

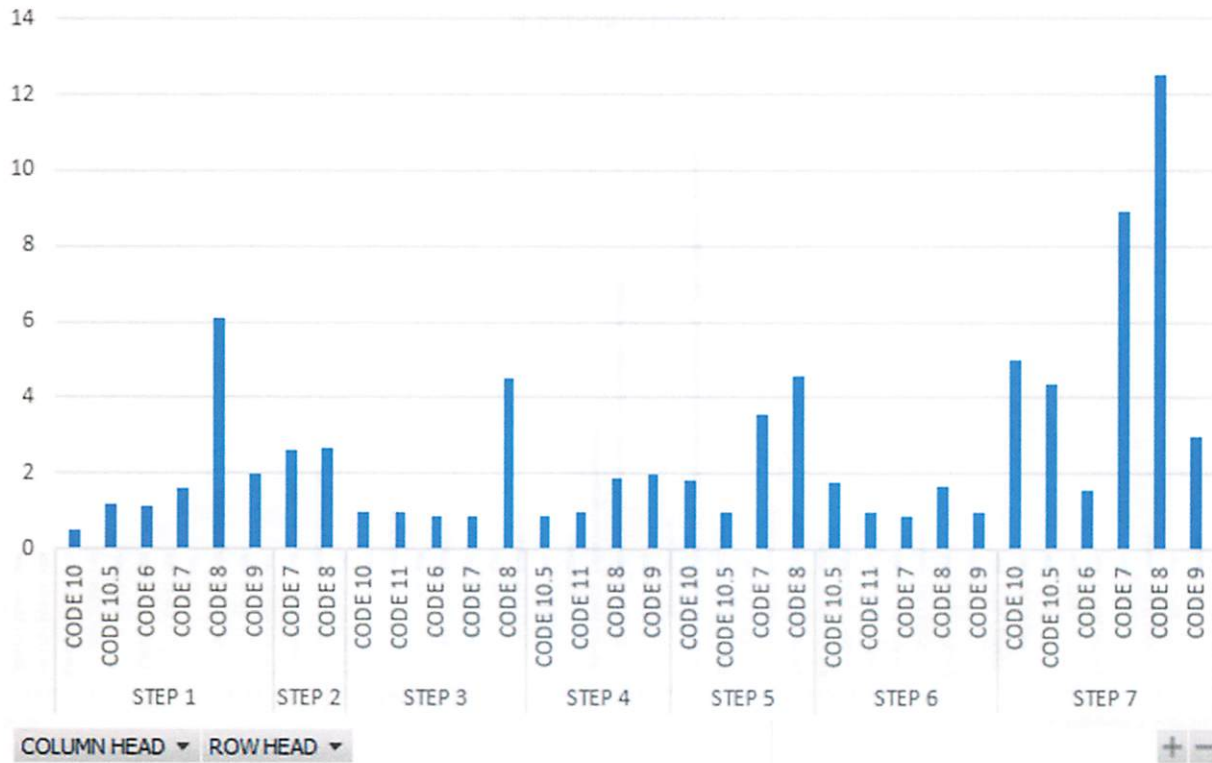
SALARY SCHEDULE PLACEMENTS

Administrative Salary Schedule

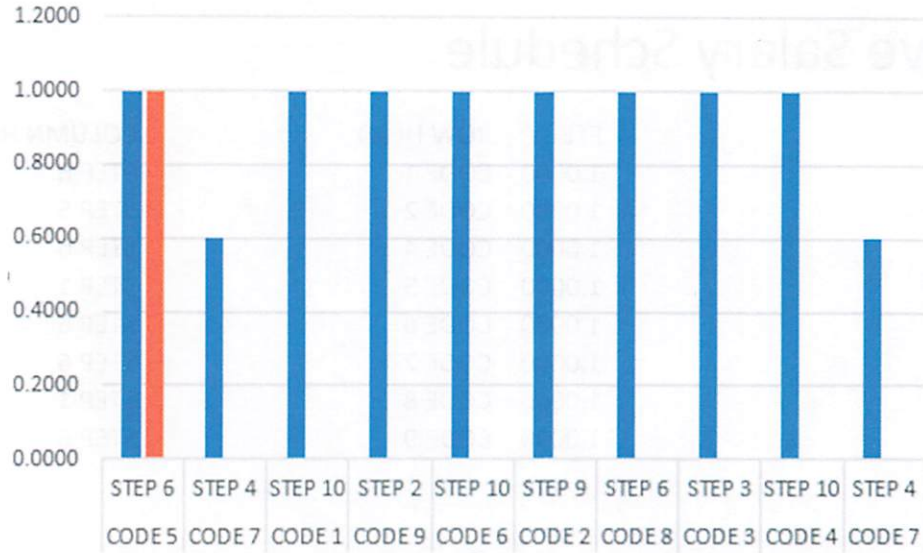
Salary Schedule	FTE	ROW HEAD	COLUMN HEAD
ADMINISTRATIVE SALARY	1.0000	CODE 1	STEP 6
ADMINISTRATIVE SALARY	1.0000	CODE 2	STEP 5
ADMINISTRATIVE SALARY	1.0000	CODE 4	STEP 6
ADMINISTRATIVE SALARY	1.0000	CODE 5	STEP 1
ADMINISTRATIVE SALARY	1.0000	CODE 6	STEP 6
ADMINISTRATIVE SALARY	1.0000	CODE 7	STEP 6
ADMINISTRATIVE SALARY	1.0000	CODE 8	STEP 1
ADMINISTRATIVE SALARY	1.0000	CODE 9	STEP 6

