Reedsport School District 105

MONTHLY SCHOOL BOARD MEETING

REVISED AGENDA

Wednesday, April 9, 2025 @ 5:30 PM
Reedsport District Office Board Room / Open Public Meeting
Link to virtual meeting is posted on website at www.reedsport.k12.or.us.

I. CALL REGULAR SESSION TO ORDER

II. PLEDGE OF ALLEGIANCE

III. ESTABLISH A QUORUM

IV. CHANGES TO THE AGENDA

V. PROCLAMATION

A. Archery Team, US Western Nationals Proclamation

VI. ACCOLADES

A. April Superintendent Award
1. Brantley Lee, 2nd Grade / Lisa Dailey, 2nd Grade Teacher
2. Ansel Sargent, 2nd Grade / Jenn Wright, 2nd Grade Teacher
3. Samuel Janiszewski, 8th Grade / Kaylie Laskey, English Teacher
    a. Due to the Track & Field schedule, this award will be postponed to our May meeting.
4. Sophia Flinn, 12th Grade / Nyssa Gunn, English/Health Teacher

VII. COMMUNITY COMMENTS

Individuals are welcome to present Community Comments to the Board regarding agenda items. Please indicate the specific item you wish to discuss on the sign-in sheet and complete a Community Comment card available at the sign-in table. Each speaker is allotted a maximum of three (3) minutes. You may also address the Board on topics not listed on the agenda, provided they do not involve complaints against staff members. However, the Board retains the authority to refer such matters to the administration.

For those unable to attend the board meeting in person, Community Comments can be submitted in written form or via email to the Board Secretary. Comments received by 3:00 PM on the day of the meeting will be included in that meeting's agenda. Any submissions after 3:00 PM will be held for the next scheduled board meeting. Please send your comments to the Reedsport School District at 100 Ranch Road, Reedsport, OR 97467, or via email at stipton@reedsport.k12.or.us.

VIII. REPORTS

A. Assistant Business Manager – Josh Cook, South Coast ESD
   1. Excise Tax
B. Superintendent Report – Jon Zwemke, Elementary Principal & Superintendent
   1. Technology Department Quarterly Report
   2. Athletic Director Quarterly Report

IX. CONSENT AGENDA

Routine actions that typically require no discussion, such as the approval of previous meeting minutes and the acceptance of donations, are frequently addressed collectively in a single vote by the Board.

A. Approve Board Minutes for March 12, 2025.
B. Approve Certified/Administrative Hire:
   1. Rachel Amos, Business Manager, Start date 7/1/25
C. Approve Certified/Administrator Resignation/Retirement:
   1. Patricia Prenger, English & Theater Teacher, resignation effective 6/13/25
   2. Sydney Shell, 3rd Grade Teacher, resignation effective 6/13/25
   3. Brian Watts, Community Outreach Coordinator/Athletic Director, resignation effective 6/30/25
D. Accept donations:
   1. Cheryl Pippen donated equipment to the Jr./Sr. High student weight room = $4,500
   2. Lynnae Harris donated a 1997 Nissan Pickup Truck = $500

X. ACTION

A. Approve the proposed 25/26 Academic Calendar

XI. DISCUSSION

A. Excise Tax Information

XII. COMMUNITY COMMENTS

Reference Community Comments guidelines previously stated in the agenda.

XIII. BOARD MEMBER COMMENTS

XIV. FUTURE AGENDAS

A. April 17 – 18, 2025 – COSA Small Schools Conference in Gleneden Beach
   1. Jon Zwemke will be attending
B. Tuesday, April 29, 2025 @ 1:00 PM – Early Release for Make A Wish Bubsfest

C. Wednesday, May 14, 2025 @ 5:30 PM – Regular Session Board Meeting

D. Thursday, May 15, 2025 – SCESD Superintendent Meeting in Brookings-Harbor

    1. Jon Zwemke will be attending

E. Monday, May 19, 2025 @ 4:00 PM - 1st Budget Committee Meeting

F. Tuesday, May 20, 2025 - School Board Election

G. Thursday, May 29, 2025 @ 4:00 PM – 2nd Budget Committee Meeting

H. June 16-18, 2025 – COSA 2025 Annual Seaside Conference

    1. Jon Zwemke will be attending

XV. ADJOURNMENT

Next School Board Meeting: Wednesday, May 14, 2025 @ 5:30 PM

PRESS RELEASE:

Reedsport Archery Team Dominates at Oregon State NASP Tournament

The Highland Elementary/Middle School Archery Team had an outstanding performance at the National Archery in the Schools Program (NASP) Oregon State Meet held on March 1st, 2025, in Albany, OR. Representing Reedsport, 16 elementary (4th and 5th grade) and 8 middle school (6th grade) archers competed with focus, discipline, and remarkable skill.

3D Event Success

Competing against five other schools in the 3D event, Reedsport took home **1st place** as a team. Seven individual archers placed in this event:

- **Middle School Girls**: Henley Lyle – *2nd place*
- **Elementary Boys**:
    - Kristian Kaneen – *3rd place*
    - Kellan McDuffy – *2nd place*
    - Braden Bailey – *1st place*
- **Elementary Girls**:
    - Natalie Lewis – *3rd place*
    - Willow Hoile – *2nd place*
    - Allison Kaneen – *1st place*

Bullseye Event Highlights

In the Bullseye competition, which included 10 schools, Reedsport once again earned **1st place** overall. Five archers placed individually in this event:

- **Elementary Boys**:
    - Gage Carpenter – *3rd place*
    - Kellan McDuffy – *2nd place*
    - Braden Bailey – *1st place*
- **Elementary Girls**:
    - Allison Kaneen – *2nd place*
    - Brielle Pancheri – *1st place*

This marks the **third consecutive year** Reedsport will send archers to the **US Western Nationals**, to be held April 25–26 in Sandy, Utah. We extend our heartfelt congratulations to all the student athletes and their families and wish Coach Hamner and the team the very best as they prepare to compete on the national stage.

REEDSPORT
SCHOOL DISTRICT 105
www.reedsport.k12.or.us * 100 Ranch Rd., Reedsport, OR 97467 * 541-271-3656

Jon Zwemke, Superintendent
Carey Jones, Board Chair
Bonnie Booher, Vice-Chair
Jack Dailey, Board Member
Carrie Oldright, Board Member
Robert Morin, Board Member

Proclamation
Honoring the Reedsport Elementary/Middle School Archery Team's Participation in the 2025 US Western National Tournament April 25-26, 2025, in Sandy, Utah

WHEREAS, the sport of archery calls for discipline, precision, and perseverance—values that are proudly embodied by the student-athletes of Reedsport Elementary and Middle School; and

WHEREAS, the Reedsport Elementary/Middle School Archery Team has demonstrated outstanding dedication, teamwork, and skill throughout the season, earning a place at the prestigious 2025 US Western National Tournament, to be held on April 25–26, 2025, in Sandy, Utah; and

WHEREAS, this incredible achievement has been made possible through the steady guidance and encouragement of Coach Hamner, whose leadership has inspired excellence and resilience in every athlete; and

WHEREAS, the team's journey is a testament not only to their own hard work but also to the support of their families, the commitment of their coach, and the unwavering encouragement of the Reedsport community;

NOW, THEREFORE, be it proclaimed that the Reedsport School District Board of Directors, on behalf of the entire district, does hereby extend its heartfelt congratulations to the Reedsport Elementary/Middle School Archery Team as they proudly represent our school on the national stage.

BE IT FURTHER RESOLVED, that we commend these student athletes—and Coach Hamner—for their dedication, character, and achievements, and we wish them focus, confidence, and success as they compete among the nation's best.

Proclaimed this 9th day of April 2025, by the Reedsport School District Board Chair, with the full support and admiration of the School Board.

________________________	**April 9, 2025**
Carey Jones, Board Chair	Date

Highland Elementary
HOME OF THE HAWKS
Jon Zwemke, Elementary Principal & District Superintendent
541-271-3616 * jzwemke@reedsport.k12.or.us

April 9, 2025

To the Family of Brantley Lee,

It is my pleasure to announce that your son is the recipient of the Superintendent Award for the month of April 2025. Brantley deserves this honor, as I am sure you are aware. I am also sure that you are as proud of him as we are at Highland Elementary School. I chose Brantley because of his big heart and his desire to not just help, but to go above and beyond for all those around him. Brantley embodies the qualities of a great student. He follows directions, completes his work with care, is excited about learning, and participates in all class discussions and activities. He is bright and always curious to learn more. Brantley also embodies the qualities of a great citizen. He is a helper, a doer, and does it all with kindness and compassion.

Something unique that I witness in Brantley each day is that he takes his roles in life very seriously. Whether it be as a son, a brother, a friend, a classmate, a student, a grandson, or as a helper, Brantley pours his heart into each task at hand. He fulfills each role with care, intention, and kindness. I observe these acts of kindness from him every single day. If there is someone who needs help, Brantley is there. If something needs to be cleaned up or fixed, Brantley is there. If someone needs a kind word, Brantley is there. He is not only a joy to be around, but it is a joy to witness his kindness spread throughout our classroom each day. He has the heart, integrity, and conviction to succeed in all the directions that life will take him, and I am excited to see what his future holds.

