



**CENTRAL LINN
SCHOOL DISTRICT**



Proposed Budget 2024-2025

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STRATEGIC PLAN



ENGAGED LEARNING

We will support student learning through high expectations and varied experiences while ensuring access and opportunity for all.

ENRICHMENT

We will provide students opportunities that extended learning beyond the core curriculum.

CULTURE FOR LEARNING

We will provide a safe and welcoming environment that supports the individual interests and voices of all students and staff.

FAMILY & COMMUNITY ENGAGEMENT

We will use varied engagement methods to strengthen connections with our community.

EXTRAORDINARY STAFF

We will develop all staff to contribute to a professional community dedicated to service and professional growth.



- Supporting learning
- Preparing for the future
- Increasing student engagement

- Varied activities, pathways, and programs
- Participation with the community for learning

- Inclusivity
- Empower student voice
- Emotional safety
- Physical safety

- Communication
- Support for family needs
- Community partnerships

- Continuous learning organization
- Authentic feedback for staff and support for growth



Goals for the Budget

1

Balanced Budget

Plan and prepare: the budget must be balanced and provide a basis for evaluating the school's services, costs, and accomplishments.

2

Set Goals and Priority

Set goals and priorities: each goal is measurable, specific, and attainable. Each spending priority must satisfy a particular purpose or requirement.

3

Cost Analysis

1) Determine the benefits of a proposed or existing program and place a dollar value on those benefits, 2) Calculate the total costs of the program, and 3) Compare the benefits and the costs.

4

Sustainability

Evaluate the programs throughout the year and adjust to the current mid-year budget to reflect everyday spending.

General Fund Revenue

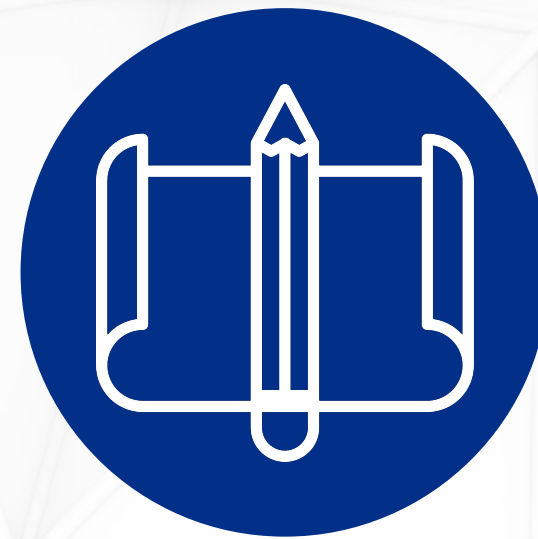
\$9,565,676



State School Fund

(SSF): calculated based on local revenue, transportation, teacher experience and weighted student factors

\$4,389,666



Local Taxes

Estimated Tax Collection

\$4,564,252



Other Revenue Sources

Includes Interest earnings, Common School Fund, TAP grants, State Timber, Small School Grant and Beginning Fund Balance

\$611,758



Budget Assumptions

	2024/25 Budget		Change from previous Year
Salary Assumptions	Licensed: COLA and STEP Increase (Proposed Contract) Classified: COLA and STEP Increase (Current Contract)		Increase in salary and benefit costs all labor groups.
Associated Payroll Costs	Union Health benefit cap increase Employer pays PERS 6% pickup		PERS rates increase again July 1, 2025
Revenue Assumption	Equalized SSF: 23/24 property tax over-collection results in decreased SSF 24/25 ratio		Flat funding at Current Service Level
Expenditure Assumption	General Fund 1.6% decrease; future years will require greater reductions in expenditures to balance the budget		All funds 2.6% increase
Unemployment Assumption	Assume full participation of eligible staff Cost 1.8% of total salary and benefit		Non-professional school employees eligible to claim unemployment over break periods



General Fund Expenses By Function

Instruction: \$4,591,704 (Increase labor costs \$193,341)

