Corvallis
SCHOOL DISTRICT

NOTICE

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

Date & Time	Meeting Type	Location	Agenda
Thursday, May 22, 2025 6:30 PM	Finance	District Office Board Room, 1555 SW 35th Street, Corvallis, OR 97333	See attached.

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

If you would like to watch live-streaming of the School Board meeting, please navigate to the District's YouTube channel: https://www.youtube.com/channel/UC9Jtpte5dmilZl9kySBJbVQ?
A recording of the meeting will also be posted to that channel.

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

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

Corvallis
SCHOOL DISTRICT

Thursday, May 22, 2025
6:30 PM

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

Meeting Details: Thursday, May 22, 2025, 6:30 PM in the District Office Board Room, 1555 SW 35th Street, Corvallis, OR 97333.

If you would like to watch live-streaming of the School Board meeting, please navigate to the District's YouTube channel: https://www.youtube.com/channel/UC9Jtpte5dmilZl9kySBJbVQ? A recording of the meeting will also be posted to that channel.

I. CALL TO ORDER AND ROLL CALL (6:30 p.m.)*

II. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION

25-26 Budget Committee Questions & Answers - FINAL

May 22, 2025

S. AL-ABDRABBUH: WHICH SCHOOL BOARD GOALS DO WE ANTICIPATE WILL BE MOST NEGATIVELY IMPACTED BY THE REDUCTIONS? WHAT ALLOCATIONS OR PROGRAMS WILL SUPPORT MAINTAINING PROGRESS ON SUCH A GOAL? IF WE DON'T HAVE, WHAT OTHER SCHOOL BOARD GOALS THAT HAVE BEEN PRIORITIZED OVER THE GOAL THAT IS ANTICIPATED TO BE NEGATIVELY IMPACTED?

The proposed budget fully supports the board goals. While there has been a 15 minute per week decrease in elementary music, we are continuing to support our third goal, relevant and engaging learning, by offering music, art, PE and/or library everyday for our students. In addition, this budget supports more instructional minutes for math and literacy instruction, ensuring that all students have an excellent learning experience (goal one).

At the middle school level, the decrease for music instruction is 0.40 FTE, or two periods (sections), which correlates to the expected decrease of 92 students in grades 6-8. This should not impact the number of students that have access to music at this level. At the high school level, there is no decrease in music instruction.

May 21, 2025

L. WHITEBEAR: HOW LONG WOULD THE RESERVES FUND THE DISTRICT?

The General Fund reserves are just over one month's worth of expenditures.

L. WHITEBEAR: WHY CAN'T THE BUDGET COMMITTEE DETERMINE WHICH STAFF ARE FUNDED BY ANY CHANGES TO THE BUDGET?

The budget committee is responsible for attaching dollar amounts to programs (functions) and objects, which then gives the District authority to spend up to that dollar amount as appropriated (once approved). For example, the budget committee could vote to add $500,000 to elementary instruction salaries (Function 1111, Object 100), but cannot make a directive that the district spend that money on elementary music teachers. Staffing is operational, which is not under the scope of the committee or School Board.

L. WHITEBEAR: CAN YOU HELP EXPLAIN WHERE IN THE BUDGET FUNDS ARE LOCATED TO SUPPORT STUDENTS WHO ARE ON 504 PLANS? FROM WHAT WAS SAID AT THE MEETING, THE SPECIAL EDUCATION LINES ONLY COVER STUDENTS WITH IEPS, RIGHT?

Students on 504 plans are served by whatever program (function) they fall under. For example, funds to support elementary students on a 504 are budgeted under function 1111, funds to support middle school students on a 504 are budgeted under function 1121, etc. Services provided to students on an IEP are primarily coded under functions 1220, 1250, and 2150.

