

6:30 PM
12, 2025

Thursday, June

AGENDA
Meeting of the
BUDGET COMMITTEE
Corvallis School District 509J

Meeting Details: Thursday, June 12, 2025, 6:30 PM in the District Office Board Room, 1555 SW 35th Street, Corvallis, OR 97333.

Accessibility: To request accommodations for board meetings, please contact Kim Nelson at 541-757-5841 or kim.nelson@corvallis.k12.or.us at least 48 hours before the meeting.

If you would like to watch live-streaming of the School Board meeting, please navigate to the District's YouTube channel: <https://www.youtube.com/channel/UC9Jtpte5dmilZI9kySBJbVQ?> A recording of the meeting will also be posted to that channel.

- I. **CALL TO ORDER AND ROLL CALL (6:30 p.m.)***
- II. **ACKNOWLEDGMENT OF PRIDE MONTH**

Corvallis School District 509J
ACKNOWLEDGEMENT OF PRIDE MONTH
Resolution Number 22-0501

WHEREAS, the Corvallis School District recognizes and pays tribute to the significant contributions made in our community by LGBTQI2S+ people; and

WHEREAS the Corvallis School District affirms that LGBTQI2S+ students, families, staff, and community members should be valued for all aspects of their identities; and

WHEREAS, Pride Month grew out of efforts of the LGBTQI2S+ liberation movement in the 1970s; and

WHEREAS, the LGBTQI2S+ liberation movement is widely recognized as growing out of activists efforts at the Los Angeles Cooper Do-Nuts, San Francisco Compton's Cafeteria, and New York Stonewall uprisings in response to violence against LGBTQI2S+ people; and

WHEREAS, one year after the Stonewall Riots organizers launched a Gay Pride March in 1970 which continued annually; and

WHEREAS, LGBTQI2S+ people have been and continue to be targeted by acts of hate; and

WHEREAS, LGBTQI2S+ people have historically been criminalized and institutionalized because of openly embracing their identities; and

WHEREAS, LGBTQI2S+ people, and especially trans youth, continue to face targeted efforts that limit their ability to access healthcare, sports, and education that is identity affirming; and

WHEREAS, the community based efforts celebrating LGBTQI2S+ pride during the 1970s evolved to what is now known as Pride Month annually in order to celebrate LGBTQI2S+ identities;

WHEREAS, Pride Month was first proclaimed nationally in 1994; and

WHEREAS, Oregon has yet to proclaim Pride Month at the statewide level; and

WHEREAS, LGBTQI2S+ people have contributed to the history and collective future of Corvallis and Benton County, OR; and

WHEREAS, Pride Month provides an opportunity to continue the District's growth in learning about the many contributions of LGBTQI2S+ people to the nation, world, and local community; and

WHEREAS, education is a necessary component for creating a more equitable and anti-racist community, nation, and world; and

WHEREAS, The Corvallis School District has made a commitment to equity and anti-racism;
and

WHEREAS, The Corvallis School District has a responsibility to honor and respect the diverse histories of our community; and

WHEREAS, the Corvallis School District believes each and every student must be celebrated and appreciated for the distinct and vibrant contributions made by sharing cultures, language, ideas, beliefs and values within a school community.

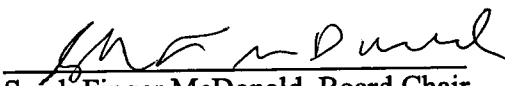
Therefore, let it be resolved by the Board of Education of the Corvallis School District:

does hereby proclaim **June 2022** as well as each June annually, as **Pride Month** in the District and strongly encourage students, families, staff, and community members to join in existing local celebrations;

and encourage all schools in the district to help highlight this month in grade appropriate ways as well as highlight the contributions of all LGBTQI2S+ people to the local community, nation, and beyond both historically and in current times.

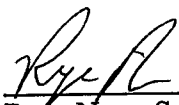
Adopted by the Board of Directors of School District No. 509J (Corvallis) of Benton and Linn Counties, Oregon, at its regular meeting this 5th day of May, 2022.

Signed:



Sarah Finger McDonald, Board Chair

Attested:



Ryan Noss, Superintendent

III. ACKNOWLEDGMENT OF CARIBBEAN-AMERICAN HERITAGE MONTH

Corvallis School District 509J

ACKNOWLEDGEMENT OF CARIBBEAN AMERICAN HERITAGE MONTH

Resolution Number 24-0501

WHEREAS, the Corvallis School District recognizes and pays tribute to the significant contributions made in our community by Caribbean Americans, which includes members of the Indigenous, Black, and Latinx/e communities and reflect people directly from and with ancestry from all nations and lands in and around the Caribbean Sea.

WHEREAS the Corvallis School District affirms that students, families, staff, and community members should be valued for all aspects of their identities; and

WHEREAS, Caribbean American Heritage Month grew out of a campaign led by Dr. Claire A. Nelson in 2004 to have June recognized as National Caribbean American Heritage month; and

WHEREAS, Caribbean Americans are largely left out of academic discourse; and

WHEREAS, Caribbean Americans have been and continue to be impacted by lasting impacts of colonization, including violence, discrimination, and systemic barriers; and

WHEREAS, June became recognized as Caribbean American Heritage Month nationally following presidential proclamation in 2006; and

WHEREAS, Oregon has yet to officially recognize Caribbean American Heritage month; and

WHEREAS, Caribbean Americans have contributed to the history and collective future of Corvallis and Benton County, OR; and

WHEREAS, Caribbean American History Month provides an opportunity to continue the District's growth in learning about the many contributions of Caribbean Americans to the nation, world, and local community; and

WHEREAS, education is a necessary component for creating a more equitable and anti-racist community, nation, and world; and

WHEREAS, The Corvallis School District has made a commitment to equity and anti-racism; and

WHEREAS, The Corvallis School District has a responsibility to honor and respect the diverse histories of our community; and

WHEREAS, the Corvallis School District believes each and every student must be celebrated and appreciated for the distinct and vibrant contributions made by sharing cultures, language, ideas, beliefs and values within a school community.


Therefore, let it be resolved by the Board of Education of the Corvallis School District:

does hereby proclaim **June 2024** as well as each June annually, as **Caribbean American Heritage Month** in the District and strongly encourage students, families, staff, and community members to join in existing local celebrations;

and encourage all schools in the district to help highlight this month in grade appropriate ways as well as highlight the contributions of all Caribbean American peoples to the local community, nation, and beyond both historically and in current times.

Adopted by the Board of Directors of School District No. 509J (Corvallis) of Benton and Linn counties, Oregon, at its regular meeting this 9th day of May, 2024.

Signed:


Luhui Whitebear, Ph.D., Board Chair

Attested:


Ryan Noss, D.Ed., Superintendent

IV. BOARD MEMBER REPORTS

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



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Sami Al-Abdrabbuh, Board Position #1
Meeting Date: June 12th, 2025

Oregon School Board Association and National School Board Association Updates

NO ACTION REQUIRED

Background

This report provides recent updates from the Oregon School Board Association and the National School Board Association. These reports will summarize highlights from both associations about professional development, advocacy, and leadership opportunities in public education and school boardsmanship across the state and nation.

Involvement

Director [Sami Al-Abdrabbuh](#), Corvallis School Board Member, OSBA Immediate Past President, and NSBA Director representing the Pacific Region.
OSBA and NSBA staff.

NSBA Updates:

The House passed a sweeping budget reconciliation bill (H.R. 1) that includes deep cuts to Medicaid, SNAP, and federal student aid, introduces a tax credit to support private school attendance, and imposes a 10-year ban on state regulation of artificial intelligence. The bill also reauthorizes the Secure Rural Schools Act through 2027, providing funding to rural counties for education and infrastructure. Senate Republicans are preparing their own version of the bill, though internal disagreements may delay progress past the July 4 recess. In parallel, the Senate HELP Committee is advancing President Trump's education nominees, including Kirsten Baesler and Penny Schwinn, while Dr. Amber Northern has been appointed as a senior advisor to the Department of Education.

Appropriations for the Department of Education's FY 2026 budget are delayed until late July, with the president's proposal calling for program consolidation but maintaining funding for Title I and IDEA. In telecom policy, lawmakers are challenging the FCC's decision to include mobile hotspots in the E-rate program, and the Supreme Court is reviewing the constitutionality of the Universal Service Fund's revenue system. Meanwhile, the House Commerce Committee is planning a late-June hearing on child online safety, setting the stage for possible legislative action on the Kids Online Safety Act and similar proposals.

Another update:

Attached are this week's Senate LHHS Appropriations Subcommittee hearing reviewing the Department of Education's FY26 budget request. Sec. McMahon was the only witness.

[Senate Appropriations LHHS Subcommittee Hearing](#)

OSBA Updates:

The 2024–25 Year-End Report from the Interim Executive Director outlines significant progress across five key organizational goals. In terms of financial sustainability, OSBA implemented the first membership dues increase in over 25 years, projected to generate over \$600,000 in additional revenue over five years. Coupled with investment gains and expanded service offerings, the organization maintained full reserves and reduced reliance on principal funds by \$700,000. In the area of Diversity, Equity, and Inclusion (DEI), the organization renewed its partnership with The Center and focused on operationalizing the equity lens, enhancing leadership training, and providing ongoing equity education for staff. There is a noted need for better alignment between internal DEI work and Board engagement. The executive director also led robust school funding advocacy efforts, including restructuring the legislative and communications teams, organizing a 19-stop legislative tour, increasing engagement with lawmakers, and helping secure nearly \$600 million in additional funds for Oregon's schools. Transparent leadership was emphasized through improved internal communication strategies, regular staff updates, and increased transparency with the Board. Lastly, the Board made strides in governance by passing key resolutions, updating bylaws, and enhancing board onboarding and training processes.



Monthly Conversations with NSBA and State Association Leaders

June 3, 2025



Transforming public education, board by board

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A Special Olympics Unified Cheer team energized Annual Conference.

AGENDA



Welcome

President Devin Sheehan

Federal Advocacy Updates

Reg Leichty, Foresight Law

Governance Updates

President Devin Sheehan

Grant Updates

Verjeana McCotter-Jacobs

CUBE Updates

Verjeana McCotter-Jacobs

Hot Topics In Education

Open Discussion

FEDERAL ADVOCACY UPDATES

Reg Leichty, Foresight Law

Recent Education Policy Developments and Outlook

NSBA Board | Virtual
June 3, 2025

Reg Leichthy
Founding Partner **FORESIGHT LAW + POLICY, PLLC**

Budget Reconciliation

- The House approved a sweeping budget reconciliation bill (H.R.1) including adopting major reductions in Medicaid, SNAP, and postsecondary financial aid, along with a sweeping new tax credit to encourage/subsidize private school attendance.
- The bill also includes a controversial 10-year prohibition on state regulation of AI.
- Senator Majority Leader Thune (R-SD) said Senate Republicans will try to move their version of the reconciliation package – it will differ from the House measure - through the Senate by the July 4 recess. (They are very likely to miss that deadline because of Republican Conference policy disagreements that must first be resolved.)

Secure Rural Schools Act

The House budget reconciliation bill (H.R. 1) reauthorizes the SRS Act through 2027, providing forested counties with funding for schools, roads and emergency services in areas with limited taxable land.

U.S. Ed Leadership

The Senate HELP Committee is beginning to move President Trump's U.S. Ed nominees: Kirsten Baesler's nomination to serve as A.S. for OESE was approved at the committee level this month; a HELP Committee hearing is scheduled next week for Penny Schwinn to serve as Dep. Sec.

The Secretary also recently announced that Dr. Amber Northern will join the agency as a Senior Advisor to focus on reimagining Institute of Education Sciences.

Fiscal Year 2026 Appropriations

The House Appropriations Committee announced that it will not vote on the fiscal year 2026 budget for the Department of Education until the third week in July (an unusually late start).

The president's "skinny" budget request - very limited on details – proposes K-12 program consolidations but does not seek decreases for ESEA Title I or the the IDEA State Grants programs.

This week, Secretary McMahon is testifying on Capitol Hill about the president's budget request.

E-rate Developments

- ▶ **Congressional Review Act:** Senator Cruz (R-TX) and Representative Fulcher (R-ID) are leading an effort to (S.J.Res.7 and H.J.Res 33) nullify the FCC's decision to add mobile Wi-Fi hotspots to the E-rate eligible services list. The House may vote on the resolution next week.
- ▶ **Constitutionality of the Universal Service Fund's Revenue System:** The Supreme Court heard oral arguments on March 26 regarding the 5th Circuit's decision that USF violates the non-delegation doctrine. (*Federal Communications Commission v. Consumers' Research*)

Kids Online Safety and Privacy

House Commerce Committee Hearing

We expect the committee to hold a child online safety hearing during the last week of June. The hearing sets the stage for action this summer on the Kids Online Safety Act and other related measures.

Artificial Intelligence Executive Order

White House Task Force on AI Education

- Led by the Director of the Office of Science and Technology Policy; includes federal agency leadership.

Presidential AI Challenge

- Recognizes student and educator achievements in AI and promotes cross-sector collaboration.

Prioritizes AI in Federal Education Grants

- Directs the U.S. Department of Education to support AI-related educator training and curriculum development.

Expands AI-Related Workforce Pathways

- Calls on the Department of Labor to boost apprenticeships and work-based learning in AI-driven fields.

Directs Research on AI in Education

- National Science Foundation to prioritize research on effective and ethical AI use in teaching and learning.

AI EO Next Steps

The White House is convening the first meeting of the AI and Education Advisory Council on June 4, which will include participation by the federal officials listed in the EO.

In parallel, the White House is developing an “AI Education Pledge” focused on four areas:

- **K–12 Curriculum and Best Practices** – Highlighting models for AI literacy, responsible use, and ethical instruction
- **Educator Professional Development** – Supporting teacher training and upskilling around AI tools and pedagogy
- **Workforce Development & Registered Apprenticeships** – Including dual enrollment, industry certifications, and high school-to-career pathways
- **Presidential AI Challenge** – A new student competition launching later this year, modeled after the Congressional App Challenge.

DISCUSSION

GOVERNANCE UPDATES

Governance Updates

- NSBA Board of Directors Meeting: June 12
- Regional Directors will solicit feedback before meeting

GRANT UPDATES



Transforming public education, board by board

GRANT STATUS UPDATES

Grant Overview	2025 Completed Deliverables	2025 In Progress Deliverables
<ul style="list-style-type: none"> Grantor Environmental Protection Agency (EPA) Partner Go Green Initiative Subject Matter Improved Air Quality in Schools Learning Series + Awards Term 5 Years; beginning October 2024 NSBA Total Award \$2.9M 	<ul style="list-style-type: none"> ASBJ Issues 2025 2 articles AEI25 Sponsorship AC25 Sponsorship 2026 Magna Awards Application is open 	<ul style="list-style-type: none"> 3rd Article in ASBJ Aug25 Issue 2025 Learning Cohorts District Applications under review Learning Management System Integration CUBE25 Sponsorship <ul style="list-style-type: none"> General Session Education Session
<ul style="list-style-type: none"> Grantor Bill & Melinda Gates Foundation Subject Matter High-Quality Math Curriculum & Educator PD Learning Series Term 3 Years; beginning January 2025 NSBA Total Award \$1.1M 	<ul style="list-style-type: none"> Grant timeline extended until Nov. 2027 Deliverables reporting tracker developed Semi-annual Progress Report submitted 	<ul style="list-style-type: none"> 1st Article in ASBJ Aug25 Issue 1st CPE Report Q3 2025 CUBE25 Sponsorship <ul style="list-style-type: none"> Education Session Focus Group

CUBE 2025



Keynote Presenter

Byran Stevenson

Founder & CEO, Equal Justice Initiative



As founder of the Equal Justice Initiative (EJI), Bryan Stevenson has led a national push on the addressing the deep roots of inequality, and the courage it takes to dismantle them. In this keynote presentation, Mr. Stevenson will share lessons from his work at EJI to guide educational leaders in reframing their approach to identifying and closing opportunity gaps in their communities. Having spent decades confronting the legacy of racial injustice in America, Stevenson draws powerful connections between the criminal legal system, economic inequality, and public education, especially in historically underserved communities.

Through storytelling and data, he will address how to lead with moral clarity, historical awareness, and proximity to those most impacted by injustice, while offering a path forward grounded in hope, truth, and transformative leadership. Board members will leave empowered to pursue policies and partnerships that break cycles of disadvantage and elevate every student.



Keynote Presenter

Colin Kaepernick

Founder of Lumi

Legendary Quarterback, Philanthropist, & Entrepreneur

Join Colin Kaepernick for a powerful conversation at the intersection of education, technology, and social justice. Known globally for his activism and leadership in the fight for racial equity, Colin now channels that same vision into transformative work with Lumi, an innovative AI platform focused on empowering underserved students. In this session, Kaepernick will share how Lumi is using cutting-edge AI tools to personalize learning, close opportunity gaps, and equip educators with insights that foster more just, inclusive, and effective school systems. This session will explore how AI can be a force for equity, and how effective leadership focused on social change remains more critical than ever.

cube

2025 ANNUAL CONFERENCE
SEPTEMBER 11-13 | LOS ANGELES, CA

- Acceptances have been sent out for 15 breakout sessions
- A First Time Attendees session we be included
- We are working on organizing new and exciting networking opportunities
- Local student performance groups are in being lined up
- Site visits are being scheduled, including attending the brand-new Compton HS featuring the Dr. Dre Performing Arts Center
- AND MORE TO COME!!!

Additional Programming



REMINDERS



Transforming public education, board by board

2026 NSBA Annual Conference Student Performers National Call for Talent

- A national call for talent for student performance groups to present during General Sessions at NSBA 2026 in San Antonio is now open.
- Priority will be given to performance groups from NSBA member states, NatCon districts, and CUBE districts.
- The priority application window will be open through Friday, July 18.
- Click [here](#) for more details and nomination information.



Transforming public education, board by board

2026 Magna Awards Competition Now Open!

- The 2026 Magna Awards program focuses on improving Indoor Air Quality (IAQ) and reducing greenhouse gas (GHG) emissions. To be eligible for the awards, school districts must enact a NEW IAQ Management Plan and document reductions in GHG emissions.
- NSBA Member State Association districts, CUBE districts, and NatCon districts are eligible to apply.
- All winning districts will be featured in the April 2026 issue of American School Board Journal.
- Visit the 2026 [Magna Awards webpage](#) to learn more.

2025 MEETING SCHEDULE

2025 Meeting Schedule

Summer Break – No Meetings in July or August 2025

September 8, 2025 (September 1 is Labor Day)

October 6, 2025

November 3, 2025

December 1, 2025



HOT TOPICS IN EDUCATION
WHAT'S HAPPENING IN YOUR STATE?

THANK YOU!

FORESIGHT LAW + POLICY, PLLC

Senate Appropriations Committee
Subcommittee on Labor, Health and Human Services, Education, and Related Agencies
[Review of the President's Fiscal Year 2026 Budget Request for the Department of Education](#)

Tuesday, June 3, 2025

HEARING NOTES

Witness:

- Hon. Linda McMahon, Secretary, Department of Education

Opening Statements:

Chair, Sen. Shelley Moore Capito (R-WV), opened the hearing, stating that all Americans should have the opportunity to receive a high-quality education, beginning in preschool and continuing through postsecondary education. Education is the key to success and a vital part of maintaining strong communities in the nation. Secretary McMahon is taking the lead at a critical time for our nation's students. NAEP scores show students have not recovered from pandemic-related school closures. Student test scores are worse than pre-pandemic testing levels. One-third of 8th graders are not reading at the most basic level – this is unacceptable. Throwing more money at this problem will not lead to a solution. Federal education spending should focus on ensuring students can read and write – this is critical for children in the United States to flourish and for the nation to be competitive. Federal education spending should support states and policies that afford the greatest opportunity for students to learn and achieve academically. Education decisions should be made by those closest to students, including local schools, local teachers, school boards, and parents. Formula grant programs, like Title I, IDEA, CTE, and others, provide crucial flexibility that is needed need in order to best meet the needs of all students – these programs will continue to be supported in FY26. *Sen. Capito* is pleased that the budget proposed to increase funds to the charter school program. Charter schools are showing promising results in West Virginia. With additional funding, many more students would benefit from opportunities offered by charter schools. This is a pivotal time for student loan borrowers – borrowers have been forced to navigate the last four years of bad advice and unfair promises. As a result, 1 in 4 borrowers are either in default or in a late stage of delinquency. Only 38% are in full repayment and current on student loans. After years of confusion, the Department of Education must work to restore trust by providing clear and consistent information on repayment, as borrowers deserve clarity in order to pay their loans. The FY26 appropriations process will be challenging, but must focus on responsibly allocating funds to provide the highest quality education for all students.

Ranking Member, Sen. Tammy Baldwin (D-WI), also presented an opening statement but noted that before addressing the FY26 budget, issues with FY25 must be addressed. The Department of Education is still refusing to tell Congress and the public how it is spending billions of taxpayer dollars from FY25, despite the requirement for submitting an operating plan. The operating plan included \$13 billion as unallocated funds – this is unprecedented and unacceptable. States and school districts should know how much they can expect to receive. The lack of transparency and this FY26 budget request raises serious questions about what the Department may be trying to hide. *Sen. Baldwin* believes this is all because the Administration has been so focused on dismantling the Department of Education in order to score political points. *Sen. Baldwin* expressed serious concern with reports that the Department is

trying to move career and technical education (CTE) programs to the Department of Labor, against mandates from Congress and in a way that could harm students that participate in these programs. And while the Administration claims that eliminating the Department is about returning education to the states, the Administration is also trying to exert more control than ever on decisions in schools and on campuses, for example through the DEI certification requirement. The Department has reversed billions of dollars of approved spending extensions, with the assertion that the Department could pick and choose which congressionally authorized spending to approve or not. There has been an unprecedented assault on college campuses to exert control over classrooms and daily operations. The Department has also claimed that this is not about cutting funding, but giving flexibility to states and schools, but at the same time, proposing a budget that would cut \$12 billion in funding that would support teachers and students. The budget eliminates dedicated funding for evidence-based literacy instruction, homeless students, and rural schools, and cuts billions that states and districts can already flexibly use to meet their pressing needs. In its place, the budget proposes a block grant, that is one-quarter of the size of the program that it replaces. The budget proposes to cut more than half a billion from education research and statistics, which would shut down the production of, and support for, using evidence to improve student achievement. The budget proposes to eliminate funding to programs that support non-traditional students in higher education, including TRIO and GEAR UP, among others, and drastically reduces the maximum Pell Grant award by \$1,700 – this would have devastating consequences for low-income students. *Sen. Baldwin* also noted the discontinuation of grants that seek to improve access to mental health care in schools. The Department must provide more mental health support for students, not less. The Department claims that these grants were not in the federal government’s interest, but refuses to provide specific reasons why they were not continued. *Sen. Baldwin* expressed a concern that the Department is planning to ignore federal requirements and intending to illegally impound funds and dismantle the Department of Education. Ultimately, students will pay price for these actions.

Witness Testimony:

- **Hon. Linda McMahon, Secretary, Department of Education**

Secretary McMahon explained she is here to represent her goals of responsibly eliminating federal bureaucracy, eliminating waste, and giving education back to states, parents, and educators – goals that she shares with President Trump. With the Committee’s partnership, the FY26 budget will take a step toward these goals. Through her role as Secretary, she has reviewed programs and identified spending that does not fulfill the mandate of trust the American people have placed with President Trump. According to the Secretary, through her work at the Department, she has cut old contracts that waste taxpayer funds, she has suspended grants for illegal DEI programs, and she has put forward a responsible budget request that reduces spending by more than 15%. She is also working to make American education great again – in conversations with stakeholders, she has heard calls for accountability and more local control. Her goals are to give parents access to quality education that their kids deserve, fix the broken higher education industry that misleads students into degrees that don’t pay off, and create safe learning environments. She also intends to hold institutions to account when they facilitate discriminatory or hostile environments on campus. A level playing field with limitless opportunities is a vision that everyone can share. The FY26 budget reflects this vision – the cuts represent smart spending to improve student achievement. Her goal is clear – make education better, fairer, and more accountable by ending federal overreach and empowering parents, schools, and states. She intends to make the vision of our future a reality and ensure every child is part of it.

Member Questions:

Chair of Senate Appropriations Committee, Sen. Susan Collins (R-ME), Subcommittee Chair, Sen. Shelley Moore Capito (R-WV), and Sen. Jeanne Shaheen (D-NH) expressed concerns with the FY26

proposed budget eliminating the TRIO programs. *Secretary McMahon* explained that TRIO will be funded through the end of this year, but will not continue in the FY26 budget. *Secretary McMahon* explained that while there may be some effectiveness in some local programs, TRIO was negotiated with “very tough terms” and the Department of Education has no ability to go in and look at the accountability of these programs. *Secretary McMahon* noted that if the Committee would like to include funding for the TRIO Programs, she is hopeful that accountability will be attached.

Sen. John Kennedy (R-LA) defended cuts to the TRIO program, explaining that with \$1.5 billion per year spent on TRIO, over 10 years, Congress has spent \$1 trillion on this program. Without the ability to audit these programs, *Sen. Kennedy* would like to know whether these programs have been effective. **Sen. Jack Reed (D-RI)** corrected this calculation noting that \$1 trillion is not the correct amount of money spent on TRIO, rather if \$1.5 billion is spent over 10 years, then \$15 billion is the amount spent. *Sen. Reed* explained that, rather than cut funds, the Department could propose to audit the program, as part of appropriating funds.

Sen. Jeff Merkley (D-OR) echoed concerns with cuts to the TRIO program and explained that there are benchmarks set for these programs and each grantee must do an annual report – *Sen. Merkley* confirmed that *Secretary McMahon* has not read these reports. Further, *Sen. Merkley* confirmed that *Secretary McMahon* has not reviewed the four studies of TRIO programs that were published by the Department of Education, which troubled *Sen. Merkley* as these studies showed that these programs are successful.

Chair of Senate Appropriations Committee, Sen. Susan Collins (R-ME) and Sen. Cindy Hyde-Smith (R-MS) discussed Pell Grants, specifically Pell Grants for shorter-term job training programs. *Secretary McMahon* expressed her “wholehearted support” for workforce Pell Grant options, since she believes the workforce is not being fulfilled by proper workers, so these would help young people get into the workforce sooner. *Secretary McMahon* committed to working with Congress to make these short-term job training Pell Grants available within 1 to 2 years. She also noted her support for apprenticeship programs and stackable credentials to help individuals become stronger economic contributors.

Subcommittee Ranking Member, Sen. Tammy Baldwin (D-WI), expressed concerns with a budget request that significantly cuts funding for schools, students, and educators, Further, *Sen. Baldwin* noted that the OMB director has said that impoundment is on the table – by choosing to not spend the funds that have been allocated, the Administration is making a clear statement that they will not invest in our children – this will have consequences. *Secretary McMahon* explained she understand the concerns and explained they plan to look at the allocations and will work with Congress to spend them.

Subcommittee Ranking Member, Sen. Tammy Baldwin (D-WI) and Sen. Chris Murphy (D-CT) focused on the discontinuation of mental health grants that were authorized by Congress, defended by the Administration as not being in the “best interest of the federal government.” *Secretary McMahon* explained that the Administration does not want to eliminate funding, rather states will be allowed to re-bid for these funds on a competitive grant basis. The Secretary believes that governors or local superintendents, as well as healthcare professionals, have the best opportunity to decide what is needed in their areas and then make requests for those grants. The goal is to ensure the money is being spent in the best way. *Secretary McMahon* noted that some of these programs dealt with DEI and gender issues.

Subcommittee Chair, Sen. Shelley Moore Capito (R-WV) discussed antisemitism and a concern with decreasing the budget for the Office of Civil Rights – support from the Office of Civil Rights will be needed to investigate cases of antisemitism. *Secretary McMahan* explained they have met with leadership at Columbia and Harvard, encouraging both institutions to set policies and priorities, which must be enforced. **Vice Chair of Senate Appropriations Committee, Sen. Patty Murray (D-WA)** also expressed concern with decreasing the budget for the Office of Civil Rights, considering the backlog of cases.

Subcommittee Chair, Sen. Shelley Moore Capito (R-WV) and **Sen. Katie Britt (R-AL)** focused on literacy. *Secretary McMahan* pointed out the most successful programs in schools are the ones using Science of Reading and that children that have learned to read by the end of third grade have the greatest opportunity for success. *Secretary McMahan* made clear that evidence-based literacy is her number one priority.

Sen. Richard Durbin (D-IL) discussed for-profit colleges and universities and concerns with student loan defaults at these types of institutions. *Secretary McMahan* confirmed this is an issue, and not just in for-profit institutions. *Secretary McMahan* is proposing to provide more information in the FAFSA application that would help students navigate their future as they apply for student loans. *Secretary McMahan* also noted that counselors in schools can help with this issue so that students end up in useful programs that lead to high paying jobs. *Sen. Durbin* questioned how these strategies will help those who are currently in default.

Sen. Jack Reed (D-RI) and *Secretary McMahan* discussed the simplified funding measure proposed in the FY26 budget and concerns that *Sen. Reed* has with this approach. *Secretary McMahan* also explained that she will be reducing the regulatory burden, which will save teachers significant amounts of money, and the cuts in the budget are being made in order to be more responsible.

Sen. Katie Britt (R-AL) focused on increases in funding to the charter schools program and more options that may be available for students in rural communities and underserved communities. *Secretary McMahan* explained it is very important to the President that all students have equal access to quality education, noting the innovation and creativity seen in charter schools when it comes to curriculum and content, and in many cases, charter schools are outperforming public schools. *Sen. Britt* and *Secretary McMahan* also discussed HBCUs and confirmed that *Secretary McMahan* will continue to support HBCUs, in alignment with promises made by President Trump.

Sen. Jeanne Shaheen (D-NH) questioned *Secretary McMahan* about a reimbursement that was promised by the Department to a school in New Hampshire for improvements to infrastructure. *Secretary McMahan* confirmed that funding for IDEA was not being cut – this will remain intact.

Sen. Markwayne Mullin (R-OK) and *Secretary McMahan* discussed how the budget will reduce wasteful spending, through the simplified funding measure. This will allow a single grant to be given to states, and states can then best determine how to spend the funds.

Vice Chair of Senate Appropriations Committee, Sen. Patty Murray (D-WA) expressed concerns with funding cuts in the proposed budget, noting that the Administration is doing nothing to improve opportunities for students and taking unprecedented steps to extort schools and universities and holding federal funding hostage if the recipient does not agree with the agenda. *Sen. Murray* questioned whether an analysis was conducted before making cuts to the Department of Education. *Secretary*

McMahon explained she talked to the Department before making cuts but did not do an actual analysis to determine the effects of the cuts. *Secretary McMahon* noted that she is from the private sector and has done restructuring in the past and they can be painful. *Sen. Murray* asked whether the \$220 million for literacy programs, appropriated in FY25, would be allocated. *Secretary McMahon* explained she would look at the programs first, then allocate funds, if it is in the best interest of students.

Sen. Cindy Hyde-Smith (R-MS) focused on CTE programs. *Secretary McMahon* explained the budget proposes to level fund CTE programs. Further, *Secretary McMahon* also agreed to review the EIR grants, as the Secretary was not familiar with the program and grants awarded.

Sen. Chris Murphy (D-CT) expressed frustration with the Administration telling higher education institutions to end diversity programs, but stating they must then institute viewpoint diversity. Further, *Sen. Murphy* noted that the Administration cannot cut off funding unless there is statutory authorization – *Secretary McMahon* stated this is being done through Title VI as civil rights violations. *Sen. Murphy* explained that civil rights law does not give the federal government the authority to regulate viewpoint diversity.

Sen. Jeff Merkley (D-OR) also raised concerns with eliminating funding for mental health programs for students, particularly with the current issues with cell phones. *Sen. Merkley* asked the Secretary to look into restoring five grants in Oregon that have been cancelled, per letters from the Department - *Secretary McMahon* made clear that the grants were not cancelled.

Closing Remarks:

Sen. Capito closed the hearing, with no closing remarks.

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TO: OSBA Board of Directors
FROM: Emielle Nischik, Executive Director
SUBJECT: Executive Director Year End Report
DATE: May 19, 2024

Per the 2024-25 board-adopted executive director (ED) evaluation process for the interim executive director, the Board directed the ED to provide written quarterly reports outlining progress toward the executive director's goals. The following is the 2024-25 Year End ED report.

Goal 1: OSBA Financial Operating Plan - Lead the implementation of the five-year business plan to generate new revenue, increase operating efficiency, and provide financial sustainability to the organization.

At the June board meeting, the Board directed the staff to write a resolution asking the membership to consider increasing the organization's membership dues for the first time since 1998-99. This is the culmination of a year of careful review and consideration for the organization's financial stability and input from the membership on the value of the services they receive from OSBA.

In December, the membership passed the resolution to increase membership dues for the first time in over 25 years, leading to an increase in revenue of over \$600,000 over the next five years. This will positively impact the organization's financial health and create a built-in regular dues increase consistent with the West Region Consumer Price Index, which is important for the organization's future stability.

The market was volatile this year, but we were able to lock in significant investment gains in FY2024- 25, which should allow us to maintain our full reserves and not dip into the principal for the second straight year. Additionally, our services, especially policy services, continue to expand, creating additional revenue. All these factors allowed us to increase our events and training by just the cola for 2025-26, so that more members can access our services. In addition to the dues increase, we have sought to contain costs associated with our board and staff travel, conferences, events, and staffing structures.

The budget we submit to the Board has a \$700,000 reduction in principal use to balance the FY 2025-26 budget.

Goal 2: Diversity, Equity, and Inclusion - Operationalize the internal and external diversity, equity, and inclusion work in our systems and practices to build an inclusive workplace where everyone feels respected, valued, and connected to the mission.

I remain committed to this work and supporting the team as we continue to learn and grow in this area. These are challenging times for this work, and they require us to hold to our values and remain focused on our commitment to centering students and families in our decisions.

We renewed our contract with The Center (formerly The Center for Equity and Inclusion) to continue our equity work. The equity team prioritized where the organization should focus its efforts for the remainder of this year. This work will focus on building our internal capacity both as a leadership team and an equity team. The equity team had the opportunity to develop the plan for where the organization would focus its efforts this year. Last year, we focused on all staff training and establishing affinity groups. This year, the team focused on operationalizing

the equity lens, leadership training, and training for the equity team. We aim to continue building our internal capacity to move this work forward. Every new staff member also attends the Center for Equity and Inclusion Reframing Racism training to create a collective understanding and shared language amongst our staff.

In addition to this work, we have been working to provide districts with guidance on how to respond to the Executive Orders and the Dear Colleague Letter, which allows them to continue protecting the civil rights of students in Oregon. Haley and the legal team have been instrumental in our ability to respond quickly and provide guidance to our members, ODE and COSA. We have been meeting with the DOJ to advocate for a broader statewide response to districts' challenges. Especially when these orders or assurances for funding conflict with state law, districts need more support from the State.

An area of growth would be for me and the organization to partner with the Board on their equity work. Right now, there is a disconnect between the work of the internal team and the Board. In the coming year, I would like to partner with the board to develop a clear plan for how the board would like to engage in this work.

We spent time this summer building in time for connection and a little fun to support building a more inclusive and supportive culture. The Sunshine Committee created two staff appreciation events to allow team members to get to know one another and their families. We held a staff-only Top Golf event in July and a family picnic in a park in August. Staff wanted the opportunity for their families to meet and interact, and it was great to spend casual time together. The Sunshine committee is currently planning another event this summer for all staff. I appreciate the Sunshine Committee for all their work this year, helping us show our appreciation to staff in a way that is meaningful to them.

This goal is a work in progress and will never be done. I continue to learn and grow to support the team in this area and remain committed to the work.

Goal 3: School Funding Advocacy - Lead and support the legislative team in supporting our members and building broad coalitions with other educational stakeholders around the state to advocate for funding the state school fund for Oregon students.

The Legislative team has experienced many transitions this year, beginning with our longtime director, Lori Sattenspiel's retirement in June. With Lori's departure and the departure of the director of communication, we took the opportunity to rethink the department and combine the two to increase our emphasis on advocacy and expand our reach in communicating and influencing legislation. The two departments reported directly to me in the first half of the year, which allowed me to immerse myself in the work and learn about our advocacy efforts and how we could utilize communication and marketing to better serve those efforts in the 2024-25 long session.

We embarked on our 19-stop Fall Regional Legislative Roadshow, traveling the state to visit our membership, share our legislative priorities, and gather stories about the positive things happening in schools we could share back with legislators.

At our LPC meetings, we prepared our LPC members to engage directly with their legislators regarding funding in the upcoming session. The focus for the first half of the year was encouraging members to meet with legislators in their communities to build relationships and share local stories of how chronic underfunding of schools in Oregon has impacted student success in their communities. We are striking the balance of sharing what is working in education with Legislators and where we need additional support to ensure districts can

support student success. It is not enough to ask for more money. We must consistently and clearly demonstrate the need and what those funds will support.

We were thrilled to welcome Stacy Michaelson to the team in January, who was tasked with bringing the two teams together to form one department while hitting the ground running on what turned out to be a very eventful legislative session. I am proud of this team's work as a new legislative team. Adrienne and Stacy are incredibly hardworking people who have represented our membership well. They have worked hard to engage our members in the process in new ways and provided many opportunities for the LPC to engage in the advocacy efforts.

Our LPC members held more Legislative Receptions than ever, with six regions hosting Legislators in their local communities. Each looked different and represented their community, and it was an excellent opportunity to share our proactive priorities before and at the beginning of the session. This also allowed LPC members to build relationships that I saw pay off later when the session was in full swing.

Adrienne took the lead in bringing back lobby days and planned not one but two for OSBA. One was in partnership with COSA's Equity Counsel and OSBA's Color Caucus; the other was for all OSBA members. Both successful events allowed board members to connect with their representatives and help us advocate for our collective priorities, with a strong focus on increasing funding for K-12 education.

Expanding and strengthening our partnerships has been my big focus this year. We continue to meet regularly as a K-12 coalition with OSEA, OEA, and COSA to strategize about aligning our priorities, especially around funding. In partnership with the Governor's office and ODE, we were invited to the table along with our key partners and OASBO to reexamine the CSL calculation to ensure we are starting from a more accurate place. The outcome of that work is nearly \$600 million in additional general fund dollars for the CSL. While we know this is just the beginning to ensure that the Legislature prioritizes K-12 Education, it allows us not to spend so much time advocating for a more accurate starting point. In addition to this, the QEM was released with aspirational goals that feel more attainable than in past years.

In addition to the CSL conversation, we built a strategy to increase funding by raising the special education cap, increasing the funding for high-cost disability students, and regionally inclusive services, which we know districts are being asked to fund out of their general fund dollars. We were part of a strong coalition of partners, many of whom typically do not come together on advocacy efforts, to advocate for an additional \$750,000 in SpEd funding for districts across the state.

All these funding efforts looked very positive and encouraging until the June Revenue Forecast was released on May 14. The revenue outlook is much bleaker than most experts expected.. This has changed our trajectory for funding this session, and we are looking at fighting to hold on to the \$11.4 million CSL. This does provide us with an opportunity to stop policy bills that often carry an unfunded mandate.

Taking a proactive priority approach was new for us this year, and it paid off in the building. I believe this was especially effective with a new team. Legislators quickly learned who we were, what OSBA was about, and what we stood for because we remained focused with a clear message. The "no unfunded mandate" message made it through loud and clear, and Adrienne and Stacy were all over the building, showing up in almost every committee, testifying on how bills impact school funding.

I spent the bulk of the second half of the year working on Federal issues, not just for funding, but school vouchers and other legal issues that impact our districts. I have been directly involved in meetings with education leaders, ODE, DOJ, and the governor's office to get folks to work together on these issues and ensure we communicate consistent messages to our members. This is an ever-changing environment, and trying to stay ahead of it has been time-consuming and challenging.

Goal 4: Transparent Leadership - Build a culture of transparency and accountability for OSBA staff and the Board.

Organizational culture change work is challenging, especially given this past year and all the change and disruption the organization has faced. As a leader, I have had to shift priorities quickly to adapt to a changing environment, often outside my control. In dealing with the complicated nature of the work, there are frequently limits to the level of transparency you can provide, which can be very challenging when working to build trust. I have worked to be as transparent as possible, keeping the organization's best interests, staff, and the Board at the center of my decision-making, and maintain close communication with the President.

Internally, I embarked on this work with the leadership team to create a more transparent communication and decision-making process for the organization. This is closely aligned with the Equity Committee and our work as a leadership team, focusing on culturally responsive supervision to help build a culture of accountability and transparency. We have taken simple steps to communicate with staff after every leadership team meeting by intentionally recapping the meeting and allowing an opportunity for folks to request items on the agenda that they would like addressed in consultation with their director.

Better internal communication was a priority identified in the Coraggio Insight report, staff engagement survey, and my one-on-one with every staff member last year. We created a workgroup to create an internal communications plan that would support leadership's transparency and inclusion in our decision-making and create a more uniform employee experience across the teams. We are beginning the implementation phase of this work.

I have continued to communicate with the Board regularly, providing updates between meetings and bringing back the post-board meeting update for board members to share with their region. I have also asked Haley to provide regular legal updates to the Board, and Stacy has done an excellent job communicating with the LPC. It is important to me that the Board not only hears from me but from the team as well. In addition, I have made myself available to meet with board members individually and address their needs and questions as they arise. I will continue to do this to build relationships and trust with the board members in the coming year.

Goal 5: Board Leadership - Continue the foundational work of reviewing the policy manual, updating the bylaws, and creating a clear system and practices that allow the Board to do their best work.

The Board undertook a lot of business in the first half of the year. The first task was hiring an executive director, which they did in September, right before our board retreat. At the retreat, the Board also passed three resolutions to put on the ballot for the membership to vote on: 1) Raise the membership dues; 2) Establish a PRIDE Caucus; and 3) Update the Bylaws.

In addition to passing the resolution, many board members traveled with the team to the Fall Regional meetings, supporting our efforts, and met with members to show their support for the resolution. This support was appreciated by staff and well received in the regions who know, trust, and respect their local regional representative.

The Policy and Governance Committees continued their work in the first half of the year. The Governance Committee submitted the resolution to the Board regarding the bylaws changes passed by the membership. This will help strengthen our organizational leadership and provide better guidance for us as leaders. The Policy Committee continues to work on its policy review throughout FY24- 25. The next phase is to review the caucuses' bylaws to ensure they align with the OSBA bylaws, and that work is underway.

The Board also reviewed and revised OSBA's mission, vision, values, and goals to better align with the current organization. They began this work at the retreat with a facilitated discussion by Salom Noor; they continued the work in the board meeting in January and adopted the new guiding document in the March meeting.

Another goal of the Board and my work was to develop a new board member onboarding program. We first developed the training to be delivered in January 2024 at the in-person board meeting. Unfortunately, we could not do so because of the other board's business. The orientation presentation was rescheduled for a special meeting in February 2024. We had plans to give the complete training in person at the January 2025 board meeting, but we could not fully provide the training at that meeting either. We may need to create separate training for new board members outside a regularly scheduled board meeting.

In addition to the robust training, La'Nell developed new resources to enhance the onboarding of new board members and created year-round learning opportunities. Below are the highlights of the new board member training program.

- Provided OSBA director onboarding support by overhauling the welcome email and promoting it to an annual communication that is sent to all directors to ensure that everyone on the board has up-to-date information.
- Remodeled the New Board Member handbook and re-purposed it to a yearly Board of Directors Handbook to ensure that, at least annually, the full board will have access to the information necessary to fulfill their position effectively.
- Developed and facilitated the creation of the [Board Orientation and Member Resource training video](#) to enhance the skills and knowledge of the Board and to provide an onboarding resource for members who join throughout the year or need a refresher.
- Drafted the in-person Board Orientation schedule for the January Board meeting.
- Overhauled the [Board Resource](#) page in the member portal so that it contains complete and up-to-date information, including adding the Board Guidelines, Processes, and Instructions, and board adopted resolutions.
- Overhauled the [Board of Directors](#) webpage on the OSBA website so that it contains complete and up-to-date information.
- Updated and maintained all internal and external resources about the Board, including webpages, portal information, tracking lists, worksheets, preparation checklists, and other Board resources.

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CONFERENCE**



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**NOVEMBER
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**DECEMBER
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LAW CONFERENCE**



**JANUARY
SCHOOL BOARD
RECOGNITION MONTH**



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(held every even year)



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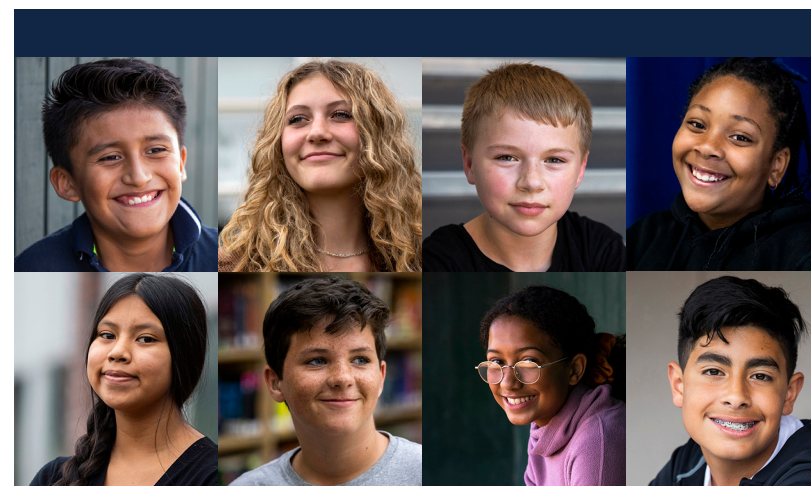
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The Oregon School Boards Association is dedicated to improving student success and education equity through advocacy, leadership and service to Oregon public school boards.



WELCOME *to* SCHOOL BOARD SERVICE

IMPROVING STUDENT SUCCESS



DEAR NEW BOARD MEMBER,

Welcome to the adventure of serving on your local school district, ESD or community college board! Since 1946, OSBA has been a resource for thousands and thousands of volunteers just like you.

You're embarking on what may seem like an unknown path, but we are here to help guide you with a variety of services and events. From legal advice from attorneys to legislative advocacy to board training to crisis communications, our dedicated staff have the experience you need.

We are just a phone call or email away. Better yet, attend our Summer Board Conference or Annual Convention. We want to meet you in person and thank you for all you do for Oregon's young people. Let's work together to ensure our kids get the education and opportunity for success they deserve!

73

Best regards,

The OSBA Team

CHECK OUT THE NEW BOARD MEMBER WEBPAGE
OSBA.ORG/NEW-BOARD-MEMBERS

ACCESS THE MEMBER PORTAL

STEP ONE Go to osba.org **STEP TWO** Log in to "My OSBA"

All OSBA members are automatically given a My OSBA account using the email address we were given by your staff. If you have forgotten your login information, please email info@osba.org.



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HOW CAN YOU GET INVOLVED?

OREGON SCHOOL BOARD MEMBERS OF COLOR CAUCUS

Join this group of school board members who are promoting quality education for all students, with a focus on the needs of students of color. The caucus' mission is to increase school board diversity while also helping school board members of color build their capacity to address issues.

Learn more: tinyurl.com/OSBMCC

OREGON RURAL SCHOOL BOARD MEMBERS CAUCUS

OSBA members voted in 2023 to form this group and add a voting seat on the OSBA Board. Its mission is to build collaborative relationships and promote quality education for all students with emphasis on the unique needs of school boards and students in rural communities.

Learn more: tinyurl.com/ORSBMC

FIND YOUR REGIONAL REP!

The OSBA board consists of up to 23 directors, each elected by members on a regional basis for a two-calendar-year term. Learn more: osba.org/about-osba/board-of-directors



BOARD PROFESSIONAL DEVELOPMENT OSBA has always prepared new board members for board service and helped experienced board members become more effective in their roles as elected officials. Board members need to know public meetings law, parliamentary procedure, teamwork, budgeting, policy-making, ethics laws, public engagement, public relations and many more skills to function effectively and efficiently. We'll help you:

- Deepen your understanding of school board member roles
- Become more effective at advocating for public education
- Access trainings in ways that fit your busy schedule

Learn more: bit.ly/BoardDevelopment

CHARTER AUTHORIZER SERVICES With years of experience in charter school authorizing and specific expertise in charter school operations, oversight and processes such as application, renewal, annual evaluation and closure/termination, OSBA staff can help with charter requirements. We also provide training and professional development to school boards in their roles as charter school authorizers.

COMMUNICATION SERVICES The OSBA Communication Services team delivers the news that matters to Oregonians and helps schools deal with the media. When a crisis strikes your schools, OSBA's team can help craft your message and handle internal and external communications.

OSBA has been helping locally elected volunteer school board members fulfill their complex public education roles since 1946.



EXECUTIVE SEARCH SERVICES OSBA can expertly guide boards through the process of hiring a superintendent or president, relieving stress associated with conducting an executive search. We ensure that you find a leader with the qualities you, your community and staff seek.

LEGAL SERVICES Whether you need quick legal advice or long-term guidance, you can rely on the OSBA Litigation Services team to assist, represent and guide you. pacelegal@osba.org

LEGISLATIVE AND ADVOCACY SERVICES We lobby on behalf of our members at the state Legislature, state agencies and at the local and federal level. We develop and maintain strong relationships with the governor, legislators, advocacy groups, education agencies and Oregon's congressional delegation. OSBA's primary legislative goal is to be the collective voice for all Oregon public school boards.

POLICY SERVICES We provide policy drafting and maintenance to help members meet requirements and other policy needs.

OSBA RESOURCES AND PUBLICATIONS AVAILABLE ONLINE:

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PROPERTY AND CASUALTY COVERAGE FOR EDUCATION (PACE)

OSBA and the Special Districts Association of Oregon (SDAO) formed PACE in 2006. By working together and pooling resources across the state, we can keep Oregon students safe, reduce risks and conserve member resources. PACE offers a variety of free trainings and resources.

Learn more: pace.osba.org

The OSBA News Center is the hub for education information important to Oregonians.

Visit bit.ly/OSBAnews

LEGISLATIVE HIGHLIGHTS

A weekly newsletter published during the legislative session containing the latest information on activities at the Oregon Legislature that affect public education

VI. SUPERINTENDENT'S REPORT



Corvallis

SCHOOL DISTRICT

Superintendent's Report

Shared with the Corvallis School Board during the June 12, 2025, meeting.

Class of 2025 Graduations

Over the past few weeks, our district has held graduation ceremonies for our class of 2025 graduates. These ceremonies are a special time to recognize our students' accomplishments and celebrate their bright futures.

2024-25 Retirees

This year, we are celebrating 16 retiring staff members:

- **Renee Pipitone** at Bessie Coleman (6 years)
- **Stephen Miguelez** at Linus Pauling (6 years)
- **BJ Rebhuhn** at the District Office (8 years)
- **Leslynn Vandermeer** at Bessie Coleman (8 years)
- **Joyce Gourley** at Bessie Coleman (11 years)
- **Susana Kummerow** at Garfield (13 years)
- **Michael Miller** at the District Office (17 years)
- **Trudi Caster** at Corvallis and Crescent Valley High Schools (20 years)
- **Sheila Fowler** at Crescent Valley (20 years)
- **Jennifer Rodriguez** at Adams (24 years)
- **Jane Kiekel** at Corvallis High (25 years)
- **Lisa Krause** at Linus Pauling (26 years)
- **Robert Duvall** at Corvallis High (27 years)
- **Vayomi Wickramanayake** at Corvallis High (28 years)
- **Bryan Painter** at Corvallis High (34 years)
- **Laura Davis** at Adams (34 years)

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

Summer Meals

The district will again offer free summer meals from June 23 through August 22. More information, including locations and times, is available [here](#).

Return in Fall 2025

Most building staff will return to work the week of August 25 through 30. This first week will include:

- **August 25:** Life Skills Training Day, **LifeSkills staff only**, Linus Pauling Middle School
- **August 26**
 - Building-Based Welcome, your building
- **August 27**
 - District Rally: 8:30 am - 10:00 am, Corvallis High School
 - Training Day: 10:15 am - 3:30 pm, Corvallis High School
- **August 28**
 - All staff prep Day: your regular work schedule, your building
- **August 29**
 - Teacher Prep Day, your building

2025-26 Calendars

The 2025-26 school year calendars are published on the [district website](#) and were shared with staff and families this week.

**VII. PUBLIC HEARING FOR PUBLIC TESTIMONY ON THE 2025-26 BUDGET
(7:10 PM)***

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

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



PROVIDING INPUT TO THE SCHOOL BOARD

(Revised 02-06-25)

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

Public Comment at School Board Meetings

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

- A. Complete all of the requested information on a “Comment Request” card, which can be found on a table near the entrance to the meeting room, and give it to the Board Secretary at the head table **before** the meeting begins. Your testimony may be delayed until all of the information is provided.
- B. When you provide public comment, your name, address, and comments are matters of public record; however, students and staff do not need to provide their addresses.
- C. Keep your comments within the specified time allotted, usually three minutes, to allow time for others to comment. Please be respectful of those who wish to provide comments after you.
- D. Direct your comments to the School Board. The Board Chair will refer questions or requests for action to staff for response at a later date.
- E. If you read from a prepared statement, you may choose to leave your written comments with the Board Secretary to post online with the informational packet of the meeting and to file with the official minutes of the meeting. Handouts are not required but should you wish to provide them, please bring 13 copies and give them to the Board Secretary to distribute.
- F. Speakers may offer objective criticism of District operations and programs but the Board will not hear complaints concerning individual District personnel.
 - Complaints shall be handled following the steps outlined in Board Policy KL and Administrative Regulation KL-AR, copies of which are available at meetings and online at <http://policy.osba.org/corvall/kl/index.asp>.
 - Complaints regarding budget, programs, or other District issues also should be handled by first following the steps outlined in policy KL.
- G. Undue interruption or other interference with the orderly conduct of Board business cannot be allowed.
 - Defamatory or abusive remarks are always out of order.
 - The Board Chair may terminate a speaker’s privilege of address if, after being called to order, the speaker persists in improper conduct or remarks.

Written Correspondence

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

Telephone Calls

Luhui Whitebear	541-714-3305	Terese Jones	541-230-1673
Sami Al-Abdrabbuh	541-283-6611	Shauna Tominey	541-829-3411
Judah Largent	541-231-8415	Chris Hawkins	541-602-2045
Bernie Wang	541-704-7298		

**VIII. RESOLUTION NO. 25-0601: ADOPT BUDGET, MAKE APPROPRIATIONS,
IMPOSE PROPERTY TAXES AND CATEGORIZE TAXES**



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Finance Director
Meeting Date: June 12, 2025

Resolution No. 25-0601: Adopt 2025-26 Budget, Make Appropriations, Impose Property Taxes, and Categorize Taxes

ACTION REQUESTED

Background

Oregon Revised Statute 294.456 prescribes that the governing body shall enact resolutions to adopt the budget, to make the appropriations, to determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor, and to itemize and categorize the ad valorem property tax amount or rate as required under ORS 310.060. The format and wording is based on recommendations from the Oregon Department of Revenue. The Board is required by law to adopt a balanced budget before July 1, 2025, the start of the new fiscal year.

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

The Board also currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax for purposes specified in ballot measure 2-136 as approved by voters on May 17, 2022. The 2025-26 proposed budget was developed based on a local option levy tax rate of \$1.50 per \$1,000 of assessed value, which was approved by the Budget Committee.

Approval of a general obligation bond by voters also carries with it authority to levy taxes to pay the bond principal and interest. The amount levied for bonded debt is intended to meet the estimated principal and interest payments due in 2025-26 and includes an estimate of taxes not to be received due to the discount and uncollectible amounts. The 2025-26 levy for bonded debt approved by the Budget Committee was \$16,928,011.

ACTION REQUESTED:

Adopt the attached resolution to adopt the budget, make appropriations, impose property taxes, and categorize taxes for the 2025-26 fiscal year.

ATTACHED:

Resolution No. 25-0601

MOTION REQUESTED:

“I move that Resolution No. 25-0601 be adopted to adopt the budget, make appropriations, impose property taxes, and categorize taxes for the 2025-26 fiscal year.”

Corvallis School District 509J
Resolution No. 25-0601

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Corvallis School District 509J hereby adopts the budget for fiscal year 2025-26 in the total of **\$182,599,185**. This budget is now on file at the District Administration Office at 1555 SW 35th St, Corvallis, OR 97333.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated:

100 - General Fund	
1000 - Instruction	\$ 53,952,134
2000 - Support Services	45,960,942
3000 - Enterprise and Community Services	378,830
5100 - Debt Service	422,742
5200 - Interfund Transfers	2,088,540
6000 - Contingency	7,369,097
Total	<u><u>\$ 110,172,285</u></u>
200 - Special Revenue Funds	
1000 - Instruction	\$ 9,321,040
2000 - Support Services	8,260,110
3000 - Enterprise and Community Services	4,571,888
4000 - Facilities Acquisition and Construction	1,696,000
5200 - Interfund Transfers	500,000
6000 - Contingency	-
Total	<u><u>\$ 24,349,038</u></u>
300 - Debt Service Funds	
5100 - Debt Service	\$ 19,519,515
6000 - Contingency	2,021,828
Total	<u><u>\$ 21,541,343</u></u>
600 - Internal Service Funds	
1000 - Instruction	754,600
2000 - Support Services	16,919,257
3000 - Enterprise and Community Services	35,710
6000 - Contingency	3,914,221
Total	<u><u>\$ 21,623,788</u></u>
Total Appropriations, All Funds	<u><u>177,686,454</u></u>
Total Unappropriated and Reserve Amounts, All Funds	<u><u>\$ 4,912,731</u></u>
TOTAL ADOPTED BUDGET	<u><u>\$ 182,599,185</u></u>

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for tax year 2025-26 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$4.4614 per \$1,000 of assessed value for permanent rate tax;
- (2) At the rate of \$1.5000 per \$1,000 of assessed value for local option tax;
- (3) In the amount of \$16,928,011 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

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

Education Limitation

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

Excluded from Limitation

General Obligation Debt Service.....\$16,928,011

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 12th day of June, 2025.

ATTEST:

Luhui Whitebear, Board Chair

Lauren Wolfe, Deputy Clerk



Corvallis
SCHOOL DISTRICT

2025-26 ADOPTED BUDGET

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

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

COPIES ARE AVAILABLE

An electronic copy of this document may be downloaded free of charge from the Business Services page on the district website: <https://www.csd509j.net/departments/business-services/>. Adobe Reader is recommended.

To review a paper copy at no charge, or order a paper copy at cost, contact the Business Services Department at 541-757-3859.

PARA ASISTENCIA EN ESPAÑOL

Por favor llame al número (541) 575-5807.

2025-26 BUDGET



Corvallis
SCHOOL DISTRICT

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



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to:

CORVALLIS SCHOOL DISTRICT 509J

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024–2025.

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



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'.

Ryan S. Stechschulte
President

A handwritten signature in black ink, reading 'James M. Rowan'.

James M. Rowan, CAE, SFO
CEO/Executive Director

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EXECUTIVE SUMMARY



Corvallis
SCHOOL DISTRICT



EXECUTIVE SUMMARY

2025-26 BUDGET

ABOUT THE DISTRICT

The Corvallis School District serves approximately 5,700 students in grades K-12 from the city and surrounding area of Corvallis, Oregon. Under Oregon law, school districts are empowered to provide educational services for the children residing within its boundaries. The district performs this responsibility by building, operating, and maintaining school facilities; developing and maintaining approved educational programs for all students; and, transporting and feeding students in accordance with district, state, and federal programs. District schools include seven elementary schools, two middle schools, two high schools, one K-8 school, two alternative education centers serving students in grades 6-12, and a charter school serving students in grades K-5. A seven-member school board, elected to four-year overlapping terms by the voters residing within district boundaries, governs the district.

DISTRICT MISSION AND VISION

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

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

SCHOOL BOARD GOALS

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



GOAL 1: EXCELLENT LEARNING EXPERIENCE

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

Strategies:

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

GOAL 2: EQUITABLE SYSTEMS

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

Strategies:

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

GOAL 3: RELEVANT AND ENGAGING LEARNING

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

Strategies:

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

GOAL 4: HEALTHY COMMUNITIES

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

Strategies:

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

LEADERSHIP

THE SCHOOL BOARD

The Corvallis School Board is composed of seven volunteer directors elected to four-year overlapping terms. Serving “at large” and residing within the district’s boundary, each director represents all students in the district rather than a specific geographic area or school boundary.



SAMI AL-ABDRABBUH
POSITION 1

Elected 2021
Term expires 2025



SHAUNA TOMINEY
POSITION 5
CO-VICE CHAIR

Elected 2021
Term expires 2025



CHRIS HAWKINS
POSITION 2

Elected 2023
Term expires 2027



JUDAH LARGENT
POSITION 6

Elected 2023
Term expires 2027



TERESE JONES
POSITION 3
CO-VICE CHAIR

Elected 2023
Term expires 2027



BERNIE WANG
POSITION 7

Appointed 2024
Term expires 2025



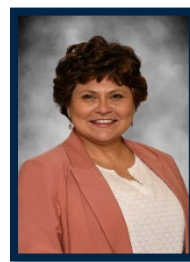
LUHUI WHITEBEAR
POSITION 4
CHAIR

Elected 2021
Term expires 2025

EXECUTIVE LEADERSHIP



Ryan Noss
Superintendent



Melissa Harder
Assistant Superintendent



Jennifer Duvall
Human Resources



Kim Patten
Operations



Lauren Wolfe
Finance

SUPERINTENDENT'S CABINET

- Kelly Locey, Communications Coordinator

BUSINESS SERVICES

- Maria McEldowney, Accounting Manager

OPERATIONS

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

STUDENT GROWTH & EXPERIENCE

- Amy Lesan, Elementary Schools Coordinator
- Kim Johnson, Middle Schools Coordinator and Bridges Principal
- Nikki McFarland, High Schools Coordinator
- Marcianne Rivero Koetje, Equity and ELL Coordinator
- Sabrina Wood, Student Services Director
- Byron Bethards, Special Programs Coordinator
- Brian Schaffeld, Technology Director

THE BUDGET PROCESS

The district's budget is a planning tool that matches the financial, material, and human resources available with requirements to meet the school board's goals and strategies. It also includes information about the organization and identifies the policy direction under which the budget was prepared. Although a budget is often discussed as a financial document, the budget is mainly the result of many different planning processes that determine the direction of the district.

The district annually prepares a budget in accordance with requirements prescribed in the Oregon's local budget law (ORS chapter 294), which is designed to establish standard procedures for preparing, presenting, and administering the budgets of Oregon's local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and proposed taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

THE BUDGET COMMITTEE

The budget committee consists of the members of the school board and an equal number of citizens at large. The citizens are appointed by the school board and serve terms of three years. Terms are staggered so that about one-third of the appointed terms end each year. The budget committee reviews the proposed budget and receives testimony from patrons. Based on public testimony and other input, the budget committee can revise the budget. The budget committee concludes its work by recommending a budget and a tax levy. The recommended budget then moves to the school board for final public input and adoption by June 30.

Yan Wang	Term Expires June 30, 2025	Merideth Bailey	Term Expires June 30, 2027
Kevin Riley	Term Expires June 30, 2027	Tony Vandermeer	Term Expires June 30, 2026
Jessie Munster	Term Expires June 30, 2026	Andrew Freborg	Term Expires June 30, 2025
Cassandra Inman	Term Expires June 30, 2025		



SMARTER SCHOOL SPENDING

The Government Finance Officers Association’s best practices in school budgeting are centered on a comprehensive budget process framework focused on academic and finance collaboration to best align resources and desired student outcomes.

The framework steps provide a guide to develop a collaborative process by setting expectations of what the process will achieve; thoroughly examining underlying causes of achievement gaps and developing goals and strategies to overcome the gaps; analyzing current spending to allocate resources accordingly; crafting a well-developed implementation plan; and finally, measuring performance and adjusting as necessary.



Plan and Prepare	Set Instructional Priorities	Pay for Priorities	Implement Plan	Ensure Stability
<ul style="list-style-type: none"> ✓ Foster collaboration between the academic and finance staff in the budget process ✓ Set expectations for the budget process and analyze the district's current state ✓ Effectively communicate the process and corresponding decisions to stakeholders 	<ul style="list-style-type: none"> ✓ Develop goals that address district's major needs ✓ Analyze the underlying issue of any deficiencies being addressed ✓ Develop priorities to accomplish goals ✓ Select a limited number of priorities to pursue to maintain focus and promote success 	<ul style="list-style-type: none"> ✓ Analyze current spending to inform decision making ✓ Quantify identified priorities in order to implement ✓ Identify additional areas of cost savings and potential trade-offs 	<ul style="list-style-type: none"> ✓ Develop a strategic financial plan informed by the district's priorities ✓ Create an implementation plan with clear accountabilities and responsibilities ✓ Develop a budget document that outlines the district's 'story' 	<ul style="list-style-type: none"> ✓ Monitor progress ✓ Plan for continuous improvement

STAFFING AND RESOURCE ALLOCATIONS

As employee compensation is the biggest single expense incurred by the district, staff works closely to ensure that all school staffing is aligned with student enrollment. In addition to staffing and compensation, the district also allocates additional discretionary funding to each school. These funds are allocated based on student enrollment and certain other factors, which include students navigating poverty and students performing below benchmarks. These funds allow school leaders the flexibility required to address their own individual school needs in ways that they determine will be most effective.

Special education and English language development staffing is allocated to schools based upon the individual needs of each school’s student population. Specific federal grant dollars and other state grant monies are allocated by enrollment and certain at-risk factors and are used by schools to provide supplementary support to their educational programs.

2025-26 BUDGET CALENDAR

2024

JUL

2024-25 fiscal year begins

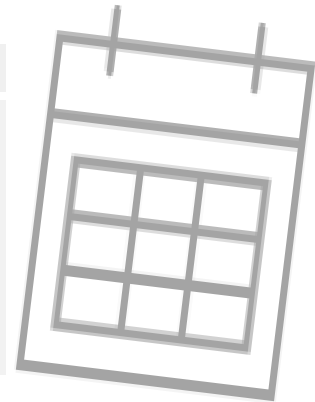
School Board appoints Budget Officer

NOV

School Board appoints Budget Committee members

DEC

Staff develops enrollment and revenue forecasts



2025

JAN-MAR

District staff reviews formulation of school staffing allocations and discretionary budgets, identifies areas of need, and begins developing strategies to better align resources to meet student outcome goals

MAR-APR

District staff analyzes current resources and expenditures in order to find capacity to pay for top priorities, prepares proposed budget

APR 24

PUBLIC MEETING

Budget Committee Training: overview of budget process, roles and responsibilities of budget committee, financial update, budget outlook

MAY 15

PUBLIC MEETING

Budget Committee Meeting: receive superintendent's budget message, take public comment, review proposed budget, approve budget and tax levies if time allows

MAY 22

PUBLIC MEETING (if needed)

Budget Committee Meeting (not needed if budget is approved May 15): review proposed budget, approve budget, and tax levies

JUN 12

PUBLIC HEARING

School Board Meeting: hold public hearing on approved budget, adopt budget, authorize appropriations, declare taxes

JUL 1

2025-26 fiscal year begins

School Board appoints Budget Officer

JUL 15

Deadline for staff to submit School Board resolution and Notice of Property Tax and Certification of Intent to Impose a Tax on Property to county assessors and clerks



SUPERINTENDENT'S BUDGET MESSAGE

Dear Budget Committee, Colleagues, and Corvallis Community:

I submit for your consideration the proposed budget for the Corvallis School District for the fiscal year beginning July 1, 2025, and ending June 30, 2026, and provide context for the challenging fiscal landscape in the years beyond. While this budget includes reductions we continue to prioritize:

- specials at our elementary schools so our students have music, art, library and/or physical education every day;
- over 35 Honors, AP, and dual credit courses in Mathematics, Language Arts, Social Studies, Science, World Language, and Career and Technical Education (CTE);
- CTE programs including automotives, culinary, health sciences, engineering, carpentry, digital arts & design, computer science, child development, and studio arts;
- ensuring all students learn to read using high-quality instruction grounded in the Science of Reading;
- a dual language program grades K-12; and
- a well-rounded education thanks to diverse opportunities like theater, outdoor school, orchestra, clubs, STEM and Math nights, art shows, and athletics.

This budget reflects our commitment to cultivating a district where all students belong and are supported to thrive, engage in learning in the community, and be prepared for success. It invests in providing rigorous, relevant, and engaging learning experiences that honor unique identities and lead to future goals, while also fostering the wellness of students, families, and staff.

ASSESSING THE CURRENT CLIMATE AND BUDGETARY CONSTRAINTS

Despite successfully addressing an \$8.2 million deficit in the 2024-25 budget, the upcoming budget cycle faces ongoing financial pressures, resulting in a new shortfall of \$2.98 million. Strong fiscal reserves, coupled with state and federal funding including High School Success, Student Investment Account, IDEA, and Title funds, have enabled us to enhance student services and expand our team in recent years to address growing academic and social-emotional needs. Despite these efforts, declining enrollment and insufficient state funding to cover rising operational costs present ongoing obstacles. The costs of "doing business" go up every year due to inflation with the majority of our funds going to payroll and benefits. Furthermore, the critical needs of our students persist even as the resources to meet them diminish. The 2025-26 proposed budget strategically utilizes our available resources to directly address these challenges.

STATE FUNDING

In Oregon, the issue of inadequate state funding in public education continues to pose significant challenges. The State School Fund (SSF), a combination of state and local funds, makes up about 85% of our general fund revenue. It includes local property taxes, some county and state grants, and a 70% reimbursement for home-to-school transportation. The SSF is appropriated biennially by the Oregon Legislature.

At the time of the proposed budget, the allocation for the next biennium (2025-2027) is undetermined. While the proposed state school funding increases, it will leave us approximately \$2.8 million short of what we need to maintain our current service level. To adequately address our budgetary needs in our current declining enrollment situation, we would need a SSF allocation of approximately \$12.2 billion, which is about \$800 million short of what we anticipate receiving. Over the last decade, the state of Oregon has seen an increase of 72% (\$13.5B) in general fund revenues, yet the proportion of those dollars invested into education has decreased by 9%. Schools are tasked with supporting a wide variety of student and family needs beyond core education, such as medical care, mental health support, and addressing food/housing insecurity, but are not funded to provide these services.

FEDERAL FUNDING

Federal funds make up about 6% of our overall budget, totaling over \$10 million annually. These funds are critical and support programs such as Title I for high-poverty elementary schools, professional development, language instruction, student support and enrichment, Indian education, child nutrition programs, services for students with disabilities, and Medicaid billing for services that take place in our schools. All federal funds, with the exception of Title VI, are passed through the state or another state agency. There is uncertainty about if and how these federal programs will be funded in the future, and any changes would be impactful to our overall budget.

OPERATING EXPENDITURES

Our expenditures are continually outpacing our revenues, with the most significant impact to increasing yearly operating expenditures being staffing, which makes up over 80% of our budget. We strive to offer competitive pay, slightly above the average of comparator districts, to attract and retain high-quality staff. Another significant cost is the Public Employee Retirement System (PERS), which imposes significant budget constraints due to escalating required contribution rates. Additionally, inflation impacts the cost of operating our schools, much like it impacts the cost of living for families.

ENROLLMENT

Declining enrollment is a significant factor impacting our budget, as the largest funding source, the State School Fund (SSF), is distributed on a per-student basis. Based on recent birth rate statistics and high housing costs in Corvallis, we believe this trend will continue for several more years.

Our enrollment for the 2025-26 school year is projected to be 5,661 students, which is 237 fewer than the current year. We are seeing much smaller kindergarten cohorts (303 projected for 2025-26) compared to the 12th-grade cohorts (572 projected for 2025-26) that are graduating out of our system. Decreasing birth rates are not unique to our district, mirroring trends observed across Oregon and the United States. Student enrollment is projected to decrease from 6,076 in the 2023-24 school year to 5,140 by 2028-29. This decline is expected to stabilize around the 2028-29 school year as larger student cohorts graduate.

While there is movement of students to and from private schools within the district boundary, and a small net transfer out to other public districts (less than 1% of total enrollment in the current year), the primary drivers of declining enrollment are the decline in birth rates and housing.

HOUSING

The housing crisis in our community is a pressing issue that requires urgent attention. The high cost of living makes it difficult for families with children to move to or remain in Corvallis. Based on a 2023 report, about 72% of families were unlikely to find a single-family home to purchase in their price range within Corvallis. In addition, a significant portion of families cannot afford two (24%) or three-bedroom apartments (37%). The production of single-family homes has not recovered from the 2008 recession, exacerbating the supply and demand issue and driving up prices. A recent demographics report indicates that for every four single-family homes built between 2019 and 2023, the Corvallis School District gained one student. Similarly, the district gained one student for every five multifamily units constructed.

SUMMARY OF PROPOSED BUDGET

This budget proposal includes a total investment of \$182.6 million for the 2025-26 fiscal year, a slight increase from the previous year's budget.

GENERAL FUND BUDGET

The General Fund represents 63% of the 2025-26 proposed budget for all funds and accounts for most of the district's operating activities except those required to be accounted for in another fund. General Fund revenues come from two main sources: local property taxes and the State School Fund.

Budgeted General Fund current resources total \$115.1 million, an increase of \$2.6 million or 2.3% from 2024-25. The majority of the increase in General Fund resources is due to typical increases in property taxes and an increase in state funding per pupil due to statewide enrollment declines. In addition, the District has implemented several saving strategies in the current and previous fiscal year in preparation for the projected budget deficit. Budgeted General Fund current requirements total \$115.1 million, an increase of \$2.6 million or 2.3% from 2024-25.

The General Fund includes \$10.8 million that funds approximately 66 FTE provided by the local option levy, which voters renewed in May 2022. Because of the local option levy, our students experience smaller class sizes and receive specialized instruction in physical education, music, and art. The local option levy also provides students with more access to counseling and social

work services, vocational and technical education programs, and extracurricular athletics and activities.

School board policy DA provides guidance regarding the financial objectives for managing General Fund reserves. Those objectives include establishing a sustainable level of programs, protecting the district from unnecessary borrowing to meet cash flow needs, providing prudent reserves to meet unexpected emergencies, protecting against catastrophic events, and meeting the uncertainties of state and federal funding. As outlined in the policy, all General Fund contingency and reserve accounts are budgeted to achieve the minimum levels required.

CONCLUSION

The proposed budget for 2025-26 and the projections for subsequent years reflect the significant financial challenges facing our district due to declining enrollment, inadequate state funding, uncertain federal funding, and rising operating costs. Despite facing substantial projected deficits requiring corrective action, our district remains dedicated to prioritizing student success and well-being and providing exceptional educational experiences.

To address these challenges, the district is actively engaged in long-range planning. We are currently conducting a demographic study to analyze enrollment trends and projections, and a facilities assessment to evaluate the capacity and future of our schools. This data will be presented to the School Board in August 2025 to inform future decisions, as all options regarding potential redistricting, consolidation, or school closures will be considered at that time. We want to assure the community that all current schools will remain open for the 2025-26 school year.

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Ryan Noss". The signature is fluid and cursive, with the first name "Ryan" and last name "Noss" clearly distinguishable.

Ryan Noss
Superintendent



MENSAJE DEL SUPERINTENDENTE SOBRE EL PRESUPUESTO

Estimado Comité del Presupuesto, Colegas y Comunidad de Corvallis:

Someto a su consideración el presupuesto propuesto para el Distrito Escolar de Corvallis para el año fiscal que comienza el 1 de julio de 2025 y termina el 30 de junio de 2026, y proporciono el contexto para el desafiante panorama fiscal en los años siguientes. Aunque este presupuesto incluye reducciones, continuamos priorizando:

- especiales en nuestras escuelas primarias para que nuestros alumnos tengan música, arte, biblioteca y/o educación física todos los días;
- más de 35 cursos de honores, AP y de doble crédito en Matemáticas, Lengua y Literatura, Estudios Sociales, Ciencias, Lengua Mundial y Educación Profesional y Técnica (CTE);
- Programas CTE que incluyen automoción, culinaria, ciencias de la salud, ingeniería, carpintería, artes digitales y diseño, informática, desarrollo infantil y artes de estudio;
- Garantizar que todos los alumnos aprendan a leer utilizando una enseñanza de alta calidad basada en la Ciencia de la Lectura;
- un programa bilingüe para los grados K-12; y
- una educación integral gracias a diversas oportunidades como teatro, escuela al aire libre, orquesta, clubes, noches de STEM y Matemáticas, exposiciones de arte y atletismo.

Este presupuesto refleja nuestro compromiso de cultivar un distrito donde todos los estudiantes pertenezcan y reciban apoyo para prosperar, participar en el aprendizaje en la comunidad y estar preparados para el éxito. Invierte en proporcionar experiencias de aprendizaje rigurosas, relevantes y atractivas que honren las identidades únicas y conduzcan a objetivos futuros, fomentando al mismo tiempo el bienestar de los estudiantes, las familias y el personal.

EVALUANDO EL CLIMA ACTUAL Y LAS LIMITACIONES PRESUPUESTARIAS

A pesar de abordar con éxito un déficit de \$ 8.2 millones en el presupuesto 2024-25, el próximo ciclo presupuestario se enfrenta a presiones financieras en curso, lo que resulta en un nuevo déficit de \$ 2.98 millones. Las sólidas reservas fiscales, junto con el financiamiento estatal y federal, incluidos los fondos High School Success, Student Investment Account, IDEA y Title, nos han permitido mejorar los servicios estudiantiles y ampliar nuestro equipo en los últimos años para abordar las crecientes necesidades académicas y socioemocionales.

A pesar de estos esfuerzos, el descenso de las inscripciones y el financiamiento estatal insuficiente para cubrir los crecientes costos operativos presentan obstáculos constantes. Los costos de "hacer negocios" suben cada año debido a la inflación, y la mayor parte de nuestros fondos se destinan a nóminas y prestaciones. Además, las necesidades críticas de nuestros estudiantes persisten incluso cuando los recursos para satisfacerlas disminuyen. El presupuesto propuesto para 2025-26 utiliza estratégicamente nuestros recursos disponibles para abordar directamente estos retos.

FINANCIAMIENTO ESTATAL

En Oregón, el problema de el financiamiento estatal insuficiente de la educación pública sigue planteando importantes retos. El Fondo Escolar del Estado (SSF), una combinación de fondos estatales y locales, representa aproximadamente el 85% de nuestros ingresos generales. Incluye los impuestos locales sobre la propiedad, algunas subvenciones estatales y del condado, y un reembolso del 70% por el transporte de casa a la escuela. La Legislatura de Oregón asigna el SSF cada dos años.

En el momento de la propuesta de presupuesto, la asignación para el próximo bienio (2025-2027) es indeterminada. Si bien el financiamiento escolar estatal propuesto aumenta, nos dejará aproximadamente 2,8 millones de dólares menos de lo que necesitamos para mantener nuestro nivel de servicio actual. Para hacer frente adecuadamente a nuestras necesidades presupuestarias en nuestra situación actual de disminución de la inscripción, necesitaríamos un SSF de aproximadamente 12.200 millones de dólares, unos 800 millones menos de lo que prevemos recibir. En la última década, el estado de Oregón ha experimentado un aumento del 72% (13.500 millones de dólares) en los ingresos del fondo general, pero la proporción de esos dólares invertidos en educación ha disminuido en un 9%. Las escuelas tienen la tarea de apoyar una amplia variedad de necesidades de los estudiantes y las familias más allá de la educación básica, como la atención médica, el apoyo a la salud mental, y hacer frente a la inseguridad alimentaria y de vivienda, pero no están financiadas para proporcionar estos servicios.

FINANCIAMIENTO FEDERAL

Los fondos federales representan alrededor del 6% de nuestro presupuesto global, con un total de más de 10 millones de dólares anuales. Estos fondos son fundamentales y apoyan programas como el Título I para las escuelas primarias de alta pobreza, el desarrollo profesional, la enseñanza de idiomas, el apoyo y el enriquecimiento de los estudiantes, la educación indígena, programas de nutrición infantil, servicios para alumnos con discapacidades y facturación de Medicaid por los servicios que se prestan en nuestras escuelas. Todos los fondos federales, a excepción del Título VI, pasan por el estado u otra agencia estatal. Existe incertidumbre sobre si estos programas federales se financiarán en el y cómo, y cualquier cambio tendría un impacto en nuestro presupuesto general.

GASTOS DE FUNCIONAMIENTO

Nuestros gastos superan continuamente a nuestros ingresos, y el impacto más significativo en el aumento de los gastos anuales de funcionamiento es la dotación de personal, que representa más del 80% de nuestro presupuesto. Nos esforzamos por ofrecer salarios competitivos, ligeramente por encima de la media de los distritos comparables, para atraer y retener a personal de alta calidad. Otro costo significativo es el Sistema de Jubilación de Empleados Públicos (PERS), que impone importantes restricciones presupuestarias debido a la escalada requerida en las contribuciones. Además, la inflación repercute en el costo de funcionamiento de nuestras escuelas, del mismo modo que repercute en el costo de la vida de las familias.

INSCRIPCIÓN

La disminución del número de alumnos inscritos es un factor importante que afecta a nuestro presupuesto, ya que la mayor fuente de financiamiento, el Fondo Escolar del Estado (SSF), se distribuye por alumno. Basándonos en las recientes estadísticas de natalidad y en el elevado costo de la vivienda en Corvallis, creemos que esta tendencia continuará durante varios años más.

Nuestra matrícula para el año escolar 2025-26 se proyecta en 5,661 estudiantes, 237 menos que el año actual. Estamos viendo grupos de kinder mucho más pequeños (303 proyectadas para 2025-26) en comparación con los grupos de 12º grado (572 proyectadas para 2025-26) que se están graduando de nuestro sistema. La disminución de las tasas de natalidad no es exclusiva de nuestro distrito, ya que refleja las tendencias observadas en todo Oregon y los Estados Unidos. Se proyecta que la matrícula estudiantil disminuya de 6,076 en año escolar 2023-24 a 5,140 para 2028-29. Se espera que esta disminución se estabilice alrededor del año escolar 2028-29 a medida que se gradúen los grupos de estudiantes más grandes.

Si bien hay movimiento de estudiantes hacia y desde escuelas privadas dentro de los límites del distrito, y una pequeña transferencia neta hacia otros distritos públicos (menos del 1% de la matrícula total en el año en curso), los principales impulsores de la disminución de la matrícula son la disminución de las tasas de natalidad y la vivienda.

VIVIENDA

La crisis de la vivienda en nuestra comunidad es un problema apremiante que requiere atención urgente. El alto costo de la vida hace que sea difícil para las familias con niños mudarse o permanecer en Corvallis. Según un informe de 2023, es poco probable que alrededor del 72% de las familias encuentren una vivienda unifamiliar para comprar dentro de su rango de precios. Además, una parte significativa de las familias no pueden permitirse apartamentos de dos (24%) o tres dormitorios (37%). La producción de viviendas unifamiliares no se ha recuperado de la recesión de 2008, lo que agrava el problema de la oferta y la demanda y hace subir los precios. Un informe demográfico reciente indica que por cada cuatro viviendas unifamiliares construidas entre 2019 y 2023, el Distrito Escolar de Corvallis ganó un estudiante. Del mismo modo, el distrito ganó un estudiante por cada cinco unidades multifamiliares construidas.

RESUMEN DEL PROYECTO DE PRESUPUESTO

Este proyecto de presupuesto incluye una inversión total de 182,6 millones de dólares para el ejercicio 2025-26, lo que supone un ligero aumento con respecto al presupuesto del año anterior.

PRESUPUESTO DEL FONDO GENERAL

El Fondo General representa el 63% del presupuesto propuesto para 2025-26 para todos los fondos y da cuenta de la mayoría de las actividades operativas del distrito, excepto las que deben contabilizarse en otro fondo. Los ingresos del Fondo General provienen de dos fuentes principales: los impuestos locales sobre la propiedad y el Fondo Escolar del Estado.

Los recursos corrientes presupuestados del Fondo General ascienden a 115,1 millones de dólares, lo que supone un aumento de 2,6 millones de dólares o del 2,3% con respecto a 2024-25. La mayor parte del aumento de los recursos del Fondo General se debe a los aumentos típicos de los impuestos sobre la propiedad y a un aumento de el financiamiento estatal por alumno debido al descenso de la inscripción en todo el estado.

Además, el Distrito ha implementado varias estrategias de ahorro en el año fiscal actual y en el anterior en preparación para el déficit presupuestario proyectado. Las necesidades corrientes presupuestadas del Fondo General ascienden a 115,1 millones de dólares, lo que supone un aumento de 2,6 millones de dólares o del 2,3% con respecto a 2024-25.

El Fondo General incluye 10,8 millones de dólares que financian aproximadamente 66 ETC proporcionados por el impuesto de opción local, que los votantes renovaron en mayo de 2022. Debido al impuesto de opción local, nuestros estudiantes experimentan clases más pequeñas y reciben instrucción especializada en educación física, música y arte. El impuesto de opción local también proporciona a los estudiantes más acceso a consejería y servicios sociales, servicios laborales, programas de formación profesional y técnica, y actividades deportivas y extraescolares.

La política DA del consejo escolar proporciona orientación sobre los objetivos financieros para la gestión de las reservas del Fondo General. Dichos objetivos incluyen el establecimiento de un nivel sustentable de programas, la protección del distrito frente a préstamos innecesarios para satisfacer las necesidades de tesorería, la provisión de reservas prudentes para hacer frente a emergencias inesperadas, la protección frente a sucesos catastróficos y la respuesta a las incertidumbres de el financiamiento estatal y federal. Como se indica en la política, todas las cuentas de contingencia y reserva del Fondo General se presupuestan para alcanzar los niveles mínimos requeridos.