Recently, we wrote kindness hearts for our kindness tree. Each student was instructed to write one act of kindness they could do for someone else and one act of kindness they could do for themselves. Both of Brantley's answers were the same- to help his family. It is evident that kindness, strong work ethics, and love are practiced and supported at home, and we are grateful to see these put into action at school.

Thank you to Brantley and his family. It has been such a joy to have Brantley in our second-grade class this year. I'm certain that Brantley will continue to make the world a brighter place each day as he grows.

Sincerely,

Lisa Dailey

2nd Grade Teacher

Highland Elementary
HOME OF THE HAWKS
Jon Zwemke, Elementary Principal & District Superintendent
541-271-3616 * jzwemke@reedsport.k12.or.us

April 9, 2025

Dear Sargent Family,

I am pleased to recognize Ansel Sargent as the recipient of the Superintendent Award. Ansel is a joy to have in class. He is everything that you want a student to be - kind, helpful, eager to learn, and polite.

Ansel gives every assignment his best effort and he has such a positive attitude while he is working. I love to see him smile when our math centers involve using cool rubber stamps or working with a buddy. Ansel really takes pride in doing a great job. He has just mastered his addition and subtraction facts and has been so eager to move on to multiplication, division, and fractions.

As much as Ansel loves learning, I think recess is his favorite time of day. He always includes anyone who wants to play in his basketball game. He has a great time shooting hoops with friends and the cadet teachers.

Whether he is attentively listening to a math lesson, comforting a friend in distress, or dashing around to clean up the classroom at the end of the day, I can always count on Ansel to do the right thing.

Congratulations to Ansel and his family. He is very deserving of this honor. I'm so grateful for the positive example he sets for his classmates. I know his kindness to others, courtesy, respect, and work ethic are character traits that have been instilled at home and are put into practice at school.

Thank you for letting me work with this wonderful young man.

Sincerely,

Jennifer Wright

2nd Grade Teacher

Reedsport Community Charter School
A community of learners preparing to meet the challenges of the future
Jerry Uhling, Principal * 541-271-2141 * juhling@reedsport.k12.or.us
2260 Longwood Drive * Reedsport, OR 97467 * www.reedsport.k12.or.us

April 9, 2025

To the family of Sophia Flinn,

It's going to be very difficult to fit all the reasons I believe Sophia deserves this award into one, one-page letter, but I'll do my best to keep it succinct and straightforward. Simply put, Sophia Flinn is an outstanding human being with a wonderful heart and superb ambition.

Sophia has a witty sense of humor, she's sharp as a tack, an incredibly hard worker, and she always tries her absolute best. She looks for opportunities for growth in the classroom and in the real world. Whenever she is struggling to grasp concepts, she asks for assistance. Whenever she is struggling with personal issues, she seeks guidance and support from her peers, her family, and her teachers. She utilizes her support system in ways that show a level of maturity that surpasses many of her peers.

Academically speaking, I've had the pleasure of teaching Sophia in multiple subject areas, ranging from English to Health, to Mythology, and Theater. She's versatile and adaptable in all areas of academics. Sophia is determined to do her best to prove herself. Her grades have always been wonderful and she truly goes the extra mile when completing her assignments. I can often count on her to give deep insight on topics we cover and to thoroughly explain herself so that I can track her understanding and growth over the course of a unit.

On a personal note, I have known Sophia since she was pretty little. She's my daughter's best friend and she has become like one of the family. She's kind, generous, and compassionate. She looks out for others, cares about others deeply, and doesn't shy away from helping those who need her. She's optimistic about life and challenges that get thrown her way – which will come in handy when she goes off to UofO in the fall in the pursuit of an admirable career in child psychology.

All in all, I think Sophia is a fantastic young lady, who I am happy to know and am proud to have watched grow up. It's an honor to select her for this award. Congrats, girl!

Sincerely,

Nyssa A. Gunn

English / Health Teacher

REEDSPORT SCHOOL DISTRICT 105

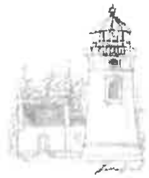
Year-to-Date Activity & Forecast

GENERAL FUND

For the period ending Feb 28, 2025

		ACTIVITY					
	Adopted Budget 2024-2025	YTD Actuals through Current Month	Encumbrances	Actuals Including Encumbrances	Forecast through 6/30/2025	% Actual to Budget	Over/ (Under) Budget
Revenues:							
Beginning Fund Balance	500,000	-	433,292	433,292	433,292	0.00%	(66,708)
Property Taxes	2,605,000	11,430	2,562,986	2,574,416	2,574,416	0.44%	(30,584)
Interest	100,000	7,378	102,816	110,194	110,194	7.38%	10,194
Admissions	12,500	-	13,299	13,299	13,299	0.00%	799
Fees - Sport Participation	-	-	-	-	-	0.00%	-
Rentals	1,000	-	1,661	1,661	1,661		661
Contributions	2,500	-	3,640	3,640	3,640	0.00%	1,140
Miscellaneous Revenue	125,000	74,111	176,579	250,689	250,689	59.29%	125,689
County School Fund	12,000	-	12,000	12,000	12,000	0.00%	-
HERT Tax	2,500	-	2,521	2,521	2,521	0.00%	21
Intermediate Sources	70,000	-	70,000	70,000	70,000	0.00%	-
State School Fund	6,286,389	1,077,802	4,771,546	5,849,348	5,849,348	17.15%	(437,041)
Common School Fund	82,000	-	78,203	78,203	78,203	0.00%	(3,797)
State Managed County Timber	7,500	-	7,500	7,500	7,500	0.00%	-
Other State Grants	2,500	-	2,625	2,625	2,625		125
Federal Forest Fees	60,000	-	60,000	60,000	60,000	0.00%	-
Loan Receipts	-	-	-	-	-	0.00%	-
Interfund Transfers	-	-	-	-	-	0.00%	-
TOTAL:	**9,868,889**	**1,170,720**	**8,298,667**	**9,469,387**	**9,469,387**	**11.86%**	**(399,502)**
Expenditures:							
Salaries	3,473,487	68,512	3,296,761	3,365,273	3,365,273	1.97%	(108,214)
Benefits	2,232,757	39,392	1,959,564	1,998,956	1,998,956	1.76%	(233,801)
Purchased Services	2,381,921	41,066	2,432,263	2,473,328	2,473,328	1.72%	91,407
Supplies & Materials	316,000	32,034	207,293	239,327	239,327	10.14%	(76,673)
Capital Outlay	-	-	-	-	-		-
Other	213,725	157,233	50,023	207,256	207,256	73.57%	(6,469)
Transfers Out	401,000	-	401,000	401,000	401,000		-
SUB-TOTAL:	**9,018,889**	-	**8,346,904**	**8,685,140**	**8,685,140**	**0.00%**	**(333,749)**
CONTINGENCY:	850,000	-	-	-	-		
TOTAL:	**9,868,889**	**-**	**8,346,904**	**8,685,140**	**8,685,140**		

PROJECTED ENDING FUND BALANCE	**784,247**
PROJECTED ENDING FUND BALANCE PERCENTAGE OF ACTUAL (FORECAST) REVENUE AT 6/30/2024	**8%**



REEDSPORT SCHOOL DISTRICT 105
Year-to-Date Activity & Forecast
GENERAL FUND
Feb-25