L. WHITEBEAR: CAN YOU EXPLAIN HOW THE NUMBER OF FOLK FROM THE ESD THAT SUPPORT SPECIAL EDUCATION ARE DETERMINED THROUGH THE BUDGET? IS THE NUMBER INCLUDED WITH THE TYPE OF ARRANGEMENT WITH THE ESD, OR IS THAT LOCATED IN ANOTHER AREA OF THE BUDGET?

The amount of money that is spent by LBLESD on our behalf to serve students on IEP is not recognized anywhere in the CSD budget. The proposed ESD services provided to CSD for next year (related to special education) are:

- Audiology Screenings
- Augmentative & Alternative Communication
- Early Childhood Special Education Evaluations
- Occupational Therapy
- Physical Therapy
- Severe Disability Services
- Special Education & Evaluation Services
- School Psychologist

These services are allocated to the district through the local service plan.

May 20, 2025

A. FREBORG/C. HAWKINS: HOW MUCH TO MAINTAIN MUSIC AT ITS CURRENT LEVEL?

We would need approximately $550,000 to restore music minutes/FTE.

B. WANG: HOW ROBUST ARE OUR CURRENT BUDGET ASSUMPTIONS, PARTICULARLY AROUND REVENUE, COST GROWTH, AND EXTERNAL FUNDING?

At the time of budget preparations, our resource assumptions were fairly conservative. It is currently undetermined how the Oregon economic forecast that was released May 14, 2025 will impact these assumptions.

As our largest expense is staffing, that expense factor can be budgeted with a high level of certainty. All non-staffing requirement assumptions were set at +2.6% from the current year projected, with the CPI calculated as of April 30, 2025 being 2.3%. We will continue monitoring actual costs throughout the year and adjust accordingly.

B. WANG: WHAT CONTINGENCIES ARE IN PLACE TO MITIGATE MID-CYCLE REVENUE DISRUPTIONS OR UNANTICIPATED COST INCREASES?

There is a 7.5% general fund contingency & rainy day reserve in place to mitigate unanticipated costs or loss of anticipated revenue.

B. WANG: IS IT FISCALLY SOUND TO DRAW FROM THE RAINY DAY FUND TO RESTORE CUT PROGRAMS, OR SHOULD WE PRIORITIZE EXPANDING THAT FUND AS A BUFFER AGAINST LONG-TERM RISKS?

It is my (Lauren Wolfe, Finance Director) opinion that drawing from the rainy day reserve to restore cut programs would exacerbate the budget deficit that we’re experiencing.

B. WANG: SHOULD WE CONSIDER ADOPTING A MORE CONSERVATIVE CPI ASSUMPTION TO STRENGTHEN OUR BUDGET'S RESILIENCE?

We could do this, but the reasoning for not is to serve students currently in our system to the best of our ability with our available resources. As our largest expense is staffing, the CPI has a restricted impact on our overall requirements. We also have several cost saving strategies that we utilize throughout the year to make adjustments to our actual expenses.

May 15, 2025

S. AL-ABDRABBUH: DOES THE MOST RECENT MAY STATE REVENUE FORECAST CHALLENGE THE DISTRICT REVENUE ASSUMPTIONS FOR EVEN FURTHER POTENTIAL CUTS THAT THE BUDGET COMMITTEE OR THE BOARD WILL NEED TO CONSIDER? IF THE DECLINE IN THE REVENUE FORECAST IS PROPORTIONAL WITH THE DECLINE WITH THE WAYS AND MEANS CO-CHAIRS' BUDGET, WHAT IS THE POTENTIAL MAGNITUDE OF SUCH POTENTIAL ADDITIONAL CUTS ON THE CORVALLIS SCHOOL DISTRICT?

The May state revenue forecast was concerning and implies that we could be allocated a lower level of funding than the 2025-26 Proposed Budget is based on. At this time, we do not have a final allocation from the State and course correction is not warranted. If the State allocates less than $11.359B to the SSF, then we will need to assess the impact and make further adjustments to the budget at that time. The Board will be kept informed of any changes. Of note, the budget gives us the authority to spend up to an amount, but we cannot spend more than what we actually receive. For every +/- $100M, we can expect to see a +/- $500,000 impact to our SSF allocation.