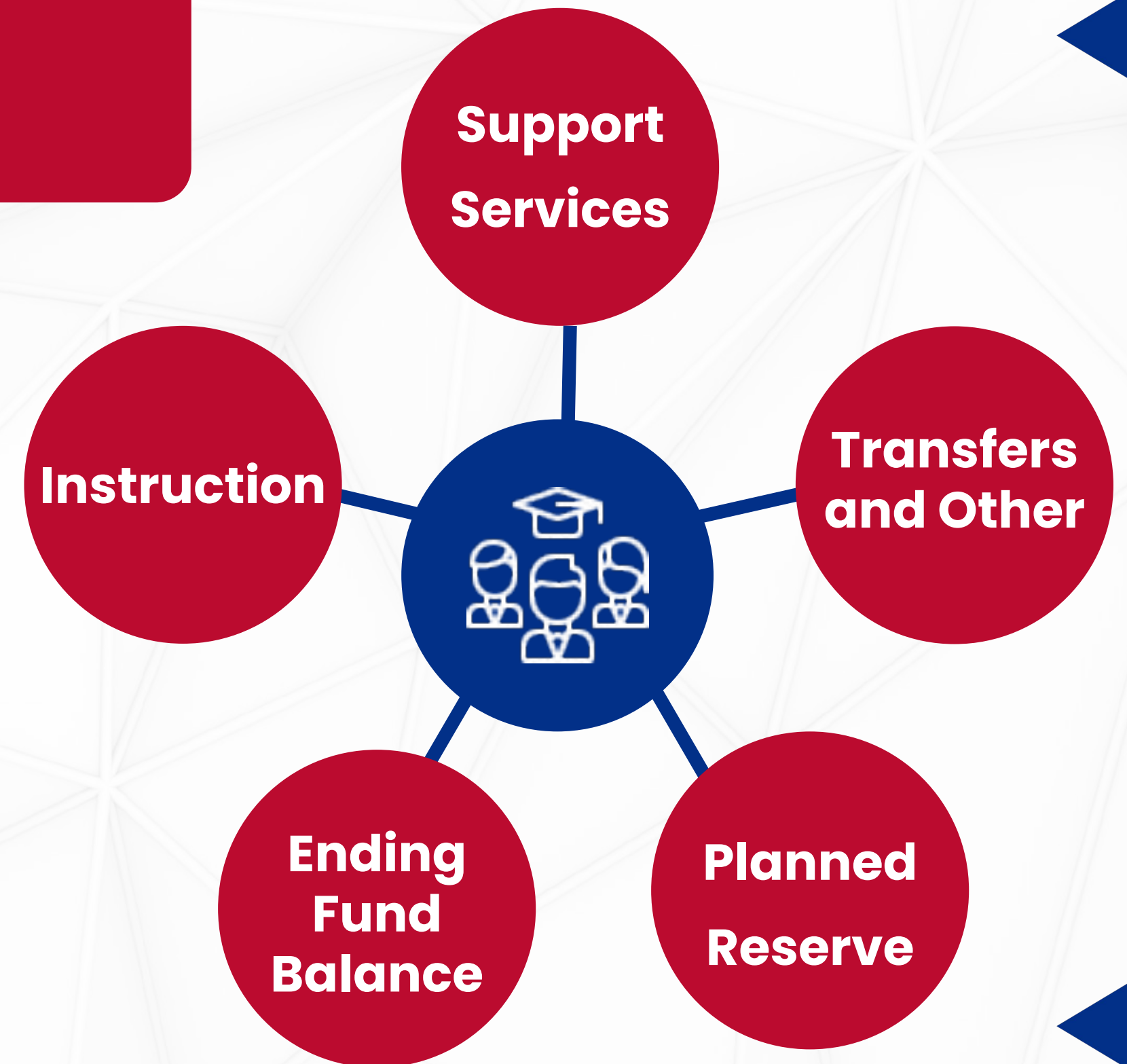
Support Services: \$3,906,539 (Decrease \$146,189)

Transfers and Other: \$849,999 (Increase \$2726)

Planned Reserve: \$100,000 (Decrease \$20,727)

Unappropriated Ending Fund Balance: \$117,434
(Decrease \$182,566)

Total General Fund Expenses
\$9,565,676 (Decrease \$153,415)