CONCLUSIÓN

El presupuesto propuesto para 2025-26 y las proyecciones para los años subsiguientes reflejan los desafíos financieros significativos que enfrenta nuestro distrito debido a la disminución de la inscripción, el financiamiento estatal inadecuado, el financiamiento federal incierto y el aumento de los costos operativos. A pesar de enfrentar déficits sustanciales proyectados que requieren medidas correctivas, nuestro distrito sigue dedicado a priorizar el éxito y el bienestar de los estudiantes y a proporcionar experiencias educativas excepcionales.

Para hacer frente a estos retos, el distrito participa activamente en la planificación a largo plazo. Actualmente estamos llevando a cabo un estudio demográfico para analizar las tendencias y proyecciones de inscripción, y una evaluación de las instalaciones para evaluar la capacidad y el futuro de nuestras escuelas. Estos datos se presentarán a la Junta de Consejo Escolar en agosto de 2025 para informar las decisiones futuras, ya que todas las opciones con respecto a la posible redistribución de distritos, la consolidación o el cierre de escuelas se considerarán en ese momento. Queremos asegurar a la comunidad que todas las escuelas actuales permanecerán abiertas para el año escolar 2025-26.

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

Respetuosamente presentado,



Ryan Noss Superintendente

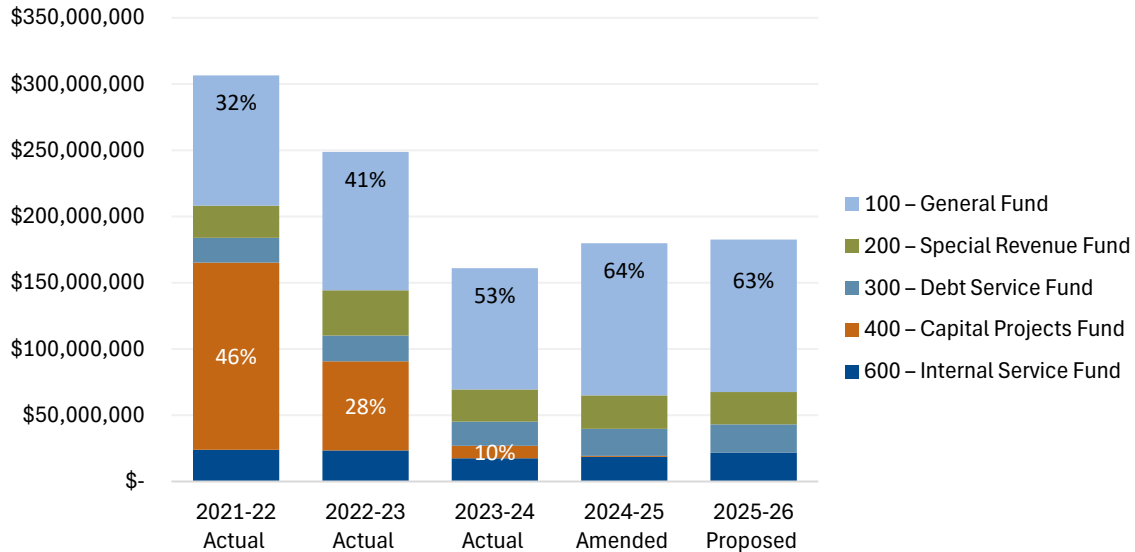
THE BUDGET AT A GLANCE

The 2025-26 proposed budget for all funds is \$182,599,185, an increase of \$2,256,891 or 1.3%, from the 2024-25 amended budget.

The General Fund represents 63% of the 2025-26 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes).

BUDGET SUMMARY BY FUND: Total Resources

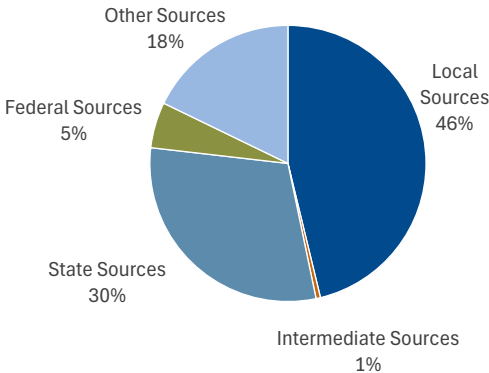
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget (as Amended)	2025-26 Proposed Budget
100 – General Fund	\$ 98,243,024	\$104,472,660	\$112,073,023	\$114,816,051	\$115,085,016
200 – Special Revenue Fund	24,243,686	34,255,139	25,543,738	25,803,236	24,349,038
300 – Debt Service Fund	18,709,176	19,354,632	20,058,237	20,408,762	21,541,343
400 – Capital Projects Fund	141,326,154	67,276,630	9,326,481	653,150	-
600 – Internal Service Fund	23,975,705	23,481,067	25,559,542	18,661,095	21,623,788
TOTAL ALL FUNDS	\$306,497,746	\$248,840,128	\$192,561,020	\$180,342,294	\$182,599,185



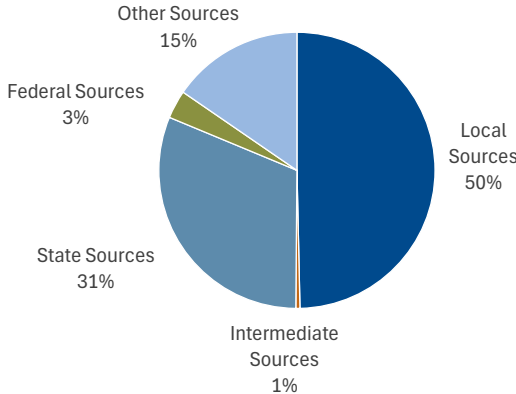
RESOURCES

Resources in 2025-26 include local, intermediate, state, and federal local sources. Other sources include transfers from other funds and beginning fund balance. In 2025-26, the proposed revenue for all funds totals \$182,599,185, an increase of \$2,256,891 or 1.3%, compared to the 2024-25 amended budget. In 2025-26, the primary source of revenue for all funds is local sources, primarily property taxes, totaling \$90.7 million or 50% of all sources. State sources, primarily state school fund, totaling \$56.8 million or 31% of all sources and other sources, primarily beginning fund balance, totaling \$28.2 million or 15% of all sources, are the other major funding sources. Together, local and state sources comprise \$147.8 million or 81% of all sources.

SUMMARY OF RESOURCES
2024-25 Budget (all funds)



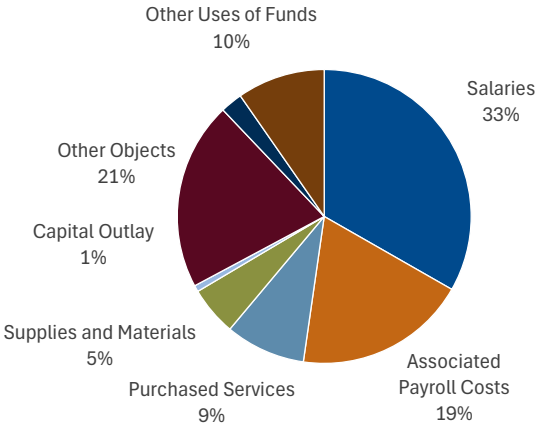
SUMMARY OF RESOURCES
2025-26 Budget (all funds)



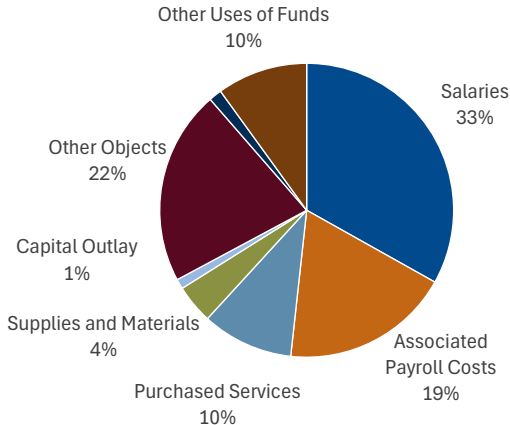
REQUIREMENTS

Budgeted expenditures for all funds in 2025-26 increased by \$2,256,891 or 1.3% compared to the 2024-25 amended budget. In 2025-26, salaries are the largest component of the expenditure budget with \$60.5 million or 33% of all funds. Together, salaries and associated payroll costs comprise \$94.5 million or 52% of all expenditures. Other objects, primarily principal and interest on debt service and insurance and judgements, total \$39.1 million or 22% of all expenditures.

SUMMARY OF REQUIREMENTS
2024-25 Budget (all funds)



SUMMARY OF REQUIREMENTS
2025-26 Budget (all funds)

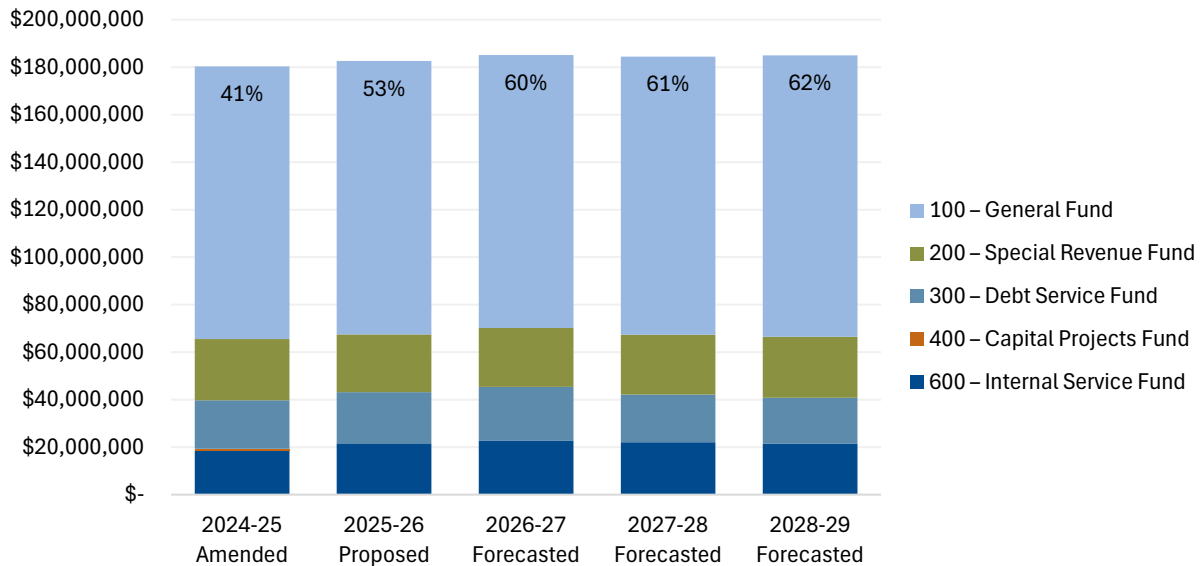


BUDGET FORECAST

The budget forecast for all funds stays relatively flat through 2028-29. Increases in general fund are offset by decreases in both the debt service and internal service fund.

BUDGET FORECAST BY FUND

	2024-25 Amended Budget	2025-26 Proposed Budget	2026-27 Forecasted Budget	2027-28 Forecasted Budget	2028-29 Forecasted Budget
100 – General Fund	\$114,816,051	115,085,016	114,952,000	117,102,000	118,499,000
200 – Special Revenue Fund	25,803,236	24,349,038	24,788,000	25,236,000	25,690,000
300 – Debt Service Fund	20,408,762	21,541,343	22,631,676	20,042,998	19,420,513
400 – Capital Projects Fund	653,150	-	-	-	-
600 – Internal Service Fund	18,661,095	21,623,788	22,777,000	22,075,000	21,379,000
TOTAL ALL FUNDS	\$180,342,294	\$182,599,185	185,148,676	184,455,998	184,988,513

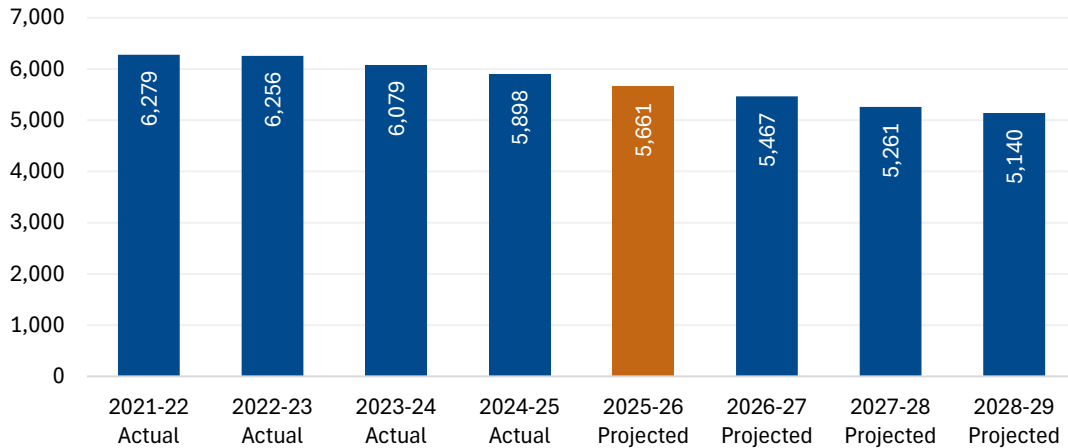


STUDENT ENROLLMENT

The district’s budgeted resources and requirements are based on the number of projected students. A major component of the district’s State School Fund allocation, the primary source of funding, is calculated on the basis of the number and type of students enrolled. District enrollment has declined since 2018, when the district had 6,792 students enrolled, to 2024-25, when the district had 5,898 students enrolled.

The projection for 2025-26 assumes a decrease in enrollment of 237 students, with similar declines for the next several years.

The following chart presents student enrollment for the three previous years and the current year based on actual enrollment as of October 1, and projected enrollment for the next four years.



PROPERTY TAXES

The following table presents the total assessed value of property within the district’s boundaries for the three previous years and the current year based on actual values as of July 1, and projected values for the next four years. Projections include a 3.00% annual increase in assessed values.

ASSESSED VALUES OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	Change in Assessed Value	
2021-22 Actual	\$7,537,296,292	\$316,755,969	4.39%
2022-23 Actual	\$7,764,660,205	\$227,363,913	3.02%
2023-24 Actual	\$8,055,360,239	\$290,700,034	3.74%
2024-25 Actual	\$8,300,485,832	\$245,125,593	3.04%
2025-26 Projected	\$8,553,070,627	\$252,584,795	3.00%
2026-27 Projected	\$8,809,662,745	\$256,592,118	3.00%
2027-28 Projected	\$9,073,952,628	\$264,289,883	3.00%
2028-29 Projected	\$9,346,171,207	\$272,218,579	3.00%

Source: Benton and Linn County Assessors

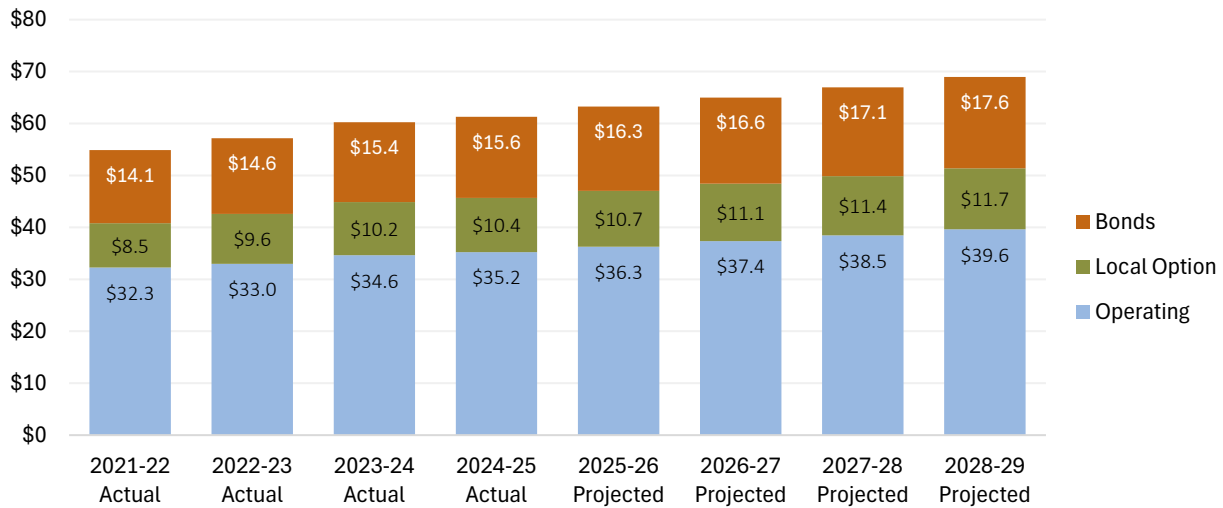
The district annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The district’s permanent rate is \$4.4614 per \$1,000 of assessed value. The district also currently has the authority to levy up to

\$1.50 per \$1,000 of assessed value through a local option tax; this local option tax expires on June 30, 2027 and was renewed by voters on May 17, 2022.

In addition, approval of a general obligation bond by voters also carries with it authority to levy taxes to pay annual bond principal and interest payments. Tax levies of bonded debt fall outside of the limits of Measure 5. On May 15, 2018, voters approved a \$199.9 million bond measure to provide funds to transform the district’s aging infrastructure and provide more innovate and equitable opportunities for students.

TOTAL PROPERTY TAX LEVIES

(in millions)



STAFFING

Total full-time equivalent (FTE) staffing for 2025-26 is projected at 790.26 FTE, a decrease of 43.31 FTE compared to 2024-25. Decreases in staffing are primarily related to the decreasing our staffing to match our declining enrollment. Licensed staff (teachers, specialists, counselors, etc.) represent 46% of total FTE, while classified staff (educational assistants, administrative assistants, technology support staff, maintenance staff, etc.) represent 47% of total FTE. The proposed budget also includes 2.0 FTE licensed positions as a contingency to match staffing with actual enrollment and to meet other needs as necessary.

ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

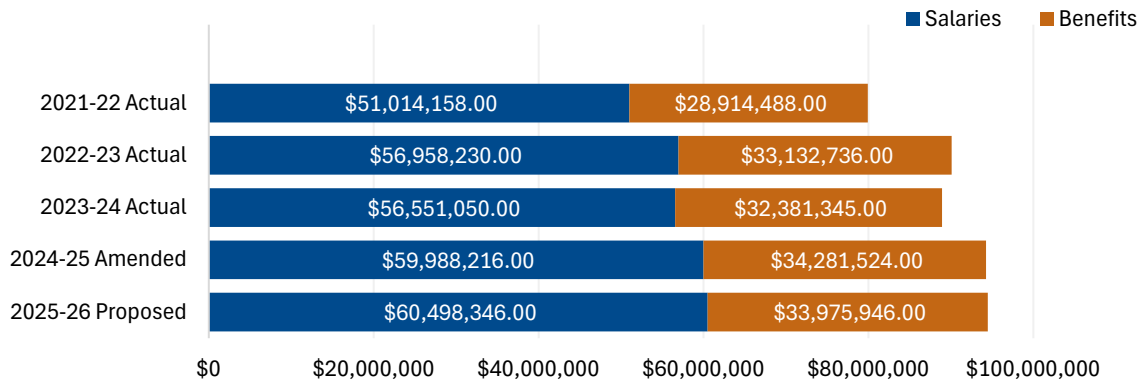
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 - Licensed Staff	411.24	408.27	404.16	392.63	368.29
112 - Classified Staff	395.29	405.20	387.35	386.55	369.57
113 - Administrators	32.80	33.54	32.98	32.10	30.90
114 - Other Non-Represented Staff	23.94	25.12	23.31	22.30	21.50
TOTAL FTE	863.27	872.12	847.81	833.57	790.26

Employee salaries represent 33% of all requirements and are projected at \$60,498,346 for 2025-26, an increase of \$0.5M or 1% compared to 2024-25.

Vacant certified positions are budgeted at a master’s degree step 13 level, while vacant classified positions are budgeted at step 3 of the corresponding range on the classified salary schedule.

Associated payroll costs (benefits) represent 19% of all requirements and are projected at \$33,975,946 for 2025-26, a decrease of \$0.3M or -1% compared to 2024-25. These amounts are paid by the district on behalf of employees, over and above gross salary. Fringe benefit payments, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

SALARY AND BENEFIT COSTS BY MAJOR OBJECT



LONG TERM DEBT

GENERAL OBLIGATION BONDS

On July 18, 2018, the district issued \$160 million in general obligation bonds to finance capital improvement projects. That issue was the first series of bonds issued under an authorization of \$199,916,925 approved by district voters on May 15, 2018; the remainder of the bonds were issued on December 15, 2020. Payments on the general obligation bonds are made by the Debt Service Fund (300) from property taxes levied and earnings on investments.

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2018		Series 2020		Total
	Principal	Interest	Principal	Interest	
2025-26	\$ 5,860,000	\$ 7,062,500	\$ 1,755,000	\$ 1,518,550	\$ 16,196,050
2026-27	6,540,000	6,769,500	1,940,000	1,430,800	16,680,300
2027-28	7,230,000	6,442,500	2,135,000	1,333,800	17,141,300
2028-29	7,970,000	6,081,000	2,335,000	1,227,050	17,613,050
2029-30	8,755,000	5,682,500	2,550,000	1,110,300	18,097,800
2030-31	9,590,000	5,244,750	2,775,000	982,800	18,592,550
2031-32	10,475,000	4,765,250	2,995,000	871,800	19,107,050
2032-33	11,420,000	4,241,500	3,220,000	752,000	19,633,500
2033-34	12,420,000	3,670,500	3,460,000	623,200	20,173,700
2034-35	13,485,000	3,049,500	3,705,000	484,800	20,724,300
2035-36	14,610,000	2,375,250	3,975,000	336,600	21,296,850
2036-37	15,810,000	1,644,750	4,250,000	177,600	21,882,350
2037-38	17,085,000	854,250	190,000	7,600	18,136,850
Total	\$ 141,250,000	\$ 57,883,750	\$ 35,285,000	\$ 10,856,900	\$ 245,275,650

PENSION OBLIGATION BONDS

The district issued limited tax pension obligation bonds on October 2, 2002 in the amount of \$24,299,733 to finance the district's unfunded actuarially accrued liability (UAL) with PERS. Payments on the pension obligation bonds are made by the PERS Bond Debt Service Fund (301) from charges made against salaries in all funds.

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
2025-26	\$ 2,900,000	\$ 423,465	\$ 3,323,465
2026-27	3,225,000	262,515	3,487,515
2027-28	1,505,000	83,528	1,588,528
Total	\$ 7,630,000	\$ 769,508	\$ 8,399,508

ORGANIZATIONAL SECTION



Corvallis
SCHOOL DISTRICT



Corvallis
SCHOOL DISTRICT

ORGANIZATIONAL SECTION

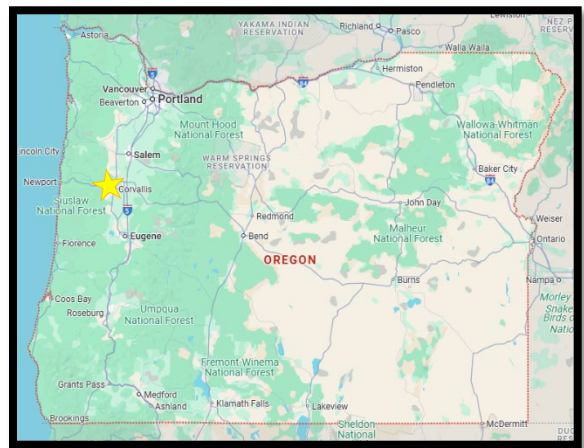
2025-26 BUDGET

ABOUT THE DISTRICT

The district serves the city of Corvallis and the surrounding areas in Benton County, Oregon. Situated in the heart of the Willamette Valley, Corvallis is home to Oregon State University, the state's leading public research institution. Located 90 miles south of Portland, the district offers easy access to both urban amenities and abundant outdoor recreational opportunities. In 2023, population for the Corvallis Metropolitan Statistical Area was estimated at 97,713; whereas the City of Corvallis population estimate was 61,656 for 2023. Metropolitan Areas are defined (geographically delineated) by the Office of Management and Budget (OMB).

In 1957, voters approved the formation of Corvallis School District 509J, combined from several districts within Benton County. This reorganization provided increased instructional services to students throughout the area through more effective and efficient management of available resources.

The district is governed by a seven-member school board, elected to four-year overlapping terms by voters residing within district boundaries. Duties of the school board include setting policy, adopting budgets, appointing the superintendent, and hiring, terminating, and approving resignations of all certified and administrative staff members.



Under Oregon state law, a school district is a municipal corporation empowered to provide elementary and secondary educational services for children residing within its boundaries. The district performs this responsibility by developing and maintaining approved educational programs for all students; building, operating, and maintaining school facilities; transporting and feeding students in accordance with district, state, and federal programs.

Our district is committed to building relationships of trust and respect, providing inclusive learning environments that are culturally relevant, and igniting student engagement through real-world, experiential learning. The Corvallis School District is one of the best in the state of Oregon and we are proud of our tradition of excellence. Located in a community that values education and life-long learning, our students benefit from our relationships with community partners including Oregon State University and Linn Benton Community College. Student voice is a core tenet of the Corvallis School Board. Students' identity (race, culture, socioeconomic and family status, national origin, language, ability, gender, gender identity, gender expression, or sexual orientation) should not predict or predetermine success in school

The district operates as a tax-exempt financially independent entity under Section 170 of the Internal Revenue Code. The school board is accountable for all fiscal matters that significantly influence delivery of services. All major activities and organizations have been included in the basic financial statements.

Charter Schools. Oregon statute provides state funding for charter schools that flows through the district for schools that local boards of education have granted a charter. The district has one charter school, Muddy Creek Charter School, serving 70 students in grades K-5 as of October 2023. The charter school contract is in effect through June 2024.

Foundation. To provide additional support to students and teachers of our district, in 1996, with the support of the School Board, community and business leaders established the Corvallis Public Schools Foundation (CPSF) to match educational needs with the resources of dedicated contributors. The CPSF is a separate 501(c)(3) organization and grants additional resources to the district.

ENROLLMENT & STUDENTS

The district is the 21st largest of Oregon's 197 school districts. Educational services are provided to more than 5,600 students in grades kindergarten through twelve. In 2024-25, student enrollment of 5,898 reflected a decrease of 178 students from the prior year. This decrease was mainly due to smaller grade level cohorts matriculating into the district, replacing larger grade level cohorts after graduation. The district expects this trend in student enrollment to continue over the next few years.

In addition to declining enrollment, the district faces a significant challenge: high housing costs within district boundaries. Low housing inventory and high demand have driven prices significantly higher than those in surrounding communities. This forces many young families to live outside the district, contributing to a daily influx of 19,000 commuters into Corvallis. Corvallis has a low vacancy rate for housing units, further limiting options. Homeownership is considerably more expensive in Corvallis compared to nearby cities like Albany, Salem, and Eugene.

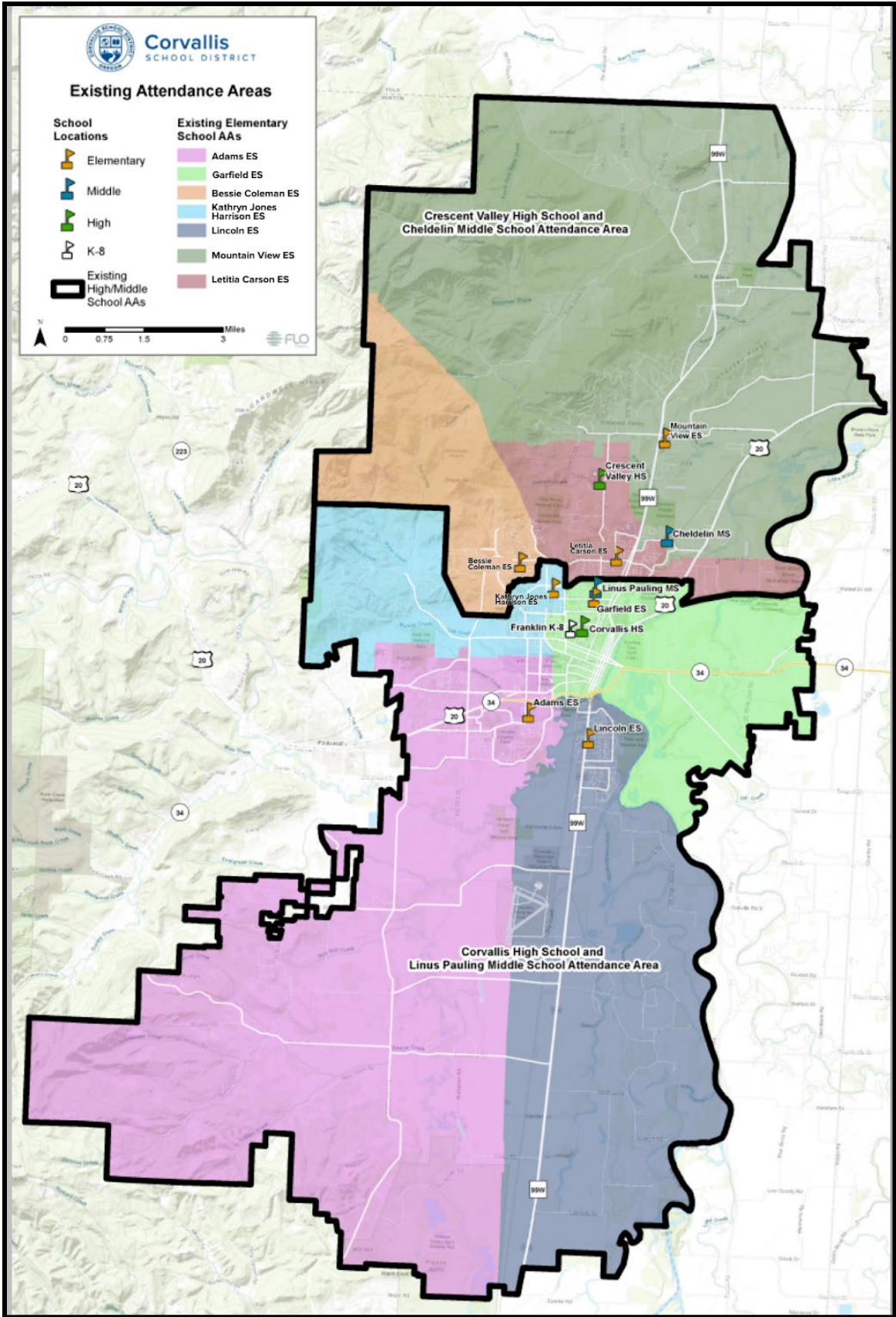
The Corvallis School District serves a diverse student population. There is a growing population of students from diverse racial and ethnic backgrounds, including Hispanic/Latino, Asian, Black, and Indigenous students. Our students speak 74 unique languages and dialects. 15% of families report a language spoken in their home as other than English. 13% of our students have an Individual Education Plan to support their special needs. 24% of students are experiencing poverty.

The district's on-time graduation rate for the 2023-24 school year was 88%, two points higher than the state average. On-time graduation reflects students earning a diploma within four years. In 2023-24, 88% of students in 9th grade were on track to graduate.

FACILITIES

District facilities include seven elementary schools, two middle schools, two high schools, one kindergarten through eighth grade school, two alternative education centers, plus administrative and support services buildings. The district owns the local public swimming pool facilities, although the City of Corvallis assumed pool management and operations in January 2001.

In May 2018, Corvallis voters approved \$199.9 million in general obligations bonds for capital construction improvements to transform and update aging school facilities. The bonds were issued in two phases. In July 2018, the district issued \$160.0 million; and, in December 2020, the district issued the remaining \$39.9 million. Two elementary schools were fully replaced along with renovations at all other instructional facilities.



LOCAL ECONOMY

Benton County is a vital regional center for higher education, technology, engineering, research, health care, and agriculture. Oregon State University (OSU) is the cornerstone, driving economic activity through research, student spending, and attracting faculty and staff. Corvallis is a desirable location for residents and businesses due to its natural beauty, outdoor recreation, and strong sense of community. Corvallis has received a variety of recognition over the years including, best place to live, safest, greenest and best college town in the United States.

Corvallis-Benton County Economic Development Office (EDO) is responsible for the development and implementation of the economic development strategy for the City of Corvallis, and towns of Benton County including Adair Village, Philomath, and Monroe. Visit Corvallis is a private non-profit destination organization marketing Corvallis and Benton County. Visit Corvallis is responsible for destination marketing, enhancing the visitor experience, and stewarding destination development.

Consistently ranked as one of the most educated cities in America, Oregon State University receives more research funding than all other public higher education institutions in Oregon combined. It is also one of only three universities in the nation to be a land-grant, sea-grant, space-grant, and sun-grant institution. With over 12,000 employees, university-wide, Oregon State University is the largest employer in Corvallis and a vital player in the area's economic condition as an employment anchor.

Oregon State University enrollment reached a new record in 2024-25, eclipsing 37,000. Oregon State's enrollment counters national trends of declines at many U.S. colleges and universities. The enrollment includes students at OSU locations in Corvallis, Bend, Portland, La Grande and through the university's nationally ranked online Ecampus unit. Enrollment on the Corvallis campus increased 3.3% to 24,900 students. Oregon State serves the most undergraduate, graduate, resident, nonresident, international and online students, as well as the most students on a single campus in the state of Oregon.

ECONOMIC LANDSCAPE – OREGON MEASURES & LOCAL LEVIES

MEASURE 5

In November 1990, Oregon voters approved Measure 5, limiting total taxes on each property in the state to 1.5% of the property's real market value and shifting responsibility for funding public education to the state from the local level. Measure 5 split taxes into "education" and "non-education" groups, and phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of real market value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of real market value in 1995-96.

Measure 5 put into place the concept of "compression." When property taxes levied on a parcel of property exceeds the \$5 education limit, the rates are "compressed" to not exceed the maximum. Most school districts, including Corvallis, were immediately in compression and lost significant revenue. In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis. After Measure 5 was passed, the state's share of funding to schools increased from about 30% to about 70%.

MEASURE 50

In 1997, Oregon voters approved Measure 50, which changed the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997-98 assessed values were rolled back to 1995-96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.4614 per \$1,000 of assessed value.

MEASURE 98

In November 2016, Oregon voters approved Measure 98, a dropout prevention and college readiness initiative. Measure 98 requires state funds to be distributed to public school districts for approved plans to establish or expand dropout prevention strategies in high schools, establish or expand career and technical education programs, and to establish or expand college-level educational opportunities for students. This program is now commonly referred to as High School Success.

MEASURE 99

In November 2016, voters approved Measure 99, an outdoor school lottery fund initiative. Measure 99 created the Outdoor School Education Fund, sourced from state lottery proceeds, to support outdoor school programs for 5th and 6th grade students in Oregon.

LOCAL OPTION LEVY

Since 1999, school districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the “tax gap” between the Measure 5 tax limit based on real market value and the Measure 50 tax rate based on assessed value.

In May 2022, voters renewed a five-year local option levy, originally approved in 2006 and renewed in 2010 and 2016, at a rate of \$1.50 per \$1,000 of assessed value. The district uses the revenue from this measure to fund teachers at all schools to sustain class sizes; instructional coaches to improve teaching and learning; music, physical education and art instruction for elementary students; vocational and technical education opportunities; counseling for students; and support for high school athletics and activities. The current local option levy expires on June 30, 2027.

GENERAL OBLIGATION BONDS

Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies of bonded debt fall outside of the limits of Measure 5. The 2009 legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by redefining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for operating costs (i.e. salaries and benefits), or the costs of routine maintenance or supplies.

In November 2002, voters approved an \$86 million bond measure to provide funds for repairs, construction and improvements over a projected 20-year period. On May 15, 2018, voters approved a \$200 million bond measure to provide funds for repairs, construction and improvements over a projected 20-year period. The scope of the 2018 facilities bond projects included two new schools which replaced Hoover Elementary (now Bessie Coleman Elementary) and Lincoln Elementary; the replacement of 21 modular classrooms across the district’s elementary schools with permanent classroom facilities; the addition of multi-purpose dining commons at four elementary schools; capital repairs district-wide; safety upgrades district-wide; and the modernization of teaching spaces district-wide.

LEADERSHIP

THE SCHOOL BOARD

The Corvallis School Board is composed of seven volunteer directors elected to four-year overlapping terms. Serving “at large” and residing within the district’s boundary, each director represents all students in the district rather than a specific geographic area or school boundary.



SAMI AL-ABDRABBUH
POSITION 1

Elected 2021
Term expires 2025



SHAUNA TOMINEY
POSITION 5
CO-VICE CHAIR

Elected 2021
Term expires 2025



CHRIS HAWKINS
POSITION 2

Elected 2023
Term expires 2027



JUDAH LARGENT
POSITION 6

Elected 2023
Term expires 2027



TERESE JONES
POSITION 3
CO-VICE CHAIR

Elected 2023
Term expires 2027



BERNIE WANG
POSITION 7

Appointed 2024
Term expires 2025



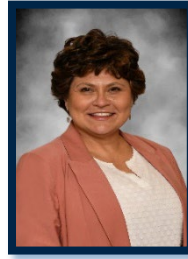
LUHUI WHITEBEAR
POSITION 4
CHAIR

Elected 2021
Term expires 2025

EXECUTIVE LEADERSHIP



Ryan Noss
Superintendent



Melissa Harder
Assistant Superintendent



Jennifer Duvall
Human Resources



Kim Patten
Operations



Lauren Wolfe
Finance

SUPERINTENDENT'S CABINET

- Kelly Locey, Communications Coordinator

BUSINESS SERVICES

- Maria McEldowney, Accounting Manager

OPERATIONS

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

STUDENT GROWTH & EXPERIENCE

- Amy Lesan, Elementary Schools Coordinator
- Kim Johnson, Middle Schools Coordinator and BRIDGES Principal
- Nikki McFarland, High Schools Coordinator
- Marcianne Rivero Koetje, Equity and ELL Coordinator
- Sabrina Wood, Student Services Director
- Byron Bethards, Special Programs Coordinator
- Brian Schaffeld, Technology Director

INSTRUCTIONAL LEADERSHIP

ELEMENTARY SCHOOLS

- Peter Henning, Adams Elementary School Principal
- Tracey Fischer, Bessie Coleman Elementary School Principal
- Nancy Davila, Garfield Elementary School Principal
- Elton Kikuta, Kathryn Jones Harrison Elementary School Principal
- Amy Sampson, Letitia Carson Elementary School Principal
- Chaundra Smith, Lincoln Elementary School Principal
- Byron Bethards, Mt View Elementary School Principal

MIDDLE SCHOOLS

- Stephanie Seals, Cheldelin Middle School Principal
- Greg Hyde, Linus Pauling Middle School Principal

HIGH SCHOOLS

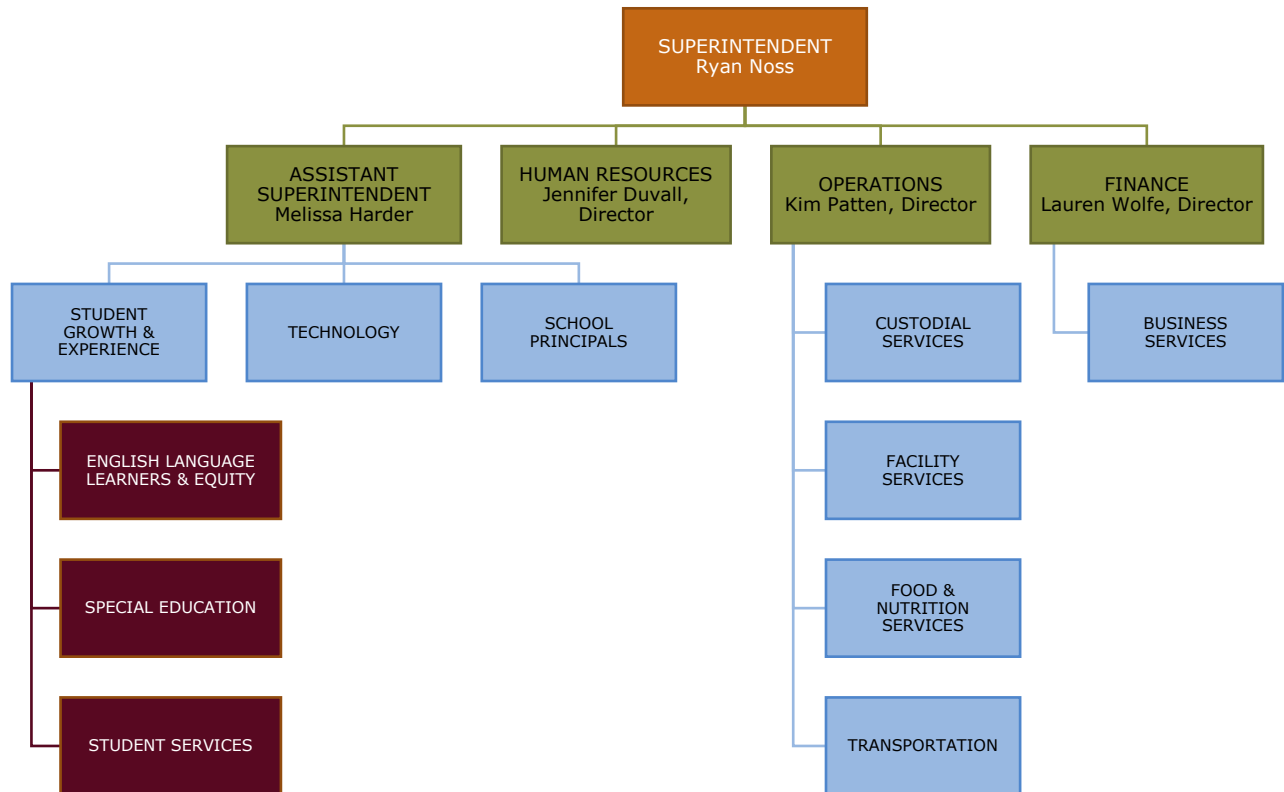
- Matt Boring, Corvallis High School Principal
- Aaon McKee, Crescent Valley High School Principal

ALTERNATIVE EDUCATION PROGRAMS

- Kim Johnson, Bridges at Western View Center
- Eric Wright, College Hill at Harding Center

K-8 SCHOOL

- Amy Wright, Franklin K-8 School Principal



DISTRICT FOCUS: STUDENT GROWTH & EXPERIENCE

DISTRICT MISSION & VISION

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

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

SCHOOL BOARD GOALS & STRATEGIES

GOAL 1: EXCELLENT LEARNING EXPERIENCE

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

Strategies:

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

GOAL 2: EQUITABLE SYSTEMS

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

Strategies:

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

GOAL 3: RELEVANT AND ENGAGING LEARNING

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

Strategies:

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

GOAL 4: HEALTHY COMMUNITIES

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

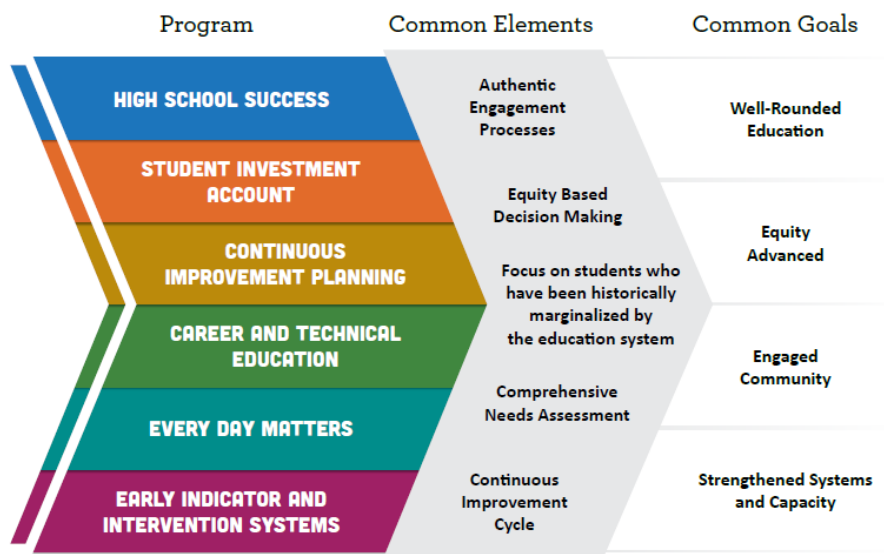
Strategies:

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

INTEGRATED PLAN & STRATEGIC INVESTMENTS

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

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



HIGH SCHOOL SUCCESS (HSS)

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

STUDENT INVESTMENT ACCOUNT (SIA)

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

CONTINUOUS IMPROVEMENT PLANNING (CIP)

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

CAREER AND TECHNICAL EDUCATION – PERKINS V (CTE)

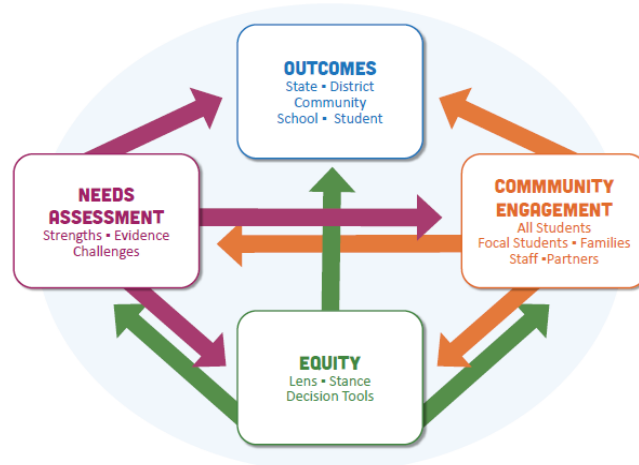
The goals of this program are to develop more fully the academic knowledge and technical and employability skills of secondary education students who elect to enroll in career and technical education programs and Programs of Study. This program does not come with direct dedicated funding; the district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

EVERY DAY MATTERS (EDM)

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

EARLY INDICATOR AND INTERVENTION SYSTEMS (EIIS)

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



INTEGRATED PLAN PROCESS

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

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

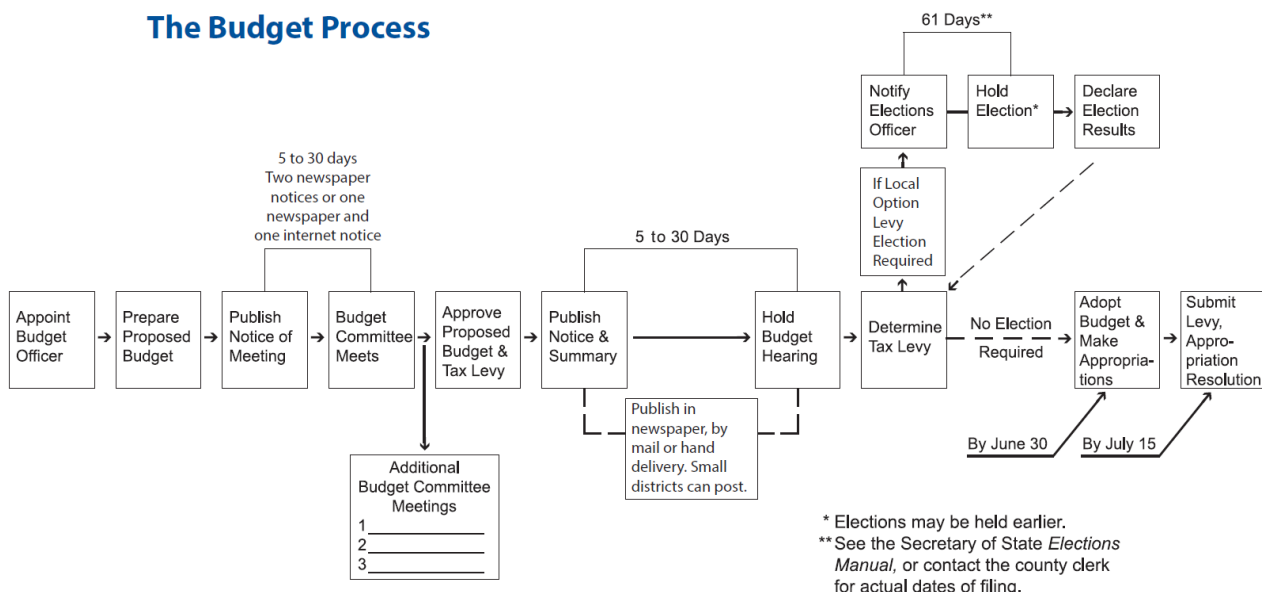
The district’s full plan and budget are available on the district’s website at <https://www.csd509j.net/about-us/district-information/facts-and-figures>.

THE BUDGET PROCESS

The district’s budget is a planning tool that matches the financial, material, and human resources available with requirements to meet the school board's goals and strategies. It also includes information about the organization and identifies the policy direction under which the budget was prepared. Although a budget is often discussed as a financial document, the budget is mainly the result of many different planning processes that determine the direction of the district.

The district annually prepares a budget in accordance with requirements prescribed in the Oregon’s local budget law (ORS chapter 294), which is designed to establish standard procedures for preparing, presenting, and administering the budgets of Oregon's local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and proposed taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

The Budget Process



BUDGET PARAMETERS

Budget parameters are general guidelines that the district intends to honor through its budget process. They set forth the ideals that the district’s decision-makers will adhere to as they develop the budget through an understanding that these decisions have long-term consequences. Budget parameters are important for creating a shared understanding of the overarching values that underpin budget development. Unlike the district’s fiscal policies, which tend to be more technical, budget parameters can be understood and appreciated by all stakeholders, including the public.

STUDENT OUTCOMES SHOULD DRIVE THE BUDGET PROCESS

The budget process should be driven by the vision to create exceptional learning experiences where all students learn at high levels¹. Clear goals for student outcomes should guide how resources are allocated, how progress is tracked, and how budget decisions are made to prioritize programs and strategies.

PROVIDE EVERY STUDENT WITH EQUITABLE ACCESS AND OPPORTUNITIES

The district is committed to transforming educational systems to be diverse, equitable, and inclusionary in our decisions and actions and create belonging for all students, staff, and families². The budget process should honor the rightful presence of identities and lived experiences so that every student belongs and feels safe and supported to thrive socially and academically³. In order to achieve educational equity for each and every student, the district shall make every effort to provide all students with equitable access to high quality curriculum, support, facilities, and other resources, even when this means differentiating resource allocations.

Excerpted from [Corvallis School District Policy JBB – Educational Equity](#)

DECISIONS SHOULD BE INFORMED BY DATA

Decisions that impact the future of student learning should be centered on evidence of what works. Qualitative and quantitative data on student outcomes, both in terms of student achievement and overall student educational experience, should inform the decision-making process.

BASE RESOURCING DECISIONS ON THE TOTAL VALUE CREATED FOR STUDENTS

The budget process should seek to allocate resources in a way that creates relevant and engaging learning experiences for students that support their short and long-term goals towards an evolving future⁴.

Prioritize strategies and programs with proven cost-effectiveness

Strategies and programs that have proven to produce larger gains and close the opportunity gap in learning for all student groups relative to their cost should be given priority for funding. Strategies and programs that are chosen should be implemented fully and faithfully even if that means fewer strategies or programs are implemented.

Make student-centered decisions

Budget decisions should be based on what is best for students, not adults. In some cases, there is pressure to develop a budget that puts the interests of adult stakeholders above the interest of students. That priority should be reversed.

CRITICALLY RE-EXAMINE PATTERNS OF SPENDING

Past patterns of spending may no longer be relevant given changing needs of the community and student body. Hence, the budget process should encourage review of past spending decisions and

critically change, where necessary. The district should develop and implement a program review and sunset process to identify and discontinue programs that are not achieving their objectives or that are simply not as effective as available alternatives.

TAKE A LONG-TERM PERSPECTIVE

The district will not be able to make large changes to its educational strategy and resource allocation patterns within a single year. Further, a consistent application of proven strategies over a multi-year period will deliver better results. Therefore, to the degree possible, the district should develop and adhere to a multi-year funding plan for its strategies, with the goal of fully funding and re-aligning resources where necessary to fund high priority elements of the strategies.

ENGAGEMENT, TRANSPARENCY AND ACCOUNTABILITY

Effective budgeting requires valid information about the true costs of serving students and the outcomes produced for students.

- Engage student and staff voice in the budget process, fostering identity and agency³.
- Make performance data readily available. The budget process should be informed by valid and reliable data on fiscal and academic performance.
- Consider all direct and indirect expenditures in evaluating the cost of educating students.
- Use a consolidated budget that considers all available funds. Acknowledge constraints on categorical spending, but consider all available funds to make the most impact with available resources.
- Be clear on what actions are being funded to help the district reach its Board goals, not just line items and broad expenditure categories.

¹Board Goal 1: Excellent Learning Experiences

²Board Goal 2: Equitable Systems

³Board Goal 4: Healthy Communities

⁴Board Goal 3: Relevant and Engaging Learning

SMARTER SCHOOL SPENDING

STAFFING AND RESOURCE ALLOCATIONS

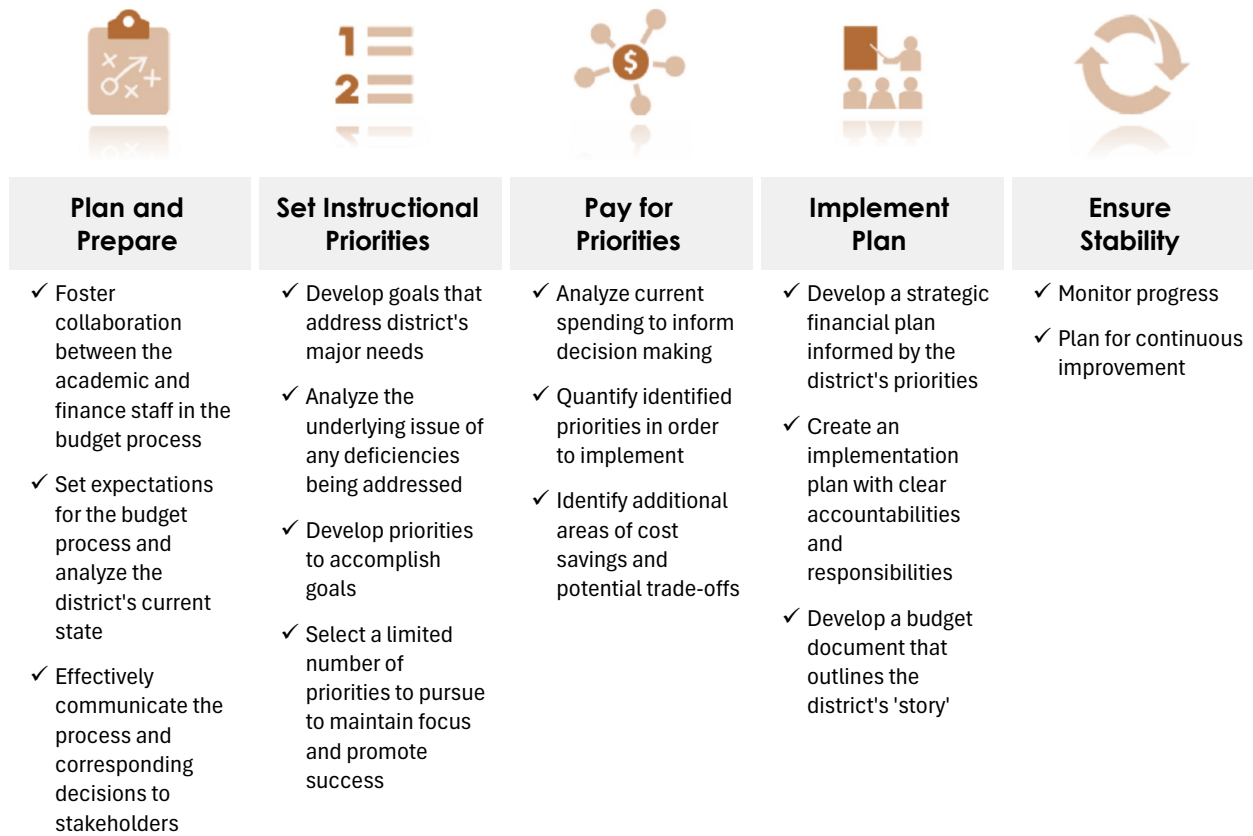
As employee compensation is the biggest single expense incurred by the district, staff works closely to ensure that all school staffing is aligned with student enrollment. In addition to staffing and compensation, the district also allocates additional discretionary funding to each school. These funds are allocated based on student enrollment and certain other factors, which include students navigating poverty and students performing below benchmarks. These funds allow school leaders the flexibility required to address their own individual school needs in ways that they determine will be most effective.

Special education and English language development staffing is allocated to schools based upon the individual needs of each school's student population. Specific federal grant dollars and other state grant monies are allocated by enrollment and certain at-risk factors and are used by schools to provide supplementary support to their educational programs.

BEST PRACTICES IN SCHOOL BUDGETING

The Government Finance Officers Association’s best practices in school budgeting are centered on a comprehensive budget process framework focused on academic and finance collaboration to best align resources and desired student outcomes.

The framework steps provide a guide to develop a collaborative process by setting expectations of what the process will achieve; thoroughly examining underlying causes of achievement gaps and developing goals and strategies to overcome the gaps; analyzing current spending to allocate resources accordingly; crafting a well-developed implementation plan; and finally, measuring performance and adjusting as necessary.



FISCAL POLICIES

Laws and regulations alone do not provide sufficient guidance for the board and staff to work together toward the district’s goals. Board Policy DA clarifies the intent behind how the district will manage its financial resources and establishes local standards for acceptable and unacceptable courses of financial action.

Corvallis School District 509J

Code: **DA**
Adopted: 7/12/99
Readopted: 12/10/07; 2/07/11;
6/17/13; 10/11/18;
12/1/22

Fiscal Policies

1. General Fund Ending Fund Balance

The Corvallis School District 509J School Board works to ensure that the district delivers the best educational program available within the constraint of well-managed resources. To offer such a program the Board recognizes the importance of a budget that delivers sustainable levels of instruction, staffing, number of instructional days and maintenance of facilities.

The State of Oregon has a volatile tax structure which results in unstable levels of school funding. This instability can cause a significant variance in the level of programs school districts are able to financially support. Until such time that the state creates a stable funding system that will see Oregon schools through recessionary periods, the Board directs the superintendent to propose a budget that will allow for sustainability over a five-year period.

The Board recognizes its responsibility to establish an ending fund balance in an amount sufficient to:

- a. Allow the district to deliver a sustainable level of programs through anticipated recessionary periods;
- b. Protect the district from unnecessary borrowing in order to meet cash-flow needs;
- c. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
- d. Meet the uncertainties of state and federal funding; and
- e. Help ensure a district credit rating that would qualify the district for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities.

Consequently, the Board directs the superintendent to include in the annual proposed budget designations to ensure an ending fund balance as follows:

- a. Appropriated Contingency Reserve of two and a half percent (2.5%) of the General Fund total resources net of the beginning fund balance;
- b. Appropriated Rainy Day Reserve of five percent (5.0%) of the General Fund total resources net of beginning fund balance;
- c. Unappropriated Ending Fund Balance of five percent (5.0%) of the General Fund total resources net of the beginning fund balance; and
- d. Targeted Reserves Ending Fund Balance as may be allocated and designated for specified purposes such as a reserve to offset future PERS employer contribution rate increases, a reserve to offset a 50/50 biennial State School Fund allocation, or a reserve for equipment replacements.

2. Use and Replenishment of Reserves

- a. Appropriated Contingency Reserve may be used for unanticipated expenditures or for emergencies.
- b. Appropriated Rainy Day Reserve funds may be used to address adverse economic conditions which negatively affect the district's revenues and ability to meet the needs of students
- c. Unappropriated Ending Fund Balance is unavailable for expenditures as not appropriated.
- d. Targeted Reserves Ending Fund Balance may be used for specified purposes as designated.

In the event the Board authorizes use of reserves, the superintendent shall propose a plan to restore budget sustainability and replenish reserves within three years of use. At least fifty percent (50%) of unanticipated revenues, exclusive of State School Fund grant or other non-General Fund revenue, shall be dedicated to replenish reserves to target levels.

3. Notice of Shortfall

Should the projected ending fund balance for the current and ensuing fiscal year fall below target levels, the superintendent will notify the Board and propose a corrective plan of action to prevent or limit any further erosion of the fund balance, including measures to increase balances to target levels if possible. The plan will be submitted to the Board for consideration and action.

4. Definition of a Balanced Budget

The budget should be structurally balanced, where recurring revenues equal or exceed recurring expenditures. The annual proposed budget presentation will identify how recurring revenues are aligned with or not aligned with recurring expenditures.

5. One-Time Nonrecurring Revenues

One-time resources should be used for one-time expenditures that will not create a continuing obligation for the district or an unsustainable level of expenditures and should not be expended before revenues are received.

6. Financial Reports

The Board will receive regular financial reports that include estimates of expenditures for the district's various funds in comparison to budget appropriations, actual receipts in comparison to budget estimates and provide an update on the district's overall financial condition. Reports will keep the Board informed of significant changes impacting the district's overall financial condition due to changes such as state funding, demographics or other key factors. Supplementary reports will be furnished as needed or upon request by the Board or superintendent.

7. Revenue Forecasting

All revenue forecasts shall be based on conservative assumptions, though reflective of the latest, best information available. Revenue estimates shall be made through an objective, analytical process. The district will not include revenue in budget preparation that cannot be verified with documentation of its source and amount. Key assumptions will be presented in the budget document.

8. Year End Budget Surplus

To encourage responsible expenditure of budgets, up to fifty percent (50%) of unused budget appropriations for the General Fund may be made available to schools or departments in the following year as recommended by the superintendent. The Board believes that the current budget allocations should benefit primarily current year students.

END OF POLICY

Legal Reference(s):

ORS 332.107

BUDGET DEVELOPMENT

The district's budget is a planning tool that matches the financial, material, and human resources available with requirements to complete the school board's priorities and the educational program for students. It also includes information about the organization, and identifies the policy direction under which the budget was prepared. Although a budget is often discussed as a financial document, the budget is mainly the result of many different planning processes that determine the direction of the district.

The district annually prepares a budget in accordance with requirements prescribed in the Oregon's local budget law (ORS chapter 294), which is designed to establish standard procedures for preparing, presenting, and administering the budgets of Oregon's local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and proposed taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

The objective of the district's budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the school board. Activities of the general fund, special revenue fund, debt service fund and insurance fund are included in the annual appropriated budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established by major function level within an individual fund.

If the district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy. The school board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10% of the annual budget of the fund being adjusted. If the expenditures are greater than 10%, the school board must first publish the supplemental budget and hold a special hearing. Transfers of appropriations between budget categories must also be authorized by a resolution of the school board.

THE BUDGET COMMITTEE

The budget committee consists of the members of the school board and an equal number of citizens at large. The citizens are appointed by the school board and serve terms of three years. Terms are staggered so that about one-third of the appointed terms end each year. The budget committee reviews the proposed budget and receives testimony from patrons. Based on public testimony and other input, the budget committee can revise the budget. The budget committee concludes its work by recommending a budget and a tax levy. The recommended budget then moves to the school board for final public input and adoption by June 30.

Yan Wang	Term Expires June 30, 2025	Merideth Bailey	Term Expires June 30, 2027
Kevin Riley	Term Expires June 30, 2027	Tony Vandermeer	Term Expires June 30, 2026
Jessie Munster	Term Expires June 30, 2026	Andrew Freborg.....	Term Expires June 30, 2025
Cassandra Inman	Term Expires June 30, 2025		

2025-26 BUDGET CALENDAR

2024

JUL

2024-25 fiscal year begins

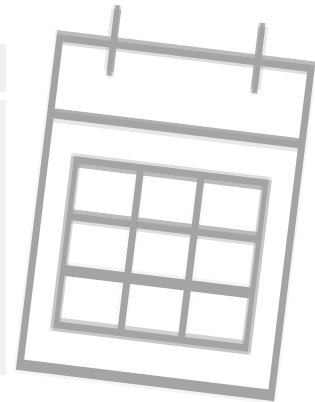
School Board appoints Budget Officer

NOV

School Board appoints Budget Committee members

DEC

Staff develops enrollment and revenue forecasts



2025

JAN-MAR

District staff reviews formulation of school staffing allocations and discretionary budgets, identifies areas of need, and begins developing strategies to better align resources to meet student outcome goals

MAR-APR

District staff analyzes current resources and expenditures in order to find capacity to pay for top priorities, prepares proposed budget

APR 24

PUBLIC MEETING

Budget Committee Training: overview of budget process, roles and responsibilities of budget committee, financial update, budget outlook

MAY 15

PUBLIC MEETING

Budget Committee Meeting: receive superintendent's budget message, take public comment, review proposed budget, approve budget and tax levies if time allows

MAY 22

PUBLIC MEETING (if needed)

Budget Committee Meeting (not needed if budget is approved May 15): review proposed budget, approve budget, and tax levies

JUN 12

PUBLIC HEARING

School Board Meeting: hold public hearing on approved budget, adopt budget, authorize appropriations, declare taxes

JUL 1

2025-26 fiscal year begins

School Board appoints Budget Officer

JUL 15

Deadline for staff to submit School Board resolution and Notice of Property Tax and Certification of Intent to Impose a Tax on Property to county assessors and clerks

FINANCIAL REPORTING AND ACCOUNTING BASIS

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

CHART OF ACCOUNTS

The Oregon Department of Education adopts a chart of accounts used by school districts to clarify revenues and expenditures. This chart of accounts is meant to define account classifications in a meaningful way to the users of financial information while conforming with Generally Accepted Accounting Principles (GAAP), a minimum standard and guideline for financial accounting and reporting.

FUND CLASSIFICATIONS

In governmental accounting systems, the entity is viewed as a group of smaller entities called funds. A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The requirements and resources of a fund must always balance. Every budget has at least one fund (commonly called the General Fund) which is used for everyday operation of the local government. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure.

FUND TYPE		FUND COMPONENTS
100	General Fund	Accounts for all financial resources of the district except those required to be accounted for in another fund.
200	Special Revenue Fund	Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
300	Debt Service Fund	Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
400	Capital Projects Fund	Accounts for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.
600	Internal Service Fund	Accounts for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis.

REVENUE DIMENSIONS

Revenues collected by school districts are first classified by fund, then by source.

SOURCE		SOURCE DESCRIPTION
1000	Revenue from Local Sources	Revenues from Local Sources include taxes levied by the district, revenue from the appropriations of other local governments, tuition, transportation fees, earnings on investments, food service revenues, extracurricular activity revenue, and other similar sources.
2000	Revenue from Intermediate Sources	Revenue received as grants by the district and revenue received from city and county income taxes are categorized here.
3000	Revenue from State Sources	State School Fund revenues are recorded here as well as all other restricted and unrestricted grants-in-aid received from state funds.
4000	Revenue from Federal Sources	All restricted and unrestricted revenue received from the federal government directly or through the state or through immediate agencies.
5000	Other Sources	Other sources of revenue include beginning fund balances, sale or compensation for the loss of fixed assets, long-term debt financing, and interfund transfers.

EXPENDITURE DIMENSIONS

Budget requirements are prepared by program. Programs are groups of activities to accomplish a major service or function. Schools use programs in budgeting – called “functions”. The function describes the activity for which a service or material object is acquired.

FUNCTION TYPE		FUNCTION DESCRIPTION
1000	Instruction	Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities.
2000	Support Services	Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.
3000	Enterprise and Community Services	Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
4000	Facilities Acquisition and Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.
5000	Other Uses	Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by Education Service District (ESD).
6000	Contingency	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
7000	Unappropriated Ending Fund Balance	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

Within each function, the estimates of line item expenditures are detailed by object. An object is the service or commodity bought.

OBJECT TYPE		OBJECT DESCRIPTION
100	Salaries	Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON THE PAYROLL of the district.
200	Associated Payroll Costs	Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.
300	Purchased Services	Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
400	Supplies and Materials	Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
500	Capital Outlay	Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.
600	Other Objects	Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.
700	Transfers	This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return.
800	Other Uses of Funds	Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event, or reserved for next year.



Corvallis
SCHOOL DISTRICT

FINANCIAL SECTION



Corvallis
SCHOOL DISTRICT

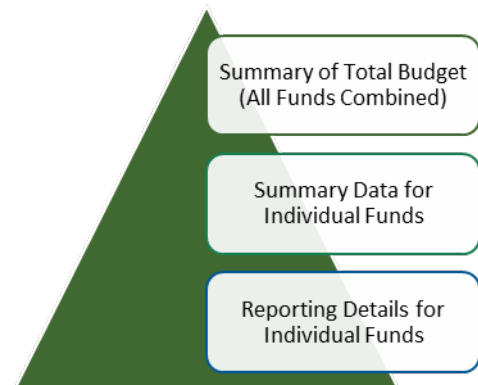


FINANCIAL SECTION

2025-26 BUDGET

The Financial Section includes all financial budget schedules for the district using a pyramid approach in communicating the district's financials. The pyramid approach begins at a broad level and drills down into more detail as each level of the pyramid is addressed.

Oregon Budget Law (Oregon Revised Statutes Chapter 294) specifies a format for the district's annual budget presentation. The Oregon Department of Education adopts a chart of accounts used by school districts to classify revenues and expenditures. This chart of accounts is meant to define account classifications in a meaningful way to the users of financial information while conforming with Generally Accepted Accounting Principles (GAAP), a minimum standard and guideline for financial accounting and reporting.



TOTAL BUDGET (ALL FUNDS COMBINED)

The information presented for the district's total budget (all funds combined) includes financial summaries providing historic and current data, chart of account definitions, and assumptions used in budget development. Also included is a budget projection for all funds combined and a report of fund balances.

- Summary of Resources and Requirements by Fund
- Summary of Resources and Requirements by Fund (Forecast)
- Resources and Requirement by Major Object
- Resources and Requirement by Major Object (Forecast)
- Resources
 - Chart of Account Definitions for Resources
 - Resources Assumptions and Trends
 - Resources by Source
- Requirements
 - Chart of Account Definitions for Objects
 - Object Assumptions and Trends
 - Requirements by Object
 - Chart of Account Definitions for Functions
 - Requirements by Function

INDIVIDUAL FUNDS

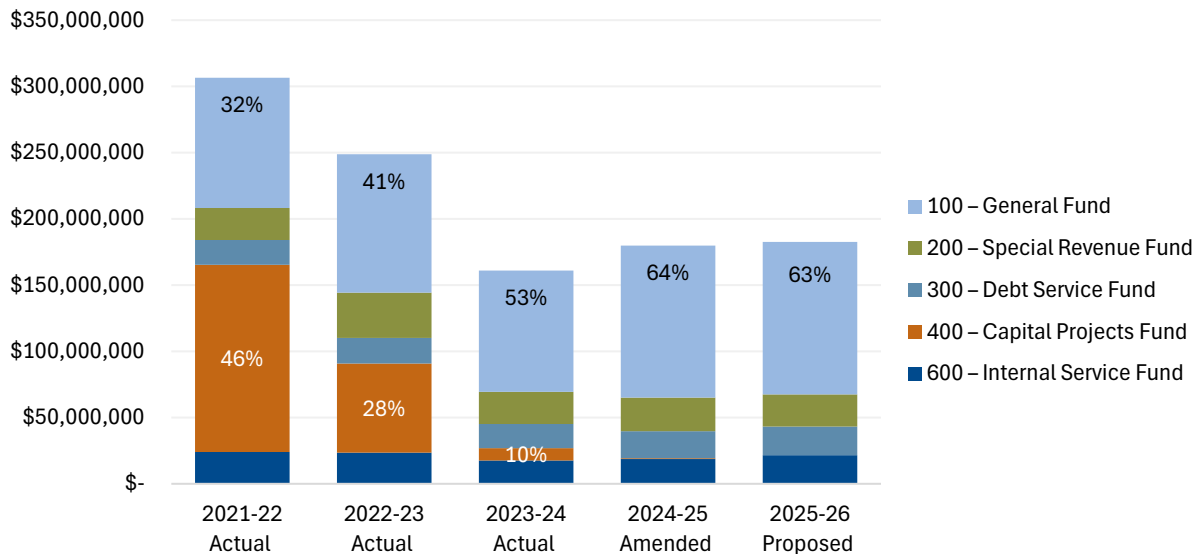
The individual fund schedules provide historic, current and future projected fund data, starting with a historical and current summary of resources and requirements, and ending with a current and future summary of resources and requirements. Information presented for each fund includes the following:

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

THE BUDGET AT A GLANCE

The 2025-26 proposed budget for all funds is \$182,599,185, an increase of \$2,256,891 or 1.3%, from the 2024-25 amended budget.

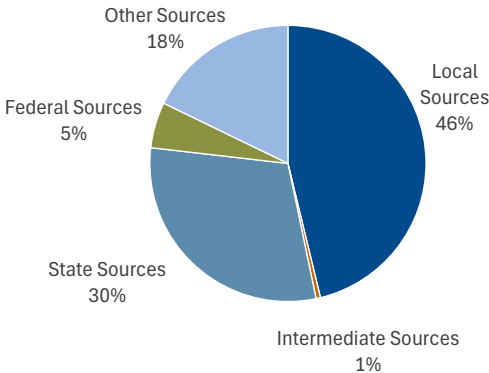
The General Fund represents 63% of the 2025-26 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes).



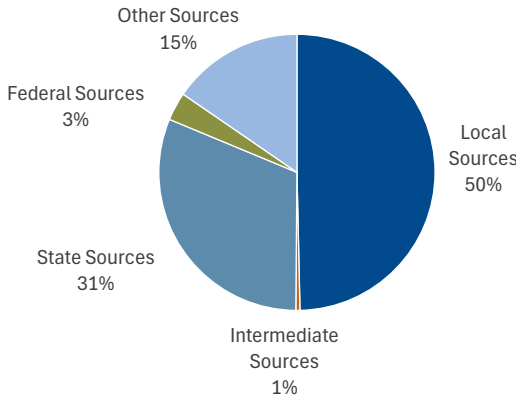
RESOURCES

Resources in 2025-26 include local, intermediate, state, and federal local sources. Other sources include transfers from other funds and beginning fund balance. In 2025-26, the proposed revenue for all funds totals \$182,599,185, an increase of \$2,256,891 or 1.3%, compared to the 2024-25 amended budget. In 2025-26, the primary source of revenue for all funds is local sources, primarily property taxes, totaling \$90.7 million or 50% of all sources. State sources, primarily state school fund, totaling \$56.8 million or 31% of all sources and other sources, primarily beginning fund balance, totaling \$28.2 million or 15% of all sources, are the other major funding sources. Together, local and state sources comprise \$147.8 million or 81% of all sources.

SUMMARY OF RESOURCES
2024-25 Budget (all funds)



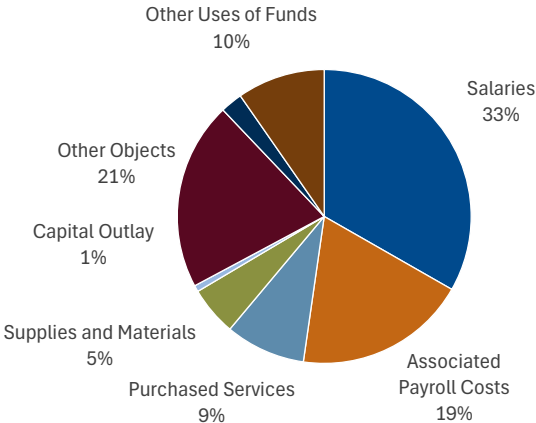
SUMMARY OF RESOURCES
2025-26 Budget (all funds)



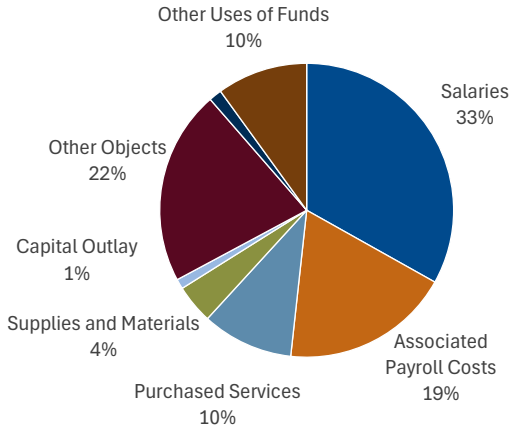
REQUIREMENTS

Budgeted expenditures for all funds in 2025-26 increased by \$2,256,891 or 1.3% compared to the 2024-25 amended budget. In 2025-26, salaries are the largest component of the expenditure budget with \$60.5 million or 33% of all funds. Together, salaries and associated payroll costs comprise \$94.5 million or 52% of all expenditures. Other objects, primarily principal and interest on debt service and insurance and judgements, total \$39.1 million or 22% of all expenditures.

SUMMARY OF REQUIREMENTS
2024-25 Budget (all funds)



SUMMARY OF REQUIREMENTS
2025-26 Budget (all funds)

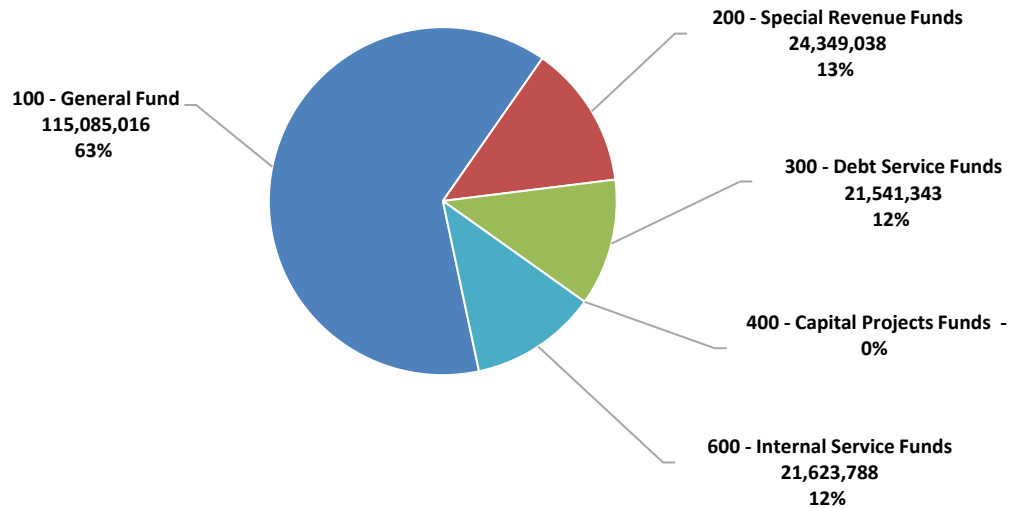


Resources and Requirements by Fund - All Funds

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
100 - General Fund	98,243,024	104,472,659	112,073,023	114,816,051	115,085,016	115,085,016
200 - Special Revenue Funds	24,243,686	34,255,139	25,543,738	25,803,236	24,349,038	24,349,038
300 - Debt Service Funds	18,709,176	19,354,631	20,058,237	20,408,762	21,541,343	21,541,343
400 - Capital Projects Funds	141,326,154	67,276,630	9,326,481	653,150	-	-
600 - Internal Service Funds	23,975,705	23,481,067	25,559,542	18,661,095	21,623,788	21,623,788
Resources Total	306,497,746	248,840,126	192,561,020	180,342,294	182,599,185	182,599,185
Requirements						
100 - General Fund	84,604,084	89,978,716	92,686,408	114,816,051	115,085,016	115,085,016
200 - Special Revenue Funds	20,070,088	31,102,054	24,587,676	25,803,236	24,349,038	24,349,038
300 - Debt Service Funds	17,058,374	17,629,913	18,291,995	20,408,762	21,541,343	21,541,343
400 - Capital Projects Funds	74,426,216	58,002,988	9,325,997	653,150	-	-
600 - Internal Service Funds	15,986,800	13,714,902	17,592,358	18,661,095	21,623,788	21,623,788
Requirements Total	212,145,562	210,428,573	162,484,434	180,342,294	182,599,185	182,599,185
Fund Ending Balance	94,352,184	38,411,553	30,076,586	-	-	-

REQUIREMENTS BY FUND
2025-26 PROPOSED, APPROVED, and ADOPTED



Resources and Requirements Forecast by Fund - All Funds

amounts in dollars

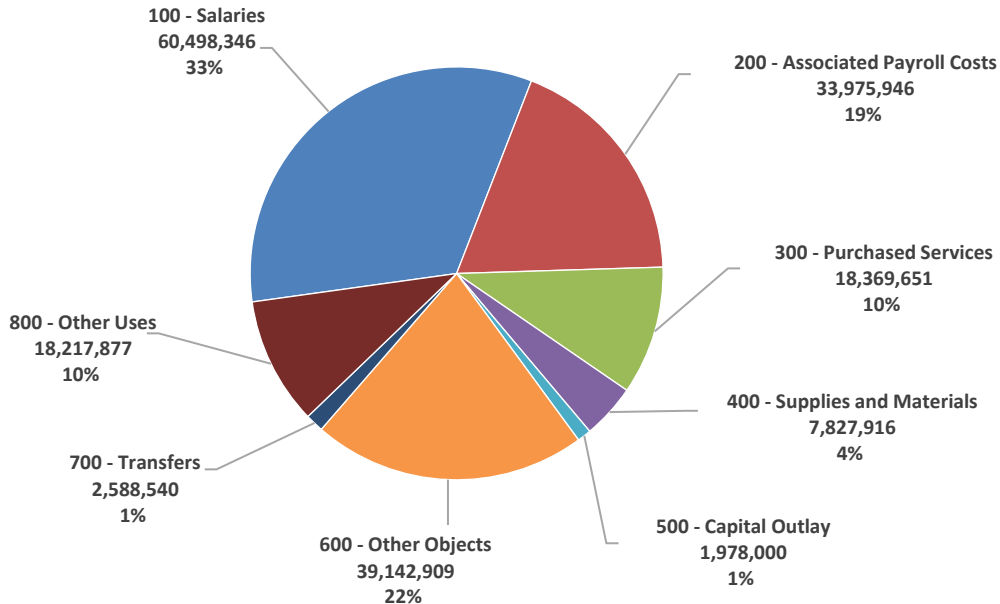
	2024-25		2025-26		2026-27		2027-28		2028-29
	Adopted	2025-26	Approved	2026-27	2027-28	2028-29			
	(as Revised)	Proposed	& Adopted	Forecast	Forecast	Forecast			
Resources									
100 - General Fund	114,816,051	115,085,016	115,085,016	114,952,000	117,102,000	117,816,000			
200 - Special Revenue Funds	25,803,236	24,349,038	24,349,038	24,788,000	25,236,000	25,690,000			
300 - Debt Service Funds	20,408,762	21,541,343	21,541,343	22,152,787	19,315,040	18,435,033			
400 - Capital Projects Funds	653,150	-	-	-	-	-			
600 - Internal Service Funds	18,661,095	21,623,788	21,623,788	22,777,000	22,075,000	21,379,000			
Resources Total	180,342,294	182,599,185	182,599,185	184,669,787	183,728,040	183,320,033			
Requirements									
100 - General Fund	114,816,051	115,085,016	115,085,016	114,952,000	117,102,000	117,816,000			
200 - Special Revenue Funds	25,803,236	24,349,038	24,349,038	24,788,000	25,236,000	25,690,000			
300 - Debt Service Funds	20,408,762	21,541,343	21,541,343	22,152,787	19,315,040	18,435,033			
400 - Capital Projects Funds	653,150	-	-	-	-	-			
600 - Internal Service Funds	18,661,095	21,623,788	21,623,788	22,777,000	22,075,000	21,379,000			
Requirements Total	180,342,294	182,599,185	182,599,185	184,669,787	183,728,040	183,320,033			
Fund Ending Balance	-	-	-	-	-	-			

Resources and Requirements by Major Object - All Funds

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue From Local Sources	78,817,321	84,060,955	88,551,779	83,340,297	90,660,698	90,660,698
2000 - Revenue From Intermediate Sources	1,098,984	976,723	895,511	934,913	875,000	875,000
3000 - Revenue from State Sources	48,325,671	52,474,917	54,069,639	54,275,599	56,852,271	56,852,271
4000 - Revenue From Federal Sources	9,772,341	11,652,186	9,180,878	9,664,905	6,048,980	6,048,980
5000 - Other Sources	168,483,428	99,675,345	39,863,215	32,126,580	28,162,236	28,162,236
Resources Total	306,497,746	248,840,126	192,561,020	180,342,294	182,599,185	182,599,185
Requirements						
100 - Salaries	51,014,158	54,907,809	56,551,050	59,988,216	60,498,346	60,498,346
200 - Associated Payroll Costs	28,914,488	30,554,854	32,381,345	34,281,524	33,975,946	33,975,946
300 - Purchased Services	19,425,331	19,175,694	18,197,923	15,909,829	18,369,651	18,369,651
400 - Supplies and Materials	7,327,031	11,070,306	8,234,232	9,723,600	7,827,916	7,827,916
500 - Capital Outlay	70,652,246	57,849,798	10,135,209	1,251,000	1,978,000	1,978,000
600 - Other Objects	34,812,308	35,381,817	35,509,325	37,369,017	39,142,909	39,142,909
700 - Transfers	-	1,488,294	1,475,350	4,377,955	2,588,540	2,588,540
800 - Other Uses	-	-	-	17,441,153	18,217,877	18,217,877
Requirements Total	212,145,562	210,428,573	162,484,434	180,342,294	182,599,185	182,599,185
Fund Ending Balance	94,352,184	38,411,553	30,076,586	-	-	-

REQUIREMENTS BY MAJOR OBJECT
2025-26 PROPOSED, APPROVED and ADOPTED



Resources and Requirements Forecast by Major Object - All Funds

amounts in dollars

	2024-25		2025-26		2026-27		2027-28		2028-29
	Adopted	2025-26	Approved	2026-27	2027-28	2028-29			
	(as Revised)	Proposed	& Adopted	Forecast	Forecast	Forecast			
Resources									
1000 - Revenue From Local Sources	83,340,297	90,660,698	90,660,698	92,613,959	91,293,068	92,567,820			
2000 - Revenue From Intermediate Sources	934,913	875,000	875,000	901,000	920,000	926,000			
3000 - Revenue from State Sources	54,275,599	56,852,271	56,852,271	58,134,000	59,341,000	59,882,000			
4000 - Revenue From Federal Sources	9,664,905	6,048,980	6,048,980	6,160,000	6,272,000	6,381,000			
5000 - Other Sources	32,126,580	28,162,236	28,162,236	26,860,828	25,901,972	23,563,213			
Resources Total	180,342,294	182,599,185	182,599,185	184,669,787	183,728,040	183,320,033			
Requirements									
100 - Salaries	59,988,216	60,498,346	60,498,346	61,336,000	62,471,000	62,961,000			
200 - Associated Payroll Costs	34,281,524	33,975,946	33,975,946	33,244,000	33,859,000	34,122,000			
300 - Purchased Services	15,909,829	18,369,651	18,369,651	18,713,000	19,059,000	19,206,000			
400 - Supplies and Materials	9,723,600	7,827,916	7,827,916	7,972,000	8,117,000	8,218,000			
500 - Capital Outlay	1,251,000	1,978,000	1,978,000	2,014,000	2,050,000	2,086,000			
600 - Other Objects	37,369,017	39,142,909	39,142,909	40,403,815	39,581,827	39,202,050			
700 - Transfers	4,377,955	2,588,540	2,588,540	2,140,000	2,188,000	2,245,000			
800 - Other Uses	17,441,153	18,217,877	18,217,877	18,846,972	16,402,213	15,279,983			
Requirements Total	180,342,294	182,599,185	182,599,185	184,669,787	183,728,040	183,320,033			
Fund Ending Balance	-	-	-	-	-	-			

RESOURCES – ASSUMPTIONS AND TRENDS

During the preparation of a budget, many details are based on information known at the time. However, when information is not known, a reasonable projection is made based on the best information available. These budget assumptions provide the reader with an outline of the major assumptions that have been used in the preparation of the 2024-25 proposed budget.