Account #		Adopted Budget 2024-2025	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Estimate March	Estimate April	Estimate May	Estimate June	Actual/ Estimate Totals	Difference Actual/Estimate to Budget
	Revenues:															
5400	Beginning Fund Balance	500,000						1 433,292							433,292	66,708
111x	Property Taxes	2,605,000	11,430	15,830	9,502	5,288	1,715,952	504,922	100,052	31,439	70,000	25,000	25,000	60,000	2,574,416	30,584
15xx	Interest	100,000	7,378	8,516	6,187	4,967	5,898	13,935	18,447	14,867	10,000	10,000	5,000	5,000	110,194	(10,194)
171x	Admissions	12,500			2,566	3,520	976	1,494	2,336	2,407					13,299	(799)
1740	Fees - Sport Participation	-													-	-
1911	Rentals	1,000			25	1,300	200	86	50						1,661	(661)
192x	Contributions	2,500							3,640						3,640	(1,140)
1990	Miscellaneous Revenue	125,000	74,111	4,983	496	1,200	641	2,504	156,091	664	2,500	2,500	2,500	2,500	250,689	(125,689)
2101	County School Fund	12,000									12,000				12,000	-
2199	HERT Tax	2,500		690			712			493				625	2,521	(21)
2200	Intermediate Sources	70,000							70,000						70,000	
3101	State School Fund	6,286,389	1,077,802	538,578	538,578	538,578	538,578	538,578	538,578	538,578	425,500	425,500	425,500	(275,000)	5,849,348	437,041
3103	Common School Fund	82,000							39,101				39,101		78,203	3,797
3104	State Managed County Timber	7,500											7,500		7,500	-
3299	Other State Grants	2,500					2,625								2,625	(125)
4801	Federal Forest Fees	60,000											60,000		60,000	-
5150	Loan Receipts	-													-	-
5200	Interfund Transfers														-	-
	TOTAL REVENUES:	**9,868,889**	**1,170,720**	**568,598**	**557,354**	**554,853**	**2,265,582**	**1,494,810**	**928,295**	**588,448**	**520,000**	**463,000**	**564,601**	**(206,875)**	**9,469,387**	**399,502**
	Expenditures:															
100	Salaries	3,473,487	68,512	241,875	282,911	283,984	297,565	215,928	268,942	305,555	300,000	300,000	300,000	500,000	3,365,273	108,214
200	Benefits	2,232,757	39,392	137,780	169,239	162,305	164,809	130,535	156,029	173,867	180,000	180,000	180,000	325,000	1,998,956	233,801
300	Purchased Services	2,381,921	41,066	29,971	89,563	132,785	145,551	101,510	113,729	179,153	180,000	1,100,000	180,000	180,000	2,473,328	(91,407)
400	Supplies & Materials	316,000	32,034	25,781	26,806	10,878	12,194	6,480	15,292	9,863	30,000	30,000	30,000	10,000	239,327	76,673
500	Capital Outlay	-													-	-
600	Other	213,725	157,233	5,137	12,007	3,463	2,625	966	1,263	1,836	6,500	6,500	6,500	3,225	207,256	6,469
700	Transfers Out	401,000												401,000	401,000	-
800	Contingency & Unappropriated	850,000													-	850,000
	TOTAL EXPENDITURES:	**9,868,889**	**338,236**	**440,545**	**580,526**	**593,415**	**622,745**	**455,419**	**555,255**	**670,274**	**696,500**	**1,616,500**	**696,500**	**1,419,225**	**8,685,140**	**1,183,749**
	ESTIMATED FUND BALANCE/ CARRYOVER AT MONTH END:		**832,484**	**960,537**	**937,365**	**898,803**	**2,541,640**	**3,581,032**	**3,954,072**	**3,872,246**	**3,695,746**	**2,542,246**	**2,410,347**	**784,247**		

PROJECTED ENDING FUND BALANCE	**784,247**	-
PROJECTED ENDING FUND BALANCE PERCENTAGE OF ACTUAL (FORECAST) REVENUE AT 6/30/2025	**8%**	

*1 Beginning fund balance is ACTUAL.

Reedsport School District

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund **From Date:** 03/01/2025 **To Date:** 03/31/2025

Fund: 100 GENERAL FUND

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
AMAZON.COM					
	0	GENERAL FUND	SYSTEMS ANALYSIS SERVICES	COMPUTER HARDWARE	$113.11
	0	GENERAL FUND	BUILDING SERVICES	CONSUMABLE SUPPLIES	$83.95
	0	GENERAL FUND	FISCAL SERVICES	CONSUMABLE SUPPLIES	$38.89
	0	GENERAL FUND	JR HIGH INSTRUCTION, 7-8	CONSUMABLE SUPPLIES	$17.17
	0	GENERAL FUND	JR/SR HIGH EXTRACURRICULAR	CONSUMABLE SUPPLIES	$361.93
	0	GENERAL FUND	PRIMARY INSTRUCTION, K-6	CONSUMABLE SUPPLIES	$35.80
	0	GENERAL FUND	SR HIGH INSTRUCTION, 9-12	CONSUMABLE SUPPLIES	$17.17
	0	GENERAL FUND	BUILDING SERVICES	NON-CONSUMABLE SUPPLIES	$32.33
			Total for AMAZON.COM		$700.35
AMERICAN FIDELITY ANNUITY					
	0	GENERAL FUND	UNDESIGNATED	AM FIDELITY - ER PD 403(b)	$2,675.00
	0	GENERAL FUND	UNDESIGNATED	AMERICAN FIDELITY TSA	$7,575.00
			Total for AMERICAN FIDELITY ANNUITY		$10,250.00
AMERICAN FIDELITY ASSURANCE					
	0	GENERAL FUND	UNDESIGNATED	AMERICAN FIDELITY ASSURANCE	$5,411.57
AMERICAN FIDELITY ASSURANCE SEC 125					
	0	GENERAL FUND	UNDESIGNATED	AMERICAN FIDELITY FLEX PLAN	$2,729.96
ARE TREASURER					
	0	GENERAL FUND	UNDESIGNATED	ARESP	$181.33
ARESP					
	27142	GENERAL FUND	UNDESIGNATED	OEA MEMBERSHIP DUES	$76.59
BASHOR'S TEAM ATHLETICS					
	27148	GENERAL FUND	JR/SR HIGH EXTRACURRICULAR	CONSUMABLE SUPPLIES	$536.74
CARSON OIL COMPANY					
	0	GENERAL FUND	BUILDING SERVICES	FUEL	$216.27
CENTRAL LINCOLN PUD					
	0	GENERAL FUND	BUILDING SERVICES	ELECTRICITY	$9,896.60

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund | From Date: 03/01/2025 | To Date: 03/31/2025

Fund: 100 GENERAL FUND

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
CITY OF REEDSPORT					
	0	GENERAL FUND	BUILDING SERVICES	WATER AND SEWAGE	$3,720.09
CLEARFLY					
	0	GENERAL FUND	BUILDING SERVICES	TELEPHONE	$1,083.65
COASTAL PAPER AND SUPPLY					
	27095	GENERAL FUND	BUILDING SERVICES	CONSUMABLE SUPPLIES	$1,557.63
	27110	GENERAL FUND	BUILDING SERVICES	CONSUMABLE SUPPLIES	$3,472.70
	27149	GENERAL FUND	BUILDING SERVICES	CONSUMABLE SUPPLIES	$1,476.16
			Total for COASTAL PAPER AND SUPPLY		$6,506.49
COMFORT FLOW HEATING					
	27111	GENERAL FUND	BUILDING SERVICES	REPAIR/MAINTENANCE SERVICES	$3,375.00
CONSORTIUM FOR SCHOOL NETWORKING					
	27112	GENERAL FUND	SYSTEMS ANALYSIS SERVICES	DUES AND FEES	$300.00
COSA/CONFEDERATION OF OR SCH ADM					
	27113	GENERAL FUND	OFFICE OF SUPERINTENDENT SERVICES	TRAVEL--OUT OF DISTRICT	$250.00
DAVISON AUTO PARTS (NAPA)					
	27150	GENERAL FUND	BUILDING SERVICES	CONSUMABLE SUPPLIES	$45.81
DIGITAL INSURANCE LLC					
	27096	GENERAL FUND	FISCAL SERVICES	OTHER NON-INSTR PROF/TECH SERVICES	$6,696.00
DIVERSIFIED BENEFIT SERVICES INV					
	0	GENERAL FUND	UNDESIGNATED	INSURANCE POOL	$3,438.90
	27097	GENERAL FUND	UNDESIGNATED	INSURANCE POOL	$300.70
			Total for DIVERSIFIED BENEFIT SERVICES INV		$3,739.60
Douglas Fast Net					
	0	GENERAL FUND	BUILDING SERVICES	TELEPHONE	$4,179.91
FEDERAL TAX					
	0	GENERAL FUND	UNDESIGNATED	FEDERAL TAX LIABILITY	$28,894.87

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund **From Date:** 03/01/2025 **To Date:** 03/31/2025

Fund: 100 GENERAL FUND

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
	0	GENERAL FUND	UNDESIGNATED	FICA/MEDICARE LIABILITY	$55,048.16
			Total for FEDERAL TAX		$83,943.03
FERRELLGAS					
	0	GENERAL FUND	BUILDING SERVICES	FUEL	$4,965.96
First-Citizens Bank & Trust Co					
	0	GENERAL FUND	PRINTING/DUPLICATING SERVICES	RENTALS	$1,794.45
GOLD COAST SECURITY INC					
	27099	GENERAL FUND	BUILDING SERVICES	TELEPHONE	$124.00
	27152	GENERAL FUND	BUILDING SERVICES	REPAIR/MAINTENANCE SERVICES	$195.00
	203149	GENERAL FUND	BUILDING SERVICES	REPAIR/MAINTENANCE SERVICES	$868.00
			Total for GOLD COAST SECURITY INC		$1,187.00
GOPHER SPORT					
	27153	GENERAL FUND	SR HIGH INSTRUCTION, 9-12	CONSUMABLE SUPPLIES	$315.17
IML SECURITY SUPPLY INC					
	27100	GENERAL FUND	BUILDING SERVICES	NON-CONSUMABLE SUPPLIES	$1,044.00
KEL-CEE ACE HARDWARE					
	27101	GENERAL FUND	BUILDING SERVICES	CONSUMABLE SUPPLIES	$21.01
	27117	GENERAL FUND	BUILDING SERVICES	CONSUMABLE SUPPLIES	$9.71
	27154	GENERAL FUND	BUILDING SERVICES	CONSUMABLE SUPPLIES	$270.45
			Total for KEL-CEE ACE HARDWARE		$301.17
LEWIS TRANSPORTATION					
	0	GENERAL FUND	STUDENT TRANSPORTATION	NONREIMB TRANSPORTATION-ACTIV/WAIT TIME	$4,001.46
	0	GENERAL FUND	STUDENT TRANSPORTATION	REIMBURSABLE STUDENT TRANSPORTATION	$46,246.80
			Total for LEWIS TRANSPORTATION		$50,248.26
LOWER UMPQUA PARKS & RECREATION					

