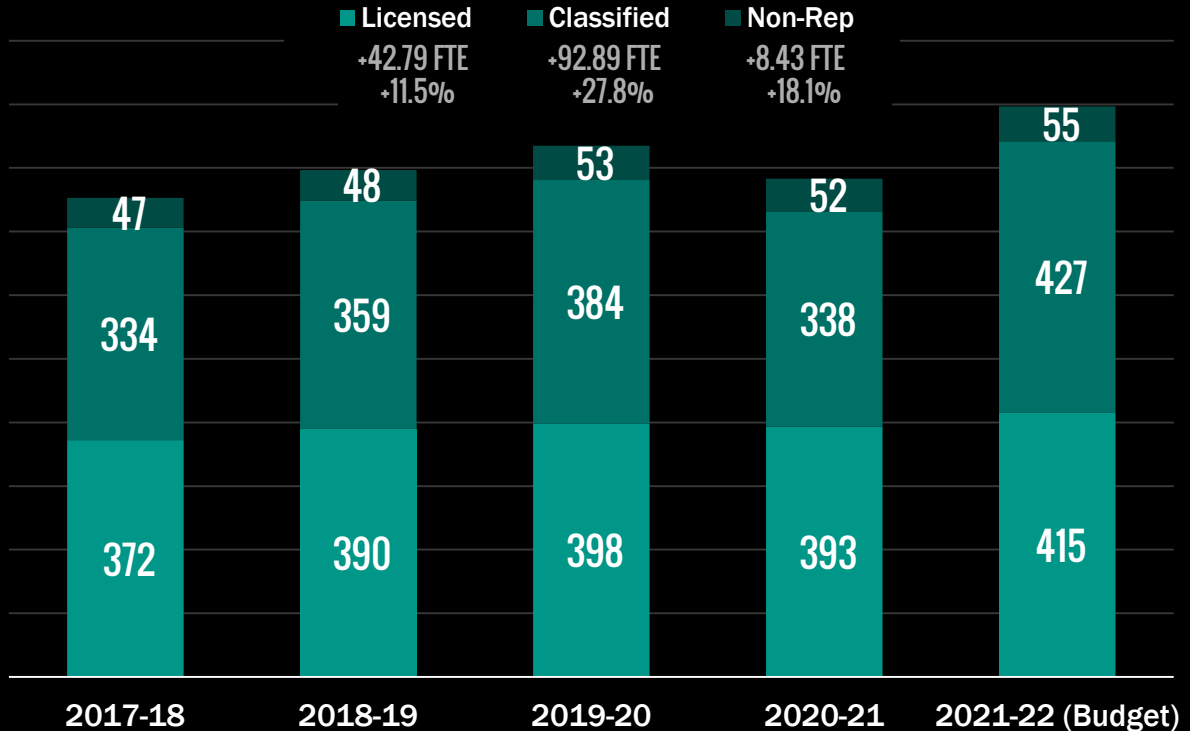


TOTAL = 6,279

FIVE YEAR STAFFING SUMMARY

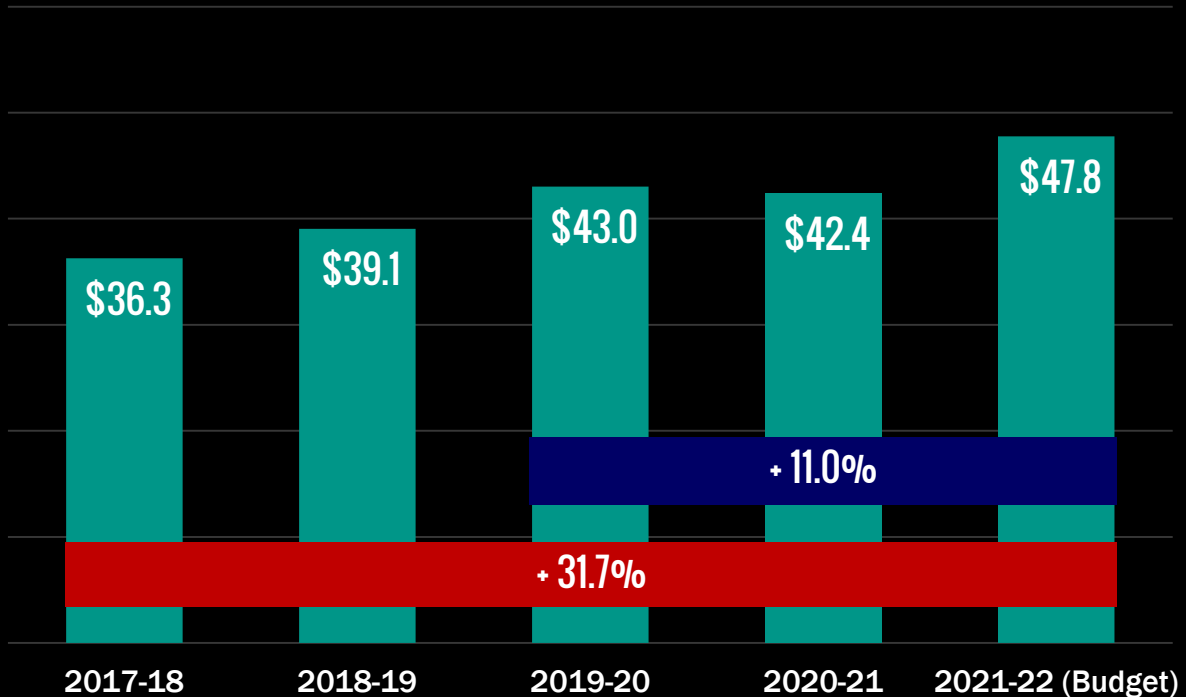


FIVE YEAR STAFFING SUMMARY



FIVE YEAR SALARY SPENDING SUMMARY

(in millions)