STATE SCHOOL FUND FORMULA REVENUE

The vast majority of all operating resources are measured and allocated to the district through the State School Fund (SSF). Comprised of the legislative appropriation for K-12 education and local revenues, these funds are allocated to each school district through a complex funding formula. The formula takes many factors into consideration but is based primarily upon the weighted average number of students attending district schools. The budgeting process is much more difficult in the first year of a biennium because the state legislature generally has not yet appropriated funds for K-12 education.

By the first Monday in March of every year, the Oregon Department of Education (ODE) issues an estimate of the SSF for the upcoming school year. The March 3, 2025 estimate for 2025-26 is based on the Governor’s Recommended Budget of a \$11.359 billion SSF, with 49% distributed in 2025-26.

ENROLLMENT

A major component of a district’s SSF allocation is its “Extended Average Daily Membership Weighted” (Extended ADMw). The SSF allocation for each school district is calculated on the larger of the current or next year’s projected ADMw. (ADMw is the average of all students’ membership days as a proportion of the school year and other weighting factors, such as the number of ELL and Special Education students being served, and the number of students navigating poverty). Extended ADMw in 2025-26 is projected at 6997.93.

			Total	Charter	District
ADM^r 1	5,786	x 1.00 =	5,661.00	125.00	5,786.00
Students in ESL Programs 1	544	x 0.50 =	272.00	0.00	272.00
Students in Pregnant and Parenting Programs 1	1	x 1.00 =	1.00	0.00	1.00
Students with IEP & Above 11% 1	642.6	x 1.00 =	642.60	0.00	642.60
Students in Poverty 2	645.12	x 0.25 =	158.34	2.94	161.28
Students in Foster Care 2	20	x 0.25 =	5.00	0.00	5.00
Remote Elementary School Correction 2	10.29	x 1.00 =	0.00	10.29	10.29
ADMw			6,739.94	138.23	6,878.17
2024-25 ADMw (projected)			6,977.93		
Extended ADMw			6,997.93		

PROPERTY TAXES

After Oregon voters approved Measure 50 in 1997, the property tax system was changed from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). The district’s permanent rate is \$4.4614 per \$1,000 of assessed value. Property tax collections are based on expected assessed and real market values and estimated collection rates. Compression losses decreased beginning in 2017-18, as real market values resumed growing more rapidly than assessed value. Projections for 2025-26 include a 3.00% increase in assessed values, a collection rate of 96%, and net revenue of \$36,269,644.

Prior year property taxes are projected at a collection rate of 20% of the outstanding balance of uncollected taxes paid in the years after they were levied. Total revenue projected for 2025-26 is \$356,339.

OPERATING LEVY

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected	2025-26 Proposed
Assessed Value (AV)	\$7,537,296,292	\$7,764,660,205	\$8,055,360,239	\$8,300,485,832	\$8,553,070,627
Change in AV	4.4%	2.93%	3.74%	3.04%	3.00%
\$4.4614/\$1,000 AV	\$33,626,894	\$34,614,255	\$35,938,184	\$37,031,787	\$38,158,669
Urban Renewal	(61,824)	(81,792)	(102,798)	(147,627)	(184,787)
Compression Loss	(220,717)	(193,686)	(185,666)	(182,437)	(193,003)
Taxes Imposed	33,344,353	34,365,777	35,649,720	36,701,724	37,780,879
Collection Rate	96.81%	96.00%	97.14%	96.00%	96.00%
Net Operating Levy	\$32,280,454	\$32,989,937	\$34,631,423	\$35,233,655	\$36,269,644
Change	5.2%	2.2%	3.7%	1.7%	2.9%

OTHER LOCAL REVENUES

Other local revenues include common school funds, county school funds, in lieu of property taxes, and federal forest fees.

The act of Congress admitting Oregon to the Union in 1859 granted nearly 3.4 million acres of the new state's land "for the use of schools." The State Land Board was established to oversee these "school lands" (now about 770,000 acres), and has been the trustee of the Common School Fund since its inception. In 2009, the Land Board adopted a distribution policy that sends 4% of the average balance of the fund in the preceding three years to school districts. Distributions are made twice a year (January and July). If the average balance of the fund increases by 11% or more, the distribution increases to 5%. In the 2023-25 biennium, the fund disbursed over \$150 million to schools. Tax revenue from marijuana sales go into the corpus of the Common School Fund and contribute to the interest earnings of the fund. Revenue projected for 2025-26 is \$857,023, based on historic trends.

County school funds are distributed to school districts by counties that receive federal funds for forest reserve rentals, sales of timber, and other sources from forest reserves within the state. Revenue projected for 2025-26 is \$200,000, based on historic trends.

STATE SCHOOL FUND GRANT

SSF Total Formula Revenue is composed of revenue directly received by the district from property taxes and other local revenue. The portion directly from ODE makes up the difference to arrive at the calculated Total Formula Revenue.

The district's proposed 2025-26 SSF Total Formula Revenue of \$82,487,638 is an increase of \$1.8M or 2.2% compared to 2024-25. The SSF increase is related to a projected increase in total formula revenue per extended ADMw.

LOCAL OPTION TAXES

Under Oregon's property tax law, a local option levy gives individual communities the ability to supplement state funding for their local schools. The district currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax; this local option tax expires on June 30, 2027.

The stability of Local Option Tax collections is largely dependent on the real market value of each assessed property in the district increasing by at least the same rate as the assessed value (limited to

a 3% increase per year up to the real market value). In times of an economic slowdown, real market values may increase at a slower rate than assessed values, or real market values may fall.

When the gap between real market value and assessed value is not sufficient to generate the full tax rate, a property is said to be "in compression" and the taxes paid are only a part of the tax rate imposed. If the assessed value and real market value is the same for a particular property, no taxes are due. On the other hand, if the assessed value is below the real market value, taxes are due up to the full rate. Because the local option tax is calculated for each property separately, it is difficult to predict the effect of compression on actual tax collections.

Local option taxes represent 9.3% of General Fund operating revenues and are estimated to be \$10,747,639 in 2025-26; this estimate is based on an assumed increase of 3.00% of assessed value, with compression losses expected to increase to be about 18% of the levy (assuming real market property values will not grow more rapidly than assessed value), and a collection rate of 96%.

Prior year tax receipts assume an estimated collection rate of 20% of the outstanding balance of uncollected taxes paid in years after they were levied and are projected at \$105,408 for 2025-26.

STATE GRANTS

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

STUDENT INVESTMENT ACCOUNT (SIA)

The Student Investment Account is the K-12 portion of the funding approved by the Oregon Legislature in the Student Success Act. This funding is designed to meet students' mental or behavioral health needs, and increase academic achievement for students that have historically experienced academic disparities. Student Investment Account revenue in 2025-26 is estimated to be \$6.7 million.

HIGH SCHOOL SUCCESS GRANT (HSS)

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) was approved by voters in 2016 and provides direct funding to school districts to establish or expand career and technical education (CTE) programs, establish or expand college-level educational opportunities, and establish or expand dropout-prevention strategies. High School Success grant revenue in 2025-26 is estimated to be \$2.0 million.

FEDERAL GRANTS

Restricted revenue from the federal government through the state (object 4500) are federal funds restricted for specific purposes and includes several programs from the Every Student Succeeds Act (ESSA) like Title I-A (Improving Basic Programs), Title II-A (Supporting Effective Instruction), and Title III (English Learners and Immigrant Youth).

BEGINNING FUND BALANCE

Resources carried over from the prior year, or beginning fund balance, are based on projected revenues less projected expenditures through June 30, 2025. The beginning fund balance on July 1, 2025 for all funds is projected as \$25,568,696. The majority of fund balance is contained in the General Fund with a projected beginning fund balance of \$16,835,395; this represents 17.6% of operating resources from 2024-25.

Resources by Source (Reporting Object) - All Funds

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue From Local Sources						
1110 - Ad Valorem Taxes Levied by District	46,849,979	48,014,843	50,000,805	51,313,388	53,058,764	53,058,764
1120 - Local Option Ad Valorem Taxes Levied by District	8,636,562	9,675,417	10,248,580	10,503,933	10,853,047	10,853,047
1130 - Construction Excise Tax	413,286	317,431	130,301	400,000	-	-
1190 - Penalties and Interest on Taxes	-	-	71,376	-	-	-
1311 - Tuition From Individuals	6,225	-	-	-	-	-
1500 - Earnings on Investments	117,566	2,145,128	3,449,373	633,000	1,820,000	1,820,000
1600 - Food Service	1,087,313	1,235,104	712,730	391,500	463,700	463,700
1700 - Extracurricular Activities	872,731	1,109,467	899,353	829,000	80,000	80,000
1800 - Community Services Activities	30	53,774	37,734	77,000	-	-
1910 - Rentals	42,283	51,482	27,274	35,000	25,000	-
1920 - Contributions, Donations, and General Fundraising From Private Sources	348,047	483,244	1,508,294	889,560	1,736,080	1,736,080
1960 - Recovery of Prior Years' Expenditure	31,847	98,909	139,744	150,000	70,000	70,000
1970 - Services Provided Other Funds	18,627,454	18,315,095	18,704,673	16,268,404	19,569,879	19,569,879
1980 - Fees Charged to Grants	627,308	740,940	717,126	500,000	587,000	587,000
1990 - Miscellaneous	1,156,691	1,820,121	1,904,415	1,349,512	2,397,228	2,397,228
1000 - Revenue from Local Sources Total	78,817,321	84,060,955	88,551,779	83,340,297	90,660,698	90,635,698
2000 - Revenue From Intermediate Sources						
2101 - County School Funds	190,422	155,906	122,663	200,000	200,000	200,000
2102 - General Education Service District Funds	473,654	329,653	384,913	372,413	380,000	380,000
2200 - Restricted Revenue	419,884	481,443	387,935	360,000	295,000	295,000
2800 - Revenue in Lieu of Taxes	15,025	9,721	-	2,500	-	-
2000 - Revenue from Intermediate Sources Total	1,098,984	976,723	895,511	934,913	875,000	875,000
3000 - Revenue from State Sources						
3101 - State School Fund-General Support	38,541,942	39,721,455	43,530,506	43,923,724	44,944,068	44,944,068
3102 - State School Fund-School Lunch Match	15,779	22,076	17,627	285,000	-	-
3103 - Common School Fund	1,092,379	1,240,431	1,344,575	1,500,000	857,023	857,023
3199 - Other Unrestricted Grants-In-Aid	580,452	651,871	558,248	650,000	528,000	528,000
3299 - Other Restricted Grants-In-Aid	8,095,120	10,839,085	8,618,426	7,916,875	10,523,180	10,523,180
3000 - Revenue from State Sources Total	48,325,671	52,474,917	54,069,381	54,275,599	56,852,271	56,852,271
4000 - Revenue from Federal Sources						
4201 - Transportation Fees for Foster Children	10,532	93,918	34,355	25,000	67,000	67,000
4202 - Medicaid Reimbursement for Eligible K- 12 Expenses (ages 5-21)	134,049	81,996	258,894	100,000	260,000	260,000
4300 - Restricted Revenue Direct From the Federal Government	-	2,734,292	-	-	-	-
4500 - Restricted Revenue From the Federal Government Through the State	8,955,595	8,063,483	8,584,489	9,324,905	5,721,980	5,721,980

Resources by Source (Reporting Object) - All Funds

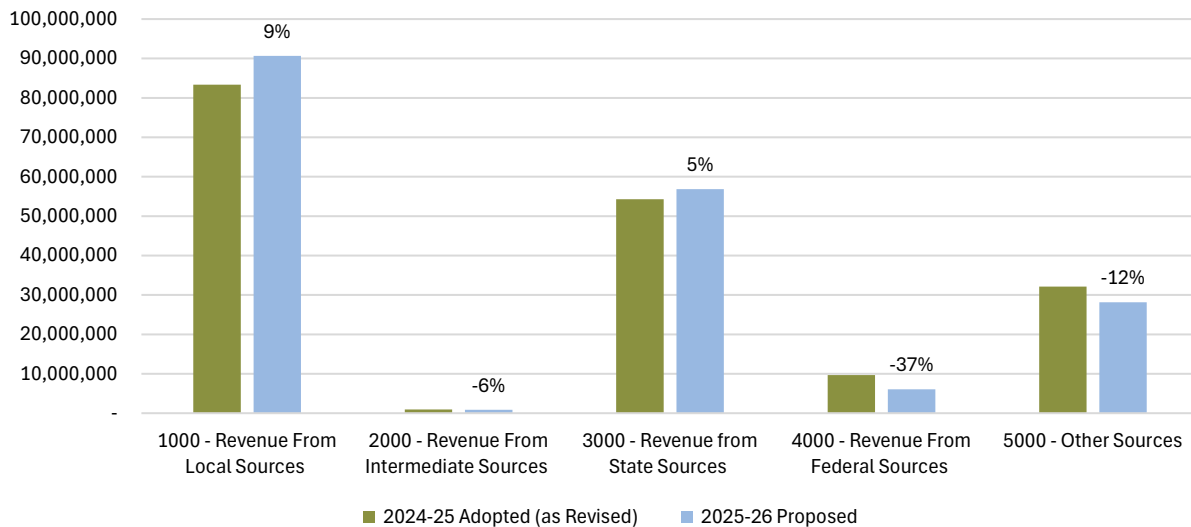
amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	520,826	462,680	142,901	3,000	-	-
4801 - Federal Forest Fees	6,016	23,759	-	5,000	-	-
4899 - Other Revenue in Lieu of Taxes	-	-	-	7,000	-	-
4900 - Revenue for/on Behalf of the District	145,323	192,059	160,239	200,000	-	-
4000 - Revenue from Federal Sources Total	9,772,341	11,652,186	9,180,878	9,664,905	6,048,980	6,048,980
5000 - Other Sources						
5100 - Long Term Debt Financing Sources	519,532	3,834,863	328,818	-	-	-
5200 - Interfund Transfers	-	1,488,294	1,475,350	4,297,955	2,588,540	2,588,540
5300 - Sale of/or Compensation for Loss of Fixed Assets	-	-	4,850	-	5,000	5,000
5400 - Resources-Beginning Fund Balance	167,963,896	94,352,188	38,054,197	27,828,625	25,568,696	25,568,696
5000 - Other Sources Total	168,483,428	99,675,345	39,863,215	32,126,580	28,162,236	28,162,236
Resources Total	306,497,746	248,840,126	192,560,762	180,342,294	182,599,185	182,599,185

RESOURCES – VARIANCES BY MAJOR SOURCE

The following chart summarizes the variances in resources from the 2024-25 amended budget to the 2025-26 proposed budget. The parameters for variances is 10% or \$1,000,000.

SOURCE	DESCRIPTION	VARIANCE		EXPLANATION
1000	Local Sources	9%	\$7,320,401	Increase related to increased tax revenue and services provided to other funds (internal service fund providing PERS rate relief).
3000	State Sources	5%	\$2,576,672	Increase in SSF allocation; Increase in other restricted state grants.
4000	Federal Sources	-37%	\$(3,615,925)	Projected decrease in federal grant funding.
5000	Other Sources	-12%	\$(3,964,344)	Decrease related to spend down of fund balance.



RESOURCES – CHART OF ACCOUNT DEFINITIONS

Excerpts from the Program Budgeting and Accounting Manual for School District and Education Service Districts in Oregon, 2023 Edition, as published by the Oregon Department of Education (School Finance Department, Office of Finance and Information Technology).

1000 Revenue From Local Sources

<p>1110 <i>Ad Valorem Taxes Levied by District.</i> Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Includes current year taxes and prior year back taxes.</p> <p>1120 <i>Local Option Ad Valorem Taxes Levied by District.</i> Local option taxes levied by a district on the “Tax Gap” valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Includes current year taxes and prior year back taxes.</p> <p>1130 <i>Construction Excise Tax.</i> Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.</p> <p>1311 <i>Tuition from Individuals.</i> Money received from individuals, private schools, or welfare agencies as tuition in regular day schools.</p> <p>1500 <i>Earnings on Investments.</i> Money received as profit from holdings for savings.</p> <p>1600 <i>Food Service.</i> Revenue for dispensing food to students and adults.</p>	<p>1700 <i>Extracurricular Activities.</i> Revenue from school-sponsored activities.</p> <p>1800 <i>Community Services Activities.</i> Revenue from community services activities operated by a district.</p> <p>1910 <i>Rentals.</i> Revenue from the rental of either real or personal property owned by the school.</p> <p>1920 <i>Contributions and Donations From Private Sources.</i> Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.</p> <p>1960 <i>Recovery of Prior Years’ Expenditure.</i> Refund of expenditure made in a prior fiscal year.</p> <p>1970 <i>Services Provided Other Funds.</i> Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.</p> <p>1980 <i>Fees Charged to Grants.</i> Indirect administrative charges assessed to grants.</p> <p>1990 <i>Miscellaneous.</i> Revenue from local sources not provided for elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate and SB1149 Energy revenues received here.</p>
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2000 Revenue From Intermediate Sources

<p>2101 <i>County School Funds.</i> Revenue from the apportionment of the resources of the County School Fund, except Federal Forest Fees, which is recorded in account 4801. ORS 328.005 to 328.035.</p> <p>2102 <i>General Education Service District Funds.</i> Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.</p>	<p>2200 <i>Restricted Revenue.</i> Revenue received as grants by the district which must be used for a categorical or specific purpose.</p> <p>2800 <i>Revenue in Lieu of Taxes.</i> Payments made out of general revenues by an intermediate governmental unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base.</p>
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3000 Revenue From State Sources

3101	State School Fund—General Support. ORS 327.006 to 327.013.	3103	<i>Common School Fund.</i> ORS 327.403.
3102	<i>State School Fund—School Lunch Match.</i> That portion of the grant from the State School Fund which is earmarked by the district for the required matching of Section 4 federal school lunch grant received by the district.	3199	Other Unrestricted Grants-in-aid. Includes High Cost Disability Grant.
		3299	<i>Other Restricted Grants-in-aid.</i> Use 3299 for restricted grants in aid from the state, e.g. Student Investment Account and High School Success.

4000 Revenue From Federal Sources

4200	<i>Unrestricted Revenue From the Federal Government Through the State.</i> Revenues from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction. 4201 Transportation for Foster Children Reimbursement. 4202 Medicaid Reimbursement.	4700	Grants-In-Aid From the Federal Government Through Other Intermediate Agencies. Revenues from the federal government through an intermediate agency.
4300	<i>Restricted Revenue Direct From the Federal Government.</i> Revenues direct from the federal government as grants to the district which must be used for a categorical or specific	4801	Federal Forest Fees. ORS 294.060.
4500	<i>Restricted Revenue From the Federal Government Through the State.</i> Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.	4899	Other Revenue in Lieu of Taxes.
		4900	<i>Revenue for/on Behalf of the District.</i> Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.

5000 Other Sources

5100	<i>Long-Term Debt Financing Sources.</i> Receipts of proceeds from the sale of bonds; bond premium; accrued interest from the sale of bonds; lease purchase receipts.	5200	<i>Interfund Transfers.</i> Revenue earned or received from another fund which will not be repaid.
		5400	Resources—Beginning Fund Balance.

REQUIREMENTS – ASSUMPTIONS AND TRENDS

During the preparation of a budget, many details are based on information known at the time. However, when information is not known, a reasonable projection is made based on the best information available. These budget assumptions provide the reader with an outline of the major assumptions that have been used in the preparation of the 2025-26 proposed budget.

SALARIES

Vacant certified positions are budgeted at a master’s degree step 13 level, while vacant classified positions are budgeted at step 3 of the corresponding range on the classified salary schedule.

The proposed budget also includes 2.0 FTE licensed positions as a contingency to match staffing with actual enrollment and to meet other needs as necessary. Overall, proposed FTE for 2025-26 is projected to decrease by 43 FTE.

	<u>2021-22 Actual</u>		<u>2022-23 Actual</u>		<u>2023-24 Actual</u>		<u>2024-25 Budget</u>		<u>2025-26 Proposed</u>	
	Salaries	FTE	Salaries	FTE	Salaries	FTE	Salaries	FTE	Salaries	FTE
Licensed Salaries	\$28,770,739	411	\$29,793,194	408	\$31,916,777	404	\$33,243,654	393	\$34,104,090	368
Classified Salaries	12,967,064	395	14,673,779	405	14,877,226	387	16,029,625	387	16,582,836	370
Administrators	4,102,871	33	4,306,349	34	4,555,907	33	4,822,410	32	4,821,820	31
Managerial - Classified	1,764,146	24	1,881,846	25	1,858,173	23	1,858,587	22	1,926,950	22
Retirement Stipends	315,500	-	-	-	-	-	-	-	-	-
Substitutes	143,847	-	82,704	-	115,954	-	79,450	-	103,710	-
Additional Salary	2,949,992	-	4,169,938	-	3,227,013	-	3,954,490	-	2,958,940	-
Total	\$51,014,158	863	\$54,907,809	872	\$56,551,050	848	\$59,988,216	834	\$60,498,349	790

ASSOCIATED PAYROLL COSTS

Associated payroll costs (benefits) represent 19% of all requirements and are projected at \$33,975,946 for 2025-26, a decrease of \$305,578 or 0.89% compared to 2024-25. These amounts are paid by the district on behalf of employees, over and above gross salary. Fringe benefit payments, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

The district contributes to a pension plan administered by PERS for each qualifying employee. Employer contribution rates are set by the PERS Board every other year, in odd numbered years.

The district’s employer rates for 2025-27 are 22.32% for PERS Tier One/Tier Two members (qualifying hires before August 29, 2003) and 19.14% for OPSRP members (qualifying hires on or after August 29, 2003). About 22% of employee salaries are associated with PERS Tier One/Tier Two members while 78% of employee salaries are associated with OPSRP members. In addition to PERS employer contributions, the district also pays the 6.00% Individual Account Plan (IAP) employee contribution on behalf of employees (as bargained between the district and its employee groups), and a 5.45% charge

against salaries for debt service costs related to bonds that were issued in 2002 to lower the district's unfunded actuarial liability. Projected requirements for 2025-26 are \$16,017,094.

SOCIAL SECURITY ADMINISTRATION

Social security administration costs are the district's contribution to federal Social Security and Medicare (FICA) for employee retirement. Projected requirements for 2025-26 are \$4,489,476.

OTHER REQUIRED PAYROLL COSTS

Other required payroll costs include amounts paid by the district to provide workers' compensation insurance, unemployment compensation for employees and the employer contribution to Paid Leave Oregon. Projected requirements for 2025-26 are \$592,556.

CONTRACTUAL EMPLOYEE BENEFITS

Contractual employee benefits are amounts paid by the district which are a result of a negotiated agreements between the district and employee groups. This includes contributions toward group health insurance premiums, long-term disability, and tuition reimbursement. Projected requirements for 2025-26 are \$12,876,820.

PURCHASED SERVICES

Purchased services represent 10% of total all requirements and are projected at \$18,369,651 for 2025-26, an increase of \$2,459,822 or 15.46% compared to 2024-25. Purchased services includes instructional, professional, and technical services, property services, student transportation, travel, charter school payments, tuition, and other non-instructional or general professional services.

PROPERTY SERVICES

Property services are purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. This includes repairs and maintenance services not provided directly by district personnel, leasing and rental costs, and utilities like electricity, natural gas, water, sewage, garbage, long distance charges, telephone lines for the security system, and the connection to the fiber optic communications system. Property services (primarily utilities) are projected at \$5,659,332, an increase of \$1,790,289 or 46.27% compared to 2024-25.

STUDENT TRANSPORTATION

The district entered into an agreement with Student Transportation of America (STA) to begin providing student transportation services starting July 1, 2019, which resulted in an increased level of service and an associated increase in cost starting in 2019-20. Student transportation services in 2025-26 are projected at \$6,505,710, a decrease of \$92,448 or 1.4% compared to 2024-25. The state school fund formula reimburses the district for 70% of home-to-school transportation expenditures.

CHARTER SCHOOL PAYMENTS

Muddy Creek Charter School began operating in 2008 and is in year two of a five-year charter school agreement with the district during the 2025-26 school year. Beginning in 2019-20, the level of state funding passed through to the charter school increased from 80% to 87.5%. Projected enrollment for 2025-26 is 120 students. Charter school payments are projected at \$1,278,040, a decrease of \$28,585 or 2.2% compared to 2024-25.

SUPPLIES AND MATERIALS

Supplies and materials represent 4% of all requirements and are projected at \$7,827,916 for 2025-26, a decrease of \$1,895,684 or 19.5% compared to 2024-25. This includes consumable supplies and materials, textbooks, library books, periodicals, non-consumable items, and computer software and hardware.

CAPITAL OUTLAY

Capital outlay represents 1% of all requirements and is projected at \$1,978,000 for 2025-26, an increase of \$727,000 or 58.1% compared to 2024-25.

OTHER OBJECTS

Other expenditures represent 22% of all requirements and are projected at \$39,142,909 for 2025-26, an increase of \$1,773,892 or 4.7% compared to 2024-25. Budgeted requirements include \$19,519,515 in the Debt Service Funds to recognize principal and interest payments due on the bonds approved by voters on May 15, 2018.

OTHER USES OF FUNDS

Other uses of funds include planned reserves and amounts reserved for future years. Board policy requires the district to have three types of reserves in the General Fund – a Contingency Reserve in the amount of 2.5% of current resources, a Rainy Day Reserve in the amount of 5% of current resources, and an Unappropriated Ending Fund Balance (UEFB) in the amount of 5% of current resources. Reserves are projected at \$18,217,887 for 2025-26, an increase of \$776,724 or 4.5%.

Requirements by Reporting Object - All Funds

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Requirements						
100 - Salaries						
111 - Licensed Salaries	28,770,739	29,793,194	31,916,777	33,243,654	34,104,090	34,104,090
112 - Classified Salaries	12,967,064	14,673,779	14,877,226	16,029,625	16,582,836	16,582,836
113 - Administrators	4,102,871	4,306,349	4,555,907	4,822,410	4,821,820	4,821,820
114 - Manager-Classified	1,764,146	1,881,846	1,858,173	1,858,587	1,926,950	1,926,950
116 - Supplemental Retirement Stipends	315,500	-	-	-	-	-
121 - Substitutes-Licensed	120,591	70,646	107,441	61,950	85,520	85,520
122 - Substitutes-Classified	23,256	12,058	8,513	17,500	18,190	18,190
130 - Additional Salary	2,949,992	4,169,938	3,227,013	3,954,490	2,958,940	2,958,940
100 - Salaries Total	51,014,158	54,907,809	56,551,050	59,988,216	60,498,346	60,498,346
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	11,593,320	12,643,365	13,674,352	14,924,645	16,017,094	16,017,094
220 - Social Security Administration	3,808,428	4,090,468	4,219,230	4,551,044	4,489,476	4,489,476
230 - Other Required Payroll Costs	301,023	323,507	423,776	352,409	592,556	592,556
240 - Contractual Employee Benefits	13,211,717	13,497,515	14,063,986	14,453,426	12,876,820	12,876,820
200 - Associated Payroll Costs Total	28,914,488	30,554,854	32,381,345	34,281,524	33,975,946	33,975,946
300 - Purchased Services						
310 - Instructional, Professional, and Technical Services	494,796	621,636	890,317	230,000	422,100	422,100
320 - Property Services	2,921,634	3,514,894	5,129,606	3,869,043	5,659,332	5,659,332
330 - Student Transportation Services	4,964,727	5,575,937	5,576,909	6,598,158	6,505,710	6,505,710
340 - Travel	530,452	972,342	838,378	437,475	893,930	893,930
350 - Communication	506,525	685,604	516,351	594,989	505,007	505,007
360 - Charter School Payments	1,010,707	1,214,048	1,162,567	1,306,625	1,278,040	1,278,040
373 - Tuition Payments to Private Schools	-	4,882	2,691	7,000	7,000	7,000
374 - Other Tuition	-	-	-	-	100,000	100,000
380 - Non-instructional Professional and Technical Services	7,340,482	4,671,257	1,927,753	1,075,217	1,153,952	1,153,952
390 - Other General Professional and Technological Services	1,656,008	1,915,093	2,153,352	1,791,322	1,844,580	1,844,580
300 - Purchased Services Total	19,425,331	19,175,694	18,197,923	15,909,829	18,369,651	18,369,651
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	2,840,313	3,268,317	3,401,715	6,026,318	3,980,618	3,980,618
420 - Textbooks	131,456	677,696	777,668	326,000	832,960	832,960
430 - Library Books	47,042	47,393	44,958	67,850	52,100	52,100
440 - Periodicals	11,532	9,910	7,707	5,400	3,600	3,600
450 - Food	1,239,506	1,305,160	1,322,314	1,804,880	1,273,768	1,273,768
460 - Non-Consumable Items	506,008	244,543	156,589	226,514	265,500	265,500
470 - Computer Software	1,469,639	1,578,016	2,099,668	1,040,638	1,181,370	1,181,370
480 - Computer Hardware	1,081,535	3,939,271	423,613	226,000	238,000	238,000
400 - Supplies and Materials Total	7,327,031	11,070,306	8,234,232	9,723,600	7,827,916	7,827,916

Requirements by Reporting Object - All Funds

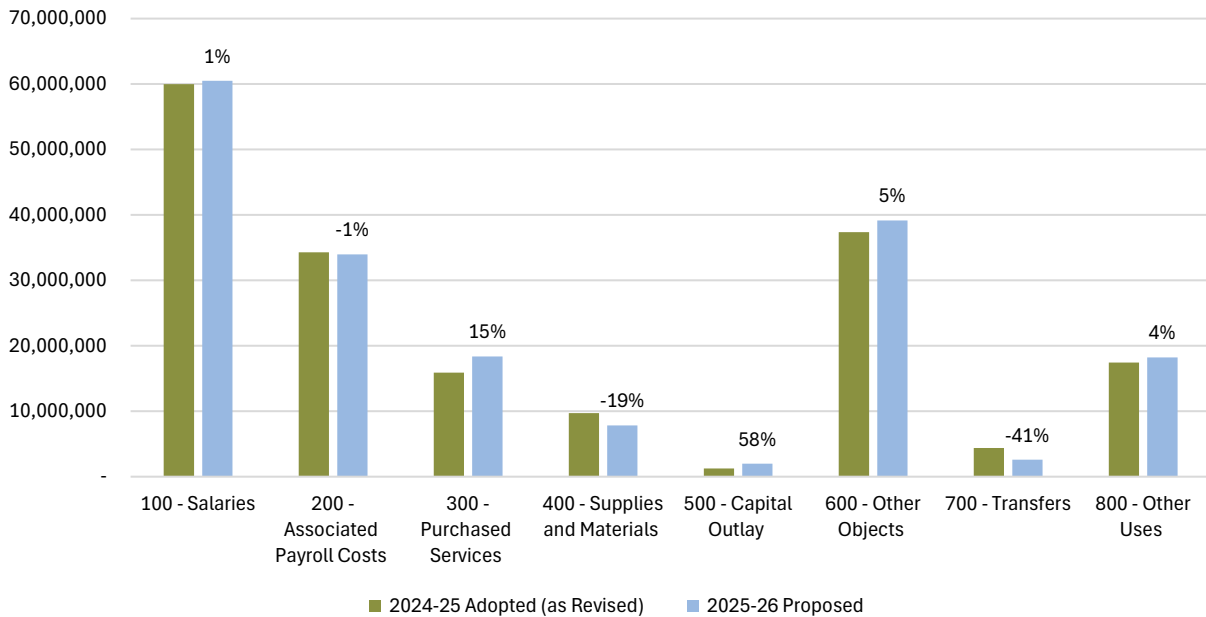
amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
500 - Capital Outlay						
520 - Buildings Acquisition	69,996,000	57,019,105	9,157,354	1,095,000	496,000	496,000
530 - Improvements Other Than Buildings	473,053	93,707	595,218	-	1,202,000	1,202,000
540 - Depreciable Equipment	176,220	725,554	382,637	138,000	265,000	265,000
550 - Depreciable Technology	6,973	11,432	-	18,000	15,000	15,000
500 - Capital Outlay Total	70,652,246	57,849,798	10,135,209	1,251,000	1,978,000	1,978,000
600 - Other Objects						
610 - Redemption of Principal	6,322,004	10,751,066	9,410,527	10,403,216	10,937,742	10,937,742
621 - Regular Interest	11,398,253	10,345,787	10,022,481	9,522,721	9,004,515	9,004,515
630 - Unrecoverable Bad Debt Write-Off	300	-	37,068	20,000	-	-
640 - Dues and Fees	295,224	328,656	425,200	255,934	536,605	536,605
650 - Insurance and Judgments	16,154,457	13,185,209	14,870,284	16,439,998	18,053,547	18,053,547
670 - Taxes and Licenses	16,649	31,366	28,028	30,030	23,500	23,500
690 - Grant Indirect Charges	625,422	739,734	715,736	697,118	587,000	587,000
600 - Other Objects Total	34,812,308	35,381,817	35,509,325	37,369,017	39,142,909	39,142,909
700 - Transfers						
710 - Fund Modifications	-	1,488,294	1,475,350	4,377,955	2,588,540	2,588,540
700 - Transfers Total	-	1,488,294	1,475,350	4,377,955	2,588,540	2,588,540
800 - Other Uses of Funds						
810 - Planned Reserve	-	-	-	12,669,681	13,305,146	13,305,146
820 - Reserved for Next Year	-	-	-	4,771,472	4,912,731	4,912,731
800 - Other Uses of Funds Total	-	-	-	17,441,153	18,217,877	18,217,877
Requirements Total	212,145,562	210,428,573	162,484,434	180,342,294	182,599,185	182,599,185

REQUIREMENTS – VARIANCES BY MAJOR OBJECT

The following table summarizes the variances in major objects from the 2024-25 amended budget to the 2025-26 proposed budget. The parameters for variances is 10% or \$1,000,000.

OBJECT	DESCRIPTION	VARIANCE		EXPLANATION
300	Purchased Services	15%	\$2,459,822	Increase related to property service costs (utilities).
400	Supplies & Materials	-19%	\$(1,895,684)	Decrease related to less spending on consumable supplies & materials and curriculum.
500	Capital Outlay	58%	\$727,000	Increase related to planned building maintenance projects.
600	Other Objects	5%	\$1,773,892	Increase related to estimate increase in property & liability coverage.
700	Transfers	-41%	\$(1,789,415)	Decrease related to transfers required to balance other funds (Food Services & Athletics).



REQUIREMENTS – OBJECTS – CHART OF ACCOUNT DEFINITIONS

100 Salaries			
111	<i>Licensed Salaries.</i> Costs for work performed by regular licensed employees of the district. Include licensed coordinators and licensed employees in bargaining unit under this object.	121	<i>Substitutes—Licensed.</i> Costs for work performed by substitute licensed employees of the district.
112	<i>Classified Salaries.</i> Costs for work performed by regular classified employees of the district.	122	<i>Substitute—Classified.</i> Costs for the work performed by substitute classified employees of the district.
113	<i>Administrators.</i> Costs for work performed by regular administrative employees who manage, direct, or administer programs of the district. Administrators need not be licensed to be charged to 113.	130	<i>Additional Salary.</i> Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above. The terms of such payment for overtime is a matter of state and local regulation or negotiated agreement. Includes additional pay for classified employee overtime and for activities such as coaching, supervision of extracurricular activities, extended contracts, etc.
114	<i>Managerial—Classified.</i> Costs for work performed by employees who supervise or manage programs of the district. Supervisors of non-licensed staff, e.g. food services, transportation are recorded under this object.		
116	<i>Supplemental Retirement Stipends.</i> Costs for retired employees of the district who receive supplementary retirement payments from the district.		
200 Associated Payroll Costs			
210	<i>Public Employees Retirement System.</i> District payments to the Public Employees Retirement System.	240	<i>Contractual Employee Benefits.</i> Amounts paid by the district which are a result of a negotiated agreement between the Board of Directors and the employee groups. Examples of expenditures would be health insurance, long-term disability and tuition reimbursement. Include here payments/penalties in lieu of health insurance and penalties paid due to the choice not to offer benefits to employees (Affordable Care Act).
220	<i>Social Security Administration.</i> Employer's contribution to the Social Security/ Medicare (FICA) for employee retirement.		
230	Other Required Payroll Costs.		
300 Purchased Services			
310	<i>Instructional, Professional and Technical Services.</i> Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, teachers for the instructional area.		the purpose of transporting children. These include those expenditures to individuals who transport themselves or to parents who transport their own children. Expenditures for the rental of buses which are operated by personnel on the district payroll are not recorded here; they are recorded under Purchased Services—Rentals.
320	<i>Property Services.</i> Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.	340	<i>Travel.</i> Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here.
330	<i>Student Transportation Services.</i> Expenditures to persons (not on the district payroll) or agencies for		

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|-----|--|-----|---|
| 350 | <i>Communication.</i> Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising. | 380 | <i>Non-instructional Professional and Technical Services.</i> Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc. |
| 360 | <i>Charter School Payments.</i> Expenditures to reimburse Charter Schools for services rendered to students. | 390 | <i>Other General Professional and Technological Services.</i> Includes payments to substitute staffing agency, EduStaff. |
| 373 | <i>Tuition Payments to Private Schools.</i> Conduit-type payments to private schools, generally for tuition for students residing in the paying district. | | |

400 Supplies and Materials

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|-----|---|-----|---|
| 410 | <i>Consumable Supplies and Materials.</i> Expenditures for ALL supplies for the operation of a district, including freight and cartage. | 450 | <i>Food.</i> Expenditures for food purchases related to 3100 Food Service only. Other food purchases should remain in object code 410. |
| 420 | <i>Textbooks.</i> Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented. E-textbooks are considered curriculum and would be coded here. | 460 | <i>Non-consumable Items.</i> Expenditures for equipment with a current value of less than \$5,000 or for items which are “equipment-like,” but which fail one or more of the tests for classification as Object 540 (see object 540 definition). Examples might include hand held calculators, portable audio cassette players, stacking chairs, etc. |
| 430 | <i>Library Books.</i> Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books. | 470 | <i>Computer Software.</i> Expenditures for published computer software. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here. |
| 440 | <i>Periodicals.</i> Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. | 480 | <i>Computer Hardware.</i> Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here. |

500 Capital Outlay

- | | | | |
|-----|---|-----|--|
| 510 | <i>Land Acquisition.</i> Expenditures for the purchase of land. | 520 | <i>Buildings Acquisition.</i> Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages. Included are expenditures for installment or lease payment (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school—housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included also. |
|-----|---|-----|--|

530 *Improvements Other Than Buildings.* Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district. Improvement consists of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the district for capital improvement such as streets, curbs, and drains are also recorded here.

540 *Depreciable Equipment.* Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements

550 *Depreciable Technology.* Expenditures for computer hardware, related equipment, and other capital outlay for technology.

600 Other Objects

610 *Redemption of Principal.* Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.

650 *Insurance and Judgments.* Insurance to protect school board members and their employees against loss due to accident or neglect.

621 *Regular Interest.* Expenditures for all interest, excluding bus garage, bus and capital bus improvement interest.

670 *Taxes, Licenses and Assessments.* This includes taxes, licenses and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).

630 Unrecoverable Bad Debt Write-Off.

690 *Grant Indirect Charges.* Charges made to a grant to recover charges made to administration. Oregon Department of Education reviews and finalizes the district's annual rate.

640 *Dues and Fees.* Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

May also include amounts paid for goods and services not otherwise classified in the PBAM (e.g. payments made on behalf of the Family Advocacy and Support Program).

700 Transfers

710 *Fund Modifications.* This category represents transactions of conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund and

should be so recorded. They are not recorded as expenditures. (Use only with 5200 function.)

800 Other Uses of Funds

810 *Planned Reserve.* Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. (Use only with 6110 function).

820 *Reserved for Next Year.* (Use only with 7000 function).

Requirements by Reporting Function - All Funds

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
1000 - Instruction						
1111 - Elementary, K-5	17,852,045	19,103,137	18,778,114	19,720,670	18,325,468	18,325,468
1121 - Middle School Programs	8,497,043	9,857,261	9,925,862	9,824,926	8,979,492	8,979,492
1122 - Middle School Extracurricular	179,931	201,295	288,408	359,427	381,416	381,416
1131 - High School Programs	11,997,326	13,056,191	12,206,235	12,835,161	12,185,017	12,185,017
1132 - High School Extracurricular	1,481,844	2,347,711	2,434,343	2,826,974	3,073,570	3,073,570
1140 - Pre-kindergarten Programs	14,637	2,084	30,429	24,179	64,900	64,900
1210 - Programs for the Talented and Gifted	10,663	3,951	-	23,652	35,900	35,900
1220 - Restrictive Programs for Students with Disabilities	3,928,689	4,213,652	4,965,557	5,798,095	5,771,551	5,771,551
1250 - Less Restrictive Programs for Students with Disabilities	6,010,278	6,886,336	6,875,581	7,831,462	7,687,430	7,687,430
1271 - Remediation	576,946	441,562	267,861	474,092	361,010	361,010
1272 - Title IA/D	587,324	616,551	708,372	709,032	942,550	942,550
1280 - Alternative Education	2,021,576	2,651,398	2,495,430	3,094,515	3,850,980	3,850,980
1291 - English Language Learner - ORS 336.079	1,939,639	2,076,848	2,077,209	1,976,654	2,053,140	2,053,140
1292 - Teen Parent Programs	31,752	31,455	-	-	-	-
1299 - Other Programs	14,056	11,329	24,611	20,805	-	-
1400 - Summer School Programs	772,808	1,072,801	69,860	486,095	315,350	315,350
1000 - Instruction Total	55,916,556	62,573,563	61,147,873	66,005,739	64,027,774	64,027,774
2000 - Support Services						
2110 - Attendance and Social Work Services	2,305,681	2,570,721	2,415,629	2,784,684	3,603,890	3,603,890
2120 - Guidance Services	2,857,903	2,941,755	3,256,119	3,412,564	3,442,430	3,442,430
2130 - Health Services	1,217,094	1,405,995	1,341,110	1,361,623	1,353,172	1,353,172
2140 - Psychological Services	1,473,138	1,827,654	1,577,572	835,063	1,372,990	1,372,990
2150 - Speech Pathology and Audiology Services	1,013,088	966,416	1,254,945	1,153,804	1,132,280	1,132,280
2160 - Other Student Treatment Services	232,592	210,020	254,807	333,632	360,600	360,600
2190 - Service Direction, Student Support Services	944,275	1,034,019	1,105,885	1,185,413	1,170,610	1,170,610
2210 - Improvement of Instruction Services	2,599,735	2,632,246	2,423,859	1,743,559	2,155,580	2,155,580
2220 - Educational Media Services	915,838	946,538	864,469	731,579	795,900	795,900
2230 - Assessment and Testing	611,306	608,471	540,191	483,782	862,690	862,690
2240 - Instructional Staff Development	485,222	841,282	573,847	1,019,729	769,300	769,300
2310 - Board of Education Services	136,808	222,734	134,170	416,275	460,242	460,242
2320 - Executive Administration Services	475,212	459,886	523,688	965,663	980,780	980,780
2410 - Office of the Principal Services	5,374,632	5,433,811	5,658,050	5,977,803	5,962,320	5,962,320
2490 - Other Support Services-School Adminis	695,050	855,693	1,747,034	1,980,368	1,981,940	1,981,940
2510 - Direction of Business Support Services	376,125	380,975	478,884	267,616	275,910	275,910
2520 - Fiscal Services	16,802,029	14,738,610	16,085,616	16,834,394	19,254,987	19,254,987
2540 - Operation and Maintenance of Plant Services	8,481,607	9,702,891	12,054,417	10,973,652	11,988,632	11,988,632
2550 - Student Transportation Services	4,985,548	5,765,403	5,762,749	6,781,687	6,649,710	6,649,710
2570 - Internal Services	76,417	84,360	100,794	95,715	91,130	91,130
2620 - Planning Research, Development, Evaluation Services, Grant Writing, and Statistical Services	1,650	-	-	-	-	-
2630 - Information Services	344,245	393,777	337,480	276,196	298,880	298,880
2640 - Staff Services	1,007,812	2,325,952	1,372,995	1,387,886	1,384,920	1,384,920
2660 - Technology Services	3,267,858	3,611,480	4,252,294	3,702,837	3,841,206	3,841,206
2670 - Records Management Services	-	18,626	-	-	-	-

Requirements by Reporting Function - All Funds

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
2680 - Interpretation and Translation Services	226,896	296,728	300,034	304,725	277,860	277,860
2690 - Other Support Services-Central	625,422	801,883	748,488	753,691	672,350	672,350
2700 - Supplemental Retirement Program	343,975	-	-	-	-	-
2000 - Support Services Total	57,877,157	61,077,927	65,165,125	65,763,940	71,140,309	71,140,309
3000 - Enterprise and Community Services						
3100 - Food Services	3,295,958	3,789,815	3,907,604	5,008,920	4,157,308	4,157,308
3300 - Community Services	733,013	714,648	809,568	1,220,500	829,120	829,120
3500 - Custody and Care of Children Services	262,405	-	-	-	-	-
3000 - Enterprise and Community Services Total	4,291,376	4,504,463	4,717,172	6,229,420	4,986,428	4,986,428
4000 - Facilities Acquisition and Construction						
4110 - Service Area Direction	1,591,114	1,308,154	734,326	3,150	-	-
4120 - Site Acquisition and Development Services	-	-	-	-	1,200,000	1,200,000
4150 - Building Acquisition, Construction, and Improvement Services	74,749,103	58,463,684	9,811,579	1,095,000	496,000	496,000
4000 Facilities Acquisition and Construction Total	76,340,217	59,771,838	10,545,905	1,098,150	1,696,000	1,696,000
5000 - Other Uses						
5100 - Debt Service	17,720,256	21,012,489	19,433,009	19,425,937	19,942,257	19,942,257
5200 - Transfers of Funds	-	1,488,294	1,475,350	4,377,955	2,588,540	2,588,540
5000 - Other Uses Total	17,720,256	22,500,783	20,908,359	23,803,892	22,530,797	22,530,797
6000 - Contingencies						
6000 - Contingencies	-	-	-	12,669,681	13,305,146	13,305,146
6000 - Contingencies Total	-	-	-	12,669,681	13,305,146	13,305,146
7000 - Unappropriated Ending Fund Balance						
7000 - Unappropriated Ending Fund Balance	-	-	-	4,771,472	4,912,731	4,912,731
7000 - Unappropriated Ending Fund Balance Total	-	-	-	4,771,472	4,912,731	4,912,731
Requirements Total	212,145,562	210,428,573	162,484,434	180,342,294	182,599,185	182,599,185

REQUIREMENTS –VARIANCES BY FUNCTION

The following chart summarizes the variances in functions from the 2024-25 adopted budget to the 2025-26 proposed budget. The parameters for variances is 10% or \$1,000,000.

FUNCTION	DESCRIPTION	VARIANCE		EXPLANATION
1111	Elementary, K-5	-7%	\$(1,395,202)	Decreases in staffing to align with declining enrollment levels.
1140	Pre-kindergarten Programs	168%	\$40,721	Increase in available funding for Kinder Academy due to Title I carryover.
1210	Programs for the Talented and Gifted	52%	\$12,248	Increase related to correction of function for TAG stipends (previously under 2210).
1271	Remediation	-24%	\$(113,082)	Decrease related to change in staffing for the 21 st Century afterschool program. Shift to hiring Student Behavior Support (function 2116) instead of Educational Assistants.
1272	Title IA/D	33%	\$233,518	Increased budget due to carryover amount from previous fiscal year.
1280	Alternative Education	24%	\$756,465	Increase related to correction of coding for Alternative Education positions.
1299	Other Programs	-100%	\$(20,805)	Decrease related to correction in coding of student teacher stipends (function 2642).
1400	Summer School Programs	-35%	\$(170,745)	Reduction related to assumed decrease in federal grants.
2110	Attendance and Social Work Services	29%	\$819,206	Increase related to correction of coding for Student Behavior Support.
2140	Psychological Services	64%	\$537,927	Increase related to staffing costs and contracted services.
2230	Assessment and Testing	78%	\$378,908	Increase related to coverage of College Board fees for students; Increase related to correction of coding for data support position(s).
2240	Instructional Staff Development	-25%	\$(250,429)	Reduction due to assumed elimination of Title II funding.
2310	Board of Education Services	11%	\$43,967	Increase related to cost of election services.
2520	Fiscal Services	14%	\$2,420,593	Increase related to risk management expenses (liability and property coverage) and increase in health insurance premium expense.
2540	Operation and Maintenance of Plant Services	9%	\$1,014,980	Increase related to reclassification of several maintenance positions, per CBA with OSEA. Increase budget allocation for deferred maintenance that was paused in fiscal year 2024-25 due to budget constraints.

2690	Other Support Services-Central	-11%	\$(81,341)	Reduction of indirect rate due to assumed decrease in federal grant funding.
3300	Community Services	-17%	\$(851,612)	Reduction due to necessary reduction of expenditures in the food services fund.
4110	Service Area Direction	-100%	\$(3,150)	Decrease related to the closure of the Capital Projects fund.
4150	Building Acquisition, Construction, and Improvements	-55%	\$(599,000)	Decrease related to the closure of the Capital Projects fund.
5200	Transfers of Funds	-41%	\$(1,789,415)	Decrease related to transfers required to balance other funds (Food Services & Athletics).

REQUIREMENTS – FUNCTIONS – CHART OF ACCOUNT DEFINITIONS

1000	Instruction		
1111	<i>Elementary, K-5 or K-6.</i> Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.	1220	<i>Restrictive Programs for Students with Disabilities.</i> Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.
1121	<i>Middle/Junior High Programs.</i> Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.	1250	<i>Less Restrictive Programs for Students with Disabilities.</i> Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.
1122	<i>Middle/Junior High School Extracurricular.</i> School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.	1271	<i>Remediation.</i> Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student performance to meet state standards. Also use for instructional expenses related to historically underserved students.
1131	<i>High School Programs.</i> Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.	1272	<i>Title IA/D.</i> Record Title IA/D instructional activities here.
1132	<i>High School Extracurricular.</i> School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.	1280	<i>Alternative Education.</i> Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. On-line curriculums would be coded here.
1140	<i>Pre-kindergarten Programs.</i> Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.		
1210	<i>Programs for the Talented and Gifted.</i> Special learning experiences for students identified as gifted or talented.		

1291	<i>English Language Learner (ELL)</i> . As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language.	1299	Other Programs.
1292	<i>Teen Parent Programs</i> . Instructional programs designed to accommodate the needs of teen parents.	1400	<i>Summer School Programs</i> . Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.
2000 Support Services			
2110	<i>Attendance and Social Work Services</i> . Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.	2190	<i>Service Direction, Student Support Services</i> . Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs. Expenditures for the special education director for the district should be recorded here.
2120	<i>Guidance Services</i> . Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.	2210	<i>Improvement of Instruction Services</i> . Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Use for internal training attended by instructional staff.
2130	<i>Health Services</i> . Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.	2220	<i>Educational Media Services</i> . Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education.
2140	<i>Psychological Services</i> . Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.	2230	<i>Assessment and Testing</i> . Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.
2150	<i>Speech Pathology and Audiology Services</i> . Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.	2240	<i>Instructional Staff Development</i> . Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related. Use this function for external training attended by instructional staff.
2160	<i>Other Student Treatment Services</i> . Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.	2310	<i>Board of Education Services</i> . Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

- 2320 *Executive Administration Services.* Activities associated with the overall general administrative or executive responsibility for the entire district. Includes Office of the Superintendent and Assistant Superintendent.
- 2410 *Office of the Principal Services.* Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.
- 2490 *Other Support Services—School Administration.* Other school administration services which cannot be recorded under the preceding functions (e.g. school level Dean of Students).
- 2510 *Direction of Business Support Services.* Activities concerned with directing and managing the business support services as a group.
- 2520 *Fiscal Services.* Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.
- 2540 *Operation and Maintenance of Plant Services.* Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.
- 2550 *Student Transportation Services.* Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities.
- 2570 *Internal Services.* Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
- 2620 *Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.* Activities, on a system wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.
- 2630 *Information Services.* Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.
- 2640 *Staff Services.* Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of finger printing employees under this function.
- 2660 *Technology Services.* Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.
- 2680 *Interpretation and Translation Services.* Use for language and interpretation services not related to the acquisition of the English language.
- 2690 *Other Support Services—Central.* Central Services not classified above.
- 2700 *Supplemental Retirement Program.* Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

3000 Enterprise and Community Services

- 3100 *Food Services.* Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

3300 *Community Services.* Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.

Family Engagement activities and Private School Share (3370) required by Federal Grants are included here. Payments made on behalf of the Family Advocacy and Support Program (3360) are included here.

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

4000 Facilities Acquisition and Construction

4110 *Service Area Direction.* Activities pertaining to directing and managing facilities acquisition and construction services.

4120 *Site Acquisition and Development Services.* Activities pertaining to the initial acquisition of sites and improvements thereon.

4150 *Building Acquisition, Construction, and Improvement Services.* Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.

5000 Other Uses

Note: Debt Service (5100) must be appropriated separately and Transfers of Funds (5200) must be appropriated separately to comply with local budget law under ORS 294.456.

5100 *Debt Service.* The servicing of the debt of a district. Categories of debt service are listed under objects.

5200 *Transfers of Funds.* These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

6000 Contingencies (for budget only)

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.

7000 Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

GENERAL FUND

IN THIS SECTION: GENERAL FUND (100)

The General Fund accounts for most operating activities except those required to be accounted for in another fund. Revenues for the General Fund come from two main sources: local property taxes, and the State School Fund, primarily from Oregon's state income tax.

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

DISCRETIONARY FUNDS

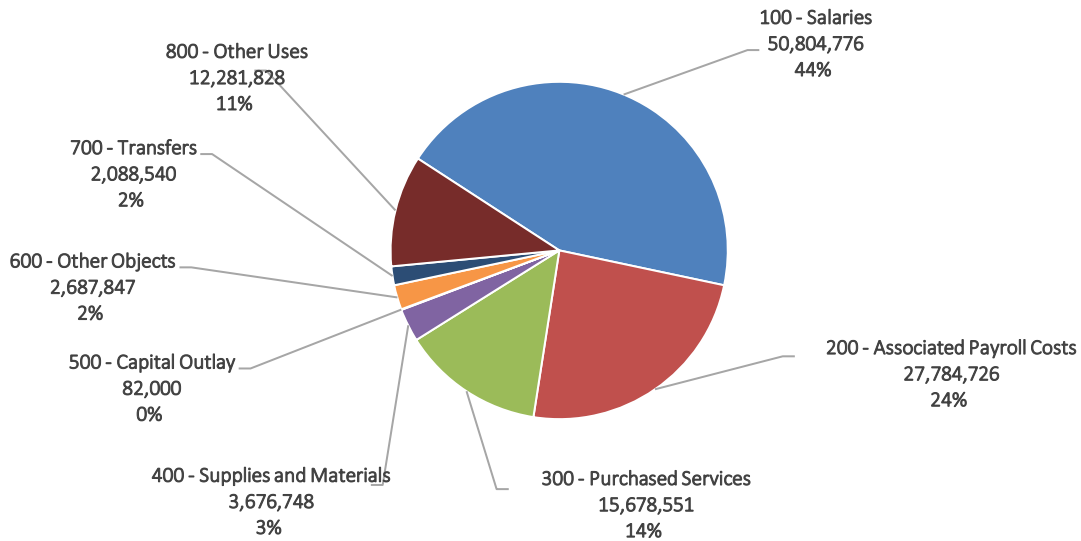
In addition to basic school support for staffing and operational expenses, district principals are provided funding to be utilized at their discretion depending on the specific needs of their students. School discretionary allocations are shown in the Informational Section of this document.

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

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue From Local Sources	41,851,350	46,873,531	50,753,227	48,333,299	50,718,530	50,718,530
2000 - Revenue From Intermediate Sources	994,534	805,610	767,576	882,413	875,000	875,000
3000 - Revenue from State Sources	40,226,558	41,613,757	45,433,586	46,073,724	46,329,091	46,329,091
4000 - Revenue From Federal Sources	156,598	283,072	293,248	140,000	327,000	327,000
5000 - Other Sources	15,013,984	14,896,689	14,825,386	19,386,615	16,835,395	16,835,395
Resources Total	98,243,024	104,472,659	112,073,023	114,816,051	115,085,016	115,085,016
Requirements						
100 - Salaries	42,775,333	43,424,944	45,079,199	49,415,758	50,804,776	50,804,776
200 - Associated Payroll Costs	24,254,496	24,388,273	23,258,126	28,688,631	27,784,726	27,784,726
300 - Purchased Services	11,521,104	13,466,385	15,220,735	14,290,348	15,678,551	15,678,551
400 - Supplies and Materials	4,194,575	5,258,883	5,203,920	4,120,185	3,676,748	3,676,748
500 - Capital Outlay	113,535	410,649	178,680	31,000	82,000	82,000
600 - Other Objects	1,745,041	1,882,955	2,620,398	1,810,973	2,687,847	2,687,847
700 - Transfers	-	1,146,627	1,125,350	3,877,204	2,088,540	2,088,540
800 - Other Uses	-	-	-	12,581,952	12,281,828	12,281,828
Requirements Total	84,604,084	89,978,716	92,686,408	114,816,051	115,085,016	115,085,016
Fund Ending Balance	13,638,940	14,493,943	19,386,615	-	-	-

REQUIREMENTS BY MAJOR OBJECT - General Fund (100)
2025-26 PROPOSED, APPROVED and ADOPTED



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

amounts in dollars

	2024-25 Adopted (as Revised)	2025-26 Proposed	2025-26 Approved & Adopted	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
Resources						
1000 - Revenue From Local Sources	48,333,299	50,718,530	50,718,530	51,914,000	53,024,000	53,402,000
2000 - Revenue From Intermediate Sources	882,413	875,000	875,000	896,000	915,000	921,000
3000 - Revenue from State Sources	46,073,724	46,329,091	46,329,091	47,421,000	48,435,000	48,780,000
4000 - Revenue From Federal Sources	140,000	327,000	327,000	335,000	342,000	344,000
5000 - Other Sources	19,386,615	16,835,395	16,835,395	14,386,000	14,386,000	14,369,000
Resources Total	114,816,051	115,085,016	115,085,016	114,952,000	117,102,000	117,816,000
Requirements						
100 - Salaries	49,415,758	50,804,776	50,804,776	51,758,000	52,720,000	53,035,000
200 - Associated Payroll Costs	28,688,631	27,784,726	27,784,726	28,306,000	28,832,000	29,004,000
300 - Purchased Services	14,290,348	15,678,551	15,678,551	15,973,000	16,270,000	16,367,000
400 - Supplies and Materials	4,120,185	3,676,748	3,676,748	3,746,000	3,815,000	3,838,000
500 - Capital Outlay	31,000	82,000	82,000	84,000	85,000	86,000
600 - Other Objects	1,810,973	2,687,847	2,687,847	2,738,000	2,789,000	2,806,000
700 - Transfers	3,877,204	2,088,540	2,088,540	1,631,000	1,669,000	1,717,000
800 - Other Uses	12,581,952	12,281,828	12,281,828	10,716,000	10,922,000	10,963,000
Requirements Total	114,816,051	115,085,016	115,085,016	114,952,000	117,102,000	117,816,000
Fund Ending Balance	-	-	-	-	-	-

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

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1110 - Ad Valorem Taxes Levied by District	32,634,588	33,297,840	34,631,423	35,672,175	36,632,983	36,632,983
1120 - Local Option Ad Valorem Taxes Levied by District	8,636,562	9,675,417	10,248,580	10,503,933	10,853,047	10,853,047
1190 - Penalties and Interest on Taxes	-	-	50,163	-	-	-
1311 - Tuition From Individuals	6,225	-	-	-	-	-
1500 - Earnings on Investments	(466,942)	2,059,903	3,429,068	613,000	1,800,000	1,800,000
1910 - Rentals	42,130	43,608	1,874	5,000	25,000	25,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	-	12,000	8,150	10,000	500	500
1960 - Recovery of Prior Years' Expenditure	31,847	98,909	139,744	150,000	70,000	70,000
1980 - Fees Charged to Grants	627,308	740,940	717,126	500,000	587,000	587,000
1990 - Miscellaneous	339,632	944,914	1,527,098	879,191	750,000	750,000
1000 - Revenue from Local Sources Total	41,851,350	46,873,531	50,753,227	48,333,299	50,718,530	50,718,530
2000 - Revenue from Intermediate Sources						
2101 - County School Funds	190,422	155,906	122,663	200,000	200,000	200,000
2102 - General Education Service District Funds	473,654	329,653	384,913	372,413	380,000	380,000
2200 - Restricted Revenue	319,207	312,812	260,000	310,000	295,000	295,000
2800 - Revenue in Lieu of Taxes	11,252	7,239	-	-	-	-
2000 - Revenue from Intermediate Sources Total	994,534	805,610	767,576	882,413	875,000	875,000
3000 - Revenue from State Sources						
3101 - State School Fund-General Support	38,541,942	39,721,455	43,530,506	43,923,724	44,944,068	44,944,068
3103 - Common School Fund	1,092,379	1,240,431	1,344,575	1,500,000	857,023	857,023
3199 - Other Unrestricted Grants-In-Aid	580,452	651,871	558,248	650,000	528,000	528,000
3299 - Other Restricted Grants-In-Aid	11,786	-	-	-	-	-
3900 - Revenue for/on Behalf of the District	-	-	258	-	-	-
3000 - Revenue from State Sources Total	40,226,558	41,613,757	45,433,586	46,073,724	46,329,091	46,329,091
4000 - Revenue from Federal Sources						
4201 - Transportation Fees for Foster Children	10,532	93,918	34,355	25,000	67,000	67,000
4202 - Medicaid Reimbursement for Eligible K- 12 Expenses (ages 5-21)	134,049	81,996	258,894	100,000	260,000	260,000
4300 - Restricted Revenue Direct From the Federal Government	-	80,400	-	-	-	-
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	6,000	3,000	-	3,000	-	-
4801 - Federal Forest Fees	6,016	23,759	-	5,000	-	-
4899 - Other Revenue in Lieu of Taxes	-	-	-	7,000	-	-
4000 - Revenue from Federal Sources Total	156,598	283,072	293,248	140,000	327,000	327,000

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

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
5000 - Revenue from Other Sources						
5100 - Long Term Debt Financing Sources	519,532	1,257,749	328,818	-	-	-
5300 - Sale of/or Compensation for Loss of Fixed Assets	-	-	2,625	-	5,000	5,000
5400 - Resources-Beginning Fund Balance	14,494,452	13,638,940	14,493,943	19,386,615	16,830,395	16,830,395
5000 - Revenue from Other Sources Total	15,013,984	14,896,689	14,825,386	19,386,615	16,835,395	16,835,395
Resources Total	98,243,024	104,472,659	112,073,023	114,816,051	115,085,016	115,085,016

Requirements by Object - General Fund (100)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Requirements						
100 - Salaries						
111 - Licensed Salaries	25,305,043	25,802,756	26,540,654	29,697,931	29,379,170	29,379,170
112 - Classified Salaries	10,378,108	11,312,521	11,576,057	12,695,652	14,305,006	14,305,006
113 - Administrators	3,677,743	3,637,738	3,936,580	4,240,095	4,488,290	4,488,290
114 - Manager-Classified	1,269,847	1,301,565	1,354,533	1,482,020	1,509,860	1,509,860
116 - Supplemental Retirement Stipends	315,500	-	-	-	-	-
121 - Substitutes-Licensed	119,628	70,445	105,869	61,950	85,520	85,520
122 - Substitutes-Classified	8,263	7,189	8,513	7,500	8,190	8,190
130 - Additional Salary	1,701,200	1,292,730	1,556,993	1,230,610	1,028,740	1,028,740
100 - Salaries Total	42,775,333	43,424,944	45,079,199	49,415,758	50,804,776	50,804,776
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	9,848,817	10,159,556	8,444,930	12,567,587	12,612,054	12,612,054
220 - Social Security Administration	3,193,647	3,233,158	3,360,299	3,802,277	3,667,056	3,667,056
230 - Other Required Payroll Costs	247,912	250,950	295,499	288,729	464,426	464,426
240 - Contractual Employee Benefits	10,964,120	10,744,609	11,157,397	12,030,038	11,041,190	11,041,190
200 - Associated Payroll Costs Total	24,254,496	24,388,273	23,258,126	28,688,631	27,784,726	27,784,726
300 - Purchased Services						
310 - Instructional, Professional, and Technical Services	350,015	513,303	763,530	130,000	181,000	181,000
320 - Property Services	2,673,926	3,266,339	4,535,464	3,246,293	5,051,332	5,051,332
330 - Student Transportation Services	4,682,586	5,196,043	5,391,540	6,399,602	6,270,710	6,270,710
340 - Travel	149,693	329,998	247,087	121,300	162,130	162,130
350 - Communication	411,398	565,791	503,061	499,989	502,007	502,007
360 - Charter School Payments	870,569	1,004,079	1,068,748	1,306,625	1,180,740	1,180,740
373 - Tuition Payments to Private Schools	-	4,882	2,691	7,000	7,000	7,000
374 - Other Tuition	-	-	-	-	100,000	100,000
380 - Non-instructional Professional and Technical Services	783,660	850,515	734,048	837,717	906,452	906,452
390 - Other General Professional and Technological Services	1,599,256	1,735,435	1,974,567	1,741,822	1,317,180	1,317,180
300 - Purchased Services Total	11,521,104	13,466,385	15,220,735	14,290,348	15,678,551	15,678,551
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	1,666,402	1,865,283	2,199,381	2,416,283	1,939,718	1,939,718
420 - Textbooks	122,313	546,135	477,866	326,000	261,360	261,360
430 - Library Books	45,473	35,911	41,922	37,850	52,100	52,100
440 - Periodicals	9,755	8,206	6,917	5,400	3,600	3,600
460 - Non-Consumable Items	112,122	162,525	82,282	121,514	75,500	75,500
470 - Computer Software	1,163,492	1,284,025	1,975,515	987,138	1,106,470	1,106,470
480 - Computer Hardware	1,075,016	1,356,799	420,038	226,000	238,000	238,000
400 - Supplies and Materials Total	4,194,575	5,258,883	5,203,920	4,120,185	3,676,748	3,676,748

Requirements by Object - General Fund (100)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
500 - Capital Outlay						
520 - Buildings Acquisition	-	39,069	-	-	-	-
530 - Improvements Other Than Buildings	-	-	6,090	-	2,000	2,000
540 - Depreciable Equipment	113,535	360,148	172,590	13,000	65,000	65,000
550 - Depreciable Technology	-	11,432	-	18,000	15,000	15,000
500 - Capital Outlay Total	113,535	410,649	178,680	31,000	82,000	82,000
600 - Other Objects						
610 - Redemption of Principal	627,004	881,312	1,015,527	468,216	422,742	422,742
621 - Regular Interest	34,878	70,875	125,486	58,290	-	-
630 - Unrecoverable Bad Debt Write-Off	300	-	37,068	20,000	-	-
640 - Dues and Fees	267,230	292,544	298,887	172,434	281,825	281,825
650 - Insurance and Judgments	800,000	621,861	1,128,755	1,077,003	1,969,780	1,969,780
670 - Taxes and Licenses	15,629	16,363	14,673	15,030	13,500	13,500
600 - Other Objects Total	1,745,041	1,882,955	2,620,398	1,810,973	2,687,847	2,687,847
700 - Transfers						
710 - Fund Modifications	-	1,146,627	1,125,350	3,877,204	2,088,540	2,088,540
700 - Transfers Total	-	1,146,627	1,125,350	3,877,204	2,088,540	2,088,540
800 - Other Uses of Funds						
810 - Planned Reserve	-	-	-	7,810,480	7,369,097	7,369,097
820 - Reserved for Next Year	-	-	-	4,771,472	4,912,731	4,912,731
800 - Other Uses of Funds Total	-	-	-	12,581,952	12,281,828	12,281,828
Requirements Total	84,604,084	89,978,716	92,686,408	114,816,051	115,085,016	115,085,016

Requirements by Function - General Fund (100)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Requirements						
1000 - Instruction						
1111 - Elementary, K-5	16,218,511	16,355,418	16,529,415	18,782,348	17,445,498	17,445,498
1121 - Middle School Programs	8,139,937	8,751,036	9,065,894	9,096,016	8,429,942	8,429,942
1122 - Middle School Extracurricular	48,895	28,810	20,906	5,170	11,776	11,776
1131 - High School Programs	10,487,796	10,755,660	10,393,145	11,455,887	10,781,907	10,781,907
1132 - High School Extracurricular	791,704	131,495	174,265	104,037	15,420	15,420
1140 - Pre-kindergarten Programs	-	345	-	-	5,000	5,000
1210 - Programs for the Talented and Gifted	10,663	-	-	20,456	16,000	16,000
1220 - Restrictive Programs for Students with Disabilities	3,928,089	3,843,804	3,922,253	4,854,705	5,346,291	5,346,291
1250 - Less Restrictive Programs for Students with Disabilities	4,597,041	4,777,701	4,522,607	5,312,423	7,154,780	7,154,780
1280 - Alternative Education	1,609,948	1,786,071	1,849,558	2,621,466	2,694,900	2,694,900
1291 - English Language Learner - ORS 336.079	1,870,914	2,062,011	1,977,506	1,827,885	2,008,620	2,008,620
1292 - Teen Parent Programs	31,752	31,455	-	-	-	-
1299 - Other Programs	-	-	23,518	-	-	-
1400 - Summer School Programs	2,661	1,621	9,036	12,146	42,000	42,000
1000 - Instruction Total	47,737,912	48,525,426	48,488,103	54,092,539	53,952,134	53,952,134
2000 - Support Services						
2110 - Attendance and Social Work Services	2,168,281	2,434,792	2,100,568	2,355,515	2,157,560	2,157,560
2120 - Guidance Services	2,438,718	2,557,494	2,651,266	2,970,704	3,218,060	3,218,060
2130 - Health Services	818,310	993,946	787,558	715,974	617,742	617,742
2140 - Psychological Services	3,518	2,462	17,116	-	-	-
2150 - Speech Pathology and Audiology Services	1,013,088	966,416	1,227,806	1,153,804	40,000	40,000
2160 - Other Student Treatment Services	232,592	210,020	245,968	333,632	354,960	354,960
2190 - Service Direction, Student Support Services	789,325	621,520	619,946	702,232	1,152,540	1,152,540
2210 - Improvement of Instruction Services	1,845,741	1,777,251	1,117,873	1,113,449	1,255,210	1,255,210
2220 - Educational Media Services	608,104	548,961	525,475	515,301	746,930	746,930
2230 - Assessment and Testing	611,306	441,186	515,247	285,674	321,260	321,260
2240 - Instructional Staff Development	218,263	425,233	337,158	76,689	126,200	126,200
2310 - Board of Education Services	136,508	222,301	133,747	416,275	460,122	460,122
2320 - Executive Administration Services	474,036	452,729	496,327	921,468	965,700	965,700
2410 - Office of the Principal Services	5,230,958	5,427,697	5,443,059	5,957,803	5,874,790	5,874,790
2490 - Other Support Services-School Administration	297,495	413,347	402,958	1,709,185	1,952,050	1,952,050
2510 - Direction of Business Support Services	336,979	380,975	466,260	267,616	271,540	271,540
2520 - Fiscal Services	848,534	1,015,457	1,684,213	1,223,169	2,829,850	2,829,850
2540 - Operation and Maintenance of Plant Services	7,714,439	9,391,704	11,089,490	10,376,998	11,437,142	11,437,142
2550 - Student Transportation Services	4,885,585	5,385,509	5,574,646	6,583,131	6,412,420	6,412,420
2570 - Internal Services	76,417	84,360	76,838	95,715	89,820	89,820
2620 - Planning Research, Development, Evaluation Services, Grant Writing, and Statistical Services	1,650	-	-	-	-	-

Requirements by Function - General Fund (100)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
2630 - Information Services	344,245	393,777	328,313	276,196	296,030	296,030
2640 - Staff Services	910,978	1,049,733	1,208,721	1,322,565	1,301,030	1,301,030
2660 - Technology Services	3,125,441	3,395,981	4,160,606	3,677,837	3,806,436	3,806,436
2670 - Records Management Services	-	18,626	-	-	-	-
2680 - Interpretation and Translation Services	226,896	296,728	288,601	304,725	273,550	273,550
2700 - Supplemental Retirement Program	343,975	-	-	-	-	-
2000 - Support Services Total	35,701,382	38,908,206	41,499,760	43,355,657	45,960,942	45,960,942
3000 - Enterprise and Community Services						
3100 - Food Services	-	-	-	20,000	-	-
3300 - Community Services	502,908	491,566	432,181	362,193	378,830	378,830
3000 - Enterprise and Community Services						
Total	502,908	491,566	432,181	382,193	378,830	378,830
4000 - Facilities Acquisition and Construction						
4150 - Building Acquisition, Construction, and Improvement Services	-	39,069	-	-	-	-
4000 - Facilities Acquisition and Construction						
Total	-	39,069	-	-	-	-
5000 - Other Uses						
5100 - Debt Service	661,882	867,822	1,141,014	526,506	422,742	422,742
5200 - Transfers of Funds	-	1,146,627	1,125,350	3,877,204	2,088,540	2,088,540
5000 - Other Uses Total	661,882	2,014,449	2,266,364	4,403,710	2,511,282	2,511,282
6000 - Contingencies						
6000 - Contingencies	-	-	-	7,810,480	7,369,097	7,369,097
6000 - Contingencies Total	-	-	-	7,810,480	7,369,097	7,369,097
7000 - Unappropriated Ending Fund Balance						
7000 - Unappropriated Ending Fund Balance	-	-	-	4,771,472	4,912,731	4,912,731
7000 - Unappropriated Ending Fund Balance						
Total	-	-	-	4,771,472	4,912,731	4,912,731
Requirements Total	84,604,084	89,978,716	92,686,408	114,816,051	115,085,016	115,085,016

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue From Local Sources						
1110 - Ad Valorem Taxes Levied by District	32,634,588	33,297,840	34,631,423	35,672,175	36,632,983	36,632,983
1120 - Local Option Ad Valorem Taxes Levied by District	8,636,562	9,675,417	10,248,580	10,503,933	10,853,047	10,853,047
1190 - Penalties and Interest on Taxes	-	-	50,163	-	-	-
1311 - Tuition From Individuals	6,225	-	-	-	-	-
1500 - Earnings on Investments	(466,942)	2,059,903	3,429,068	613,000	1,800,000	1,800,000
1910 - Rentals	42,130	43,608	1,874	5,000	25,000	25,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	-	12,000	8,150	10,000	500	500
1960 - Recovery of Prior Years' Expenditure	31,847	98,909	139,744	150,000	70,000	70,000
1980 - Fees Charged to Grants	627,308	740,940	717,126	500,000	587,000	587,000
1990 - Miscellaneous	339,632	944,914	1,527,098	879,191	750,000	750,000
1000 - Revenue from Local Sources Total	41,851,350	46,873,531	50,753,227	48,333,299	50,718,530	50,718,530
2000 - Revenue from Intermediate Sources						
2101 - County School Funds	190,422	155,906	122,663	200,000	200,000	200,000
2102 - General Education Service District Funds	473,654	329,653	384,913	372,413	380,000	380,000
2200 - Restricted Revenue	319,207	312,812	260,000	310,000	295,000	295,000
2800 - Revenue in Lieu of Taxes	11,252	7,239	-	-	-	-
2000 - Revenue from Intermediate Sources Total	994,534	805,610	767,576	882,413	875,000	875,000
3000 - Revenue from State Sources						
3101 - State School Fund-General Support	38,541,942	39,721,455	43,530,506	43,923,724	44,944,068	44,944,068
3103 - Common School Fund	1,092,379	1,240,431	1,344,575	1,500,000	857,023	857,023
3199 - Other Unrestricted Grants-In-Aid	580,452	651,871	558,248	650,000	528,000	528,000
3299 - Other Restricted Grants-In-Aid	11,786	-	-	-	-	-
3900 - Revenue for/on Behalf of the District	-	-	258	-	-	-
3000 - Revenue from State Sources Total	40,226,558	41,613,757	45,433,586	46,073,724	46,329,091	46,329,091
4000 - Revenue from Federal Sources						
4201 - Transportation Fees for Foster Children	10,532	93,918	34,355	25,000	67,000	67,000
4202 - Medicaid Reimbursement for Eligible K- 12 Expenses (ages 5-21)	134,049	81,996	258,894	100,000	260,000	260,000
4300 - Restricted Revenue Direct From the Federal Government	-	80,400	-	-	-	-
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	6,000	3,000	-	3,000	-	-
4801 - Federal Forest Fees	6,016	23,759	-	5,000	-	-
4899 - Other Revenue in Lieu of Taxes	-	-	-	7,000	-	-
4000 - Revenue from Federal Sources Total	156,598	283,072	293,248	140,000	327,000	327,000

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
5000 - Other Sources						
5100 - Long Term Debt Financing Sources	519,532	1,257,749	328,818	-	-	-
5300 - Sale of/or Compensation for Loss of Fixed Assets	-	-	2,625	-	5,000	5,000
5400 - Resources-Beginning Fund Balance	14,494,452	13,638,940	14,493,943	19,386,615	16,830,395	16,830,395
5000 - Other Sources Total	15,013,984	14,896,689	14,825,386	19,386,615	16,835,395	16,835,395
Resources Total	98,243,024	104,472,659	112,073,023	114,816,051	115,085,016	115,085,016
Requirements						
1000 - Instruction						
1111 - Elementary, K-5						
111 - Licensed Salaries	8,891,022	9,068,197	9,106,560	##### #	9,417,510	9,417,510
112 - Classified Salaries	512,279	486,302	847,724	908,439	747,455	747,455
121 - Substitutes-Licensed	73,685	30,390	26,889	27,000	25,600	25,600
122 - Substitutes-Classified	3,334	6,755	6,738	2,500	2,690	2,690
130 - Additional Salary	92,143	87,926	112,788	154,552	121,580	121,580
210 - Public Employees Retirement System	2,228,030	2,316,074	1,895,296	2,839,312	2,660,772	2,660,772
220 - Social Security Administration	705,559	711,264	746,784	860,281	761,940	761,940
230 - Other Required Payroll Costs	41,231	36,659	40,786	39,307	81,078	81,078
240 - Contractual Employee Benefits	2,289,487	2,177,299	2,482,295	2,657,709	2,181,480	2,181,480
310 - Instructional, Professional, and Technical Services	-	-	823	-	-	-
320 - Property Services	511	1,663	175	300	300	300
340 - Travel	1,657	1,480	7,899	1,150	5,500	5,500
350 - Communication	934	1,577	1,037	400	600	600
380 - Non-instructional Professional and Technical Services	2,020	835	1,500	-	-	-
390 - Other General Professional and Technological Services	619,792	513,720	693,592	654,322	695,420	695,420
410 - Consumable Supplies and Materials	320,805	356,019	360,600	441,573	373,163	373,163
420 - Textbooks	65,314	17,883	72,276	2,000	252,000	252,000
430 - Library Books	2,404	-	2,069	3,000	3,000	3,000
440 - Periodicals	2,840	2,277	1,399	1,500	1,500	1,500
470 - Computer Software	95,482	36,271	85,488	36,000	111,910	111,910
480 - Computer Hardware	263,730	496,260	25,801	-	-	-
530 - Improvements Other Than Buildings	-	-	6,090	-	2,000	2,000
540 - Depreciable Equipment	-	-	4,804	-	-	-
640 - Dues and Fees	6,250	6,568	-	-	-	-
1111 - Elementary, K-5 Total	16,218,511	16,355,418	16,529,415	18,782,348	17,445,498	17,445,498
1121 - Middle School Programs						
111 - Licensed Salaries	4,391,528	4,741,701	5,078,668	4,958,834	4,758,790	4,758,790
112 - Classified Salaries	150,970	158,966	235,434	313,800	271,961	271,961
121 - Substitutes-Licensed	30,510	18,741	30,732	17,500	29,020	29,020
122 - Substitutes-Classified	1,251	-	66	1,500	1,500	1,500
130 - Additional Salary	72,788	91,135	89,289	116,270	64,705	64,705
210 - Public Employees Retirement System	1,106,827	1,188,444	1,018,033	1,371,330	1,349,562	1,349,562
220 - Social Security Administration	346,638	371,833	406,242	413,700	382,040	382,040
230 - Other Required Payroll Costs	19,371	18,928	21,852	18,910	40,528	40,528
240 - Contractual Employee Benefits	1,082,464	1,113,520	1,243,853	1,196,527	1,024,480	1,024,480
310 - Instructional, Professional, and Technical Services	1,528	1,900	500	-	-	-

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
320 - Property Services	4,239	1,085	2,412	15,000	8,000	8,000
340 - Travel	123	145	1,328	3,500	5,000	5,000
350 - Communication	2,827	8,487	14,613	6,600	5,000	5,000
380 - Non-instructional Professional and Technical Services	545	616	4,490	-	-	-
390 - Other General Professional and Technological Services	273,458	245,544	267,147	330,000	254,480	254,480
410 - Consumable Supplies and Materials	249,047	202,405	228,463	193,795	208,376	208,376
420 - Textbooks	34,412	234,068	114,559	123,000	2,000	2,000
440 - Periodicals	2,517	2,770	2,887	2,250	-	-
460 - Non-Consumable Items	12,890	21,983	6,400	8,000	7,000	7,000
470 - Computer Software	26,462	130,832	289,577	4,500	17,000	17,000
480 - Computer Hardware	320,850	188,858	-	-	-	-
640 - Dues and Fees	8,693	9,076	9,350	1,000	500	500
1121 - Middle School Programs Total	8,139,937	8,751,036	9,065,894	9,096,016	8,429,942	8,429,942
1122 - Middle School Extracurricular						
121 - Substitutes-Licensed	193	-	-	-	-	-
130 - Additional Salary	35,704	23,216	12,105	4,045	-	-
210 - Public Employees Retirement System	6,232	3,745	2,089	792	7,276	7,276
220 - Social Security Administration	2,722	1,759	911	309	1,856	1,856
230 - Other Required Payroll Costs	141	90	49	24	144	144
240 - Contractual Employee Benefits	-	-	42	-	-	-
340 - Travel	1,596	-	-	-	-	-
390 - Other General Professional and Technological Services	2,307	-	-	-	-	-
410 - Consumable Supplies and Materials	-	-	5,710	-	2,500	2,500
1122 - Middle School Extracurricular Total	48,895	28,810	20,906	5,170	11,776	11,776
1131 - High School Programs						
111 - Licensed Salaries	5,654,499	5,606,928	5,940,320	6,250,495	6,149,650	6,149,650
112 - Classified Salaries	223,674	240,948	250,076	306,053	363,863	363,863
121 - Substitutes-Licensed	14,233	9,287	17,200	15,250	27,700	27,700
122 - Substitutes-Classified	2,714	-	-	2,500	2,500	2,500
130 - Additional Salary	131,431	121,981	148,139	149,384	111,830	111,830
210 - Public Employees Retirement System	1,478,744	1,447,595	1,242,705	1,713,826	1,703,630	1,703,630
220 - Social Security Administration	449,023	442,887	470,994	514,357	483,320	483,320
230 - Other Required Payroll Costs	25,293	22,551	25,576	23,387	51,400	51,400
240 - Contractual Employee Benefits	1,281,636	1,245,328	1,326,762	1,379,839	1,235,840	1,235,840
310 - Instructional, Professional, and Technical Services	5,641	-	-	-	-	-
320 - Property Services	19,373	67,079	1,393	11,000	7,750	7,750
340 - Travel	4,154	5,121	4,927	5,000	10,300	10,300
350 - Communication	18,252	18,319	14,660	15,000	16,177	16,177
380 - Non-instructional Professional and Technical Services	8,687	1,825	1,302	1,000	1,000	1,000
390 - Other General Professional and Technological Services	353,195	308,736	287,894	405,250	250,360	250,360
410 - Consumable Supplies and Materials	280,782	254,954	292,529	338,296	289,477	289,477
420 - Textbooks	5,772	279,656	266,520	200,000	3,000	3,000
430 - Library Books	-	187	-	-	-	-
440 - Periodicals	3,653	2,443	1,956	1,250	1,750	1,750