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund   From Date: 03/01/2025   To Date: 03/31/2025

Fund: 100   GENERAL FUND

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
	27155	GENERAL FUND	PRIMARY INSTRUCTION, K-6	INSTRUCTIONAL PROF/TECH SERVICES	$9,493.63
MCKAY'S MARKETS					
	27102	GENERAL FUND	OFFICE OF SUPERINTENDENT SERVICES	CONSUMABLE SUPPLIES	$29.01
	27118	GENERAL FUND	BOARD OF EDUCATION SERVICES	CONSUMABLE SUPPLIES	$29.04
			Total for MCKAY'S MARKETS		$58.05
MILLIMAN, INC.					
	27119	GENERAL FUND	FISCAL SERVICES	OTHER NON-INSTR PROF/TECH SERVICES	$2,469.00
OEA					
	27143	GENERAL FUND	UNDESIGNATED	OEA DUES	$1,125.64
OEA MEMBERSHIP					
	27144	GENERAL FUND	UNDESIGNATED	ARE DUES	$2,815.99
OR CHILD SUPPORT					
	0	GENERAL FUND	UNDESIGNATED	OREGON CHILD SUPPORT	$994.00
OREGON DEPARTMENT REVENUE					
	0	GENERAL FUND	UNDESIGNATED	STATE TAX LIABILITY	$23,227.16
	0	GENERAL FUND	UNDESIGNATED	UNEMPLOYMENT TAX	$3,957.71
			Total for OREGON DEPARTMENT REVENUE		$27,184.87
OREGON SCHOOL FACILITIES MANAGEMEN ASSOC					
	27103	GENERAL FUND	BUILDING SERVICES	DUES AND FEES	$50.00
OSAA					
	27121	GENERAL FUND	JR/SR HIGH EXTRACURRICULAR	DUES AND FEES	$102.04
PACIFIC OFFICE -POSTAGE					
	27122	GENERAL FUND	PRINTING/DUPLICATING SERVICES	EXTRA COPIES	$185.63
PACIFIC OFFICE AUTOMATION					
	27104	GENERAL FUND	PRINTING/DUPLICATING SERVICES	EXTRA COPIES	$972.10
PENSERV PLAN SERVICES, INC					

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund   From Date: 03/01/2025   To Date: 03/31/2025

Fund: 100 GENERAL FUND

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
	27145	GENERAL FUND	UNDESIGNATED	FORESERS 403 B	$1,750.00
SECURITY BENEFIT					
	27146	GENERAL FUND	UNDESIGNATED	SECURITY BENEFIT TSA	$4,200.00
SMART MATT					
	27123	GENERAL FUND	IMPROVEMENT OF INSTRUCTION SERVICES	TUITION REIMBURSEMENT	$629.75
SOUTHWEST OREGON UMPIRES ASSOCIATION					
	27157	GENERAL FUND	JR/SR HIGH EXTRACURRICULAR	OTHER NON-INSTR PROF/TECH SERVICES	$2,000.00
SYMETRA LIFE INSURANCE CO.					
	27147	GENERAL FUND	UNDESIGNATED	SYMETRA LIFE INSURANCE	$525.00
TEXAS LIFE INS COMPANY					
	0	GENERAL FUND	UNDESIGNATED	TEXAS LIFE INSURANCE	$1,206.94
UHLING, JERRY					
	27105	GENERAL FUND	JR/SR HIGH EXTRACURRICULAR	TRAVEL--OUT OF DISTRICT	$243.60
UMPQUA BANK 1					
	0	GENERAL FUND	UNDESIGNATED	DIRECT DEPOSIT	$228,484.99
VALIC - AIG					
	0	GENERAL FUND	UNDESIGNATED	VALIC	$1,950.00
VEND WEST SERVICES INC					
	27107	GENERAL FUND	OFFICE OF SUPERINTENDENT SERVICES	CONSUMABLE SUPPLIES	$5.50
WALL, SHERI					
	27159	GENERAL FUND	OFFICE OF PRINCIPAL SERVICES	TRAVEL--OUT OF DISTRICT	$36.54
WATTS, BRIAN					
	27108	GENERAL FUND	JR/SR HIGH EXTRACURRICULAR	TRAVEL--OUT OF DISTRICT	$162.12
WATTS, MELISSA					
	27160	GENERAL FUND	OFFICE OF PRINCIPAL SERVICES	TRAVEL--OUT OF DISTRICT	$126.70
WESTERN EXTERMINATOR COMPANY					
	0	GENERAL FUND	BUILDING SERVICES	OTHER NON-INSTR PROF/TECH SERVICES	$210.45

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund | From Date: 03/01/2025 | To Date: 03/31/2025

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
Fund: 100 GENERAL FUND					
ZWEMKE, JON					
	27126	GENERAL FUND	OFFICE OF SUPERINTENDENT SERVICES	TRAVEL--OUT OF DISTRICT	$776.75
			Total for GENERAL FUND		**$491,454.29**
Fund: 216 TITLE IA					
REEDSPORT SCHOOL DISTRICT					
	27156	TITLE IA	TITLE I	CONSUMABLE SUPPLIES	$750.00
			Total for TITLE IA		**$750.00**
Fund: 278 IDEA					
AMAZON.COM					
	0	IDEA	RESOURCE ROOM/STUDENTS WITH DISAB	CONSUMABLE SUPPLIES	$51.96
			Total for IDEA		**$51.96**
Fund: 291 INSTRUCTIONAL MATERIALS REPLACEMENT					
NORTHWEST TEXTBOOK DEPOSITORY CO					
	27120	INSTRUCTIONAL MATERIALS REPLACEMENT	SR HIGH INSTRUCTION, 9-12	TEXTBOOKS	$12,700.11
			Total for INSTRUCTIONAL MATERIALS REPLACEMENT		**$12,700.11**
Fund: 292 VEHICLE REPLACEMENT					
HIGH PLAINS FRONTIER SUPPLY LLC					
	27116	VEHICLE REPLACEMENT	BUILDING SERVICES	EQUIPMENT	$20,950.00
			Total for VEHICLE REPLACEMENT		**$20,950.00**
Fund: 298 FOOD SERVICE					
Estill Farms, LLC					

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund **From Date:** 03/01/2025 **To Date:** 03/31/2025

Fund: 298 FOOD SERVICE

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
	27114	FOOD SERVICE	FOOD SERVICES	FOOD--CAFETERIA	$1,650.00
FRANZ FAMILY BAKERIES					
	27098	FOOD SERVICE	FOOD SERVICES	FOOD--CAFETERIA	$333.91
	27115	FOOD SERVICE	FOOD SERVICES	FOOD--CAFETERIA	$77.83
	27151	FOOD SERVICE	FOOD SERVICES	FOOD--CAFETERIA	$209.03
			Total for FRANZ FAMILY BAKERIES		$620.77
SYSCO PORTLAND, INC					
	0	FOOD SERVICE	FOOD SERVICES	CONSUMABLE SUPPLIES	$0.00
	0	FOOD SERVICE	FOOD SERVICES	FOOD--CAFETERIA	$3,950.19
			Total for SYSCO PORTLAND, INC		$3,950.19
UMPQUA DAIRY PRODUCTS CO INC					
	27106	FOOD SERVICE	FOOD SERVICES	FOOD--CAFETERIA	$558.96
	27124	FOOD SERVICE	FOOD SERVICES	FOOD--CAFETERIA	$796.64
	27158	FOOD SERVICE	FOOD SERVICES	FOOD--CAFETERIA	$986.57
			Total for UMPQUA DAIRY PRODUCTS CO INC		$2,342.17
US FOODS INC					
	27125	FOOD SERVICE	FOOD SERVICES	CONSUMABLE SUPPLIES	$6.88
	27125	FOOD SERVICE	FOOD SERVICES	FOOD--CAFETERIA	$610.32
			Total for US FOODS INC		$617.20
WCP SOLUTIONS					
	27109	FOOD SERVICE	FOOD SERVICES	CONSUMABLE SUPPLIES	$1,039.79
	27161	FOOD SERVICE	FOOD SERVICES	CONSUMABLE SUPPLIES	$50.22
			Total for WCP SOLUTIONS		$1,090.01
			Total for FOOD SERVICE		**$10,270.34**

Fund: 299 STUDENT BODY FUND

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
AMAZON.COM					

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund **From Date:** 03/01/2025 **To Date:** 03/31/2025

Fund: 299 STUDENT BODY FUND

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
	0	STUDENT BODY FUND	JR/SR HIGH EXTRACURRICULAR	CONSUMABLE SUPPLIES	$354.13
			Total for STUDENT BODY FUND		**$354.13**
				Grand Total:	$536,530.83

Recap for FUND for GENERAL FUND

100	GENERAL FUND	$491,454.29
216	TITLE IA	$750.00
278	IDEA	$51.96
291	INSTRUCTIONAL MATERIALS REI	$12,700.11
292	VEHICLE REPLACEMENT	$20,950.00
298	FOOD SERVICE	$10,270.34
299	STUDENT BODY FUND	$354.13