FIVE YEAR SALARY SPENDING SUMMARY

■ Licensed Salaries ■ Classified Salaries ■ Non-Rep Salaries

+\$5.9 million

+26.4%

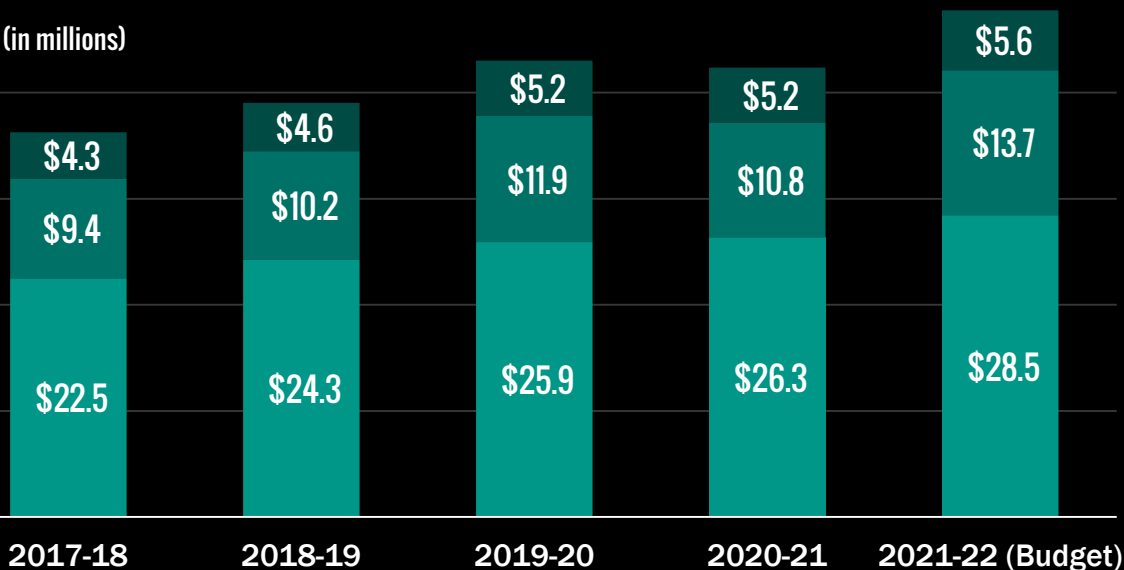
+\$4.3 million

+45.2%

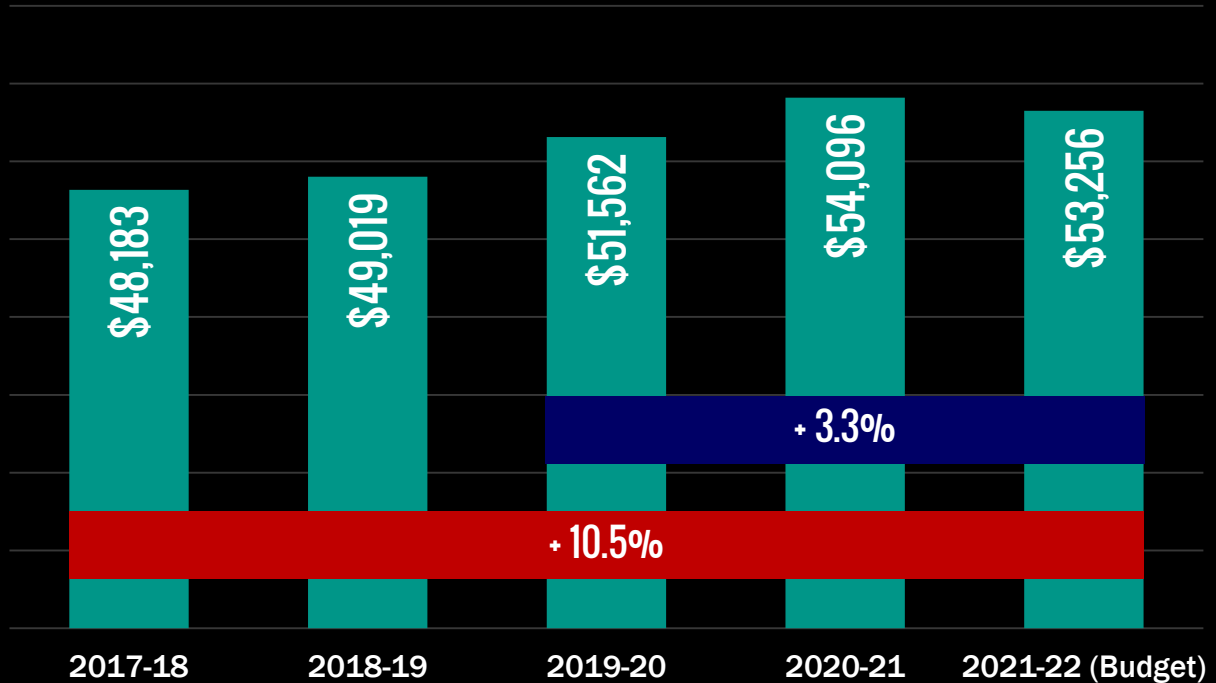
+\$1.3 million

+29.8%

(in millions)