General Fund Expense by Function

Expense

Ending Fund Balance

1.2%

Transfers

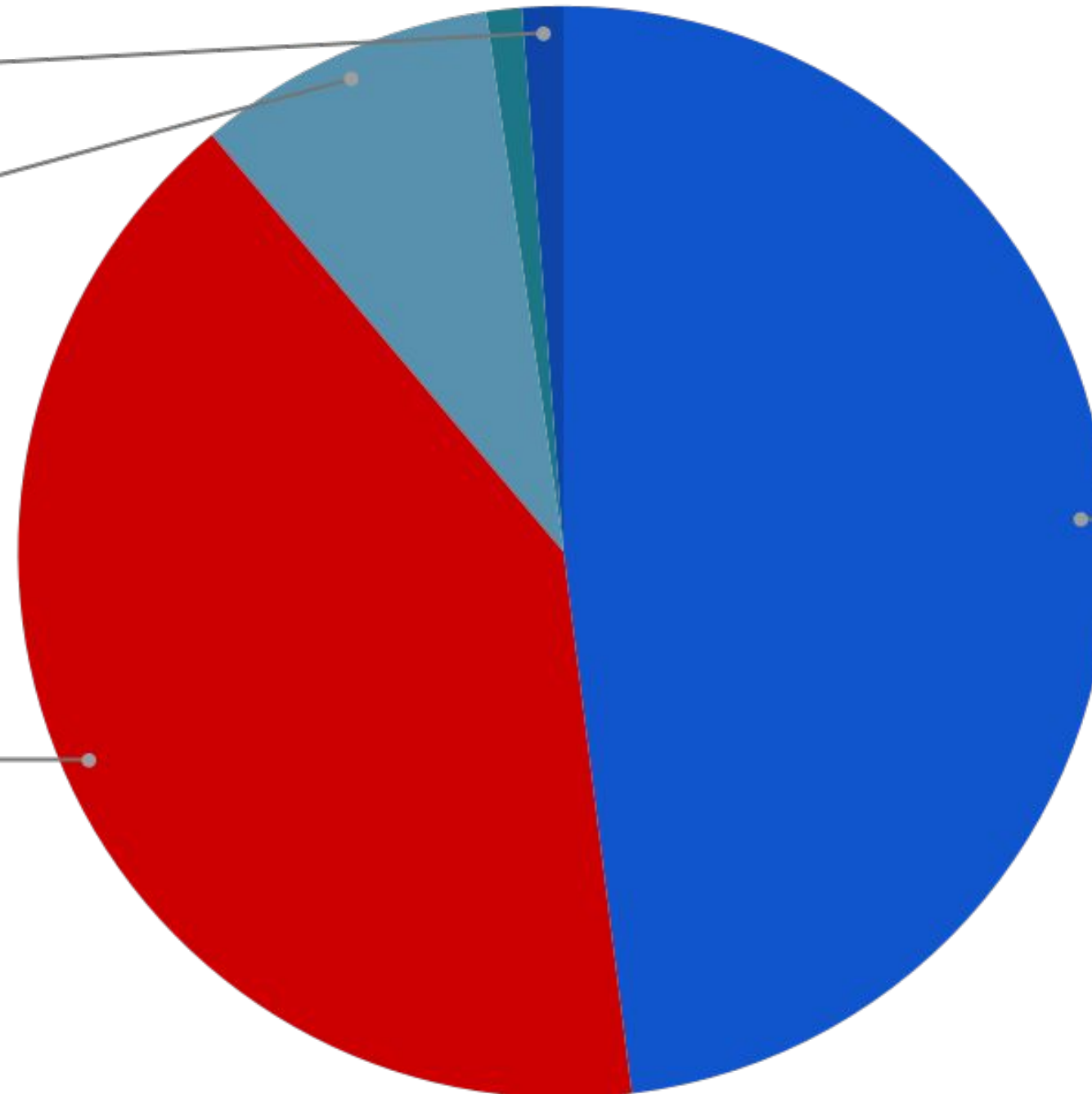
8.9%

Support Services

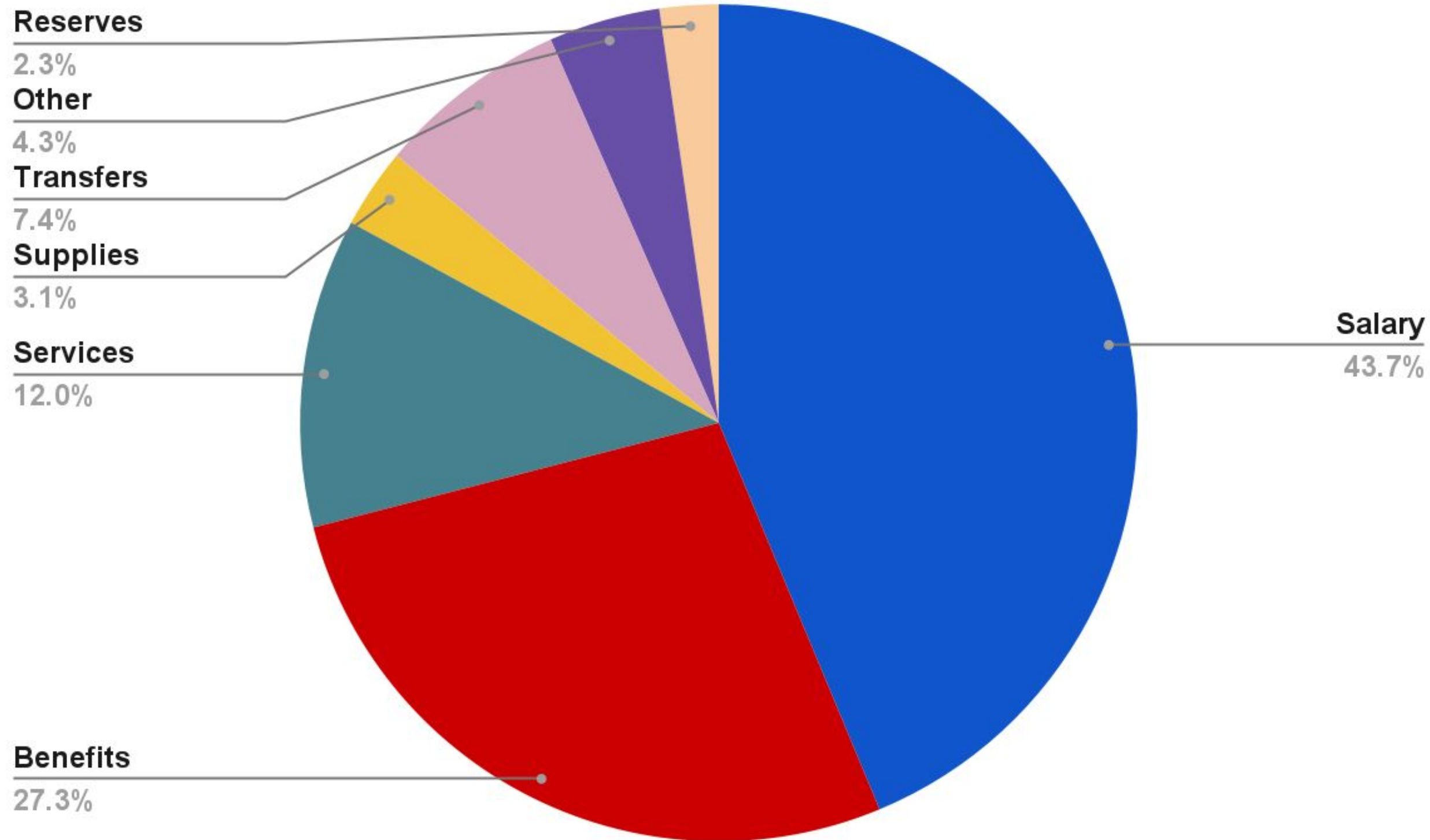