End of Report

Single-family new house construction building permits:

2023: 2 buildings, average cost: $518,800

2022: 8 buildings, average cost: $84,900

2021: 5 buildings, average cost: $258,600

2020: 3 buildings, average cost: $298,800

2019: 2 buildings, average cost: $275,300

2018: 2 buildings, average cost: $147,800

2017: 3 buildings, average cost: $178,500

2016: 8 buildings, average cost: $218,300

2015: 2 buildings, average cost: $154,700

2014: 3 buildings, average cost: $150,200

2013: 1 building, cost: $160,000

2011: 1 building, cost: $168,000

2010: 1 building, cost: $336,000

2009: 1 building, cost: $145,000

2008: 1 building, cost: $216,400

2007: 2 buildings, average cost: $218,500

2006: 5 buildings, average cost: $202,500

2005: 1 building, cost: $330,000

2004: 1 building, cost: $140,000

2003: 1 building, cost: $112,700

2001: 1 building, cost: $42,500

2000: 2 buildings, average cost: $124,400

1999: 1 building, cost: $24,400

1998: 4 buildings, average cost: $167,700
Read more: https://www.city-data.com/city/Reedsport-Oregon.html


Number of permits per 10,000 Reedsport, OR residents
City-Data.com
Reedsport city
Oregon average


Average permit cost in Reedsport, OR
City-Data.com
Reedsport city
Oregon average

Senate Bill 1036

Sponsored by Senator DECKERT; Senators BROWN, DEVLIN, JOHNSON, MORSE, STARR, WALKER, Representatives BEYER, BURLEY, DALLUM, FLORES, GILLIAM, GREENLICK, KOMP, KRUMMEL, MORGAN, OLSON, RILEY, ROBLAN, SCOTT

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced.**

Restricts local government power to impose construction excise taxes. Dedicates revenues from such taxes to school construction.

A BILL FOR AN ACT

Relating to local government construction excise taxes.

Be It Enacted by the People of the State of Oregon:

SECTION 1. A local government or local service district, as defined in ORS 174.116, or a special government body, as defined in ORS 174.117, may not impose a tax on the privilege of constructing improvements to real property except as provided in sections 2 to 6 of this 2007 Act.

SECTION 2. Construction taxes may be imposed under sections 2 to 6 of this 2007 Act by a school district or by another local government, local service district or special government body pursuant to a written agreement with a school district.

SECTION 3. Construction taxes may not be imposed under sections 2 to 6 of this 2007 Act on the following:

(1) Commercial tenant improvements.

(2) Structural remodels costing less than $100,000.

(3) Public or private school construction.

(4) Public improvements, including but not limited to buildings, roads, rights of way, sewer and water lines.

(5) Public or private hospitals.

SECTION 4. (1) Construction taxes imposed under sections 2 to 6 of this 2007 Act may not exceed ______ percent of the lesser of:

(a) The certified cost of construction; or

(b) The difference between the appraised value of the real property before the construction and the appraised value of the real property following the construction, as appraised by the county assessor.

(2) For purposes of this section:

(a) "Appraised value" of the real property before and after construction means the value determined by the county assessor for purposes of ad valorem taxation.

(b) "Certified cost of construction" means the total amount paid or contributed for materials and services used in construction and for variances, permits and interests in real property necessary to construct the improvements, as certified by the builder.

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

LC 3768

(3) The builder's certification shall be made:

(a) Under oath.

(b) At the latter of the issuance of a certificate of occupancy for the construction or upon completion of construction.

(c) In the manner prescribed by the school district or other local government, local service district or special government body collecting the tax.

SECTION 5. (1) Construction taxes imposed under sections 2 to 6 of this 2007 Act shall be paid by the builder to the school district or to another local government, local service district or special government body, as provided in the written agreement with the school district.

(2) Taxes collected by a local government, local service district or special government body shall be promptly transferred to the school district pursuant to the written agreement with the school district.

SECTION 6. After deducting the costs of administering the construction tax imposed under sections 2 to 6 of this 2007 Act and payment of refunds of such taxes, all revenues shall be retained and used by the school district only for construction of buildings and other permanent improvements of the school district.

CONSTRUCTION EXCISE TAX

The Oregon Legislature passed Senate Bill 1036 to help growing school districts, such as Newberg, pay for a portion of the cost for new or expanded facilities needed to accommodate growth.

Senate Bill 1036 allows school districts, in cooperation with cities and counties, to tax new residential and non-residential construction. This excise tax option was created with bipartisan support by the Oregon Legislature. Agencies and groups supporting it include the Oregon Home Builders Association, the Oregon PTA and the Oregon School Boards Association.

The revenue generated from SB 1036 alone will not raise sufficient revenue to cover the cost of new or expanded schools; voter approved bonds are still necessary. However, every dollar collected from new construction may be one less dollar taxpayers will have to pay in a bond measure.

What can school districts spend the money on?
School districts may only spend construction excise tax revenue on capital improvements, including:

- Land acquisition
- Construction, reconstruction or improvement of school facilities
- Costs to purchase and install equipment and furnishings or other tangible property that has a useful life of more than one year
- Architectural, engineering, legal or similar costs related to capital improvements

School districts may NOT spend construction excise tax funds on operating costs or costs of routine maintenance.

How much money may be collected?
The total amount a school district may collect will vary based on
the amount and type of new construction in the school. School districts may collect a maximum of:

- $1 per square foot of new residential construction

- 50¢ per square foot of new on-residential construction (subject to a cap of $25,000 per non-residential project)

If 100 new 2,500 square foot houses, 30 new 1,000 square foot apartments and three commercial or industrial projects that range
in size from 10,000 to 50,000 square feet are built in a school district each year, the district could receive $325,00 annually or $3,250,000 over a ten-year period.

Is all development subject to the tax?
No. The law exempts private schools, public improvements (schools, libraries, fire stations, etc.), affordable housing, hospitals, religious facilities, agricultural structures and limited developments on environmentally contaminated sites (brownfields.)

What is required to implement a construction excise tax?
In order to impose a construction excise tax, school districts are required to:
• Adopt a long-term capital facility plan
• Enter into an intergovernmental agreement with local cities and counties that will oversee collection and disbursement of the construction excise tax.
• Adopt a resolution establishing the amount and terms of the tax

How are construction excise taxes collected?
The tax is collected by the city or county and is paid by the person undertaking the construction at the time a building permit is issued. Under an intergovernmental agreement, the city or county collecting the construction excise tax passes the funds through to the local school district. The city or county cannot charge more than one percent of the amount collected as an administrative fee.

Contact information
Newberg Public Schools
Superintendent
503-554-5041

Business Services Director
503-554-5004

City of Newberg
City Planner
503-537-1240

City of Dundee
City Administrator
503-538-3922

Yamhill County
County Administrator
503-434-7501

Clackamas County
Administrative Assistant for Building Codes Division
503-353-4748

Washington County
Land Development Manager
503-846-4502

Supporting Documents

NEWBERG | PUBLIC SCHOOLS

Oregon SB 1036 Construction Excise Tax

A new tool to assist schools in growing communities

The Oregon Legislature passed Senate Bill 1036 to help growing school districts, such as Newberg, pay for a portion of the cost for new or expanded facilities needed to accommodate growth.

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What can school districts spend the money on?

School districts may only spend construction excise tax revenue on capital improvements, including:

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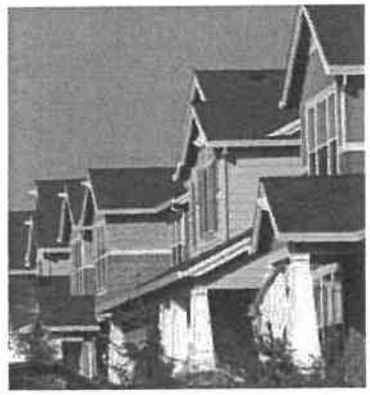
(continued on back)

phone 503-554-5000 | fax 503-538-4374
714 E 6th St., Newberg, OR 97132
www.newberg.k12.or.us

(continued from front)

Is all development subject to the tax?

No. The law exempts private schools, public improvements (schools, libraries, fire stations, etc.), affordable housing, hospitals, religious facilities, agricultural structures and limited developments on environmentally contaminated sites (brownfields.)



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503-434-7501

Clackamas County

Administrative Assistant for Building Codes Division
503-353-4748

Washington County

Land Development Manager
503-846-4502

Corvallis
SCHOOL DISTRICT

Construction Excise Tax Information Sheet

What is the Construction Excise Tax (CET)?

In 2007, Oregon legislators passed a law (Senate Bill 1036) intended to help Oregon school districts pay for a portion of the cost of new or expanded school facilities. The bill allows school districts to impose a construction excise tax on certain residential and non-residential development. Specifically, the tax applies to improvements to real property that result in a new structure or additional square footage to an existing structure. Construction excise taxes are collected on behalf of school districts by regional cities and counties that issue building permits.

Why is a Construction Excise tax needed?