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
460 - Non-Consumable Items	43,757	18,432	(1,027)	18,000	16,000	16,000
470 - Computer Software	60,616	88,637	61,408	91,500	46,360	46,360
480 - Computer Hardware	389,375	553,177	4,212	-	-	-
540 - Depreciable Equipment	24,980	9,991	19,300	10,000	5,000	5,000
640 - Dues and Fees	8,313	9,598	16,299	4,500	5,000	5,000
1131 - High School Programs Total	10,487,796	10,755,660	10,393,145	11,455,887	10,781,907	10,781,907
1132 - High School Extracurricular						
112 - Classified Salaries	77,522	-	-	-	-	-
114 - Manager-Classified	35,080	-	-	-	-	-
130 - Additional Salary	498,531	88,933	98,400	81,383	13,760	13,760
210 - Public Employees Retirement System	92,149	13,825	13,386	15,944	-	-
220 - Social Security Administration	45,987	6,660	7,334	6,223	1,050	1,050
230 - Other Required Payroll Costs	2,545	338	564	487	110	110
240 - Contractual Employee Benefits	29,882	-	5,065	-	-	-
320 - Property Services	5,000	-	-	-	-	-
340 - Travel	-	8,000	-	-	-	-
380 - Non-instructional Professional and Technical Services	4,800	-	-	-	-	-
410 - Consumable Supplies and Materials	207	3,239	49,517	-	-	-
540 - Depreciable Equipment	-	10,000	-	-	-	-
640 - Dues and Fees	-	500	-	-	500	500
1132 - High School Extracurricular Total	791,704	131,495	174,265	104,037	15,420	15,420
1140 - Pre-kindergarten Programs						
410 - Consumable Supplies and Materials	-	345	-	-	5,000	5,000
1140 Pre-kindergarten Programs Total	-	345	-	-	5,000	5,000
1210 - Programs for the Talented and Gifted						
130 - Additional Salary	8,000	-	-	16,000	16,000	16,000
210 - Public Employees Retirement System	2,018	-	-	3,136	-	-
220 - Social Security Administration	612	-	-	1,224	-	-
230 - Other Required Payroll Costs	33	-	-	96	-	-
1210 - Programs for the Talented and Gifted	10,663	-	-	20,456	16,000	16,000
1220 - Restrictive Programs for Students with Disabilities						
111 - Licensed Salaries	653,057	581,347	722,537	866,192	1,156,220	1,156,220
112 - Classified Salaries	1,477,150	1,527,388	1,454,701	1,869,801	2,176,326	2,176,326
121 - Substitutes-Licensed	-	237	1,479	-	1,000	1,000
130 - Additional Salary	46,686	59,420	139,680	35,071	72,395	72,395
210 - Public Employees Retirement System	481,951	484,117	403,665	748,189	693,130	693,130
220 - Social Security Administration	164,760	163,882	175,531	241,994	217,560	217,560
230 - Other Required Payroll Costs	9,379	8,375	9,558	10,191	23,240	23,240
240 - Contractual Employee Benefits	959,714	900,891	899,135	1,067,267	985,420	985,420
340 - Travel	1,093	948	241	-	5,000	5,000
350 - Communication	12	-	-	-	-	-
390 - Other General Professional and Technological Services	100,840	105,638	111,207	15,000	-	-
410 - Consumable Supplies and Materials	29,818	11,563	4,520	-	15,000	15,000
480 - Computer Hardware	3,629	-	-	1,000	1,000	1,000
1220 - Restrictive Programs for Students with Disabilities Total	3,928,089	3,843,804	3,922,253	4,854,705	5,346,291	5,346,291

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
1250 - Less Restrictive Programs for Students with Disabilities						
111 - Licensed Salaries	1,368,484	1,581,333	1,742,099	1,787,113	2,340,180	2,340,180
112 - Classified Salaries	1,196,584	1,044,321	898,483	1,314,398	2,160,580	2,160,580
121 - Substitutes-Licensed	1,007	9,793	4,800	1,200	1,200	1,200
122 - Substitutes-Classified	-	-	821	-	500	500
130 - Additional Salary	49,499	55,707	80,766	54,485	70,870	70,870
210 - Public Employees Retirement System	564,128	607,172	479,686	804,053	942,340	942,340
220 - Social Security Administration	194,175	200,587	201,750	241,524	297,350	297,350
230 - Other Required Payroll Costs	11,281	10,416	10,949	11,420	31,520	31,520
240 - Contractual Employee Benefits	1,032,613	916,230	841,144	1,016,130	1,205,490	1,205,490
310 - Instructional, Professional, and Technical Services	67,728	105,001	28,526	30,000	50,000	50,000
320 - Property Services	-	420	-	-	-	-
340 - Travel	4,707	437	419	1,100	5,500	5,500
350 - Communication	55	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	19,584	1,020	-	-	-
390 - Other General Professional and Technological Services	73,859	183,685	193,787	32,000	1,000	1,000
410 - Consumable Supplies and Materials	14,981	19,487	24,867	7,000	37,250	37,250
420 - Textbooks	4,506	-	-	1,000	-	-
440 - Periodicals	89	-	-	-	-	-
470 - Computer Software	12,837	23,528	13,489	10,000	10,000	10,000
480 - Computer Hardware	509	-	-	1,000	1,000	1,000
1250 - Less Restrictive Programs for Students with Disabilities Total	4,597,041	4,777,701	4,522,607	5,312,423	7,154,780	7,154,780
1280 - Alternative Education						
111 - Licensed Salaries	280,968	297,690	314,698	645,158	598,800	598,800
112 - Classified Salaries	91,750	100,063	72,199	78,514	169,194	169,194
121 - Substitutes-Licensed	-	-	12,521	-	-	-
130 - Additional Salary	8,663	17,768	24,663	924	2,500	2,500
210 - Public Employees Retirement System	90,644	96,259	79,532	185,346	199,520	199,520
220 - Social Security Administration	28,492	31,583	31,614	55,433	56,970	56,970
230 - Other Required Payroll Costs	1,468	1,574	1,713	2,489	5,990	5,990
240 - Contractual Employee Benefits	103,323	101,895	96,552	165,131	190,760	190,760
310 - Instructional, Professional, and Technical Services	86,260	74,733	91,850	100,000	100,000	100,000
320 - Property Services	431	454	1,945	-	-	-
340 - Travel	-	-	75	-	-	-
350 - Communication	566	-	-	-	-	-
360 - Charter School Payments	870,569	1,004,079	1,068,748	1,306,625	1,180,740	1,180,740
373 - Tuition Payments to Private Schools	-	4,882	2,691	7,000	7,000	7,000
374 - Other Tuition	-	-	-	-	100,000	100,000
380 - Non-instructional Professional and Technical Services	166	147	50	2,500	3,570	3,570
390 - Other General Professional and Technological Services	29,222	43,635	27,553	50,000	18,770	18,770
410 - Consumable Supplies and Materials	12,402	6,228	22,491	22,346	55,186	55,186
420 - Textbooks	545	372	180	-	700	700
470 - Computer Software	4,480	4,711	485	-	5,200	5,200
1280 - Alternative Education Totals	1,609,948	1,786,071	1,849,558	2,621,466	2,694,900	2,694,900

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
1291 - English Language Learner - ORS 336.079						
111 - Licensed Salaries	1,080,618	1,129,841	1,207,348	1,171,181	1,327,770	1,327,770
112 - Classified Salaries	85,519	145,088	61,742	-	-	-
121 - Substitutes-Licensed	-	179	503	-	-	-
122 - Substitutes-Classified	-	-	71	-	-	-
130 - Additional Salary	23,776	8,404	7,175	12,000	-	-
210 - Public Employees Retirement System	287,413	302,002	243,038	302,401	334,520	334,520
220 - Social Security Administration	88,882	95,566	93,473	90,513	93,700	93,700
230 - Other Required Payroll Costs	4,630	4,857	5,126	4,050	9,770	9,770
240 - Contractual Employee Benefits	274,414	295,329	273,153	233,640	228,200	228,200
340 - Travel	-	41	13	500	-	-
350 - Communication	2,433	4,375	113	-	-	-
390 - Other General Professional and Technological Services	1,257	61,470	53,546	10,000	-	-
410 - Consumable Supplies and Materials	3,618	446	6,839	100	500	500
420 - Textbooks	11,765	14,155	24,331	-	3,660	3,660
470 - Computer Software	4,867	-	1,035	3,500	10,500	10,500
480 - Computer Hardware	1,722	-	-	-	-	-
640 - Dues and Fees	-	258	-	-	-	-
1291 - English Language Learner - ORS 336.079 Total	1,870,914	2,062,011	1,977,506	1,827,885	2,008,620	2,008,620
1292 - Teen Parent Programs						
111 - Licensed Salaries	21,142	21,713	-	-	-	-
210 - Public Employees Retirement System	5,000	5,121	-	-	-	-
220 - Social Security Administration	1,617	1,657	-	-	-	-
230 - Other Required Payroll Costs	79	81	-	-	-	-
240 - Contractual Employee Benefits	3,914	2,883	-	-	-	-
1292 - Teen Parent Programs Total	31,752	31,455	-	-	-	-
1299 - Other Programs						
130 - Additional Salary	-	-	18,457	-	-	-
210 - Public Employees Retirement System	-	-	3,594	-	-	-
220 - Social Security Administration	-	-	1,355	-	-	-
230 - Other Required Payroll Costs	-	-	75	-	-	-
240 - Contractual Employee Benefits	-	-	37	-	-	-
1299 - Other Programs Total	-	-	23,518	-	-	-
1400 - Summer School Programs						
130 - Additional Salary	2,000	905	6,727	9,500	7,000	7,000
210 - Public Employees Retirement System	473	540	1,418	1,862	-	-
220 - Social Security Administration	149	166	513	727	-	-
230 - Other Required Payroll Costs	8	9	25	57	-	-
330 - Student Transportation Services	-	-	-	-	30,000	30,000
410 - Consumable Supplies and Materials	32	-	353	-	5,000	5,000
1400 - Summer School Programs Total	2,661	1,621	9,036	12,146	42,000	42,000
1000 - Instruction Total	47,737,912	48,525,426	48,488,103	54,092,539	53,952,134	53,952,134

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
2000 - Support Services						
2110 - Attendance and Social Work Services						
111 - Licensed Salaries	41,979	-	-	-	-	-
112 - Classified Salaries	1,168,271	1,360,220	1,211,566	1,338,731	1,273,990	1,273,990
122 - Substitutes-Classified	-	-	119	-	-	-
130 - Additional Salary	27,237	23,744	26,571	13,750	15,750	15,750
210 - Public Employees Retirement System	266,408	308,432	232,045	341,431	313,877	313,877
220 - Social Security Administration	92,614	104,447	93,355	103,466	93,310	93,310
230 - Other Required Payroll Costs	4,959	5,533	5,174	5,030	9,983	9,983
240 - Contractual Employee Benefits	559,165	603,008	501,746	519,657	426,470	426,470
350 - Communication	2,671	150	444	-	-	-
390 - Other General Professional and Technological Services	1,245	24,787	26,523	23,250	21,680	21,680
410 - Consumable Supplies and Materials	3,733	4,471	2,989	10,200	2,500	2,500
470 - Computer Software	-	-	36	-	-	-
2110 - Attendance and Social Work Services Total	2,168,281	2,434,792	2,100,568	2,355,515	2,157,560	2,157,560
2120 - Guidance Services						
111 - Licensed Salaries	1,398,245	1,477,392	1,556,651	1,713,245	1,908,910	1,908,910
112 - Classified Salaries	126,170	137,924	150,814	87,687	122,740	122,740
130 - Additional Salary	52,077	11,336	55,292	98,459	56,170	56,170
210 - Public Employees Retirement System	374,025	382,497	331,958	474,776	527,189	527,189
220 - Social Security Administration	116,565	119,482	130,015	145,304	154,430	154,430
230 - Other Required Payroll Costs	6,652	6,153	7,077	6,488	16,011	16,011
240 - Contractual Employee Benefits	361,821	363,964	394,024	387,645	415,190	415,190
350 - Communication	56	-	-	-	-	-
390 - Other General Professional and Technological Services	-	49,911	9,963	50,000	8,920	8,920
410 - Consumable Supplies and Materials	2,233	3,995	4,165	3,600	3,500	3,500
470 - Computer Software	874	4,840	11,306	3,500	5,000	5,000
2120 - Guidance Services Total	2,438,718	2,557,494	2,651,266	2,970,704	3,218,060	3,218,060
2130 - Health Services						
111 - Licensed Salaries	108,964	129,451	63,641	-	1,500	1,500
112 - Classified Salaries	235,546	298,590	251,685	310,818	278,932	278,932
130 - Additional Salary	42,909	66,959	75,530	50,750	60,000	60,000
210 - Public Employees Retirement System	82,202	81,223	68,063	86,838	58,290	58,290
220 - Social Security Administration	28,813	36,954	29,342	27,660	19,540	19,540
230 - Other Required Payroll Costs	1,538	1,957	1,638	1,492	2,100	2,100
240 - Contractual Employee Benefits	155,012	185,642	152,363	150,916	84,060	84,060
340 - Travel	931	4,179	3,558	-	8,000	8,000
350 - Communication	3,324	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	120,744	149,709	96,579	60,000	75,000	75,000
390 - Other General Professional and Technological Services	22,488	8,304	8,977	10,000	11,320	11,320
410 - Consumable Supplies and Materials	9,357	18,468	17,122	4,000	8,000	8,000
470 - Computer Software	5,197	10,397	16,293	12,000	5,000	5,000
640 - Dues and Fees	1,286	2,113	2,766	1,500	6,000	6,000
2130 - Health Services Total	818,310	993,946	787,558	715,974	617,742	617,742

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
2140 - Psychological Services						
130 - Additional Salary	2,443	800	13,369	-	-	-
210 - Public Employees Retirement System	578	173	2,577	-	-	-
220 - Social Security Administration	187	61	998	-	-	-
230 - Other Required Payroll Costs	10	3	70	-	-	-
240 - Contractual Employee Benefits	-	-	1	-	-	-
410 - Consumable Supplies and Materials	300	1,425	102	-	-	-
2140 - Psychological Services Total	3,518	2,462	17,116	-	-	-
2150 - Speech Pathology and Audiology Services						
111 - Licensed Salaries	562,501	420,230	413,484	722,863	-	-
112 - Classified Salaries	-	-	7,632	10,935	-	-
130 - Additional Salary	13,595	5,288	6,092	20,219	5,000	5,000
210 - Public Employees Retirement System	120,355	100,391	73,209	186,285	-	-
220 - Social Security Administration	43,150	30,989	31,223	57,682	-	-
230 - Other Required Payroll Costs	2,226	1,606	1,709	2,600	-	-
240 - Contractual Employee Benefits	122,274	87,864	82,469	152,220	-	-
310 - Instructional, Professional, and Technical Services	143,220	318,865	606,977	-	30,000	30,000
350 - Communication	5,619	-	-	-	-	-
410 - Consumable Supplies and Materials	148	1,183	1,144	1,000	2,000	2,000
470 - Computer Software	-	-	2,580	-	1,000	1,000
640 - Dues and Fees	-	-	1,286	-	2,000	2,000
2150 - Speech Pathology and Audiology Services Total	1,013,088	966,416	1,227,806	1,153,804	40,000	40,000
2160 - Other Student Treatment Services						
111 - Licensed Salaries	41,873	53,161	53,584	36,583	39,470	39,470
114 - Manager-Classified	116,328	79,657	109,822	175,740	184,940	184,940
130 - Additional Salary	350	917	1,051	1,500	1,500	1,500
210 - Public Employees Retirement System	18,294	31,557	23,699	52,900	59,660	59,660
220 - Social Security Administration	11,925	10,597	13,137	16,358	17,280	17,280
230 - Other Required Payroll Costs	603	508	662	732	1,810	1,810
240 - Contractual Employee Benefits	36,958	32,003	33,097	47,319	48,800	48,800
310 - Instructional, Professional, and Technical Services	-	-	8,352	-	-	-
340 - Travel	499	-	-	-	-	-
410 - Consumable Supplies and Materials	115	-	-	-	-	-
640 - Dues and Fees	5,647	1,620	2,564	2,500	1,500	1,500
2160 - Other Student Treatment Services Total	232,592	210,020	245,968	333,632	354,960	354,960
2190 - Service Direction, Student Support Services						
112 - Classified Salaries	95,477	103,280	96,187	113,345	114,860	114,860
113 - Administrators	381,645	260,032	279,927	293,272	689,140	689,140
130 - Additional Salary	8,698	10,981	6,461	1,800	5,550	5,550
210 - Public Employees Retirement System	122,422	96,530	79,357	109,422	183,500	183,500
220 - Social Security Administration	36,426	28,258	28,958	31,244	50,250	50,250
230 - Other Required Payroll Costs	1,840	1,415	1,528	1,389	5,240	5,240
240 - Contractual Employee Benefits	93,283	74,739	69,691	71,760	100,000	100,000
350 - Communication	136	-	-	-	-	-

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
390 - Other General Professional and Technological Services	49,399	46,286	57,001	80,000	-	-
410 - Consumable Supplies and Materials	-	-	-	-	3,000	3,000
640 - Dues and Fees	-	-	836	-	1,000	1,000
2190 - Service Direction, Student Support						
Services Total	789,325	621,520	619,946	702,232	1,152,540	1,152,540
2210 - Improvement of Instruction Services						
111 - Licensed Salaries	550,784	427,901	84,729	285,366	394,960	394,960
112 - Classified Salaries	100,122	94,534	94,001	85,841	63,920	63,920
113 - Administrators	375,831	403,872	336,312	293,272	280,620	280,620
114 - Manager-Classified	78,365	70,204	66,297	-	-	-
121 - Substitutes-Licensed	-	1,211	494	-	-	-
130 - Additional Salary	40,198	70,233	114,408	31,637	51,690	51,690
210 - Public Employees Retirement System	282,341	264,531	139,947	178,085	210,450	210,450
220 - Social Security Administration	87,440	80,665	52,463	53,255	58,370	58,370
230 - Other Required Payroll Costs	4,342	4,005	2,785	2,435	6,190	6,190
240 - Contractual Employee Benefits	218,376	184,871	113,318	123,258	135,510	135,510
310 - Instructional, Professional, and Technical Services	-	2,140	5,965	-	-	-
320 - Property Services	2,675	5,557	1,679	-	-	-
340 - Travel	2,208	1,096	4,671	6,800	2,000	2,000
350 - Communication	4,779	5,090	2,768	2,500	-	-
380 - Non-instructional Professional and Technical Services	11,656	34,284	3,666	4,000	4,000	4,000
390 - Other General Professional and Technological Services	9,622	13,483	21,278	6,000	5,000	5,000
410 - Consumable Supplies and Materials	71,105	63,455	47,297	26,500	36,000	36,000
460 - Non-Consumable Items	1,092	-	-	-	-	-
470 - Computer Software	1,999	38,187	18,827	12,000	5,000	5,000
480 - Computer Hardware	-	-	-	1,000	1,000	1,000
610 - Redemption of Principal	-	2,750	-	-	-	-
640 - Dues and Fees	2,806	9,181	6,970	1,500	500	500
2210 - Improvement of Instruction Services						
Total	1,845,741	1,777,251	1,117,873	1,113,449	1,255,210	1,255,210
2220 - Educational Media Services						
111 - Licensed Salaries	66,393	-	-	-	-	-
112 - Classified Salaries	195,740	222,883	232,727	236,402	368,280	368,280
122 - Substitutes-Classified	-	-	588	-	-	-
130 - Additional Salary	35,201	25,917	12,714	6,100	6,550	6,550
210 - Public Employees Retirement System	63,683	58,780	45,960	60,277	95,029	95,029
220 - Social Security Administration	21,357	18,164	18,466	18,552	27,512	27,512
230 - Other Required Payroll Costs	1,208	1,000	1,039	930	2,949	2,949
240 - Contractual Employee Benefits	121,878	113,965	110,617	97,461	134,910	134,910
310 - Instructional, Professional, and Technical Services	1,074	625	-	-	-	-
340 - Travel	198	1,935	-	-	-	-
390 - Other General Professional and Technological Services	-	6,699	9,677	10,000	-	-
410 - Consumable Supplies and Materials	11,401	18,130	12,785	10,729	7,600	7,600
430 - Library Books	43,069	35,723	39,853	34,850	49,100	49,100

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	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
440 - Periodicals	110	110	293	-	-	-
460 - Non-Consumable Items	5,381	-	-	-	-	-
470 - Computer Software	41,411	45,030	40,755	40,000	55,000	55,000
2220 - Educational Media Services Total	608,104	548,961	525,475	515,301	746,930	746,930
2230 - Assessment and Testing						
112 - Classified Salaries	255,984	201,190	237,004	110,661	144,900	144,900
130 - Additional Salary	16,566	14,310	21,184	2,800	5,550	5,550
210 - Public Employees Retirement System	56,985	47,324	49,578	27,927	40,020	40,020
220 - Social Security Administration	19,225	14,915	18,641	8,680	11,480	11,480
230 - Other Required Payroll Costs	1,110	855	1,067	433	1,190	1,190
240 - Contractual Employee Benefits	117,881	94,861	97,095	54,873	50,820	50,820
390 - Other General Professional and Technological Services	33,804	27,473	3,756	8,500	500	500
410 - Consumable Supplies and Materials	1,592	1,176	91	1,800	1,800	1,800
470 - Computer Software	108,159	28,931	86,832	70,000	65,000	65,000
610 - Redemption of Principal	-	10,051	-	-	-	-
621 - Regular Interest	-	101	-	-	-	-
2230 - Assessment and Testing Total	611,306	441,186	515,247	285,674	321,260	321,260
2240 - Instructional Staff Development						
121 - Substitutes-Licensed	-	606	1,155	-	-	-
130 - Additional Salary	66,165	92,352	86,553	28,500	41,300	41,300
210 - Public Employees Retirement System	13,332	20,331	14,727	5,587	5,600	5,600
220 - Social Security Administration	4,940	7,007	6,546	2,181	20,780	20,780
230 - Other Required Payroll Costs	287	1,065	362	171	270	270
240 - Contractual Employee Benefits	-	1	4	-	-	-
310 - Instructional, Professional, and Technical Services	15,325	-	12,000	-	-	-
320 - Property Services	439	3,712	450	1,000	-	-
340 - Travel	69,474	224,285	144,120	27,750	38,750	38,750
350 - Communication	-	-	486	-	-	-
380 - Non-instructional Professional and Technical Services	30,005	15,000	10,450	5,000	5,000	5,000
390 - Other General Professional and Technological Services	5,545	40,035	45,735	2,500	7,000	7,000
410 - Consumable Supplies and Materials	12,751	20,839	14,262	4,000	7,500	7,500
640 - Dues and Fees	-	-	307	-	-	-
2240 - Instructional Staff Development Total	218,263	425,233	337,158	76,689	126,200	126,200
2310 - Board of Education Services						
112 - Classified Salaries	-	-	6,835	4,623	4,930	4,930
130 - Additional Salary	3,095	6,873	1,546	-	-	-
210 - Public Employees Retirement System	496	1,055	1,536	1,143	1,300	1,300
220 - Social Security Administration	237	522	636	354	380	380
230 - Other Required Payroll Costs	16	28	35	17	40	40
240 - Contractual Employee Benefits	-	-	2,410	1,638	1,590	1,590
320 - Property Services	400	-	-	-	-	-
340 - Travel	1,200	7,328	15,836	8,000	10,000	10,000
380 - Non-instructional Professional and Technical Services	107,050	182,488	61,937	375,000	411,382	411,382
410 - Consumable Supplies and Materials	8,546	5,107	13,707	5,500	5,500	5,500

Reporting Details - General Fund (100)

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	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
470 - Computer Software	3,800	4,100	20,962	5,000	10,000	10,000
640 - Dues and Fees	11,668	14,800	2,825	15,000	15,000	15,000
650 - Insurance and Judgments	-	-	5,480	-	-	-
2310 - Board of Education Total	136,508	222,301	133,747	416,275	460,122	460,122
2320 - Executive Administration Services						
113 - Administrators	165,444	175,515	191,079	396,548	397,570	397,570
114 - Manager-Classified	69,554	72,631	78,195	155,156	165,400	165,400
130 - Additional Salary	62,312	36,055	30,359	51,081	44,670	44,670
210 - Public Employees Retirement System	77,718	76,837	65,357	160,246	179,460	179,460
220 - Social Security Administration	20,129	17,770	19,430	39,196	46,480	46,480
230 - Other Required Payroll Costs	1,112	1,056	1,183	2,066	4,970	4,970
240 - Contractual Employee Benefits	50,702	51,258	53,131	95,400	97,800	97,800
320 - Property Services	4,580	760	-	-	-	-
340 - Travel	8,397	7,380	7,447	8,000	10,000	10,000
380 - Non-instructional Professional and Technical Services	2,900	4,500	44,255	5,000	10,000	10,000
410 - Consumable Supplies and Materials	10,047	6,938	3,814	4,925	5,500	5,500
440 - Periodicals	231	302	332	350	350	350
470 - Computer Software	330	288	373	500	500	500
640 - Dues and Fees	580	1,439	1,372	3,000	3,000	3,000
2320 - Executive Administration Services Total	474,036	452,729	496,327	921,468	965,700	965,700
2410 - Office of the Principal Services						
112 - Classified Salaries	845,003	986,315	910,568	1,078,868	1,192,175	1,192,175
113 - Administrators	2,493,237	2,474,138	2,637,611	2,664,466	2,528,750	2,528,750
122 - Substitutes-Classified	224	434	110	-	-	-
130 - Additional Salary	66,632	62,209	74,003	38,500	56,010	56,010
210 - Public Employees Retirement System	831,954	866,994	715,273	977,538	967,339	967,339
220 - Social Security Administration	258,748	266,732	272,729	289,313	275,198	275,198
230 - Other Required Payroll Costs	12,998	13,652	14,506	13,052	28,823	28,823
240 - Contractual Employee Benefits	613,233	623,648	672,724	747,358	690,040	690,040
320 - Property Services	9,782	2,534	3,144	11,000	2,000	2,000
340 - Travel	8,741	14,366	1,059	11,000	10,000	10,000
350 - Communication	14,998	4,421	2,703	5,600	5,500	5,500
380 - Non-instructional Professional and Technical Services	1,700	-	-	-	-	-
390 - Other General Professional and Technological Services	10,762	29,263	29,251	30,000	16,430	16,430
410 - Consumable Supplies and Materials	43,044	50,807	70,195	56,008	67,900	67,900
440 - Periodicals	50	50	50	50	-	-
460 - Non-Consumable Items	-	6,119	-	-	-	-
630 - Unrecoverable Bad Debt Write-Off	300	-	-	-	-	-
640 - Dues and Fees	19,552	26,016	39,132	35,050	34,625	34,625
2410 - Office of the Principal Services Total	5,230,958	5,427,697	5,443,059	5,957,803	5,874,790	5,874,790
2490 - Other Support Services-School Administration						
111 - Licensed Salaries	192,987	265,871	256,335	1,107,898	1,285,410	1,285,410
121 - Substitutes-Licensed	-	-	10,096	-	-	-
130 - Additional Salary	1,830	505	570	-	-	-
210 - Public Employees Retirement System	48,606	66,117	51,720	287,191	331,230	331,230
220 - Social Security Administration	14,438	19,679	19,981	84,755	91,530	91,530

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
230 - Other Required Payroll Costs	735	999	1,070	3,755	9,560	9,560
240 - Contractual Employee Benefits	38,900	51,025	49,960	215,586	224,060	224,060
390 - Other General Professional and Technological Services	-	9,150	13,226	10,000	10,260	10,260
2490 - Other Support Services-School Administration Total	297,495	413,347	402,958	1,709,185	1,952,050	1,952,050
2510 - Direction of Business Support Services						
113 - Administrators	122,074	142,587	151,585	173,073	171,420	171,420
114 - Manager-Classified	56,775	66,313	53,788	-	-	-
130 - Additional Salary	7,805	10,927	13,393	-	2,200	2,200
210 - Public Employees Retirement System	50,443	59,261	42,953	42,817	46,140	46,140
220 - Social Security Administration	14,204	16,675	16,598	12,898	13,210	13,210
230 - Other Required Payroll Costs	703	824	868	572	1,370	1,370
240 - Contractual Employee Benefits	32,558	38,358	36,338	19,500	22,200	22,200
340 - Travel	3,671	3,417	2,590	5,000	10,000	10,000
380 - Non-instructional Professional and Technical Services	6,540	110	-	-	-	-
410 - Consumable Supplies and Materials	286	1,532	4,880	2,500	2,000	2,000
470 - Computer Software	39,040	39,120	40,980	8,256	-	-
640 - Dues and Fees	2,879	1,852	102,286	3,000	3,000	3,000
2510 - Direction of Business Support Services Total	336,979	380,975	466,260	267,616	271,540	271,540
2520 - Fiscal Services						
112 - Classified Salaries	48,059	98,720	123,331	135,806	220,570	220,570
114 - Manager-Classified	228,057	284,088	245,087	346,734	217,150	217,150
130 - Additional Salary	2,700	12,861	5,512	-	-	-
210 - Public Employees Retirement System	58,396	80,954	68,892	121,999	96,210	96,210
220 - Social Security Administration	20,871	29,491	28,138	36,914	27,660	27,660
230 - Other Required Payroll Costs	1,075	1,525	1,509	1,706	2,910	2,910
240 - Contractual Employee Benefits	63,412	83,342	68,003	110,760	79,180	79,180
310 - Instructional, Professional, and Technical Services	1,200	1,530	-	-	-	-
320 - Property Services	4,269	(4)	7,820	5,250	9,750	9,750
340 - Travel	9,209	8,788	14,551	15,000	8,000	8,000
350 - Communication	7,578	2,354	16,765	3,500	19,190	19,190
380 - Non-instructional Professional and Technical Services	111,698	97,037	47,560	50,000	54,190	54,190
390 - Other General Professional and Technological Services	-	76	-	-	-	-
410 - Consumable Supplies and Materials	5,737	24,650	21,105	25,500	20,260	20,260
470 - Computer Software	55,047	16,629	367,459	-	85,000	85,000
480 - Computer Hardware	19,249	-	-	-	-	-
540 - Depreciable Equipment	-	37,425	-	-	-	-
630 - Unrecoverable Bad Debt Write-Off	-	-	37,068	-	-	-
640 - Dues and Fees	11,978	10,701	18,027	15,000	20,000	20,000
650 - Insurance and Judgments	200,000	225,291	613,386	355,000	1,969,780	1,969,780
2520 - Fiscal Services Total	848,534	1,015,457	1,684,213	1,223,169	2,829,850	2,829,850

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
2540 - Operation and Maintenance of Plant Services						
112 - Classified Salaries	2,136,484	2,641,357	2,910,880	2,843,422	3,048,900	3,048,900
113 - Administrators	-	-	81,361	173,073	171,420	171,420
114 - Manager-Classified	173,091	186,272	203,966	182,804	263,560	263,560
122 - Substitutes-Classified	740	-	-	-	-	-
130 - Additional Salary	129,030	127,246	159,252	127,000	35,660	35,660
210 - Public Employees Retirement System	541,170	625,521	591,095	830,715	915,290	915,290
220 - Social Security Administration	185,046	225,026	253,801	254,121	269,250	269,250
230 - Other Required Payroll Costs	60,142	72,111	84,966	74,558	104,500	104,500
240 - Contractual Employee Benefits	742,864	823,117	946,242	889,239	911,180	911,180
320 - Property Services	2,480,579	3,116,219	4,513,972	3,100,243	5,023,532	5,023,532
340 - Travel	5,115	12,966	9,162	10,000	10,000	10,000
350 - Communication	18,170	925	2,498	100	2,750	2,750
380 - Non-instructional Professional and Technical Services	39,812	77,964	20,172	25,250	22,000	22,000
390 - Other General Professional and Technological Services	243	77	-	-	-	-
410 - Consumable Supplies and Materials	434,978	632,895	529,701	1,009,676	518,600	518,600
460 - Non-Consumable Items	49,002	113,123	76,853	95,514	52,500	52,500
470 - Computer Software	21,962	46,468	35,538	35,000	17,000	17,000
480 - Computer Hardware	725	-	-	-	-	-
540 - Depreciable Equipment	88,555	283,391	148,486	-	60,000	60,000
640 - Dues and Fees	1,218	6,125	4,546	4,250	7,500	7,500
650 - Insurance and Judgments	600,000	396,570	509,889	722,003	-	-
670 - Taxes and Licenses	5,514	4,332	7,109	30	3,500	3,500
2540 - Operation and Maintenance of Plant Services Total	7,714,439	9,391,704	11,089,490	10,376,998	11,437,142	11,437,142
2550 - Student Transportation Services						
112 - Classified Salaries	39,942	33,271	32,844	30,017	8,490	8,490
114 - Manager-Classified	66,281	69,670	76,060	68,945	89,050	89,050
130 - Additional Salary	17,707	2,442	1,781	2,200	8,590	8,590
210 - Public Employees Retirement System	26,788	24,356	22,123	27,083	28,120	28,120
220 - Social Security Administration	9,414	7,979	8,422	7,740	8,050	8,050
230 - Other Required Payroll Costs	493	412	456	370	880	880
240 - Contractual Employee Benefits	33,348	30,025	33,501	30,674	26,530	26,530
320 - Property Services	75	269	-	2,500	-	-
330 - Student Transportation Services	4,682,586	5,196,043	5,391,540	6,399,602	6,240,710	6,240,710
340 - Travel	2,361	2,099	1,667	1,500	-	-
350 - Communication	-	750	-	-	1,000	1,000
380 - Non-instructional Professional and Technical Services	-	1,000	-	2,500	-	-
410 - Consumable Supplies and Materials	1,616	984	505	1,000	1,000	1,000
470 - Computer Software	4,976	5,473	5,747	6,000	-	-
540 - Depreciable Equipment	-	10,736	-	3,000	-	-
2550 - Student Transportation Services Total	4,885,585	5,385,509	5,574,646	6,583,131	6,412,420	6,412,420

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
2570 - Internal Services						
112 - Classified Salaries	38,235	43,028	45,411	49,456	52,480	52,480
130 - Additional Salary	249	111	234	-	-	-
210 - Public Employees Retirement System	9,043	10,181	8,493	12,235	13,860	13,860
220 - Social Security Administration	2,944	3,293	3,485	3,783	4,010	4,010
230 - Other Required Payroll Costs	1,532	1,711	1,985	1,861	2,490	2,490
240 - Contractual Employee Benefits	15,180	15,405	17,231	16,380	16,980	16,980
320 - Property Services	9,094	10,632	-	-	-	-
350 - Communication	-	-	-	10,000	-	-
380 - Non-instructional Professional and Technical Services	-	-	-	2,000	-	-
410 - Consumable Supplies and Materials	140	-	-	-	-	-
2570 - Internal Services Total	76,417	84,360	76,838	95,715	89,820	89,820
2620 - Planning Research, Development, Evaluation Services, Grant Writing, and Statistical Services						
380 - Non-instructional Professional and Technical Services	1,650	-	-	-	-	-
2620 - Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services Total	1,650	-	-	-	-	-
2630 - Information Services						
112 - Classified Salaries	92,554	102,172	54,143	-	-	-
114 - Manager-Classified	86,894	91,378	98,378	105,637	112,610	112,610
130 - Additional Salary	2,554	4,673	2,861	600	1,200	1,200
210 - Public Employees Retirement System	42,796	45,850	28,490	26,283	30,060	30,060
220 - Social Security Administration	13,748	14,987	11,609	8,127	8,700	8,700
230 - Other Required Payroll Costs	711	764	668	364	910	910
240 - Contractual Employee Benefits	48,135	47,970	36,317	19,500	20,100	20,100
340 - Travel	2,623	3,851	1,074	-	1,000	1,000
350 - Communication	1,464	10,792	36	750	750	750
380 - Non-instructional Professional and Technical Services	9,651	26,518	26,977	26,000	35,000	35,000
390 - Other General Professional and Technological Services	368	685	2,995	-	-	-
410 - Consumable Supplies and Materials	2,521	1,728	377	38,235	35,000	35,000
440 - Periodicals	265	254	-	-	-	-
470 - Computer Software	39,733	41,542	64,174	50,000	50,000	50,000
640 - Dues and Fees	230	612	215	700	700	700
2630 - Information Services Total	344,245	393,777	328,313	276,196	296,030	296,030
2640 - Staff Services						
112 - Classified Salaries	48,131	48,447	43,598	52,190	63,920	63,920
113 - Administrators	139,513	181,593	258,705	246,391	249,370	249,370
114 - Manager-Classified	146,374	171,165	189,678	210,306	224,050	224,050
121 - Substitutes-Licensed	-	-	-	1,000	1,000	1,000
122 - Substitutes-Classified	-	-	-	1,000	1,000	1,000
130 - Additional Salary	44,235	41,000	63,138	101,700	135,560	135,560
210 - Public Employees Retirement System	84,461	96,316	101,761	152,517	163,090	163,090
220 - Social Security Administration	28,644	33,400	42,081	46,430	42,060	42,060
230 - Other Required Payroll Costs	22,066	23,882	42,235	52,301	4,480	4,480
240 - Contractual Employee Benefits	101,618	105,830	117,094	151,230	107,220	107,220

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
310 - Instructional, Professional, and Technical Services	19,539	10	36	-	-	-
320 - Property Services	115	1,549	10	-	-	-
340 - Travel	10,786	16,970	18,219	14,000	20,080	20,080
350 - Communication	3,156	9,296	2,469	6,000	8,000	8,000
380 - Non-instructional Professional and Technical Services	104,326	66,049	54,770	69,000	74,660	74,660
390 - Other General Professional and Technological Services	11,849	16,778	111,459	15,000	14,540	14,540
410 - Consumable Supplies and Materials	8,576	6,775	12,225	12,000	15,000	15,000
460 - Non-Consumable Items	-	-	55	-	-	-
470 - Computer Software	122,468	206,232	136,118	157,500	157,000	157,000
640 - Dues and Fees	5,005	12,861	7,507	19,000	10,000	10,000
670 - Taxes and Licenses	10,115	11,581	7,564	15,000	10,000	10,000
2640 - Staff Services Total	910,978	1,049,733	1,208,721	1,322,565	1,301,030	1,301,030
2660 - Technology Services						
112 - Classified Salaries	1,028,507	1,061,397	1,178,322	1,230,232	1,284,360	1,284,360
114 - Manager-Classified	107,473	100,536	110,467	118,616	126,450	126,450
130 - Additional Salary	52,551	94,842	17,364	14,200	13,950	13,950
210 - Public Employees Retirement System	276,508	281,846	244,257	341,688	376,360	376,360
220 - Social Security Administration	90,768	95,295	99,360	104,272	108,840	108,840
230 - Other Required Payroll Costs	5,065	4,853	5,333	4,885	11,560	11,560
240 - Contractual Employee Benefits	313,051	302,764	328,629	323,622	324,770	324,770
320 - Property Services	132,364	50,413	2,463	-	-	-
340 - Travel	10,952	5,167	8,228	3,000	3,000	3,000
350 - Communication	324,369	484,627	444,468	449,539	443,040	443,040
380 - Non-instructional Professional and Technical Services	62,247	37,845	206,767	209,467	210,000	210,000
410 - Consumable Supplies and Materials	126,482	146,040	444,696	195,000	200,106	200,106
460 - Non-Consumable Items	-	2,868	-	-	-	-
470 - Computer Software	513,752	512,810	676,052	441,882	450,000	450,000
480 - Computer Hardware	75,228	118,505	390,025	223,000	235,000	235,000
540 - Depreciable Equipment	-	8,606	-	-	-	-
550 - Depreciable Technology	-	11,432	-	18,000	15,000	15,000
610 - Redemption of Principal	-	71,254	-	-	-	-
621 - Regular Interest	-	208	-	-	-	-
640 - Dues and Fees	6,125	4,226	4,175	434	4,000	4,000
670 - Taxes and Licenses	-	450	-	-	-	-
2660 - Technology Services Total	3,125,441	3,395,981	4,160,606	3,677,837	3,806,436	3,806,436
2670 - Records Management Services						
320 - Property Services	-	3,998	-	-	-	-
350 - Communication	-	14,628	-	-	-	-
2670 - Records Management Services Total	-	18,626	-	-	-	-
2680 - Interpretation and Translation Services						
112 - Classified Salaries	108,438	176,118	168,150	185,613	172,180	172,180
130 - Additional Salary	12,259	12,545	17,826	-	-	-
210 - Public Employees Retirement System	23,957	41,400	34,450	45,923	45,470	45,470
220 - Social Security Administration	9,232	14,394	14,127	14,199	13,170	13,170

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
230 - Other Required Payroll Costs	473	729	753	660	1,380	1,380
240 - Contractual Employee Benefits	39,573	50,038	43,350	57,330	40,700	40,700
380 - Non-instructional Professional and Technical Services	32,965	1,504	9,945	1,000	650	650
2680 - Interpretation and Translation						
Services Total	226,896	296,728	288,601	304,725	273,550	273,550
2700 - Supplemental Retirement Program						
116 - Supplemental Retirement Stipends	315,500	-	-	-	-	-
210 - Public Employees Retirement System	4,282	-	-	-	-	-
220 - Social Security Administration	24,136	-	-	-	-	-
230 - Other Required Payroll Costs	57	-	-	-	-	-
2700 - Supplemental Retirement Program						
Total	343,975	-	-	-	-	-
2000 - Support Services Total	35,701,382	38,908,206	41,499,760	43,355,657	45,960,942	45,960,942
3000 - Enterprise and Community Services						
3100 - Food Services						
630 - Unrecoverable Bad Debt Write-Off	-	-	-	20,000	-	-
3100 - Food Services Total	-	-	-	20,000	-	-
3300 - Community Services						
114 - Manager-Classified	105,575	109,652	122,794	118,082	126,650	126,650
130 - Additional Salary	23,581	2,212	11,743	6,200	1,200	1,200
210 - Public Employees Retirement System	27,965	26,207	24,969	30,490	33,760	33,760
220 - Social Security Administration	9,834	8,531	10,260	9,508	9,780	9,780
230 - Other Required Payroll Costs	504	427	549	444	1,030	1,030
240 - Contractual Employee Benefits	27,449	27,537	30,005	30,469	31,410	31,410
310 - Instructional, Professional, and Technical Services	8,500	8,500	8,500	-	1,000	1,000
320 - Property Services	-	-	-	100,000	-	-
380 - Non-instructional Professional and Technical Services	124,500	133,500	142,609	-	-	-
390 - Other General Professional and Technological Services	-	-	-	-	1,500	1,500
410 - Consumable Supplies and Materials	-	-	2,329	1,000	5,500	5,500
640 - Dues and Fees	175,000	175,000	78,423	66,000	167,000	167,000
3300 - Community Services Total	502,908	491,566	432,181	362,193	378,830	378,830
3000 - Enterprise and Community Services Total	502,908	491,566	432,181	382,193	378,830	378,830

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
4000 - Facilities Acquisition and Construction						
4150 - Building Acquisition, Construction, and Improvement Services						
520 - Buildings Acquisition	-	39,069	-	-	-	-
4150 - Building Acquisition, Construction, and Improvement Total	-	39,069	-	-	-	-
4000 - Facilities Acquisition and Construction Total	-	39,069	-	-	-	-
5000 - Other Uses						
5100 - Debt Service						
610 - Redemption of Principal	627,004	797,257	1,015,527	468,216	422,742	422,742
621 - Regular Interest	34,878	70,565	125,486	58,290	-	-
5100 - Debt Service Total	661,882	867,822	1,141,014	526,506	422,742	422,742
5200 - Transfers of Funds						
710 - Fund Modifications	-	1,146,627	1,125,350	3,877,204	2,088,540	2,088,540
5200 - Transfers of Funds Total	-	1,146,627	1,125,350	3,877,204	2,088,540	2,088,540
5000 - Other Uses Total	661,882	2,014,449	2,266,364	4,403,710	2,511,282	2,511,282
6000 - Contingencies						
810 - Planned Reserve	-	-	-	7,810,480	7,369,097	7,369,097
6000 - Contingencies Total	-	-	-	7,810,480	7,369,097	7,369,097
7000 - Unappropriated Ending Fund Balance						
820 - Reserved for Next Year	-	-	-	4,771,472	4,912,731	4,912,731
7000 - Unappropriated Ending Fund Balance Total	-	-	-	4,771,472	4,912,731	4,912,731
Requirements Total	84,604,084	89,978,716	92,686,408	114,816,051	115,085,016	115,085,016
Ending Fund Balance	13,638,940	14,493,943	19,386,615	-	-	-



Corvallis
SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

IN THIS SECTION: SPECIAL REVENUE FUND (200)

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

GRANTS FUND

The Grants Fund accounts for local, state, and federal grants received by the district for specific programs. Major federal grants include Title I-A and IDEA Part B. Major state grants include the Student Investment Account, High School Success, Early Literacy and the Outdoor School Grant.

DISTRICT DONATION FUND

The Corvallis Public Schools Foundation (CPSF) is a separately governed 501(c)(3) non-profit corporation that collects donations from the community for the benefit of the district. CPSF supports student success by providing grants and awards to the district that prioritize educational access, learning enrichment, and academic support. Grants and awards for restricted purposes are accounted for in the CPSF Fund.

DESIGNATED FACILITIES FUNDS

The Construction Excise Tax Fund and the Public Purpose Charge Fund are considered special revenues funds. The school board authorized district staff to enter into agreements with Benton County and the City of Corvallis to collect a construction excise tax on certain residential and non-residential developments, effective September 1, 2009. Revenue from the tax is used to pay for capital improvement projects. Public Purpose Charge funds may be used to improve energy efficiency in schools and electrify fleets. The Oregon Department of Energy approves reimbursement of school district PPC funds for allowable expenditures, including energy efficiency measures, zero emissions vehicles, and electric vehicle chargers.

STUDENT BODY FUND

Funds received by schools from students and parent groups for purposes such as athletics, special school projects, field trips, and various student organizations and activities is accounted for within the Student Body Funds. Individual accounts are kept at each school; this fund summarizes all activity at year end.

DESIGNATED REVENUE FUND

The Designated Revenue Fund is used to separately account for revenue designated for specific purposes such as contractual agreements, intergovernmental agreements, and donations restricted to a specific purpose, program or school.

FOOD SERVICE FUND

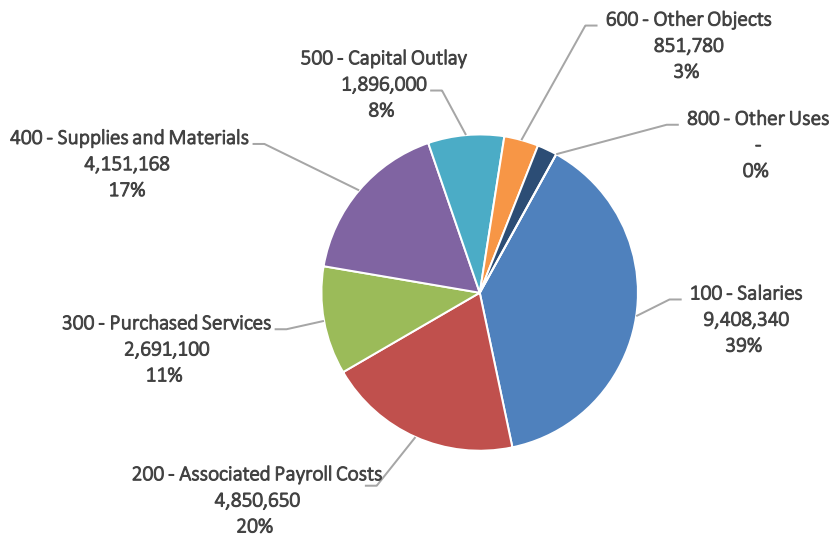
All schools in Corvallis serve hot and nutritious breakfasts and lunches to students that meet requirements established by the U.S. Department of Agriculture. Corvallis School District implemented the Community Eligibility Provision district wide in the 2024-25 school year. The Community Eligibility Provision (CEP) requires schools or districts to serve breakfast and lunch at no charge to all students. Districts must agree to cover the cost of providing free meals to all students, above the amount provided by federal and state reimbursement, with non-federal funds if needed to keep a positive balance in the non-profit school food service fund.

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

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue From Local Sources	3,254,952	3,732,065	3,671,657	3,077,381	3,926,508	3,926,508
2000 - Revenue From Intermediate Sources	100,677	168,631	127,935	50,000	-	-
3000 - Revenue from State Sources	7,950,081	10,743,184	8,618,734	8,201,875	10,523,180	10,523,180
4000 - Revenue From Federal Sources	9,615,744	11,369,114	8,852,110	9,524,905	5,721,980	5,721,980
5000 - Other Sources	3,322,232	8,242,144	4,273,303	4,949,075	4,177,370	4,177,370
Resources Total	24,243,686	34,255,139	25,543,738	25,803,236	24,349,038	24,349,038
Requirements						
100 - Salaries	7,586,648	10,959,120	11,026,752	10,392,458	9,408,340	9,408,340
200 - Associated Payroll Costs	4,384,411	5,944,048	5,695,158	5,542,663	4,850,650	4,850,650
300 - Purchased Services	2,350,398	2,638,659	1,619,292	1,606,331	2,691,100	2,691,100
400 - Supplies and Materials	3,091,137	5,809,520	3,026,267	5,595,415	4,151,168	4,151,168
500 - Capital Outlay	1,988,658	2,103,437	2,014,803	570,000	1,896,000	1,896,000
600 - Other Objects	668,836	3,305,602	855,404	1,295,618	851,780	851,780
700 - Transfers	-	341,667	350,000	500,751	500,000	500,000
800 - Other Uses	-	-	-	300,000	-	-
Requirements Total	20,070,088	31,102,054	24,587,676	25,803,236	24,349,038	24,349,038
Fund Ending Balance	4,173,598	3,153,084	956,062	-	-	-

REQUIREMENTS BY MAJOR OBJECT - Special Revenue Fund (200)
2025-26 PROPOSED, APPROVED, and ADOPTED



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

amounts in dollars

	2024-25 Adopted (as Revised)	2025-26 Proposed	2025-26 Approved & Adopted	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
Resources						
1000 - Revenue From Local Sources	3,077,381	3,926,508	3,926,508	3,997,000	4,069,000	4,142,000
2000 - Revenue From Intermediate Sources	50,000	-	-	-	-	-
3000 - Revenue from State Sources	8,201,875	10,523,180	10,523,180	10,713,000	10,906,000	11,102,000
4000 - Revenue From Federal Sources	9,524,905	5,721,980	5,721,980	5,825,000	5,930,000	6,037,000
5000 - Other Sources	4,949,075	4,177,370	4,177,370	4,253,000	4,331,000	4,409,000
Resources Total	25,803,236	24,349,038	24,349,038	24,788,000	25,236,000	25,690,000
Requirements						
100 - Salaries	10,392,458	9,408,340	9,408,340	9,578,000	9,751,000	9,926,000
200 - Associated Payroll Costs	5,542,663	4,850,650	4,850,650	4,938,000	5,027,000	5,118,000
300 - Purchased Services	1,606,331	2,691,100	2,691,100	2,740,000	2,789,000	2,839,000
400 - Supplies and Materials	5,595,415	4,151,168	4,151,168	4,226,000	4,302,000	4,380,000
500 - Capital Outlay	570,000	1,896,000	1,896,000	1,930,000	1,965,000	2,000,000
600 - Other Objects	1,295,618	851,780	851,780	867,000	883,000	899,000
700 - Transfers	500,751	500,000	500,000	509,000	519,000	528,000
800 - Other Uses	300,000	-	-	-	-	-
Requirements Total	25,803,236	24,349,038	24,349,038	24,788,000	25,236,000	25,690,000
Fund Ending Balance	-	-	-	-	-	-

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

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1130 - Construction Excise Tax	413,286	317,431	130,301	400,000	-	-
1600 - Food Service	1,087,313	1,235,104	712,730	391,500	463,700	463,700
1700 - Extracurricular Activities	872,731	1,109,467	899,353	829,000	80,000	80,000
1800 - Community Services Activities	30	53,774	37,734	77,000	-	-
1910 - Rentals	153	7,874	25,400	30,000	-	-
1920 - Contributions, Donations, and General Fundraising From Private Sources	348,047	471,244	1,500,144	879,560	1,735,580	1,735,580
1990 - Miscellaneous	533,392	537,172	365,994	470,321	1,647,228	1,647,228
1000 - Revenue from Local Sources Total	3,254,952	3,732,065	3,671,657	3,077,381	3,926,508	3,926,508
2000 - Revenue from Intermediate Sources						
2200 - Restricted Revenue	100,677	168,631	127,935	50,000	-	-
2000 - Revenue from Intermediate Sources Total	100,677	168,631	127,935	50,000	-	-
3000 - Revenue from State Sources						
3102 - State School Fund-School Lunch Match	15,779	22,076	17,627	285,000	-	-
3299 - Other Restricted Grants-In-Aid	7,934,303	10,721,108	8,601,107	7,916,875	10,523,180	10,523,180
3000 - Revenue from State Sources Total	7,950,081	10,743,184	8,618,734	8,201,875	10,523,180	10,523,180
4000 - Revenue from Federal Sources						
4300 - Restricted Revenue Direct From the Federal Government	-	2,653,892	-	-	-	-
4500 - Restricted Revenue From the Federal Government Through the State	8,955,595	8,063,483	8,548,969	9,324,905	5,721,980	5,721,980
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	514,826	459,680	142,901	-	-	-
4900 - Revenue for/on Behalf of the District	145,323	192,059	160,239	200,000	-	-
4000 - Revenue from Federal Sources Total	9,615,744	11,369,114	8,852,110	9,524,905	5,721,980	5,721,980
5000 - Other Sources						
5100 - Long Term Debt Financing Sources	-	2,577,114	-	-	-	-
5200 - Interfund Transfers	-	1,488,294	1,475,350	3,209,075	2,588,540	2,588,540
5300 - Sale of/or Compensation for Loss of Fixed Assets	-	-	2,225	-	-	-
5400 - Resources-Beginning Fund Balance	3,322,232	4,176,736	2,795,728	1,740,000	1,588,830	1,588,830
5000 - Revenue from Other Sources Total	3,322,232	8,242,144	4,273,303	4,949,075	4,177,370	4,177,370
Resources Total	24,243,686	34,255,139	25,543,738	25,803,236	24,349,038	24,349,038

Requirements by Object - Special Revenue Fund (200)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Requirements						
100 - Salaries						
111 - Licensed Salaries	3,465,696	3,990,438	5,376,123	3,545,723	4,724,920	4,724,920
112 - Classified Salaries	2,401,388	3,249,338	3,233,637	3,333,973	2,277,830	2,277,830
113 - Administrators	407,688	668,611	619,326	582,315	333,530	333,530
114 - Manager-Classified	340,778	407,987	352,543	376,567	344,860	344,860
121 - Substitutes-Licensed	-	202	1,572	-	-	-
122 - Substitutes-Classified	14,993	4,869	-	10,000	10,000	10,000
130 - Additional Salary	956,104	2,637,676	1,443,551	2,543,880	1,717,200	1,717,200
100 - Salaries Total	7,586,648	10,959,120	11,026,752	10,392,458	9,408,340	9,408,340
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	1,603,718	2,368,015	1,946,072	2,321,678	2,090,690	2,090,690
220 - Social Security Administration	566,017	818,229	825,784	734,997	816,890	816,890
230 - Other Required Payroll Costs	48,106	67,495	66,398	62,600	127,540	127,540
240 - Contractual Employee Benefits	2,166,570	2,690,309	2,856,904	2,423,388	1,815,530	1,815,530
200 - Associated Payroll Costs Total	4,384,411	5,944,048	5,695,158	5,542,663	4,850,650	4,850,650
300 - Purchased Services						
310 - Instructional, Professional, and Technical Services	144,781	108,333	126,788	100,000	241,100	241,100
320 - Property Services	193,244	216,516	203,994	619,600	608,000	608,000
330 - Student Transportation Services	282,142	379,895	185,369	198,556	235,000	235,000
340 - Travel	380,558	642,345	591,291	316,175	731,800	731,800
350 - Communication	89,143	119,788	13,290	95,000	3,000	3,000
360 - Charter School Payments	140,138	209,969	93,819	-	97,300	97,300
380 - Non-instructional Professional and Technical Services	1,065,708	782,405	225,956	237,500	247,500	247,500
390 - Other General Professional and Technological Services	54,683	179,408	178,786	39,500	527,400	527,400
300 - Purchased Services Total	2,350,398	2,638,659	1,619,292	1,606,331	2,691,100	2,691,100
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	1,143,474	1,401,132	1,198,289	3,602,035	2,040,900	2,040,900
420 - Textbooks	9,143	131,561	299,802	-	571,600	571,600
430 - Library Books	1,569	11,482	3,035	30,000	-	-
440 - Periodicals	1,777	1,705	791	-	-	-
450 - Food	1,239,506	1,305,160	1,322,314	1,804,880	1,273,768	1,273,768
460 - Non-Consumable Items	386,693	82,018	74,308	105,000	190,000	190,000
470 - Computer Software	302,456	293,991	124,153	53,500	74,900	74,900
480 - Computer Hardware	6,519	2,582,472	3,575	-	-	-
400 - Supplies and Materials Total	3,091,137	5,809,520	3,026,267	5,595,415	4,151,168	4,151,168
500 - Capital Outlay						
520 - Buildings Acquisition	1,919,000	1,738,031	1,215,628	445,000	496,000	496,000
530 - Improvements Other Than Buildings	-	-	589,128	-	1,200,000	1,200,000
540 - Depreciable Equipment	62,685	365,406	210,047	125,000	200,000	200,000
550 - Depreciable Technology	6,973	-	-	-	-	-
500 - Capital Outlay Total	1,988,658	2,103,437	2,014,803	570,000	1,896,000	1,896,000

Requirements by Object - Special Revenue Fund (200)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
600 - Other Objects						
610 - Redemption of Principal	-	2,514,754	-	500,000	-	-
640 - Dues and Fees	27,994	36,112	126,313	83,500	254,780	254,780
650 - Insurance and Judgments	15,000	-	-	-	-	-
670 - Taxes and Licenses	420	15,003	13,355	15,000	10,000	10,000
690 - Grant Indirect Charges	625,422	739,734	715,736	697,118	587,000	587,000
600 - Other Objects Total	668,836	3,305,602	855,404	1,295,618	851,780	851,780
700 - Transfers						
710 - Fund Modifications	-	341,667	350,000	500,751	500,000	500,000
700 - Transfers Total	-	341,667	350,000	500,751	500,000	500,000
800 - Other Uses						
810 - Planned Reserve	-	-	-	300,000	-	-
800 - Other Uses Total	-	-	-	300,000	-	-
Requirements Total	20,070,088	31,102,054	24,587,676	25,803,236	24,349,038	24,349,038

Requirements by Function - Special Revenue Fund (200)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Requirements						
1000 - Instruction						
1111 - Elementary, K-5	1,633,534	2,747,719	1,617,531	938,322	642,300	642,300
1121 - Middle School Programs	357,106	1,106,225	531,406	728,910	423,700	423,700
1122 - Middle School Extracurricular	131,036	172,485	263,377	354,257	369,640	369,640
1131 - High School Programs	1,509,529	2,300,531	1,392,761	1,379,274	1,244,430	1,244,430
1132 - High School Extracurricular	690,140	2,216,217	2,223,404	2,722,937	3,051,680	3,051,680
1140 - Pre-kindergarten Programs	14,637	1,738	29,168	24,179	59,900	59,900
1210 - Programs for the Talented and Gifted	-	3,951	-	3,196	19,900	19,900
1220 - Restrictive Programs for Students with Disabilities	600	369,847	892,005	943,390	361,100	361,100
1250 - Less Restrictive Programs for Students with Disabilities	1,413,236	2,108,636	2,136,826	2,519,039	443,550	443,550
1271 - Remediation	576,946	441,562	261,940	474,092	360,360	360,360
1272 - Title IA/D	587,324	616,551	686,725	709,032	934,880	934,880
1280 - Alternative Education	411,628	865,327	601,513	473,049	1,122,350	1,122,350
1291 - English Language Learner - ORS						
336.079	68,725	14,838	25,009	148,769	13,900	13,900
1299 - Other Programs	14,056	11,329	-	20,805	-	-
1400 - Summer School Programs	770,147	1,071,180	58,337	473,949	273,350	273,350
1000 - Instruction Total	8,178,645	14,048,136	10,720,002	11,913,200	9,321,040	9,321,040
2000 - Support Services						
2110 - Attendance and Social Work Services	137,400	135,929	234,857	429,169	1,395,730	1,395,730
2120 - Guidance Services	419,185	384,261	481,582	441,860	175,600	175,600
2130 - Health Services	398,784	412,049	511,254	645,649	718,330	718,330
2140 - Psychological Services	1,469,621	1,825,192	1,503,034	835,063	1,356,460	1,356,460
2150 - Speech Pathology and Audiology Services	-	-	3,532	-	1,082,620	1,082,620
2160 - Other Student Treatment Services	-	-	1,194	-	-	-
2190 - Service Direction, Student Support Services	154,949	412,499	443,872	483,181	1,620	1,620
2210 - Improvement of Instruction Services	753,995	854,995	1,221,851	630,110	869,660	869,660
2220 - Educational Media Services	307,735	397,577	313,777	216,278	40,000	40,000
2230 - Assessment and Testing	-	167,285	10,010	198,108	531,500	531,500
2240 - Instructional Staff Development	266,959	416,049	229,707	943,040	643,100	643,100
2310 - Board of Education Services	300	434	-	-	-	-
2320 - Executive Administration Services	1,176	7,157	8,518	44,195	-	-
2410 - Office of the Principal Services	143,674	6,115	566	20,000	-	-
2490 - Other Support Services-School Administration	397,554	442,346	1,276,081	271,183	-	-
2520 - Fiscal Services	841	-	-	-	-	-
2540 - Operation and Maintenance of Plant Services	767,168	311,187	780,947	596,654	468,000	468,000
2550 - Student Transportation Services	99,963	379,895	182,419	198,556	235,000	235,000
2640 - Staff Services	96,834	1,276,219	128,393	65,321	71,060	71,060
2660 - Technology Services	142,417	215,498	14,774	25,000	-	-
2680 - Interpretation and Translation Services	-	-	372	-	-	-
2690 - Other Support Services-Central	625,422	801,883	747,018	753,691	671,430	671,430
2000 - Support Services Total	6,183,976	8,446,569	8,093,759	6,797,058	8,260,110	8,260,110

Requirements by Function - Special Revenue Fund (200)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
3000 - Enterprise and Community Services						
3100 - Food Services	3,295,958	3,789,815	3,840,130	4,988,920	4,126,198	4,126,198
3300 - Community Services	230,105	223,082	366,207	858,307	445,690	445,690
3500 - Custody and Care of Children Services	262,405	-	-	-	-	-
3000 - Enterprise and Community Services						
Total	3,788,467	4,012,897	4,206,337	5,847,227	4,571,888	4,571,888
4000 - Facilities Acquisition and Construction						
4120 - Site Acquisition and Development Services	-	-	-	-	1,200,000	1,200,000
4150 - Building Acquisition, Construction, and Improvement Services	1,919,000	1,738,031	1,217,578	445,000	496,000	496,000
4000 - Facilities Acquisition and Construction						
Total	1,919,000	1,738,031	1,217,578	445,000	1,696,000	1,696,000
5000 - Other Uses						
5100 - Debt Service	-	2,514,754	-	-	-	-
5200 - Transfers of Funds	-	341,667	350,000	500,751	500,000	500,000
5000 - Other Uses Total	-	2,856,421	350,000	500,751	500,000	500,000
6000 - Contingencies						
6000 - Contingencies	-	-	-	300,000	-	-
6000 - Contingencies Total	-	-	-	300,000	-	-
Requirements Total	20,070,088	31,102,054	24,587,676	25,803,236	24,349,038	24,349,038

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1130 - Construction Excise Tax	413,286	317,431	130,301	400,000	-	-
1600 - Food Service	1,087,313	1,235,104	712,730	391,500	463,700	463,700
1700 - Extracurricular Activities	872,731	1,109,467	899,353	829,000	80,000	80,000
1800 - Community Services Activities	30	53,774	37,734	77,000	-	-
1910 - Rentals	153	7,874	25,400	30,000	-	-
1920 - Contributions, Donations, and General						
Fundraising From Private Sources	348,047	471,244	1,500,144	879,560	1,735,580	1,735,580
1990 - Miscellaneous	533,392	537,172	365,994	470,321	1,647,228	1,647,228
1000 - Revenue from Local Sources Total	3,254,952	3,732,065	3,671,657	3,077,381	3,926,508	3,926,508
2000 - Revenue from Intermediate Sources						
2200 - Restricted Revenue	100,677	168,631	127,935	50,000	-	-
2000 - Revenue from Intermediate Sources						
Total	100,677	168,631	127,935	50,000	-	-
3000 - Revenue from State Sources						
3102 - State School Fund-School Lunch Match	15,779	22,076	17,627	285,000	-	-
3299 - Other Restricted Grants-In-Aid	7,934,303	10,721,108	8,601,107	7,916,875	10,523,180	10,523,180
3000 - Revenue from State Sources Total	7,950,081	10,743,184	8,618,734	8,201,875	10,523,180	10,523,180
4000 - Revenue from Federal Sources						
4300 - Restricted Revenue Direct From the Federal Government	-	2,653,892	-	-	-	-
4500 - Restricted Revenue From the Federal Government Through the State	8,955,595	8,063,483	8,548,969	9,324,905	5,721,980	5,721,980
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	514,826	459,680	142,901	-	-	-
4900 - Revenue for/on Behalf of the District	145,323	192,059	160,239	200,000	-	-
4000 - Revenue from Federal Sources Total	9,615,744	11,369,114	8,852,110	9,524,905	5,721,980	5,721,980
5000 - Other Sources						
5100 - Long Term Debt Financing Sources	-	2,577,114	-	-	-	-
5200 - Interfund Transfers	-	1,488,294	1,475,350	3,209,075	2,588,540	2,588,540
5300 - Sale of/or Compensation for Loss of Fixed Assets	-	-	2,225	-	-	-
5400 - Resources-Beginning Fund Balance	3,322,232	4,176,736	2,795,728	1,740,000	1,588,830	1,588,830
5000 - Revenue from Other Sources Total	3,322,232	8,242,144	4,273,303	4,949,075	4,177,370	4,177,370
Resources Total	24,243,686	34,255,139	25,543,738	25,803,236	24,349,038	24,349,038

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Requirements						
1000 - Instruction						
1111 - Elementary, K-5						
111 - Licensed Salaries	361,357	352,902	795,480	152,876	-	-
112 - Classified Salaries	352,941	393,493	5,628	-	17,300	17,300
130 - Additional Salary	12,851	12,280	13,955	-	35,000	35,000
210 - Public Employees Retirement System	142,962	155,288	152,951	37,822	2,700	2,700
220 - Social Security Administration	54,411	56,222	60,280	11,695	11,820	11,820
230 - Other Required Payroll Costs	2,934	2,990	3,276	529	290	290
240 - Contractual Employee Benefits	274,358	311,100	159,205	35,400	5,090	5,090
310 - Instructional, Professional, and Technical Services	7,973	2,815	-	-	-	-
320 - Property Services	705	-	-	-	-	-
340 - Travel	171,573	206,478	197,069	50,000	260,000	260,000
350 - Communication	1,336	403	-	-	-	-
380 - Non-instructional Professional and Technical Services	2,188	299	-	-	-	-
390 - Other General Professional and Technological Services	8,581	3,588	920	-	-	-
410 - Consumable Supplies and Materials	161,656	112,851	113,442	650,000	275,000	275,000
420 - Textbooks	-	114,363	106,840	-	35,100	35,100
430 - Library Books	-	283	198	-	-	-
440 - Periodicals	1,777	1,705	791	-	-	-
470 - Computer Software	74,366	27,458	289	-	-	-
480 - Computer Hardware	-	993,200	-	-	-	-
540 - Depreciable Equipment	-	-	7,207	-	-	-
640 - Dues and Fees	1,564	-	-	-	-	-
1111 - Elementary, K-5 Total	1,633,534	2,747,719	1,617,531	938,322	642,300	642,300
1121 - Middle School Programs						
111 - Licensed Salaries	162,780	257,367	235,643	244,368	165,930	165,930
130 - Additional Salary	7,563	-	-	-	-	-
210 - Public Employees Retirement System	40,318	53,165	43,700	60,457	43,820	43,820
220 - Social Security Administration	12,769	18,781	17,125	18,694	12,690	12,690
230 - Other Required Payroll Costs	656	980	939	831	1,320	1,320
240 - Contractual Employee Benefits	41,528	64,249	50,638	49,560	32,940	32,940
310 - Instructional, Professional, and Technical Services	-	1,000	-	-	-	-
320 - Property Services	16,533	-	-	-	-	-
340 - Travel	-	300	-	-	-	-
380 - Non-instructional Professional and Technical Services	160	-	320	-	-	-
390 - Other General Professional and Technological Services	1,622	7,628	3,047	-	-	-
410 - Consumable Supplies and Materials	52,123	42,830	30,094	355,000	167,000	167,000
420 - Textbooks	-	-	146,078	-	-	-
430 - Library Books	25	2,836	28	-	-	-
470 - Computer Software	21,028	27,056	3,794	-	-	-
480 - Computer Hardware	-	630,034	-	-	-	-
1121 - Middle School Programs Total	357,106	1,106,225	531,406	728,910	423,700	423,700

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	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
1122 - Middle School Extracurricular						
130 - Additional Salary	67,723	97,802	116,267	254,172	139,270	139,270
210 - Public Employees Retirement System	10,449	17,955	11,572	22,577	36,190	36,190
220 - Social Security Administration	5,060	7,325	8,832	8,813	15,130	15,130
230 - Other Required Payroll Costs	266	373	463	695	1,750	1,750
240 - Contractual Employee Benefits	-	-	188	-	-	-
320 - Property Services	-	-	5,988	-	-	-
330 - Student Transportation Services	197	-	-	-	-	-
340 - Travel	162	226	75,372	1,000	82,300	82,300
350 - Communication	1,803	9,207	2,009	10,000	-	-
380 - Non-instructional Professional and Technical Services	6,205	10,311	7,372	10,000	15,000	15,000
390 - Other General Professional and Technological Services	706	9,042	-	7,000	-	-
410 - Consumable Supplies and Materials	38,434	20,245	35,314	40,000	80,000	80,000
640 - Dues and Fees	30	-	-	-	-	-
1122 - Middle School Extracurricular Total	131,036	172,485	263,377	354,257	369,640	369,640
1131 - High School Programs						
111 - Licensed Salaries	751,463	698,529	722,175	550,008	375,560	375,560
112 - Classified Salaries	12,623	25,850	218	-	-	-
130 - Additional Salary	8,646	14,268	13,955	-	-	-
210 - Public Employees Retirement System	189,853	177,595	147,293	143,414	105,170	105,170
220 - Social Security Administration	56,833	54,307	53,799	42,075	28,720	28,720
230 - Other Required Payroll Costs	2,942	2,812	2,952	1,871	3,000	3,000
240 - Contractual Employee Benefits	168,749	165,212	151,132	106,554	66,980	66,980
310 - Instructional, Professional, and Technical Services	89,376	-	-	-	-	-
320 - Property Services	21,033	-	13,889	-	-	-
340 - Travel	5,932	10,425	10,220	-	50,000	50,000
350 - Communication	1,200	277	747	-	-	-
380 - Non-instructional Professional and Technical Services	1,211	2,000	263	-	-	-
390 - Other General Professional and Technological Services	3,173	2,119	-	-	-	-
410 - Consumable Supplies and Materials	85,095	142,652	88,139	535,352	190,000	190,000
420 - Textbooks	9,143	17,151	46,884	-	335,000	335,000
460 - Non-Consumable Items	48,627	42,567	19,998	-	90,000	90,000
470 - Computer Software	17,530	41,222	12,930	-	-	-
480 - Computer Hardware	-	891,520	2,667	-	-	-
520 - Buildings Acquisition	-	-	2,000	-	-	-
540 - Depreciable Equipment	33,231	8,765	28,563	-	-	-
640 - Dues and Fees	2,870	3,260	74,938	-	-	-
1131 - High School Programs Total	1,509,529	2,300,531	1,392,761	1,379,274	1,244,430	1,244,430
1132 - High School Extracurricular						
111 - Licensed Salaries	-	7	-	-	-	-
112 - Classified Salaries	-	91,001	96,137	104,838	112,300	112,300
113 - Administrators	-	116,248	129,572	139,127	146,450	146,450
114 - Manager-Classified	-	35,865	51,445	53,913	-	-
130 - Additional Salary	54,055	602,521	724,322	887,423	766,250	766,250
210 - Public Employees Retirement System	7,968	133,364	118,984	205,447	270,340	270,340
220 - Social Security Administration	4,015	63,636	75,473	73,610	74,600	74,600

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	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
230 - Other Required Payroll Costs	280	3,287	4,015	5,018	9,900	9,900
240 - Contractual Employee Benefits	-	45,730	61,759	67,860	54,060	54,060
310 - Instructional, Professional, and Technical Services	551	1,235	-	-	-	-
320 - Property Services	25,708	35,051	53,062	70,000	50,000	50,000
340 - Travel	98,297	210,837	162,321	165,000	290,000	290,000
350 - Communication	71,068	27,634	2,281	75,000	-	-
380 - Non-instructional Professional and Technical Services	88,178	95,251	130,488	170,000	225,000	225,000
390 - Other General Professional and Technological Services	1,457	13,882	186	12,500	-	-
410 - Consumable Supplies and Materials	281,812	530,959	464,434	578,201	880,000	880,000
460 - Non-Consumable Items	10,883	33,543	46,168	25,000	5,000	5,000
470 - Computer Software	6,450	6,856	19,374	7,500	7,000	7,000
480 - Computer Hardware	3,680	-	908	-	-	-
540 - Depreciable Equipment	26,170	139,321	50,373	-	100,000	100,000
640 - Dues and Fees	9,567	29,630	32,105	82,500	60,780	60,780
670 - Taxes and Licenses	-	358	-	-	-	-
1132 - High School Extracurricular Total	690,140	2,216,217	2,223,404	2,722,937	3,051,680	3,051,680
1140 - Pre-kindergarten Programs						
111 - Licensed Salaries	13,159	-	-	-	-	-
130 - Additional Salary	100	-	21,100	15,000	44,000	44,000
210 - Public Employees Retirement System	-	-	3,893	2,941	2,400	2,400
220 - Social Security Administration	1,014	-	1,595	1,148	13,200	13,200
230 - Other Required Payroll Costs	50	-	86	90	300	300
380 - Non-instructional Professional and Technical Services	-	1,755	-	-	-	-
410 - Consumable Supplies and Materials	313	(17)	2,494	5,000	-	-
1140 - Pre-kindergarten Programs Total	14,637	1,738	29,168	24,179	59,900	59,900
1210 - Programs for the Talented and Gifted						
130 - Additional Salary	-	3,011	-	2,500	14,500	14,500
210 - Public Employees Retirement System	-	710	-	490	1,100	1,100
220 - Social Security Administration	-	219	-	191	4,200	4,200
230 - Other Required Payroll Costs	-	11	-	15	100	100
1210 - Programs for the Talented and Gifted Total	-	3,951	-	3,196	19,900	19,900
1220 - Restrictive Programs for Students with Disabilities						
112 - Classified Salaries	-	184,037	389,174	284,014	-	-
130 - Additional Salary	-	8,914	76,878	425,000	11,700	11,700
210 - Public Employees Retirement System	-	33,848	77,335	77,583	900	900
220 - Social Security Administration	-	15,473	34,763	23,641	3,400	3,400
230 - Other Required Payroll Costs	-	770	1,785	1,207	100	100
240 - Contractual Employee Benefits	-	93,835	184,190	126,945	-	-
390 - Other General Professional and Technological Services	-	-	103,756	-	340,000	340,000
410 - Consumable Supplies and Materials	600	32,970	24,124	5,000	5,000	5,000
1220 - Restrictive Programs for Students with Disabilities Total	600	369,847	892,005	943,390	361,100	361,100

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	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
1250 - Less Restrictive Programs for Students with Disabilities						
111 - Licensed Salaries	328,161	388,056	463,996	329,754	-	-
112 - Classified Salaries	479,861	799,943	783,798	847,489	241,700	241,700
130 - Additional Salary	5,531	6,953	8,366	5,524	3,210	3,210
210 - Public Employees Retirement System	180,742	259,936	232,780	293,573	55,800	55,800
220 - Social Security Administration	61,155	88,780	96,892	90,482	16,150	16,150
230 - Other Required Payroll Costs	3,241	4,744	5,370	4,434	1,740	1,740
240 - Contractual Employee Benefits	351,955	541,049	537,089	542,783	94,950	94,950
390 - Other General Professional and Technological Services	-	4,611	-	-	-	-
410 - Consumable Supplies and Materials	-	13,446	8,536	400,000	30,000	30,000
470 - Computer Software	2,590	1,117	-	5,000	-	-
1250 - Less Restrictive Programs for Students with Disabilities Total	1,413,236	2,108,636	2,136,826	2,519,039	443,550	443,550
1271 - Remediation						
111 - Licensed Salaries	-	-	79,599	131,520	-	-
112 - Classified Salaries	-	-	66,960	131,505	202,690	202,690
130 - Additional Salary	112,721	-	53,391	70,000	-	-
210 - Public Employees Retirement System	22,197	-	18,513	78,800	6,910	6,910
220 - Social Security Administration	8,620	-	14,707	25,481	13,730	13,730
230 - Other Required Payroll Costs	446	-	978	1,386	1,490	1,490
240 - Contractual Employee Benefits	4	-	26,705	35,400	20,540	20,540
310 - Instructional, Professional, and Technical Services	-	-	-	-	60,000	60,000
330 - Student Transportation Services	66,395	-	-	-	-	-
340 - Travel	-	-	72	-	-	-
380 - Non-instructional Professional and Technical Services	351,538	441,562	-	-	-	-
390 - Other General Professional and Technological Services	2,766	-	989	-	-	-
410 - Consumable Supplies and Materials	12,259	-	26	-	20,000	20,000
420 - Textbooks	-	-	-	-	35,000	35,000
1271 - Remediation Total	576,946	441,562	261,940	474,092	360,360	360,360
1272 - Title IA/D						
111 - Licensed Salaries	176,444	185,722	184,894	132,492	152,670	152,670
112 - Classified Salaries	123,896	164,721	219,433	271,043	362,150	362,150
130 - Additional Salary	55,239	5,457	1,522	-	-	-
210 - Public Employees Retirement System	83,566	73,041	70,104	102,266	84,510	84,510
220 - Social Security Administration	26,392	26,310	30,869	30,870	33,130	33,130
230 - Other Required Payroll Costs	1,397	1,383	1,689	1,508	3,550	3,550
240 - Contractual Employee Benefits	112,013	124,021	166,325	170,853	172,370	172,370
390 - Other General Professional and Technological Services	8,376	-	8,375	-	-	-
410 - Consumable Supplies and Materials	-	-	3,512	-	-	-
420 - Textbooks	-	-	-	-	126,500	126,500
470 - Computer Software	-	35,896	-	-	-	-
1272 - Title 1A/D Total	587,324	616,551	686,725	709,032	934,880	934,880

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	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
1280 - Alternative Education						
111 - Licensed Salaries	147,400	367,307	297,506	258,694	567,790	567,790
112 - Classified Salaries	14,473	27,122	31,485	34,390	36,570	36,570
130 - Additional Salary	-	14,875	1,771	-	-	-
210 - Public Employees Retirement System	30,781	99,101	64,833	72,509	164,460	164,460
220 - Social Security Administration	12,868	29,515	24,721	22,421	46,220	46,220
230 - Other Required Payroll Costs	617	1,561	1,331	1,004	4,840	4,840
240 - Contractual Employee Benefits	38,710	85,517	73,006	64,031	125,170	125,170
310 - Instructional, Professional, and Technical Services	3,600	-	-	-	-	-
340 - Travel	1,178	-	-	-	-	-
350 - Communication	-	2,272	-	-	-	-
360 - Charter School Payments	140,138	209,969	93,819	-	97,300	97,300
380 - Non-instructional Professional and Technical Services	6,692	-	-	-	-	-
390 - Other General Professional and Technological Services	-	1,661	-	-	-	-
410 - Consumable Supplies and Materials	8,974	23,272	13,041	20,000	80,000	80,000
460 - Non-Consumable Items	5,897	3,153	-	-	-	-
470 - Computer Software	299	-	-	-	-	-
1280 - Alternative Education Total	411,628	865,327	601,513	473,049	1,122,350	1,122,350
1291 - English Language Learner - ORS 336.079						
111 - Licensed Salaries	-	-	-	82,016	-	-
112 - Classified Salaries	21,623	7,546	15,104	16,726	-	-
130 - Additional Salary	5,071	4,388	5,949	-	10,000	10,000
210 - Public Employees Retirement System	4,373	-	-	24,429	800	800
220 - Social Security Administration	2,042	909	1,608	7,554	3,000	3,000
230 - Other Required Payroll Costs	109	49	90	344	100	100
240 - Contractual Employee Benefits	7,107	-	50	17,700	-	-
410 - Consumable Supplies and Materials	38	1,945	2,209	-	-	-
470 - Computer Software	28,364	-	-	-	-	-
1291 - English Language Learner - ORS 336.079 Total	68,725	14,838	25,009	148,769	13,900	13,900
1299 - Other Programs						
130 - Additional Salary	10,623	8,558	-	15,000	-	-
210 - Public Employees Retirement System	2,610	2,103	-	2,941	-	-
220 - Social Security Administration	782	636	-	1,148	-	-
230 - Other Required Payroll Costs	41	33	-	90	-	-
410 - Consumable Supplies and Materials	-	-	-	1,626	-	-
1299 - Other Programs Total	14,056	11,329	-	20,805	-	-
1400 - Summer School Programs						
130 - Additional Salary	274,411	651,673	30,355	275,000	186,000	186,000
210 - Public Employees Retirement System	57,574	133,265	5,548	53,901	14,430	14,430
220 - Social Security Administration	20,940	49,765	2,303	21,038	56,800	56,800
230 - Other Required Payroll Costs	1,073	2,498	118	1,650	1,120	1,120
240 - Contractual Employee Benefits	-	3	-	-	-	-
310 - Instructional, Professional, and Technical Services	-	60,000	2,539	100,000	-	-
330 - Student Transportation Services	115,587	-	3,103	-	-	-

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	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
340 - Travel	13	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	265,635	120,971	6,329	-	-	-
390 - Other General Professional and Technological Services	1,265	-	-	-	-	-
410 - Consumable Supplies and Materials	33,649	53,006	8,041	22,360	15,000	15,000
1400 - Summer School Programs Total	770,147	1,071,180	58,337	473,949	273,350	273,350
1000 - Instruction Total	8,178,645	14,048,136	10,720,002	11,913,200	9,321,040	9,321,040
2000 - Support Services						
2110 - Attendance and Social Work Services						
111 - Licensed Salaries	-	-	-	-	727,430	727,430
112 - Classified Salaries	79,920	80,692	135,800	130,669	157,120	157,120
130 - Additional Salary	106	859	1,005	-	-	-
210 - Public Employees Retirement System	18,926	16,474	25,403	32,327	240,130	240,130
220 - Social Security Administration	6,060	6,202	10,417	9,997	67,650	67,650
230 - Other Required Payroll Costs	317	320	570	484	7,100	7,100
240 - Contractual Employee Benefits	32,025	31,382	61,664	55,692	196,300	196,300
350 - Communication	46	-	-	-	-	-
410 - Consumable Supplies and Materials	-	-	-	200,000	-	-
2110 - Attendance and Social Work Services Total	137,400	135,929	234,857	429,169	1,395,730	1,395,730
2120 - Guidance Services						
111 - Licensed Salaries	204,184	167,652	222,875	235,121	102,540	102,540
112 - Classified Salaries	55,606	64,307	71,984	37,032	-	-
130 - Additional Salary	5,330	11,511	11,318	13,124	5,750	5,750
210 - Public Employees Retirement System	62,771	61,998	62,887	76,152	30,960	30,960
220 - Social Security Administration	18,543	18,140	22,986	21,823	9,400	9,400
230 - Other Required Payroll Costs	1,016	924	1,232	987	850	850
240 - Contractual Employee Benefits	70,270	57,235	69,872	57,621	18,300	18,300
320 - Property Services	-	-	-	-	3,000	3,000
340 - Travel	196	288	272	-	-	-
350 - Communication	458	-	229	-	-	-
410 - Consumable Supplies and Materials	810	2,206	17,926	-	4,800	4,800
2120 - Guidance Services Total	419,185	384,261	481,582	441,860	175,600	175,600
2130 - Health Services						
111 - Licensed Salaries	245,377	256,591	330,562	385,482	430,210	430,210
112 - Classified Salaries	19,351	10,722	11,348	29,737	31,630	31,630
130 - Additional Salary	10,077	3,813	2,697	3,375	1,730	1,730
210 - Public Employees Retirement System	43,082	63,802	64,363	103,561	122,430	122,430
220 - Social Security Administration	19,981	19,538	25,774	32,024	35,460	35,460
230 - Other Required Payroll Costs	1,055	1,028	1,372	1,437	3,700	3,700
240 - Contractual Employee Benefits	59,862	56,556	75,139	90,033	93,170	93,170
2130 - Health Services Total	398,784	412,049	511,254	645,649	718,330	718,330
2140 - Psychological Services						
111 - Licensed Salaries	618,077	810,527	689,666	548,383	787,560	787,560
112 - Classified Salaries	216,901	252,569	260,231	-	-	-
114 - Manager-Classified	100,321	102,528	20,837	-	-	-