As a reminder, the School Board must adopt a budget by June 30th or else we will not have the authority to spend beginning July 1st. The last School Board meeting is scheduled for June 12th. Based on posting notice requirements, the last day we can reasonably wait to approve the budget is May 30th and we still may not have finalized information at that time.

S. AL-ABDRABBUH: WHERE IN THE PROPOSED BUDGET DOCUMENT OR ELSEWHERE CAN WE SEE THE ALIGNMENT BETWEEN COMMUNITY PRIORITIES, SCHOOL BOARD GOALS, AND BUDGET PRIORITIES AND HOW SUCH PRIORITIES ARE REFLECTED IN ALLOCATIONS AND CUTS IN THE BUDGET?

As mentioned in the orientation meeting, this is something I am working towards. This information will be a part of the presentation during the May 15th meeting and is planned to be integrated into the actual document for the next budget cycle.

S. AL-ABDRABBUH: IN TERMS OF IMPACTED PROGRAMS, OR CURRENT EXPECTED FEDERAL DOLLAR ALLOCATIONS, COULD YOU SPEAK TO THE POTENTIAL LOCAL IMPACT OF THE FEDERAL RECONCILIATION BUDGET PROPOSAL OF THE FOLLOWING (Source: NSBA, https://p2a.co/a58hm72):

- **DIVERT FEDERAL TAX REVENUE TO SUBSIDIZE PRIVATE SCHOOL CHOICE THROUGH A NEW TAX CREDIT PROGRAM THAT LACKS ACCOUNTABILITY AND OVERSIGHT.**

This will presumably divert dollars away from public education and impact the number of students enrolled in public schools

- **CUT MEDICAID FUNDING FOR SCHOOL-BASED SERVICES, PUTTING SUPPORTS FOR STUDENTS WITH DISABILITIES AND LOW-INCOME FAMILIES AT RISK.**

  The district receives reimbursement for allowable services provided at school. In lieu of this funding, we would either have to reduce these programs or reduce elsewhere to divert funding to these programs. In addition, there is the possibility of detrimental impacts to student learning as a result of these reductions.

- **SLASH FEDERAL NUTRITION PROGRAMS THAT HELP ENSURE STUDENTS HAVE ACCESS TO THE HEALTHY FOOD THEY NEED TO LEARN AND THRIVE.**

  The district receives reimbursement for meals provided at school. In lieu of this funding, we would have to reduce other programs in order to be able to provide meals to students. As is, it's extremely difficult to operate a nutrition services program that operates in the positive. In addition, there is the possibility of detrimental impacts to student learning as a result of these reductions.

S. AL-ABDRABBUH: WHEN IT COMES TO ALLOCATIONS BY EMPLOYEE GROUP (I.E. OBJECT 111, 112, 113, AND 114), WHICH EMPLOYEES ARE INCLUDED IN WHICH GROUP (PAGE 175)?

111 - Licensed Staff includes certified classroom teachers, Counselors, Intervention Specialists, Mental Health Therapists, MTSS Specialists, Social Workers, Speech Language Pathologists & TOSA's (Teachers on Special Assignment).

112 - Classified Staff includes all positions listed on page 173.

113 - Administrators represent Assistant Principals, the Assistant Superintendent, Student Growth & Experience Coordinators, Directors, Principals & the Superintendent.

114 - Other Non-Represented Staff includes all other positions, except those under 113, listed on page 174.

S. AL-ABDRABBUH: A CONSTITUENT ASKED IF THERE IS ANY DISCRETION TO REDUCING OR INCREASING ALLOCATIONS TO ANY OF THE OBJECTS 111,112,113 (PAGE 170). IN LIGHT OF COLLECTIVE BARGAINING AGREEMENTS AND CONTRACTUAL AGREEMENTS, WHAT AMOUNT OF PROPOSED ALLOCATIONS TO OBJECTS 111,112,113 DOES THE BUDGET COMMITTEE OR THE BOARD HAVE DISCRETION OVER (AMOUNTS THAT ARE NOT ALREADY AGREED ON YET IN A MULTI-YEAR CONTRACT OR COLLECTIVE AGREEMENT)?