40.8%

Instruction

48.0%

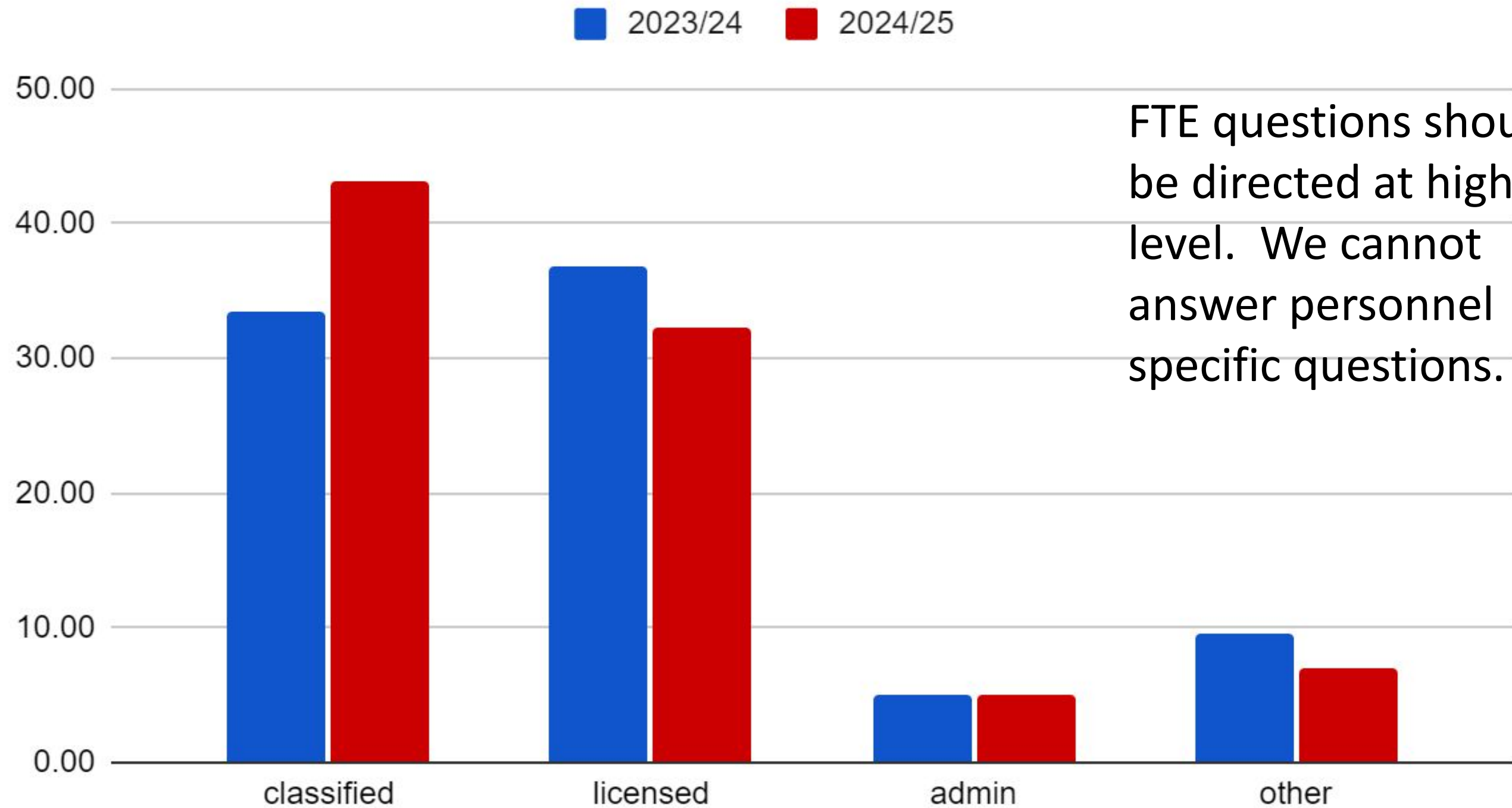


General Fund Expense by Object



FTE Comparison

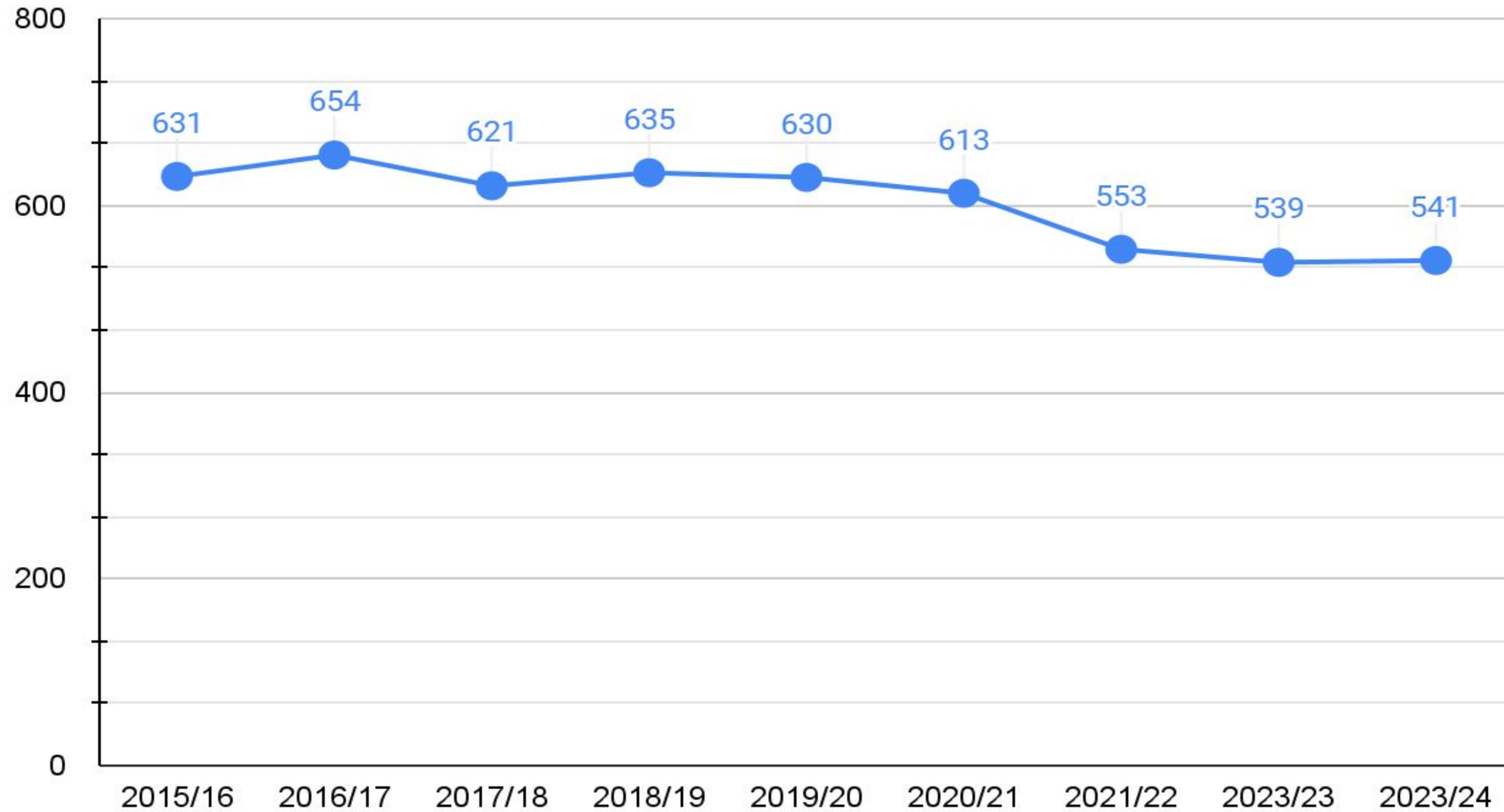
2023/24 and 2024/25



FTE questions should be directed at high level. We cannot answer personnel specific questions.



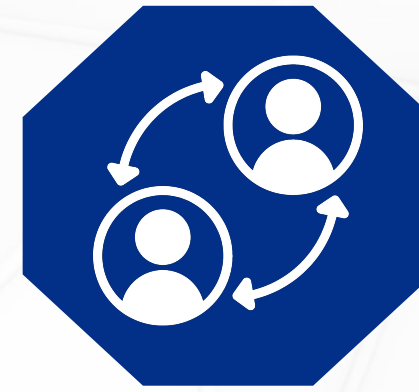
Enrollment Over Time



General Fund Highlights



Contract Nursing Services



Transfers:
\$500,000 Maintenance Reserve
\$158,509 Food Service
\$32,000 RUS match
\$17,160 YTP