Sum of FTE

Classified Salary Schedule

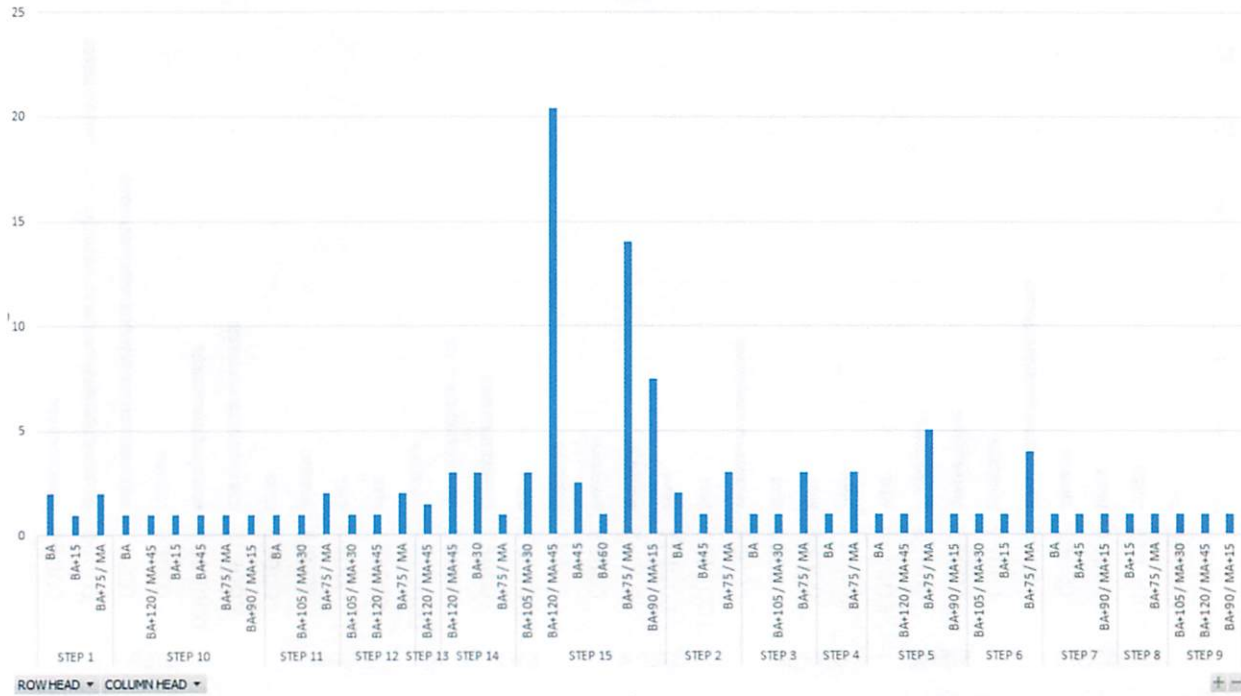


Confidential Salary Schedule



Sum of FTE

Licensed Salary Schedule

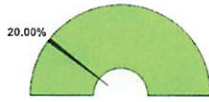


ROW HEAD COLUMN HEAD

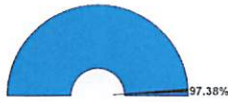
General Fund | Revenue Dashboard Summary