Contracts are in place for 2025-26 for all employee groups. It is the prerogative of the budget committee to alter any budget lines they see fit (by consensus). Of note, legal budget authority is based on appropriation at the function level, not at the object level.

May 10, 2025

T. JONES: HOW MUCH MONEY DOES OUR DISTRICT SPEND ON SUBSTITUTES EACH YEAR? IF WE CAN DISAGGREGATE THAT BETWEEN SUBSTITUTE SPENT TO COVER CERTIFIED WORK VERSUS SUBSTITUTES FOR CLASSIFIED DUTIES THAT WOULD BE GREAT. I UNDERSTAND IF IT MAY NOT BE DIVIDED THAT WAY AND THAT'S OK TOO.

In the proposed budget for 2025-26, $1.2M is allocated for certified substitutes and $654,000 for classified substitutes. The district utilizes both internal and external (EduStaff) substitutes.

T. JONES: HOW MANY HOURS OF SUBSTITUTE STAFFING NEEDS DO WE HAVE EACH YEAR?

I do not have this information at this time. I reviewed the invoicing for April 2025 and we were billed for 7587 hours, which includes both classified and certified hours. I have reached out to HR to see if they are able to pull a report on their end as it will take me quite some time to review every invoice for the year.

**UPDATE 5/15: SYTD we have used 57,665 substitute hours via EduStaff.

T. JONES: HOW ARE THE SALARIES OF THE NON-REPRESENTED POSITIONS DETERMINED EACH YEAR? WHO IS RESPONSIBLE TO NEGOTIATE THOSE SALARIES? HOW LONG HAVE WE BEEN USING THE SYSTEM THAT WE ARE CURRENTLY USING? AND WHAT IF ANY OF THE CURRENT SYSTEM IS POLICY-DRIVEN VERSUS A DISTRICT PRACTICE THAT COULD BE REVISED? IF THE PROCESS IS DIFFERENT FOR SPECIFIC KINDS OF NON-REPRESENTED POSITIONS, SUCH AS THE SUPERINTENDENT POSITION IS NEGOTIATED ONE WAY, BUT THE REST OF DISTRICT ADMIN IS DONE DIFFERENTLY, PLEASE NOTE THAT AS WELL.

The Superintendent negotiates directly with the School Board, the Executive Team negotiates directly with the Superintendent and all other non-represented (NR) positions negotiate directly with the Executive Team via a committee.

As the Superintendent bargains directly with the School Board, I am not privy to the specifics of that negotiation, but know that many factors are taken into consideration such as comparator district salaries, tenure, education, and overall evaluation of performance. Board Policy CBC applies to this process.

The Executive Team contract typically mirrors the non-represented contract, with the addition of a TSA (retirement) benefit.

The NR contract is reviewed annually by a committee and any recommendations and/or requests are made to the executive team for review. Typically the NR group receives a COLA equivalent to the COLA of the certified or classified group, whichever is lower.

A few things to note with the NR contract:

- Many of these positions are supervisory positions (of both classified and certified employees). When the NR group receives a COLA equal to the lower COLA between the certified or classified group, eventually the salaries get out of alignment and we have supervisors making less than the individuals they supervise.
- The NR salary schedule only has seven steps, worth 2.5% each. The certified salary schedule has 18 steps, worth 3.8% each, and the classified has 16 steps, worth 2.5%

each. This means that NR employees only receive credit for up to seven years of experience, whereas the other groups received credit for many more years. For example, classified employees with seven years experience will receive an increase of 7.5% next year, certified employees with seven years experience will receive an increase of 7.8% next year, and NR employees with seven years experience will receive an increase of 4% next year. Over time, this also results in NR employees making less than the employees they supervise.