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
130 - Additional Salary	7,828	6,786	15,869	750	750	750
210 - Public Employees Retirement System	176,562	263,007	177,792	135,854	178,320	178,320
220 - Social Security Administration	69,817	87,525	73,488	42,008	60,310	60,310
230 - Other Required Payroll Costs	3,715	4,472	3,951	1,868	6,270	6,270
240 - Contractual Employee Benefits	226,444	271,648	241,386	106,200	148,250	148,250
310 - Instructional, Professional, and Technical Services	-	-	-	-	160,000	160,000
350 - Communication	927	-	-	-	-	-
410 - Consumable Supplies and Materials	-	6,896	537	-	-	-
470 - Computer Software	34,028	19,234	19,276	-	15,000	15,000
650 - Insurance and Judgments	15,000	-	-	-	-	-
2140 - Psychological Services Total	1,469,621	1,825,192	1,503,034	835,063	1,356,460	1,356,460
2150 - Speech Pathology and Audiology Services						
111 - Licensed Salaries	-	-	-	-	847,880	847,880
130 - Additional Salary	-	-	2,799	-	-	-
210 - Public Employees Retirement System	-	-	509	-	101,940	101,940
220 - Social Security Administration	-	-	213	-	37,410	37,410
230 - Other Required Payroll Costs	-	-	11	-	3,890	3,890
240 - Contractual Employee Benefits	-	-	-	-	91,500	91,500
2150 - Speech Pathology and Audiology Services Total	-	-	3,532	-	1,082,620	1,082,620
2160 - Other Student Treatment Services						
130 - Additional Salary	-	-	950	-	-	-
210 - Public Employees Retirement System	-	-	169	-	-	-
220 - Social Security Administration	-	-	72	-	-	-
230 - Other Required Payroll Costs	-	-	4	-	-	-
2160 - Other Student Treatment Services Total	-	-	1,194	-	-	-
2190 - Service Direction, Student Support Services						
113 - Administrators	117,978	260,033	279,870	296,551	-	-
130 - Additional Salary	2,200	-	40,496	39,439	1,200	1,200
210 - Public Employees Retirement System	14,187	61,376	59,687	83,124	320	320
220 - Social Security Administration	9,160	19,716	24,176	23,964	90	90
230 - Other Required Payroll Costs	448	963	1,245	1,103	10	10
240 - Contractual Employee Benefits	10,975	36,582	38,398	39,000	-	-
470 - Computer Software	-	33,828	-	-	-	-
2190 - Service Direction, Student Support Services Total	154,949	412,499	443,872	483,181	1,620	1,620
2210 - Improvement of Instruction Services						
111 - Licensed Salaries	157,599	142,735	444,112	259,822	326,760	326,760
113 - Administrators	239,531	292,330	209,885	146,637	187,080	187,080
114 - Manager-Classified	-	13,946	-	-	-	-
121 - Substitutes-Licensed	-	202	397	-	-	-
130 - Additional Salary	44,734	68,511	52,578	6,373	36,700	36,700
210 - Public Employees Retirement System	110,602	131,532	136,065	103,381	134,550	134,550
220 - Social Security Administration	33,324	39,851	53,049	31,583	47,020	47,020
230 - Other Required Payroll Costs	1,666	1,970	2,825	1,395	4,090	4,090

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
240 - Contractual Employee Benefits	59,200	73,884	123,712	80,919	84,660	84,660
310 - Instructional, Professional, and Technical Services	42,242	14,483	95,748	-	-	-
340 - Travel	4,189	129	-	-	-	-
350 - Communication	-	390	-	-	-	-
380 - Non-instructional Professional and Technical Services	33,500	-	25,800	-	-	-
390 - Other General Professional and Technological Services	9,626	34,278	17,007	-	15,000	15,000
410 - Consumable Supplies and Materials	17,782	40,754	56,353	-	33,800	33,800
470 - Computer Software	-	-	4,320	-	-	-
2210 - Improvement of Instruction Services						
Total	753,995	854,995	1,221,851	630,110	869,660	869,660
2220 - Educational Media Services						
111 - Licensed Salaries	-	41,935	-	-	-	-
112 - Classified Salaries	161,025	180,084	177,113	110,696	-	-
130 - Additional Salary	920	-	1,004	-	-	-
210 - Public Employees Retirement System	38,082	46,600	33,132	27,386	-	-
220 - Social Security Administration	12,155	16,377	13,537	8,469	-	-
230 - Other Required Payroll Costs	663	887	757	415	-	-
240 - Contractual Employee Benefits	88,870	103,457	85,280	39,312	-	-
410 - Consumable Supplies and Materials	105	65	144	-	-	-
420 - Textbooks	-	47	-	-	40,000	40,000
430 - Library Books	1,544	8,126	2,810	30,000	-	-
470 - Computer Software	4,369	-	-	-	-	-
2220 - Educational Media Services Total	307,735	397,577	313,777	216,278	40,000	40,000
2230 - Assessment and Testing						
111 - Licensed Salaries	-	-	-	-	187,840	187,840
112 - Classified Salaries	-	66,529	6,789	134,026	69,720	69,720
130 - Additional Salary	-	-	-	-	10,000	10,000
210 - Public Employees Retirement System	-	17,767	1,404	36,964	74,280	74,280
220 - Social Security Administration	-	4,926	512	10,252	20,470	20,470
230 - Other Required Payroll Costs	-	256	26	486	2,130	2,130
240 - Contractual Employee Benefits	-	15,405	1,280	16,380	56,160	56,160
410 - Consumable Supplies and Materials	-	299	-	-	-	-
430 - Library Books	-	236	-	-	-	-
460 - Non-Consumable Items	-	-	-	-	90,000	90,000
470 - Computer Software	-	61,868	-	-	20,900	20,900
2230 - Assessment and Testing Total	-	167,285	10,010	198,108	531,500	531,500
2240 - Instructional Staff Development						
121 - Substitutes-Licensed	-	-	1,176	-	-	-
130 - Additional Salary	93,085	72,581	39,936	365,000	274,150	274,150
210 - Public Employees Retirement System	22,512	17,489	7,701	71,541	43,100	43,100
220 - Social Security Administration	6,986	5,399	3,035	27,923	60,100	60,100
230 - Other Required Payroll Costs	358	278	169	2,190	1,850	1,850
240 - Contractual Employee Benefits	-	-	5	-	-	-
310 - Instructional, Professional, and Technical Services	-	28,800	23,500	-	10,000	10,000

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
320 - Property Services	-	560	-	-	-	-
340 - Travel	94,302	202,354	124,849	66,675	49,000	49,000
380 - Non-instructional Professional and Technical Services	44,524	5,615	-	-	-	-
390 - Other General Professional and Technological Services	2,554	73,598	24,941	-	156,400	156,400
410 - Consumable Supplies and Materials	1,138	9,374	4,395	409,711	30,000	30,000
470 - Computer Software	1,500	-	-	-	-	-
640 - Dues and Fees	-	-	-	-	18,500	18,500
2240 - Instructional Staff Development Total	266,959	416,049	229,707	943,040	643,100	643,100
2310 - Board of Education Services						
380 - Non-instructional Professional and Technical Services	-	434	-	-	-	-
470 - Computer Software	300	-	-	-	-	-
2310 - Board of Education Total	300	434	-	-	-	-
2320 - Executive Administration Services						
340 - Travel	-	490	-	-	-	-
350 - Communication	206	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	-	1,100	-	40,000	-	-
410 - Consumable Supplies and Materials	970	3,567	8,518	4,195	-	-
640 - Dues and Fees	-	2,000	-	-	-	-
2320 - Executive Administration Services Total	1,176	7,157	8,518	44,195	-	-
2410 - Office of the Principal Services						
112 - Classified Salaries	30,291	-	-	-	-	-
113 - Administrators	50,179	-	-	-	-	-
130 - Additional Salary	15,819	-	30	-	-	-
210 - Public Employees Retirement System	22,495	-	6	-	-	-
220 - Social Security Administration	7,294	-	2	-	-	-
230 - Other Required Payroll Costs	367	-	0	-	-	-
240 - Contractual Employee Benefits	16,667	-	0	-	-	-
410 - Consumable Supplies and Materials	563	6,115	528	20,000	-	-
2410 - Office of the Principal Services Total	143,674	6,115	566	20,000	-	-
2490 - Other Support Services-School Administration						
111 - Licensed Salaries	254,442	282,638	867,891	177,642	-	-
130 - Additional Salary	6,437	6,858	1,162	-	-	-
210 - Public Employees Retirement System	57,967	70,973	173,590	43,949	-	-
220 - Social Security Administration	19,029	21,549	64,637	13,589	-	-
230 - Other Required Payroll Costs	990	1,089	3,478	603	-	-
240 - Contractual Employee Benefits	58,688	59,240	165,323	35,400	-	-
2490 - Other Support Services, School Administration Total	397,554	442,346	1,276,081	271,183	-	-

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
2520 - Fiscal Services						
320 - Property Services	841	-	-	-	-	-
2520 - Fiscal Services Total	841	-	-	-	-	-
2540 - Operation and Maintenance of Plant Services						
112 - Classified Salaries	69,706	5,763	17,853	25,205	-	-
114 - Manager-Classified	67,557	-	-	-	-	-
130 - Additional Salary	9,805	8,301	17,167	-	-	-
210 - Public Employees Retirement System	28,326	3,380	6,547	6,236	-	-
220 - Social Security Administration	11,281	1,058	2,622	1,928	-	-
230 - Other Required Payroll Costs	2,247	191	145	95	-	-
240 - Contractual Employee Benefits	38,673	2,537	7,610	8,190	-	-
320 - Property Services	98,623	98,817	44,888	455,000	460,000	460,000
340 - Travel	-	6,063	63	-	-	-
350 - Communication	630	-	230	-	-	-
380 - Non-instructional Professional and Technical Services	-	20,265	43,896	-	-	-
410 - Consumable Supplies and Materials	119,034	105,253	8,229	-	8,000	8,000
460 - Non-Consumable Items	321,287	-	4,571	75,000	-	-
530 - Improvements Other Than Buildings	-	-	589,128	-	-	-
540 - Depreciable Equipment	-	59,560	38,000	25,000	-	-
2540 - Operation and Maintenance of Plant Services Total	767,168	311,187	780,947	596,654	468,000	468,000
2550 - Student Transportation Services						
320 - Property Services	-	-	154	-	-	-
330 - Student Transportation Services	99,963	379,895	182,266	198,556	235,000	235,000
2550 - Student Transportation Services Total	99,963	379,895	182,419	198,556	235,000	235,000
2640 - Staff Services						
111 - Licensed Salaries	32,898	35,107	39,118	42,545	45,910	45,910
114 - Manager-Classified	-	14,146	-	-	-	-
130 - Additional Salary	-	872,778	44,421	-	-	-
210 - Public Employees Retirement System	7,780	209,029	14,768	10,526	12,120	12,120
220 - Social Security Administration	2,447	68,941	6,258	3,255	3,510	3,510
230 - Other Required Payroll Costs	132	6,766	320	145	370	370
240 - Contractual Employee Benefits	7,780	6,817	8,022	8,850	9,150	9,150
320 - Property Services	-	1,269	-	-	-	-
350 - Communication	427	5,948	556	-	-	-
380 - Non-instructional Professional and Technical Services	-	37,924	-	-	-	-
390 - Other General Professional and Technological Services	-	14,406	-	-	-	-
410 - Consumable Supplies and Materials	194	483	14,929	-	-	-
470 - Computer Software	45,176	1,750	-	-	-	-
670 - Taxes and Licenses	-	856	-	-	-	-
2640 - Staff Services	96,834	1,276,219	128,393	65,321	71,060	71,060
2660 - Technology Services						
320 - Property Services	-	-	726	-	-	-
350 - Communication	8,370	71,421	-	-	-	-
410 - Consumable Supplies and Materials	77,474	-	-	25,000	-	-

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
470 - Computer Software	49,600	14,000	14,048	-	-	-
480 - Computer Hardware	-	67,718	-	-	-	-
540 - Depreciable Equipment	-	62,360	-	-	-	-
550 - Depreciable Technology	6,973	-	-	-	-	-
2660 - Technology Services Total	142,417	215,498	14,774	25,000	-	-
2680 - Interpretation and Translation Services						
130 - Additional Salary	-	-	293	-	-	-
210 - Public Employees Retirement System	-	-	55	-	-	-
220 - Social Security Administration	-	-	22	-	-	-
230 - Other Required Payroll Costs	-	-	1	-	-	-
240 - Contractual Employee Benefits	-	-	1	-	-	-
2680 - Interpretation and Translation Services Total	-	-	372	-	-	-
2690 - Other Support Services-Central						
114 - Manager-Classified	-	9,724	24,541	35,273	36,680	36,680
130 - Additional Salary	-	262	-	-	18,000	18,000
210 - Public Employees Retirement System	-	2,672	4,591	8,726	11,090	11,090
220 - Social Security Administration	-	764	1,874	2,698	8,210	8,210
230 - Other Required Payroll Costs	-	38	101	126	400	400
240 - Contractual Employee Benefits	-	4,305	175	9,750	10,050	10,050
380 - Non-instructional Professional and Technical Services	-	44,249	-	-	-	-
390 - Other General Professional and Technological Services	-	135	-	-	-	-
690 - Grant Indirect Charges	625,422	739,734	715,736	697,118	587,000	587,000
2690 - Other Support Services, Central Total	625,422	801,883	747,018	753,691	671,430	671,430
2000 - Support Services Total	6,183,976	8,446,569	8,093,759	6,797,058	8,260,110	8,260,110
3000 - Enterprise and Community Services						
3100 - Food Services						
112 - Classified Salaries	763,172	894,959	914,966	1,156,572	1,025,290	1,025,290
114 - Manager-Classified	157,830	215,402	235,456	262,355	280,020	280,020
122 - Substitutes-Classified	14,993	4,869	-	10,000	10,000	10,000
130 - Additional Salary	128,463	130,175	97,608	121,200	103,990	103,990
210 - Public Employees Retirement System	220,107	252,761	216,718	379,891	332,830	332,830
220 - Social Security Administration	79,731	93,020	93,747	118,586	114,070	114,070
230 - Other Required Payroll Costs	20,905	26,652	26,689	30,073	66,620	66,620
240 - Contractual Employee Benefits	497,317	535,499	552,912	645,763	522,710	522,710
320 - Property Services	29,802	80,749	81,338	94,600	95,000	95,000
340 - Travel	179	670	347	3,500	500	500
350 - Communication	-	237	-	8,000	1,000	1,000
380 - Non-instructional Professional and Technical Services	-	-	-	12,500	-	-
390 - Other General Professional and Technological Services	14,557	14,459	19,565	20,000	16,000	16,000
410 - Consumable Supplies and Materials	98,159	98,331	125,476	160,000	141,900	141,900
450 - Food	1,239,506	1,305,160	1,322,314	1,804,880	1,273,768	1,273,768
460 - Non-Consumable Items	-	2,755	3,571	5,000	5,000	5,000

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
470 - Computer Software	16,856	23,707	50,014	40,000	27,000	27,000
540 - Depreciable Equipment	-	95,400	85,904	100,000	100,000	100,000
640 - Dues and Fees	13,963	1,222	150	1,000	500	500
670 - Taxes and Licenses	420	13,789	13,355	15,000	10,000	10,000
3100 - Food Services Total	3,295,958	3,789,815	3,840,130	4,988,920	4,126,198	4,126,198
3300 - Community Services						
111 - Licensed Salaries	12,355	3,363	2,606	15,000	6,840	6,840
112 - Classified Salaries	-	-	29,617	20,031	21,360	21,360
114 - Manager-Classified	15,070	16,375	20,263	25,026	28,160	28,160
130 - Additional Salary	16,766	24,539	46,388	45,000	55,000	55,000
210 - Public Employees Retirement System	6,926	9,785	13,180	22,910	19,090	19,090
220 - Social Security Administration	3,306	3,344	6,393	8,037	20,400	20,400
230 - Other Required Payroll Costs	174	171	411	521	660	660
240 - Contractual Employee Benefits	5,375	5,048	15,838	13,192	13,180	13,180
310 - Instructional, Professional, and Technical Services	1,039	-	5,000	-	11,100	11,100
320 - Property Services	-	71	-	-	-	-
340 - Travel	4,536	4,085	20,706	30,000	-	-
350 - Communication	2,671	2,000	7,238	2,000	2,000	2,000
380 - Non-instructional Professional and Technical Services	3,472	670	11,490	5,000	7,500	7,500
410 - Consumable Supplies and Materials	152,292	153,631	167,849	170,590	80,400	80,400
470 - Computer Software	-	-	108	1,000	5,000	5,000
480 - Computer Hardware	2,839	-	-	-	-	-
540 - Depreciable Equipment	3,284	-	-	-	-	-
610 - Redemption of Principal	-	-	-	500,000	-	-
640 - Dues and Fees	-	-	19,120	-	175,000	175,000
3300 - Community Services Total	230,105	223,082	366,207	858,307	445,690	445,690
3500 - Custody and Care of Children Services						
380 - Non-instructional Professional and Technical Services	262,405	-	-	-	-	-
3500 - Custody and Care of Children Services Total	262,405	-	-	-	-	-
3000 - Enterprise and Community Services						
Total	3,788,467	4,012,897	4,206,337	5,847,227	4,571,888	4,571,888
4000 - Facilities Acquisition and Construction						
4120 - Site Acquisition and Development Services						
530 - Improvements Other Than Buildings	-	-	-	-	1,200,000	1,200,000
4120 - Site Acquisition and Development Services Total	-	-	-	-	1,200,000	1,200,000

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
4150 - Building Acquisition, Construction, and Improvement Services						
320 - Property Services	-	-	3,950	-	-	-
520 - Buildings Acquisition	1,919,000	1,738,031	1,213,628	445,000	496,000	496,000
4150 - Building Acquisition, Construction, and Improvement Services Total	1,919,000	1,738,031	1,217,578	445,000	496,000	496,000
4000 - Facilities Acquisition and Construction						
Total	1,919,000	1,738,031	1,217,578	445,000	1,696,000	1,696,000
5000 - Other Uses						
5100 - Debt Service						
610 - Redemption of Principal	-	2,514,754	-	-	-	-
5100 - Debt Service Total	-	2,514,754	-	-	-	-
5200 - Transfers of Funds						
710 - Fund Modifications	-	341,667	350,000	500,751	500,000	500,000
5200 - Transfers of Funds Total	-	341,667	350,000	500,751	500,000	500,000
5000 - Other Uses Total	-	2,856,421	350,000	500,751	500,000	500,000
6000 - Contingencies						
810 - Planned Reserve	-	-	-	300,000	-	-
6000 - Contingencies Total	-	-	-	300,000	-	-
Requirements Total	20,070,088	31,102,054	24,587,676	25,803,236	24,349,038	24,349,038
Ending Fund Balance	4,173,598	3,153,084	956,062	-	-	-

DEBT OBLIGATIONS

The bulk of the district’s debt service consists of General Obligation (GO) bonds paid with revenues generated through voter approved tax measures. On July 18, 2018, the district issued \$160 million in general obligation bonds to finance capital improvement projects. The issue was the first series of bonds issued under an authorization of \$199,916,925 approved by district voters on May 15, 2018; the remainder of the bonds were issued on December 15, 2020. Payments on the general obligation bonds are made by the Debt Service Fund (300) from property taxes levied and earnings on investments. Debt service payments for GO bonds are budgeted at \$16,195,050 in 2025-26.

GENERAL OBLIGATION BONDS

	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 2018	Finance capital projects (school facilities)	7/18/2018	6/15/2038	159,999,046	139,073,471
Series 2020	Finance capital projects (school facilities)	12/15/2020	6/15/2038	39,915,000	35,285,000
Total General Obligation Bonds ¹					\$174,358,471

¹As of June 30, 2025

State statutes limit the amount of general obligation debt the district may issue based on a formula for determining the percentage of the real market value of all taxable properties within the district. The district's general obligation bond debt capacity is 7.95% of real market value or \$1,192,434,991, which is significantly in excess of the district's outstanding general obligation debt of \$174,358,471.

LEGAL GENERAL OBLIGATION DEBT CAPACITY

Real Market Value (Audited 2024)	\$ 14,999,182,272
Debt Capacity	
General Obligation Debt Capacity (7.95% of Real Market Value)	\$ 1,192,434,991
Less: Outstanding Debt Subject to Limit	<u>(180,416,909)</u>
Remaining General Obligation Debt Capacity	\$ 1,012,018,082
Percent of Capacity Issued	15.1%

PERS BOND DEBT FUND

The second largest portion of the district’s debt service consists of Pension Obligation (PO) bonds paid with revenues generated through charges made against district salaries in all funds. The district has issued limited tax pension obligation bonds twice – first on October 2, 2002, in the amount of \$24,299,733, and then again on June 21, 2005, in the amount of \$4,620,000. These bonds were issued to finance the district’s unfunded actuarially accrued liability (UAL) with PERS. The net impact is a reduction in the funding available in all funds; however, the district would have to pay a significantly higher employer contribution rate against salaries in lieu of participating in the pension obligation bond issues. Debt service payments for PO bonds are budgeted at \$3,323,465 in 2025-26.

DEBT SERVICE FUNDS

IN THIS SECTION: DEBT SERVICE FUNDS (300)

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

Debt Service Fund

This fund is used for the collection of property taxes for voter-approved construction bond levies to pay the associated scheduled debt service. This fund includes debt service related to the \$200 million bond measure approved by voters in 2018 to provide funds for repairs, construction, and improvements over a projected 20-year period.

PERS Bond Debt Fund

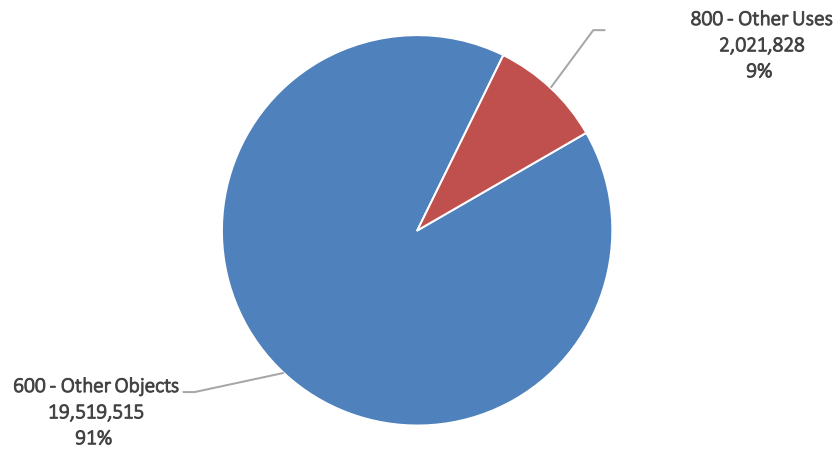
The PERS Bond Debt Service Fund is used to repay the debt service resulting from the issuance of bonds in 2002 to reduce the district's PERS unfunded liability to aid in reducing long term costs. Revenue is provided by assessing a percentage against employee salaries from all district funds.

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

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue From Local Sources	16,737,211	17,704,484	18,333,518	18,657,402	19,731,332	19,731,332
2000 - Revenue From Intermediate Sources	3,773	2,482	-	2,500	-	-
5000 - Other Sources	1,968,192	1,647,666	1,724,719	1,748,860	1,810,011	1,810,011
Resources Total	18,709,176	19,354,631	20,058,237	20,408,762	21,541,343	21,541,343
Requirements						
600 - Other Objects	17,058,374	17,629,913	18,291,995	18,899,431	19,519,515	19,519,515
800 - Other Uses	-	-	-	1,509,331	2,021,828	2,021,828
Requirements Total	17,058,374	17,629,913	18,291,995	20,408,762	21,541,343	21,541,343
Fund Ending Balance	1,650,802	1,724,719	1,766,242	-	-	-

REQUIREMENTS BY MAJOR OBJECT - Debt Service Fund (300)
2025-26 PROPOSED, APPROVED, and ADOPTED



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

amounts in dollars

	2024-25 Adopted (as Revised)	2025-26 Proposed	2025-26 Approved & Adopted	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
Resources						
1000 - Revenue From Local Sources	18,657,402	19,731,332	19,731,332	20,125,959	17,325,068	17,844,820
2000 - Revenue From Intermediate Sources	2,500	-	-	5,000	5,000	5,000
5000 - Other Sources	1,748,860	1,810,011	1,810,011	2,021,828	1,984,972	585,213
Resources Total	20,408,762	21,541,343	19,366,208	22,152,787	19,315,040	18,435,033
Requirements						
600 - Other Objects	18,899,431	19,519,515	19,519,515	20,167,815	18,729,827	17,613,050
800 - Other Uses	1,509,331	2,021,828	2,021,828	1,984,972	585,213	821,983
Requirements Total	20,408,762	21,541,343	19,366,208	22,152,787	19,315,040	18,435,033
Fund Ending Balance	-	-	-	-	-	-

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

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1110 - Ad Valorem Taxes Levied by District	14,215,391	14,717,003	15,369,382	15,641,213	16,425,781	16,425,781
1190 - Penalties and Interest on Taxes	-	-	21,213	-	-	-
1500 - Earnings on Investments	3,242	12,132	20,305	20,000	20,000	
1970 - Services Provided Other Funds	2,627,202	2,823,634	2,917,087	2,996,189	3,285,551	3,285,551
1990 - Miscellaneous	(108,624)	151,715	5,531	-	-	-
1000 - Revenue from Local Sources Total	16,737,211	17,704,484	18,333,518	18,657,402	19,731,332	19,711,332
2000 - Revenue from Intermediate Sources						
2800 - Revenue in Lieu of Taxes	3,773	2,482	-	2,500	-	-
2000 - Revenue from Intermediate Sources						
Total	3,773	2,482	-	2,500	-	-
5000 - Revenue from Other Sources						
5400 - Resources-Beginning Fund Balance	1,968,192	1,647,666	1,724,719	1,748,860	1,810,011	1,810,011
5000 - Revenue from Other Sources Total	1,968,192	1,647,666	1,724,719	1,748,860	1,810,011	1,810,011
Resources Total	18,709,176	19,354,631	20,058,237	20,408,762	21,541,343	21,521,343

Requirements by Object - Debt Service Fund (300)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Requirements						
600 - Other Objects						
610 - Redemption of Principal	5,695,000	7,355,000	8,395,000	9,435,000	10,515,000	10,515,000
621 - Regular Interest	11,363,374	10,274,913	9,896,995	9,464,431	9,004,515	9,004,515
600 - Other Objects Total	17,058,374	17,629,913	18,291,995	18,899,431	19,519,515	19,519,515
800 - Other Uses of Funds						
810 - Planned Reserve	-	-	-	1,509,331	2,021,828	2,021,828
800 - Other Uses of Funds Total	-	-	-	1,509,331	2,021,828	2,021,828
Requirements Total	17,058,374	17,629,913	18,291,995	20,408,762	21,541,343	21,541,343

Requirements by Function - Debt Service Fund (300)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Requirements						
5000 - Other Uses						
5100 - Debt Service	<u>17,058,374</u>	<u>17,629,913</u>	<u>18,291,995</u>	<u>18,899,431</u>	<u>19,519,515</u>	<u>19,519,515</u>
5000 - Other Uses Total	<u>17,058,374</u>	<u>17,629,913</u>	<u>18,291,995</u>	<u>18,899,431</u>	<u>19,519,515</u>	<u>19,519,515</u>
6000 - Contingencies						
6000 - Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,509,331</u>	<u>2,021,828</u>	<u>2,021,828</u>
6000 - Contingencies Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,509,331</u>	<u>2,021,828</u>	<u>2,021,828</u>
Requirements Total	<u>17,058,374</u>	<u>17,629,913</u>	<u>18,291,995</u>	<u>20,408,762</u>	<u>21,541,343</u>	<u>21,541,343</u>

Reporting Details - Debt Service Fund (300)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1110 - Ad Valorem Taxes Levied by District	14,215,391	14,717,003	15,369,382	15,641,213	16,425,781	16,425,781
1190 - Penalties and Interest on Taxes	-	-	21,213	-	-	-
1500 - Earnings on Investments	3,242	12,132	20,305	20,000	20,000	20,000
1970 - Services Provided Other Funds	2,627,202	2,823,634	2,917,087	2,996,189	3,285,551	3,285,551
1990 - Miscellaneous	(108,624)	151,715	5,531	-	-	-
1000 - Revenue from Local Sources Total	16,737,211	17,704,484	18,333,518	18,657,402	19,731,332	19,731,332
2000 - Revenue from Intermediate Sources						
2800 - Revenue in Lieu of Taxes	3,773	2,482	-	2,500	-	48,622
2000 - Revenue from Intermediate Sources	3,773	2,482	-	2,500	-	48,622
Total	3,773	2,482	-	2,500	-	48,622
5000 - Other Sources						
5400 - Resources-Beginning Fund Balance	1,968,192	1,647,666	1,724,719	1,748,860	1,810,011	1,810,011
5000 - Revenue from Other Sources Total	1,968,192	1,647,666	1,724,719	1,748,860	1,810,011	1,810,011
Resources Total	18,709,176	19,354,631	20,058,237	20,408,762	21,541,343	21,589,965
Requirements						
5000 - Other Uses						
5100 - Debt Service						
610 - Redemption of Principal	5,695,000	7,355,000	8,395,000	9,435,000	##### #	10,515,000
621 - Regular Interest	11,363,374	10,274,913	9,896,995	9,464,431	9,004,515	9,004,515
5000 - Other Uses Total	17,058,374	17,629,913	18,291,995	18,899,431	19,519,515	19,519,515
6000 - Contingencies						
810 - Planned Reserve	-	-	-	1,509,331	2,021,828	2,021,828
6000 - Contingencies Total	-	-	-	1,509,331	2,021,828	2,021,828
Requirements Total	17,058,374	17,629,913	18,291,995	20,408,762	21,541,343	21,541,343
Ending Fund Balance	1,650,802	1,724,719	1,766,242	-	-	-

CAPITAL PROJECTS FUND

IN THIS SECTION: CAPITAL PROJECTS FUND (400)

On May 15, 2018, Corvallis voters approved a \$200 million bond measure to provide funds for repairs, construction, and improvements over a projected 20-year period. Funds allocated here capture activities related to the acquisition, construction, and equipping of facilities. Principal revenue sources are proceeds from the sale of bonds.

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

CAPITAL PROJECTS

Budgeted capital expenditures include the acquisition of fixed assets or additions to fixed assets such as expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

In January 2017, the Facilities Planning Committee began work to develop a long range facilities master plan recommendation. The scope of work included the assessment and analysis of student demographics, facilities assessments, school capacity analysis, school site size characteristics, special program considerations, replacement vs. renovation guidelines, alternatives to new construction, ancillary facility needs, and financing tools for capital improvements. The committee's final plan included projects totaling \$214 million. The superintendent's recommendation to the school board was a modified version of the committee's plan totaling \$206 million, which was adopted by the school board on January 11, 2018.

After adoption of the plan, the school board voted to place a \$199,916,925 bond measure on the May 15, 2018 ballot to fund the majority of projects identified in the plan. Voters approved the measure and on July 18, 2018, the district issued \$160 million in general obligation bonds to finance the capital improvement projects. The issue was the first series of bonds issued under the authorization approved by voters; the remainder of the bonds were issued on December 15, 2020. Bond proceeds are providing funds to install new safety and security equipment, replace portables with permanent classroom space, replace two elementary schools, renovate and repair school buildings, and expand educational spaces for career and technical education programs.

The Capital Projects Fund (400) accounts for activities related to the acquisition, construction and equipping of school facilities. Principal revenue sources are proceeds from the sale of bonds (including bond premium) and interest earnings.

In 2024-25, the Capital Projects Fund was fully utilized, and as such, there is no fund balance or budget.

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

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue From Local Sources	945,867	258,713	-	-	-	-
3000 - Revenue from State Sources	149,031	117,977	17,319	-	-	-
4000 - Revenue From Federal Sources	-	-	35,520	-	-	-
5000 - Other Sources	140,231,257	66,899,940	9,273,642	653,150	-	-
Resources Total	141,326,154	67,276,630	9,326,481	653,150	-	-
Requirements						
100 - Salaries	347,562	304,766	131,794	-	-	-
200 - Associated Payroll Costs	162,670	128,922	52,687	-	-	-
300 - Purchased Services	5,362,476	2,232,013	1,195,744	3,150	-	-
400 - Supplies and Materials	2,856	1,574	4,045	-	-	-
500 - Capital Outlay	68,550,053	55,335,712	7,941,726	650,000	-	-
600 - Other Objects	600	-	-	-	-	-
Requirements Total	74,426,216	58,002,988	9,325,997	653,150	-	-
Fund Ending Balance	66,899,938	9,273,642	484	-	-	-

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

amounts in dollars

	2024-25 Adopted (as Revised)	2025-26 Proposed	2025-26 Approved & Adopted	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
Resources						
1000 - Revenue From Local Sources	-	-	-	-	-	-
3000 - Revenue from State Sources	-	-	-	-	-	-
4000 - Revenue From Federal Sources	653,150	-	-	-	-	-
Resources Total	653,150	-	-	-	-	-
Requirements						
100 - Salaries	-	-	-	-	-	-
200 - Associated Payroll Costs	-	-	-	-	-	-
300 - Purchased Services	3,150	-	-	-	-	-
400 - Supplies and Materials	-	-	-	-	-	-
500 - Capital Outlay	650,000	-	-	-	-	-
600 - Other Objects	-	-	-	-	-	-
Requirements Total	653,150	-	-	-	-	-
Fund Ending Balance	-	-	-	-	-	-

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

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1500 - Earnings on Investments	581,266	73,093	-	-	-	-
1990 - Miscellaneous	364,601	185,620	-	-	-	-
1000 - Revenue from Local Sources Total	945,867	258,713	-	-	-	-
3000 - Revenue from State Sources						
3299 - Other Restricted Grants-In-Aid	149,031	117,977	17,319	-	-	-
3000 - Revenue from State Sources Total	149,031	117,977	17,319	-	-	-
4000 - Revenue From Federal Sources						
4500 - Restricted Revenue From the Federal Government Through the State	-	-	35,520	-	-	-
4000 - Revenue From Federal Sources Total	-	-	35,520	-	-	-
5000 - Revenue from Other Sources						
5400 - Resources-Beginning Fund Balance	140,231,257	66,899,940	9,273,642	653,150	-	-
5000 - Revenue from Other Sources Total	140,231,257	66,899,940	9,273,642	653,150	-	-
Resources Total	141,326,154	67,276,630	9,326,481	653,150	-	-

Requirements by Object - Capital Projects Fund (400)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Requirements						
100 - Salaries						
112 - Classified Salaries	146,879	111,919	67,532	-	-	-
114 - Manager-Classified	85,192	87,070	23,431	-	-	-
121 - Substitutes-Licensed	963	-	-	-	-	-
130 - Additional Salary	114,529	105,777	40,831	-	-	-
100 - Salaries Total	347,562	304,766	131,794	-	-	-
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	71,868	63,943	22,587	-	-	-
220 - Social Security Administration	25,738	22,668	9,706	-	-	-
230 - Other Required Payroll Costs	3,837	4,230	2,680	-	-	-
240 - Contractual Employee Benefits	61,228	38,081	17,715	-	-	-
200 - Associated Payroll Costs Total	162,670	128,922	52,687	-	-	-
300 - Purchased Services						
320 - Property Services	52,460	32,038	390,148	3,150	-	-
350 - Communication	4,912	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	5,303,036	2,199,725	805,596	-	-	-
390 - Other General Professional and Technological Services	2,069	249	-	-	-	-
300 - Purchased Services Total	5,362,476	2,232,013	1,195,744	3,150	-	-
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	2,856	1,574	4,045	-	-	-
400 - Supplies and Materials Total	2,856	1,574	4,045	-	-	-
500 - Capital Outlay						
520 - Buildings Acquisition	68,076,999	55,242,005	7,941,726	650,000	-	-
530 - Improvements Other Than Buildings	473,053	93,707	-	-	-	-
500 - Capital Outlay Total	68,550,053	55,335,712	7,941,726	650,000	-	-
670 - Taxes and Licenses						
670 - Taxes and Licenses	600	-	-	-	-	-
600 - Other Objects Total	600	-	-	-	-	-
Requirements Total	74,426,216	58,002,988	9,325,997	653,150	-	-

Requirements by Function - Capital Projects Fund (400)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Requirements						
2000 - Support Services						
2520 - Fiscal Services	5,000	8,250	-	-	-	-
2000 - Support Services Total	5,000	8,250	-	-	-	-
4000 - Facilities Acquisition and Construction						
4110 - Service Area Direction	1,591,114	1,308,154	731,995	3,150	-	-
4150 - Building Acquisition, Construction, and Improvement Services	72,830,103	56,686,584	8,594,002	650,000	-	-
4000 - Facilities Acquisition and Construction Total	74,421,216	57,994,738	9,325,997	653,150	-	-
Requirements Total	74,426,216	58,002,988	9,325,997	653,150	-	-

Reporting Details - Capital Projects Fund (400)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1500 - Earnings on Investments	581,266	73,093	-	-	-	-
1990 - Miscellaneous	364,601	185,620	-	-	-	-
1000 - Revenue from Local Sources Total	945,867	258,713	-	-	-	-
3000 - Revenue from State Sources						
3299 - Other Restricted Grants-In-Aid	149,031	117,977	17,319	-	-	-
3000 - Revenue from State Sources Total	149,031	117,977	17,319	-	-	-
4000 - Revenue From Federal Sources						
4500 - Restricted Revenue From the Federal Government Through the State	-	-	35,520	-	-	-
4000 - Revenue From Federal Sources Total	-	-	35,520	-	-	-
5000 - Revenue from Other Sources						
5400 - Resources-Beginning Fund Balance	140,231,257	66,899,940	9,273,642	653,150	-	-
5000 - Revenue from Other Sources Total	140,231,257	66,899,940	9,273,642	653,150	-	-
Resources Total	141,326,154	67,276,630	9,326,481	653,150	-	-
Requirements						
2000 - Support Services						
2520 - Fiscal Services						
380 - Non-instructional Professional and Technical Services	5,000	8,250	-	-	-	-
2520 - Fiscal Services Total	5,000	8,250	-	-	-	-
2000 - Support Services Total	5,000	8,250	-	-	-	-
4000 - Facilities Acquisition and Construction						
4110 - Service Area Direction						
112 - Classified Salaries	146,879	111,919	67,532	-	-	-
114 - Manager-Classified	85,192	87,070	23,431	-	-	-
121 - Substitutes-Licensed	963	-	-	-	-	-
130 - Additional Salary	114,529	105,777	40,831	-	-	-
210 - Public Employees Retirement System	71,868	63,943	22,587	-	-	-
220 - Social Security Administration	25,738	22,668	9,706	-	-	-
230 - Other Required Payroll Costs	3,837	4,230	2,680	-	-	-
240 - Contractual Employee Benefits	61,228	38,081	17,715	-	-	-
320 - Property Services	52,460	32,038	-	3,150	-	-
350 - Communication	4,912	-	-	-	-	-
380 - Non-instructional Professional and Technical Services	1,012,621	840,604	543,469	-	-	-

Reporting Details - Capital Projects Fund (400)

by reporting function and object; amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
390 - Other General Professional and Technological Services	2,069	249	-	-	-	-
410 - Consumable Supplies and Materials	2,856	1,574	4,045	-	-	-
520 - Buildings Acquisition	5,365	-	-	-	-	-
670 - Taxes and Licenses	600	-	-	-	-	-
4110 - Service Area Direction Total	1,591,114	1,308,154	731,995	3,150	-	-
4150 - Building Acquisition, Construction, and Improvement Services						
320 - Property Services	-	-	390,148	-	-	-
380 - Non-instructional Professional and Technical Services	4,285,415	1,350,871	262,128	-	-	-
520 - Buildings Acquisition	68,071,635	55,242,005	7,941,726	650,000	-	-
530 - Improvements Other Than Buildings	473,053	93,707	-	-	-	-
4150 - Building Acquisition, Construction, and Improvements Total	72,830,103	56,686,584	8,594,002	650,000	-	-
4000 - Facilities Acquisition and Construction Total	74,421,216	57,994,738	9,325,997	653,150	-	-
Requirements Total	74,426,216	58,002,988	9,325,997	653,150	-	-
Ending Fund Balance	66,899,938	9,273,642	484	-	-	-



Corvallis
SCHOOL DISTRICT

INTERNAL SERVICE FUNDS

IN THIS SECTION: INTERNAL SERVICE FUND (600)

INSURANCE FUND

Risk management and employee benefits programs for the district are budgeted within the Insurance Funds. Property and liability premiums are funded by the General Fund. Health benefit premiums are charged as a benefit expenditure on a per-covered-employee basis to other funds. The offset is revenue to the Insurance Fund, out of which the insurance premiums are paid to the insurance carriers. The remaining fund balance is available to cover deductibles on district plans.

ACCRUED OBLIGATION FOR OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The district currently operates a single-employer retiree benefits plan that provides access to post-employment health benefits to eligible employees and their spouses. Benefits and eligibility for members are established through collective bargaining agreements.

The district's post-retirement health insurance program was established in accordance with Oregon Revised Statute 243.303. ORS stipulates that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims costs, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree health insurance premiums, represents the district's implicit employer contribution. The plan is currently unfunded in accordance with GASB Statement No. 75.

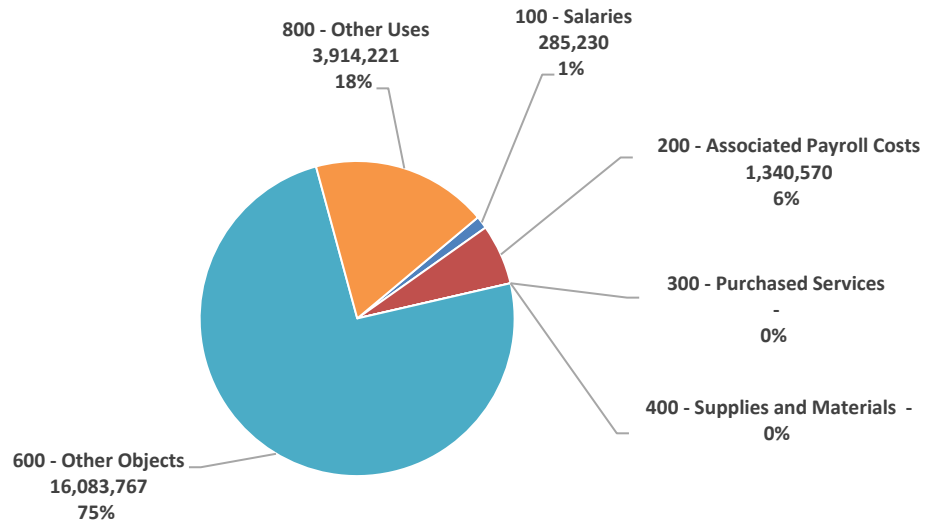
As of June 30, 2023, 692 active participants and 33 inactive participants were covered by the benefit terms. Total OPEB liability on June 30, 2023 was \$4,376,712.

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

amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed	2025-26 Approved & Adopted
Resources						
1000 - Revenue From Local Sources	16,027,942	15,492,162	15,793,377	13,272,215	16,284,328	16,284,328
5000 - Other Sources	7,947,764	7,988,906	9,766,165	5,388,880	5,339,460	5,339,460
Resources Total	23,975,705	23,481,067	25,559,542	18,661,095	21,623,788	21,623,788
Requirements						
100 - Salaries	304,615	218,979	313,305	180,000	285,230	285,230
200 - Associated Payroll Costs	112,910	93,611	3,375,374	50,230	1,340,570	1,340,570
300 - Purchased Services	191,354	838,636	162,151	10,000	-	-
400 - Supplies and Materials	38,464	328	-	8,000	-	-
600 - Other Objects	15,339,457	12,563,348	13,741,528	15,362,995	16,083,767	16,083,767
800 - Other Uses	-	-	-	3,049,870	3,914,221	3,914,221
Requirements Total	15,986,800	13,714,902	17,592,358	18,661,095	21,623,788	21,623,788
Fund Ending Balance	7,988,906	9,766,165	7,967,184	-	-	-

REQUIREMENTS BY MAJOR OBJECT - Internal Service Fund (600)
2025-26 PROPOSED, APPROVED, and ADOPTED



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

amounts in dollars

	2024-25 Adopted (as Revised)	2025-26 Proposed	2025-26 Approved & Adopted	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
Resources						
1000 - Revenue From Local Sources	13,272,215	16,284,328	16,284,328	16,577,000	16,875,000	17,179,000
5000 - Other Sources	5,388,880	5,339,460	5,339,460	6,200,000	5,200,000	4,200,000
Resources Total	18,661,095	21,623,788	21,623,788	22,777,000	22,075,000	21,379,000
Requirements						
100 - Salaries	180,000	285,230	285,230	-	-	-
200 - Associated Payroll Costs	50,230	1,340,570	1,340,570	-	-	-
300 - Purchased Services	10,000	-	-	-	-	-
400 - Supplies and Materials	8,000	-	-	-	-	-
600 - Other Objects	15,362,995	16,083,767	16,083,767	16,631,000	17,180,000	17,884,000
800 - Other Uses	3,049,870	3,914,221	3,914,221	6,146,000	4,895,000	3,495,000
Requirements Total	18,661,095	21,623,788	21,623,788	22,777,000	22,075,000	21,379,000
Fund Ending Balance	-	-	-	-	-	-

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

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1970 - Services Provided Other Funds	16,000,252	15,491,462	15,787,586	13,272,215	16,284,328	16,284,328
1990 - Miscellaneous	27,690	700	5,792	-	-	-
1000 - Revenue from Local Sources Total	16,027,942	15,492,162	15,793,377	13,272,215	16,284,328	16,284,328
5000 - Revenue from Other Sources						
5200 - Interfund Transfers	-	-	-	1,088,880	-	-
5400 - Resources-Beginning Fund Balance	7,947,764	7,988,906	9,766,165	4,300,000	5,339,460	5,339,460
5000 - Revenue from Other Sources Total	7,947,764	7,988,906	9,766,165	5,388,880	5,339,460	5,339,460
Resources Total	23,975,705	23,481,067	25,559,542	18,661,095	21,623,788	21,623,788

Requirements by Object - Internal Service Fund (600)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Requirements						
100 - Salaries						
112 - Classified Salaries	40,688	-	-	-	-	-
113 - Administrators	17,439	-	-	-	-	-
114 - Manager-Classified	68,328	85,225	127,667	-	72,230	72,230
130 - Additional Salary	178,159	133,755	185,638	180,000	213,000	213,000
100 - Salaries Total	304,615	218,979	313,305	180,000	285,230	285,230
200 - Associated Payroll Costs						
210 - Public Employees Retirement System	68,918	51,851	3,260,763	35,380	1,314,350	1,314,350
220 - Social Security Administration	23,026	16,414	23,441	13,770	5,530	5,530
230 - Other Required Payroll Costs	1,168	831	59,199	1,080	590	590
240 - Contractual Employee Benefits	19,799	24,515	31,970	-	20,100	20,100
200 - Associated Payroll Costs Total	112,910	93,611	3,375,374	50,230	1,340,570	1,340,570
300 - Purchased Services						
320 - Property Services	2,003	-	-	-	-	-
340 - Travel	200	-	-	-	-	-
350 - Communication	1,073	26	-	-	-	-
380 - Non-instructional Professional and Technical Services	188,078	838,610	162,151	-	-	-
390 - Other General Professional and Technological Services	-	-	-	10,000	-	-
300 - Purchased Services Total	191,354	838,636	162,151	10,000	-	-
400 - Supplies and Materials						
410 - Consumable Supplies and Materials	27,581	328	-	8,000	-	-
460 - Non-Consumable Items	7,192	-	-	-	-	-
470 - Computer Software	3,691	-	-	-	-	-
400 - Supplies and Materials Total	38,464	328	-	8,000	-	-
600 - Other Objects						
650 - Insurance and Judgments	15,339,457	12,563,348	13,741,528	15,362,995	16,083,767	16,083,767
600 - Other Objects Total	15,339,457	12,563,348	13,741,528	15,362,995	16,083,767	16,083,767
800 - Other Uses of Funds						
810 - Planned Reserve	-	-	-	3,049,870	3,914,221	3,914,221
800 - Other Uses of Funds Total	-	-	-	3,049,870	3,914,221	3,914,221
Requirements Total	15,986,800	13,714,902	17,592,358	18,661,095	21,623,788	21,623,788

Requirements by Function - Internal Service Fund (600)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Requirements						
1000 - Instruction						
1111 - Elementary, K-5	-	-	631,168	-	237,670	237,670
1121 - Middle School Programs	-	-	328,562	-	125,850	125,850
1122 - Middle School Extracurricular	-	-	4,126	-	-	-
1131 - High School Programs	-	-	420,329	-	158,680	158,680
1132 - High School Extracurricular	-	-	36,674	-	6,470	6,470
1140 - Pre-kindergarten Programs	-	-	1,261	-	-	-
1220 - Restrictive Programs for Students with Disabilities	-	-	151,298	-	64,160	64,160
1250 - Less Restrictive Programs for Students with Disabilities	-	-	216,148	-	89,100	89,100
1271 - Remediation	-	-	5,921	-	650	650
1272 - Title IA/D	-	-	21,647	-	7,670	7,670
1280 - Alternative Education	-	-	44,359	-	33,730	33,730
1291 - English Language Learner - ORS	-	-	-	-	-	-
336.079	-	-	74,694	-	30,620	30,620
1299 - Other Programs	-	-	1,093	-	-	-
1400 - Summer School Programs	-	-	2,488	-	-	-
1000 - Instruction Total	-	-	1,939,768	-	754,600	754,600
2000 - Support Services						
2110 - Attendance and Social Work Services	-	-	80,204	-	50,600	50,600
2120 - Guidance Services	-	-	123,271	-	48,770	48,770
2130 - Health Services	-	-	42,297	-	17,100	17,100
2140 - Psychological Services	-	-	57,422	-	16,530	16,530
2150 - Speech Pathology and Audiology Services	-	-	23,607	-	9,660	9,660
2160 - Other Student Treatment Services	-	-	7,644	-	5,640	5,640
2190 - Service Direction, Student Support Services	-	-	42,067	-	16,450	16,450
2210 - Improvement of Instruction Services	-	-	84,135	-	30,710	30,710
2220 - Educational Media Services	-	-	25,216	-	8,970	8,970
2230 - Assessment and Testing	-	-	14,933	-	9,930	9,930
2240 - Instructional Staff Development	-	-	6,983	-	-	-
2310 - Board of Education Services	-	-	424	-	120	120
2320 - Executive Administration Services	-	-	18,844	-	15,080	15,080
2410 - Office of the Principal Services	-	-	214,425	-	87,530	87,530
2490 - Other Support Services-School Administration	-	-	67,995	-	29,890	29,890
2510 - Direction of Business Support Services	39,146	-	12,625	-	4,370	4,370
2520 - Fiscal Services	15,947,654	13,714,902	14,401,403	15,611,225	16,425,137	16,425,137
2540 - Operation and Maintenance of Plant Services	-	-	183,979	-	83,490	83,490
2550 - Student Transportation Services	-	-	5,684	-	2,290	2,290
2570 - Internal Services	-	-	23,957	-	1,310	1,310
2630 - Information Services	-	-	9,166	-	2,850	2,850

Requirements by Function - Internal Service Fund (600)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
2640 - Staff Services	-	-	35,881	-	12,830	12,830
2660 - Technology Services	-	-	76,915	-	34,770	34,770
2680 - Interpretation and Translation Services	-	-	11,061	-	4,310	4,310
2690 - Other Support Services-Central	-	-	1,470	-	920	920
2000 - Support Services Total	15,986,800	13,714,902	15,571,606	15,611,225	16,919,257	16,919,257
3300 - Community Services						
3100 - Food Services	-	-	67,474	-	31,110	31,110
3300 - Community Services	-	-	11,180	-	4,600	4,600
3300 - Community Services Total	-	-	78,653	-	35,710	35,710
4000 - Facilities Acquisition and Construction						
4110 - Service Area Direction	-	-	2,331	-	-	-
4000 - Facilities Acquisition and Construction Total	-	-	2,331	-	-	-
6000 - Contingencies						
6000 - Contingencies	-	-	-	3,049,870	3,914,221	3,914,221
6000 - Contingencies Total	-	-	-	3,049,870	3,914,221	3,914,221
Requirements Total	15,986,800	13,714,902	17,592,358	18,661,095	21,623,788	21,623,788

Reporting Details - Internal Service Fund (600)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
Resources						
1000 - Revenue from Local Sources						
1970 - Services Provided Other Funds	13,272,215	16,000,252	15,491,462	15,787,586	16,284,328	16,284,328
1990 - Miscellaneous	-	27,690	700	5,792	-	-
1000 - Revenue from Local Sources Total	13,272,215	16,027,942	15,492,162	15,793,377	16,284,328	16,284,328
5000 - Revenue from Other Sources						
5200 - Interfund Transfers	1,088,880	-	-	-	-	-
5400 - Resources-Beginning Fund Balance	4,300,000	7,947,764	7,988,906	9,766,165	5,339,460	5,339,460
5000 - Revenue from Other Sources Total	5,388,880	7,947,764	7,988,906	9,766,165	5,339,460	5,339,460
Resources Total	18,661,095	23,975,705	23,481,067	25,559,542	21,623,788	21,623,788
Requirements						
1000 - Instruction						
1111 - Elementary, K-5						
210 - Public Employees Retirement System	-	-	631,168	-	237,670	237,670
1111 - Elementary, K-5 Total	-	-	631,168	-	237,670	237,670
1121 - Middle School Programs						
210 - Public Employees Retirement System	-	-	328,562	-	125,850	125,850
1121 - Middle School Programs Total	-	-	328,562	-	125,850	125,850
1122 - Middle School Extracurricular						
210 - Public Employees Retirement System	-	-	4,126	-	-	-
1122 - Middle School Extracurricular Total	-	-	4,126	-	-	-
1131 - High School Programs						
210 - Public Employees Retirement System	-	-	420,329	-	158,680	158,680
1131 - High School Programs Total	-	-	420,329	-	158,680	158,680
1132 - High School Extracurricular						
210 - Public Employees Retirement System	-	-	36,674	-	6,470	6,470
1132 - High School Extracurricular Total	-	-	36,674	-	6,470	6,470
1140 - Pre-kindergarten Programs						
210 - Public Employees Retirement System	-	-	1,261	-	-	-
1140 - Pre-kindergarten Programs Total	-	-	1,261	-	-	-
1220 - Restrictive Programs for Students with Disabilities						
210 - Public Employees Retirement System	-	-	151,298	-	64,160	64,160
1220 - Restrictive Programs for Students with Disabilities Total	-	-	151,298	-	64,160	64,160

Reporting Details - Internal Service Fund (600)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
1250 - Less Restrictive Programs for Students with Disabilities						
210 - Public Employees Retirement System	-	-	216,148	-	89,100	89,100
1250 - Less Restrictive Programs for Students with Disabilities Total	-	-	216,148	-	89,100	89,100
1271 - Remediation						
210 - Public Employees Retirement System	-	-	5,921	-	650	650
1271 - Remediation Total	-	-	5,921	-	650	650
1272 - Title IA/D						
210 - Public Employees Retirement System	-	-	21,647	-	7,670	7,670
1272 - Title IA/D Total	-	-	21,647	-	7,670	7,670
1280 - Alternative Education						
210 - Public Employees Retirement System	-	-	44,359	-	33,730	33,730
1280 - Alternative Education Total	-	-	44,359	-	33,730	33,730
1291 - English Language Learner - ORS 336.079						
210 - Public Employees Retirement System	-	-	74,694	-	30,620	30,620
1291 - English Language Learner - ORS 336.079 Total	-	-	74,694	-	30,620	30,620
1299 - Other Programs						
210 - Public Employees Retirement System	-	-	1,093	-	-	-
1299 - Other Programs Total	-	-	1,093	-	-	-
1400 - Summer School Programs						
210 - Public Employees Retirement System	-	-	2,488	-	-	-
1400 - Summer School Programs Total	-	-	2,488	-	-	-
1000 - Instruction Total	-	-	1,939,768	-	754,600	754,600
2000 - Support Services						
2110 - Attendance and Social Work Services						
210 - Public Employees Retirement System	-	-	80,204	-	50,600	50,600
2110 - Attendance and Social Work Services Total	-	-	80,204	-	50,600	50,600
2120 - Guidance Services						
210 - Public Employees Retirement System	-	-	123,271	-	48,770	48,770
2120 - Guidance Services Total	-	-	123,271	-	48,770	48,770
2130 - Health Services						
210 - Public Employees Retirement System	-	-	42,297	-	17,100	17,100
2130 - Health Services Total	-	-	42,297	-	17,100	17,100

Reporting Details - Internal Service Fund (600)

amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed	2025-26 Approved & Adopted
2140 - Psychological Services						
210 - Public Employees Retirement System	-	-	57,422	-	16,530	16,530
2140 - Psychological Services Total	-	-	57,422	-	16,530	16,530
2150 - Speech Pathology and Audiology Services						
210 - Public Employees Retirement System	-	-	23,607	-	9,660	9,660
2150 - Speech Pathology and Audiology Services Total	-	-	23,607	-	9,660	9,660
2160 - Other Student Treatment Services						
210 - Public Employees Retirement System	-	-	7,644	-	5,640	5,640
2160 - Other Student Treatment Services Total	-	-	7,644	-	5,640	5,640
2190 - Service Direction, Student Support Services						
210 - Public Employees Retirement System	-	-	42,067	-	16,450	16,450
2190 - Service Direction, Student Support Services Total	-	-	42,067	-	16,450	16,450
2210 - Improvement of Instruction Services						
210 - Public Employees Retirement System	-	-	84,135	-	30,710	30,710
2210 - Improvement of Instruction Services Total	-	-	84,135	-	30,710	30,710
2220 - Educational Media Services						
210 - Public Employees Retirement System	-	-	25,216	-	8,970	8,970
2220 - Educational Media Services Total	-	-	25,216	-	8,970	8,970
2230 - Assessment and Testing						
210 - Public Employees Retirement System	-	-	14,933	-	9,930	9,930
2230 - Assessment and Testing Total	-	-	14,933	-	9,930	9,930
2240 - Instructional Staff Development						
210 - Public Employees Retirement System	-	-	6,983	-	-	-
2240 - Instructional Staff Development Total	-	-	6,983	-	-	-
2310 - Board of Education Services						
210 - Public Employees Retirement System	-	-	424	-	120	120
2310 - Board of Education Services Total	-	-	424	-	120	120
2320 - Executive Administration Services						
210 - Public Employees Retirement System	-	-	18,844	-	15,080	15,080
2320 - Executive Administration Services Total	-	-	18,844	-	15,080	15,080

Reporting Details - Internal Service Fund (600)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
2410 - Office of the Principal Services						
210 - Public Employees Retirement System	-	-	214,425	-	87,530	87,530
2410 - Office of the Principal Services Total	-	-	214,425	-	87,530	87,530
2490 - Other Support Services-School Administration						
210 - Public Employees Retirement System	-	-	67,995	-	29,890	29,890
2490 - Other Support Services-School Administration Total	-	-	67,995	-	29,890	29,890
2510 - Direction of Business Support Services						
113 - Administrators	17,439	-	-	-	-	-
114 - Manager-Classified	7,229	-	-	-	-	-
130 - Additional Salary	882	-	-	-	-	-
210 - Public Employees Retirement System	6,905	-	12,625	-	4,370	4,370
220 - Social Security Administration	1,944	-	-	-	-	-
230 - Other Required Payroll Costs	96	-	-	-	-	-
240 - Contractual Employee Benefits	4,651	-	-	-	-	-
2510 - Direction of Business Support Services Total	39,146	-	12,625	-	4,370	4,370
2520 - Fiscal Services						
112 - Classified Salaries	40,688	-	-	-	-	-
114 - Manager-Classified	61,099	85,225	127,667	-	72,230	72,230
130 - Additional Salary	177,278	133,755	168,538	180,000	213,000	213,000
210 - Public Employees Retirement System	62,013	51,851	91,045	35,380	29,920	29,920
220 - Social Security Administration	21,082	16,414	22,184	13,770	5,530	5,530
230 - Other Required Payroll Costs	1,071	831	59,199	1,080	590	590
240 - Contractual Employee Benefits	15,148	24,515	29,090	-	20,100	20,100
320 - Property Services	2,003	-	-	-	-	-
340 - Travel	200	-	-	-	-	-
350 - Communication	1,073	26	-	-	-	-
380 - Non-instructional Professional and Technical Services	188,078	838,610	162,151	-	-	-
390 - Other General Professional and Technological Services	-	-	-	10,000	-	-
410 - Consumable Supplies and Materials	27,581	328	-	8,000	-	-
460 - Non-Consumable Items	7,192	-	-	-	-	-
470 - Computer Software	3,691	-	-	-	-	-
650 - Insurance and Judgments	##### #	##### #	##### #	##### #	##### #	16,083,767
2520 - Fiscal Services Total	15,947,654	13,714,902	14,401,403	15,611,225	16,425,137	16,425,137
2540 - Operation and Maintenance of Plant Services						
210 - Public Employees Retirement System	-	-	183,979	-	83,490	83,490
2540 - Operation and Maintenance of Plant Services Total	-	-	183,979	-	83,490	83,490

Reporting Details - Internal Service Fund (600)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
2550 - Student Transportation Services						
210 - Public Employees Retirement System	-	-	5,684	-	2,290	2,290
2550 - Student Transportation Services Total	-	-	5,684	-	2,290	2,290
2570 - Internal Services						
130 - Additional Salary	-	-	17,100	-	-	-
210 - Public Employees Retirement System	-	-	2,719	-	1,310	1,310
220 - Social Security Administration	-	-	1,258	-	-	-
240 - Contractual Employee Benefits	-	-	2,880	-	-	-
2570 - Internal Services Total	-	-	23,957	-	1,310	1,310
2630 - Information Services						
210 - Public Employees Retirement System	-	-	9,166	-	2,850	2,850
2630 - Information Services Total	-	-	9,166	-	2,850	2,850
2640 - Staff Services						
210 - Public Employees Retirement System	-	-	35,881	-	12,830	12,830
2640 - Staff Services Total	-	-	35,881	-	12,830	12,830
2660 - Technology Services						
210 - Public Employees Retirement System	-	-	76,915	-	34,770	34,770
2660 - Technology Services Total	-	-	76,915	-	34,770	34,770
2680 - Interpretation and Translation Services						
210 - Public Employees Retirement System	-	-	11,061	-	4,310	4,310
2680 - Interpretation and Translation Services Total	-	-	11,061	-	4,310	4,310
2690 - Other Support Services-Central						
210 - Public Employees Retirement System	-	-	1,470	-	920	920
2690 - Other Support Services-Central Total	-	-	1,470	-	920	920
2000 - Support Services Total	15,986,800	13,714,902	15,571,606	15,611,225	16,919,257	16,919,257
3000 - Enterprise and Community Services						
3100 - Food Services						
210 - Public Employees Retirement System	-	-	67,474	-	31,110	31,110
3100 - Food Services Total	-	-	67,474	-	31,110	31,110
3300 - Community Services						
210 - Public Employees Retirement System	-	-	11,180	-	4,600	4,600
3300 - Community Services Total	-	-	11,180	-	4,600	4,600
3000 - Enterprise and Community Services Total	-	-	78,653	-	35,710	35,710
Total	-	-	78,653	-	35,710	35,710

Reporting Details - Internal Service Fund (600)

amounts in dollars

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Actual	Actual	Actual	Adopted (as Revised)	Proposed	Approved & Adopted
4000 - Facilities Acquisition and Construction						
4110 - Service Area Direction						
210 - Public Employees Retirement System	-	-	2,331	-	-	-
4110 - Service Area Direction Total	-	-	2,331	-	-	-
4000 - Facilities Acquisition and Construction						
Total	-	-	2,331	-	-	-
6000 - Contingencies						
6000 - Contingencies						
810 - Planned Reserve	-	-	-	3,049,870	3,914,221	3,914,221
6000 - Contingencies Total	-	-	-	3,049,870	3,914,221	3,914,221
6000 - Contingencies Total	-	-	-	3,049,870	3,914,221	3,914,221
Requirements Total	15,986,800	13,714,902	17,592,358	18,661,095	21,623,788	21,623,788
Ending Fund Balance	2,674,295	10,260,803	5,888,709	6,898,447	-	-

INFORMATIONAL SECTION



Corvallis
SCHOOL DISTRICT



INFORMATIONAL SECTION

2025-26 BUDGET

ASSESSED VALUES AND PROPERTY TAXES

In November 1990, Oregon voters approved Measure 5, limiting total taxes on each property in the state to 1.5% of the property’s real market value and shifting responsibility for funding public education to the state from the local level. Measure 5 split taxes into “education” and “non-education” groups, and phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of real market value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of real market value in 1995-96.

Measure 5 put into place the concept of “compression.” When property taxes levied on a parcel of property exceeded the \$5 education limit, the rates are “compressed” to not exceed the maximum.

In 1997, Oregon voters approved Measure 50, which changed the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997-98 assessed values were rolled back to 1995-96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district’s permanent rate was set at \$4.4614 per \$1,000 of assessed value. Property tax collections are based on expected assessed and real market values and estimated collection rates.

ASSESSED VALUES OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	Change in Assessed Value
2021-22 Actual	\$7,537,296,292	\$316,755,969 4.39%
2022-23 Actual	\$7,764,660,205	\$227,363,913 3.02%
2023-24 Actual	\$8,055,360,239	\$290,700,034 3.74%
2024-25 Projected	\$8,300,485,832	\$245,125,593 3.04%
2025-26 Projected	\$8,553,070,627	\$252,584,795 3.04%
2026-27 Projected	\$8,809,662,745	\$256,592,119 3.00%
2027-28 Projected	\$9,073,952,628	\$264,289,882 3.00%
2028-29 Projected	\$9,346,171,207	\$272,218,579 3.00%

Source: Benton and Linn County Assessors

PROPERTY TAX RATES (LEVIES) AND COLLECTIONS

The district annually levies a permanent tax rate of \$4.4614 per \$1,000 of assessed value for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The district also currently has the authority to levy up to \$1.50 per \$1,000 of assessed value through a local option tax; this local option tax was renewed by voters on May 17, 2022 and expires on June 30, 2027. In addition, approval of a general obligation bond by voters also carries with it authority to levy taxes to pay annual bond principal and interest payments. All projections include a 3.00% increase in assessed values and a collection rate of 96%.

PERMANENT (OPERATING) LEVY

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Urban Renewal	Taxes Imposed	Collection Rate	Total Collections
2021-22 Actual	\$7,537,296,292	\$4.4614	\$33,626,894	(\$220,717)	(\$61,824)	\$33,344,353	96.81%	\$32,280,454
2022-23 Actual	\$7,764,660,205	\$4.4614	\$34,641,255	(\$193,686)	(\$81,792)	\$34,365,777	96.00%	\$32,989,937
2023-24 Actual	\$8,055,360,239	\$4.4614	\$35,938,184	(\$185,666)	(\$102,798)	\$35,649,720	97.14%	\$34,631,423
2024-25 Projected	\$8,300,485,832	\$4.4614	\$37,031,787	(\$182,437)	(\$147,627)	\$36,701,724	96.00%	\$35,233,655
2025-26 Projected	\$8,553,070,627	\$4.4614	\$38,158,669	(\$193,003)	(\$184,787)	\$37,780,879	96.00%	\$36,269,644
2026-27 Projected	\$8,809,662,745	\$4.4614	\$39,303,429	(\$198,793)	(\$190,331)	\$38,914,306	96.00%	\$37,357,733
2027-28 Projected	\$9,073,952,628	\$4.4614	\$40,482,532	(\$204,757)	(\$196,041)	\$40,081,735	96.00%	\$38,478,465
2028-29 Projected	\$9,346,171,207	\$4.4614	\$51,043,179	(\$210,900)	(\$201,922)	\$50,630,358	96.00%	\$39,632,819

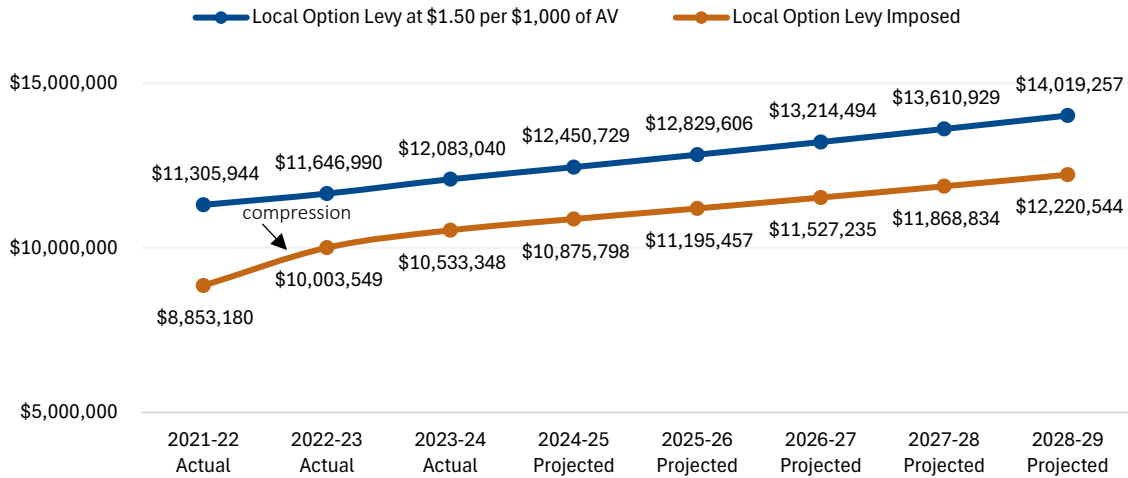
LOCAL OPTION LEVY

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Taxes Imposed	Collection Rate	Total Collections
2021-22 Actual	\$7,537,296,292	\$1.5000	\$11,305,944	(\$2,452,764)	\$8,853,180	96.32%	\$8,527,689
2022-23 Actual	\$7,764,660,205	\$1.5000	\$11,646,990	(\$1,643,442)	\$10,003,549	95.86%	\$9,589,700
2023-24 Actual	\$8,055,360,239	\$1.5000	\$12,083,040	(\$1,549,692)	\$10,533,348	97.30%	\$10,248,580
2024-25 Projected	\$8,300,485,832	\$1.5000	\$12,450,729	(\$1,574,931)	\$10,875,798	96.00%	\$10,440,766
2025-26 Projected	\$8,553,070,627	\$1.5000	\$12,829,606	(\$1,634,149)	\$11,195,457	96.00%	\$10,747,639
2026-27 Projected	\$8,809,662,745	\$1.5000	\$13,214,494	(\$1,687,259)	\$11,527,235	96.00%	\$11,066,146
2027-28 Projected	\$9,073,952,628	\$1.5000	\$13,610,929	(\$1,742,095)	\$11,868,834	96.00%	\$11,394,081
2028-29 Projected	\$9,346,171,207	\$1.5000	\$14,019,257	(\$1,798,713)	\$12,220,544	96.00%	\$11,731,722

LOCAL OPTION LEVY COMPRESSION

Local option capacity represents the "tax gap" between the Measure 5 tax limit based on real market value and the Measure 50 tax rate based on assessed value. When the gap between real market value and assessed value is not sufficient to generate the full tax rate, a property is said to be "in compression" and the taxes paid are only a part of the tax rate imposed. If the assessed value and real market value is the same for a particular property, no taxes are due. On the other hand, if the assessed value is below the real market value, taxes are due up to the full rate. Because the local option tax is calculated for each property separately, it is difficult to predict the effect of compression on actual tax collections.

LOCAL OPTION LEVY COMPRESSION



LOCAL OPTION LEVY SPENDING

The district uses revenue from the local option levy to fund 66 full-time equivalent positions, or about 8% of the district's total staff. Because of the local option levy, class sizes have been stabilized or reduced, all elementary students receive specialized physical education, music and art instruction, and students have more access to counseling and social work services. Local option funds also help support vocational and technical education programs, the district's teacher mentoring program, and extracurricular athletics and activities.

BOND LEVY

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

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Taxes Imposed	Collection Rate	Total Collections
2021-22 Actual	\$7,537,296,292	\$1.9368	\$14,598,585	\$14,598,585	96.38%	\$14,070,536
2022-23 Actual	\$7,764,660,205	\$1.9535	\$15,168,503	\$15,168,503	96.15%	\$14,585,165
2023-24 Actual	\$8,055,360,239	\$1.9635	\$15,816,512	\$15,816,512	97.17%	\$15,369,382
2024-25 Projected	\$8,300,485,832	\$1.9613	\$16,279,585	\$16,279,585	96.00%	\$15,628,402
2025-26 Projected	\$8,553,070,627	\$1.9792	\$16,928,011	\$16,928,011	96.00%	\$16,250,891
2026-27 Projected	\$8,809,662,745	\$1.9600	\$17,266,939	\$17,266,939	96.00%	\$16,576,261
2027-28 Projected	\$9,073,952,628	\$1.9600	\$17,784,947	\$17,784,947	96.00%	\$17,073,549
2028-29 Projected	\$9,346,171,207	\$1.9600	\$18,318,496	\$18,318,496	96.00%	\$17,585,756

OUTSTANDING BONDS

GENERAL OBLIGATION BONDS

On July 18, 2018, the district issued \$160 million in general obligation bonds to finance capital improvement projects. That issue was the first series of bonds issued under an authorization of \$199.9 million approved by district voters on May 15, 2018; the remainder of the bonds were issued on December 15, 2020. Payments on the general obligation bonds are made by the Debt Service Fund (300) from property taxes levied and earnings on investments.

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2018		Series 2020		Total
	Principal	Interest	Principal	Interest	
2025-26	5,860,000	7,062,500	1,755,000	1,518,550	16,196,050
2026-27	6,540,000	6,769,500	1,940,000	1,430,800	16,680,300
2027-28	7,230,000	6,442,500	2,135,000	1,333,800	17,141,300
2028-29	7,970,000	6,081,000	2,335,000	1,227,050	17,613,050
2029-30	8,755,000	5,682,500	2,550,000	1,110,300	18,097,800
2030-31	9,590,000	5,244,750	2,775,000	982,800	18,592,550
2031-32	10,475,000	4,765,250	2,995,000	871,800	19,107,050
2032-33	11,420,000	4,241,500	3,220,000	752,000	19,633,500
2033-34	12,420,000	3,670,500	3,460,000	623,200	20,173,700
2034-35	13,485,000	3,049,500	3,705,000	484,800	20,724,300
2035-36	14,610,000	2,375,250	3,975,000	336,600	21,296,850
2036-37	15,810,000	1,644,750	4,250,000	177,600	21,882,350
2037-38	17,085,000	854,250	190,000	7,600	18,136,850
Total	141,250,000	57,883,750	35,285,000	10,856,900	245,275,650

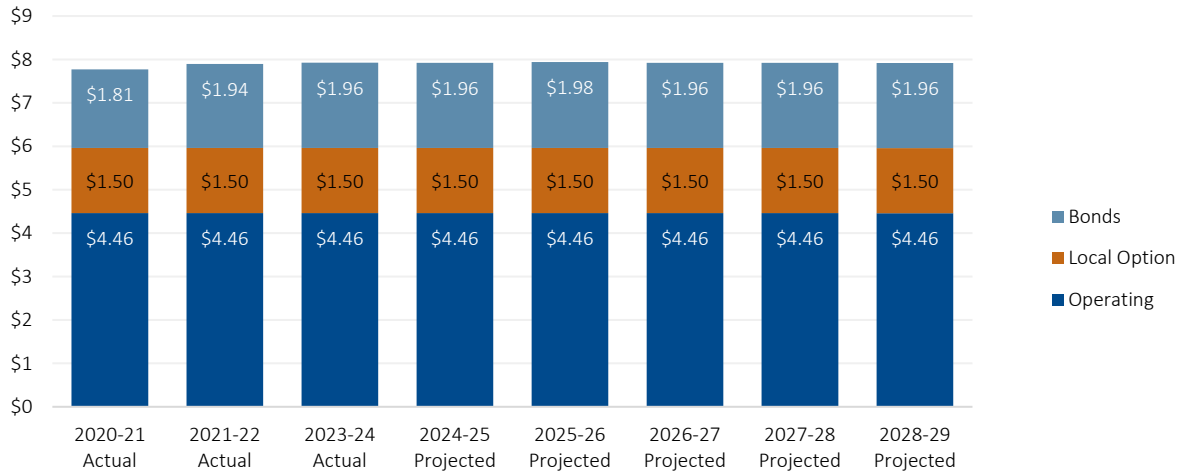
PENSION OBLIGATION BONDS

On October 2, 2002, the district issued \$24.3 million in limited tax pension obligation bonds to finance the district's unfunded actuarially accrued liability (UAL) with PERS. Payments on the pension obligation bonds are made by the Debt Service Fund (300) from charges made against salaries in all funds.