For the Period Ending April 30, 2024

Projected Year End Balance as % of Budgeted Revenues

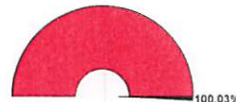


Actual YTD Revenues



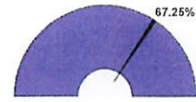
Projected YTD Revenues
91.14%

Actual YTD Local Source



Projected YTD Local Sources
94.21%

Actual YTD State Sources



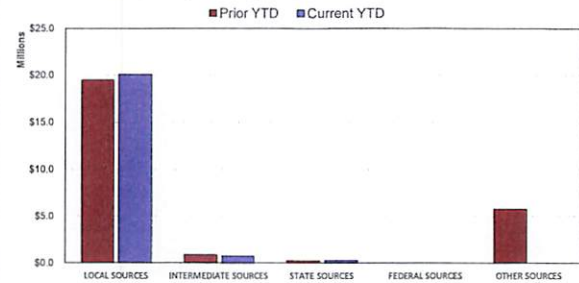
Projected YTD State Sources
53.78%

Revenue Analysis

Top 10 Sources of Revenue (Year-to-Date)

Ad Valorem Taxes Levied by District	\$17,427,011
Local Option Ad Valorem Taxes Levied by District	\$1,996,826
Unrestricted Revenue	\$743,839
Interest on Investments	\$580,842
Unrestricted Grants-in-Aid	\$288,678
Miscellaneous	\$70,974
Rentals	\$27,656
Restricted Revenue from the Federal Government Through the S	\$12,343
Fees	\$760
Percent of Total Revenues Year-to-Date	100.00%

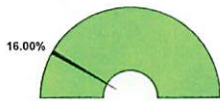
Revenues by Source | Prior YTD vs. Current YTD



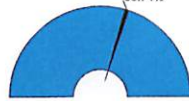
General Fund | Expenditure Dashboard Summary

For the Period Ending April 30, 2024

Projected Year End Balance as % of Budgeted Expenditures

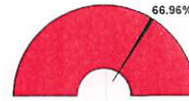


Actual YTD Expenditures



Projected YTD Expenditures
63.53%

Actual YTD Salaries/Benefits



Projected YTD Salaries/Benefits
73.27%

Actual YTD All Other Objects



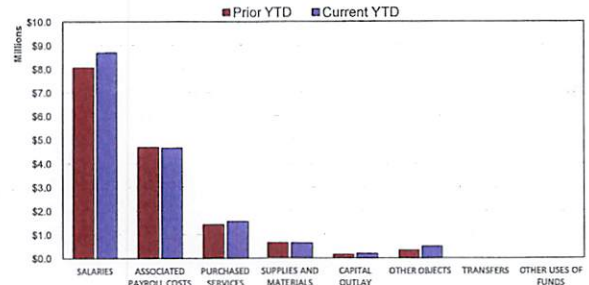
Projected YTD All Other Objects
59.55%

Expenditure Analysis

Top 10 Expenditures by Object (Year-to-Date)

LICENSED SALARIES	\$4,495,543
CLASSIFIED SALARIES	\$2,004,287
MEDICAL/VISION INSURANCE	\$1,827,965
PUBLIC EMP RETIREMENT (PERS)	\$1,208,196
ADMINISTRATOR SALARY	\$993,697
FICA	\$659,002
PERS UAL CONTRIBUTION	\$609,761
INSURANCE AND JUDGMENTS	\$450,727
OPT OUT INSURANCE	\$309,680
EXTENDED DUTY SALARY	\$286,718
Percent of Total Expenditures Year-to-Date	79.22%