Unemployment



Contingency: \$100,000
Unappropriated: \$117,434



Contract Transportation

YTP - Youth Transition Program

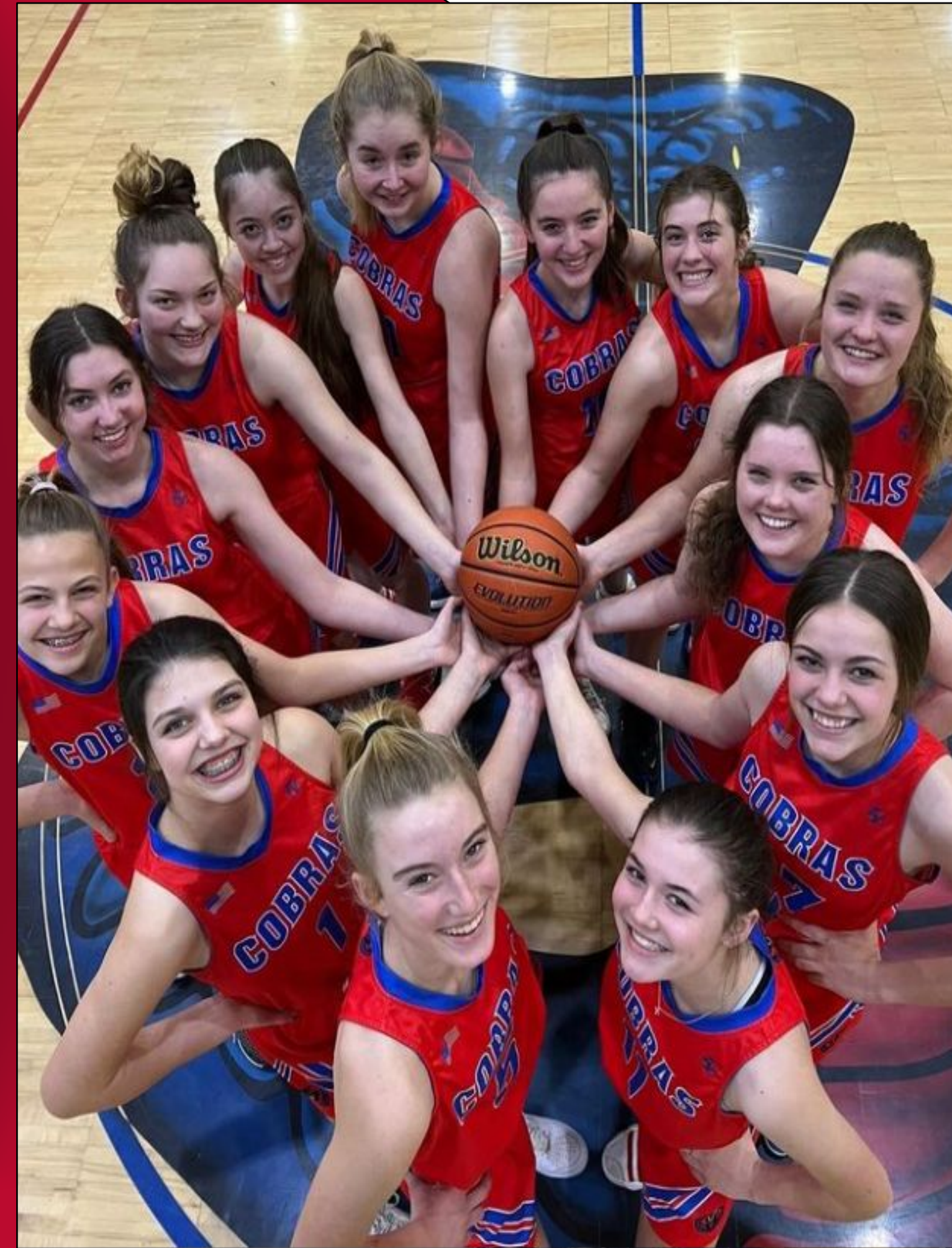
Fund 206

\$103,635

Change in program operation

Revenue paid a flat rate per hour of service (Rate determined by state)

Local match required for hours not spent on direct service



IDEA - Individuals With Disabilities Act

Fund 237

\$136,853

Federal Revenue Source

Restricted to Special Education

Programs Expenditure



Title Programs

Title I Fund 208: **\$173,949** Elementary
Literacy and Math

Title IIA Fund 212: **\$21,424** Professional
Development

REAP Fund 244: **\$24,213** Title I eligible
software

Title IV Fund 248: **\$14,363** Safe and
Healthy Schools



CTE Building

ESSER III Fund 222: **\$258,800**

- CTE Building capital expenditure approved expense for ESSER qualifications
- Remaining balance must be spent by September 30, 2024

Maintenance Reserve Fund 295: **\$975,000**

- Remainder of building construction expense funded by 3-years \$500,000 general fund transfer



RUS Grant: Fund 231 (New)

\$1,266,866

The USDA Rural Utilities Service (RUS) grant program provides funding to improve essential services in rural communities. Grants support projects for water/wastewater infrastructure, electricity, and broadband internet. Eligible applicants include local governments, tribes, non-profits, and businesses in areas with populations under 20,000.

The program aims to enhance quality of life and economic opportunities in rural regions. Annual funding is around \$700-800 million, covering 25-75% of total project costs. Grants are awarded through a competitive application process. Applicants must demonstrate community need, project details, and expected outcomes.