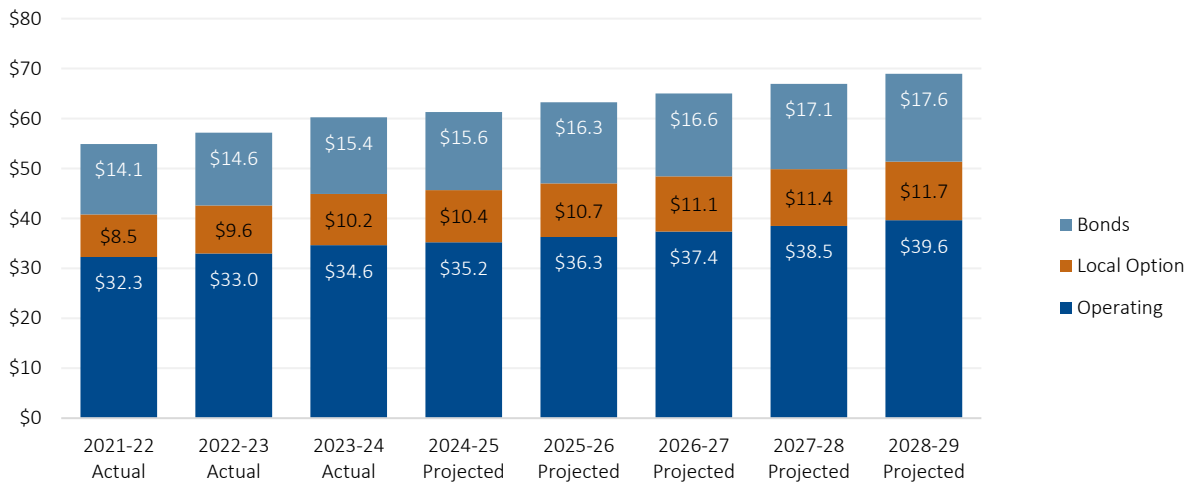
SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
2025-26	2,900,000	423,465	3,323,465
2026-27	3,225,000	262,515	3,487,515
2027-28	1,505,000	83,528	1,588,528
Total	7,630,000	769,508	8,399,508

TOTAL PROPERTY TAX RATES: \$ PER \$1,000 OF AV



TOTAL PROPERTY TAX LEVIES: SHOWN IN MILLIONS



EFFECT ON THE AVERAGE TAXPAYER: RATES ARE \$ PER \$1,000 OF AV

Fiscal Year	Average Assessed Value	Permanent Rate	Local Option Rate	Bond Rate	Total Tax Rate	Total Cost
2021-22 Actual	\$271,000	\$4.46	\$1.50	\$1.94	\$7.90	\$2,140
2022-23 Actual	\$279,000	\$4.46	\$1.50	\$1.95	\$7.91	\$2,208
2023-24 Actual	\$287,000	\$4.46	\$1.50	\$1.96	\$7.92	\$2,274
2024-25 Projected	\$296,000	\$4.46	\$1.50	\$1.96	\$7.92	\$2,345
2025-26 Projected	\$305,000	\$4.46	\$1.50	\$1.98	\$7.94	\$2,422
2026-27 Projected	\$314,000	\$4.46	\$1.50	\$1.96	\$7.92	\$2,487
2027-28 Projected	\$323,000	\$4.46	\$1.50	\$1.96	\$7.92	\$2,559
2028-29 Projected	\$333,000	\$4.46	\$1.50	\$1.96	\$7.92	\$2,637

STATE SCHOOL FUND ESTIMATE

STATE SCHOOL FUND GRANT
2025-2026

As of 3/3/2025

Benton County, Corvallis SD 509J

District ID: 1901

2025-2026 Extended ADMw

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

	2025-2026		2024-2025	
ADMr: 5,904.00 X 1.00	5,904.00		5,759.43 X 1.00	5,759.43
Students in EL programs:	492.00 X 0.50	246.00	564.96 X 0.50	282.48
Students in Pregnant and Parenting Programs:	1.00 X 1.00	1.00	1.00 X 1.00	1.00
787 IEP Students capped at 11% of District ADMr:	649.44 X 1.00	649.44	645.26 X 1.00	645.26
Students on IEP Above 11% of ADMr:	6.60 X 1.00	6.60	6.60 X 1.00	6.60
Students in Poverty:	649.28 X 0.25	162.32	765.78 X 0.25	191.45
Students in Foster Care and Neglected/Delinquent:	20.00 X 0.25	5.00	20.00 X 0.25	5.00
Remote Elementary School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Small High School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	2025-2026 ADMw	6,974.36	2024-2025 ADMw	6,891.22
	Corvallis SD 509J Extended ADMw		7,011.50	

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

	2025-2026		2024-2025	
ADMr:	0.00 X 1.00	0.00	106.59 X 1.00	106.59
Students in EL programs:	0.00 X 0.50	0.00	0.00 X 0.50	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Students in Poverty:	0.00 X 0.25	0.00	13.62 X 0.25	3.41
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25	0.00	0.00 X 0.25	0.00
Remote Elementary School Correction:	10.29 X 1.00	10.29	10.29 X 1.00	10.29
Small High School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	2025-2026 ADMw	10.29	2024-2025 ADMw	120.29

Corvallis SD 509J Extended ADMw 7,011.50

		Total	Charter	District
ADMr ¹	5,786 x 1.00 =	5,661.00	125.00	5,786.00
Students in ESL Programs ¹	544 x 0.50 =	272.00	0.00	272.00
Students in Pregnant and Parenting Programs ¹	1 x 1.00 =	1.00	0.00	1.00
Students with IEP & Above 11% ¹	642.6 x 1.00 =	642.60	642.60	0.00
Students in Poverty ²	645.12 x 0.25 =	158.34	2.94	161.28
Students in Foster Care ²	20 x 0.25 =	5.00	0.00	5.00
Remote Elementary School Correction ²	10.29 x 1.00 =	0.00	10.29	10.29
ADMr		6,739.94	138.23	6,878.17
2024-25 ADMw (projected)		6,977.93		
Extended ADMw		6,997.93		

¹ Projected by Corvallis School District

² Projected by Oregon Department of Education

STATE SCHOOL FUND GRANT

2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025

Benton County, Corvallis SD 509J - 1901																																																	
<p>2025-2026 Local Revenue</p> <table style="width: 100%;"> <tr> <td>Property Taxes and in-lieu of property taxes from local sources</td> <td align="right">= \$36,617,842.00</td> </tr> <tr> <td>Common School Fund</td> <td align="right">= \$857,022.86</td> </tr> <tr> <td>County School Fund</td> <td align="right">= \$200,000.00</td> </tr> <tr> <td>State Managed Timber</td> <td align="right">= \$0.00</td> </tr> <tr> <td>ESD Equalization</td> <td align="right">= \$0.00</td> </tr> <tr> <td>In-Lieu of Property Taxes(non-local sources)</td> <td align="right">= \$7,000.00</td> </tr> <tr> <td>Revenue Adjustments</td> <td align="right">= \$0.00</td> </tr> <tr> <td>Sum of Local Revenue</td> <td align="right">= \$37,681,864.86</td> </tr> </table> <p>2025-2026 Experience Adjustment</p> <table style="width: 100%;"> <tr> <td>District Average Teacher Experience</td> <td align="right">= 12.67</td> </tr> <tr> <td>State Average Teacher Experience</td> <td align="right">= 12.09</td> </tr> <tr> <td>Experience Adjustment (Difference in District and State Teacher Experience)</td> <td align="right">= 0.58</td> </tr> </table>	Property Taxes and in-lieu of property taxes from local sources	= \$36,617,842.00	Common School Fund	= \$857,022.86	County School Fund	= \$200,000.00	State Managed Timber	= \$0.00	ESD Equalization	= \$0.00	In-Lieu of Property Taxes(non-local sources)	= \$7,000.00	Revenue Adjustments	= \$0.00	Sum of Local Revenue	= \$37,681,864.86	District Average Teacher Experience	= 12.67	State Average Teacher Experience	= 12.09	Experience Adjustment (Difference in District and State Teacher Experience)	= 0.58	<p>2025-2026 Transportation Grant</p> <table style="width: 100%;"> <tr> <td>Salaries</td> <td align="right">= N/A</td> </tr> <tr> <td>Payroll</td> <td align="right">= N/A</td> </tr> <tr> <td>Purchased Services</td> <td align="right">= N/A</td> </tr> <tr> <td>Supplies</td> <td align="right">= N/A</td> </tr> <tr> <td>Other</td> <td align="right">= N/A</td> </tr> <tr> <td>Garage Depreciation</td> <td align="right">= N/A</td> </tr> <tr> <td>Bus Depreciation</td> <td align="right">= N/A</td> </tr> <tr> <td>Fees Collected</td> <td align="right">= N/A</td> </tr> <tr> <td>Non-Reimbursable</td> <td align="right">= N/A</td> </tr> <tr> <td>Net Eligible Trans Expenditures</td> <td align="right">= \$6,438,716.00</td> </tr> <tr> <td>Transportation per ADMr Rank</td> <td align="right">60%</td> </tr> <tr> <td>Transportation Reimbursement Rate</td> <td align="right">70.00%</td> </tr> <tr> <td>70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant</td> <td align="right">\$4,507,101.20</td> </tr> </table>	Salaries	= N/A	Payroll	= N/A	Purchased Services	= N/A	Supplies	= N/A	Other	= N/A	Garage Depreciation	= N/A	Bus Depreciation	= N/A	Fees Collected	= N/A	Non-Reimbursable	= N/A	Net Eligible Trans Expenditures	= \$6,438,716.00	Transportation per ADMr Rank	60%	Transportation Reimbursement Rate	70.00%	70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant	\$4,507,101.20
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2025-2026 ADMw 6,984.65	2024-2025 ADMw 7,011.50	Extended ADMw 7,011.50																																															
2025-2026 General Purpose Grant																																																	
Multiply the Teacher Experience Adjustment of 0.58 by \$25 then add \$4500 to the result = \$4,514.50 Then multiply \$4,514.50 by the Extended ADMw 7011.5022 and then by the funding ratio 2.47542604256 = \$78,355,716.74																																																	
2025-2026 Total Formula Revenue																																																	
Add the General Purpose Grant \$78,355,716.74 to the Transportation Grant \$4,507,101.20 = \$82,862,817.94																																																	
2025-2026 State School Fund Grant																																																	
Subtract the Local Revenue \$37,681,864.86 from the Total Formula Revenue \$82,862,817.94 = \$45,180,953.09																																																	
2025-2026 Rates per ADMw																																																	
General Purpose Grant per Extended ADMw = \$11,175	Total Formula Revenue per Extended ADMw = \$11,818																																																
Charter Schools Rate(ORS 338.155) = \$11,218																																																	
Payments																																																	
SSF Total Paid To Date	SSF Estimated Remaining Balance Due																																																
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due																																																
	High Cost Disability Estimated Remaining Balance Due																																																

The 2025-26 proposed budget for state school fund formula revenue is based on the following calculations:

General Purpose Grant

$$(6,977.93 \times (\$4,500 + (\$25 \times .58))) \times 2.475426043 = \$77,980,537$$

General Purpose Grant per Extended ADMw = \$11,175

Total Formula Revenue per Extended ADMw = \$11,821

Charter Schools Rate = \$11,175

Total Formula Revenue

$$\$77,980,537 + \$4,507,101 = \$82,487,638$$

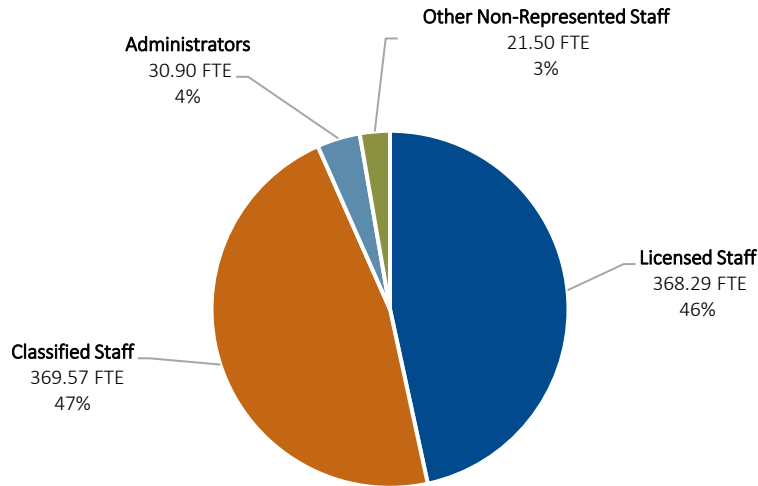
State School Fund Grant

$$82,487,638 - \$37,690,006 = \$44,797,632$$

STAFFING (FTE) ALLOCATIONS

ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 - Licensed Staff	411.24	408.27	404.16	392.63	368.29
112 - Classified Staff	395.29	405.20	387.35	386.55	369.57
113 - Administrators	32.80	33.54	32.98	32.10	30.90
114 - Other Non-Represented Staff	23.94	25.12	23.31	22.30	21.50
TOTAL FTE	863.27	872.12	847.81	833.57	790.26



ALLOCATIONS (FTE) BY FUND

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Proposed	2025-26 Proposed
100 - General Fund	710.75	692.97	667.90	685.42	667.57
200 - Special Revenue Fund	146.90	175.66	177.05	148.15	121.69
400 - Capital Projects Fund	3.84	2.13	1.00	-	-
600 - Internal Service Fund	1.78	1.37	1.86	-	1.00
TOTAL FTE	863.27	872.12	847.81	833.57	790.26

ALLOCATIONS (FTE) BY FUNCTION

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Budget	Proposed
1111 - Elementary, K-5	169.23	162.68	158.75	153.89	126.02
1121 - Middle/Junior High Programs	73.35	76.07	76.19	69.85	61.20
1131 - High School Programs	96.66	93.02	88.26	85.24	74.40
1132 - High School Extracurricular	2.52	3.60	3.80	3.80	3.00
1140 - Pre-Kindergarten Programs	0.20	-	-	-	-
1220 - Restrictive Programs for Students with Disabilities	58.34	60.41	63.57	67.01	67.75
1250 - Less Restrictive Programs for Students with Disabilities	90.27	92.36	81.06	91.15	91.59
1270 - Remediation / Title I	7.13	8.31	14.33	16.81	19.59
1280 - Alternative Education	9.19	12.23	13.76	13.06	18.14
1291 - English Language Learner Programs	18.51	19.55	16.66	14.70	13.47
1292 - Teen Parent Programs	0.25	0.25	-	-	-
1000 - Instruction Total	525.65	528.49	516.37	515.49	475.18
2110 - Attendance and Social Work Services	37.97	40.14	33.46	33.43	38.14
2120 - Guidance Services	28.14	27.71	28.14	25.68	25.08
2130 - Health Services	13.75	15.38	12.87	13.88	12.06
2140 Psychological Services	15.80	17.94	14.55	6.00	8.10
2150 - Speech Pathology and Audiology Services	8.00	5.70	5.18	9.38	8.90
2160 - Other Student Treatment Services	2.24	1.97	2.15	2.47	2.47
2190 - Service Direction, Student Support Services	6.60	6.50	5.91	6.00	6.40
2210 - Improvement of Instruction Services	18.49	16.34	13.66	11.34	11.94
2220 - Educational Media Services	13.58	13.53	11.89	9.06	9.25
2230 - Assessment and Testing	7.53	7.03	5.77	5.00	6.44
2310 - Board of Education Services	-	-	0.15	0.09	0.09
2320 - Executive Administration Services	1.99	2.00	2.00	4.00	4.00
2410 - Office of the Principal Services	44.46	43.59	40.98	41.48	39.00
2490 - Other Support Services-School Administration	6.30	7.07	13.05	14.18	13.17
2510 - Direction of Business Support Services	2.00	2.00	1.75	1.00	1.00
2520 - Fiscal Services	5.44	6.77	6.68	6.00	6.25
2540 - Operation and Maintenance of Plant Services	52.33	55.47	60.61	53.84	54.09
2550 - Student Transportation Services	2.33	1.88	1.78	1.63	1.38
2570 - Internal Services	1.00	1.00	1.00	1.00	1.00
2630 - Information Services	2.98	2.88	2.00	1.00	1.00
2640 - Staff Services	5.01	5.88	6.07	6.00	6.00
2660 - Technology Services	20.87	19.84	20.69	19.34	19.34
2680 - Interpretation and Translation Services	2.45	3.74	3.25	3.25	2.75
2690 - Other Support Services-Central	-	0.15	0.36	0.50	0.50
2000 - Support Services Total	299.26	304.52	293.95	275.54	278.36
3100 - Food Services	32.44	35.07	33.91	40.26	34.34
3300 - Community Services	2.08	1.91	2.58	2.28	2.38
3000 - Enterprise and Community Services Total	34.52	36.98	36.49	42.54	36.73
4110 - Service Area Direction	3.84	2.13	1.00	-	-
4000 - Facilities Acquisition and Construction	3.84	2.13	1.00	-	-
TOTAL FTE	863.27	872.12	847.81	833.57	790.26

SCHOOL STAFFING (FTE) ALLOCATIONS

Grade Span	School	Projected Enrollment	Classroom FTE			Elementary Enrichment					Basic School Support FTE							Total FTE Allocations
			Direct Instruction	Student:Teacher Ratio	PE	Music	Art	Total	School Administration ³	Counseling & Social Work ⁴	Instructional Support ⁵	Administrative Support ⁶	Student Support ⁷	Assessment	Library	Athletics	Total	
K-5	Adams	342	14.00	24	0.90	0.50	0.50	1.90	2.00	1.00	4.40	2.00	10.66	-	0.50	-	20.56	36.46
K-5	Franklin K-5	149	6.00	25	0.40	0.20	0.20	0.80	1.00	0.38	1.10	1.00	2.63	-	0.25	-	6.35	13.15
K-5	Garfield	384	16.00	24	1.00	0.60	0.60	2.20	2.00	1.00	5.50	2.00	11.31	-	0.50	-	22.31	40.51
K-5	Bessie Coleman	340	14.00	24	0.90	0.50	0.50	1.90	2.00	1.00	4.50	1.88	12.73	-	0.50	-	22.60	38.50
K-5	Kathryn Jones Harrison	205	8.00	26	0.50	0.30	0.30	1.10	2.00	1.00	4.40	1.88	16.03	-	0.25	-	25.56	34.66
K-5	Lincoln	287	12.00	24	0.80	0.40	0.40	1.60	2.00	1.00	5.40	2.00	12.56	-	0.50	-	23.46	37.06
K-5	Mountain View	219	9.00	24	0.60	0.40	0.40	1.40	2.00	1.00	3.40	1.88	10.87	-	0.25	-	19.40	29.80
K-5	Letitia Carson	295	13.00	23	0.80	0.40	0.40	1.60	2.00	1.00	5.50	2.00	11.25	-	0.50	-	22.25	36.85
	Total Elementary	2,221	92.00	24	5.90	3.30	3.30	12.50	15.00	7.38	34.20	14.63	88.04	-	3.25	-	162.49	266.99
6-8	Cheldelin	460	19.40	28	-	-	-	-	3.00	1.50	5.30	3.00	12.75	0.50	1.00	-	27.05	46.45
6-8	Franklin K-8	168	6.93	29	-	-	-	-	1.00	0.38	1.10	1.00	2.63	-	0.25	-	6.35	13.28
6-8	Linus Pauling	660	27.40	29	-	-	-	-	3.00	2.00	10.00	4.25	28.88	0.88	1.00	-	50.00	77.40
	Total Middle School	1,288	53.73	29	-	-	-	-	7.00	3.88	16.40	8.25	44.25	1.38	2.25	-	83.40	137.13
9-12	Corvallis	1,178	43.00	32	-	-	-	-	4.17	5.50	11.21	3.88	25.56	0.50	1.00	1.50	53.31	96.31
9-12	Grescent Valley	820	28.83	33	-	-	-	-	4.00	4.50	6.67	3.88	24.16	0.50	1.00	1.50	46.20	75.03
9-12	Alternative Pathways	155	5.50	28	-	-	-	-	1.00	1.50	2.27	2.00	5.38	0.50	-	-	12.65	18.15
6-12	Bridges	-	-	-	-	-	-	-	1.50	-	2.50	1.00	13.06	0.50	-	-	18.56	18.56
	Total High School	2,153.0	77.3	93.3	-	-	-	-	10.7	11.5	22.7	10.8	68.2	2.0	2.0	3.0	130.7	208.1
	GRAND TOTAL	5,661	223.06	24	5.90	3.30	3.30	12.50	32.67	22.75	73.25	33.63	200.45	3.38	7.50	3.00	376.61	612.17

¹ Classroom FTE based on class size targets of K-1: 22, 2-3: 24, 4-5: 27, 6-8: 29, 9-12: 31
² Elementary Enrichment is based on number of classrooms. Each classroom is allocated 90 minutes per class, per week for PE. Each classroom is allocated 45 minutes per class, per week for art and music.
³ School Administration includes Principal, Assistant Principal, and TOSA/Dean of Students.
⁴ Counseling & Social Work includes Counselor or Social Worker, Mental Health Therapist, Student and Family Advocate, Career Center Specialist, and Counseling Administrative Support.
⁵ Instructional support includes Life Skills Teacher, Special Education Teacher, Speech and Language Pathologist, Adapted PE Teacher, MTSS Specialist or RTI Coach, TOSA/Family Engagement, TOSA/Racial Equity Coach, TOSA/Canvas Coach, TOSA/DLI Coordinator, and TOSA/Graduation Coach.
⁶ Administrative support includes Office Manager, Administrative Assistant, Registrar, and Fiscal Clerk.
⁷ Student support includes Life Skills Educational Assistant, Student or Campus Behavior Support, Educational Assistant, Health Services Assistant, ASL Interpreter, and Brailist.

SALARY AND BENEFIT COSTS

SALARY SCHEDULES

2025-26 CLASSIFIED SALARY SCHEDULE: \$ PER HOUR

Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Longevity
5	17.14	17.57	18.01	18.45	18.91	19.33	19.77	20.21	20.67	21.14	21.56	21.99	22.44	22.88	23.34	24.51
6	17.91	18.35	18.81	19.28	19.76	20.20	20.66	21.12	21.60	22.09	22.54	22.99	23.45	23.92	24.40	25.62
7	18.71	19.18	19.66	20.15	20.65	21.11	21.59	22.08	22.58	23.09	23.56	24.03	24.51	25.00	25.50	26.78
8	19.56	20.05	20.55	21.06	21.58	22.07	22.57	23.08	23.61	24.14	24.62	25.11	25.61	26.12	26.65	27.98
9	20.43	20.95	21.47	22.00	22.55	23.06	23.58	24.12	24.66	25.22	25.72	26.23	26.76	27.29	27.84	29.23
10	21.36	21.89	22.44	22.99	23.57	24.11	24.65	25.21	25.78	26.36	26.88	27.41	27.96	28.52	29.08	30.54
11	22.32	22.87	23.44	24.03	24.63	25.19	25.75	26.33	26.92	27.52	28.07	28.63	29.19	29.77	30.37	31.89
12	23.32	23.90	24.50	25.11	25.73	26.31	26.90	27.50	28.13	28.76	29.34	29.93	30.53	31.14	31.77	33.36
13	24.36	24.98	25.60	26.24	26.90	27.50	28.13	28.76	29.41	30.06	30.66	31.28	31.90	32.53	33.18	34.84
14	25.47	26.10	26.76	27.42	28.11	28.75	29.39	30.05	30.73	31.42	32.04	32.69	33.35	34.01	34.69	36.43
15	26.61	27.28	27.96	28.66	29.37	30.03	30.71	31.40	32.10	32.82	33.48	34.15	34.83	35.53	36.24	38.05
16	27.81	28.50	29.22	29.95	30.70	31.39	32.09	32.81	33.55	34.30	34.99	35.69	36.41	37.13	37.88	39.77
17	29.06	29.78	30.53	31.30	32.08	32.80	33.53	34.29	35.06	35.85	36.56	37.30	38.04	38.80	39.58	41.56
18	30.36	31.12	31.90	32.70	33.51	34.27	35.04	35.83	36.63	37.45	38.20	38.97	39.75	40.54	41.35	43.42
19	31.73	32.52	33.33	34.17	35.03	35.82	36.62	37.44	38.29	39.14	39.92	40.72	41.54	42.37	43.22	45.38
20	33.16	33.98	34.83	35.69	36.58	37.41	38.25	39.11	39.99	40.89	41.70	42.54	43.38	44.25	45.14	47.40
21	34.65	35.52	36.41	37.32	38.25	39.11	39.99	40.89	41.82	42.76	43.62	44.49	45.38	46.29	47.21	49.57
22	36.21	37.11	38.03	38.98	39.96	40.86	41.78	42.72	43.67	44.65	45.54	46.46	47.38	48.33	49.29	51.75
23	37.83	38.78	39.75	40.74	41.76	42.69	43.65	44.63	45.63	46.66	47.59	48.55	49.52	50.51	51.52	54.09

2025-26 CLASSIFIED JOB FAMILIES AND SALARY RANGE

Classification Family	Salary Range	Classification Family	Salary Range	Classification Family	Salary Range
Food Service		Instructional Assistants		Technology	
Food Service Assistant	5	Educational Assistant 2	9	Technology/Computer Lab Assistant 1 (bldg)	10
Food Service Specialist	6	Educational Assistant 3	11	Technology/Computer Lab Assistant 2 (bldg)	11
Lead Baker	7	Educational Assistant Life Skills	12	Information Services Training and Support	12
Kitchen Manager	9	School-to-Career Transition Specialist	12	Information Services Technical Support 1	14
Catering Manager	9			Theater and AV Technician 2	17
Central Kitchen Manager	12	Assessment		Information Services Technical Support 2	18
Food Service Foreman	17	Assessment Technician	11	Information Services Technical Support 3	23
		District Assessment and Data Specialist	18	Data Integration & Systems Analyst	23
Clerical		Student Behavior		Library	
Secretary	6	Student Behavior Assistant	9	Library Media Assistant 1	7
Administrative Assistant 1	7	Student Behavior Support 1	10	Instructional Media Center Assistant 1 (CIMC)	7
Health Service Assistant	9	Student Behavior Support 2	12	Library Media Technician	10
Administrative Assistant 1 - Office (attendant)	9	Campus Behavior Support	13	Instructional Media Center Assistant 2 (CIMC)	10
Administrative Assistant 2	10	Student Behavior Support 3 - grandfathered	16	Instructional Media Center Lead (CIMC)	13
Registrar 1	12				
Career Center Specialist	12	Stand Alone Positions		Maintenance	
Administrative Assistant 2/Office Manager	13	Special Education Behavior Assistant	13	Maintenance 1	8
Administrative Assistant 3	13	Mental Health & Wellness Skills Trainer	15	Lead Maintenance	9
Registrar 2	13	Bilingual Student and Family Advocate 1	15	Warehouse Delivery	10
Administrative Assistant 3/Office Manager	14	Communications Specialist	17	Project Crew	10
		Bilingual Student and Family Advocate 2	17	Project Crew Lead	11
Business		Newcomer Student and Family Liaison	17	Campus Steward 1 (Elementary)	12
Fiscal Clerk 1	8	Special Education Data Specialist	17	Campus Steward 2 (Middle School)	13
Fiscal Clerk 2	11	District Synergy Specialist	18	Maintenance 2	13
Fiscal Clerk 2/Office Manager	13	Speech Language Pathologist Assistant	19	Campus Steward 3 (High School)	14
Accounting & Business Systems Specialist I	14	Brailist; Translator	19	Maintenance 3	17
Payroll / Benefit Specialist	18	Medicaid Coordinator	19	Maintenance 4	18
Accounting & Business Systems Specialist II	19	Electrician Specialist	23	Maintenance Foreman	19

2025-26 LICENSED SALARY SCHEDULE: \$ PER 1.0 FTE, 191 CONTRACT DAYS

Step	BA	BA+60	MA	MA+45/Ph
1	52,980	54,835		
2	54,993	56,892		
3	57,083	59,025	59,025	59,651
4	59,252	61,239	61,239	61,858
5	61,504	63,535	63,535	64,147
6	63,841	65,918	65,918	66,521
7	66,267	68,390	68,390	68,983
8	68,785	70,955	70,955	71,535
9	71,399	73,616	73,616	74,182
10	74,112	76,377	76,377	76,927
11	76,928	79,241	79,241	79,774
12	79,851	82,212	82,212	82,725
13	82,886	85,295	85,295	85,785
14	86,036	88,494	88,494	88,959
15	89,305	91,813	91,813	92,251
16	92,699	95,256	95,256	95,665
17	96,222	98,828	98,828	99,204
Longevity	99,879	102,534	102,534	102,874

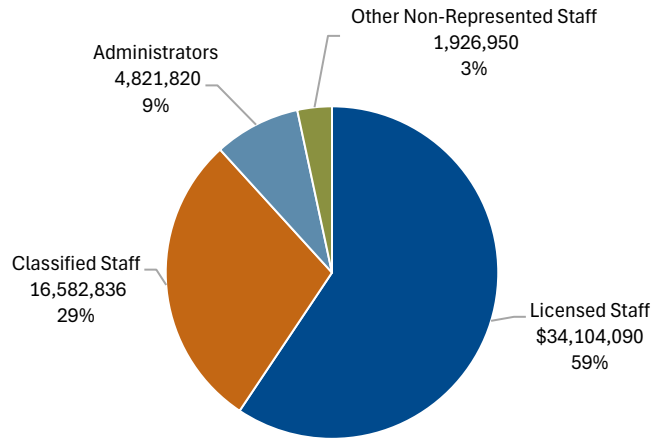
2025-26 ADMINISTRATOR/NON-REPRESENTED SALARY SCHEDULE; \$ PER 1.0 FTE

Position	Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Assistant Superintendent	260	164,130	168,232	172,439	176,750	181,167	185,697	190,340
Director/Finance	260	147,818	151,513	155,302	159,186	163,165	167,243	171,424
Director/Human Resources	260	147,818	151,513	155,302	159,186	163,165	167,243	171,424
Director/Operations	260	147,818	151,513	155,302	159,186	163,165	167,243	171,424
Director/Student Growth & Experience	260	147,818	151,513	155,302	159,186	163,165	167,243	171,424
Principal/High School	225	147,089	150,767	154,537	158,399	162,359	166,419	170,579
Principal/Middle School	225	137,120	140,549	144,062	147,662	151,353	155,137	159,016
Principal/Elementary	225	131,502	134,790	138,160	141,613	145,153	148,781	152,501
Coordinator/Student Growth & Experie	230	134,430	137,792	141,236	144,767	148,386	152,096	155,898
Coordinator/Alternative Pathways	225	131,502	134,790	138,160	141,613	145,153	148,781	152,501
Assistant Principal/High School	225	127,847	131,043	134,319	137,677	141,120	144,648	148,266
Assistant Principal/Middle School	225	121,954	125,003	128,127	131,330	134,613	137,980	141,430
Director/Technology	260	117,416	120,352	123,361	126,445	129,606	132,846	136,167
Manager/Mental Health	230	121,954	125,003	128,127	131,330	134,613	137,980	141,430
Manager/Accounting	260	100,435	102,944	105,517	108,157	110,861	113,632	116,473
Manager/Food Services	260	97,102	99,529	102,019	104,569	107,183	109,862	112,609
Coordinator/Communications	260	97,102	99,529	102,019	104,569	107,183	109,862	112,609
Manager/Facilities	260	91,343	93,628	95,968	98,367	100,827	103,347	105,930
Supervisor/Culinary	260	81,093	83,120	85,198	87,328	89,512	91,749	94,042
Supervisor/Custodial	260	81,093	83,120	85,198	87,328	89,512	91,749	94,042
Manager/District Theaters	210	65,498	67,135	68,814	70,534	72,298	74,105	75,957
Supervisor/Food Services	260	69,832	71,578	73,368	75,201	77,082	79,010	80,985
Supervisor/Family Outreach	230	77,711	79,654	81,645	83,686	85,778	87,923	90,121
Therapist/Physical	200	82,689	84,757	86,874	89,047	91,272	93,556	95,895
Senior Specialist/Finance	260	82,677	84,742	86,861	89,034	91,260	93,541	95,880
Executive Assistant/Superintendent &	260	81,093	83,120	85,198	87,328	89,512	91,749	94,042
Specialist/Risk & Compliance	260	78,970	80,944	82,968	85,042	87,169	89,347	91,581
Specialist/Sustainability	260	69,832	71,578	73,368	75,201	77,082	79,010	80,985
Specialist/Administrative	260	67,072	68,749	70,468	72,229	74,034	75,887	77,784
Specialist/Human Resources	260	67,072	68,749	70,468	72,229	74,034	75,887	77,784
Specialist/Payroll & Benefits	260	67,072	68,749	70,468	72,229	74,034	75,887	77,784
Coordinator/Transportation	260	67,072	68,749	70,468	72,229	74,034	75,887	77,784
Specialist/Health & Wellness	210	56,404	57,814	59,259	60,740	62,260	63,815	65,411

SALARY COSTS BY OBJECT

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 - Licensed Staff	\$28,770,739	\$29,793,194	\$31,916,777	\$33,243,654	\$34,104,090
112 - Classified Staff	12,967,064	14,673,779	14,877,226	16,029,625	16,582,836
113 - Administrators	4,102,871	4,306,349	4,555,907	4,822,410	4,821,820
114 - Other Non-Represented Staff	1,764,146	1,881,846	1,858,173	1,858,587	1,926,950
116 - Supplemental Retirement Stipends	315,500	-	-	-	-
121 - Substitutes – Licensed ¹	120,591	70,646	107,441	61,950	85,520
122 - Substitutes – Classified ¹	23,256	12,058	8,513	17,500	18,190
130 - Additional Salary	2,949,992	4,169,938	3,227,013	3,076,451	2,958,940
TOTAL SALARY COST	\$51,014,158	\$54,907,809	\$56,551,050	\$59,110,177	\$60,498,346
<i>Change from Prior Year</i>	11.7%	7.6%	3.0%	4.5%	2.3%

¹The majority of instructional substitute staff are contracted through a third-party agency, EduStaff, and their costs are recorded under Purchased Services rather than Salaries. The proposed budget includes \$1,126,500 for Licensed substitutes and \$635,730 for Classified substitutes.



BENEFIT COSTS BY OBJECT

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
210 - Public Employees Retirement System	\$11,593,320	\$12,643,365	\$13,674,352	\$14,857,471	\$16,017,094
220 - Social Security Administration	3,808,428	4,090,468	4,219,230	4,518,595	4,489,476
230 - Other Required Payroll Costs	301,023	323,507	423,776	352,277	592,556
240 - Contractual Employee Benefits	13,211,717	13,497,515	14,063,986	14,453,426	12,876,820
TOTAL BENEFIT COST	\$28,914,488	\$30,554,854	\$32,381,345	\$34,181,769	\$33,975,946
<i>Change from Prior Year</i>	6.1%	5.7%	6.0%	5.6%	-0.6%

STUDENT ENROLLMENT

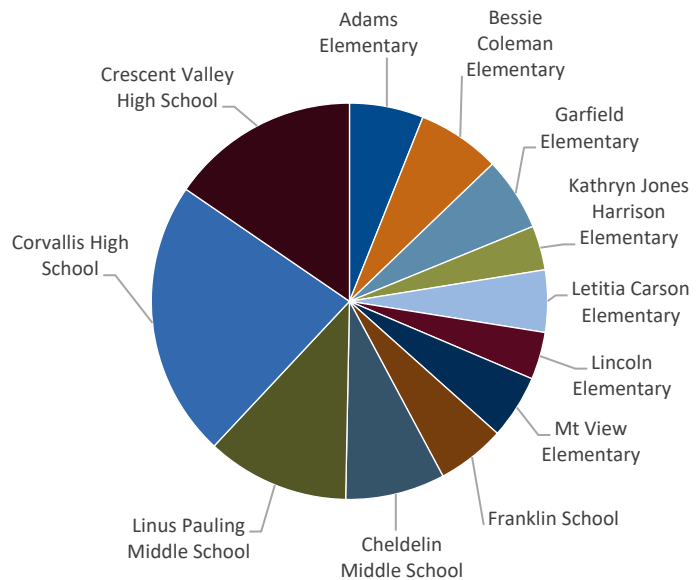
The District develops annual enrollment projections using two types of information – cohort survival rates and birth rates. Cohort survival is a commonly used demographic technique that looks at the number of students in a given grade (called a "cohort"), and determines how many of those students will move up to the next grade or school level. Cohort survival in a given area is affected by in- and out-migration of families in response to economic climate, the type of housing available (i.e., single family units vs. multiple family units), and general mobility of the population. Because there are no previous years' "cohorts" to compare classes with, kindergarten projections are generated using birth rates and the district's "capture" rates of eligible births in Corvallis and Benton County.

Year	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	Change from Prior Year	
2020-21 Actual	385	409	403	445	523	481	479	522	529	524	530	512	591	6,333	-412	-6.1%
2021-22 Actual	396	396	420	402	430	535	473	474	534	568	548	535	568	6,279	-54	-0.9%
2022-23 Actual	378	424	418	424	401	457	532	469	493	572	574	542	572	6,256	-23	-0.4%
2023-24 Actual	355	400	419	410	425	402	443	532	462	527	560	575	566	6,076	-180	-2.9%
2024-25 Actual	329	361	398	413	411	426	410	436	533	501	522	545	613	5,898	-178	-2.9%
<i>2025-26 Projected</i>	<i>303</i>	<i>342</i>	<i>358</i>	<i>391</i>	<i>414</i>	<i>413</i>	<i>446</i>	<i>409</i>	<i>433</i>	<i>572</i>	<i>493</i>	<i>515</i>	<i>572</i>	<i>5,661</i>	-237	-4.0%
<i>2026-27 Projected</i>	<i>316</i>	<i>312</i>	<i>342</i>	<i>348</i>	<i>386</i>	<i>421</i>	<i>410</i>	<i>442</i>	<i>409</i>	<i>464</i>	<i>574</i>	<i>489</i>	<i>554</i>	<i>5,467</i>	-194	-3.4%
<i>2027-28 Projected</i>	<i>289</i>	<i>325</i>	<i>312</i>	<i>333</i>	<i>344</i>	<i>393</i>	<i>418</i>	<i>407</i>	<i>442</i>	<i>438</i>	<i>465</i>	<i>569</i>	<i>526</i>	<i>5,261</i>	-206	-3.8%
<i>2028-29 Projected</i>	<i>274</i>	<i>300</i>	<i>330</i>	<i>311</i>	<i>333</i>	<i>348</i>	<i>402</i>	<i>418</i>	<i>411</i>	<i>477</i>	<i>438</i>	<i>467</i>	<i>631</i>	<i>5,140</i>	-121	-2.3%

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

2024-25 PROJECTED ENROLLMENT BY SCHOOL

School	Projected
Adams Elementary	342
Bessie Coleman Elementary	340
Garfield Elementary	384
Kathryn Jones Harrison Elementary	205
Letitia Carson Elementary	287
Lincoln Elementary	219
Mt View Elementary	295
Franklin School	316
Cheldelin Middle School	460
Linus Pauling Middle School	660
Corvallis High School	1,279
Crescent Valley High School	874
Subtotal (District Schools)	5,661



SCHOOL DISCRETIONARY ALLOCATIONS

School and Grades Served	Students						Discretionary Allocation		
	Projected Enrollment	Navigating Poverty 1	With a Disability 2	Emerging Bilingual 3	Opportunity for Growth 4	Weighted Student Count	\$ per Weight	\$ per Student	Allocation
K-5 Adams	342	48%	15%	11%	45%	444	\$ 200	\$ 260	\$ 88,800
K-5 Franklin K-5	149	16%	9%	13%	21%	171	200	230	34,200
K-5 Garfield	384	50%	11%	42%	60%	540	200	281	108,000
K-5 Bessie Coleman	340	21%	14%	15%	38%	414	200	244	82,800
K-5 Kathryn Jones Harrison	205	43%	19%	7%	48%	265	200	259	53,000
K-5 Lincoln	287	44%	15%	29%	53%	389	200	271	77,800
K-5 Mountain View	219	52%	14%	3%	51%	285	200	260	57,000
K-5 Letitia Carson	295	57%	16%	9%	53%	394	200	267	78,800
Total Elementary	2,221					2,902	\$ 200	\$ 261	\$ 580,400
6-8 Cheldelin	460	38%	16%	8%	56%	595	\$ 330	\$ 427	\$ 196,350
6-8 Franklin 6-8	168	16%	9%	13%	21%	193	330	379	63,690
6-8 Linus Pauling	660	45%	16%	22%	62%	899	330	450	296,670
Total Middle School	1,288					1,687	\$ 330	\$ 432	\$ 556,710
9-12 Corvallis	1,178	35%	11%	20%	11%	1,435	\$ 340	\$ 414	\$ 487,900
9-12 Crescent Valley	820	24%	13%	10%	13%	969	340	402	329,460
9-12 Alternative Pathways	155	29%	12%	15%	12%	138	340	303	46,920
Total High School	2,153					2,542	\$ 345	\$ 401	\$ 864,280
GRAND TOTAL	5,661					7,131			\$2,001,390

¹ Students who are eligible and participating in the national school lunch program (free or reduced). One student = 0.25 weight.

² Students who have an Individual Education Plan (IEP). One student = 0.25 weight.

³ Students who receive specialized or modified instruction in both the English language and in their academic courses. One student = 0.25 weight.

⁴ Students who did not meet academic benchmarks in the previous year. One K-8 student = 0.25 weight. One 9-12 student = 0.50 weight.

ESSA SCHOOL LEVEL REPORTING

A requirement of the Every Student Succeeds Act (ESSA) is to report per-pupil spending by school, not just by district. The school-by-school information must include a demographic breakdown of student enrollment by racial, ethnic, and other designations such as special education and English-language learner; the socioeconomic picture of each school's enrollment based on student poverty levels; money spent on staff versus other expenses, and what proportion of that spending comes from federal and state and local sources.

SCHOOL LEVEL REPORTING (ALL FUNDS)

	ELEMENTARY SCHOOLS						
	Adams	Bessie Coleman	Garfield <i>DLI, Title I</i>	Kathryn Jones Harrison <i>Life Skills</i>	Letitia Carson <i>Title I</i>	Lincoln <i>DLI, Title I</i>	Mountain View <i>Title I, SEG</i>
Projected 2025-26 Enrollment	342	340	384	205	295	287	219
STUDENT DEMOGRAPHICS (2024-25 ODE Fall Membership and District Data Sources)							
Total Fall Enrollment (2024-25)	342	351	378	225	333	311	211
Race/Ethnicity							
American Indian/Alaskan Native	1%	1%	1%	<1%	<1%	<1%	<1%
Asian	4%	14%	1%	4%	4%	<1%	1%
Black/African American	2%	1%	2%	5%	2%	1%	<1%
Hispanic/Latino	6%	8%	48%	8%	15%	36%	9%
Multiracial	11%	13%	8%	7%	12%	6%	9%
Native Hawaiian/Pacific Islander	<1%	1%	<1%	<1%	<1%	2%	1%
White	76%	63%	40%	75%	67%	54%	79%
Students with Disabilities	15%	13%	11%	18%	15%	15%	12%
Ever English Learners	10%	11%	39%	8%	7%	26%	3%
SCHOOL PERFORMANCE MEASURES (2023-24 At-A-Glance Report)							
English Language Arts Proficiency	55%	62%	40%	52%	47%	47%	49%
Mathematics Proficiency	52%	63%	32%	52%	41%	39%	39%
Science Proficiency	33%	58%	31%	55%	40%	43%	27%
Grade 9 On Track to Graduate							
Grade 12 On Time Graduation							
SCHOOL STAFFING (2025-26 Proposed)							
111 Licensed Staff	22.18	22.85	27.55	16.70	23.50	21.65	16.40
112 Classified Staff	16.19	19.29	18.16	21.78	18.63	20.50	16.03
113 Administrators	1.00	1.00	1.00	1.00	1.00	1.00	1.00
114 Other Non-Represented Staff	-	-	-	-	-	-	-
Total	39.36	43.14	46.71	39.48	43.13	43.15	33.43
SCHOOL SPENDING (2025-26 Proposed)							
100 Salaries	2,745,540	2,853,270	3,220,670	2,561,280	2,945,607	2,832,400	2,290,220
200 Associated Payroll Costs	1,573,710	1,586,490	1,884,060	1,518,650	1,658,540	1,587,750	1,284,380
300 Purchased Services	2,200	-	9,100	-	-	15,000	2,300
400 Supplies and Materials	77,750	77,920	75,480	56,150	72,318	61,050	47,750
500 Capital Outlay	2,000	-	-	-	-	-	-
600 Other Objects	1,000	-	-	-	225	-	-
Total	\$4,402,200	\$4,517,680	\$5,189,310	\$4,136,080	\$4,676,690	\$4,496,200	\$3,624,650
STUDENT:STAFF RATIO	8.7	7.9	8.2	5.2	6.8	6.7	6.6
STUDENT:LICENSED STAFF RATIO	15.4	14.9	13.9	12.3	12.6	13.3	13.4
SCHOOL SPENDING PER STUDENT							
State and Local Funds	12,595	11,450	13,389	20,176	14,122	14,299	14,939
Federal Funds	277	141	1,627	-	1,731	1,367	1,612
Total	\$12,872	\$13,287	\$13,514	\$20,176	\$15,853	\$15,666	\$16,551

Notes:

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

	K-8 & SECONDARY SCHOOLS					District Wide
	Franklin K-8	Cheldelin Middle	Linus Pauling Middle <i>Life Skills, DLI</i>	Corvallis High <i>Life Skills, DLI</i>	Crescent Valley High <i>WINGS</i>	
Projected 2025-26 Enrollment	316	460	660	1,279	874	5,661
STUDENT DEMOGRAPHICS (2024-25 ODE Fall Membership and District Data Sources)						
Total Fall Enrollment (2024-25)	310	488	712	1,273	875	5,809
Race/Ethnicity						
American Indian/Alaskan Native	<1%	1%	1%	1%	<1%	1%
Asian	12%	6%	3%	3%	7%	4%
Black/African American	<1%	2%	2%	2%	1%	2%
Hispanic/Latino	11%	14%	25%	24%	11%	19%
Multiracial	7%	10%	9%	8%	10%	9%
Native Hawaiian/Pacific Islander	1%	1%	1%	<1%	<1%	1%
White	68%	67%	60%	62%	70%	65%
Students with Disabilities	9%	16%	15%	11%	11%	13%
Ever English Learners	4%	5%	15%	8%	4%	11%
SCHOOL PERFORMANCE MEASURES (2023-24 At-A-Glance Report)						
English Language Arts Proficiency	79%	61%	51%			51%
Mathematics Proficiency	66%	44%	38%			42%
Science Proficiency	65%	46%	50%			n/a
Grade 9 On Track to Graduate				89%	57%	88%
Grade 12 On Time Graduation				89%	90%	88%
SCHOOL STAFFING (2025-26 Proposed)						
111 Licensed Staff	17.58	30.20	43.60	65.39	44.26	351.86
112 Classified Staff	9.50	26.28	44.63	45.73	42.24	298.95
113 Administrators	1.00	1.40	2.60	4.60	3.40	20.00
114 Other Non-Represented Staff	-	-	-	-	-	-
Total	28.08	57.88	90.83	115.72	89.90	670.80
SCHOOL SPENDING (2025-26 Proposed)						
100 Salaries	2,215,355	4,152,586	6,242,593	9,495,405	7,065,375	48,620,301
200 Associated Payroll Costs	1,291,740	2,454,152	3,642,414	5,158,326	3,940,864	27,581,076
300 Purchased Services	3,500	41,450	58,300	200,677	275,800	608,327
400 Supplies and Materials	53,695	101,650	188,776	269,402	218,211	1,300,152
500 Capital Outlay	-	-	-	5,000	-	7,000
600 Other Objects	-	750	-	24,890	19,890	46,755
Total	\$3,564,290	\$6,750,588	\$10,132,083	\$15,153,700	\$11,520,140	\$ 78,163,611
STUDENT:STAFF RATIO	11.3	7.9	7.3	11.1	9.7	8.4
STUDENT:LICENSED STAFF RATIO	18.0	15.2	15.1	19.6	19.7	16.1
SCHOOL SPENDING PER STUDENT						
State and Local Funds	11,279	14,453	15,002	11,781	12,617	13,289
Federal Funds	-	222	349	67	564	518
Total	\$11,279	\$14,675	\$15,352	\$11,848	\$13,181	\$13,807

ADAMS ELEMENTARY

Grades K-5

Peter Henning, Principal



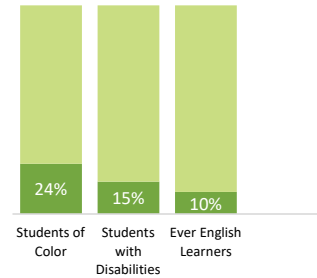
ENROLLMENT



2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
386	389	358	342	342

DEMOGRAPHICS

	2021-22	2022-23	2023-24	2024-25
American Indian/Alaskan Native	1%	1%	1%	1%
Asian	5%	6%	5%	4%
Black/African American	2%	3%	3%	2%
Hispanic/Latino	9%	8%	9%	6%
Multiracial	10%	10%	8%	11%
Native Hawaiian/Pacific Islander	<1%	1%	1%	<1%
White	74%	72%	75%	76%
Students with Disabilities	14%	11%	11%	15%
Ever English Learners	8%	10%	9%	10%

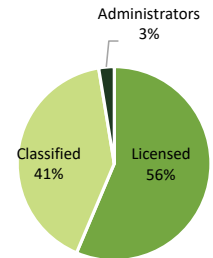


PERFORMANCE MEASURES

	2021-22	2022-23	2023-24
English Language Arts Proficiency	45%	48%	55%
Mathematics Proficiency	32%	47%	52%
Science Proficiency	28%	44%	33%

STAFFING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 – Licensed Staff	24.68	24.54	23.76	22.80	22.18
112 – Classified Staff	16.88	17.92	15.00	15.55	16.19
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	42.56	43.46	39.76	39.35	39.36

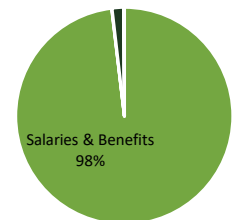


PER STUDENT

9.1 9.0 9.0 8.7 8.7

SPENDING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
100 – Salaries	\$ 2,297,158	\$ 2,523,442	\$ 2,525,443	\$ 2,627,735	\$ 2,745,540
200 – Associated Payroll Costs	1,405,787	1,474,365	1,435,109	1,568,351	1,573,710
300 – Purchased Services	82,900	134,301	105,344	128,513	2,200
400 – Supplies and Materials	45,491	64,757	74,448	84,480	77,750
500 – Capital Outlay	-	-	8,492	-	2,000
600 – Other Objects	-	-	-	-	1,000
TOTAL	\$ 3,831,336	\$ 4,196,864	\$ 4,148,837	\$ 4,409,079	\$ 4,402,200



PER STUDENT

\$9,926 \$10,789 \$11,589 \$12,892 \$12,872

SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (<https://www.ode.state.or.us/data/reportcard/media.aspx>) for actuals 2021-24; Fall Enrollment Report for 2024-25; District Estimates for 2025-26. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

BESSIE COLEMAN ELEMENTARY

Grades K-5

Tracey Fischer, Principal



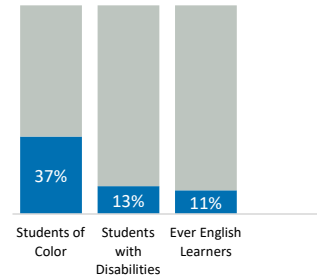
ENROLLMENT



2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
329	345	346	351	340

DEMOGRAPHICS

	2021-22	2022-23	2023-24	2024-25
American Indian/Alaskan Native	<1%	12%	<1%	1%
Asian	15%	1%	14%	14%
Black/African American	2%	8%	1%	1%
Hispanic/Latino	7%	14%	7%	8%
Multiracial	16%	1%	13%	13%
Native Hawaiian/Pacific Islander	1%	65%	1%	1%
White	59%	65%	64%	63%
Students with Disabilities	7%	12%	13%	13%
Ever English Learners	11%	10%	13%	11%

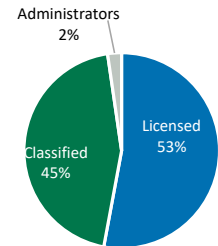


PERFORMANCE MEASURES

	2021-22	2022-23	2023-24
English Language Arts Proficiency	78%	72%	62%
Mathematics Proficiency	75%	66%	63%
Science Proficiency	68%	66%	58%

STAFFING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 – Licensed Staff	20.00	20.80	23.66	23.70	22.85
112 – Classified Staff	13.91	18.12	16.40	16.44	19.29
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	34.91	39.92	41.06	41.14	43.14

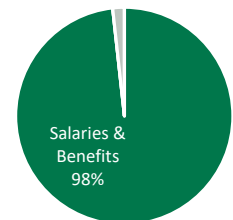


PER STUDENT

9.4 8.6 8.4 8.5 7.9

SPENDING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
100 – Salaries	\$ 1,863,951	\$ 2,184,182	\$ 2,422,047	\$ 2,627,438	\$ 2,853,270
200 – Associated Payroll Costs	1,165,833	1,287,591	1,434,934	1,591,788	1,586,490
300 – Purchased Services	95,700	122,592	123,619	110,407	-
400 – Supplies and Materials	32,428	79,658	75,741	84,786	77,920
500 – Capital Outlay	-	-	13,902	-	-
600 – Other Objects	-	-	307	-	-
TOTAL	\$ 3,157,912	\$ 3,674,023	\$ 4,070,550	\$ 4,414,419	\$ 4,517,680



PER STUDENT

\$9,599 \$10,649 \$11,765 \$12,577 \$13,287

SOURCE NOTES:

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GARFIELD ELEMENTARY

Grades K-5

Nancy Davila-Williams, Principal

DLI, Title I



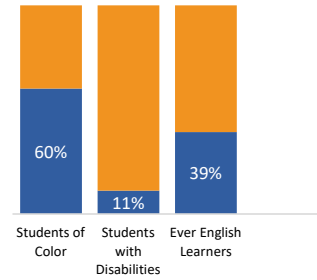
ENROLLMENT



2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
394	369	368	378	384

DEMOGRAPHICS

	2021-22	2022-23	2023-24	2024-25
American Indian/Alaskan Native	1%	2%	1%	1%
Asian	2%	<1%	1%	1%
Black/African American	2%	1%	1%	2%
Hispanic/Latino	49%	48%	48%	48%
Multiracial	7%	7%	9%	8%
Native Hawaiian/Pacific Islander	0%	0%	0%	<1%
White	40%	41%	40%	40%
Students with Disabilities	10%	11%	11%	11%
Ever English Learners	40%	39%	41%	39%

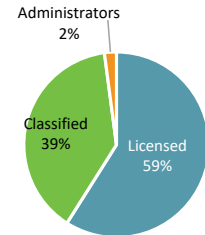


PERFORMANCE MEASURES

	2021-22	2022-23	2023-24
English Language Arts Proficiency	31%	28%	40%
Mathematics Proficiency	26%	21%	32%
Science Proficiency	17%	22%	31%

STAFFING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 – Licensed Staff	29.00	28.67	28.93	29.20	27.55
112 – Classified Staff	24.22	26.47	22.30	21.03	18.16
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	54.22	56.14	52.23	51.23	46.71

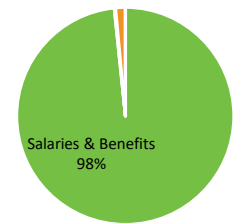


PER STUDENT

7.3 6.6 7.0 7.4 8.2

SPENDING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
100 – Salaries	\$ 2,819,691	\$ 3,012,256	\$ 3,042,212	\$ 3,301,835	\$ 3,220,670
200 – Associated Payroll Costs	1,790,917	1,777,245	1,823,056	1,958,360	1,884,060
300 – Purchased Services	63,220	127,608	114,369	101,092	9,100
400 – Supplies and Materials	81,823	111,792	127,435	96,226	75,480
500 – Capital Outlay	-	-	2,402	-	-
600 – Other Objects	-	-	159	-	-
TOTAL	\$ 4,755,651	\$ 5,028,900	\$ 5,109,634	\$ 5,457,513	\$ 5,189,310



PER STUDENT

\$12,070 \$13,628 \$13,885 \$14,438 \$13,514

SOURCE NOTES:

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KATHRYN JONES HARRISON ELEMENTARY

Grades K-5

Elton Kikuta, Principal

Life Skills



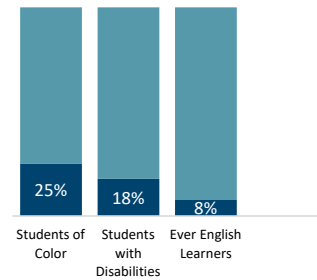
ENROLLMENT



2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
287	274	273	225	205

DEMOGRAPHICS

	2021-22	2022-23	2023-24	2024-25
American Indian/Alaskan Native	<1%	1%	2%	<1%
Asian	4%	4%	4%	4%
Black/African American	2%	2%	3%	5%
Hispanic/Latino	7%	8%	11%	8%
Multiracial	8%	8%	8%	7%
Native Hawaiian/Pacific Islander	<1%	0%	0%	<1%
White	78%	77%	72%	75%
Students with Disabilities	19%	18%	15%	18%
Ever English Learners	8%	7%	7%	8%

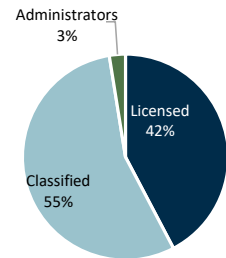


PERFORMANCE MEASURES

	2021-22	2022-23	2023-24
English Language Arts Proficiency	55%	54%	52%
Mathematics Proficiency	47%	48%	52%
Science Proficiency	33%	50%	55%

STAFFING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 – Licensed Staff	22.60	22.70	22.00	20.60	16.70
112 – Classified Staff	24.59	26.34	23.75	21.19	21.78
113 – Administrators	1.00	1.00	1.01	1.00	1.00
TOTAL	48.19	50.04	46.76	42.79	39.48

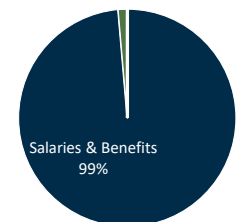


PER STUDENT

6.0 5.5 5.8 5.3 5.2

SPENDING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
100 – Salaries	\$ 2,492,506	\$ 2,753,914	\$ 2,770,539	\$ 2,745,475	\$ 2,561,280
200 – Associated Payroll Costs	1,597,419	1,651,544	1,697,032	1,675,214	1,518,650
300 – Purchased Services	53,600	117,154	101,484	85,929	-
400 – Supplies and Materials	48,501	85,776	62,483	61,094	56,150
500 – Capital Outlay	-	-	2,402	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 4,192,026	\$ 4,608,388	\$ 4,633,940	\$ 4,567,712	\$ 4,136,080



PER STUDENT

\$14,606 \$16,819 \$16,974 \$20,301 \$20,176

SOURCE NOTES:

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LETITIA CARSON ELEMENTARY

Grades K-5

Amy Sampson, Principal

Title I



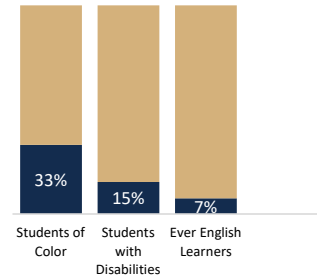
ENROLLMENT



2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
394	398	353	333	295

DEMOGRAPHICS

	2021-22	2022-23	2023-24	2024-25
Race/Ethnicity				
American Indian/Alaskan Native	1%	1%	<1%	<1%
Asian	5%	5%	3%	4%
Black/African American	2%	3%	2%	2%
Hispanic/Latino	15%	17%	17%	15%
Multiracial	12%	12%	12%	12%
Native Hawaiian/Pacific Islander	1%	1%	<1%	<1%
White	65%	61%	65%	67%
Students with Disabilities	12%	13%	10%	15%
Ever English Learners	10%	10%	10%	7%

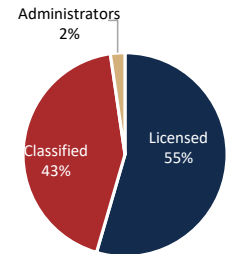


PERFORMANCE MEASURES

	2021-22	2022-23	2023-24
English Language Arts Proficiency	35%	35%	47%
Mathematics Proficiency	37%	38%	41%
Science Proficiency	24%	18%	40%

STAFFING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 – Licensed Staff	24.30	25.40	25.25	23.30	23.50
112 – Classified Staff	22.25	26.16	23.46	22.42	18.63
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	47.55	52.56	49.72	46.72	43.13



PER STUDENT

8.3 7.6 7.1 7.1 6.8

SPENDING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
100 – Salaries	\$ 2,399,577	\$ 2,808,060	\$ 2,925,697	\$ 2,899,179	\$ 2,945,607
200 – Associated Payroll Costs	1,524,434	1,675,315	1,742,843	1,737,190	1,658,540
300 – Purchased Services	78,550	100,651	134,811	99,786	-
400 – Supplies and Materials	78,476	97,211	93,006	94,191	72,318
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	20	-	50	225
TOTAL	\$ 4,081,037	\$ 4,681,257	\$ 4,896,357	\$ 4,830,396	\$ 4,676,690



PER STUDENT

\$10,358 \$11,762 \$13,871 \$14,506 \$15,853

SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (<https://www.ode.state.or.us/data/reportcard/media.aspx>) for actuals 2021-24; Fall Enrollment Report for 2024-25; District Estimates for 2025-26. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

LINCOLN ELEMENTARY

Grades K-5

Chaundra Smith, Principal

DLI, Title I



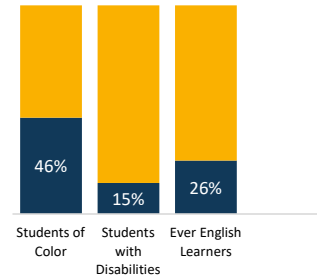
ENROLLMENT



2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
327	320	320	311	287

DEMOGRAPHICS

	2021-22	2022-23	2023-24	2024-25
American Indian/Alaskan Native	1%	<1%	<1%	<1%
Asian	0%	0%	0%	<1%
Black/African American	1%	1%	1%	1%
Hispanic/Latino	31%	33%	36%	36%
Multiracial	8%	8%	7%	6%
Native Hawaiian/Pacific Islander	1%	1%	1%	2%
White	58%	56%	55%	54%
Students with Disabilities	12%	14%	12%	15%
Ever English Learners	23%	24%	23%	26%

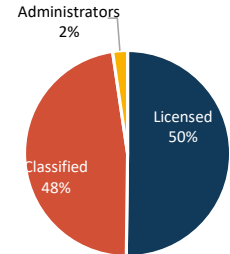


PERFORMANCE MEASURES

	2021-22	2022-23	2023-24
English Language Arts Proficiency	34%	45%	47%
Mathematics Proficiency	28%	30%	39%
Science Proficiency	34%	42%	43%

STAFFING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 – Licensed Staff	23.80	25.50	24.25	23.50	21.65
112 – Classified Staff	17.75	23.35	22.07	22.33	20.50
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	42.55	49.85	47.33	46.83	43.15

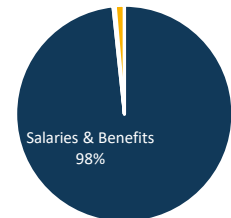


PER STUDENT

7.7 6.4 6.8 6.6 6.7

SPENDING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
100 – Salaries	\$ 2,271,928	\$ 2,746,645	\$ 2,826,528	\$ 2,936,734	\$ 2,832,400
200 – Associated Payroll Costs	1,413,833	1,634,378	1,685,544	1,750,048	1,587,750
300 – Purchased Services	74,650	163,437	147,781	145,472	15,000
400 – Supplies and Materials	60,122	91,290	70,876	33,013	61,050
500 – Capital Outlay	-	-	11,500	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 3,820,533	\$ 4,635,750	\$ 4,742,229	\$ 4,865,267	\$ 4,496,200



PER STUDENT

\$11,684 \$14,487 \$14,819 \$15,644 \$15,666

SOURCE NOTES:

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MOUNTAIN VIEW ELEMENTARY

Grades K-5

Byron Bethards, Principal

Title I, SEL



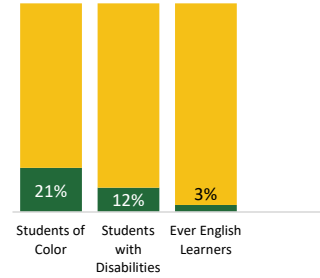
ENROLLMENT



2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
258	236	231	211	219

DEMOGRAPHICS

		2021-22	2022-23	2023-24	2024-25
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	<1%	<1%
	Asian	1%	1%	1%	1%
	Black/African American	<1%	<1%	<1%	<1%
	Hispanic/Latino	9%	10%	9%	9%
	Multiracial	8%	8%	9%	9%
	Native Hawaiian/Pacific Islander	1%	1%	1%	1%
	White	80%	79%	79%	79%
Students with Disabilities		12%	11%	16%	12%
Ever English Learners		<5%	n/a	2%	3%

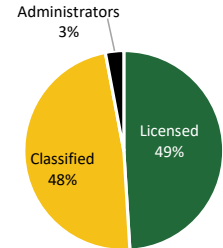


PERFORMANCE MEASURES

	2021-22	2022-23	2023-24
English Language Arts Proficiency	40%	49%	49%
Mathematics Proficiency	37%	45%	39%
Science Proficiency	34%	46%	27%

STAFFING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 – Licensed Staff	18.30	17.90	18.37	17.30	16.40
112 – Classified Staff	16.72	17.86	14.70	16.96	16.03
113 – Administrators	1.00	1.00	1.00	0.60	1.00
TOTAL	36.02	36.77	34.07	34.86	33.43

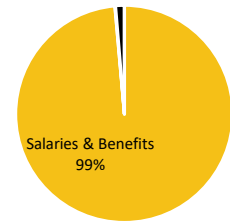


PER STUDENT

7.2 6.4 6.8 6.1 6.6

SPENDING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
100 – Salaries	\$ 1,905,200	\$ 2,019,530	\$ 2,024,734	\$ 2,237,390	\$ 2,290,220
200 – Associated Payroll Costs	1,201,103	1,191,714	1,232,533	1,303,099	1,284,380
300 – Purchased Services	53,000	106,063	74,251	87,485	2,300
400 – Supplies and Materials	47,018	59,916	79,467	50,599	47,750
500 – Capital Outlay	-	-	2,402	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 3,206,321	\$ 3,377,223	\$ 3,413,388	\$ 3,678,573	\$ 3,624,650



PER STUDENT

\$12,428 \$14,310 \$14,777 \$17,434 \$16,551

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FRANKLIN K-8 SCHOOL

Grades K-8

Amy Wright, Principal

School of Choice



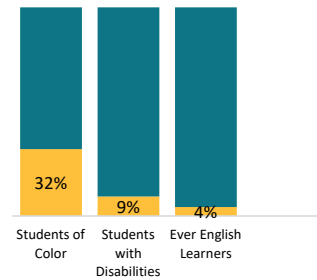
ENROLLMENT



2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
314	298	303	310	316

DEMOGRAPHICS

		2021-22	2022-23	2023-24	2024-25
Race/Ethnicity	American Indian/Alaskan Native	0%	<1%	<1%	<1%
	Asian	11%	10%	10%	12%
	Black/African American	1%	2%	1%	<1%
	Hispanic/Latino	10%	8%	9%	11%
	Multiracial	8%	9%	9%	7%
	Native Hawaiian/Pacific Islander	<1%	1%	1%	1%
	White	69%	70%	70%	68%
Students with Disabilities		6%	9%	12%	9%
Ever English Learners		11%	12%	12%	4%

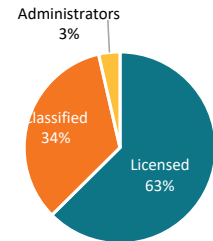


PERFORMANCE MEASURES

	2021-22	2022-23	2023-24
English Language Arts Proficiency	69%	68%	79%
Mathematics Proficiency	54%	59%	66%
Science Proficiency	51%	53%	65%

STAFFING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 – Licensed Staff	17.41	17.08	18.70	18.25	17.58
112 – Classified Staff	13.34	11.29	10.28	9.50	9.50
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	31.75	29.37	29.98	28.75	28.08

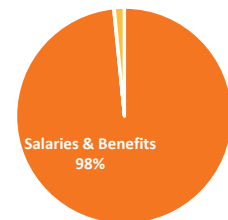


PER STUDENT

9.9 10.1 10.1 10.8 11.3

SPENDING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
100 – Salaries	\$ 1,739,468	\$ 1,757,329	\$ 2,029,763	\$ 2,119,985	\$ 2,215,355
200 – Associated Payroll Costs	1,082,250	978,151	1,164,883	1,208,838	1,291,740
300 – Purchased Services	66,674	98,572	172,060	90,884	3,500
400 – Supplies and Materials	84,183	125,773	84,490	74,621	53,695
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 2,972,575	\$ 2,959,824	\$ 3,451,196	\$ 3,494,328	\$ 3,564,290



PER STUDENT

\$9,467 \$9,932 \$11,390 \$11,272 \$11,279

SOURCE NOTES:

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CHELDELIN MIDDLE SCHOOL

Grades 6-8

Stephanne Seals, Principal

AVID



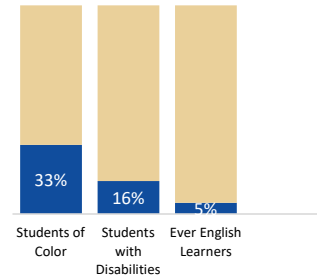
ENROLLMENT



2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
515	568	535	488	460

DEMOGRAPHICS

		2021-22	2022-23	2023-24	2024-25
Race/Ethnicity	American Indian/Alaskan Native	<1%	1%	1%	1%
	Asian	7%	7%	6%	6%
	Black/African American	1%	1%	2%	2%
	Hispanic/Latino	10%	11%	13%	14%
	Multiracial	11%	10%	9%	10%
	Native Hawaiian/Pacific Islander	1%	<1%	<1%	1%
	White	71%	71%	69%	67%
Students with Disabilities		11%	13%	7%	16%
Ever English Learners		8%	7%	6%	5%

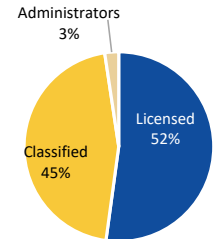


PERFORMANCE MEASURES

	2021-22	2022-23	2023-24
English Language Arts Proficiency	58%	61%	61%
Mathematics Proficiency	43%	45%	44%
Science Proficiency	50%	45%	46%

STAFFING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 – Licensed Staff	30.67	33.49	32.38	28.40	30.20
112 – Classified Staff	24.88	25.50	19.30	24.43	26.28
113 – Administrators	2.00	2.00	2.13	2.00	1.40
TOTAL	57.55	60.99	53.82	54.83	57.88

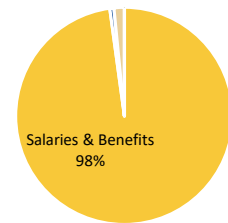


PER STUDENT

8.9 9.3 9.9 8.9 7.9

SPENDING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
100 – Salaries	\$ 3,090,216	\$ 3,571,922	\$ 3,525,723	\$ 3,699,332	\$ 4,152,586
200 – Associated Payroll Costs	1,915,160	2,040,643	2,043,974	2,186,802	2,454,152
300 – Purchased Services	138,250	196,926	96,202	208,083	41,450
400 – Supplies and Materials	120,947	100,215	126,874	89,365	101,650
500 – Capital Outlay	-	-	-	-	-
600 – Other Objects	150	829	652	1,000	750
TOTAL	\$ 5,264,723	\$ 5,910,535	\$ 5,793,425	\$ 6,184,582	\$ 6,750,588



PER STUDENT

\$10,223 \$10,406 \$10,829 \$12,673 \$14,675

SOURCE NOTES:

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LINUS PAULING MIDDLE SCHOOL

Grades 6-8

Greg Hyde, Principal

Life Skills, DLI, AVID



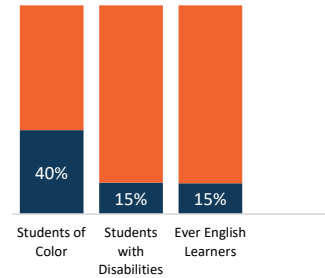
ENROLLMENT



2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
736	759	732	712	660

DEMOGRAPHICS

	2021-22	2022-23	2023-24	2024-25
Race/Ethnicity				
American Indian/Alaskan Native	1%	1%	1%	1%
Asian	2%	3%	3%	3%
Black/African American	1%	2%	2%	2%
Hispanic/Latino	24%	26%	25%	25%
Multiracial	9%	9%	9%	9%
Native Hawaiian/Pacific Islander	0%	<1%	1%	1%
White	62%	60%	60%	60%
Students with Disabilities	13%	14%	5%	15%
Ever English Learners	20%	20%	19%	15%

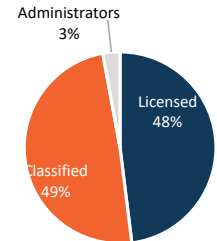


PERFORMANCE MEASURES

	2021-22	2022-23	2023-24
English Language Arts Proficiency	53%	49%	51%
Mathematics Proficiency	39%	43%	38%
Science Proficiency	50%	35%	50%

STAFFING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 – Licensed Staff	48.83	49.40	47.94	46.90	43.60
112 – Classified Staff	39.47	37.29	41.88	43.99	44.63
113 – Administrators	3.00	3.00	3.00	3.00	2.60
TOTAL	91.30	89.69	92.82	93.89	90.83

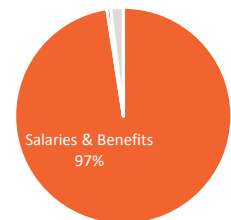


PER STUDENT

8.1 8.5 7.9 7.6 7.3

SPENDING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
100 – Salaries	\$ 4,771,298	\$ 5,243,333	\$ 5,769,538	\$ 6,184,083	\$ 6,242,593
200 – Associated Payroll Costs	3,031,516	3,048,253	3,432,916	3,743,242	3,642,414
300 – Purchased Services	215,120	216,170	259,974	247,051	58,300
400 – Supplies and Materials	106,779	212,473	211,584	180,230	188,776
500 – Capital Outlay	-	-	11,500	-	-
600 – Other Objects	45	-	-	-	-
TOTAL	\$ 8,124,758	\$ 8,720,229	\$ 9,685,513	\$ 10,354,606	\$ 10,132,083



PER STUDENT

\$11,039 \$11,489 \$13,232 \$14,543 \$15,352

SOURCE NOTES:

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CORVALLIS HIGH SCHOOL

Grades 9-12

Matt Boring, Principal

Life Skills, DLI, AVID



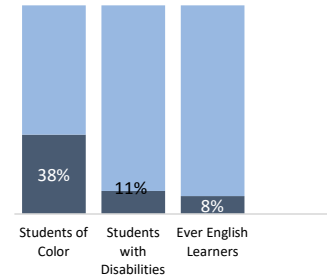
ENROLLMENT



2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
1170	1234	1255	1273	1279

DEMOGRAPHICS

	2021-22	2022-23	2023-24	2024-25
American Indian/Alaskan Native	1%	1%	1%	1%
Asian	4%	3%	3%	3%
Black/African American	1%	2%	2%	2%
Hispanic/Latino	25%	24%	24%	24%
Multiracial	8%	8%	8%	8%
Native Hawaiian/Pacific Islander	<1%	<1%	<1%	<1%
White	62%	62%	62%	62%
Students with Disabilities	11%	10%	3%	11%
Ever English Learners	20%	19%	18%	8%

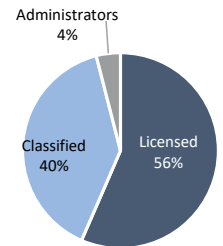


PERFORMANCE MEASURES

	2021-22	2022-23	2023-24
On Track to Graduate	92%	87%	89%
On Time Graduation	91%	87%	89%

STAFFING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 – Licensed Staff	68.68	72.28	68.94	68.01	65.39
112 – Classified Staff	55.27	54.68	48.05	51.09	45.73
113 – Administrators	4.60	4.60	4.60	4.60	4.60
TOTAL	128.56	131.56	121.58	123.70	115.72

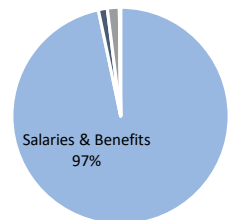


PER STUDENT

9.1 9.4 10.3 10.3 11.1

SPENDING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
100 – Salaries	\$ 7,508,518	\$ 8,519,571	\$ 8,776,985	\$ 9,306,881	\$ 9,495,405
200 – Associated Payroll Costs	4,485,587	4,670,829	4,887,873	5,257,380	5,158,326
300 – Purchased Services	441,040	814,424	799,505	762,245	200,677
400 – Supplies and Materials	133,529	707,390	646,949	282,605	269,402
500 – Capital Outlay	10,000	974,364	71,673	10,000	5,000
600 – Other Objects	1,200	10,516	31,715	27,000	24,890
TOTAL	\$ 12,579,874	\$ 15,697,093	\$ 15,214,699	\$ 15,646,111	\$ 15,153,700



PER STUDENT

\$10,752 \$12,720 \$12,123 \$12,291 \$11,848

SOURCE NOTES:

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CRESCENT VALLEY HIGH SCHOOL

Grades 9-12

Aaron McKee, Principal

WINGS, AVID



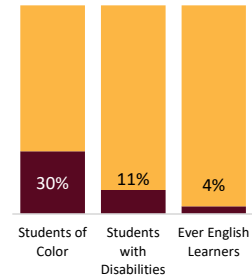
ENROLLMENT



2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
888	911	942	875	874

DEMOGRAPHICS

	2021-22	2022-23	2023-24	2024-25
American Indian/Alaskan Native	<1%	<1%	<1%	<1%
Asian	6%	6%	7%	7%
Black/African American	1%	1%	1%	1%
Hispanic/Latino	9%	11%	11%	11%
Multiracial	10%	11%	10%	10%
Native Hawaiian/Pacific Islander	<1%	<1%	0%	<1%
White	73%	71%	70%	70%
Students with Disabilities	10%	10%	4%	11%
Ever English Learners	6%	7%	7%	4%



PERFORMANCE MEASURES

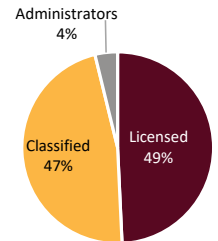
	2021-22	2022-23	2023-24
On Track to Graduate	>95%	84%	57%
On Time Graduation	87%	94%	90%

STAFFING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 – Licensed Staff	51.16	51.72	50.90	49.30	44.26
112 – Classified Staff	44.96	50.25	50.75	50.26	42.24
113 – Administrators	4.40	4.40	4.16	3.40	3.40
TOTAL	100.51	106.37	105.81	102.96	89.90

PER STUDENT

8.8 8.6 8.9 8.5 9.7

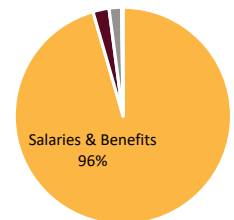


SPENDING

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
100 – Salaries	\$ 5,883,070	\$ 6,615,340	\$ 7,093,266	\$ 7,293,680	\$ 7,065,375
200 – Associated Payroll Costs	3,502,926	3,676,813	3,996,456	4,230,689	3,940,864
300 – Purchased Services	488,474	858,869	645,619	729,822	275,800
400 – Supplies and Materials	230,537	392,251	448,583	194,637	218,211
500 – Capital Outlay	-	579,559	30,563	-	-
600 – Other Objects	3,700	27,774	26,785	12,500	19,890
TOTAL	\$ 10,108,707	\$ 12,150,607	\$ 12,241,272	\$ 12,461,328	\$ 11,520,140

PER STUDENT

\$11,384 \$13,338 \$12,995 \$14,242 \$13,181



SOURCE NOTES:

ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (<https://www.ode.state.or.us/data/reportcard/media.aspx>) for actuals 2021-24; Fall Enrollment Report for 2024-25; District Estimates for 2025-26. Due to the COVID-19 pandemic, many ODE reports were reduced. In 2020-22, all students were eligible for free meals due to a federal waiver.

DIRECTORY OF SCHOOLS AND PROGRAMS

ELEMENTARY

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

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

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

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

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

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

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

K-8 SCHOOL

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

SECONDARY

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

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

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

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

OTHER PROGRAMS

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

BRIDGES at WESTERN VIEW CENTER
Social Emotional Growth (SEG)
1435 SW 35th St, Corvallis, OR 97333
Grades: 6-12

GLOSSARY OF TERMS

ACCOUNTING SYSTEM

The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government of any of its funds, fund types, or organizational components. The account codes used by the District are mandated by the State.

ACCRUAL BASIS

The method of accounting recognizing transactions when they occur, regardless of the timing of the related cash flows. (ORS 294.311[1])

ADOPTED BUDGET

Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

AD VALOREM TAX

A property tax computed as a percentage of the value of taxable property. See "Assessed Value."

APPROPRIATION

A legal authorization for spending a specific amount of money for a specific purpose, during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body. (ORS 294.311[3])

APPROVED BUDGET

The budget that has been approved by the budget committee.

ASSESSED VALUE

The value set on real and personal property as a basis for levying taxes.

BASIS OF ACCOUNTING

Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

BEGINNING FUND BALANCE

Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.

BENCHMARKS

Checkpoints that describe the progress toward the standards in each subject area. Student progress is assessed at 3rd through 8th grades, and in high school.

BOND

A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the purposed means of financing them.

BUDGET COMMITTEE

A statutorily (ORS 294.414) defined committee composed of the school board and an equal number of citizen members appointed by the board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the school board for adoption.

BUDGETARY CONTROL

The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures, and other data used in making the estimates. The third part (Approved and Adopted Budget only) is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

BUDGET MESSAGE

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period, its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

CAPITAL OUTLAY

Expenditures that result in the acquisition of or addition to fixed assets. (ORS 294.352[6])

CAPITAL PROJECTS FUND

A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction. (OAR 150-294.352[1])

CASH BASIS

A basis of accounting under which transactions are recognized only when cash changes hands. (ORS 294.311[7])

CLASSIFIED EMPLOYEES

Support Staff, including instructional assistants, clerical staff, custodians, maintenance, and food service workers. Represented by OSEA.

CONTINGENCY

A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

CURRENT RESOURCES

Resources that are available to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

DEBT SERVICE

The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

DEFICIT

The excess of a fund's liabilities over its assets. Oregon school districts may not budget deficits in any fund.

EMPLOYEE BENEFITS

Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are: Group health insurance; Retirement benefits (PERS); Social security (FICA); Workers' compensation; and Unemployment Insurance.

ENCUMBRANCE

An obligation chargeable to an appropriation and for which part of the appropriation is reserved. (ORS 294.311[10])

EQUALIZATION

A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays.

FISCAL YEAR

A 12-month period, July 1 through June 30, for the annual operating budget. At the end of the period, a government determines its financial position and the results of its operations. (ORS 294.311[13])

FIXED ASSETS

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, equipment, and improvements other than to buildings.

FUNCTION

Expenditure classification according to the principal purposes for which expenditures are made.

FUND

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

GENERAL FUND

The fund used to account for all financial resources except those required to be accounted for in other funds. (OAR 150-294.352[1])

GOVERNING BODY

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit. (ORS 294.311[15])

IDEA PART B FEDERAL GRANT

IDEA Part B supports children experiencing disabilities aged 3 through 21 authorized by the Individuals with Disabilities Education Act (IDEA).

INDIRECT COST

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one specific service.

INTEGRATED GUIDANCE

ODE's Integrated Guidance encompasses Continuous Improvement Planning, Every Day Matters, Career Connected Learning, High School Success, Student Investment Account, Early Indicator and Intervention Systems, Early Literacy Success School District Grants, Career and Technical Education, Federal School Improvement for Comprehensive/Targeted Supports.

INTERNAL SERVICE FUND

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis. (ORS 294.470)

LEVY

Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

LIABILITIES

Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LICENSED EMPLOYEES

Includes teachers, specialists, counselors, nurses, and dean of students. Represented by CEA.

LOCAL OPTION TAX

Voter approved taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

MEASURE 5 LIMITS

The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

MODIFIED ACCRUAL BASIS

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred.

OBJECT

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, contractual services, materials, and supplies.

OPERATING BUDGET

The operating budget includes plans for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

PERMANENT RATE LIMIT

The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

PROGRAM BUDGET

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class.

PROGRAM BUDGETING AND ACCOUNTING MANUAL

The Program Budgeting and Accounting Manual is designed as a resource tool for school districts and education service districts in Oregon. The use of the budget and accounting codes will vary with the individual needs of each district. The minimum requirement is adopted as Administrative Rule by the State Board of Education.

PROPOSED BUDGET

Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PURCHASE ORDER

A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

RAINY DAY RESERVE

Amount budgeted in the General Fund in the Contingencies function for use in any year by an affirmative vote of a majority of the Board. Access to the reserve is triggered when the State School Fund, based on per ADMw estimates from the state for K-12 education fails to increase above prior school years or when the Board declares a financial emergency.

RESOLUTION

A formal order of a governing body.

REQUIREMENT

An expenditure or net decrease to a fund's resources.

RESERVE FUND

An account established to accumulate money from one fiscal year to another for a specific purpose. (ORS 280.100)

RESOURCES

Estimated beginning funds on hand plus anticipated receipts.

REVENUES

Monies received or anticipated by a local government from either tax or non-tax sources.

SMARTER BALANCED

Student testing/assessments implemented in 2014-15.

SPECIAL REVENUE FUND

A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

STAFFING RATIO

The licensed staffing ratio is the ratio of students to licensed staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as music, media and physical education (PE) are included in the staffing ratio.

STANDARDS

The learning/performance goals in each subject area that all students will be working toward.

STATE SCHOOL FUND FORMULA

The source of the major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid formerly called Basic School Support. The State School Fund Formula is distributed to school districts according to a legislature-adopted formula.

SUPPLEMENTAL BUDGET

Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

TITLE I-A FEDERAL GRANT

Title I, part A of ESSA provides financial assistance to districts and schools who serve a larger population of children from families experiencing poverty.

TRANSFERS

Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and revenue in the receiving fund.

UNAPPROPRIATED ENDING FUND BALANCE

Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution, or used through a supplemental budget, during the fiscal year. (ORS 294.371)

ACRONYMS

21st CCLC

21st Century Community Learning Centers

ADMr/ADMw

Average daily membership, resident (ADMr) is the year-to-date average of daily student enrollment. For State funding formula purposes, it is weighted for special education, English Language Learners, poverty according to the most recent census data, and teen parent programs (ADMw).

AP

Advanced Placement

ASBO MBA

Association of School Business Officials International Meritorious Budget Award

AV

Assessed Value

AVID

Advancement via Individual Determination (college and career readiness program)

CBA

Collective Bargaining Agreement

CEA

Corvallis Education Association (local licensed employees' union)

CET

Construction Excise Tax

CIMC

Curriculum Instructional Material Center

COLA

Cost of Living Adjustment

CTE

Career and Technical Education

DLI

Dual Language Immersion

DO

District Office

EA

Educational Assistant

EIIS

Early Indicator and Intervention Systems

ELA

English Language Arts

ELD/ELL/ESL

English Language Development (ELD), English Language Learners (ELL), or English-as-a-Second Language (ESL)

ESD

Education Service District

ESSA

Every Student Succeeds Act

FTE

Full-Time Equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day, five days per week.

GAAP

Generally Accepted Accounting Principles

GASB

Government Accounting Standards Board

HSS

High School Success Grant

IDEA

Individuals with Disabilities Education Act

IEP

Individual education programs (IEPs) developed for students requiring special education and related services.

LBL ESD

Linn Benton Lincoln Educational Service District

MTSS
Multi-Tiered System of Support

OM
Office Manager. This is a designation held by the head school secretaries and other administrative staff.

OAR
Oregon Administrative Rule

ODE
Oregon Department of Education

OEA
Oregon Education Association (state licensed employees' union)

OPSRP
Oregon Public Service Retirement Plan: the retirement plan for employees hired on or after August 29, 2003.

ORS
Oregon Revised Statute

OSAA
Oregon School Activities Association

OSBA
Oregon School Board Association

OSEA
Oregon Schools Employee Association (classified employees' union)

PERS

Public Employees Retirement System
PTO/PTA
Parent Teacher Organization/Parent Teacher Association

RFP
Request for Proposals

RMV
Real Market Value

RTI
Response to Intervention. Model of differentiation to increase effectiveness of instruction provided to students.

SEL
Social and Emotional Learning

SIA
Student Investment Account

SLP
Speech Language Pathology

SPED
Special Education

SSA
Student Success Act

SSF
State School Fund

SST
Student Support Team



Corvallis
SCHOOL DISTRICT

APPENDIX



Corvallis
SCHOOL DISTRICT

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

A public meeting of the Corvallis School District Board of Directors will be held on June 12, 2025 6:30p.m. at 1555 SW 35th Street, Corvallis Oregon, 97333. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Corvallis School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Corvallis School District Office, 1555 SW 35th Street, Corvallis Oregon, 97333 between the hours of 8 a.m. and 5 p.m., or online at <https://www.csd509j.net/departments/business-services/> This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Lauren Wolfe, Deputy Clerk

Telephone: 541-575-5874

Email: lauren.wolfe@corvallis.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	\$38,054,197	\$27,828,625	\$25,568,696
Current Year Property Taxes, other than Local Option Taxes	50,000,805	51,313,388	53,058,764
Current Year Local Option Property Taxes	10,248,580	10,503,933	10,853,047
Other Revenue from Local Sources	28,302,394	21,522,976	26,748,887
Revenue from Intermediate Sources	895,511	934,913	875,000
Revenue from State Sources	54,069,381	54,275,599	56,852,271
Revenue from Federal Sources	9,180,878	9,664,905	6,048,980
Interfund Transfers	1,475,350	4,297,955	2,588,540
All Other Budget Resources	333,668	0	5,000
Total Resources	\$192,560,760	\$180,342,294	\$182,599,185

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$56,551,050	\$59,988,216	\$60,498,346
Other Associated Payroll Costs	32,381,345	34,281,524	33,975,946
Purchased Services	18,197,923	15,909,829	18,369,651
Supplies & Materials	8,234,232	9,723,600	7,827,916
Capital Outlay	10,135,209	1,251,000	1,978,000
Other Objects (except debt service & interfund transfers)	16,076,317	17,443,080	19,200,652
Debt Service*	19,433,008	19,925,937	19,942,257
Interfund Transfers*	1,475,350	4,377,955	2,588,540
Operating Contingency	0	12,669,681	13,305,146
Unappropriated Ending Fund Balance & Reserves	30,076,326	4,771,472	4,912,731
Total Requirements	\$192,560,760	\$180,342,294	\$182,599,185

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$61,147,873	\$66,005,739	\$64,027,774
FTE	516.37	515.49	475.18
2000 Support Services	65,165,125	65,763,940	71,140,309
FTE	293.95	275.54	278.36
3000 Enterprise & Community Service	4,717,172	6,229,420	4,986,428
FTE	36.49	42.54	36.73
4000 Facility Acquisition & Construction	10,545,905	1,098,150	1,696,000
FTE	1.00	0.00	0.00
5000 Other Uses			
5100 Debt Service*	19,433,009	19,425,937	19,942,257
5200 Interfund Transfers*	1,475,350	4,377,955	2,588,540
6000 Contingency		12,669,681	13,305,146
7000 Unappropriated Ending Fund Balance	30,076,326	4,771,472	4,912,731
Total Requirements	\$192,560,760	\$180,342,294	\$182,599,185
Total FTE	847.81	833.57	790.26

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
The District's budgeted Resources and Requirements (including FTE) are based on the number of projected students. A major component of the District's State School Fund allocation, the primary source of funding, is calculated on the basis of the number and type of students enrolled. The 2025-26 proposed budget for all funds is \$182,599,185, an increase of \$2,256,891 or 1.3%, from the 2024-25 adopted budget as amended. The General Fund represents 63% of the 2025-26 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. The District anticipates reduced Revenue from Federal Sources which will primarily impact Special Revenue Funds.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.4614 per \$1,000)	4.4614	4.4614	4.4614
Local Option Levy	1.50	1.50	1.50
Levy For General Obligation Bonds	\$15,816,512	\$16,279,585	\$16,928,011

STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT		Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		\$173,535,000	\$0
Other Bonds		\$7,630,000	\$0
Other Borrowings		\$0	\$0
Total		\$181,165,000	\$0

***** Proof of Publication *****

State of Indiana)
ss
County of Lake

CORVALLIS SCHOOL DISTRICT 509J

PO BOX 3509J
CORVALLIS, OR 97339

ORDER NUMBER 167222

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

A. Singleton
Legal Clerk

Section: Public Notices
Category: 990 Public Notice
PUBLISHED ON: 06/05/2025

TOTAL AD COST: 1089.71

FILED ON: 6/6/2025

Subscribed and sworn to before me on June 9, 2025

Sallie Gucwa, Notary



Corvallis School District 509J
Resolution No. 25-0601

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Corvallis School District 509J hereby adopts the budget for fiscal year 2025-26 in the total of **\$182,599,185**. This budget is now on file at the District Administration Office at 1555 SW 35th St, Corvallis, OR 97333.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated:

100 - General Fund	
1000 - Instruction	\$ 53,952,134
2000 - Support Services	45,960,942
3000 - Enterprise and Community Services	378,830
5100 - Debt Service	422,742
5200 - Interfund Transfers	2,088,540
6000 - Contingency	7,369,097
Total	<u>\$ 110,172,285</u>
 200 - Special Revenue Funds	
1000 - Instruction	\$ 9,321,040
2000 - Support Services	8,260,110
3000 - Enterprise and Community Services	4,571,888
4000 - Facilities Acquisition and Construction	1,696,000
5200 - Interfund Transfers	500,000
6000 - Contingency	-
Total	<u>\$ 24,349,038</u>
 300 - Debt Service Funds	
5100 - Debt Service	\$ 19,519,515
6000 - Contingency	2,021,828
Total	<u>\$ 21,541,343</u>
 600 - Internal Service Funds	
1000 - Instruction	754,600
2000 - Support Services	16,919,257
3000 - Enterprise and Community Services	35,710
6000 - Contingency	3,914,221
Total	<u>\$ 21,623,788</u>
Total Appropriations, All Funds	<u>177,686,454</u>
Total Unappropriated and Reserve Amounts, All Funds	<u>\$ 4,912,731</u>
TOTAL ADOPTED BUDGET	<u>\$ 182,599,185</u>

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for tax year 2025-26 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$4.4614 per \$1,000 of assessed value for permanent rate tax;
- (2) At the rate of \$1.5000 per \$1,000 of assessed value for local option tax;
- (3) In the amount of \$16,928,011 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

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

Education Limitation

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

Excluded from Limitation

General Obligation Debt Service.....\$16,928,011

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 12th day of June, 2025.