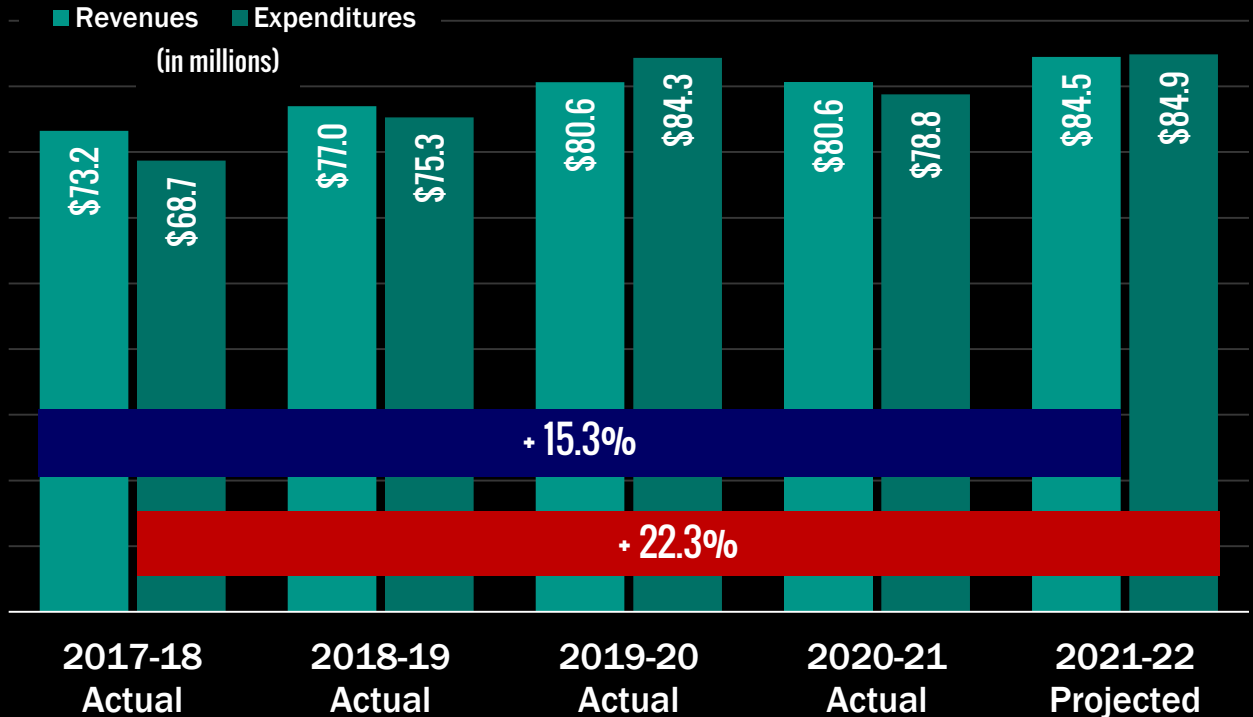


FIVE YEAR SALARY SPENDING PER FTE

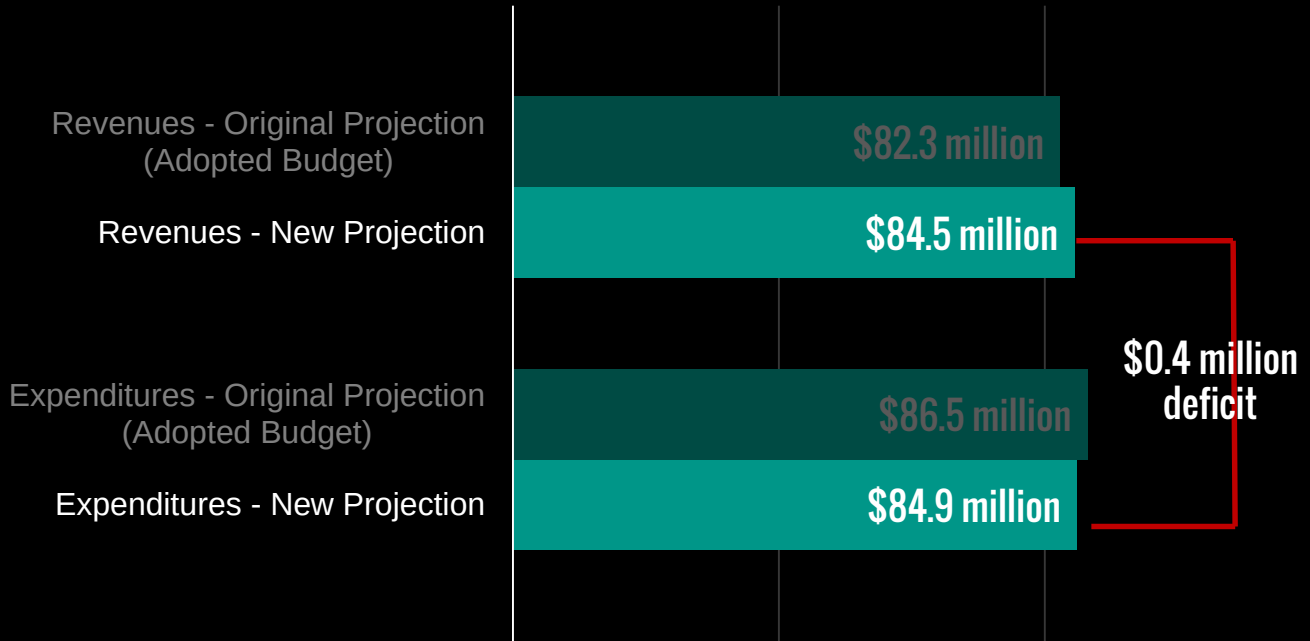


GENERAL FUND
AT A GLANCE

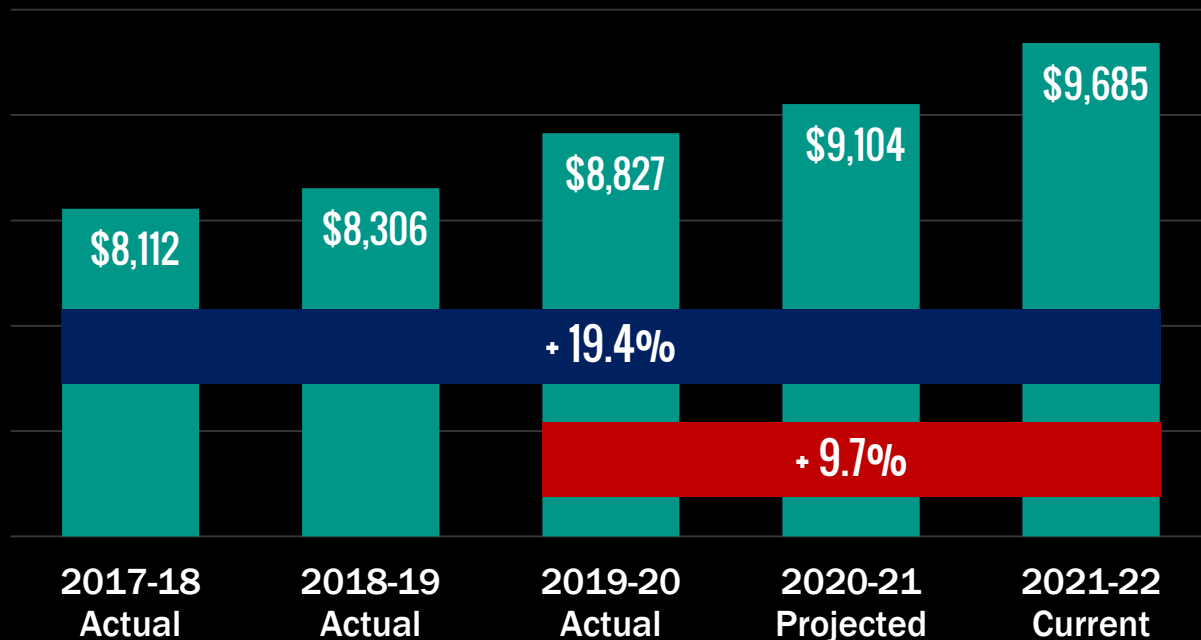
GENERAL FUND REVENUES & EXPENDITURES



GENERAL FUND REVENUES & EXPENDITURES



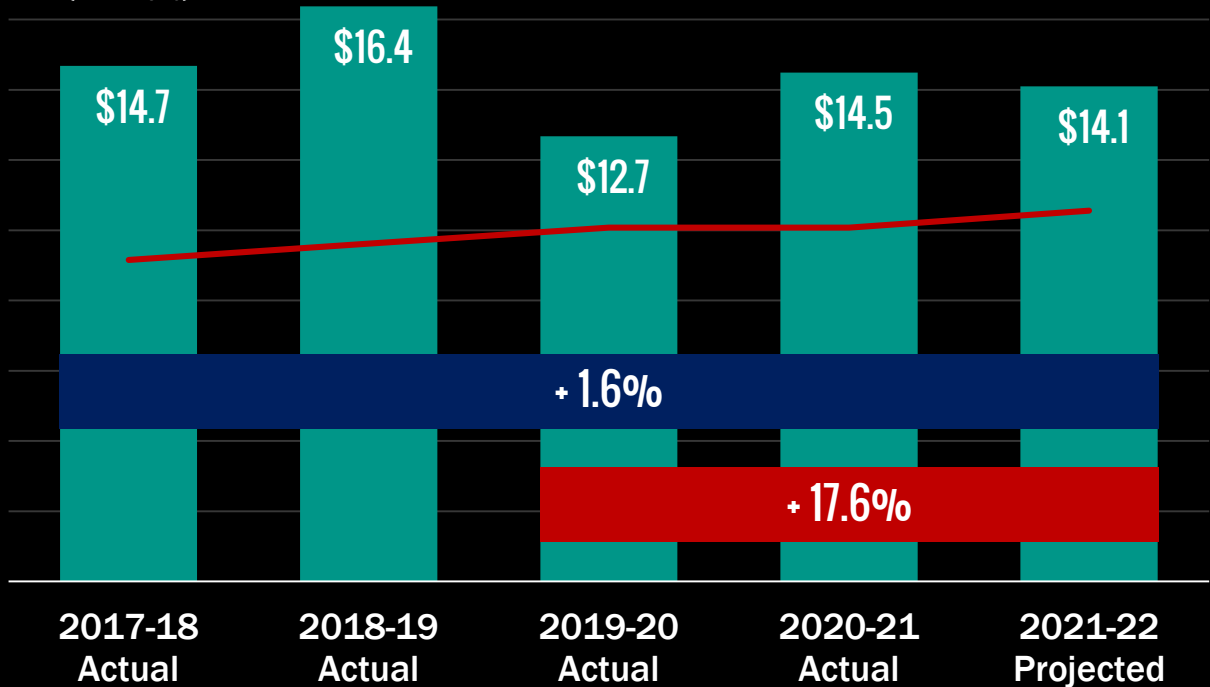
STATE SCHOOL FUND FORMULA REVENUE PER ADM_w



GENERAL FUND RESERVES