Expenditures by Object | Prior YTD vs. Current YTD

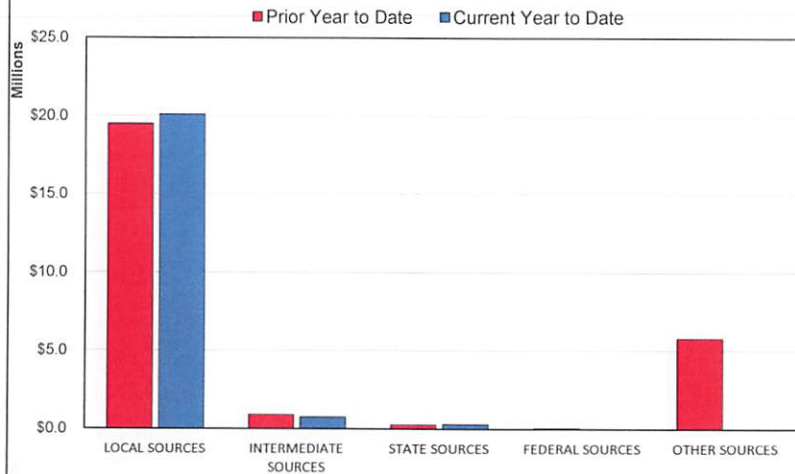


General Fund | Financial Summary

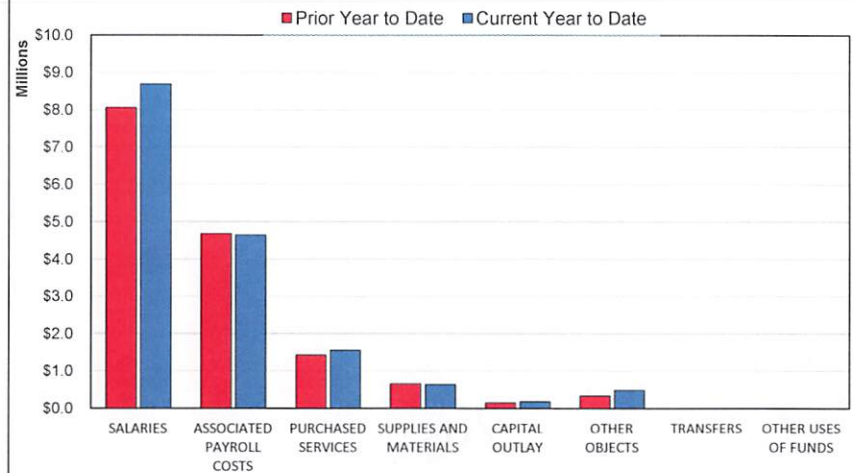
For the Period Ending April 30, 2024

	Prior YTD	Prior Year Total	% of PY Actual to Total	Current YTD	Annual Budget	YTD % of Budget
Beginning Fund Balance	\$5,785,198	\$5,785,198	100.00%	\$0	\$5,889,072	0.00%
REVENUES						
Local Sources	\$19,489,627	\$20,008,304	97.41%	\$20,104,069	\$20,098,449	100.03%
Intermediate Sources	888,221	1,246,573	71.25%	743,839	1,144,500	64.99%
State Sources	256,957	355,143	72.35%	288,678	429,238	67.25%
Federal Sources	37,906	41,053	92.33%	12,343	45,000	27.43%
Other Sources	5,785,198	5,785,198	100.00%	0	0	
TOTAL REVENUE	\$26,457,908	\$27,436,271	96.43%	\$21,148,929	\$27,606,259	76.61%
EXPENDITURES						
Salaries	\$8,061,357	\$11,011,248	73.21%	\$8,698,136	\$13,255,789	65.62%
Associated Payroll Costs	4,681,600	6,438,344	72.71%	4,646,277	6,672,954	69.63%
Purchased Services	1,423,426	2,003,174	71.06%	1,554,136	2,028,904	76.60%
Supplies and Materials	656,505	913,457	71.87%	640,864	1,303,069	49.18%
Capital Outlay	152,021	152,021	100.00%	186,683	340,000	54.91%
Other Objects	341,431	343,200	99.48%	488,899	444,743	109.93%
Transfers	0	0		0	810,800	0.00%
Other Uses of Funds	0	0		0	0	
Contingencies	0	0		0	2,750,000	0.00%
Unappropriated Ending Fund Balance	0	0		0	0	
TOTAL EXPENDITURES	\$15,316,341	\$20,861,444	73.42%	\$16,214,995	\$27,606,259	58.74%
SURPLUS / (DEFICIT)	\$11,141,567	\$6,574,828		\$4,933,934	\$0	
Ending Fund Balance	\$16,926,764	\$12,360,025		\$4,933,934	\$5,889,072	