Generally speaking, we take the NR salary schedule and convert it into hourly rates, which takes into account that classified, certified, and NR positions all work a different number of calendar days per year and adjusts for the number of paid vacation days. Then, we make sure that there is alignment of salaries between supervisors and the employees that they supervise. In addition, we take into account comparator district information and look at the level of responsibility that those employees hold and any required licensure and/or education. This is done in practice vs. in policy and has been in place for many years and is aligned with the process for certified and classified negotiations.

State School Fund: Poverty Weight

Definition of the Poverty Weight

The State School Fund uses Resident Average Daily Membership (ADMr) and multiple statutorily defined weights in the formula for distribution of the State School Fund. The poverty weight is one component of this formula and is defined in ORS 327.013(1)(c)(A)(v)(I):

> The number of students who are in average daily membership and who are also in poverty families, as determined by the Department of Education based on rules adopted by the State Board of Education that incorporate poverty data published by the United States Census Bureau, student data provided by school districts and other data identified by the board;

The data source and calculation are further defined in Oregon Administrative Rule (OAR) 581-023-0102:

> **Poverty Eligibility Determination for Purposes of State School Fund Distribution**
>
> (1) The following definitions and abbreviations apply to this rule:
>
> (a) “ADM” means Average Daily Membership as defined under ORS 327.006 and OAR 581-023-0006.
>
> (b) “Census Bureau” means the United State Census Bureau.
>
> (c) “SAIPE” means the Small Area Income Poverty Estimate published by the Census Bureau every year and available to the public on the Census Bureau’s website at: http://www.census.gov/did/www/saipe/.
>
> (2) Pursuant to ORS 327.013(1)(c)(A)(v)(i) the Department of Education will determine poverty using Census Bureau data and ADM data from the school districts.
>
> (3) The Department will obtain SAIPE data published on the Census Bureau website for all Oregon school districts annually as it is released.
>
> (4)(a) The Department will divide the concurrent year’s ADM data by the total children ages 5 to 17 as reported in the SAIPE data.
>
> (b) For those districts where the ratio of the ADM divided by total children ages 5 to 17 as reported in SAIPE data is greater than 100%, the Department will reduce the ratio to 100%.
>
> (5) The Department will multiply the population ages 5 to 17 in families in poverty as reported by the SAIPE by the percentage calculated above.
>
> (6) The Department will round the resulting product to two decimal places.

(7) The Department will use the previous year's SAIPE data to calculate the final poverty weights for the current year pursuant to ORS 327.013(1)(c)(A)(v).

Poverty Weight Calculation

The school districts' poverty weight for each school year is calculated twice, once when school district estimates are forecasted using ADM data from the Estimate of Membership and Revenues data collection, and once during the concurrent school year using ADM data from the 2nd Period ADM data collection. Both calculations use Small Area Income Poverty Estimate (SAIPE) data that is published by the U.S. Census Bureau in December of the year prior. See example schedule below:

School Year	First Calculation Data & Timeframe	SAIPE Data	Second Calculation Data & Timeframe	SAIPE Data
2022-23	Calculated February 2022 using ADM from Estimate of Membership and Revenues	December 2021 release (using 2020 data)	Calculated February 2023 using ADM from 2nd Period ADM	December 2022 release (using 2021 data)
2023-24	Calculated February 2023 using ADM from Estimate of Membership and Revenues	December 2022 release (using 2021 data)	Calculated February 2024 using ADM from 2nd Period ADM	December 2023 release (using 2022 data)
2024-25	Calculated February 2024 using ADM from Estimate of Membership and Revenues	December 2023 release (using 2022 data)	Calculated February 2025 using ADM from 2nd Period ADM	December 2024 release (using 2023 data)

SAIPE Data

SAIPE data is not a direct count of poverty. Instead, it is a complex statistical model that estimates poverty for a given area. The areas that are reported by the U.S. Census Bureau include all school districts in Oregon. Each school district has an estimate of the number of children 5 to 17 living in families in poverty. The SAIPE data is used by several federal programs for distribution of federal benefits. Title I, for example, uses SAIPE data to determine the distribution of federal dollars for its programs.