SIA - Student Investment Account

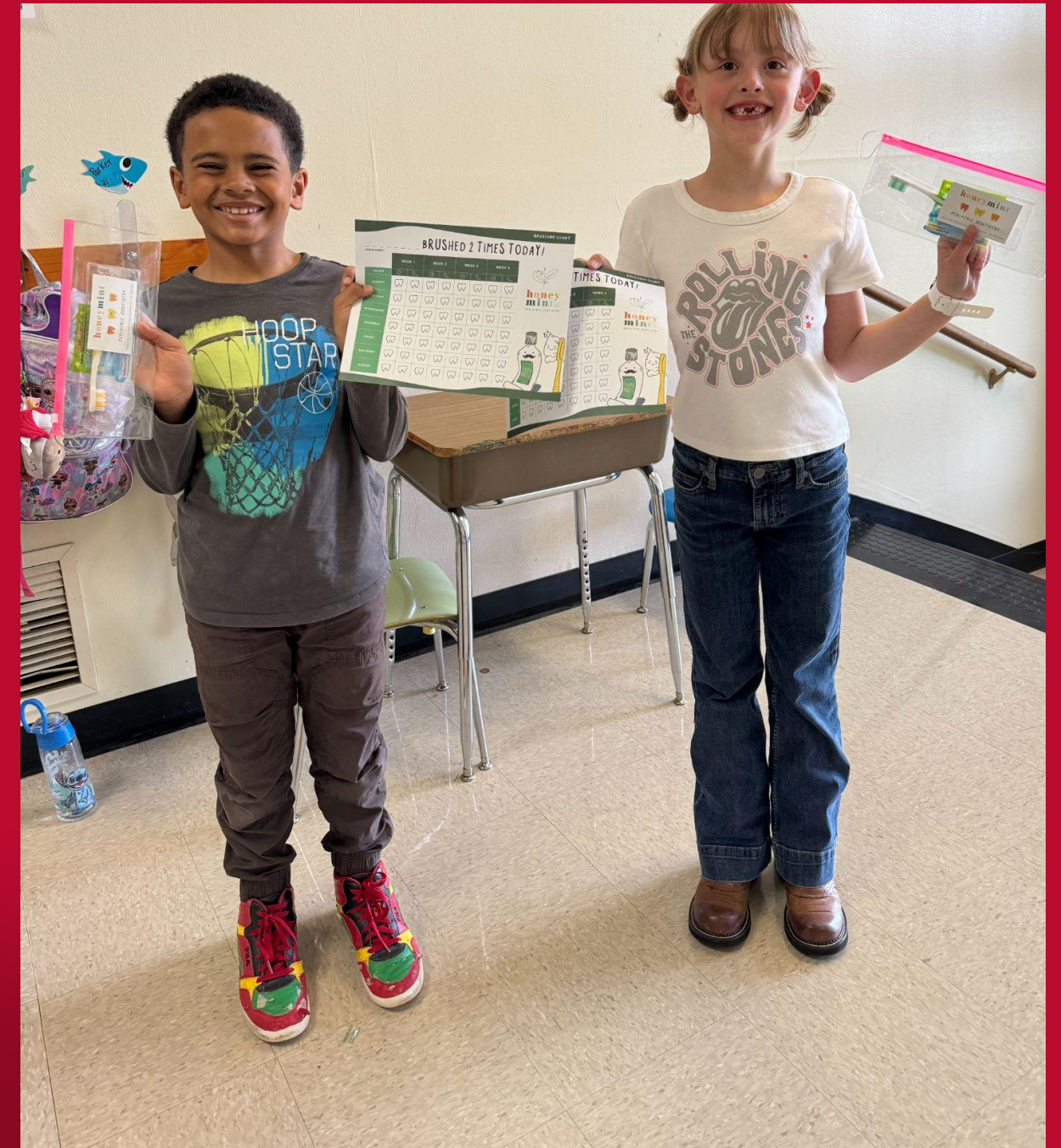
Fund 251

\$522,556

Restricted State Revenue

Expenses include:

- Before & After School Care
- Vocal Music Teacher
- Construction Class
- ESL Teacher
- Wellness Coordinator
- PBIS Assistant
- Special Services Director



HSS - High School Success

Fund 252

\$226,815

Restricted State Revenue

Expenses Include:

- High School Math Teacher
- High School Counselor
- Ag Teacher



Early Literacy Grant Fund 264

\$41,978

Restricted State Revenue

Partially funds Reading
Specialist



Food Service

Fund 299

\$410,250

Switch to CEP (Community Eligibility Provision) = all students eat breakfast and lunch for free

Primary revenue sources:
Federal USDA and general fund transfer



Questions?