Revenues by Source | Prior YTD vs. Current YTD



Expenditures by Object | Prior YTD vs. Current YTD



Please check the box that best describes you.	Please write your question in the box below.	Is there anything else you'd like us to know?
1) Staff Member Answer:	Is it ethical to have Tony Wozniak, spouse of PRES principal, on the school district budget committee? School board policy DBEA states: The budget committee consists of seven members appointed by the Board plus the elected Board members of the district. To be eligible for appointment, the appointive member must: a. Live and be registered to vote in the district; b. Not be an officer, agent or employee of the district.	
2) Staff Member Answer:	Under "General Fund", what is "Additional Salary" utilized for? Additional Salary includes Extra Duty, Extended Duty, Personal Leave Payout, Technology, Mileage, Stipends and any other supplemental pay.	
3) Staff Member Answer:	Function 2130: Health Services - Why is there no proposed funds for salaries? Do our nurse and aide get paid from elsewhere? If so, where? Health Services salaries, benefits, and payroll costs are funded with our MAC (Medicaid) funds in Fund 237 on page 33.	
4) Staff Member Answer:	Function 2190 - Student Support Services: Who/what position is the administrator? The Administrator is the Special Services Director	This person is receiving a 7% raise; the proposed raise for licensed staff is 7%; the union is seeking an 8% raise for all licensed staff. We budgeted a 7% cost of living increase and steps for all staff. The union negotiations are ongoing.
5) Staff Member Answer:	Function 2210 - Improvement of Instruction Services: Who is this administrator? Where did this new salary of \$115,500 come from? The Administrator is Director of Curriculum and Instruction. This was a function of the Superintendent's office previously.	
6) Staff Member Answer:	Function 2410 - Office of the Principal: Licensed Salary = \$93,902; Classified Salary = \$336,191 Admin Salary = \$825,692; Additional Salary = \$18,790: Who/where does the large sum of salaries go? Specifically, to which roles in our principal teams? Licensed salary is for a 1.0 behavior TOSA Classified salary is for 6.88 building office staff Admin Salary is for 6.0 building administrators and 1.0 Dean of Students Licensed salaries are in the licensed bargaining unit, classified salaries are in the classified bargaining unit and confidential work group, administrative salaries are in the administrative work group, additional salaries include Extra Duty, Extended Duty, Personal Leave Payout, Technology, Mileage, Stipends and any other supplemental pay.	The budget would be more transparent if specific roles/titles were listed (not just administrator, staff, etc.). The Oregon Department of Education requires this specific format, codes, funds and functions for all public school budgets. We recommend attending the first budget meeting in April when we present the budget and elaborate on specific line items.
7) Staff Member Answer:	Function 2520 - Fiscal Services: Classified Salary = \$192648; Admin Salary = \$132,562: Who does this large sum of salaries support? The classified staff under Function 2520 is our District Office confidential employees: one District Office Support Specialist, two part time HR Specialists, and one Accounting Specialist. The Administrator is the Business Manager.	This administrator is receiving a 10% raise; the proposed raise for licensed staff is 7%; the union is seeking an 8% raise for all licensed staff. Why are district-level administrators monetarily valued more than licensed staff? Employees have been budgeted with a 7% cost of living increase and a step increase, if they are not at the highest step, including the licensed staff. Please refer to the misc.salary comparison sheet.
8) Staff Member Answer:	Function 2660 - Technology Services: Managerial-Confidential Salary: Which role is this? Classified Salary: Which role is this? 1. Technology Coordinator 2. One of our Technology Support Specialists is not a 12 month employee, so these funds pay for summer technology services to repair and update student chromebooks. It is not additional compensation for the regular work year.	
9) Staff Member Answer:	Function 2660 - Technology Services: The proposed raise for the classified staff in this category goes from \$46,424 to \$74,476 with no additional FTE. That is a 60% raise. WHY? The Classified summer employees were transferred from Temporary last year, to regular Classified this year because we are hiring the same Summer employees year after year.	This classified staff member is receiving a 60% raise; the proposed raise for licensed staff is 7%; the union is seeking an 8% raise for all licensed staff. Why is this staff member monetarily valued more than licensed staff? Our two Technology Support Specialists are funded from two different sources, consisting of a .5 FTE who works 12 months, a .5 FTE who works 205 days, and employees who will work over the Summer months. The other .50 of these positions are funded through Facilities.

10)	Staff Member	Function 240 - Title 1 Fund: Which building(s) do these funds serve, specifically?	It would be helpful to have a more transparent budget document that more thoroughly explains where large group funds are being allocated.
Answer:		Pacific Ridge Elementary receives Title I funds. This is a federal grant that varies each year, depending on its population of low-income students. This is listed in Fund 240 on page 35.	This information was shared during the first budget meeting in April.
11)	Staff Member	What roles/jobs are under the "Graduation and College/Career Readiness" Fund? Why are these funds only used at the high school level? (There are things we could do at all levels to get students ready for college and careers!) Are there specific requirements for these funds based on where they come from?	
Answer:		Graduation and College and Career Readiness is funded through Measure 98. Also known as High School Success, this state fund initiated by ballot Measure 98 in November 2016. The intent of High School Success is to improve student progress toward graduation beginning with grade 9, increase the graduation rates of high schools, and improve high school graduates' readiness for college and career. All High School Success recipients must meet eligibility requirements in order to receive and spend funds. Eligibility requirements ensure schools and districts put systems into place designed to look at what data they collect and begin the process of improving data literacy. Funding is provided to establish or expand programs in three specific areas: Dropout Prevention Career & Technical Education College-Level Education Opportunities	
12)	Staff Member	Why is there no proposed funds for elementary summer enrichment? Does the kindergarten team come in early each year to support those students' new transition? Where does the funds for those teachers and staff members come from?	
Answer:		The district receives a state grant for Jump Start Kindergarten. This pays for salary and benefits for teachers and administration of the program, and staff are paid at their hourly rate. Supplies for the program are also funded through this grant. This is reflected in fund 250, function 1410, on page 41. We applied for the statewide summer school grant but did not receive any additional grant funds this year, so we are funding the high school credit recovery summer school program through General Fund, Instruction, 1131, page 10.	
13)	Staff Member	How many licensed staff members are there in/at each level of the pay scale matrix? It would be helpful to further break down that large salary sum, as well as for our community (and staff!) to see how many staff members we have who have additional learning/credits, etc.	
Answer:		Presenting at the beginning of the meeting	
14)	Staff Member	In which area(s) is the Wellness program budgeted?	
Answer:		The Wellness program is budgeted in the General Fund (Fund 100) in Staff Development (Function 2240) page number 18.	
15)	Staff Member	Is it possible to budget for a bus monitor?	Drivers are driving up to 3 classrooms while trying to manage student behavior and drive safely. Our SPED bus is over crowded. I don't see things getting better with the shortage of drivers. We actually need another full time SPED driver.
Answer:		We will work with building administrators to review our instructional assistants work schedule to see if this is possible.	
16)	Parent or Guardian	Of the current budget committee members, how many are or have been of the educational system? How many are business people?	