The SAIPE model was built through the cooperation of several federal agencies:

- Department of Agriculture,
- Department of Education,
- Department of Health and Human Services,
- Department of Housing and Urban Development, and
- Department of Labor.

These agencies worked together to create better estimates of poverty given that the previously used decennial census had ten year gaps in its information.

The SAIPE model uses several data sets to inform the final calculations. These data sets include:

- The American Community Survey (the equivalent of the long form of the decennial census that is given out enough times such that over a five year period it reaches the same number of people as the previous long form of the decennial census does)
- The Annual Social and Economic Supplement of the Current Population Survey
- Decennial Census
- Federal Income Tax Returns (anonymous data only)
- SNAP Benefits Recipients (Supplemental Nutrition Assistance Program)
- Bureau of Economic Analysis aggregate personal income estimates
- Social Security Income benefit recipients
- Population Estimates
- Other sources of data

The data used includes both direct survey data as well as administrative data for both voluntary programs (SNAP recipients) and required programs (tax returns). All of this data is then used to model poverty for very small areas. This allows the dataset to provide data for every school district in the state.

Corvallis
SCHOOL DISTRICT

III. APPROVAL OF 2025-26 BUDGET, TAX RATE, AND TAX AMOUNT

2025-26 PROPOSED 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.

MERITORIOUS BUDGET AWARD

Ryan S. Stechschulte
President

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.

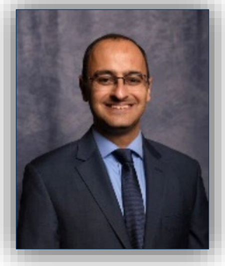
Strategies:

- ✓ 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

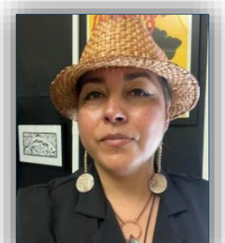
Elected 2021
Term expires 2025

CHRIS HAWKINS
POSITION 2

Elected 2023
Term expires 2027

TERESE JONES
POSITION 3
CO-VICE CHAIR

Elected 2023
Term expires 2027



LUHUI WHITEBEAR
POSITION 4
CHAIR

Elected 2021
Term expires 2025

SHAUNA TOMINEY
POSITION 5
CO-VICE CHAIR

Elected 2021
Term expires 2025

JUDAH LARGENT
POSITION 6

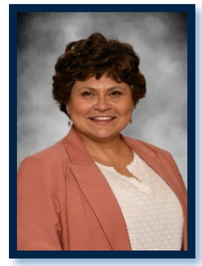
Elected 2023
Term expires 2027

BERNIE WANG
POSITION 7

Appointed 2024
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.

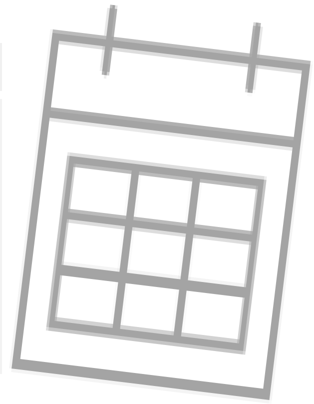
Plan and Prepare	Set Instructional Priorities	Pay for Priorities	Implement Plan	Ensure Stability
✓ Foster collaboration between the academic and finance staff in the budget process ✓ Set expectations for the budget process and analyze the district's current state ✓ Effectively communicate the process and corresponding decisions to stakeholders	✓ 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	✓ Analyze current spending to inform decision making ✓ Quantify identified priorities in order to implement ✓ Identify additional areas of cost savings and potential trade-offs	✓ 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'	✓ 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

Corvallis
SCHOOL DISTRICT

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,

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 indigena, 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 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