— Required by Board Policy

(in millions)



A glowing, translucent sphere is held gently by two hands, one on each side. The sphere emits a warm, yellowish light, creating a soft glow around it. The hands are positioned as if they are presenting or supporting the sphere. The background is dark and out of focus, with some faint, indistinct shapes that suggest a desk or workspace. The overall mood is one of focus and presentation.

BUDGET OUTLOOK

Student Achievement

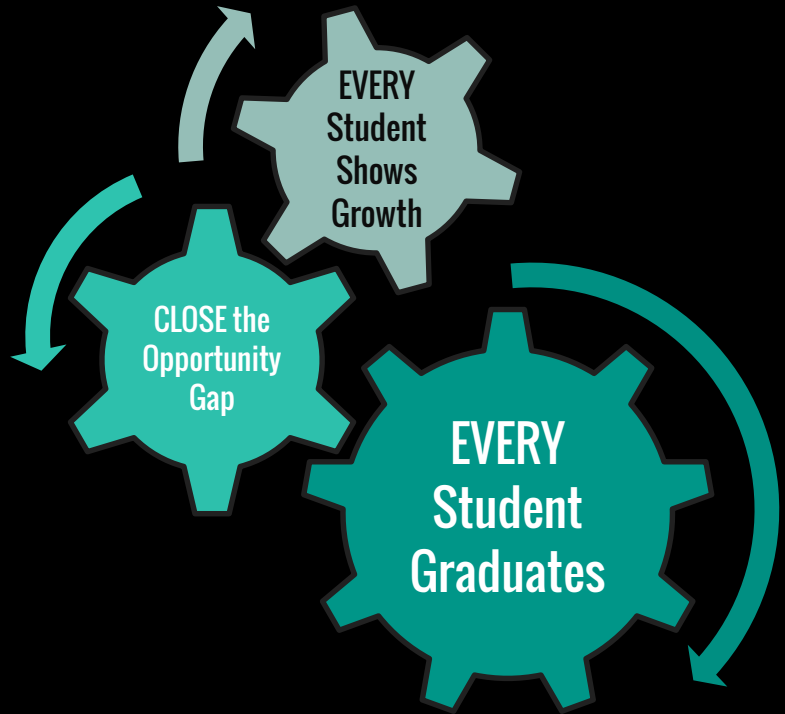
Equitable Systems

Real-World Learning

Health & Wellness

**Long Range Facility
Planning**

Respond to COVID-19



BUDGET PARAMETERS

Goals for Student Outcomes Should Drive the Budget Process

Provide Every Student with Equitable Access and Opportunities

Decisions Should Be Informed By Data

Base Resourcing Decisions on the Total Value Created for Students

Critically Re-Examine Patterns of Spending

Take a Long-Term Perspective

Be Transparent

RESOURCES

students

state school fund

local option taxes

RESOURCES

students
state school fund
local option taxes



Corvallis School District Quick Facts about the Local Option Levy Renewal

WHAT IS THE LOCAL OPTION LEVY?