Answer:		<p>School board policy DBEA states: The budget committee consists of seven members appointed by the Board plus the elected Board members of the district. To be eligible for appointment, the appointive member must:</p> <ul style="list-style-type: none"> a. Live and be registered to vote in the district; b. Not be an officer, agent or employee of the district. <p>Six of our budget committee members are returning to their position and have experience with our budget. Our newest member previously served in this role in another district.</p>	
17)	Student	<p>Could there be a bit more budget in the school food. I and many others feel like the options are quite bad and servings are to small for growing kids</p>	
Answer:		<p>The school lunches are required to adhere to the National School Lunch and Smart Snack guidelines, which includes limitations on salt, sugar and calories. Provision 2 prevents us from serving a second lunch for free. However, we did test an ala carte station for students who would like to purchase additional snacks. Any suggestions for food or snacks are welcome. Please see our website under Food Service to submit any suggestions you may have.</p>	
18.1)	Budget Committee Member	<p>Budget team, With the plethora of information in the budget and challenges in reviewing it and translating it I have a couple inquiries.</p> <p>1). For all intensive purposes it would be really helpful in the current budget review to see the status of last year's budget and this year's expenses or balances so we can relate our accuracy with our projections from prior year. The detail on this doesn't need to be intensely detailed line by line but larger codes and groups would help. For reference, we have expended X% of the budget for classified salaries and we are at X% through the expenditure cycle.</p>	
Answer:		<p>Presented at the beginning of the meeting</p>	
18.2)	Budget Committee Member	<p>2). Can we show what account funding we had to move around clearly for the board to understand the changes and why. What was moved between the accounts for budgeting purposes.</p>	
Answer:		<p>If we need to make a budget adjustment for this fiscal year, that information will be available in June after the majority of purchasing is complete. For example, if all the consumable supplies are not spent within a fiscal year, the remaining funds go back into the general fund.</p>	
18.3)	Budget Committee Member	<p>3). Can we include an overall presentation format with a more visual piece such as graphs or tables showing some specific changes especially when it comes to salaries. With this being a union negotiation year, it would be helpful to see the past 3 years and the proposed new year of data broken out by groups (teachers, Admin, classified, licensed) showing the changes in salaries for the respective groups and what we anticipate moving forward in the future forecasted/budgeted year. This would be helpful in seeing where we are in relation to groups and years and what we can expect moving forward. Transparency in this sense is super important I believe especially in the negotiation situation and the trust factor that is critical to our strong staff and retaining a quality group of teachers and staff. If there is anything of significance we need to know of or discuss we the board should be able to review that and get that processed ahead of any public meeting or potential media issues.</p>	