ATTEST:


 Luhui Whitebear, Board Chair


 Lauren Wolfe, Deputy Clerk

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

FORM OR-ED-50 2025-2026

To assessor of Benton & Linn County

Check here if this is an amended form.

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

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

<u>PO Box 3509J</u> <small>Mailing Address of District</small>	<u>Corvallis</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97339</u> <small>ZIP Code</small>	<u>06/30/2025</u> <small>Date Submitted</small>
<u>Lauren Wolfe</u> <small>Contact person</small>	<u>Director of Finance</u> <small>Title</small>	<u>541-757-5927</u> <small>Daytime telephone number</small>	<u>lauren.wolfe@corvallis.k12.or.us</u> <small>Contact person e-mail address</small>	

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

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		
	Rate	—or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.4614		Excluded from Measure 5 Limits
2. Local option operating tax2	1.5000		Dollar Amount of Bond Levy
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			16,928,011
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			16,928,011

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.4614
6. Election date when your new district received voter approval for your permanent rate limit6	
7. Estimated permanent rate limit for newly merged/consolidated district.....7	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters
Operating	05/17/2022	2022	2026	\$1.5000

150-504-060 (Rev. 10-11-24) Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.



Corvallis
SCHOOL DISTRICT



Corvallis
SCHOOL DISTRICT

WE BELIEVE IN EDUCATION FOR ALL

The Corvallis School District does not discriminate on the basis of age, citizenship, color, disability, gender expression, gender identity, national origin, parental or marital status, race, religion, sex, or sexual orientation in its programs and activities, and provides equal access to designated youth groups. The following persons have been designated to handle inquiries regarding discrimination: Rynda Gregory, Human Resources Administrator and Title IX Coordinator: rynda.gregory@corvallis.k12.or.us, 971-217-6309; Melissa Harder, Assistant Superintendent and Title II Oversight: melissa.harder@corvallis.k12.or.us; Sabrina Wood, Special Education Coordinator and ADA Title II Complaints: sabrina.wood@corvallis.k12.or.us

El Distrito Escolar de Corvallis no discrimina en base a la edad, nacionalidad, color, discapacidad, expresión de género, identidad de género, origen nacional, situación de los padres o de su estado civil, raza, religión, sexo u orientación sexual en sus programas y actividades, y proporciona igualdad de acceso a los grupos de jóvenes designados. Las siguientes personas han sido designadas para atender las consultas relacionadas con la discriminación: Rynda Gregory, Administradora de Recursos Humanos y Coordinadora de Título IX: rynda.gregory@corvallis.k12.or.us, 971-217-6309; Melissa Harder, Superintendente Asistente y Supervisora del Título II: melissa.harder@corvallis.k12.or.us; Sabrina Wood, Coordinadora de Educación Especial y Quejas de Título II de Americanos con Discapacidades (ADA por sus siglas en inglés): sabrina.wood@corvallis.k12.or.us

IX. PUBLIC COMMENT (7:40 PM)*

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

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



PROVIDING INPUT TO THE SCHOOL BOARD

(Revised 02-06-25)

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

Public Comment at School Board Meetings

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

- A. Complete all of the requested information on a “Comment Request” card, which can be found on a table near the entrance to the meeting room, and give it to the Board Secretary at the head table **before** the meeting begins. Your testimony may be delayed until all of the information is provided.
- B. When you provide public comment, your name, address, and comments are matters of public record; however, students and staff do not need to provide their addresses.
- C. Keep your comments within the specified time allotted, usually three minutes, to allow time for others to comment. Please be respectful of those who wish to provide comments after you.
- D. Direct your comments to the School Board. The Board Chair will refer questions or requests for action to staff for response at a later date.
- E. If you read from a prepared statement, you may choose to leave your written comments with the Board Secretary to post online with the informational packet of the meeting and to file with the official minutes of the meeting. Handouts are not required but should you wish to provide them, please bring 13 copies and give them to the Board Secretary to distribute.
- F. Speakers may offer objective criticism of District operations and programs but the Board will not hear complaints concerning individual District personnel.
 - Complaints shall be handled following the steps outlined in Board Policy KL and Administrative Regulation KL-AR, copies of which are available at meetings and online at <http://policy.osba.org/corvall/kl/index.asp>.
 - Complaints regarding budget, programs, or other District issues also should be handled by first following the steps outlined in policy KL.
- G. Undue interruption or other interference with the orderly conduct of Board business cannot be allowed.
 - Defamatory or abusive remarks are always out of order.
 - The Board Chair may terminate a speaker’s privilege of address if, after being called to order, the speaker persists in improper conduct or remarks.

Written Correspondence

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

Telephone Calls

Luhui Whitebear	541-714-3305	Terese Jones	541-230-1673
Sami Al-Abdrabbuh	541-283-6611	Shauna Tominey	541-829-3411
Judah Largent	541-231-8415	Chris Hawkins	541-602-2045
Bernie Wang	541-704-7298		

X. CSD COLLEGE READINESS REPORT (8:00 PM)*



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Nikki McFarland
Meeting Date: June 12, 2025

College Readiness Report

NO ACTION REQUIRED

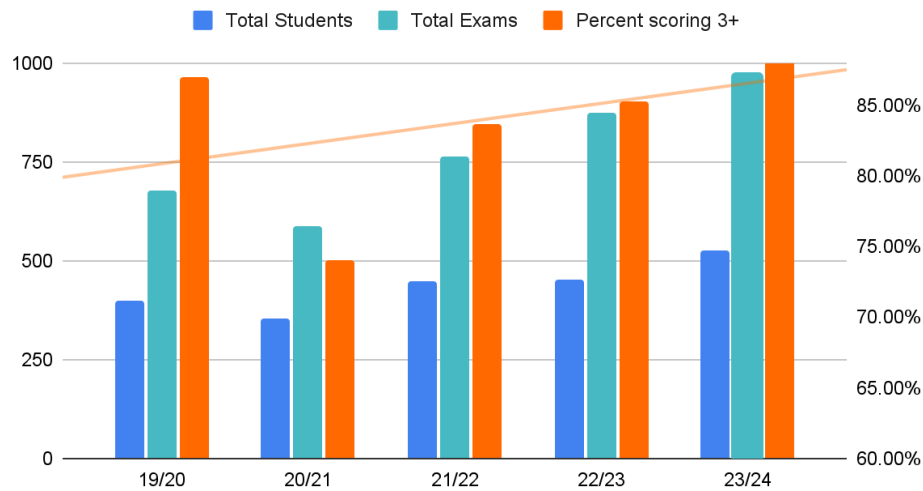
This report details several college readiness measures, including:

- AP Participation and Performance
- Dual Credit Course Enrollment
- SAT & ACT scores
- Post-Secondary Enrollment and Persistence

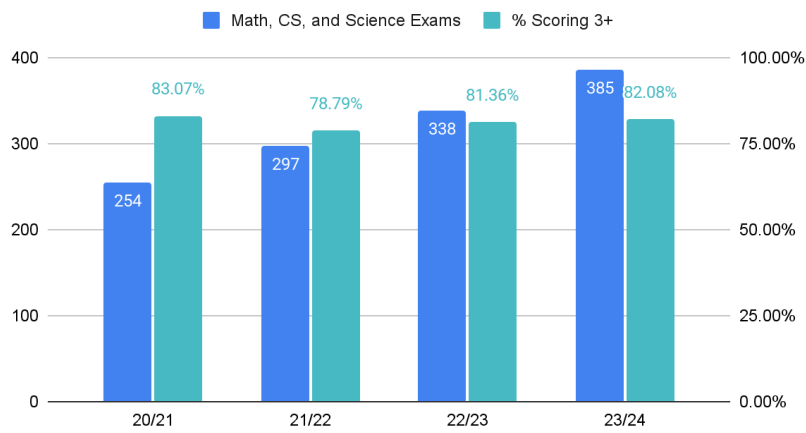
At the end of the data report, successes, gaps, and improvement activities are identified.

Additional details about the data will be shared in a presentation to the Board.

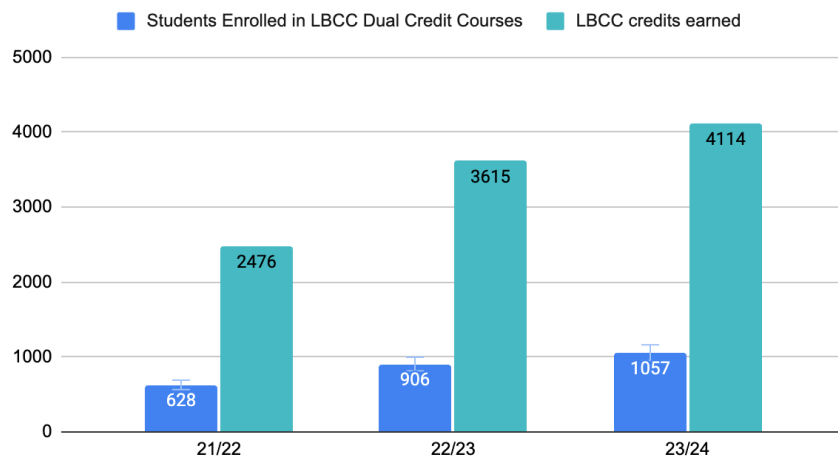
AP Exam Participation and Performance (2020-2024)



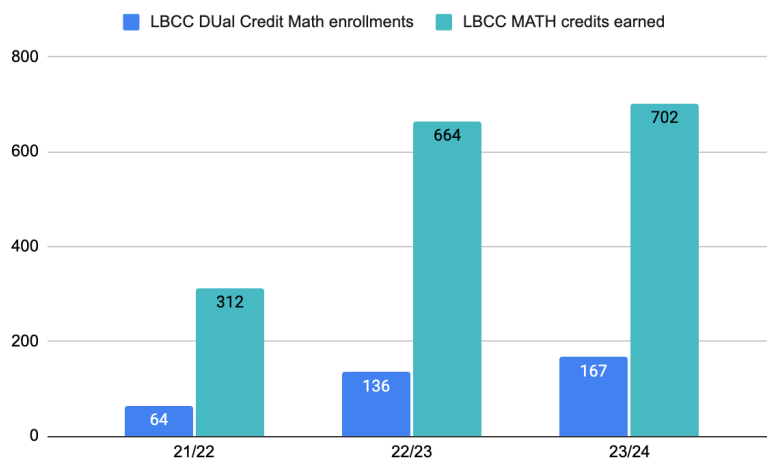
STEM AP Exam Count and Performance



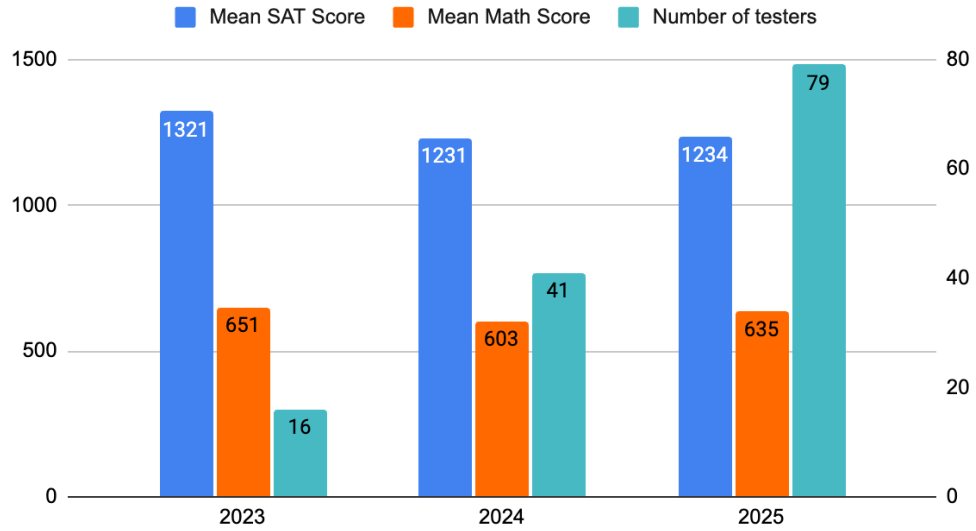
Dual Credit course enrollment (2021-2024)



LBCC Math enrollments and Math credits

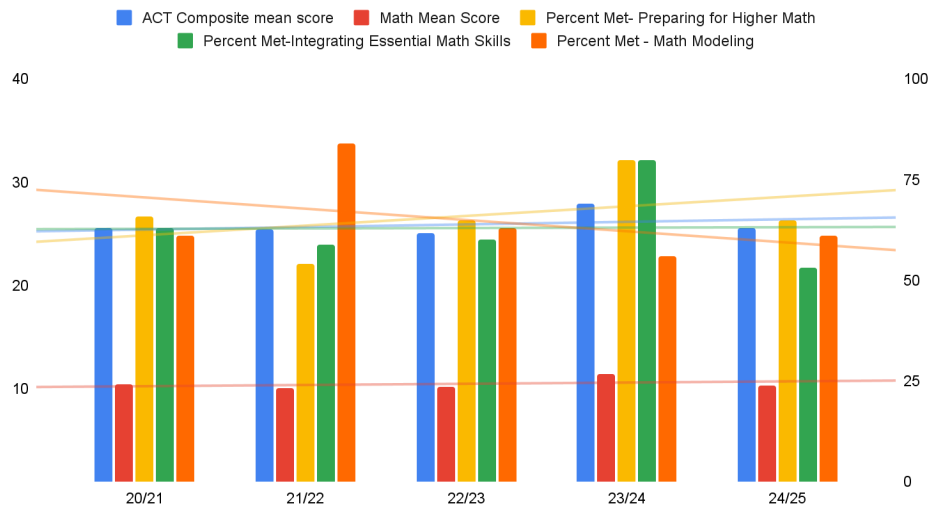


Mean SAT Scores and Testers (2023-2025)



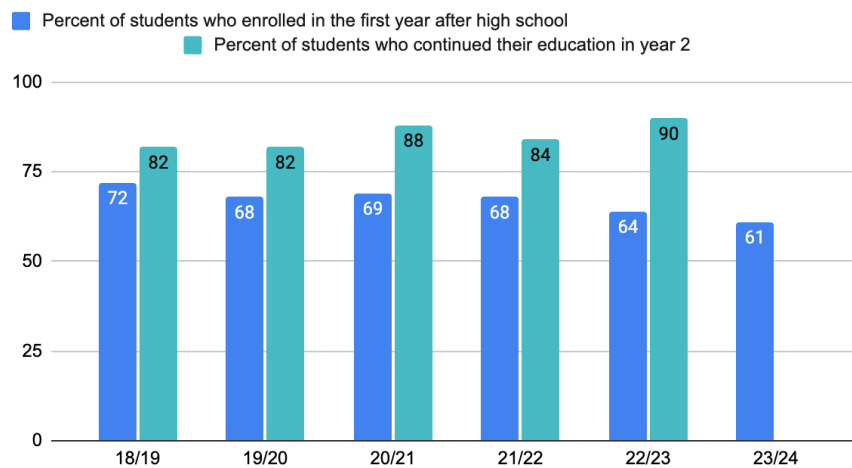
SAT Scores for all 3 years are above state, US, and global testers mean SAT scores

ACT Scores and Math Performance (2020-2025)



ACT N = 38-52 district wide

Postsecondary Enrollment and Persistence (2018-2024)



Successes, gaps and improvement activities connected to college readiness are outlined below.

College Readiness Successes

- The number of students participating in AP exams is continuing to grow
- Percent of students earning a score of 3 or higher on AP assessments has returned to pre-pandemic levels
- Increasing participation in dual credit courses, including college-level mathematics
- ACT composite scores have returned to pre-pandemic scores
- Percent of students meeting demonstrating preparation for higher math is improving
- Percent of students persisting in year 2 of postsecondary studies is trending up

College Readiness Gaps

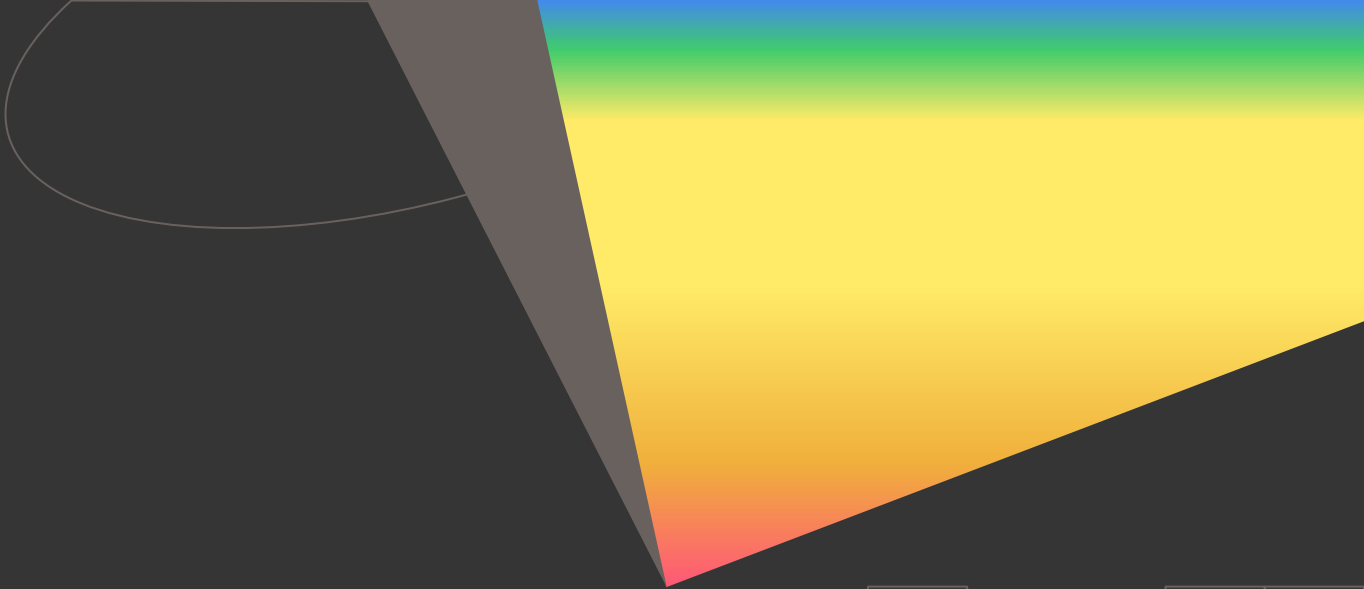
- The number of students taking SAT and ACT assessments has declined since the Covid-19 pandemic
- The percent of students enrolling in postsecondary institutions is declining
- The growth in the number of AP tests being administered is outpacing the growth in the number of students taking the exams
- ACT math modeling score category is trending down.

Improvement Activities

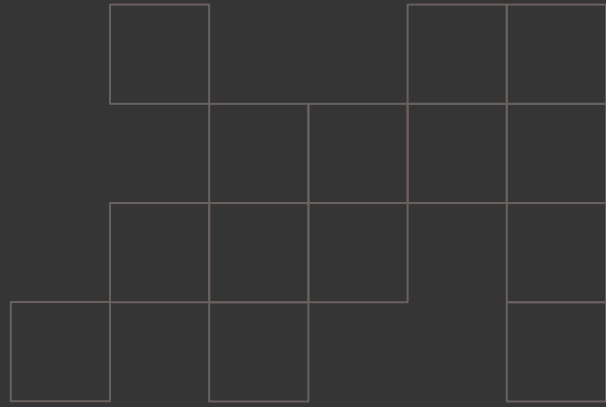
- Beginning in Grade 9, annually revising academic and career plans with Advisor teachers and Counselors
- Increasing access to rigorous coursework by expanding course offerings and providing support
- Embedding critical thinking, writing and research into core academic subjects
- Addressing gaps in foundational math and literacy
- Improving college and career exposure

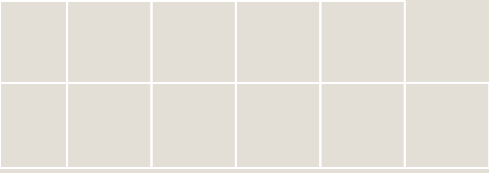
- Providing lessons dedicated to college advising (including how to apply for college and FAFSA)
- Supporting students to understand the steps they need to take to have the career they want
- Adding financial literacy lessons that teach students about loans, budgeting and return on investments for degrees

Board Report Presentation
June 12, 2025



College Readiness Report





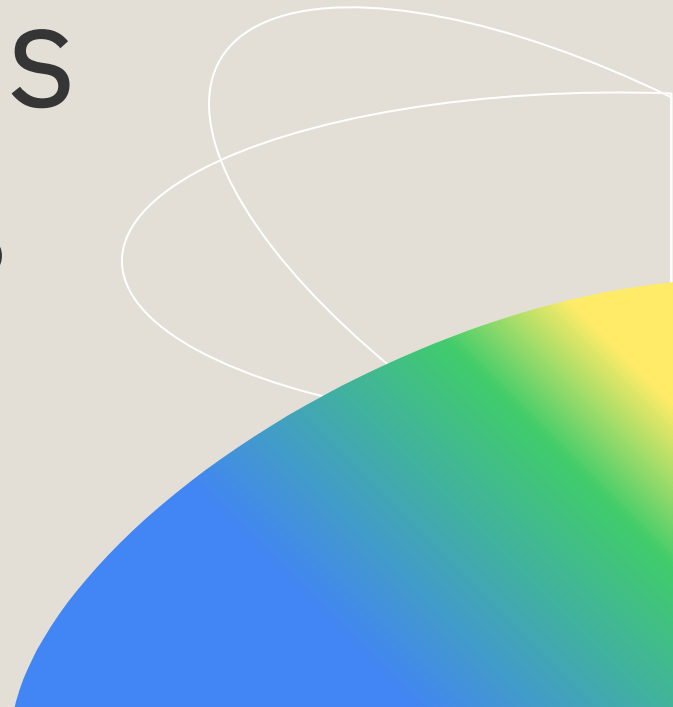
The purpose of this report is to make CSD College Readiness data public.



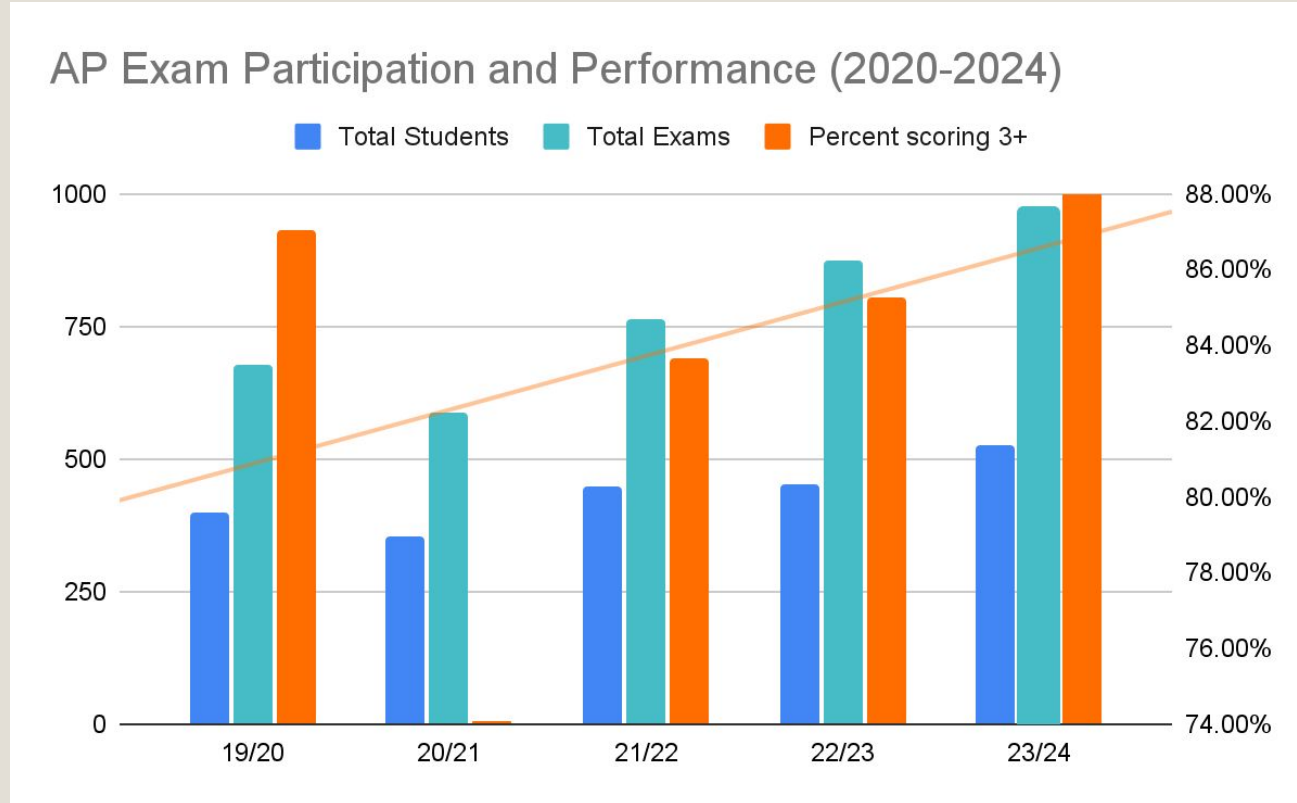
Data to review

1.
AP Participation and Performance
2.
Dual Credit Course Enrollment
3.
SAT Scores
4.
ACT Scores
5.
Post Secondary Enrollment & Persistence
6.
YouthTruth student experience data

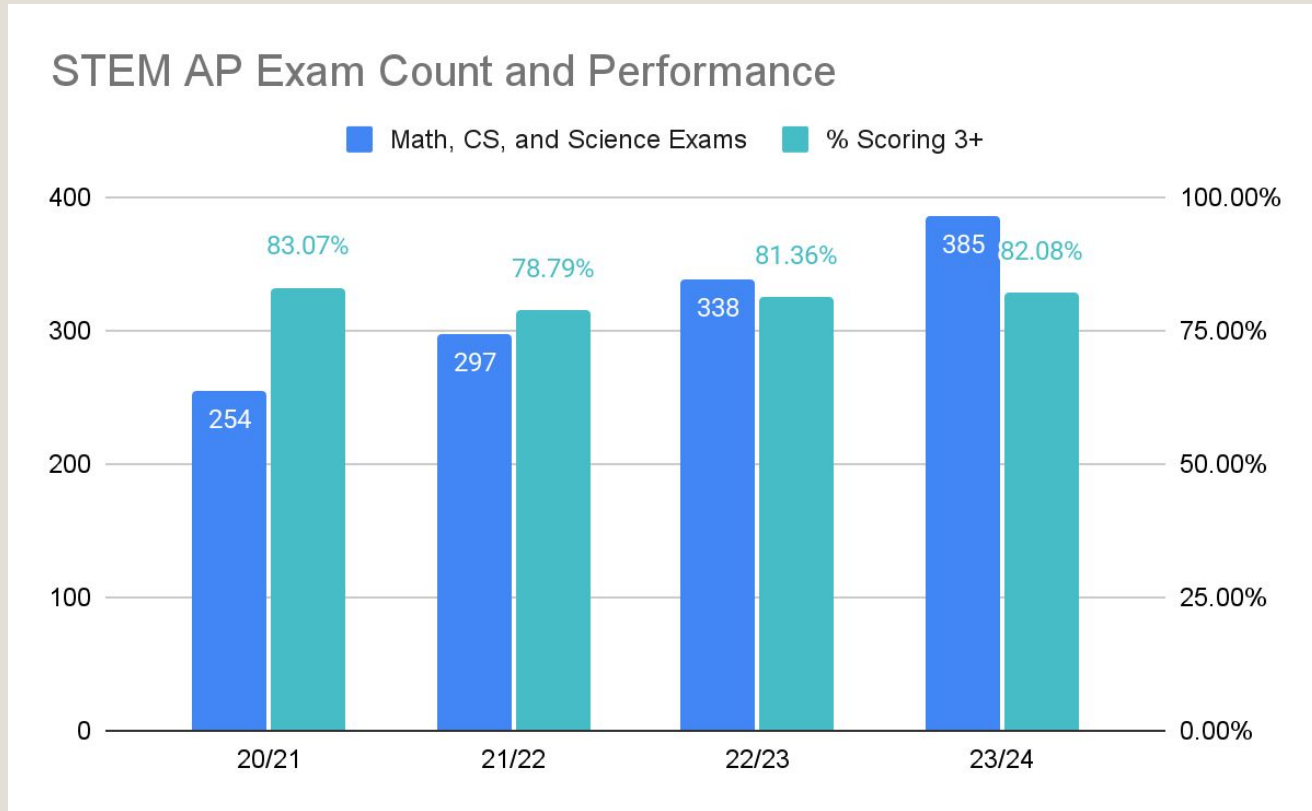
In ALL college
readiness measure
areas CSD students
are demonstrating
improvement.



Advanced Placement Test Data

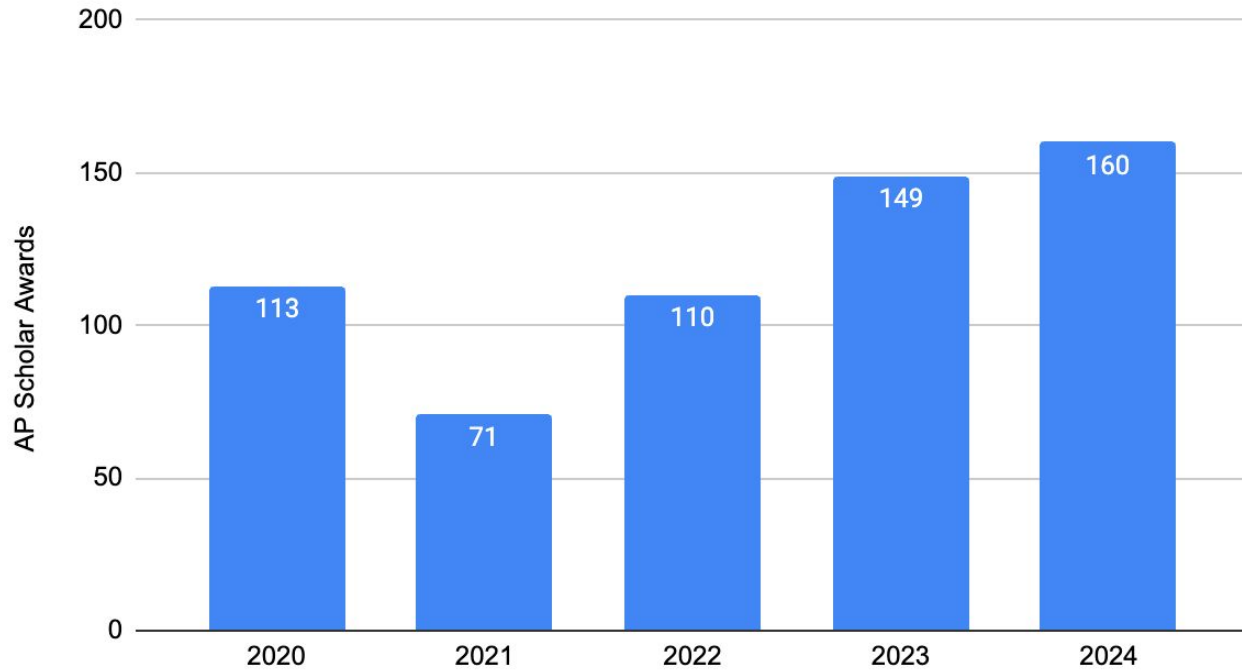


STEM Specific AP Data

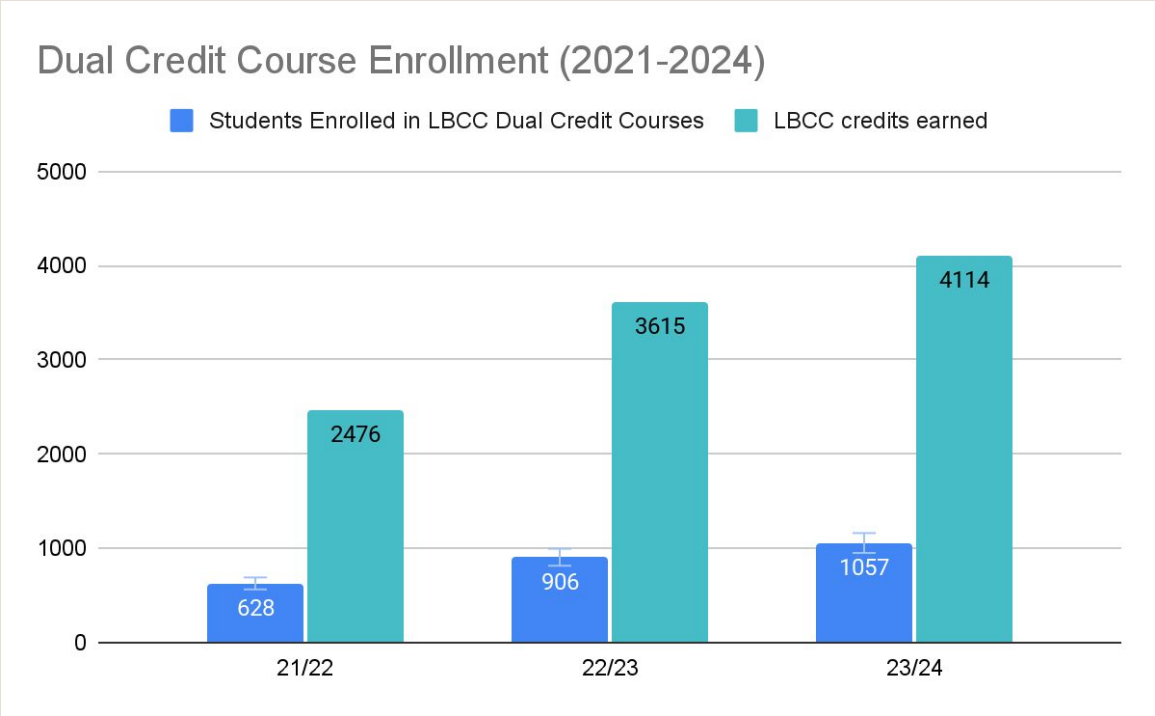


AP Scholars

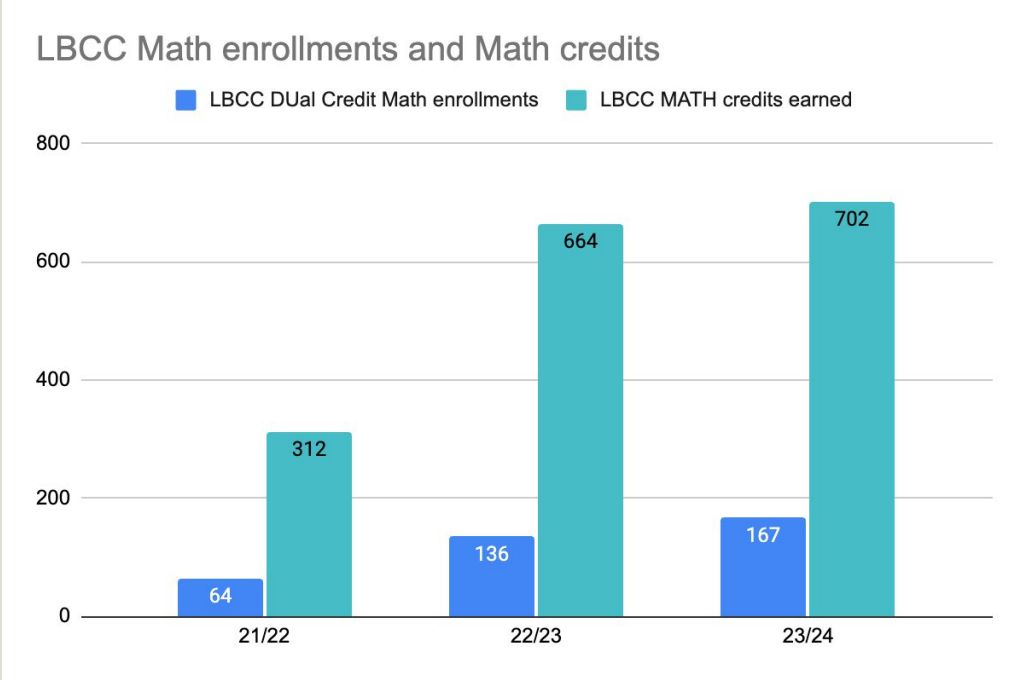
AP Scholar Awards (2020-2024)



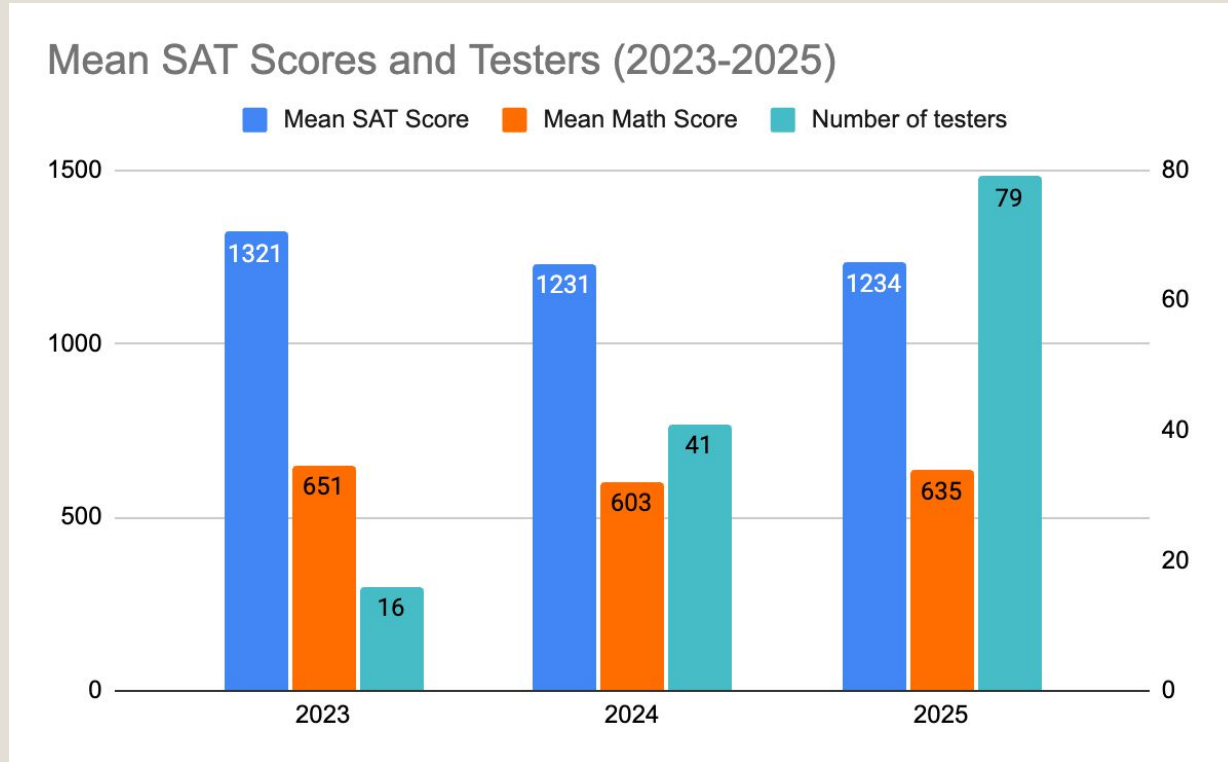
Dual Credit Course Enrollment



Math Specific Dual Credit Course Enrollment

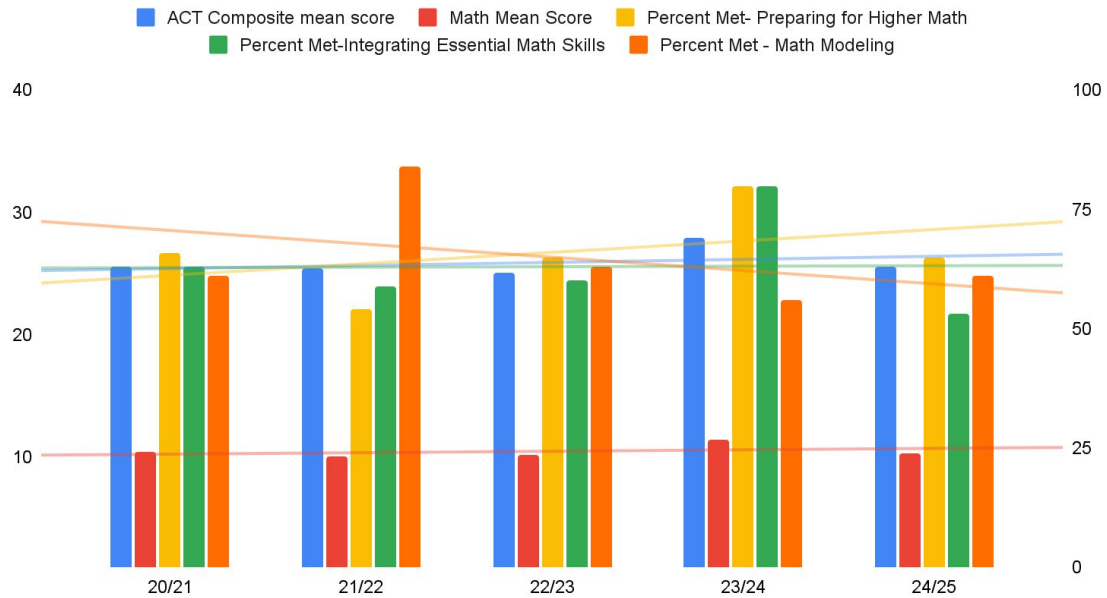


SAT Data



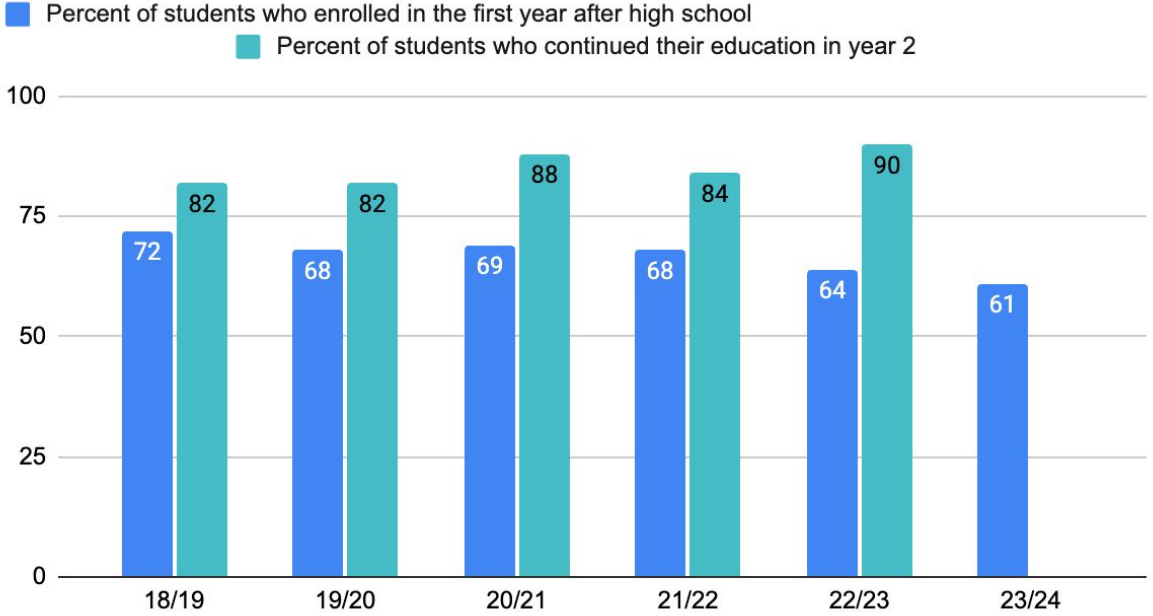
ACT Data

ACT Scores and Math Performance (2020-2025)



Postsecondary Enrollment Data

Postsecondary Enrollment and Persistence (2018-2024)



YouthTruth College and Career Readiness Data

↑ 3% (from 46% to 49%)

My school has helped me develop the skills and knowledge I will need for college level classes.

↑ 3% (from 34% to 37%)

My school has helped me understand the steps I need to take in order to apply to college.

Successes, Gaps, & Next Steps

Successes

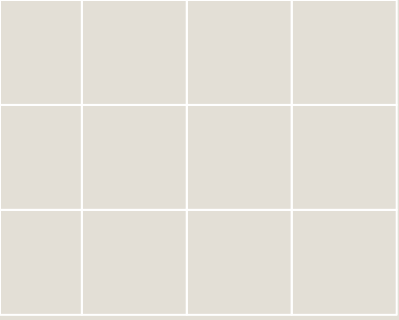
- AP exam numbers & Scores
- Dual credit participation
- Improving or flat college entrance exam results
- STEM (AP) & Math (Dual Credit & prep) results
- Postsecondary persistence

Gaps

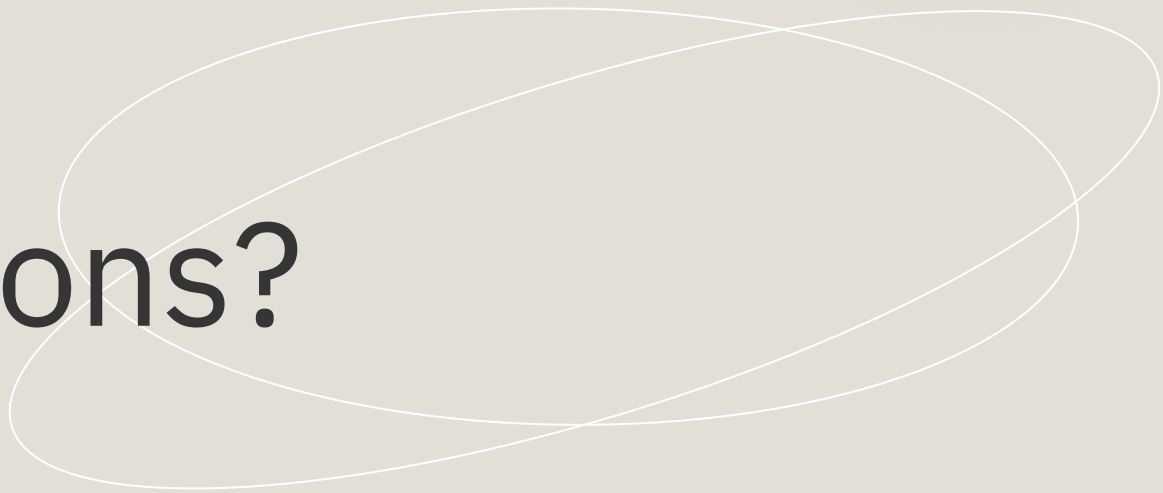
- SAT/ ACT participation
- Postsecondary enrollment
- AP participation
- Math modeling skills

Next Steps

- Advisor lessons focused on academic planning, college readiness, detailed postsecondary planning, and college advising
- Expand and strengthen Advanced Course offerings
- Increase classroom rigor
- Connection to college in financial literacy courses



Any questions?
Ask away!





Thank you

XI. SUPERINTENDENT'S 2025-2028 EMPLOYMENT CONTRACT



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Luhui Whitebear, School Board Chair
Meeting Date: June 12, 2025

Approve Employment Contract – Superintendent Ryan Noss **ACTION REQUESTED**

Background

Chair Whitebear and Co-Vice Chairs Jones and Tominey have updated Superintendent Noss's Employment Contract for the 2025-2028 school years. Chair Whitebear and Co-Vice Chairs Jones and Tominey negotiated on behalf of the Board, looking at contracts negotiated with District staff and keeping Superintendent Noss's compensation on average with the peers of the Corvallis School District over a three-year contract.

The following are highlights from the contract:

- The agreement shall commence for a three-year term on July 1, 2025.
- Salary for the first year will be \$224,305, the equivalent of a COLA increase equal to the lowest COLA offered to any of the represented employee groups and a 3.8% step increase over his 2024-2025 salary.

ACTION REQUESTED:

Approve the contract as submitted.

MOTION REQUESTED:

"I move to approve the contract as submitted."

SUPERINTENDENT EMPLOYMENT CONTRACT
Between
RYAN NOSS
and the
CORVALLIS SCHOOL DISTRICT 509J
(Linn and Benton Counties, Oregon)

THIS AGREEMENT is made and entered into this June 12 ,2025 by and between CORVALLIS SCHOOL DISTRICT 5091, acting by and through the School Board of Directors, hereinafter referred to as the "School Board," and RYAN NOSS, hereinafter referred to as "Superintendent."

WITNESSETH:

WHEREAS, Superintendent is desirous of serving as the chief executive officer of the District and to perform all duties required by that office; and

WHEREAS, School Board is desirous of securing a Superintendent to supervise and direct the schools and the educational program of the District under the general supervision of the District's School Board; and

WHEREAS, the School Board and Superintendent believe that a written Employment Contract is necessary to describe specifically their relationship and to serve as the basis of the effective communication between them as they fulfill their governance and administrative functions in the operation of the education program of the Schools;

NOW THEREFORE, in consideration of the mutual promises contained herein, the School Board hereby employs Ryan Noss as the Superintendent of Corvallis School District, in and for said District, and Superintendent hereby accepts such employment upon the terms and conditions set forth below.

SECTION 1. TERM:

This Agreement shall commence on July 1, 2025, and terminate on June 30, 2028.

Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of the School Board or Superintendent to terminate this Agreement at any time subject only to the provisions herein relating to termination.

During the term of this agreement, the Superintendent, subject to approval of Board Chair, may take up to five (5) days annually to undertake speaking engagements, teach at the university level, write and conduct other consultant activities for honoraria/consultant fees and expenses. The Superintendent shall retain all rights to such of his writings as may be published.

SECTION 2. LENGTH OF AGREEMENT, SUBSEQUENT CONTRACTS:

In accordance with Oregon law, ORS 332.505, this Agreement is for a period of three years. This Agreement may be extended each year for one additional year by mutual agreement following July 1st of each year creating a rolling three-year contract. This extension is dependent

on a satisfactory evaluation of the superintendent and is at the discretion of the Board. This Agreement may be altered at any time by mutual agreement of the District and the Superintendent. By April 15, 2028, the Superintendent shall provide the School Board with written intent to negotiate compensation for contract years beyond June 30, 2028. Subject to the mutual extension option, this Agreement shall automatically expire at the end of its term. The Board and Superintendent agree that notice has been given as required by ORS 342.513 of nonrenewal of the Superintendent's contract by March 15, 2028 unless the Board has acted prior to that date to offer a new contract. This Agreement is only for the term provided above and may only be extended as provided herein; it shall not be renewed by any statutory automatic renewal provision.

Any section of this Agreement may be proposed for modification at the request of the Superintendent. The School Board will have 60 days from the time of the request to make its decision regarding the proposed contractual change.

SECTION 3. DUTIES:

The Superintendent is the chief executive officer of the School District. In that capacity the Superintendent has the primary responsibility for execution of School Board policy. The Superintendent shall direct and assign the staff of the District; organize, reorganize, and arrange the administrative and supervisory staff as best serves the District; select all personnel subject to the approval of the School Board; recommend policies, regulations, rules, and procedures deemed necessary and appropriate for managing the District and implementing its responsibilities; and in general, perform all duties reasonably incident to the office of Superintendent and such other duties as may be specified and/or delegated by the School Board. In addition to the duties and responsibilities as provided by law, Superintendent shall have additional authority, duties and responsibilities set forth in the position description of Superintendent (Board policies CB and CBA).

Subject to the provisions of the Oregon Public Meetings Law, the Superintendent is entitled to attend all School Board meetings, except executive sessions held to discuss the Superintendent's performance, unless invited by the School Board, and all Board and citizen committee meetings. The Superintendent is an ex-officio member of all School Board committees and may provide recommendations on matters considered by those groups.

SECTION 4. SUPERINTENDENT'S LICENSE:

Superintendent shall maintain throughout the life of this Agreement a valid and appropriate license to act as the Superintendent of Schools as required by the State of Oregon. Failure to maintain such license shall constitute cause for immediate termination of this contract.

SECTION 5. PROFESSIONAL LIABILITY:

The School Board agrees that it shall defend, hold harmless, and indemnify Superintendent from any and all demands, claims, suits, actions and legal proceedings brought against the Superintendent in his individual capacity, or in his official capacity as agent and employee of the District, provided the incident arose while the Superintendent was acting within the scope of the Superintendent's employment, as permitted by law.

SECTION 6. PERFORMANCE GOALS:

Annually, and no later than April 15, the School Board shall, in consultation with the Superintendent, establish general goals and specific objectives for the following school year. The goals and objectives shall be established in writing and be among the criteria for evaluation of the Superintendent.

PERFORMANCE REVIEW:

The School Board may in its discretion meet in Executive Session and evaluate and assess in writing the performance of the Superintendent no later than May 1 of each year during the term of this contract. The evaluation shall be based upon the Superintendent's position description as identified in Board Policy CBA, and the goals and objectives established by the School Board for the Superintendent under Section 6. Evaluations shall be conducted for the purposes of evaluating the Superintendent's management of the District, improving District leadership, maintaining open and effective communication between the School Board and the Superintendent, and enhancing relations between the School Board and the Superintendent. The Superintendent shall be entitled to meet with the School Board to review the evaluation and to provide any information that he deems pertinent. The School Board will also conduct a mid-year check-in review for the same purposes.

SECTION 8. PROFESSIONAL GROWTH:

The School Board encourages the continuing professional growth of Superintendent through Superintendent's reasonable participation in:

- A. Seminars and courses offered by public or private educational institutions.
- B. Informational meetings with other persons whose particular skills or backgrounds would serve to improve the capacity of Superintendent to perform Superintendent's professional responsibilities for the District.
- C. Up to two national education conference/meetings each year; additional national conferences will require School Board prior approval. Out-of-state travel shall require prior approval by the School Board.
- D. Conferences, workshops, and committee work related to school executive organizations.

Expenses for travel will be reimbursed when the travel has the advance authorization of the School Board. Reimbursement for mileage will be based on the Internal Revenue Service rate at the time the expense is incurred. Superintendent will exercise the same economy as a prudent person traveling on personal business and will differentiate between business expenditures and bills for personal convenience.

SECTION 9. CONTRACT DAYS:

Superintendent shall be required to render 260 days of full and regular service to the District

during each year of this Agreement. These days shall include:

A. Holidays: Superintendent shall have the holidays available to non-represented employees;

B. Sick Leave: Sick leave shall be credited to Superintendent's account in accordance with ORS 332.507 and shall accrue during the term of this Agreement at the rate of 12 days per year. The Superintendent may bring to Corvallis any amount of sick leave accumulated from an Oregon public school district as verified by the previous employing district;

C. Days: Superintendent shall have the same personal leave days and conditions available to non-represented employees; and

D. Vacation: Superintendent shall be entitled to 30 days of vacation per year. The Superintendent may accumulate 15 vacation days from one contract year into the next contract year. Vacation days shall not accumulate beyond 30; any vacation days in excess of 30 shall be forfeited as of July 1 of the next contract year. Any accumulation consistent with the provisions of this section, to a limit of 15 days per fiscal year, may be cashed out by the Superintendent at any time each contract year on a per diem basis at the current year's rate of pay.

SECTION 10. SALARY:

For the 2025-2026 school year, the School District shall pay Superintendent an annual salary base rate of \$224,305, the equivalent of a 4% COLA increase, equal to the lowest COLA offered to any of the represented employee groups, and a 3.8% step increase beyond the 2024-2025 base salary of \$208,075. In the following two years of this agreement (2026-2027, 2027-2028), the Superintendent annual salary will increase according to a COLA equal to the lowest COLA offered to any of the employee groups plus a 3.8% base rate step. Salary will be paid in 12 equal monthly payments commencing on July 1.

The salary rate may be adjusted by mutual agreement between the School Board and the Superintendent, for work performed or to be performed, by the Superintendent. The salary may be decreased for lack of funds to continue the education program at its anticipated rate, to the same extent as provided for the non-represented salary employees.

SECTION 11. FRINGE BENEFITS:

The Superintendent shall receive, unless otherwise improved upon by mutual agreement between the School Board and the Superintendent:

A. Insurance. The District shall pay premiums for insurance for:

1. Medical, dental, vision: The same benefits as accorded to other non-represented employees of the District.

2. Long-term disability: A long-term disability insurance plan that covers up to 66.67% of salary up to a maximum of \$6,000 per month.

3. Life insurance: A life insurance plan that provides up to \$200,000 term-life with benefits reduction beginning at age 70.

- B. PERS. Upon qualification for PERS, the District shall make the same contribution accorded to other non-represented employees of the District.
- C. Tax-sheltered annuity. A District contribution of 8% of salary per year, to be paid in 12 equal monthly payments commencing on July 1, 2025 toward a 403(b) plan of the Superintendent's choice through one of the District-approved vendors. The Superintendent is responsible that such TSA contributions are within the IRS regulations.
- D. Auto allowance. The District will pay the Superintendent a stipend of \$750.00 a month, as taxable income, for use of personal automobile for District business. Travel outside of the District shall be turned in by the Superintendent to the District or reimbursement by District at the IRS rate.
- E. Tuition. The District will conditionally reimburse the Superintendent up to \$3,000, for college coursework related to educational leadership. Tuition will be reimbursed upon proof of payment and successful course completion.
- F. D.Ed. Stipend. Superintendent Noss will receive \$10,000 annually evenly split across pay periods for his D. Ed.

SECTION 12. MEMBERSHIP DUES:

The District shall pay the cost of Superintendent's annual membership dues in the following organizations:

- A. Professional organizations: Rotary, AASA, COSA, OASE, and Corvallis Chamber of Commerce.
- B. Such other dues as may be agreed upon by the Superintendent and the School Board.

SECTION 13. EXPENSES:

The Superintendent's expenses in carrying out the Superintendent's authorized duties will be reimbursed upon submission of a properly completed and approved voucher and receipts as required by the business office. Such expenses may be incurred and approved in line with budgetary allocations for specific types of expenses. The Finance and Operations Director will be responsible for ensuring that budget allocations are observed and that total expenditures do not exceed the amount allocated in the budget.

The District shall provide a laptop for the Superintendent's home for District business use only.

SECTION 14. PERMANENT DISABILITY OF THE SUPERINTENDENT:

Notwithstanding anything in this Agreement to the contrary, the School Board is hereby given the option to terminate this Agreement in the event that the Superintendent shall become permanently disabled during the term of this Agreement or any extension thereof. Permanent disability is a disability which incapacitates the Superintendent from performing the duties under this Agreement on a regular and continuing basis, based on information from the Superintendent's physician. Such option shall be exercised by the School Board giving twenty (20) days written notice to Superintendent by registered mail and addressed to Superintendent at the District Office or at such other address as Superintendent shall furnish in writing to the District.

During any such period of disability and until final termination, Superintendent's compensation shall be in the amount provided in the disability insurance policy to be provided by the District and in lieu of salary described in Section 10. Upon final termination of this Agreement, Superintendent's compensation will continue to be provided by the terms of the disability insurance policy.

In no event shall the amount paid to the Superintendent exceed the full rate of pay of the Superintendent including PERS and insurance benefits.

If a question exists concerning the capacity of the Superintendent to return to Superintendent's duties, the School Board may require the Superintendent to submit to a medical examination, to be performed by a doctor licensed to practice medicine. The District shall provide the names of three approved physicians; the Superintendent may choose any of the three physicians to conduct said examination. The examination shall be done at the expense of the District. The physician shall limit the report to the issue of whether the Superintendent has a permanent disability as defined herein. The uncertainty of indefinite leave may create an undue hardship upon the District.

SECTION 15. TERMINATION:

A. Mutual Agreement: This contract may be terminated at any time upon the mutual agreement of the parties.

B. By Superintendent: The Superintendent may resign upon sixty (60) days advance written notice to the School Board.

C. By School Board for Cause: The School Board may terminate this employment agreement for cause, which means such conduct that is seriously prejudicial to and which substantially affects the fundamental mission of the District. Such conduct includes, but is not limited to, neglect of duty, breach of contract, inefficiency, immorality, insubordination, conviction of a crime involving moral turpitude, inadequate performance, failure to comply with such reasonable requirements as the School Board may prescribe to show normal improvement, failure to show evidence of professional training and growth, or failure to maintain in good standing a valid and appropriate

license to act as Superintendent of Schools as required by the State of Oregon. Other reasons may constitute cause for dismissal, but other such reasons, for purposes of this contract, will be interpreted to include or cover only those reasons which are the same general nature or class as those reasons which are set forth above. If the School Board chooses to consider termination of the Superintendent for cause, it shall provide written notice at least ten (10) days prior to the date of such proceedings. That notice must contain a statement of reasons constituting cause describing the alleged grounds with sufficient particularity as to afford the Superintendent a reasonable opportunity to respond. The Superintendent shall be entitled to a due process hearing before the School Board and a written decision setting forth the School Board's decision, and its reasons with regards to termination shall be provided to the Superintendent within ten (10) days after the decision to terminate.

SECTION 16. APPLICABLE LAW

This Agreement is to be construed in accordance with the Board policies, the Administrative rules adopted by the School Board and under the laws of the State of Oregon. The venue for resolving all legal disputes under this contract is the Circuit Court of the State of Oregon, for Benton County.

If any specific clause or portion thereof in this Contract is determined to be unenforceable under law, the remaining clauses of this Contract shall not be affected and shall continue to be enforceable.

IN WITNESS WHEREOF, the School Board by resolution duly and regularly adopted has caused two originals of this Agreement to be signed in the name of the Corvallis School District by the Chairperson of the School Board and the Superintendent.

DISTRICT: SUPERINTENDENT:

Corvallis School District 5091 (Linn and Benton Counties, Oregon)

By:

Ryan Noss, Superintendent

Dated: June 12, 2025

Luhui Whitebear, Ph.D., Board Chair

Dated: June 12, 2025

XII. CONSOLIDATED ACTION

A. Accept May 20, 2025 Election Results



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Kim Nelson, Board Secretary
Meeting Date: June 12, 2025

Accept Results of May 20, 2025 School Board Election

ACTION REQUESTED

Background

A special election was held on May 20, 2025, for four school board member positions. In accordance with Oregon law, the Board is charged with accepting the results of the election, as provided by the Benton County Elections Department.

Attached is the Confirmation of Election Results provided by the Benton County Clerk. The results cover the elections held in both Benton and Linn Counties.

ACTION REQUESTED:

Accept the results of the May 20, 2025, school board election.

MOTION REQUESTED:

"I move to accept the results of the May 20, 2025, school board election."

Statistics	TOTAL
Registered Voters - Total	41,041
Ballots Cast - Total	12,334
Ballots Cast - Blank	26
Voter Turnout - Total	30.05%

Director, Position 1 Corvallis School District 509J

Vote For 1	TOTAL
Charlotte Willer	1,933
Chris Blacker	3,234
Sami Al-Abdrabbuh	6,959
Write-In Totals	48
Total Votes Cast	12,174
Overvotes	6
Undervotes	154
Contest Totals	12,334

Director, Position 4 Corvallis School District 509J

Vote For 1	TOTAL
Luhui Whitebear	9,053
Write-In Totals	393
Total Votes Cast	9,446
Overvotes	0
Undervotes	2,888
Contest Totals	12,334

Director, Position 5 Corvallis School District 509J

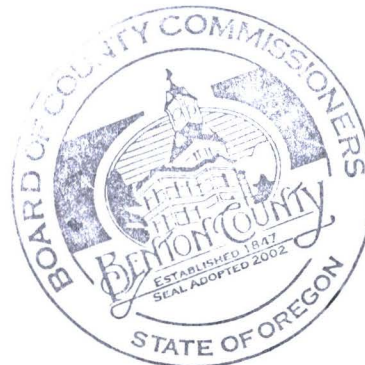
Vote For 1	TOTAL
Shauna Tominey	8,984
Write-In Totals	285
Total Votes Cast	9,269
Overvotes	0
Undervotes	3,065
Contest Totals	12,334

Director, Position 7 Corvallis School District 509J

Vote For 1	TOTAL
Bernie Wang	9,011
Write-In Totals	256
Total Votes Cast	9,267
Overvotes	0
Undervotes	3,067
Contest Totals	12,334

**I HEREBY CERTIFY THE TALLY OF VOTES
 RECORDED, ON THIS ABSTRACT, TO
 CORRECTLY SUMMARIZE THE VOTES CAST
 IN BENTON COUNTY FOR THIS ELECTION.**


Benton County Clerk



Final and Official
Linn County

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Special District Election May 20, 2025
All Precincts, All Districts, All Counter Groups, All Scan Stations, All Contests, All Boxes
Total Ballots Cast: 21569, Registered Voters: 100162, Overall Turnout: 21.53%

Corvallis School District 509J Director, Position 1 (Vote for 1)

Precinct	Ballots Cast	Reg. Voters	Total Votes	Charlotta Weller	Chris Blocker	Sam Al-Abdabbah	Write-In	Over Votes	Under Votes
Precinct 002	0	1	0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0	0
Precinct 044	32	146	31	0 23.03%	10 32.26%	12 38.71%	0 0.00%	0	1
Precinct 081	186	952	182	52 28.57%	41 22.53%	88 48.35%	1 0.55%	0	4
Total	210	1079	213	61 28.64%	51 23.94%	100 46.95%	1 0.47%	0	5

I hereby certify this copy to be a true, full and correct copy of the original now on record in my office.
MARCIE RICHEY

Marcie Richey
County Clerk
Deputy
8/11/25

Final and Official
Linn County

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2025-08-11
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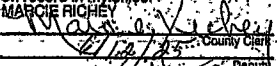
Special District Election May 20, 2025

All Precincts, All Districts, All Counter Groups, All Scan Stations, All Contests, All Boxes
Total Ballots Cast: 21569, Registered Voters: 100162, Overall Turnout: 21.53%

Corvallis School District 509J Director, Position 4 (Vote for 1)

Precinct	Ballots Cast	Reg. Voters	Total Votes	Valid Whiteball	Write-In	Over Votes	Under Votes
Precinct 002	0	1	0	0 0.00%	0 0.00%	0	0
Precinct 044	32	146	23	23 100.00%	0 0.00%	0	0
Precinct 081	160	892	187	185 89.64%	2 1.15%	0	49
Total	210	1070	160	158 89.75%	2 1.25%	0	59

I hereby certify this copy to be a true, full and correct copy of the original now on record in my office.

MARCO RICHEY

 County Clerk
 Deputy

Final and Official
Linn County

Special District Election May 20, 2025

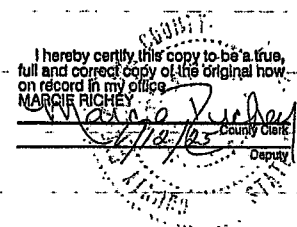
All Precincts, All Districts, All Counter Groups, All Scan Stations, All Contests, All Boxes
Total Ballots Cast: 21569, Registered Voters: 100162, Overall Turnout: 21.53%

Corvallis School District 509J Director, Position 5 (Vote for 1)

Precinct	Ballots Cast	Reg. Voters	Total Votes	Shauna Tammsay	Write-In	Over Votes	Under Votes
Precinct 002	0	1	0	0 0.00%	0 0.00%	0	0
Precinct 044	32	146	24	24 100.00%	0 0.00%	0	8
Precinct 091	186	632	129	125 89.92%	4 3.10%	0	57
Total	218	1079	153	149 87.58%	4 2.61%	0	65

I hereby certify this copy to be a true, full and correct copy of the original now on record in my office.

MARCIE RICHEY
County Clerk
Deputy



Final and Official
Linn County

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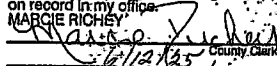
Special District Election May 20, 2025

All Precincts, All Districts, All Counter Groups, All Scan Stations, All Contests, All Boxes
Total Ballots Cast: 21569, Registered Voters: 100162, Overall Turnout: 21.53%

Corvallis School District 509J Director, Position 7 (Vote for 1)

Precinct	Ballots Cast	Reg. Voters	Total Votes	Samie Wang	Write-in	Over Votes	Under Votes
Precinct 002	0	1	0	0 0.00%	0 0.00%	0	0
Precinct 044	32	146	23	23 100.00%	0 0.00%	0	0
Precinct 081	186	682	181	128 67.71%	3 2.24%	0	55
Total	218	1029	154	151 88.05%	3 1.85%	0	64

I hereby certify this copy to be a true, full and correct copy of the original now on record in my office.

MARCIE RICHEY

 County Clerk
 Deputy



**Benton
County**

**RECORDS & ELECTIONS
DEPARTMENT**

Elections & Passports Division

Office: (541) 766-6756

Fax: (541) 766-6757

4500 SW Research Way, 2nd Floor

PO Box 888

Corvallis, OR 97339

re.bentoncountyor.gov

elections@bentoncountyor.gov

Corvallis School District 509J

Attn: Kimberly Nelson

PO Box 3509J

Corvallis, OR 97339

CONFIRMATION OF MAY 20, 2025 ELECTION RESULTS

In accordance with ORS 254.545 / 255.295, please canvass the votes for this election and return this form no later **July 7, 2025**. The results are shown on the enclosed Official Abstract. **Keep the Official Abstract for your records.**

Before we can issue certificates of election to the candidates elected in the **May 20, 2025**, Special District Election, we need to receive **written** notification from you wherein you state that the district has reviewed and approved the results. Elected board members cannot take office until the certificates of election have been issued.

Return this form by:

Email as attachment: elections@bentoncountyor.gov

Mail or in-person: 4500 SW Research Way, 2nd Floor, Corvallis OR 97333

OFFICIAL ACCEPTANCE OF ELECTION RESULTS

Corvallis School District 509J

The district elections authority, in accordance with ORS 255.295, has determined the result of the election held **May 20, 2025**, for members of the district board. It has been determined that those persons having received the highest number of votes are qualified to hold the office.



Signature of authorized person

Luhui Whitebear

Printed name of authorized person:

School Board Chair

Title of authorized person

June 12, 2025

Date

541-757-5841

Phone

luhui.whitebear@corvallis.k12.or.us

Email

OFFICE USE

Date received: _____ Received by: _____ Notes: _____

B. Resolution No. 25-0602: Designation of District Officers, Clerks, Agents, and Depositories of Funds (2025-26) Organizational Resolution



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Finance Director
Meeting Date: June 12, 2025

Resolution No. 25-0602: Designation of District Officers, Clerks, Agents and Depositories of Funds (2025-26 Organizational Resolution)

ACTION REQUESTED

Background

Oregon Revised Statutes requires school boards to annually hold an organizational meeting to designate appointees and authorize actions. The board is required to approve the designation of district officers, agents, and depositories of funds. Other designations and appointments are made as a matter of practice. This resolution is renewed annually to allow for the continued operation of district business.

ACTION REQUESTED:

Adopt the attached resolution authorizing the designation of district officers, agents, depositories of funds, and other designations and appointments for the 2025-26 fiscal year.

ATTACHED:

Resolution No. 25-0602

MOTION REQUESTED:

“I move that Resolution No. 25-0602 be adopted to authorize the designation of district officers, agents, depositories of funds, and other designations and appointments for the 2025-26 fiscal year.”

Corvallis School District 509J
Designation of District Officers, Clerks, Agents, and Depositories of Funds
(2025-26 Organizational Resolution)
Resolution No. 25-0602

Designate Clerk and Deputy Clerk *(ORS 332.515, Policy BC/BCA)*

Be It Resolved, that Ryan Noss, Superintendent of Corvallis School District 509J, is hereby designated as Clerk, and Lauren Wolfe, Director of Finance, is hereby designated as Deputy Clerk for the 2025-26 fiscal year.

Designate Budget Officer *(ORS 294.331)*

Be It Resolved, that Lauren Wolfe, Director of Finance, is hereby designated to serve as Budget Officer of the Corvallis School District 509J for the 2025-26 fiscal year.

Designate Custodian of Funds *(ORS 328.441)*

Be It Resolved, that Lauren Wolfe, Director of Finance, is hereby designated to serve as Custodian of Funds of the Corvallis School District 509J for the 2025-26 fiscal year.

Designate Depositories & Signature Authority *(ORS 328.441, 328.445, Policy DG, DGA/DGB)*

Be It Resolved, that the following depositories are hereby approved as official depositories of Corvallis School District 509J funds for the 2025-26 fiscal year: Oregon State Treasury Local Government Investment Pool and all "Qualified Depositories for Public Funds" as approved by the Office of the State Treasurer.

Be It Further Resolved, that the Deputy Clerk, as Custodian of Funds, is hereby authorized to establish accounts and to issue checks against such accounts bearing the signature of the Deputy Clerk.

Designate Financial Auditors

Be It Resolved, that Pauly Rogers and Co, P.C., is hereby designated to serve as the independent financial audit firm for the Corvallis School District 509J for the 2025-26 fiscal year.

Designate Legal Counsel

Be It Resolved, that attorney Eric DeFreest and the firm of Luvaas Cobb is hereby designated as the attorney of record for the district.

Be It Further Resolved, that the executive staff of the Corvallis School District 509J is authorized to use the Hungerford Law Firm, based on their special expertise in the area of law being considered, at the discretion of the Superintendent, for the 2025-26 fiscal year.

Designate Insurance Agent of Record

Be It Resolved, that Geoff Sinclair of Brown & Brown is hereby designated to serve as agent of record for the Corvallis School District 509J for property, liability, and workers' compensation insurance for the 2025-26 fiscal year.

Designate Newspaper for Legal Notices

Be It Resolved, that the Corvallis Gazette-Times is hereby designated as the newspaper in which legal notices will be published.

Designate Authority to Negotiate and Execute Real Property Transactions

Be It Resolved, that the Board Chair and Clerk are hereby authorized to negotiate and execute real property transactions on behalf of the Corvallis School District 509J for the 2025-26 fiscal year, after obtaining official Board approval within legal regulations and district guidelines.

Designate Authority to Sign Documents and Agreements for Funded Programs

Be It Resolved, that Ryan Noss, Superintendent, and Lauren Wolfe, Director of Finance,, are hereby authorized to file applications and sign documents and agreements related to funded programs on behalf of the Corvallis School District 509J for the 2025-26 fiscal year.

Disposal of Surplus Property (Board Policy DN)

Be It Resolved, that the Clerk, Deputy Clerk, or designee of the Clerk or Deputy Clerk, are hereby authorized to dispose of surplus property in accordance with Board Policy DN.

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 12th day of June, 2025.

ATTEST:

Luhui Whitebear, Board Chair

Lauren Wolfe, Deputy Clerk

C. Resolution No. 25-0603: Annual Self-Certification to Increase Federal Micro-Purchase Threshold



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Finance Director
Meeting Date: June 12, 2025

ACTION REQUESTED

Resolution No. 25-0603: Annual Self-Certification to Increase Federal Micro-Purchase Threshold

Background

Corvallis School District is the recipient (or subrecipient) of Federal awards, which it may use to purchase goods and services. When using Federal funds, the District must comply with the procurement requirements of the Uniform Guidance, including the use of approved procurement methods found in 2 CFR § 200.320.

2 C.F.R. § 200.320(a)(1)(iii) and (iv) allow the District to self-certify a micro-purchase threshold up to \$50,000 (from \$10,000) on an annual basis. The self-certification must include a justification, clear identification of the threshold, and supporting documentation of any of the following: (A) A qualification as a low-risk auditee, in accordance with the criteria in § 200.520 for the most recent audit; (B) An annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or, (C) For public institutions, a higher threshold consistent with State law.

In order to align the Federal “micro-purchase” threshold with Oregon’s “small procurement” threshold of \$25,000, the District submits this resolution as self-certification. As recognized by 2 CFR § 200.320(a)(1)(iv)(A) and (C), this self-certification is based on the following justification: in the most recent audit ending June 30, 2024, Corvallis School District qualified as a “low-risk auditee”; and a federal micro-purchase threshold consistent with ORS 279B.065 will ensure compliance and efficiency in procurement administration.

ACTION REQUESTED:

Adopt the attached resolution authorizing the increase of the federal micro-purchase threshold to \$25,000 for the 2025-26 fiscal year.

ATTACHED:

Resolution No. 24-0603

MOTION REQUESTED:

“I move that Resolution No. 25-0603 be adopted to authorize the increase of the federal micro-purchase threshold to \$25,000 for the 2025-26 fiscal year.”

Corvallis School District 509J
Annual Self-Certification to Increase Federal Micro-Purchase Threshold
Resolution No. 25-0603

Whereas, Non-Federal entities may self-certify a micro-purchase threshold up to \$50,000 on an annual basis and must maintain documentation to be made available to the Federal awarding agency and auditors in accordance with § 200.334.

Be It Resolved, Corvallis School District 509J self-certifies that effective July 1, 2025, for the fiscal year 2025-26, the federal micro-purchase threshold, as defined in 2 C.F.R. § 200.320, is hereby increased to \$25,000.

Be It Further Resolved, As recognized by 2 CFR § 200.320(a)(1)(iv)(A) and (C), this self-certification is based on the following justification: in the most recent audit ending June 30, 2024, Corvallis School District qualified as a “low-risk auditee”; and a federal micro-purchase threshold consistent with ORS 279B.065 will ensure compliance and efficiency in procurement administration.

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 12th day of June, 2025.

ATTEST:

Luhui Whitebear, Board Chair

Lauren Wolfe, Deputy Clerk

D. Resolution No. 25-0604: Authorize Public Notice of Bids or Proposals to Be Published Electronically



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Finance Director
Meeting Date: June 12, 2025

ACTION REQUESTED

Resolution No. 25-0604: Authorize Public Notice of Bids or Proposals to Be Published Electronically

Background

The Board is the Local Contract Review Board (LCRB) for the district. The LCRB may make the written findings required by law for exemptions from competitive bidding requirements.

ORS 279B.055 Competitive sealed bidding, purchases exceeding \$250,000, require that a public notice must be published in at least one newspaper of general circulation in the area where the contract is to be performed. The LCRB may, by rule or order, authorize public notice of bids or proposals to be published electronically instead of in a newspaper of general circulation if the board determines that electronically providing public notice of bids or proposals is likely to be cost-effective.

ORS 279C.360 Requirement for public improvement advertisements requires that a public notice must be published in at least one newspaper of general circulation in the area where the contract is to be performed. The LCRB may, by rule or order, authorize public notice of bids or proposals to be published electronically instead of in a newspaper of general circulation if the board determines that electronically providing public notice of bids or proposals is likely to be cost-effective. If the public improvement contract has an estimated cost in excess of \$125,000, an advertisement must be published in at least one trade newspaper of general statewide circulation.

For Competitive sealed bids and public improvement, the District shall publish a public notice electronically instead of in a newspaper of general circulation in the Corvallis area. The District shall publish Competitive sealed bids and public improvement advertisements on the District website and/or OregonBuys. OregonBuys is a web-based e-procurement system hosted by the State of Oregon. OregonBuys provides access to procurement and contracting information issued by the State of Oregon, local governments, and political subdivisions. This strategy saves the District money on advertising while simultaneously making bid and proposal information more accessible to a larger and potentially more relevant pool of vendors, ultimately promoting better competition and potentially better value for the District. The District shall continue to advertise in at least one trade newspaper for public improvement over \$125,000.

ACTION REQUESTED:

Adopt the attached resolution authorizing public notice of bids or proposals to be published electronically.

ATTACHED:

Resolution No. 25-0604

MOTION REQUESTED:

"I move that Resolution No. 25-0604 be adopted to authorize public notice of bids or proposals to be published electronically."

Corvallis School District 509J
Authorize Public Notice of Bids or Proposals to Be Published Electronically
Resolution No. 25-0604

Whereas, ORS 279B.055 Competitive sealed bidding and ORS 279C.360 Requirement for public improvement advertisements, allows a LRCB, by rule or order, to authorize public notice of bids or proposals to be published electronically instead of in a newspaper of general circulation if the board determines that electronically providing public notice of bids or proposals is likely to be cost-effective; and

Whereas, The District has determined electronic publication of bid and proposal information is a cost-effective method that enhances accessibility for a larger and potentially more relevant pool of vendors, leading to better competition and potentially greater value for the District.

Be It Resolved, The Local Contract Review Board (LCRB) authorizes public notice of bids or proposals to be published electronically.

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 12th day of June, 2025.

ATTEST:

Luhui Whitebear, Board Chair

Lauren Wolfe, Deputy Clerk

E. Resolution No. 25-0605: Increase School Construction Excise Tax Rates



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Finance Director
Meeting Date: June 12, 2025

Resolution No. 25-0605: Increase School Construction Excise Tax Rates

ACTION REQUESTED

Background

In 2007, the Oregon Legislature passed a law ([Senate Bill 1036](#)) that allows school boards, in cooperation with cities and counties, to tax new residential and non-residential construction to help school districts pay for a portion of the cost of new or expanded school facilities.

Construction taxes imposed by a school district must be collected by a local government, local service district, special government body, state agency or state official that issues a permit for structural improvements regulated by the state building code. An intergovernmental agreement with local governments collecting the tax is required and collection expenses are limited to 4.00% of tax revenue.

Senate Bill 1036 set tax rate limits of \$1.00 per square foot for residential use and \$0.50 for nonresidential use, along with a \$25,000 tax limit on nonresidential properties. Beginning in 2009, construction excise tax rates were indexed to inflation using the Engineering News-Record Construction Cost Index. As prescribed in statute ([ORS 320.170](#)), the Oregon Department of Revenue is responsible for updating tax rate limits and notifying affected school districts. [Per the Oregon Department of Revenue](#), tax rate limits for fiscal year 2025-26 are as follows:

Fiscal Year	2025-26
Residential*	\$1.67
Non-residential*	\$0.84
Non-residential Max	41,800
* Dollars per square foot	

In 2009, the school board adopted Resolution No. 08-1001 imposing construction excise taxes at the rate limits outlined in Senate Bill 1036 and entered into agreements with the City of Corvallis, Benton County and Linn County to collect construction excise taxes as imposed. Resolution No. 08-1001 states that the tax rates shall be adjusted for changes in

construction costs as determined by the Oregon Department of Revenue; however, the district's agreement with the City of Corvallis requires a resolution to be provided if the district increases the tax (the district's agreements with Benton County and Linn County do not include this requirement).

The attached resolution increases the rate of construction excise taxes imposed by the district in alignment with the tax rates limits for 2025-26 as published by the Oregon Department of Revenue.

ATTACHED:

Resolution No. 25-0605

MOTION REQUESTED:

"I move that Resolution No. 25-0605 be adopted to increase school construction excise tax rates."

Corvallis School District 509J
Resolution No. 25-0605

INCREASE SCHOOL CONSTRUCTION EXCISE TAX RATES

WHEREAS, ORS 320.170 authorizes school districts, as defined in ORS 330.005, to impose a construction taxes to fund capital improvements to school facilities; and

WHEREAS, on October 6, 2008, the district adopted a resolution imposing a construction excise tax on improvements to real property that result in a new structure or additional square footage in an existing structure; and

WHEREAS, construction taxes imposed by a school district must be collected, subject to ORS 320.179, by a local government, local service district, special government body, state agency or state official that issues a permit for structural improvements regulated by the state building code; and

WHEREAS, the district has entered into intergovernmental agreements with Benton County, Linn County, and the City of Corvallis to collect construction taxes imposed by the district.

NOW, THEREFORE, BE IT RESOLVED, that the rates of tax imposed on improvements to real property that result in a new structure or additional square footage in an existing structure shall be increased as follows:

	Current Rates	New Rates Effective 7-1-2025
Residential*	\$1.63	\$1.67
Non-residential*	\$0.82	\$0.84
Non-residential maximum	\$40,800	\$41,800
* <i>Dollars per square foot</i>		

Exemptions: all improvements, structures and facilities listed in ORS 320.173 and the following improvements as determined by the district: Remodeling projects adding up to 200 square feet of additional space to an existing structure.

NOW, THEREFORE, BE IT RESOLVED, that for years beginning on or after July 1, 2026, per ORS 320.176(3), the tax rates stated in this resolution shall be indexed to inflation as determined by the Department of Revenue and reported to the district.

ADOPTED by the Board of Directors of Corvallis School District 509J in Benton and Linn Counties, Oregon, at its regular meeting this 12th day of June, 2025.

ATTEST:

Luhui Whitebear, Board Chair

Lauren Wolfe, Deputy Clerk

F. Personal Service Contract Designation and Exemption



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Finance Director
Meeting Date: June 12, 2025

ACTION REQUESTED

Personal Services Contracts Designation and Exemption

Background

The Board is the Local Contract Review Board (LCRB) for the district. The LCRB may designate certain service contracts or classes of service contracts as personal services contracts and exempt them from competitive bidding.

OAR 137-045-0010(18) “Personal Services Contract” means a contract whose primary purpose is to acquire specialized skills, knowledge and resources in the application of technical or scientific expertise, or the exercise of professional, artistic or management discretion or judgment, including, without limitation, a contract for the services of an accountant, physician or dentist, educator, consultant (including a provider under an Architectural and Engineering Services Contract), broadcaster, or artist (including a photographer, filmmaker, painter, weaver or sculptor).

“Personal services contract,” as used in Policy DJC Bidding Requirements, means a contract whose primary purpose is to acquire specialized skills, knowledge and resources in the application of technical or scientific expertise, or the exercise of professional, artistic or management discretion or judgment.

In addition to the personal services and related professional services described in ORS 279C.100, the LCRB shall designate the following classes of service contracts as personal service contracts:

1. Analytical Studies and Surveys
2. Educational Research Services
3. Web Page Design and/or Management Services
4. Technology Planning and Consulting Services
5. Computer Software Consulting
6. Community Engagement Consulting
7. Education and Training Consulting

8. Therapy and Rehabilitation Services
9. Mental Health Services: Vocational, Residential, Etc.
10. Insurance and Insurance Services
11. Auditing Services
12. Legal Services, Attorneys, Arbitration, Mediation, and Alternative Dispute Resolution Services
13. Employment Agencies

This designation fosters the development of long-standing partnerships with professionals and organizations that truly understand our District's specific needs, student demographics, and evolving challenges. These ongoing relationships allow us to cultivate a profound understanding of our District's unique operational complexities, historical context, and future aspirations.