Corvallis School District has 13 schools in operation. We are committed to providing a safe and modern learning environment for our students. The money collected from CET is put into the Construction Excise Tax Fund. This fund provides critical funding and is one part of a larger effort to continually improve our school facilities. This tax will help to bridge the gap between funding provided through the 2018 capital construction bond and additional funding necessary for future improvements.

What does this tax pay for?

The tax pays for capital improvements including land acquisition; construction, reconstruction or improvement of facilities; acquisition or installation of equipment, furnishings or other tangible property; architectural, engineering, legal or similar costs associated related to capital improvements; or the payment of obligations and related costs of issuance that are issued to finance or refinance capital improvements. Oregon school districts that impose a Construction Excise Tax, must develop a long term facilities plan for making capital improvements pursuant to ORS 320.183. Corvallis School District's *Long Range Facilities Master Plan* may be found online at www.csd509J.net.

How much is it, who has to pay, and when?

The Corvallis School District CET rate has remained unchanged since its implementation in 2009. The rate is currently assessed at $1.50 per square foot on residential construction and $0.50 per square foot for non-residential construction—with a $25,000 tax limit for non-residential. Effective January 1, 2024 the rates will increase to $1.56 for residential and $.78 for non-residential – with a $39,100 limit. The tax applies to construction permits on property located within Corvallis School District's jurisdiction. The Oregon Department of Revenue updates CET tax limits annually in July indexed to inflation. The Corvallis School District may update CET rates in the future up to the established statewide tax limit.

Who is exempt from paying the tax?

The following improvements are exempt from the tax pursuant to ORS 320.173.

1. Private school improvements;
2. Public improvements as defined in ORS 279A.010;
3. Residential housing that is guaranteed to be affordable under guidelines established by the United States Department of Housing and Urban Development, to households that earn no more than 80 percent of the median household income for the are an which the construction tax is imposed for a period of at least 60 years following the dated of construction of the residential housing;
4. Public or private hospital improvements;
5. Improvements to religious facilities used primarily for worship or education associated with worship;

Who can I contact for more information?

If you have additional questions about the Construction Excise Tax, contact:

Business Services Department
541-757-3859
lauren.wolfe@corvallis.k12.or.us

Corvallis School District 509J
PO Box 3509J
1555 SW 35th Street
Corvallis, OR 97339

Corvallis
SCHOOL DISTRICT

SB 1036:

Construction Excise Tax

What is the Construction Excise Tax (CET)?

In 2007, the Oregon State Legislature passed a law (Senate Bill 1036) to help Oregon school districts pay for a portion of the cost of new or improved school facilities. The bill allows school districts to impose a construction excise tax on certain residential and non-residential development. Construction excise taxes are collected on behalf of school districts by regional cities and counties that issue building permits.

Corvallis School District first imposed CET on September 1, 2009.

Why is a Construction Excise Tax needed?

Corvallis School District has 13 schools in operation. We are committed to providing a safe and modern learning environment for our students. The money collected from CET is put into the Construction Excise Tax Fund. This fund provides critical funding and is one part of a larger effort to continually improve our school facilities.

This tax will help to bridge the gap between funding provided through the 2018 capital construction bond and additional funding necessary for future improvements.

What is the Construction Excise Tax rate?

The Corvallis School District CET rate has remained unchanged since 2009. The rate is currently $1.00 per square foot on residential construction and $0.50 per square foot for non-residential construction—with a $25,000 tax limit for non-residential. Effective January 1, 2024 the rates will increase to $1.56 for residential and $.78 for non-residential—with a $39,100 limit.

The Oregon Department of Revenue updates CET tax limits annually in July indexed to inflation. The Corvallis School District may update CET rates in the future up to the established statewide tax limit.

What does this tax pay for?

The Construction Excise Tax pays for capital improvements including: land acquisition; construction, reconstruction or improvement of facilities; acquisition or installation of equipment, furnishings or other tangible property; architectural, engineering, legal or similar costs associated related to capital improvements; or the payment of obligations and related costs of issuance that are issued to finance or refinance capital improvements.

Who has to pay this tax? Am I exempt from paying the tax?

The tax applies to construction permits issued for property located within Corvallis School District's jurisdiction.

Exemptions required by ORS 310.173 include:

- private school improvements
- public improvements as defined in ORS 279A.010
- certain residential housing that is guaranteed to be affordable under guidelines established by the U.S. Department of Housing and Urban Development
- public or private hospital improvements
- improvements to certain religious facilities
- agricultural buildings as defined in ORS 455.315 (2)(a)
- facilities operated by a not-for-profit that are long term, residential, or continuing care
- residential housing to replace what was destroyed or damaged by wildfire or other eligible events.

The Corvallis School Board also exempts other specific construction related activities within Adair Village, Benton County, Corvallis and Linn County.

Corvallis
SCHOOL DISTRICT

Construction Excise Tax Information Sheet

What is the Construction Excise Tax (CET)?

In 2007, Oregon legislators passed a law (Senate Bill 1036) intended to help Oregon school districts pay for a portion of the cost of new or expanded school facilities. The bill allows school districts to impose a construction excise tax on certain residential and non-residential development. Specifically, the tax applies to improvements to real property that result in a new structure or additional square footage to an existing structure. Construction excise taxes are collected on behalf of school districts by regional cities and counties that issue building permits.

Why is a Construction Excise tax needed?

Corvallis School District has 13 schools in operation. We are committed to providing a safe and modern learning environment for our students. The money collected from CET is put into the Construction Excise Tax Fund. This fund provides critical funding and is one part of a larger effort to continually improve our school facilities. This tax will help to bridge the gap between funding provided through the 2018 capital construction bond and additional funding necessary for future improvements.

What does this tax pay for?

The tax pays for capital improvements including land acquisition; construction, reconstruction or improvement of facilities; acquisition or installation of equipment, furnishings or other tangible property; architectural, engineering, legal or similar costs associated related to capital improvements; or the payment of obligations and related costs of issuance that are issued to finance or refinance capital improvements. Oregon school districts that impose a Construction Excise Tax, must develop a long term facilities plan for making capital improvements pursuant to ORS 320.183. Corvallis School District's *Long Range Facilities Master Plan* may be found online at www.csd509J.net.

How much is it, who has to pay, and when?

The Corvallis School District CET rate has remained unchanged since its implementation in 2009. The rate is currently assessed at $1.50 per square foot on residential construction and $0.50 per square foot for non-residential construction—with a $25,000 tax limit for non-residential. Effective January 1, 2024 the rates will increase to $1.56 for residential and $.78 for non-residential – with a $39,100 limit. The tax applies to construction permits on property located within Corvallis School District's jurisdiction. The Oregon Department of Revenue updates CET tax limits annually in July indexed to inflation. The Corvallis School District may update CET rates in the future up to the established statewide tax limit.

Who is exempt from paying the tax?

The following improvements are exempt from the tax pursuant to ORS 320.173.

1. Private school improvements;
2. Public improvements as defined in ORS 279A.010;
3. Residential housing that is guaranteed to be affordable under guidelines established by the United States Department of Housing and Urban Development, to households that earn no more than 80 percent of the median household income for the are an which the construction tax is imposed for a period of at least 60 years following the dated of construction of the residential housing;
4. Public or private hospital improvements;
5. Improvements to religious facilities used primarily for worship or education associated with worship;

6. Agricultural buildings as defined in ORS 455.315 (2)(a);
7. Facilities operated by non-profit organizations (501[c][3]) that are:
   a. Long term care facilities (defined in ORS 442.015);
   b. Residential care facilities (defined in ORS 443.400); or
   c. Continuing care retirement communities (defined in ORS 101.020);
8. Residential housing being constructed on a lot or parcel of land to replace residential housing on the lot or parcel of land that was destroyed or damaged by wildfire or another event or circumstance that is the basis for a state of emergency declared under ORS 401.165 (Declaration of state of emergency) or 401.309 (Declaration of state of emergency by city or county) or for the exercise of authority under ORS 476.510 (Short title) to 476.610 (Payment of claims).

In addition to the above statewide exemptions, the Corvallis School District and regional cities/counties have further agreed that the following construction-related activities are also exempt from the CET:

Adair Village and Benton County:
-Mechanical, electrical, plumbing permits;
-Land use approvals;
-Structures not required to obtain building permits due to square-footage exemption;
-Equine facilities as defined by ORS 455.315(2)(b);
-Interior remodels with no additional square footage;
-Non-covered decks;
-Replacement due to fire or flood loss;
-Remodeling projects adding no more than 200 square feet of additional space to an existing structure within any twelve-month period.

City of Corvallis:
-Replacement due to fire or flood loss equal to or less than the square footage of the original structure prior to the loss;
-Remodeling projects adding up to 200 square feet of additional space to an existing structure.

Linn County:
-A non-profit corporation with current 501(c)(3) status;
-Any improvements involving an existing residential structure such as a remodel or expansion;
-Improvements involving a detached, non-occupied residentially-related building such as a garage, shop, or barn on a tax lot containing an existing residential structure;
-The amount of the original square footage of an improvement when an existing residential or non-residential structure is removed and a new structure is constructed on the same lot;
-Equine facilities as defined by ORS 455.315(2)(d)
-Medical hardship dwellings;
-Temporary structures.