Answer:		Presented at the beginning of the meeting. Please note that Board Policy BD/BDA, Board Meetings, states, "Communications, to, by and among a quorum of Board members outside of a legally called Board meeting, in their capacity as Board members, shall not be used for the purpose of discussing district business. This includes electronic communication. Electronic communications among Board members shall be limited to messages not involving deliberation, debate, decision-making or gathering of information on which to deliberate."	
18.4)	Budget Committee Member	4). Looking ahead (forecasting), what can we expect for new expenses to come, what debt % vs. funding ratios do we see based on our debt schedule and potential funding source changes.	
Answer:		There are certain projects that are on our horizon, beyond the rate of inflation for existing recurring expenses. These will fall into the capital improvement plans. For instance: a. The generator being installed at PRE is several months out. b. Doors and security upgrades at PRE c. We are looking very closely at the new law, which states we can no longer purchase diesel school busses after January 2025, and replace existing with electric in the near future. There are grants to pay for electric infrastructure, but it does not pay for 100% of the cost. d. IT is replacing 2 servers in 24/25, and another server in 2027	
19)	Student	Will this budget help with having students get new chromebooks that can handle coding on replit with lesser lag and with more storage capacity?	I believe we need better student computers for students taking a class that involves coding or video editing.
Answer:		We have budgeted in Computer Hardware in ESSER (pages 27 and 28). This includes chromebooks and laptops.	
20)	Staff Member	The Substitute-Classified line item (122) for Maintenance, Transportation and Food Service is budgeted for ZERO. Last year they were budgeted for between \$79,000 and \$90,000. Please explain.	
Answer:		Thank you for noticing this. They will be transferred from Classified Salaries.	
21)	Staff Member	The FTE in the maintenance department has been reduced. Is this intentional?	
Answer:		This aligns with current staffing levels. The .22 reduction is based on an employee request for reduced hours.	
22)	Budget Committee Member	As discussed at the initial meeting. Would like to see current budget projection across funds. Specifically looking at the general fund and major objects. What's the balance against current FY projections. What's been moved?	
Answer:		Presenting at the beginning of the meeting	
23)	Budget Committee Member	Debt service jumped \$200K YoY, can we spend just a couple minutes talking about the debt schedule for the next 5 years as a % of projected annual budget? Are there any risks ahead?	
Answer:		Debt service is the principle and interest we pay on our obligations and bonds. The Fund 300 is funded directly by an additional tax, and the Full Faith Credit Obligation (FFCO) is transferred out of the general fund. Every year arbitrage compliance is audited by Hawkins Delafield & Wood LLP. (Arbitrage, in the context of municipal bonds, is the difference between the rate at which the proceeds were borrowed and the rate at which the proceeds were invested.) I do not foresee any risks ahead for this fund.	
24)	Budget Committee Member	For the primary, middle, and HS general funds, each had a significant (7-8x) increase. It appears that the accounting is different than last year but could just be how it's organized but I'd like to understand if that's an accurate assessment of the YoY change. We discussed this briefly in the first meeting, and I thought it was staggered across schools/years but perhaps not. Can we get a better understanding of the YoY change, what caused it, actual needs or accounting. If the former, is this something that's recurring? If so, why the big jump this year. If the latter, why the change and what are the actual growth %s?	
Answer:		The Building Administrators came to us during the last budget cycle and indicated that the needs are outweighing the budgeted amount. There was some savings in purchasing curriculum and other materials from ESSER and therefore we were able to accommodate the request.	

25)	Budget Committee Member	Can we get additional context on the licensed salaries (111) in 1250 - Extended School Year? Why the jump?	
Answer:		Our Extended School Year - 1227 funds the transition program for students coming from PRE to SMS. We did not receive a summer school grant, so we needed to add this to the general fund. Our Less Restrictive for Students with Disabilities - 1250 At the time of budgeting the Special Services Director asked for us to budget a SPED Teacher On Special Assignment (TOSA), and a SPED teacher with more than a decade of experience. These normally are higher wage earners than the 2 SPED positions that were budgeted there last year. The 2 SPED teachers are being replaced due to attrition.	
26)	Budget Committee Member	I am concerned with the likely increased public interest considering the teachers' contract negotiations I think it's important to be very transparent in all YoY changes in salary. With that in mind, for section 2320, can we understand the annual % pay increases for 112. Why so significant? Why >7% this year when that is the current offer for all other roles?	
Answer:		On June 28, 2023 the SEA union set forth to amend Article 22 - Professional Compensation, Experience Credit. This set the upper limit of credit for years of service that may be awarded to staff to up to 14 years, placing them at Step 15. We granted this MOU language to staff in bargaining units and working groups that allowed it. This included the staff in 2320, 112. This position also handles business outside of working hours and is compensated at time and a half for these hours and has a longevity bonus. For 2320 - 113, it looks like there were some changes to how that account is organized. Considering the teachers' contract negotiations, can we be more transparent in how this was organized last year, why it was changed, and at what salary % changes occurred YoY for all the roles in that bucket(s).	
27)	Budget Committee Member	These FTE's were originally a Superintendent and an Assistant Superintendent. The Assistant Superintendent position was eliminated and a Director of Curriculum and Instruction was hired in its place. It has moved to Function 2210. The Superintendent, Licensed Administrators, and Business Manager are not part of a bargaining group and their contracts were approved by the Board in July 2023.	
Answer:			
28)	Budget Committee Member	2410 - 110 increased by 14% YoY, I had expected 7% considering the discussion on teachers' salary negotiations. Why did this increase at nearly 2x the teachers' contract?	
Answer:		In Function 2410 there was a promotion in Administrators this year and there are several staff in this function that received a 7% cost of living increase and a step.	
29)	Budget Committee Member	Similar to my question about the 2410-112, 2520-113 increased 20% last year and is proposed to increase 10.7% this year, why is this above the 7% for all we discussed at the last meeting?	
Answer:		Employees have been budgeted with a 7% cost of living increase and a step increase, if they are not at the highest step, including the licensed staff. Please refer to the misc.salary comparison sheet.	
30)	Budget Committee Member	2542 - 322/460, Care and Upkeep of the buildings, these jumped significantly YoY (54%), do we just have a better understanding of the costs now? Or is there an emergent issue? We do not see a commensurate jump in 2543, care and upkeep of the grounds...	
Answer:		During 21/22 we were just coming back from the pandemic and finalizing construction, which affected Building and Maintenance. Non-consumable supplies and maintenance contracts have increased in cost. We are also continuing to replace furniture that wasn't replaced during the construction project. We have also have additional maintenance contracts, such as elevators and AEDs.	
31)	Budget Committee Member	Can we get a better understanding of the 240 Contractual Employee benefits? These jump significantly in some functions (2520) and less so in others (2540).	