In the fall of 2006, voters approved the current local option levy which has provided the current District with additional funding over the past 15 years. The current levy will expire in June 2022. Renewing the levy would extend the existing levy for another five years.

WHY DOES THE DISTRICT NEED A LEVY?

A local option levy gives individual communities the ability to supplement state funding for their local operations. Currently, the levy funds \$6.6 million for school of the district's operating funds in 2021-22 and paid for the equivalent of 40 teaching positions. Without a local option levy, these local funds would not be available.

HOW WOULD THE FUNDS BE USED?

Corvallis School District will use the revenue from this measure for:

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

WHAT WOULD HAPPEN IF THE LEVY IS NOT RENEWED?

The budget for staffing would be reduced by the equivalent of 40 teaching positions, resulting in larger class sizes and reduced funding for the arts and PE, athletics and activities, counseling, and vocational and technical education opportunities for students.

HOW MUCH WOULD THIS COST?

There is no change from the current rate. This measure would continue the existing levy rate of \$1.50/\$1,000 in assessed value (not market value), a homeowner whose home is assessed at \$300,000 pays about \$45.00 a month in levy taxes.

WHEN WOULD THIS MEASURE TAKE EFFECT?

The local option renewal would extend the existing levy and take effect for another five years beginning in 2022-23.

HOW IS A LEVY DIFFERENT FROM A BOND?

Levies pay for basic education programs and services for the day-to-day operations of schools. Levy funds bridge the gap between state and federal funding and what it actually costs to run our district.

Bonds are used for buildings and facility upgrades, to transform our aging infrastructure and provide more innovative and equitable opportunities for students.



WHEN IS THE ELECTION?

The Local Option Renewal measure will be on the ballot in the May 17, 2022 election. Ballots for this election are expected to be mailed beginning April 27, 2022.

The Corvallis School District reserves the right to amend this document at any time. It is the responsibility of the voter to check the district website for any updates. This document is for informational purposes only and does not constitute a contract. The district is not responsible for any errors or omissions. For more information, please contact the district office at 503.325.2000 or visit our website at corvallis.k12.or.us.

OTHER RESOURCES

non-general fund state and federal funds

A dark gray silhouette of the state of Oregon with a torn-paper edge effect.

SIA

A dark gray silhouette of the United States with a torn-paper edge effect.

ESSER III

A dark gray silhouette of the state of Oregon with a torn-paper edge effect.

SUMMER
LEARNING

REQUIREMENTS

salaries and benefits
contracted services
supplies and materials

PLAN FOR SUPPORTING EQUITABLE LEARNING RECOVERY

THE CHALLENGES WE ARE FACING

Unfinished
Instruction



Social Isolation
and Trauma



Systemic
Inequities



Fiscal
Uncertainty



THE ACTIONS WE ARE TAKING

1

Adapting Learning



Measure and address unfinished instruction

2

Serving the Whole Child



Prioritize mental health

3

Reorienting Resources



Reorganize staff and schedules



Prioritize students with the most opportunity for growth



Strengthen social emotional learning



Rethink professional learning



Enhance instruction and blended learning



Provide other wrap around services



Invest in technology infrastructure and facilities



Corvallis

SCHOOL DISTRICT

VII. COMMITTEE DISCUSSION, AND REQUESTS FOR MORE INFORMATION

VIII. ADJOURN

VIII.A. Next Meeting: Thursday, May 19, 2022, 6:30 p.m. (public testimony will be heard)

- Elect Committee Chair and Vice Chair
- Receive Superintendent's Budget Message
- Public Testimony
- Deliberation
- Approval of 2022-23 Budget, tax rate and tax amount (if time)

*All times are approximate.

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



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