If a person or entity believes that they are exempt from Construction Excise Tax they must submit an exemption form to Corvallis School District for review. The exemption form may be found online at www.csd509J.net.

Where can I get more information?

If you have additional questions, you may contact Lauren Wolfe, Corvallis School District 509J Business Services Manager, at 541.757.5874 or lauren.wolfe@corvallis.k12.or.us.

Reedsport School District
Student Enrollment Numbers by Grade Level
2024-2025

Grade Level		9/1/24	10/1/24	11/1/24	12/1/24	1/1/25	2/1/25	3/1/25	4/1/25	5/1/25	6/1/25	6/15/25
K		38	39	40	39	37	38	38	37			
1		36	43	38	38	46	37	39	38			
2		45	41	39	38	38	37	38	38			
3		39	49	47	46	42	43	43	43			
4		40	51	43	42	43	42	43	43			
5		47	41	39	39	37	40	40	41			
6		39	49	47	47	36	47	47	47			
Elementary Total		***284***	***313***	***293***	***289***	***279***	***284***	***288***	***287***	***0***	***0***	***0***
7		46	47	47	46	47	50	50	51			
8		45	46	45	44	42	43	44	43			
9		37	38	36	36	36	35	34	34			
10		50	50	47	48	47	47	47	47			
11		46	44	42	43	43	44	42	42			
12		36	42	42	42	40	39	38	38			
Jr./Sr. High Total		***260***	***267***	***259***	***259***	***255***	***258***	***255***	***255***	***0***	***0***	***0***
School Totals		***544***	***580***	***552***	***548***	***534***	***542***	***543***	***542***	***0***	***0***	***0***

Reedsport School District 105

MONTHLY SCHOOL BOARD MEETING

MINUTES

Wednesday, March 12, 2025 @ 5:30 PM

I. CALL REGULAR SESSION TO ORDER @ 5:30 PM

II. PLEDGE OF ALLEGIANCE

III. ESTABLISH A QUORUM

Position	First Name	Last Name	Present	Absent
Board Chair	Carey	Jones	X	
Board Vice-Chair	Bonnie	Booher		X
Board Member	Jack	Dailey	X	
Board Member	Bob	Morin	X	
Board Member	Carrie	Oldright	X	
Superintendent	Jon	Zwemke	X	
Asst. Business Mgr.	Josh	Cook	X	
RCCS Principal	Jerry	Uhling	X	
HES Vice-Principal	Missy	Watts	X	
SPED Director	Robin	Haddock		X
Board Secretary	Sharmen	Tipton	X	

IV. CHANGES TO THE AGENDA

A. A revised agenda was published prior to the meeting. The agenda included in the board packet remains unchanged.

V. ACCOLADES

A. January Superintendent Award
   1. Adelynn Jone, 5th Grade / Alexia Rodriguez, 5th Grade Teacher
   2. Rainy Taylor, 12th Grade / Lynn Lorenzen, Alternative Education Teacher

B. February Superintendent Award
   1. Trinity Jackson, 12th Grade / Tom Wright, Science Teacher

C. March Superintendent Award
   1. Prashamsa Shrestha, 4th Grade / Dan Vasquez, 4th Grade Teacher
   2. Kelly Foreman, 4th Grade / Katie Corcoran, 4th Grade Teacher
   3. Bowen White, 12th Grade / Jessica Hitchcock, Math Teacher
   4. Thomas Morgan, 11th Grade / Madi Kay, Math Teacher

VI. COMMUNITY COMMENTS

Individuals may present a Community Comment to the Board on agenda items. Please note on the sign-in sheet which item you wish to address and fill out a Community Comment card at the sign-in table. You are limited to no more than three (3) minutes. You may address the Board on a topic NOT on the agenda if it does NOT pertain to a complaint against a staff member. However, the Board reserves the right to refer the matter to the administration.

Anyone unable to attend a board meeting in person may submit Community Comments in hard copy or email to the Board Secretary. Community Comments received by 3:00 PM on the day of the meeting will be included in the meeting. Any comment received after 3:00 PM will be saved for the next regularly scheduled board meeting. Submit Comments to Reedsport School District address: 100 Ranch Road Reedsport, OR 97467 or via email: stipton@reedsport.k12.or.us

A. Five people requested to share comments regarding the donation of Softball uniforms. Board Chair, Carey Jones, shared that the board will look into the matter and will respond to commentators once that process is completed.

B. One person requested to share comments regarding an unethical hiring concern. Board Chair, Carey Jones, asked the commenter to fill out and submit a confidential community complaint to the board, as personnel issues must be addressed in Executive Session unless the employee being discussed has requested an open session. Reference: ORS192.610(2) and ORS192.660(2)(b)

VII. REPORTS

A. ARE President's Quarterly Report – Tara Adams, Certified Union President
   1. Tara Adams presented a detailed PowerPoint report highlighting the projects our teachers have been working on with our students in elementary, junior high, and high school. The report also introduced some exciting plans for the rest of the school year.

B. Assistant Business Manager – Josh Cook, South Coast ESD
   1. The district received a few changes to the State School Fund since the last board meeting, and our estimates continue to be aligned. The business office is collaborating with experts in the field to assist in calculating the estimated adjustment that will be published in May.
   2. Resolution 02-24-25 Appropriations Transfer will be in the Action items for the board to discuss and vote on.
   3. Although an adjustment to our enrollment numbers was reported in September 2024, this can only be done once. The business office is adjusting our estimated funding using the current enrollment data to avoid budget shortfalls and prepare for the adjustment in May.
   4. The board was presented with information on the Construction Excise Tax and Senate Bill 1036, which allows school districts to implement the tax for one time only on "new" construction only, which would be used to support capital projects in the district. These

funds would allow us to make repairs and improvements to our buildings and campuses. This could be a better option than going out for bond on capital improvements. The board discussed the pros and cons of this option. Josh agreed to research surrounding districts to investigate how they utilized this tax and will report back to the board.

C. Superintendent Report – Jon Zwemke, Elementary Principal & Superintendent
   1. Maintenance Department Quarterly Report. Jon shared updates on service tickets and upcoming projects. At Barrone Park we are working on the removal of unsafe trees, repairing the walking path, handicap access to the gazebo, and new drainage. At the jr./sr. High school repairs are being made to the grandstands. At the elementary school, our staff are accepting bids from logging operations for unsafe trees that need to be removed from the playground area.
   2. Special Education Department Quarterly Report. Middle learning center program for 7th – 12th grade students who do not require Life Skills but have higher needs than can be addressed in a larger classroom setting. Hiring Robin Haddock as our elementary case manager and district Special Education Director has allowed us to end two contracts with South Coast ESD and bring those resources back in-house. Staff are completing restraint protocol training, which is required every two years and working in our new Student Information System to get all documentation and reporting up to date.

VIII. CONSENT AGENDA

Actions that are routine or usually call for no discussion, such as approving minutes of previous meetings, acceptance of donations, and similar actions, are often handled together in one vote by the Board.

A. Approve Board Minutes for February 12, 2025.
B. Accept donations:
   1. Boosters Association donated rock and sand for leveling the drainage improvements at Barrone Softball Field = $462.48.
   2. Boosters Association donated fitness room equipment = $2,198.29
   3. Aurora Masonic Lodge # 59 donated a new bike for the quarterly perfect attendance raffle for our elementary school = $108.00
C. Bob Morin made a motion to accept the Consent Agenda items A and B as presented. Jack Dailey seconded. Vote: Yes 4 (Carey Jones, Bob Morin, Jack Dailey, and Carrie Oldright), No 0. Approved.

IX. ACTION

A. Approve 25/26 School Board Meeting Calendar
   1. Bob Morin made a motion to approve the 25/26 School Board Meeting Calendar as presented in the board packet. Jack Daily seconded. Vote: Yes 4 (Carey Jones, Bob Morin,

Jack Dailey, and Carrie Oldright), No 0. Approved.

B. Approve Resolution 02-24-25 Appropriations Transfer

1. Josh Cook explained the reason for this appropriation transfer is to satisfy budget law. We cannot spend more than is budgeted in each fund. Our current estimations show Food Service costs as well as Maintenance projects such as seismic improvements and long-range facility repairs, may exceed the current balance in those funds. This transfer is an effort to adhere to budget law regarding fund balance.
2. Bob Morin made a motion to approve Resolution 02-24-25 Appropriations Transfer as presented in the board packet. Jack Daily seconded. Vote: Yes 4 (Carey Jones, Bob Morin, Jack Dailey, and Carrie Oldright), No 0. Approved.

X. <u>DISCUSSION</u>

A. The board is still in need of two 25/26 Budget Committee Members
   1. 1st Budget Committee Meeting will be Monday, May 19, 2025 @ 4:00 PM
   2. 2nd Budget Committee Meeting will be Thursday, May 29, 2025 @ 4:00 PM

B. The following positions will be on the May 2025 ballot:
   1. Position #2 / 4-year term
   2. Position #3 / 4-year term

C. School Board Candidate filing deadline is March 20, 2025 @ 5:00 PM (pst)
   1. File SEL190 with $10 filing fee (OR) File SEL121 with required signatures
   2. Submit to: Douglas County Elections Department, PO Box 10, Roseburg, OR 97470

D. Statement of Economic Interest – ALL current board members must file
   1. Filing opens March 15, 2025
   2. Filing closes April 15, 2025

XI. <u>COMMUNITY COMMENTS</u>

Reference Community Comments guidelines previously stated in the agenda.