Answer:		Specifically in 2520,our tuition reimbursements have gone up significantly. We are thankful that our staff use these funds for continued learning and degree advancement. These courses also advance staff on the pay scale. The fluctuation in staffing between functions, as well as the number of staff who receive an insurance opt-out stipend, increases or decreases this funding year to year.	
32)	Budget Committee Member	What is the 420 Fund? Capital Maintenance Reserve...what is it used for?	
Answer:		Fund 420 is a reserve fund for Capital Maintenance projects and would be used for large projects that the General Fund could not support.	
33)	Budget Committee Member	3100-112, Food Services: Why the jump in 112? FTE increased 3% but the overall fund increased 42%.	
Answer:		With increasing burdens on ODE reporting and grant paperwork, we want to hire another Head Cook, instead of another Assistant Cook, to help with more complex tasks. This position would work several weeks during the Summer for our Summer Feeding Program.	
34)	Budget Committee Member	Dropping the planned reserve this year to <10% of the budget made \$250K of funding available, what did we do with it? I think it's a good opportunity to point at <something> to show how we're using prudent but deliberate accounting and finance practices to best serve the community. We should lean into this and show how the community benefits from that...	
Answer:		We have had several Community meetings, have learned from staff surveys, and heard what the Board's priorities are. The largest priority is an increase in staff compensation, for a cost of living increase to 7% in the proposed budget. This includes deficit budgeting and lowering the ending fund balance in the general fund while not requiring us to lay off any staff. During the negotiations process, we have offered an additional .5%, to 7.5%. We have prepared this budget in good faith, therefore this would not require preparing a new budget. Additionally these funds are used to purchase new buses.	
35)	Budget Committee Member	2240 - Staff Development: Jumped from \$20K in 2024 to \$122K in 2025. What additional pro-dev events will staff be attending and which staff?	
Answer:		Fund 100, Function 2240 on page 19 increased \$16,701. We have prioritized professional learning for specialists, teachers, special education staff, and administrators. Examples of these trainings and conferences include, Safety Care, Oregon Music Educators, Oregon Library Conference, Oregon School Counselors Association, and PBIS. We have been able to fund these opportunities for some of our staff who have been unable to attend conferences in the past.	
36)	Budget Committee Member	Can we get additional context on YoY changes in Consumable/Non-Consumable supply changes in 1131 and 1280 (and any others). Are these moves from other accounts where the amounts were consistent across years? If so, which?	
Answer:		The Building Administrators came to us during the last budget cycle and indicated that the needs are outweighing the budgeted amount. We were able to purchase curriculum and other materials from grant funds and therefore we were able to accomodate the request.	
37)	Parent or Guardian	Any budget savings from the vacant positions/FTE's?	Thank you
Answer:		There have been several classified openings that have not been filled. This has added to our ending fund balance. However, we do still hope to fill them in the new year, so we have not reduced this funding.	
38)	Budget Committee Member	What does forecasted enrollment look like? Is declining enrollment of great concern for funding?	
Answer:		We do not receive funds from the State School Fund, which is based on enrollment. Therefore, declining enrollment does not affect us as heavily as other Districts in our area. This may change as timber funds will be limited in the near future and ESSER funds expire in September of 2024.	