All personal services contracts shall be based on demonstrated qualifications and competence to perform the required services, encourage competition, discourage favoritism and obtain services at a fair and reasonable price. Personal service contractors may be required to qualify as independent contractors in accordance with applicable laws.

This designation does not prevent the District from utilizing small, intermediate, or formal procurement strategies to procure these types of personal service contracts or classes. The District shall implement competitive bidding when doing so would ultimately promote better competition and potentially better value for the District. Procurements for services estimated to be in excess of \$250,000 shall go through the cost analysis and feasibility process in accordance with ORS 279B.030 or through formal competitive bidding.

ACTION REQUESTED:

Approve the designation of certain classes of service contracts as personal services contracts and exempt them from competitive bidding.

MOTION REQUESTED:

"I move to approve the designation of certain classes of service contracts as personal services contracts and exempt them from competitive bidding."

G. 2025-26 Insurance Renewals



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Lauren Wolfe, Director of Finance
Meeting Date: June 12, 2025

Insurance Renewals for 2025-26 (Property, Liability and Workers' Compensation)

ACTION REQUESTED

Background

Each fiscal year, the district must bind insurance coverage in the following areas: property, liability, and workers' compensation. Additional coverage has historically been secured to cover potential losses in the areas of medical malpractice (for the mental health program), underground tank pollution liability, equipment breakdown, flood, and cyber security.

The district's agent of record, Geoff Sinclair with Brown and Brown, has secured quotes for the 2025-26 fiscal year.

Property and Liability Insurance Renewals

In 2024-25, the district purchased property, general liability, and business auto insurance through PACE at a cost of approximately \$935,000. At this time, total property insurance premiums for 2025-26, including additional flood insurance, are expected not to exceed \$1,250,000 (an increase of 34%).

Workers' Compensation Insurance Renewal

SAIF premiums for the 2024-25 year were just under \$250,000. The premium for 2025-26 is \$300,000 (an increase of 20%).

ACTION REQUESTED:

Authorize Director of Finance Lauren Wolfe to bind district insurance coverage at an expense to the district not to exceed a total of **\$1,550,000** for the 2025-26 fiscal year.

MOTION REQUESTED:

"I move that Director Lauren Wolfe be authorized by the board to bind insurance coverage at an expense to the district not to exceed a total of **\$1,550,000** for the 2025-26 fiscal year."

H. ODOT Property Easement for ADA Ramps at Alexander & Hwy 99W



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Kimberly Patten, Director of Operations
Meeting Date: June 12, 2025

ODOT Property Easement for ADA Ramps at Alexander & Hwy 99W

ACTION REQUESTED

Background

The Oregon Department of Transportation (ODOT) is planning ADA improvements to the sidewalks at the intersection of Alexander Avenue and Highway 99W, adjacent to the Lincoln Elementary School property.

As part of this project, ODOT will be installing ADA-accessible ramps at the crosswalks running both east to west and north to south. To complete this work, ODOT requires a Permanent Property Easement.

Additionally, the project will necessitate modifications to existing sprinkler heads located on the school property. ODOT has agreed to compensate the District for these sprinkler system modifications in the amount of \$5,000, as part of the Permanent Easement.

Pedestrian access will be maintained in all directions throughout the duration of construction.

This work is projected to begin in the Spring of 2026.

Involvement

The Facilities Department will work closely with ODOT to ensure sprinkler head improvements are completed and that pedestrian access is maintained throughout the project.

Cost Impact

The district will be paid \$5,000.

ACTION REQUESTED:

Approve Permanent Property Easement

MOTION REQUESTED:

I move to approve the Permanent Property Easement between the Corvallis School District and Oregon Department of Education in support of the ADA sidewalk improvements at the corner of Alexander Avenue and Highway 99W.

PERMANENT EASEMENT

CORVALLIS SCHOOL DISTRICT NO. 509J (Joint District 509A, Linn County, Oregon), Grantor, for the true and actual consideration of \$5000, does grant to the **STATE OF OREGON, by and through its DEPARTMENT OF TRANSPORTATION**, Grantee, its successors and assigns, a permanent easement to construct, reconstruct, repair, and maintain a public highway and its appurtenances and facilities, and also to construct and maintain water, gas, electric and communication service lines, fixtures and facilities, and appurtenances therefore, upon, over, under and across the property described as **Parcel 1 on Exhibit "A" dated September 26, 2024**, attached hereto and by this reference made a part hereof.

TOGETHER WITH all abutter's rights of access, if any, between the Pacific Highway West Highway and Grantor's remaining real property.

Grantor also grants to Grantee, its successors and assigns, a temporary easement for a work area for construction purposes over and across the property described as **Parcel 2 on Exhibit "A" dated September 26, 2024**, attached hereto and by this reference made a part hereof.

IT IS UNDERSTOOD that the temporary easement rights herein granted shall terminate three (3) years from the date hereof or upon completion of the State of Oregon Department of Transportation's construction project, whichever is sooner.

IT IS ALSO UNDERSTOOD that the temporary easement herein granted does not convey any right or interest in the above-described Parcel 2, except as stated herein, nor prevent Grantor from the use of said property; provided, however that such use does not interfere with the rights herein granted.

AFTER RECORDING RETURN TO:
OREGON DEPARTMENT OF TRANSPORTATION
RIGHT OF WAY SECTION
555 13TH ST NE
SALEM OR 97301-6867

Map and Tax Lot #: 12511BD-8000
Property Address: 110 SE ALEXANDER AVE
CORVALLIS, OR 97333

Non-Discrimination.

1. The Grantee, for themselves, their heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree, as a covenant running with the land, that:
 - a. No person on the ground of race, color, or national origin, will be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of the Property,
 - b. That in the construction of any improvements on, over, or under the Property, and the furnishing of services thereon, no person on the ground of race, color, or national origin, will be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination,
 - c. That the Grantee will use, maintain, and operate the Property in compliance with all other requirements imposed by or pursuant to Title VI of the Civil Rights Act of 1964, 42 USC 2000d *et seq.*, 49 CFR Part 21, and 28 CFR 50.3, as amended.
2. In the event of breach of any of the above non-discrimination covenants, Grantor will have the right to terminate the easement upon written notice.

Grantor covenants to and with Grantee, its successors and assigns, that Grantor is the owner of said property, and will warrant the easement rights herein granted from all lawful claims whatsoever.

Grantor agrees that the consideration recited herein is just compensation for the property or property rights conveyed, including any and all reduction in value to Grantor's remaining property, if any, which may result from the acquisition or use of said property or property rights. However, the consideration does not include damages resulting from any use or activity by Grantee beyond or outside of those uses expressed herein, if any, or damages arising from any negligence.

In construing this document, where the context so requires, the singular includes the plural and all grammatical changes shall be made so that this document shall apply equally to corporations and to individuals.

It is understood and agreed that the delivery of this document is hereby tendered and that terms and obligations hereof shall not become binding upon the State of Oregon Department of Transportation, unless and until accepted and approved by the recording of this document.

Dated this ____ day of _____, 20____.

CORVALLIS SCHOOL DISTRICT NO. 509J (Joint District 509A, Linn County, Oregon)

By: _____
Representative

By: _____
Representative

STATE OF _____, County of _____

Dated _____, 20____. Personally appeared _____

and _____, who, being sworn, stated that they are the representatives for the

Corvallis School District No. 509J (Joint District 509A, Linn County, Oregon), and that this instrument was voluntarily

signed on behalf of the School District by authority of an order of the School Board. Before me:

Notary Public for the State of _____
My Commission expires _____

Accepted on behalf of the Oregon Department of Transportation

Parcel 1 – Permanent Easement for Highway Right of Way Purposes

A parcel of land lying in Parcel 1 of Partition Plat No. 2005-39, Benton County, Oregon, and being a portion of that property belonging to Corvallis School District No. 509J (Joint District 509A, Linn County, Oregon); said parcel being that portion of said property included in a strip of land variable in width, lying on the Easterly side of the center line of the relocated Pacific Highway West, which center line is described as follows:

Beginning at Engineer’s center line Station 105+00.00, said station being 1777.93 feet North and 288.76 feet West of the Southwest corner of Lot 1, Block 3 of Bethel Homes Subdivision, recorded in Benton County Plat Records; thence South 04°37’52” West 3169.51 feet; thence on a 22,918.31 foot radius curve to the left (the long chord of which bears South 04°26’23” West 153.33 feet) 153.33 feet; thence South 04°14’53” West 2230.34 feet; thence on a 22,918.31 foot radius curve to the right (the long chord of which bears South 04°30’42” West 211.06 feet) 211.06 feet; thence South 04°46’32” West 5985.82 feet to Engineer’s Station 222+50.06.

The width in feet of said strip of land is as follows:

Station	to	Station	Width on Easterly Side of Center Line
139+85.00		140+11.50	82.00
140+11.50		140+42.00	56.00 in a straight line to 53.00

Bearings are based upon Oregon Coordinate Reference System (OCRS), Salem Zone, NAD83, (2011) Epoch 2010.

This parcel of land contains 234 square feet, more or less.

Parcel 2 – Temporary Easement for Work Area (3 years or duration of Project, whichever is sooner)

A parcel of land lying in Parcel 1 of Partition Plat No. 2005-39, Benton County, Oregon, and being a portion of that property belonging to Corvallis School District No. 509J (Joint District 509A, Linn County, Oregon); said parcel being that portion of said property included in a strip of land variable in width, lying on the Easterly side of the center line of the relocated Pacific Highway West, which center line is described in Parcel 1.

The width in feet of said strip of land is as follows:

Station	to	Station	Width on Easterly Side of Center Line
139+85.00		140+13.50	84.00
140+13.50		140+44.00	58.00 in a straight line to 55.00

EXCEPT therefrom Parcel 1.

This parcel of land contains 140 square feet, more or less.

REGISTERED
PROFESSIONAL
LAND SURVEYOR

Digitally Signed 2024.10.17
15:03:40 -07'00'

OREGON
JULY 21, 1992
WAYNE R. DONOVAN
2553

RENEWAL DATE: 12/31/2025

I. 2025-26 Board of Directors Meeting Schedule - Second Read



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Kim Nelson, Board Secretary
Meeting Date: June 12, 2025

2025-2026 Board of Directors Meeting Schedule (Revised) – Second Read

ACTION REQUESTED

Background

Attached is the proposed 2025-2026 Board of Directors meeting schedule, which considers various factors, including religious holidays, school district breaks, and professional obligations for district management staff. At the April 10, 2025, Board of Directors meeting, it was noted that the October 9, 2025, meeting fell during the week of the Jewish holiday Sukkot. Further investigation revealed two other conflicts: the April 9, 2026, meeting (Passover) and the May 21, 2026, Budget Committee Meeting (Shavuot). While revising the dates and trying to avoid back-to-back meetings, both October dates were adjusted as reflected on the attached schedule, and the April 9, 2026, meeting was moved back one week. Due to budget deadlines, the May 21, 2026, meeting could not be moved back; the meeting has been moved to Wednesday, May 20, 2026.

ACTION REQUESTED

Adopt the proposed 2025-26 Board of Directors meeting schedule.



A	August 13, 2025 – Retreat
S	September 11, 2025 – Business Meeting
	September 25, 2025 – Special Meeting
O	October 9 16, 2025 – Business Meeting
	October 23 30, 2025 – Special Meeting
N	November 13, 2025 – Business Meeting
	November 20, 2025 – Special Meeting (SCORECARD) – Secondary
D	December 11, 2025 – Business Meeting
	December 18, 2025 – Special Meeting (SCORECARD) – Elementary
J	January 15, 2026 – Business Meeting
	January 22, 2026 – Special Meeting (SCORECARD) - Departments
F	February 5, 2026 – Business Meeting
	February 19, 2026 – Special Meeting
M	March 5, 2026 – Business Meeting
	March 12, 2026 – Special Meeting
A	April 9 16, 2026 – Business Meeting
	April 23, 2026 – Budget Committee Meeting
M	May 7, 2026 – Business Meeting
	May 14, 2026 – Budget Committee Meeting
	May 21 20, 2026 – Budget Committee Meeting
J	June 11, 2026 – Business Meeting

Meetings generally begin at 6:30 p.m. in the CSD District Office boardroom. Meeting times, locations, dates, and types are subject to change. Public comment is generally accepted only at business meetings. Current meeting agendas, supporting materials, and information about how to provide input to the School Board are available on the [School Board webpage](#). For more information, contact Kim Nelson at 541-757-5841 or kim.nelson@corvallis.k12.or.us.

J. Minutes

1. May 8, 2025



MINUTES
Regular Meeting of the
BOARD OF DIRECTORS
Corvallis School District 509J
DRAFT

The meeting was called to order at 6:35 p.m. in the Corvallis School District Board Room, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded the names of those present as listed below. A quorum was present, and due notice had been published.

I. CALL TO ORDER AND ROLL CALL

<p><u>BOARD MEMBERS PRESENT</u> Luhui Whitebear, Ph.D., Chair Terese Jones, Ph.D., Co-Vice Chair Sami Al-Abdrabbuh, Ph.D. Chris Hawkins Bernie Wang Judah Largent</p> <p><u>BOARD MEMBERS EXCUSED</u> Shauna Tominey, Ph.D., Co-Vice Chair</p>	<p><u>EXECUTIVE STAFF PRESENT</u> Ryan Noss, Ed.D., Superintendent Melissa Harder, Assistant Superintendent Jennifer Duvall, Human Resources Director Lauren Wolfe, Finance Director</p> <p><u>STUDENT REPRESENTATIVES PRESENT</u> Claire Williams, CHS Harvick Mesler, CHHS Eileen Lewis, CHHS Laura Chen, CVHS Vibhav Javali, CVHS</p>
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II. ACKNOWLEDGEMENT OF ASIAN AMERICAN AND PACIFIC ISLANDER HERITAGE MONTH

Board Members and student representatives collectively read aloud Resolution No. 22-0401 Acknowledgement of Asian American and Pacific Islander Heritage Month, which highlights the contributions of Asian American and Pacific Islander peoples to the local community, nation, and beyond, both historically and in current times. (The document is available online with the meeting information packet and will be archived in the 2024-25 board records.)

III. BOARD MEMBER REPORTS

Director Wang encouraged attendance at *Eight Minutes Left* at Crescent Valley High School, noting it's a great student production closing this weekend.



Director Hawkins reported on recent events, including:

- Attended an Altrusa meeting where scholarships were awarded to local seniors, including College Hill Student Representative Eileen Lewis and several other College Hill students.
- Expressed deep appreciation for teachers during Certified Teacher Appreciation Week and acknowledged the dedication educators show both in and outside the classroom.
- Addressed recent criticism surrounding state testing, emphasizing the many ways teachers support student success beyond assessments.

Co-Vice Chair Jones reported the following:

- Noted a scheduling conflict with the Linus Pauling Mariachi Band's Mother's Day concert and requested avoiding overlap with school events in the future.
- Celebrated a new LBCC-OSU articulation agreement that streamlines college pathways for students.
- Shared that Corvallis student, Trael Hall, was named a West Coast finalist for Boys and Girls Club Youth of the Year and will represent the district in Los Angeles.

Chair Whitebear recently attended a student art event, praising the creativity of the work and mentioning the jewelry she purchased from student artists that her daughter wears regularly.

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

Director Al-Abdrabbuh shared updates from the National School Boards Association (NSBA), including the passage of a resolution supporting access to education for all students, regardless of their immigration status. He also relayed a call to action urging opposition to federal budget proposals that could divert public education funds, cut Medicaid for school-based services, and reduce school meal support.

Chair Whitebear echoed concerns, noting that the Oregon School Boards Association (OSBA) is also advocating against federal proposals, such as the Educational Choice for Children Act, which would divert \$10 billion annually away from public schools. She emphasized the potential negative impact on local school funding and student services.

V. SUPERINTENDENT'S REPORT

Superintendent Noss read from a written report and shared highlights from around the district. (The report is available online in the meeting information packet and will be



archived in the 2024-25 board records.)

A. Farewell to Student Representatives

The Board and Superintendent Noss recognized student representatives for their service. Some students served for one year, others for two, providing valuable perspectives and engagement throughout their terms. A special thank-you was given to those who participated in conferences and shared their experiences publicly. Certificates were presented, and a group photo was taken to commemorate their final meeting of the year. The board expressed appreciation for the students' contributions to the district.

VI. STUDENT REPRESENTATIVE REPORTS

College Hill reported a vibrant spring, with the student-run farm stand launching this week and continuing through the fall, offering a variety of produce, eggs, and prepared foods. The annual Film Festival was set for May 13, and the yearbook is complete thanks to community support and student fundraisers. A coin war fundraiser is also underway. New fall courses include 2D/3D art and peace literacy, which will teach skills in communication, conflict resolution, and community-building to help students navigate challenges and foster stronger relationships.

Corvallis High School shared that their recent blood drive was a success. Upcoming events include prom on May 17 at Reser Stadium and a student-planned drive-in movie. Spring sports are nearing conclusion.

Crescent Valley High School presented a formal resolution from their Core Council, urging the board to resume and complete the boundary adjustment process initiated in 2019. Students cited enrollment imbalances and their impact on opportunities, programs, and community strength at CVHS.

VII. PUBLIC COMMENT

Miriam Becera, CSD student, expressed dismay over inequality in salaries between top-tier administrators and teachers/educational assistants amidst budget cuts. She questioned why the district lays off educators while keeping administrator salaries and numbers high, citing the personal impact of losing favorite teachers.

Amanda Cordis, CSD parent, feels the district disregards community input, citing the delayed publication of budget survey results after staff reductions were announced. She stated the cuts, like those to elementary music, directly contradict community priorities and criticized the district's communication for not proactively informing parents of changes.



Rich Carter, CSD parent, highlighted national declining enrollment trends and urged the district to adapt. While commending the district's graduation rates, he pointed to a difference in college readiness scores compared to peer districts, suggesting a need to refocus on high-achieving students to prevent them from leaving for private schools.

Bastian Sorenson, CSD student, highlighted how music programs foster strong communities from elementary through high school, leading to deep connections between students and with long-term, passionate teachers who become trusted adults. He emphasized that flourishing music programs enhance school spirit (e.g., pep band), teach confidence, work ethic, and other life skills, and contribute to students' academic success.

Matthew Bulman, CSD student, reinforced the importance of early elementary music education as a foundation for continued musical pursuit in middle and high school. He shared how band provided him with close friends and a sense of camaraderie he might otherwise have missed. He noted that positive relationships with band directors and teachers make classes enjoyable and foster success.

Mars Wuhs, CSD student, shared a personal story emphasizing the privilege of elementary music education that enabled their current participation in high school band. They described music as a "safe space" where they found friends and felt secure.

Amanda Buchanan, a CSD parent and employee, stated that declining enrollment stems from district policy and poor parent treatment, citing her autistic son's forced departure after CHS unilaterally overrode his IEP-supported five-year graduation plan, reflecting a "systematic dismissal" of parents that contributes to the 20% dropout rate for students with IEPs.

Christa Schmeder, CSD teacher and union president, spoke on behalf of 21 certified staff members affected by recent layoffs, expressing concern about the district potentially losing the chance to rehire these valuable educators. She shared a personal story to emphasize a laid-off teacher's dedication and the hardship caused by the layoff. Schmeer also noted that such decisions directly affect families and future enrollment..

Satiana Contreras and Ellie Fitz, CSD Students, spoke in support of their orchestra program, crediting their teacher's inspiration for their success in making All-State Orchestra. They emphasized the importance of music in enriching students' lives, stating that reducing music programs diminishes student expression. They concluded by performing a piece titled *Gauntlet* for the board.

Naomi Hartman, CSD music teacher, expressed appreciation for three music educators who were affected by budget cuts. She highlighted the strong impact of one high school band teacher on students and their dedication to program stability, the expertise of an elementary music teacher in early childhood education and their valued role as a substitute, and the



commitment of a middle school choir teacher to equity in music and helping students build confidence and connection through shared musical experiences.

Dow Yeh, CSD music teacher and parent, shared an open letter from district music teachers opposing cuts to elementary music. They expressed concern that reducing class time and increasing teacher workloads would harm student learning, limit access to music programs, and widen equity gaps. The changes reverse progress supported by past levies and could risk future community support.

Dr. Melissa Bird, CSD parent and social worker, urged the board to include suicide-related language under Policy JFC to address its use in bullying, particularly online. She recommended adding suicide prevention language to the policy's definitions and training sections to better support students and staff. While acknowledging the district's existing suicide prevention policy, she emphasized the need to also address this issue within bullying prevention efforts.

Jakki Moses, CSD music teacher and parent, spoke on behalf of laid-off colleagues, highlighting the loss of two valued educators at Katherine Jones Harrison Elementary—one a strong classroom teacher, the other a dedicated life skills instructor. She emphasized the broader impact of staff reductions on students and school communities. The Board took a break and then resumed the meeting.

KC Perley, a Crescent Valley teacher and Corvallis resident, recognized a laid off literature teacher known for making a lasting impact through supportive, inclusive teaching and strong mentorship of all students. The teacher is deeply respected and will be greatly missed.

Amanda McBride, CSD teacher and parent, spoke on behalf of CEA members to celebrate four dedicated teachers at Linus Pauling Middle School. She highlighted their commitment to students through extra support, leadership, adaptability, and community-building efforts. Their positive attitudes, diverse teaching roles, and contributions to student programs and staff support have made a significant impact, and they will be greatly missed.

Curtis Peterson, CSD teacher, recognized four educators for their dedication and positive impact. He praised one teacher's calming presence and collaboration, another's leadership as MTSS coordinator and problem-solving skills, a former math teacher currently on leave, and the district's only Arabic teacher, who was laid off due to funding but is valued for her kindness and connection with students. He expressed hope that all four will return to the district soon.

Clara Fitz, CSD student, shared that her family chose the Corvallis School District for its rigorous academics and strong band program, hoping to avoid budget issues faced by neighboring districts. She expressed concern that spreading music teachers thin will harm



students' ability to build meaningful relationships and find safe spaces, especially in band programs that already rely heavily on fundraising to support students who can't afford instruments.

Katherine Berg, CSD teacher, recognized two laid-off staff members who made significant impacts at the school. The PE teacher improved the program with structure and a focus on standards, earning praise for positivity and care from staff and students. The music teacher engaged students with enthusiasm and creativity, creating fun and inclusive classes that brought the community together. Both are deeply missed and appreciated for their contributions to the school.

Jana Wells, CSD teacher and parent, urged the board to keep elementary music classes twice a week to support student learning and relationships. She requested reinstating a choir class at Crescent Valley High School, noting current barriers limit student participation. Jana emphasized involving music teachers in future decisions and underscored the vital role of music education in student development and well-being.

Wayne Fitz, CSD parent and Navy veteran, expressed concern over cuts to music programs and teachers, stressing the negative impact on students' futures. He questioned high administrative salaries compared to teachers and called for budget cuts to focus on administration rather than frontline educators, urging better support for passionate teachers.

Jason Severs, CSD parent and former teacher, thanked the board for their service and emphasized the importance of arts education in nurturing the whole student. He highlighted a dedicated middle school art teacher who inspires even uninterested students and acknowledged two laid-off art teachers who remain engaged with students. He urged the board to prioritize support for arts programs despite budget challenges.

Stephanie Bollmann, CSD parent and longtime resident, expressed concern that parent input has not been fully heard in budget decisions. She emphasized the vital role music programs have played in her children's lives, providing them with confidence, support, and safe spaces. She urged the board to prioritize maintaining music programs due to their lasting positive impact on students, especially those who may not find support elsewhere.

Catherine Dunn, CSD parent, expressed strong disappointment with budget cuts that reduce teaching positions and arts programs, arguing these undermine education quality and student opportunities. She criticized substantial salary increases for district administration, highlighting an \$80,000 raise for the superintendent since 2020, as misaligned with frontline cuts, and emphasized the importance of arts education for cognitive, emotional, and social development, warning that cuts may worsen declining enrollment and harm the district's



future. She urged the board to prioritize students and educators, make transparent, equitable budget decisions, and address questions about the rainy day fund.

The Board took a short break and then resumed the meeting.

VIII. TITLE VI INDIAN EDUCATION GRANT APPLICATION

A. Presentation

Marcianne Rivero-Koetje, Multilingual Programs and Equity Coordinator, and Christy Jones, Indian Committee Parent Chair, presented on the Title VI Indian Education Grant Application. Ms. Rivero-Koetje shared a slide presentation, and both presenters engaged in a discussion with the Board, highlighting the Committee's work over the past year and outlining goals for the upcoming year. (The board report and slide presentation are posted online with the informational packet of this meeting and will be filed with the official 2024-25 Board records.)

B. Public Testimony Regarding the Title VI Indian Education Grant Application

Sydelle Harrison, CSD parent, shared appreciation for the grant and the opportunities it offers for greater understanding of Native American culture within the district to ease the burden on future Native students.

Blake Ashley, CSD student, identifies with the Cayuse, Umatilla, and Walla Walla tribes and enjoys sharing her culture at school events, including carrying the tribal flag and answering questions about her regalia.

Jacoby Jones, CSD student, finds the events fun and mentioned making a ribbon shirt.

Director Largent was excused at 9:24 p.m.

IX. GRAD ALLIANCE REPORT

Superintendent Harder had provided a report to the board in advance of the meeting and was available to address any questions from board members. (The report is available online in the meeting information packet and will be archived in the 2024-25 board records.)

X. BIAS REPORTING UPDATE

Assistant Superintendent Harder provided a written report in advance of the meeting. During the meeting, she delivered a slide presentation and responded to questions from board members. (The report and slide deck are available online in the meeting information packet and will be archived in the 2024-25 board records.)



XI. CURRICULUM ADOPTIONS

Elementary Coordinator Amy Lesan, Middle School Coordinator Kim Johnson, and High School Coordinator Nikki McFarland submitted reports in advance of the meeting. At the meeting, they shared key highlights through a slide presentation and responded to questions from board members. (The reports and slide deck are available online in the meeting information packet and will be archived in the 2024-25 board records.)

A. Elementary Science Independent Adoption

MOTION:

Director Hawkins moved and Co-Vice Chair seconded to re-adopt the elementary school Science materials of Mystery Science and Foss Kits.

- *Al-Abdrabbuh:* *Yea*
- *Jones:* *Yea*
- *Wang:* *Yea*
- *Al-Abdrabbuh:* *Yea*
- *Whitebear:* *Yea*
- *Tominey:* *Absent*
- *Largent:* *Absent*

The motion passed unanimously. Yea: 5, Nay: 0, Absent: 2

B. High School Science Independent Curriculum Adoption

MOTION:

Co-Vice Chair Jones moved and Director Wang seconded to re-adopt the following high school Science materials: Biology (Glencoe, 2017), Introductory Chemistry (Cengage, 2015), and College Physics, A Strategic Approach (Pearson, 2019).

- *Al-Abdrabbuh:* *Yea*
- *Jones:* *Yea*
- *Wang:* *Yea*
- *Al-Abdrabbuh:* *Yea*
- *Whitebear:* *Yea*
- *Tominey:* *Absent*
- *Largent:* *Absent*

The motion passed unanimously. Yea: 5, Nay: 0, Absent: 2

C. K-12 Health Curriculum Adoption

MOTION:



It was moved by Director Wang and seconded by Director Al-Abdrabbuh to adopt the Great Body Shop (K-6), Comprehensive Health Skills for Middle School(7-8), and Comprehensive Health Skills for High School (9-12) curricula for Corvallis K-12 schools.

- *Al-Abdrabbuh:* *Yea*
- *Jones:* *Yea*
- *Wang:* *Yea*
- *Al-Abdrabbuh:* *Yea*
- *Whitebear:* *Yea*
- *Tominey:* *Absent*
- *Largent:* *Absent*

The motion passed unanimously. Yea: 5, Nay: 0, Absent: 2

XII. ADOPT RESOLUTION NO. 25-0501 - JEWISH AMERICAN HERITAGE MONTH

Chair Whitebear expressed appreciation to Co-Vice Chair Tominey and Director Hawkins for their work on the resolution.

MOTION:

It was moved by Director Al-Abdrabbuh and seconded by Co-Vice Chair Jones to adopt Resolution Number: 25-0501 - Acknowledgement of Jewish American Heritage Month as submitted.

- *Al-Abdrabbuh:* *Yea*
- *Jones:* *Yea*
- *Wang:* *Yea*
- *Al-Abdrabbuh:* *Yea*
- *Whitebear:* *Yea*
- *Tominey:* *Absent*
- *Largent:* *Absent*

The motion passed unanimously. Yea: 5, Nay: 0, Absent: 2

Following the adoption, Chair Whitebear read the resolution aloud.

XIII. CONSOLIDATED ACTION

The Board received the following information before the meeting for review. (The documents are available online as part of the informational packet for this meeting and will be archived in the official 2024-25 board records.)

MOTION:

It was moved by Director Al-Abdrabbuh and seconded by Director Hawkins to approve the consolidated action items as presented.



- *Al-Abdrabbuh:* *Yea*
- *Jones:* *Yea*
- *Wang:* *Yea*
- *Al-Abdrabbuh:* *Yea*
- *Whitebear:* *Yea*
- *Tominey:* *Absent*
- *Largent:* *Absent*

The motion passed unanimously. Yea: 5, Nay: 0, Absent: 2

- A. Sole-Source Procurement of Apple Education Products**
- B. Certified Device Replacement**
- C. Minutes - April 10, 2025**
- D. Licensed Personnel Action**
- E. Board Policies**
 - 1. Policy GCBDA/GDBDA - Family Medical Leave
 - 2. Policy II/IIA - Instructional Resources/Instructional Materials - Delete
 - 3. Policy IIA - Instructional Materials

IV. CONSOLIDATED INFORMATION

The Board received the following information before the meeting for review. (The documents are available online as part of the informational packet for this meeting and will be archived in the official 2024-25 board records.) The Board pulled items B3, B4, and B2 for discussion.

- A. 2025-26 Board of Directors Meeting Schedule (Revised) - First Read**
- B. Board Policies**
 - 1. Policy BC/BCA - Board Organization / Board Organization Meeting
 - 2. Policy IKF - Graduation Requirements
 - 3. Policy JFCF - Hazing, Harassment, Intimidation, Bullying, Cyberbullying, Teen Dating Violence, Family Violence
 - 4. Policy IKI - Academic Integrity

V. BOARD MEMBER COMMENTS

Director Hawkins

- Acknowledged that it has been a tough week with extensive public communication on various issues and expressed appreciation for Chair Whitebear's efforts to provide clear, factual information despite the workload.
- Thanked the students and staff who spoke, recognizing it can be difficult to hear their concerns.



- Emphasized the board’s need to stay diligent and thoughtful about their responsibilities.
- Highlighted the significant behind-the-scenes work done by district office staff and the need to better communicate and recognize their efforts publicly.
- Expressed support for Superintendent Noss, hoping community criticism does not lead him to leave.
- Stressed the importance of strong leadership and noted challenges faced by other districts due to poor leadership.

Director Wang commented that tonight’s testimonies highlighted the need for increased community outreach, emphasizing that proactively addressing misinformation is often more important than avoiding engagement.

Co-Vice Chair Jones

- Acknowledged the powerful community comments and the important work done by district leadership, emphasizing both are true and necessary.
- Noted the challenge is balancing strong district leadership with maintaining vital programs like music; it's not an either/or situation.
- stressed the need for transparency in communicating how administrative positions and compensation decisions are made, as these processes differ from other employee groups.
- Expressed strong support for music education, advocating for it to become a required subject at the state and federal levels.
- Highlighted the issue of cutting music time due to funding limits and argued that if music were mandatory, cuts would not be possible.
- Terese encouraged community activism, inviting people to join her in Salem to advocate loudly for required music education.
- She emphasized that relying solely on local levies or waiting on funding decisions won’t secure music programs, and Corvallis should lead the way in demanding equitable support for music education for all students.

Director Al-Abdrabbuh

- Expressed deep gratitude to everyone present, especially the district staff, for their work.
- Acknowledged the difficult challenges facing public education locally and nationally.
- Emphasized the importance of community engagement and communication beyond the boardroom, noting that final decisions happen in the boardroom, but listening and deliberation happen throughout the community.
- Highlighted the limits of seven board members managing complex issues alone and the need to rely on experts and community input.



- Explained some inefficiencies in mandated processes (e.g., state funding timelines) that complicate decision-making.
- Encouraged the community to reach out to any of the seven board members individually for dialogue and feedback.
- Urged trust in the district's systems for listening and collecting community input, while advocating for continual improvement of these processes to ensure equitable community voices are heard.
- Gratitude to community members for their active participation and sharing their voices in multiple forums.

Chair Whitebear

- Noted that a potential cell phone policy/bill is expected to move forward next year, and the community should be prepared for mixed feedback.
- Suggested reviewing and updating district proclamations to ensure they are current and accurate.
- Emphasized the need for more community engagement opportunities beyond formal public meetings, suggesting focused topics like math to encourage better conversations and understanding.
- Clarified misinformation about Superintendent Noss's salary increase, stating the actual increase since 2020 is about \$76,730 over five years, which is less than widely reported and less than the cost to fund a full-time teacher for a year.
- Highlighted that much budget strain comes from unfunded state mandates and encouraged more advocacy and engagement at the state and federal levels.
- Expressed interest in joining efforts to advocate in Salem and welcomed coordination for community presence there.
- Acknowledged the board and staff for staying late to allow extended public comment and thanked community members for their participation despite the late hour.

VI. ADJOURNMENT

With no further business the meeting was adjourned at 10:54 PM.

Luhui Whitebear, Ph.D., Board Chair

Ryan Noss, Ed.D., Superintendent

Prepared By: Kim Nelson

2. May 29, 2025



MINUTES

Special Meeting of the
BOARD OF DIRECTORS
Corvallis School District 509J

DRAFT

The meeting was called to order at 7:05 p.m. in the Corvallis School District Board Room, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below. A quorum was present, and due notice had been published.

I. CALL TO ORDER

<u>BOARD MEMBERS PRESENT</u> Luhui Whitebear, Ph.D., Chair Terese Jones, Ph.D., Co-Vice Chair Shauna Tominey, Ph.D., Co-Vice Chair Sami Al-Abdrabbuh, Ph.D. Chris Hawkins Bernie Wang Judah Largent	<u>EXECUTIVE STAFF PRESENT</u> Ryan Noss, Ed.D., Superintendent Melissa Harder, Assistant Superintendent
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II. EXECUTIVE SESSION

The Board met in Executive (closed) Session under ORS 192.660(2)(f) to consult with counsel. Due notice had been published.

III. ACTION ON MATTERS DISCUSSED IN EXECUTIVE SESSION

MOTION:

It was moved by Director Hawkins and seconded by Director Largent that, based on the information presented to the Board, the facts and the circumstances as set forth in the grievance do not accurately reflect the conduct of the governing body.

After the motion was made, the Board engaged in a discussion regarding the definition of a public meeting under public meetings law. The following points were shared:

- The event was advertised as a “meet the candidates” event
- The event complied with public meeting laws by ensuring no school board decisions or deliberations were made.
- Board members specifically worked to uphold the Board Norms



- Two separate announcements clarified it was not a school board meeting in response to questions.
- It was noted that while more than three board members were present, that does not automatically constitute a public meeting, especially if no school board decisions or actions are being taken.
- The event was structured to prevent group discussions and ensure transparency about its intent as a candidate gathering.

Following discussion, the board proceeded to a vote on the motion.

- *Al-Abdrabbuh:* *Yea*
- *Hawkins:* *Yea*
- *Jones:* *Yea*
- *Largent:* *Yea*
- *Tominey:* *Yea*
- *Wang:* *Yea*
- *Whitebear* *Yea*

The motion passed unanimously. Yea: 7, Nay: 0, Absent: 0

IV. ADJOURNMENT

With no further business the meeting was adjourned at 7:17 PM.

Luhui Whitebear, Ph.D., Board Chair

Ryan Noss, Ed.D., Superintendent

Prepared By: Kim Nelson

K. Licensed Personnel Action



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
 Prepared by: Jennifer Duvall, Human Resources Director
 Meeting Date: June 2025

Licensed Personnel Action

ACTION REQUESTED

Recommendation to Hire

Name	Position	FTE	Building	Start Date	Contract Status
Abbott, Keli	Principal/Elementary	1.0	Mt. View Elementary	7/01/2025	Probationary Admin, 1 st Year
Arndorfer, Sydney	ELL Teacher	.5	Crescent Valley High	8/26/2025	Probationary Teacher, 1 st Year
Baley, Emerald	TOSA/Intervention Specialist	.5	Letitia Carson Elementary	8/26/2025	Rehire/Probationary Teacher, 2 nd Year
Benton, Autumn	Manager/Mental Health	1.0	District Office	7/01/2025	Probationary, Non-Rep
Canfield, Bethany	School Counselor	1.0	Lincoln Elementary	8/26/2025	Rehire/Temporary Teacher
Elizarraga, Alex	School Counselor	1.0	Garfield Elementary	8/26/2025	Rehire/Temporary Teacher
Evans, Wendy	School Counselor and Health Teacher	.5	College Hill	8/26/2025	Rehire/Temporary Teacher
Felton Rosulek, Laura	Speech Language Pathologist	1.0	Letitia Carson and Franklin	8/26/2025	Probationary Teacher, 1 st Year
Freiberger, Genevieve	First Grade-Bilingual Teacher	1.0	Garfield Elementary	8/26/2025	Rehire/Temporary Teacher
Haberman, Annelie	Fourth Grade-Bilingual Teacher	1.0	Garfield Elementary	8/26/2025	Rehire/Probationary Teacher, 2 nd Year
Jarrett, Harrison	School Counselor	1.0	Crescent Valley High	8/26/2025	Rehire/Temporary Teacher
Larsen, Patrick	Intervention Specialist	.8	Linus Pauling Middle	8/26/2025	Temporary Teacher
Luco, Joe	Alternative Education	1.0	Bridge 6-12	8/26/2025	Temporary Teacher
McAteer, Andy	Industrial Arts Teacher	.5	Crescent Valley High	8/26/2025	Rehire/Probationary Teacher, 1 st Year



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McManus, Mara	French	.17	Corvallis High	8/26/2025	Temporary Teacher
Mendoza, Angela	Third Grade-Bilingual Teacher	1.0	Garfield Elementary	8/26/2025	Rehire/Contract Teacher
Narvaez, Julie	Spanish Teacher	.83	Crescent Valley High	8/26/2025	Rehire/Probationary Teacher, 2 nd Year
Newell, Megan	Coordinator/Special Education	1.0	District Office	7/01/2025	Probationary Admin, 1 st Year
Parker, Trevor	Alternative Education	1.0	Bridge 6-12	8/26/2025	Temporary Teacher
Pointer, Jen	Intervention Specialist	1.0	Bessie Coleman Elementary	8/26/2025	Rehire/Temporary Teacher
Ramsey, Emma	Intervention Specialist	.8	Linus Pauling Middle	8/26/2025	Rehire/Temporary Teacher
Riverstone, Mike	Special Education Teacher	1.0	Letitia Carson Elementary	8/26/2025	Rehire/Temporary Teacher
Snell, Jillian	TOSA/Dean of Students and Special Education Teacher	1.0	Bridges 6-12	8/26/2025	Rehire/Temporary Teacher
Stringham, Kristyne	Speech Language Pathologist	1.0	Lincoln and Muddy Creek	8/26/2025	Probationary Teacher, 1 st Year
Webb, Kaylee	Special Education Teacher	1.0	Linus Pauling Middle	8/26/2025	Rehire/Temporary Teacher
Woosley, Taylor	Special Education Teacher	1.0	Linus Pauling Middle	8/26/2025	Probationary Teacher, 1 st Year

Termination/Resignation/Layoff/Retirement

Name	Position	FTE	Building	Effective	Notes
Berrey, Thomas	Special Education Teacher	1.0	Cheldelin Middle	6/30/2025	Temporary position ends
Caster, Trudi	German Teacher	1.0	Corvallis High/Crescent Valley High	6/30/2025	Retirement
Davis, Laura	Kindergarten Teacher	1.0	Adams Elementary	6/30/2025	Retirement



Corvallis

SCHOOL DISTRICT

Duvall, Rob	Industrial Education	.5	Corvallis High	6/30/2025	Temporary position ends
Forsman, Ashley	Second Grade Teacher	1.0	Bessie Coleman Elementary	6/30/2025	Resignation
Fowler, Sheila	Health Teacher	.5	Crescent Valley High	6/30/2025	Retirement
Gourley, Joyce	Kindergarten Teacher	1.0	Bessie Coleman Elementary	6/30/2025	Retirement
Haberman, Annelie	Third Grade Teacher	1.0	Garfield Elementary	5/13/2025	Temporary position ends
Hartman, Daniel	Alternative Education Teacher	1.0	Bridges 6-12	6/30/2025	Temporary position ends
Holmboe, Adi	Third Grade Teacher	1.0	Bessie Coleman Elementary	5/30/2025	Temporary position ends
Keller, Stephane	Third Grade-Bilingual	1.0	Lincoln Elementary	6/30/2025	Resignation
Kiekel, Jane	TOSA/Student Success Coordinator and Spanish	1.0	Corvallis High	6/30/2025	Retirement
Krause, Lisa	Assistant Principal	1.0	Linus Pauling Middle	6/30/2025	Retirement
Kummerow, Susana	Special Education Teacher	1.0	Garfield Elementary	6/30/2025	Retirement
LaGue, Angela	Assistant Principal/Middle	1.0	Cheldelin Middle	6/30/2025	Temporary position ends
Larson, Amanda	Title 1 Reading Teacher	.2	District Office	6/30/2025	Temporary position ends
Painter, Bryan	Athletic Trainer	.8	Corvallis High	6/30/2025	Retirement
Pederson-Pastor, Sue	Special Education Teacher	.5	District Office	6/30/2025	Temporary position ends
Pipitone, Renee	Kindergarten Teacher	1.0	Bessie Coleman Elementary	6/30/2025	Retirement
Rash, Taylor	Special Education Teacher	1.0	Linus Pauling Middle	6/30/2025	Temporary position ends
Rodriguez, Jennifer	Second Grade Teacher	1.0	Adams Elementary	6/30/2025	Retirement



Corvallis

SCHOOL DISTRICT

Roethler, Loraine	Language Arts and Social Studies	.84	Corvallis High	6/30/2025	Temporary position ends
Schwartzman, Marisa	Music Teacher	.2	Franklin School	6/30/2025	Temporary position ends
Stone-Amandi, Taylor	Second Grade Teacher	1.0	Lincoln Elementary	5/12/2025	Temporary position ends
Strober, Augustus	Special Education-Life Skills	1.0	Kathryn Jones Harrison Elementary	6/30/2025	Temporary position ends
Vandermeer, Linnie	ELL Teacher	1.0	Bessie Coleman Elementary	6/30/2025	Retirement
Wells, Jana	Music Teacher	.4	Cheldelin Middle	6/30/2025	Temporary position ends

Additional Information

Name	Notes	FTE
Gradwohl, Matthew	Layoff	1.0
Kuhns, Peter	Layoff	1.0
Leach, Canton	Layoff	1.0
Mikula, Daniel	Layoff	.67
Stratten, Melissa	Layoff	1.0
Vinyard, Zack	Layoff	.5
Wendlowsky, Angela	Layoff	.6
Wiseman, Brian	Layoff	1.0

MOTION REQUESTED:

“I move to approve the Licensed Personnel action as submitted.”

L. Board Policies -- **FOR ACTION**:

1. Policy BC/BCA - Board Organization / Board Organization Meeting



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder
Meeting Date: June 12, 2025

ACTION REQUESTED

Board Policy BC/BCA—Board Organization/Board Organization
Meeting—Revision—Second Read

Background

Since 2021, the Corvallis School Board has operated with one Board Chairperson and two Vice Chairperson positions. This practice began with the goal of deepening the leadership potential of the Corvallis School Board and fostering smooth transitions in leadership on the board. Board members believed that having additional people with a deep understanding of board leadership would make the board more nimble and resilient.

This revision to policy BC/BCA is meant to solidify this structure in policy.

Involvement

Staff members: Melissa Harder

Cost Impact

None.

Function

Adopt revision.



Corvallis

SCHOOL DISTRICT

Code: BC/BCA
Adopted: 7/90
Revised/Readopted: 8/96, 1/11/99, 4/1/02, 6/5/06

Board Organization/Board Organization Meeting

No later than the next regular meeting following July 1, the Board will organize itself for the year.

The Board shall hold an organizational meeting that will consist of, but not be limited to, the following actions:

1. Election of a Board chair;
2. Election of two vice chairs;
3. Provision for a time and place for regular meetings;
4. Designate the clerk and deputy clerk for the district;
5. Other organizational actions prescribed by law or by Board practice.

The incumbent Board chair will preside until a successor is elected, whereupon the successor will assume the chair. In the event no incumbent chair or vice chair remains on the Board, or neither is able to continue to serve as an officer, the Board will select a temporary chair to conduct the election. No member of the Board shall serve as chair more than four years in succession.

Should the Board hold its annual organizational meeting prior to July 1, all actions will be effective as of July 1 and will be ratified by the Board at the next regular meeting following July 1.

END OF POLICY

Legal References:

[ORS 255.335](#)
[ORS 332.040](#) - [332.045](#)
[ORS 332.057](#)

2. Policy IKF - Graduation Requirements



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder
Meeting Date: June 12, 2025

ACTION REQUESTED

Board Policy IKF—Graduation Requirements—Revision—Second Read

Background

Senate Bill (SB) 992 (2023) replaced the “Alternative Certificate” with a “Certificate of Attendance.” Information about the Certificate of Attendance is now defined in the policy revision.

Senate Bill 3 (2023) added one-half credit each of higher education and career path skills and personal financial education to the diploma and the modified diploma, therefore, reducing the number of elective credits by 1 to maintain the 24 credits. Both of these are effective for students who began grade 9 in the 2023-2024 school year.

The State Board of Education adopted the half credit for civics passed in Senate Bill 513 (2021) into [OAR 581-022-2000](#). This is effective for students who began grade 9 in the 2022-2023 school year.

Additional rules adopted by the State Board affect a variety of changes in policy which include language on additional credit requirements, Essential Skills, and updated parent notice requirements.

Feedback from the first read on May 8, 2025, consisted of combining footnotes. This has been completed.

Involvement

Staff members: Melissa Harder

Cost Impact

None.

Function

Adopt revision.



Corvallis

SCHOOL DISTRICT

Code: IKF
Adopted: 1/10/11
Readopted: 8/19/13; 12/05/16; 6/20/19, 1/9/20, 2/3/22, 3/9/23

High School Graduation Requirements**

The Board establishes graduation requirements for awarding of a high school diploma, a modified diploma, an extended diploma, and a certificate of attendance which meet or exceed state requirements.

A student may satisfy graduation requirements in less than four years. The district will award a diploma to a student fulfilling graduation requirements in less than four years if consent is given by the student's parent or guardian or by the student who is 18 years of age or older or emancipated.

If the district requires diploma requirements beyond the state requirements, the district shall grant a waiver for those requirements to any student who, at any time from grade 9 to 12, was:

1. In foster care¹;
2. Experiencing houselessness²;
3. A runaway;
4. A child in a military family covered by the Interstate Compact on Educational Opportunity for Military Children;
5. A child of a migrant worker;
6. Enrolled in the Youth Corrections Education Program or the Juvenile Detention Education Program;
7. Enrolled in an approved recovery school under ORS 336.680³

For any student identified above, the district shall accept any credits earned by the student in an educational program⁴ in this state, applying those credits toward the state requirements for a diploma if the credits satisfied those requirements in that educational program in this state.

¹Foster child" is defined in ORS 30.297.

² See OAR 581-022-2000 for additional information.

³ Applies to high school diplomas awarded on or after January 1, 2026.

⁴ "Educational program in this state" means an educational program that is provided by a school district, a public charter school, an approved recovery school (applies to diplomas awarded on or after January 1, 2026), the Youth Corrections Education Program or the Juvenile Detention Program, or funded as provided by ORS 343.243 for students in a long-term care or treatment facility described in ORS 343.961 or a hospital identified in ORS 343.261.

Diploma

A high school diploma will be awarded to students in grades 9 through 12 who complete a minimum of 24 credits which include at least:

1. Three credits of mathematics (shall include one unit at the Algebra I level and two units that are at a level higher than Algebra I);
2. Four credits in language arts⁵ (shall include the equivalent of one unit in written composition);
3. Three credits of science;
4. Three credits of social sciences (shall include 0.5 unit of US civics⁶ in addition to at least 2.5 units of credit aligned to the Oregon State Board adopted standards for US and world history, geography, and economics);
5. One-half credit of higher education and career path skills⁷;
6. One-half credit of personal financial education⁸;
7. One credit in health education;
8. One credit in physical education; and
9. Three credits in career and technical education, the arts, or world languages⁹ (units shall be earned in any one or a combination).

The district shall offer students credit options provided the method for obtaining such credits is described in the student's personal education plan and the credit is earned by meeting requirements described in Oregon Administrative Rule (OAR) 581-022-2025.

To receive a diploma, in addition to credit requirements, outlined in above, a student must:

1. Demonstrate proficiency in the Essential Skills of reading, writing and apply mathematics in a variety of settings¹⁰;
2. Develop an education plan and build an education profile;

⁵ "Language arts" includes reading, writing and other communications in any language, including English.

⁶ Civics becomes a half-credit requirement beginning on January 1, 2026 (ORS 329.451).

⁷ Higher education and career path skills becomes a one-half credit graduation requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year (a requirement for a high school diploma awarded on or after January 1, 2027; a district may request a one-year waiver in accordance with law).

⁸ Personal finance education becomes a one-half credit graduation requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year (a requirement for a high school diploma awarded on or after January 1, 2027). Multiple courses fulfill this graduation requirement. Check the course catalog for more information.

⁹ "World languages" includes sign language, heritage languages and languages other than a student's primary language.

¹⁰ The State Board of Education has waived this requirement in Essential Skills for students graduating through the 2027-2028 school year.

3. Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collection(s)); and
4. Participate in career-related learning experiences.

Modified Diploma

A modified diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a high school diploma while receiving reasonable modifications and accommodations. A modified diploma may only be awarded to a student who meets the eligibility criteria below and other criteria, if applicable, outlined in OAR 581-022-2010(3):

1. The student has a documented history of an inability to maintain grade level achievement due to significant learning and instructional barriers; or
2. The student has a documented history of a medical condition that creates a barrier to achievement.

Having met the above eligibility criteria, a modified diploma will be awarded to students, who while in grade nine through completion of high school, complete 24 credits with at least 13 of those credits to include:

1. Three credits in language arts;
2. Two credits in mathematics;
3. Two credits in science;
4. Two credits in social sciences (which may include history, civics, geography, and economics);
5. One-half credit in personal financial education¹¹;
6. One-half credit in higher education and career path skills¹²;
7. One credit in health education;
8. One credit in physical education; and
9. One credit in career technical education, the arts, or world languages (units may be earned in any one or a combination).

Students may earn additional credits to earn a modified diploma pursuant to OAR 581-022-2010.

In addition to credit requirements as outlined in OAR 581-022-2010, a student must:

¹¹ This unit of credit applies to all students who are awarded a modified diploma on or after January 1, 2027.

¹² This unit of credit applies to all students who are awarded a modified diploma on or after January 1, 2027.

1. Demonstrate proficiency in the Essential Skills of reading, writing and apply mathematics in a variety of settings¹³;
2. Develop an education plan and build an education profile; and
3. Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collection(s)).

Districts may make modifications to the assessment for students who seek a modified diploma when the following conditions are met:

1. For a student on an individualized education program (IEP) or Section 504 plan, any modifications to work samples must be consistent with the requirements established in the IEP or 504 plan. Modifications include practices and procedures that compromise the intent of the assessment through a change in the achievement level, construct, or measured outcome of the assessment. This means that IEP or 504 school teams responsible for approving modifications for a student's assessment may adjust the administration of the assessment and/or the assessment's achievement standard. The IEP or 504 team must inform the student's parent that the use of a modification on assessments will result in an invalid assessment;
2. For a student not on an IEP or 504 plan, any modifications to work samples must have been provided to the student during their instruction in the content area to be assessed and in the year in which the student is being assessed, and modifications must be approved by the school team that is responsible for monitoring the student's progress toward the modified diploma.

Students not on an IEP or a Section 504 Plan may not receive a modified statewide assessment.

A student's school team (which must include an adult student, parent/guardian of the student) shall decide if a student will work toward a modified diploma no earlier than the end of grade six and no later than two years before the student's anticipated exit from high school. A student's school team may decide to revise a modified diploma decision.

A student's school team may decide that a student who was not previously working towards a modified diploma should work toward one when the student is less than two years from anticipated exit from high school if the documented history has changed.

For students with a documented history as described above, the district shall annually provide the parents or guardians of students, beginning in grade five or after such documented history has been established, the following:

1. Information about the availability of high school diplomas, modified diplomas and the requirements for such diplomas; and
2. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any reporting for the State or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment,

¹³ The State Board of Education has waived this requirement in Essential Skills for students graduating through the 2027-2028 school year.

military service, financial aid, admittance to an institution of higher education or any other purpose.

Extended Diploma

An extended diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a high school diploma while receiving reasonable modifications and accommodations. To be eligible for an extended diploma, a student must:

1. While in grade nine through completion of high school, complete 12 credits, which may not include more than 6 credits in a self-contained special education classroom, and will include:
 - a. Two credits of mathematics;
 - b. Two credits of language arts;
 - c. Two credits of science;
 - d. Three credits of history, geography, economics, or civics;
 - e. One credit of health;
 - f. One credit of physical education; and
 - g. One credit of the arts, or a world language; and
2. Have a documented history of:
 - a. An inability to maintain grade level achievement due to significant learning and instructional barriers;
 - b. A medical condition that creates a barrier to achievement; or
 - c. A change in the student's ability to participate in grade level activities as a result of a serious illness or injury that occurred after grade eight.

For students with a documented history, the district shall annually provide the parents or guardians of such students, beginning in grade five or after such documented history has been established, the following:

1. Information about the availability of high school diplomas, modified diplomas and the requirements for such diplomas; and
2. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any reporting for the state or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education or any other purpose.

Certificate of Attendance

A certificate of attendance¹⁴ will be awarded to students who:

1. Have maintained regular attendance, defined as 70% attendance since the date of enrollment in high school.
2. Do not satisfy requirements for a high school diploma, modified diploma, or extended diploma; and
3. Have a documented history¹⁵.

For students with a documented history, the district shall annually provide the parents or guardians of such students, beginning in grade five or after such a documented history has been established, the following:

1. Information about the availability of high school diplomas, modified diplomas, and the requirements for the diplomas; and
2. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any required reporting for the State or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education or any other purpose

Other District Responsibilities

The district will ensure that all students have onsite access to the appropriate resources and courses to achieve high school diplomas, modified diplomas, and extended diplomas, at each high school in the district. The district will provide age-appropriate and developmentally appropriate literacy instruction to all students until graduation.

The district may not deny a student who has the documented history listed under the modified diploma or extended diploma requirements outlined above the opportunity to pursue a diploma with more stringent requirements, for the sole reason the student has the documented history.

The district may award a modified diploma or extended diploma to a student only upon the written consent of a student who is an emancipated minor or who has reached the age of 18 (adult student) at the time the modified or extended diploma is awarded, or the student's parent or guardian. The district must receive the written consent during the school year in which the modified diploma or extended diploma is awarded.

A student shall have the opportunity to satisfy the requirements for a modified diploma, extended diploma, or a certificate of attendance in the later of 4 years starting grade 9, or until the student reaches the age of 21 years, if the student is entitled to a public education until the age of 21 under state or federal law.

¹⁴ A student who began grade 9 before July 1, 2020, may be awarded an alternative certificate if the student satisfies the requirements for an alternative certificate which are in effect on the day before July 1, 2024.

¹⁵ "Documented history" means evidence in the cumulative record and education plans of a student that demonstrates the inability over time to maintain grade level achievement even with appropriate modifications and accommodations.

A student may complete the requirements for a modified diploma, extended diploma, or a certificate of attendance in less than four years but not less than three years. To satisfy the requirements for a modified diploma, extended diploma, or a certificate of attendance in less than 4 years, the student's parent or guardian or a student who is emancipated or has reached the age of 18 must provide written consent that clearly states that the parent, guardian, or student is waiving the fourth year and/or years until the student reaches the age of 21. A copy of the consent will be forwarded to the district superintendent who will annually report to the Superintendent of Public Instruction the number of such consents.

A student who qualifies to receive or receives a modified diploma, extended diploma, or alternative certificate shall have the option of participating in a high school graduation ceremony with the student's class.

A student who receives a modified diploma, an extended diploma, or a certificate of attendance shall have access to instructional hours, hours of transition services, and hours of other services that are designed to meet the unique needs of the student. When added together, the district will provide a total number of hours of instruction and services to the student that equals at least the total number of instructional hours that is required to be provided to students who are attending a public high school. The district may not unilaterally decrease the total number of hours of instruction and services to which the student has access regardless of the age of the student.

The district will award to students with disabilities a document certifying successful completion of program requirements. No document issued to students with disabilities educated in full or in part in a special education program shall indicate that the document is issued by such a program. When a student who has an IEP completes high school, the district will give the student an individualized summary of performance.

Eligible students with disabilities are entitled to a Free Appropriate Public Education (FAPE) until the age of 21, even if they have earned a modified diploma, an extended diploma, a certificate of attendance, or completion of a General Educational Development document. The continuance of services for students with disabilities for a modified diploma, extended diploma, or a certificate of attendance is contingent on the IEP team determining the student's continued eligibility and special education services are needed.

Students and their parents will be notified of graduation and diploma requirements.

The district may not deny a diploma to a student who has opted out of statewide assessments if the student is able to satisfy all other requirements for the diploma. Students may opt out of the Oregon statewide assessments in language arts and/or mathematics by completing the Oregon Department of Education's Opt-out Form¹⁶ and submitting the form to the district.

The district will issue a high school diploma, pursuant to Oregon law (ORS 332.114) to a veteran if the veteran resides within the boundaries of the district or is an Oregon resident and attended a high school of the district, or to a deceased veteran, upon request from a representative of the veteran, if the deceased veteran resided within the boundaries of the district at the time of death or was an Oregon resident at the time of death and attended a high school of the district.

The act of student-initiated test impropriety is prohibited. A student that participates in an act of student-initiated test impropriety will be subject to discipline. "Student-initiated test impropriety" means

¹⁶ Department of Education page for: [30-day notice and opt-out form](#)

student conduct that is inconsistent with the *Test Administration Manual* or accompanying guidance; or results in a score that is invalid.

END OF POLICY

Legal Reference(s):

[ORS 329.007](#)
[ORS 329.045](#)
[ORS 329.451](#)
[ORS 329.479](#)
[ORS 332.107](#)
[ORS 332.114](#)
[ORS 336.585](#)
[ORS 336.590](#)

[ORS 339.115](#)
[ORS 339.505](#)
[ORS 343.295](#)
[OAR 581-021-0009](#)
[OAR 581-022-0102](#)
[OAR 581-022-2000](#)
[OAR 581-022-2005](#)
[OAR 581-022-2010](#)

[OAR 581-022-2015](#)
[OAR 581-022-2020](#)
[OAR 581-022-2025](#)
[OAR 581-022-2030](#)
[OAR 581-022-2115](#)
[OAR 581-022-2120](#)
[OAR 581-022-2505](#)

Test Administration Manual, published by the OREGON DEPARTMENT OF EDUCATION.

CERTIFICATES FOR SCHOOL COMPLETION: QUESTIONS AND ANSWERS RELATED TO THE IMPLEMENTATION OF SB 992, PUBLISHED BY THE OREGON DEPARTMENT OF EDUCATION.

3. Policy JFCF - Hazing, Harassment, Intimidation, Bullying, Cyberbullying, Teen Dating Violence, Family Violence



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder
Meeting Date: June 12, 2025

ACTION REQUESTED

Board Policy JFCF—Hazing, Harassment, Intimidation, Bullying, Menacing, Cyberbullying, Teen Dating Violence, or Family Violence - Students**—Revised—Second Reading

Background

Feedback from the first read on May 8, 2025, included adding language to definitions regarding the encouragement of another to die by suicide. This is now included in the definitions section and titled “Incitement to Suicide” and is included in the list of prohibited activities in the first section of the policy. A cross-reference to the district’s policy on Student Suicide Prevention has also been added to the end of the policy.

There was also a discussion by the board regarding off-campus behavior and its connection to protecting students on campus. The board agreed that this is addressed in the section titled “Scope.” However, to ensure further clarity, the Cyberbullying definition was amended to include the following sentence:

“Refer to the section in this policy titled Scope to understand how harassing, intimidating, coercive, or bullying off-campus electronic communications fall under the scope of this policy.”

Involvement

Staff members: Melissa Harder

Cost Impact

None.

Function

Adoption of revisions.



Code: JFCF
Adopted: 6/28/99
Revised/Readopted: 12/9/02, 12/10/07, 3/14/11, 11/4/13, 12/5/16, 5/9/19, 2/6/20, 5/05/22

**Hazing, Harassment, Intimidation, Bullying, Menacing, Cyberbullying,
Teen Dating Violence, or Family Violence - Students****

The Board, in its commitment to providing a safe, positive, and productive learning environment for all students, will consult with parents/guardians, employees, volunteers, students, administrators, and community representatives in developing this policy in compliance with applicable Oregon law.

Hazing, harassment, intimidation, bullying, menacing, incitement to suicide, or acts of cyberbullying by students, staff, or third parties toward students are strictly prohibited in the district. Teen dating violence is unacceptable behavior and prohibited. The Board is committed to creating an environment that is safe both physically and emotionally by preventing harm to students that can be caused by these acts.

Scope

This policy applies to behavior that occurs on or immediately adjacent to school grounds including all district facilities, district premises, and nondistrict property if the student is at any district-sponsored, district-approved, or district-related activity or function, such as field trips or athletic events or where students are under the jurisdiction of the district, including on district-provided transportation.

The policy also applies to off campus conduct that causes or threatens to cause a substantial and material disruption at school or other district property, or interferes with the rights of students or employees to be free from a hostile educational or employment environment taking into consideration the totality of the circumstances.

Students whose behavior is found to be in violation of this policy will be subject to consequences and appropriate remedial action which may include discipline, up to and including expulsion.

Staff whose behavior is found to be in violation of this policy will be subject to consequences and appropriate remedial action which may include discipline, up to and including dismissal.

Board members whose behavior is found to be in violation of this policy shall be subject to appropriate sanctions as determined and imposed by the superintendent.

Third parties whose behavior is found to be in violation of this policy shall be subject to appropriate sanctions as determined and imposed by the superintendent or the Board.

Students, staff, board members, or third parties may also be referred to law enforcement officials.

The building administrator, district department director, and superintendent are responsible for ensuring that this policy is implemented.

Definitions

“District” includes district facilities, district premises, and nondistrict property if the student is at any district-sponsored, district-approved, or district-related activity or function, such as field trips or athletic events or where students are under the jurisdiction of the district including on district-provided transportation.

“Cyberbullying” is the use of any electronic communication device to harass, intimidate, coerce, or bully. Electronic communication devices include, but are not limited to, phones, computers, and gaming devices. Refer to the section in this policy titled Scope to understand how harassing, intimidating, coercive, or bullying off-campus electronic communications fall under the scope of this policy.

Family violence” means abuse between family and/or household members, as those terms are described in ORS 135.230.

“Harassment, intimidation, or bullying” means any act that substantially interferes with a student’s educational benefits, opportunities or performance, that takes place on or immediately adjacent to district grounds, at any district-sponsored activity, on district-provided transportation, or at any official district bus stop, that may be based on, but not limited to, the protected class status of a person, and having the effect of:

1. Physically harming a student or damaging a student’s property; or
2. Knowingly placing a student in reasonable fear of physical harm to the student or damage to the student’s property; or
3. Creating a hostile educational environment, including interfering with the psychological well-being of the student; or
4. Using coercion or threats to exert power or control over another.

“Hazing” includes, but is not limited to, any act that recklessly or intentionally endangers the mental health, physical health, or safety of a student for the purpose of initiation or as a condition or precondition of attaining membership in, or affiliation with, any district-sponsored activity or grade level attainment (i.e., personal servitude; sexual stimulation/sexual assault; forced consumption of any drink, alcoholic beverage, drug, or controlled substance, forced exposure to the elements, forced prolonged exclusion from social contact, sleep deprivation, or any other forced activity that could adversely affect the mental or physical health or safety of a student); requires, encourages, authorizes, or permits another to be subject to wearing or carrying any obscene or physically burdensome article; or assignment of pranks to be performed or other such

activities intended to degrade or humiliate. It is not a defense against hazing that the student subjected to hazing consented to or appeared to consent to the hazing.

“Incitement to Suicide” generally means urging, persuading, or coercing someone to take their own life.

“Menacing” includes, any act intended to place a district employee, student, or third party in fear of imminent serious physical injury.

“Protected class” means a group of persons distinguished, or perceived to be distinguished, by race, color, religion, sex, sexual orientation, gender identity, national origin, marital status, familial status, source of income, or disability. For purposes of this policy, physical characteristics are also included in the definition of protected class.

“Retaliation” means any acts of, including but not limited to, hazing, harassment, intimidation, bullying, menacing, or cyberbullying toward the victim, a person in response to an actual or apparent reporting of, or participation in the investigation of hazing, harassment, intimidation, bullying, menacing, teen dating violence, acts of cyberbullying, or retaliation.

“Sexual Violence” is any sexual act, attempt to obtain a sexual act, or other act directed against a person's sexuality using coercion, by any person regardless of their relationship to the victim, in any setting.

“Stalking” is repeated and unwanted contact with another person that causes that person reasonable apprehension regarding their personal safety.

“Teen dating violence” as defined by ORS 339.366 means:

1. A pattern of behavior in which a person uses or threatens to use physical, mental, or emotional abuse to control another person who is in a dating relationship with the person, where one or both persons are 13 to 19 years of age; or
2. Behavior by which a person uses or threatens to use sexual violence against another person who is in a dating relationship with the person, where one or both persons are 13 to 19 years of age.

“Third Parties” include, but are not limited to, coaches, school volunteers, parents, school visitors, service contractors, or others engaged in district business, such as employees of businesses or organizations participating in cooperative work programs with the district and others not directly subject to district control at interdistrict and intradistrict athletic competitions or other school events.

Reporting

The building administrator or district department director will take reports and conduct a prompt investigation of any reported conduct in violation of this policy. The building administrator or district department director will recognize the experience of the person impacted, acknowledge

the impact, commit to taking immediate action, and prevent further harm from taking place against the person impacted.

Staff Responsibility

Any employee who has knowledge of conduct in violation of this policy shall immediately report concerns to the building administrator or district department director who has overall responsibility for investigations.

Any employee who has knowledge of incidents of teen dating violence that took place on district property, at a district-sponsored activity, or in a vehicle used for district-provided transportation shall immediately report the incident to the building administrator or district department director who has overall responsibility for investigations.

Failure of an employee to report conduct in violation of this policy to the building administrator or district department director may be subject to remedial action, up to and including dismissal. Remedial action may not be based solely on an anonymous report.

Student Responsibility

Any student who has knowledge of conduct in violation of this policy or feels they have been subjected to an act of hazing, harassment, intimidation, bullying, menacing, cyberbullying or feel they have been a victim of teen dating violence in violation of this policy, is encouraged to immediately report concerns to the building administrator or district department director who has overall responsibility for investigations.

Volunteer Responsibility

Any volunteer who has knowledge of conduct in violation of this policy is encouraged to immediately report concerns to the building administrator or district department director who has overall responsibility for investigations.

A report made by a student or volunteer may be made anonymously. A student or volunteer also may report concerns to a teacher or counselor who will be responsible for notifying the appropriate district official.

Reports against the building administrator shall be filed with the superintendent. Reports against the superintendent shall be filed with the Board chair.

The person who makes the report shall be notified when the investigation has been completed and, as appropriate, the findings of the investigation and any remedial action that has been taken. The person who makes the report may request that the superintendent or designee review the actions taken in the initial investigation, in accordance with administrative regulations. When the person causing harm is a student, the building administrator may utilize the Student Threat Assessment Team Process to guide responses to student threats of violence.

Retaliation against any person who is a victim of, who reports, is thought to have reported, or files a complaint about an act of hazing, harassment, intimidation, bullying, menacing, an act of cyberbullying, or teen dating violence, or otherwise participates in an investigation or inquiry is

strictly prohibited. A person who engages in retaliatory behavior will be subject to consequences and appropriate remedial action. False charges shall also be regarded as a serious offense and will result in consequences and appropriate remedial action.

Notification to Parents or Guardians

Building Administrators shall notify the parents or guardians of a student who was subject to an act of harassment, intimidation, bullying, or cyberbullying, and the parents or guardians of a student who may have conducted an act of harassment, intimidation, bullying, or cyberbullying.

The notification must occur with involvement and consideration of the needs and concerns of the student who was the subject to an act of harassment, intimidation, bullying or cyberbullying. Notification may include a plan of support for the student, as determined by the building administrator, as well as expectations for building staff regarding implementation of that support. The notification is not required if the administrator reasonably believes notification could endanger the student who was subjected to an act of harassment, intimidation, bullying or cyberbullying or if all of the following occur:

1. The student who was subjected to an act of harassment, intimidation, bullying, or cyberbullying requests that notification not be provided to the student's parents or guardians.
2. Building Administrators determines that notification is not in the best interest of the student who was subjected to an act of harassment, intimidation, bullying, or cyberbullying; and
3. Building Administrators informs the student that federal law may require the student's parents and guardians to have access to the student's education record, including any requests of nondisclosure (from item 1 above).

If the Building Administrator determines the notification is not in the best interest of the student, they must inform the student of that determination prior to providing notification.

When notification is provided, the notification must occur:

1. Within a reasonable period of time; or
2. Promptly, for acts that caused physical harm to the student.

Training and Education

The district shall incorporate into existing training programs for students, information related to the prevention of, and the appropriate response to, acts of harassment, intimidation, bullying, and cyberbullying and this policy.

The district shall incorporate age-appropriate education about teen dating violence and family violence into new or existing training programs for students in grades 7 through 12. This education should include information about consent and body autonomy.

The district shall incorporate into existing training programs for staff information related to the prevention of, and the appropriate response to, acts of harassment, intimidation, bullying, cyberbullying, teen dating violence, and domestic violence and this policy.

Notice

The superintendent or designee shall be responsible for ensuring annual notice of this policy is provided in a student or staff handbook, school and district's website, and school and district office, as well as developing administrative regulations, including reporting and investigative procedures.

Domestic violence posters provided by the Oregon Department of Education (ODE) shall be posted in clearly visible locations on school campuses in accordance with rules adopted by the ODE.

END OF POLICY

Legal References:

[ORS 107.705](#)

[ORS 135.230](#)

[ORS 163.190](#)

[ORS 163.197](#)

[ORS 166.065](#)

[ORS 166.155](#) to 166.165

[ORS 174.100](#)(7)

[ORS 332.072](#)

[ORS 332.107](#)

[ORS 339.240](#)

[ORS 339.250](#)

[ORS 339.351](#) to 339.368

[OAR 581-021-0045](#)

[OAR 581-021-0046](#)

[OAR 581-021-0055](#)

[OAR 581-022-2310](#)

[OAR 581-022-2370](#)

House Bill 2631 (2021)

House Bill 3041 (2021)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018).

Cross Reference

[Board Policy JHH](#) - Student Suicide Prevention

4. Policy IKI - Academic Integrity



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder
Meeting Date: June 12, 2025

ACTION REQUESTED

Board Policy IKI—Academic Integrity—New—Second Read

Background

In 2023, Elementary, Middle, and High School levels created a Behavior Intervention Matrix at each level as part of the districtwide work on aligning behavior categories, descriptions, and interventions. In 2024, the high school administrative team revised the student behavior category for cheating and plagiarism. They added definitions and required each department to determine consequences for cheating and plagiarism, and to communicate that information to students and families in the course syllabus.

Typically, behavior categories in the Behavior Intervention Matrix at each level have a direct link to a district policy. Because our district did not have a policy for Academic Integrity, high school administrators requested that one be drafted and presented to the school board. This policy proposal is taken from OSBA model policy and the policies in place in other districts. It includes definitions for academic cheating, academic collusion, and plagiarism. It also refers to the unauthorized use of AI as a form of academic cheating. Middle and high school administrators reviewed this policy and offered suggestions for revisions.

Involvement

Staff members: Melissa Harder

Cost Impact

None.

Function

Adopt new policy.



Corvallis

SCHOOL DISTRICT

Code: IKI

Adopted:

Revised/Readopted:

Academic Integrity

The Board expects every student to conduct their educational pursuits with the highest degree of honesty, accountability for their own work, and respect for the intellectual property of others. Students are expected to submit work, reports, projects, and/or complete assessments that are their own work and adhere to the standards of academic honesty. Engaging in various forms of academic dishonesty does not permit students to realize the full extent of the educational experience or their full academic potential.

Definitions of Academic Dishonesty

“Academic Cheating” is any act of academic deception that includes, but is not limited to: receiving or sharing information with another student during a test or assessment; viewing another student’s test or assessment; using unauthorized notes or materials; obtaining questions or answers before an assessment; using artificial intelligence when not explicitly permitted by the instructor; or engaging in any behavior that violates the principles of fairness in academic work, including specific rules established by the course instructor.

“Academic Collusion” refers to unauthorized cooperation between students that undermines the integrity of academic work. This includes, but is not limited to: sharing or receiving test or assessment questions or answers without the instructor’s permission; copying another student’s homework or allowing one’s work to be copied; and collaborating on individual assignments or tasks when the instructor has not expressly permitted such collaboration.

“Plagiarism” is the act of presenting another person’s ideas, words, or work as one’s own without proper acknowledgment. This includes using direct quotations or paraphrased material from published or unpublished sources without appropriate citation, as well as submitting assignments, whether in whole or in part, that were created by someone else. This may involve work produced by other students, commercial services, or digital tools when not explicitly permitted by the instructor.

Students shall not engage in academic dishonesty. Violation of this policy may result in discipline as deemed appropriate by the instructor or administration based on the nature and seriousness of the offense.

END OF POLICY

Legal References:

[ORS 332.107](#)

[ORS 339.240](#)

[ORS 339.250](#)

[OAR 581-021-0050](#) to -0075

XIII. CONSOLIDATED INFORMATION

A. Virtual Charter School Enrollment



Prepared for: Corvallis School Board
Prepared by: Kristin Mahoney & Melissa Harder
Meeting Date: June 12, 2025

Virtual Charter School Enrollment

NO ACTION REQUIRED

Background

Board Policy LBEA requires district staff to semiannually calculate the percentage of the number of students residing in the district, who are enrolled in a virtual public charter school not sponsored by the district. Calculations are to be conducted utilizing data collected for state reporting purposes in Fall and Spring of each year. Please note, these numbers do not include students who are on an Interdistrict Transfer to another district, such as Nyssa or Colton, which host online programs in which students attend remotely.

When the established percentage is more than three percent (3%), the district will request direction from the Board as to its intent to approve or deny additional resident students enrollment to a virtual public charter school outside of the district boundary, subject to the requirements in Oregon Administrative Rule (OAR) 581-026-0305(2). Such direction will be in effect until the next semiannual review date for the upcoming academic term.

As the calculated percentage is less than 3%, no action is requested of the Board.

Virtual Charter 3% Calculation
Per LBEA/OAR 581-026-0305

Data	Number	% of Total	Reference
Students enrolled within the district	6,100	77.7%	District Enrollment as of 5/16/25
Students enrolled in public charter schools located in the district	123	1.5%	MCCS Enrollment as of 11/14/24
Students residing in the district enrolled in virtual public charter schools not located in the boundary	197	2.49%	Most recent individual enrollment reports voluntarily shared by virtual charter schools (May)
Home-schooled students who reside in the district who are registered with the educational service district	246	3.13%	Active Home School Enrollments with LBL ESD as of 9/18/24
Students enrolled in private schools located within the school district	1,176	14.99%	As surveyed (pulled 1-11-23)
TOTAL	7,842		

B. Board Policies -- **FOR INFORMATION**

1. Policy JFCF-AR - Hazing, Harassment, Intimidation, Bullying, Cyberbullying, Teen Dating Violence, Family Violence



Corvallis

SCHOOL DISTRICT

Prepared for: Corvallis School Board
Prepared by: Melissa Harder
Meeting Date: June 12, 2025

NO ACTION REQUIRED

Board Policy JFCF-AR—Hazing, Harassment, Intimidation, Bullying, Menacing, Cyberbullying, Teen Dating Violence, or Family Violence - Students**—Revised—First Reading

Background

Minor changes have been made to this Administrative Regulation to match revisions that have been made to Policy JFCF. This includes a change to the title of the AR. The process for filing a complaint has remained unchanged.

Involvement

Staff members: Melissa Harder

Cost Impact

None.

Function

Review of revisions.



Code: JFCF-AR

Revised/Reviewed: 3/14/11; 10/07/13; 3/10/14; 4/11/19, 12/07/23

~~Hazing/Harassment/Intimidation/Menacing/Bullying/Cyberbullying/Teen Dating Violence~~ Hazing, Harassment, Intimidation, Bullying, Menacing, Cyberbullying, Teen Dating Violence, or Family Violence Complaint Procedures – Student

The building administrator¹ or district department director has responsibility for investigations concerning acts of hazing, harassment, intimidation, bullying, menacing, acts of cyberbullying, and incidents of teen dating violence, or family violence. The investigator(s) shall be a neutral party having no involvement in the report presented.

All reports will be investigated promptly in accordance with the following procedures:

- Step 1: Any reports or information on acts of hazing, harassment, intimidation, bullying, menacing, acts of cyberbullying, or incidents of teen dating violence, or family violence (e.g. complaints, rumors) shall be presented to the building administrator or district department director. Reports against the building administrator or district department director shall be filed with the superintendent. Reports against the superintendent shall be filed in writing with the Board chair. All such information will be recorded in writing and will include the specific nature of the offense and corresponding dates.
- Step 2: The building administrator or district department director receiving the report shall promptly investigate. Parents/guardians will be notified of the nature of any report involving their student. The building administrator or district department director will arrange such meetings as may be necessary with all concerned parties after receipt of the information or report. The parties will have an opportunity to submit evidence and a list of witnesses. All findings related to the report will be ~~reduced to~~ documented in writing. The building administrator or district department director conducting the investigation shall notify the person making the report within 10 school days of receipt of the information or report, and parents/guardians as appropriate, when the investigation is concluded and a decision regarding disciplinary action, as warranted, is determined. A copy of the notification letter or the date and details of notification to the person making the report, together with any other documentation related to the incident, including disciplinary action taken or recommended, shall be forwarded to the superintendent or designee.

¹ Required by ORS 339.356(2)(g).

Step 3: If the person making the report is not satisfied with the decision at Step 2, they may submit a written appeal to the superintendent or designee. Such an appeal must be filed within 10 working days after receipt of the Step 2 decision. The superintendent or designee will arrange such meetings with the person making the report and other affected parties as deemed necessary to discuss the appeal. The superintendent or designee shall provide a written decision to the appeal within 10 working days.

Step 4: If the person making the report is not satisfied with the decision at Step 3, a written appeal may be filed with the Board. Such an appeal must be filed within 10 working days after receipt of the Step 3 decision. The Board shall, within 20 working days, conduct a hearing at which time the person making the report shall be given an opportunity to present the report. The Board shall provide a written decision to the person making the report within 30 working days of receipt of the appeal by the Board.

Reports against the superintendent should be referred to the Board chair on behalf of the Board. The Board chair shall present the report to the Board. If the Board decides an investigation is warranted, the Board may refer the investigation to a third party. When the investigation is complete, the results will be presented to the Board. After receiving the results of the investigation, the Board shall decide in open session what action, if any, is warranted. A final decision will be made within 30 days of receipt of the report.

Reports against the Board as a whole or against an individual Board member should be made to the Board chair on behalf of the Board. The Board chair shall present the report to the Board. If the Board decides an investigation is warranted, the Board may refer the investigation to a third party. When the investigation is complete, the results will be presented to the Board. After receiving the results of the investigation, the Board shall decide in open session what action, if any, is warranted. A final decision will be made within 30 days of receipt of the report.

Reports against the Board chair may be made directly to the Board vice chair on behalf of the Board. The Board vice chair shall present the report to the Board. If the Board decides an investigation is warranted, the Board may refer the investigation to a third party. When the investigation is complete, the results will be presented to the Board. After receiving the results of the investigation, the Board shall decide in open session what action, if any, is warranted. A final decision will be made within 30 days of receipt of the report.

Timelines may be extended upon written agreement between both parties. This also applies to reports filed against the superintendent or any Board member.

Direct complaints of discriminatory harassment related to educational programs and services may be made to the Regional Civil Rights Director, U.S. Department of Education, Office for Civil Rights, Region X, 915 Second Ave., Room 3310, Seattle, WA 98174-1099.

Documentation related to the incident may be maintained as a part of the student's education records.

**Hazing, Harassment, Intimidation, Bullying, Menacing, Cyberbullying, or
Teen Dating Violence Hazing, Harassment, Intimidation, Bullying, Menacing,
Cyberbullying, Teen Dating Violence, or Family Violence COMPLAINT
FORM**

Name of complainant _____

Position of complainant _____

Date of complaint _____

Name of alleged harasser _____

Date and place of incident or incidents _____

Description of misconduct _____

Name of witnesses (if any) _____

Evidence of harassment, i.e., letters, photos, etc. (attach evidence if possible) _____

Any other information _____

I agree that all of the information on this form is accurate and true to the best of my knowledge.

Signature _____ Date _____

The Corvallis School District does not discriminate on the basis of age, citizenship, color, disability, gender expression, gender identity, national origin, parental or marital status, race, religion, sex, or sexual orientation in its programs and activities, and provides equal access to designated youth groups.

~~Hazing, Harassment, Intimidation, Bullying, Menacing, Cyberbullying, or
Teen Dating Violence~~ Hazing, Harassment, Intimidation, Bullying, Menacing,
Cyberbullying, Teen Dating Violence, or Family Violence **WITNESS
DISCLOSURE FORM**

Name of witness _____

Position of witness _____

Date of testimony/interview _____

Description of instance witnessed _____

Any other information _____

I agree that all the information on this form is accurate and true to the best of my knowledge.

Signature _____ Date _____

The Corvallis School District does not discriminate on the basis of age, citizenship, color, disability, gender expression, gender identity, national origin, parental or marital status, race, religion, sex, or sexual orientation in its programs and activities, and provides equal access to designated youth groups.

- XIV. SWEAR IN NEWLY ELECTED BOARD MEMBERS (EFFECTIVE JULY 1, 2025)**
- XV. ELECTION OF 2025-26 OFFICERS (EFFECTIVE JULY 1, 2025)**
- XVI. BOARD MEMBER COMMENTS**
- XVII. ADJOURNMENT (9:35 PM)***

*All times are approximate.

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

Agendas – Agendas and supporting materials are available online at <https://v3.boardbook.org/Public/PublicHome.aspx?ak=1000829> a few days before each School Board meeting. For more information, please contact Kim Nelson at kimberly.nelson@corvallis.k12.or.us.

Communication With The School Board – Communication with the Board can be made by telephone, letter, e-mail and public testimony. Letters may be addressed to individual Board members or the Board as a whole and sent to 1555 SW 35th Street, Corvallis, OR 97333. E-mail may be sent to schoolboard@corvallis.k12.or.us and will be sent to all board members simultaneously as well as to key District Office staff. For more information, please contact Kim Nelson at kimberly.nelson@corvallis.k12.or.us.

Public Comment –

Guidelines are at: <https://www.csd509j.net/about-us/school-board/provide-input-and-be-informed/>

Executive Session – Permissible purposes of Executive Sessions include: ORS 192.660(2)(a) – Employment of Public Officers, Employees and Agents; ORS 192.660(2)(b) – Discipline of Public Officers and Employees; ORS 192.660(2)(d) – Labor Negotiator Consultations; ORS 192.660(2)(e) – Real Property Transactions; ORS 192.660(2)(f) – Exempt Public Records; ORS 192.660(2)(h) – Legal Counsel; ORS 192.660(2)(i) – Performance Evaluations of Public Officers and Employees; ORS 192.660(2)(j) – Public Investments.

Grievance Process - ORS 192.705

Grievances alleging a violation by a governing body of provisions in Public Meetings Law may be submitted in writing to Kim Nelson at kim.nelson@corvallis.k12.or.us or submitted between 8:00 am – 5:00 pm Monday through Friday at 1555 SW 35th Street, Corvallis, OR 97333. Additional information is available on the district website.

SCHOOL BOARD MEMBERS			
Luhui Whitebear, Chair	541-714-3305	Terese Jones, Co-Vice Chair	541-230-1673
Sami Al-Abdrabbuh	541-283-6611	Shauna Tominey, Co-Vice Chair	541-829-8411
Chris Hawkins	541-602-2045	Judah Largent	541-231-8415
Bernie Wang	541-704-7298		
BUDGET COMMITTEE CITIZEN MEMBERS			
Andrew Freborg		Tony Vandemeer	
Merideth Bailey		Cassandra Inman	
Jessie Munster		Kevin Riley	
Yan Wang			

EXECUTIVE STAFF MEMBERS	
Ryan Noss, Superintendent	541-757-5841
Melissa Harder, Assistant Superintendent	541-766-4857
Lauren Wolfe, Finance Director	541-757-5874
Jennifer Duvall, Human Resources Director	541-757-5840
Kim Patten, Operations Director	541-757-3849
Kim Nelson, Executive Assistant to the Superintendent; Board Secretary	541-757-5841