XII. <u>BOARD MEMBER COMMENTS</u>

A. Carey Jones appreciates the donations received from the Boosters and wants to remind everyone that the Annual Sports Auction is coming up, April 12, 2025, and tickets are selling out quickly. This is a fantastic opportunity for our community to come out and support our district athletic program.

B. Carey Jones attended the REEF banquet, where they honored Mark Bedard for his dedication to education in Reedsport. The Reedsport Education Enrichment Foundation provides funding for things our small district is not able to such as educational tools, field trips, and theater productions.

C. Carrie Oldright is thankful for those who shared concerns and would caution people not to assume the worst of intention when speaking about the administration, staff or the board. Everyone is just trying to do the right thing, and we appreciate your passion and willingness to bring those concerns forward.

D. Carey Jones asked Missy Watts if there was an update on the community garden. Mrs. Watts shared that we have a group of students interested in joining the gardening team, and we have staff willing to support these efforts so we can integrate our garden into our outdoor school programing and standards in curriculum. Our students will be making Native American bean, squash and corn soup with our garden produce.

XIII. FUTURE AGENDAS

A. Staff Appreciation Lunch provided by the Board
   1. HES Staff Appreciation Lunch - Tuesday, March 18, 2025 @ 10:00 AM – 1:00 PM
   2. RCCS Staff Appreciation Lunch - Thursday, March 20, 2025 @ 10:00 AM – 1:00 PM

B. Wednesday, April 9, 2025 @ 5:30 PM – Regular Session Board Meeting

C. Tuesday, April 29, 2025 @ 1:00 PM – Early Release for Make A Wish Bubsfest

D. Wednesday, May 14, 2025 @ 5:30 PM – Regular Session Board Meeting

E. Monday, May 19, 2025 @ 4:00 PM - 1st Budget Committee Meeting

F. Tuesday, May 20, 2025 - School Board Election

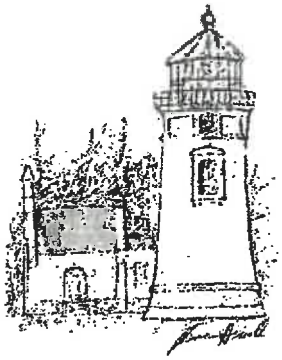
G. Thursday, May 29, 2025 @ 4:00 PM – 2nd Budget Committee Meeting

XIV. ADJOURNMENT 7:21 PM

Next School Board Meeting: Wednesday, April 9, 2025 @ 5:30 PM

Submitted by Sharmen Tipton, Reedsport School District Executive Assistant / Board Secretary

Carey Jones, Board Chair	Date	Jon Zwemke, Superintendent	Date



Reedsport School District 105

100 Ranch Road
Reedsport, OR 97467-1739
Phone: (541) 271-3656
Fax Phone: (541) 271-3658

RECEIPT FOR DONATION

Name of donor: Cheryle Pippin

Address: 4637 Torrey Pines Dr. Medford, OR 97504

Telephone Number: 503-753-9093

Description of donation: weightroom equipment

Value of donation: $4600.00

Purpose(s) for which donation is given, including any conditions or limitations on the use of the donation:

weight room - student use

Item added to Fixed Asset Inventory
Yes____ No____
(Only items valued at $5,000 or more.)

not available
Signature of donor

March 2025
Date of donation

The donated item listed above was publicly reported to the board during the Regular Board Meeting held: ________
Date

Signature of Superintendent / ~~Principal~~ / Designee

The Reedsport School District (Taxpayer I.D. number 93-0565903) is a Political Subdivision of the State of Oregon as defined in Section 4221(a) of the Internal Revenue Code, and as such is a qualified tax-exempt organization. Donations to Reedsport School District are tax deductible for Federal and State income tax purposes within the limits specified in the Internal Revenue Code and State law.

Copy to District Office.

Reedsport School District 105

100 Ranch Road
Reedsport, OR 97467-1739
Phone: (541) 271-3656
Fax Phone: (541) 271-3658

RECEIPT FOR DONATION

Name of donor: Lynnae Harris

Address: PO Box 594 Reedsport, OR 97467

Telephone Number: 541-271-4293

Description of donation: 1997 Nissan PU

Value of donation: $500 -

Purpose(s) for which donation is given, including any conditions or limitations on the use of the donation:

School use

Lynnae Harris
Signature of donor

4-1-25
Date of donation

Item added to Fixed Asset Inventory
Yes____ No____
(Only items valued at $5,000 or more.)

The donated item listed above was publicly reported to the board during the Regular Board Meeting held: ________
Date

Signature of Superintendent / Principal / Designee

The Reedsport School District (Taxpayer I.D. number 93-0565903) is a Political Subdivision of the State of Oregon as defined in Section 4221(a) of the Internal Revenue Code, and as such is a qualified tax-exempt organization. Donations to Reedsport School District are tax deductible for Federal and State income tax purposes within the limits specified in the Internal Revenue Code and State law.

Copy to District Office.

Revised 9/21/17 MLH

Reedsport School District 105

2025-2026 Calendar

NOT APPROVED as of 03/27/25

Student Day
- Inservice, Curriculum or LC
- Conferences AM/PM
- No School- Holidays

Student Day
- Teacher Grade
- Early Release
- Non-Contract Day

FAMILY LEVEL DETAIL

AUGUST 2025
- 8/12 - 8/14 - Proposed HES Licensed Stipend Work Day for IRRE
- 8/18 & 8/19 - All Staff Day - Licensed AND Classified
- 8/20 - Licensed Classroom Day
- 8/21 - Learning Community (LC) Day
- 8/22 - New Staff Only Day for Training
- 8/25 - FIRST DAY OF SCHOOL

SEPTEMBER 2025
- 9/1 - NO SCHOOL - Labor Day
- 9/26 - Teacher LC

**** School on Fridays for Students - 9/5 & 9/12*

OCTOBER 2025
- 10/10 - District and Statewide Professional Development (PD)
- 10/24 - First Quarter - Grading Day

NOVEMBER 2025
- 11/6 - Regular School; PM Conferences 4:00 PM - 8:00 PM
- 11/7 - NO SCHOOL - AM Conferences 8:00 AM - 12:00 PM
- 11/11 - NO SCHOOL - Veteran's Day Holiday
- 11/24 - 11/28 - NO SCHOOL - Thanksgiving Break

**** School on Fridays for Students - 11/14*

DECEMBER 2025
- 12/1 - Classes Resume
- 12/5 - Teacher LC
- 12/22 - 12/31 - NO SCHOOL - Winter Break

JANUARY 2026
- 1/1 - NO SCHOOL - New Year's Day
- 1/5 - Classes Resume
- 1/16 - First Semester - Grading Day
- 1/19 - NO SCHOOL - Martin Luther King Jr. Day

**** School on Fridays for Students - 1/23*

FEBRUARY 2026
- 2/6 - Teacher LC
- 2/16 - NO SCHOOL - Presidents' Day

**** School on Fridays for Students - 2/20*

MARCH 2026
- 3/6 - Teacher LC
- 3/23 - 3/27 - NO SCHOOL - Spring Break
- 3/30 Classes Resume

APRIL 2026
- 4/3 - Third Quarter - Grading Day
- 4/16 - Regular School; PM Conferences 4:00 PM - 8:00 PM
- 4/17 - NO SCHOOL - AM Conferences 8:00 AM - 12:00 PM
- 4/24 - Teacher LC

MAY 2026
- 5/8 - Teacher LC
- 5/25 - NO SCHOOL - Memorial Day

**** School on Fridays for Students - 5/29*

JUNE 2026
- 6/4 - Last Day for Seniors
- 6/7 - Graduation
- 6/11 - Last Day for K-11 - Half Day
- 6/12 - Second Semester - Grading Day

(153) student contact days - Student Days☐

JULY

S	M	T	W	T	F	S
		1	2	3		5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

AUGUST

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Student Days: 4 / Licensed Days: 8 (9 new)

SEPTEMBER

S	M	T	W	T	F	S
		2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Student Days: 19 / Licensed Days: 20

OCTOBER

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Student Days: 18 / Licensed Days: 20

NOVEMBER

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10		12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Student Days: 12 / Licensed Days: 13

DECEMBER

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24		26	27
28	29	30	31			

Student Days: 12 / Licensed Days: 13

JANUARY

S	M	T	W	T	F	S
					2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Student Days: 16 / Licensed Days: 17

FEBRUARY

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15		17	18	19	20	21
22	23	24	25	26	27	28

Student Days: 16 / Licensed Days: 17

MARCH

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Student Days: 14 / Licensed Days: 15

APRIL

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Student Days: 18 / Licensed Days: 21

MAY

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24		26	27	28	29	30
31						

Student Days: 16 / Licensed Days: 17

JUNE

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Student Days: 8 / Licensed Days: 9