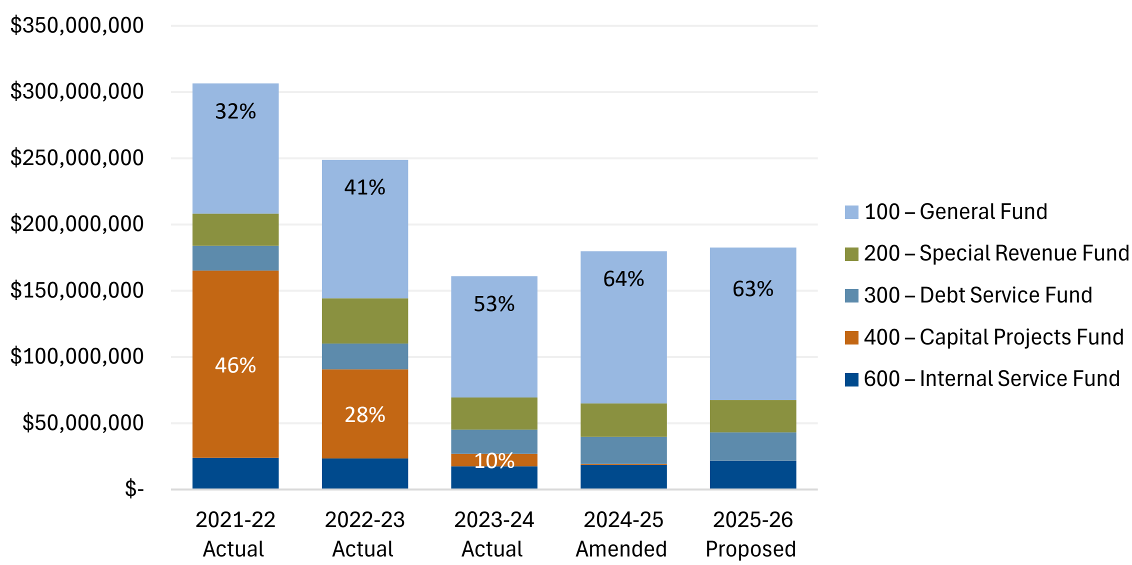
THE BUDGET AT A GLANCE

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

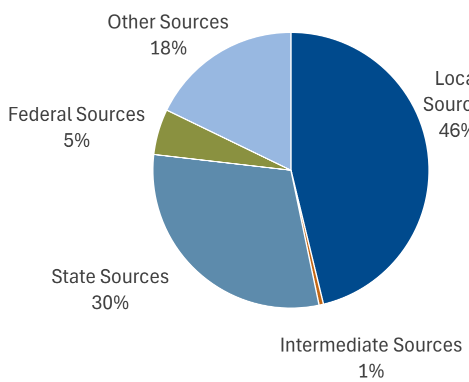
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget (as Amended)	2025-26 Proposed Budget
100 – General Fund	$ 98,243,024	$104,472,660	$112,073,023	$114,816,051	$115,085,016
200 – Special Revenue Fund	24,243,686	34,255,139	25,543,738	25,803,236	24,349,038
300 – Debt Service Fund	18,709,176	19,354,632	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**



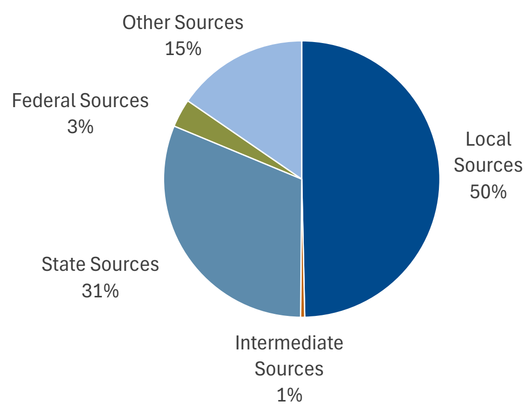
RESOURCES

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)



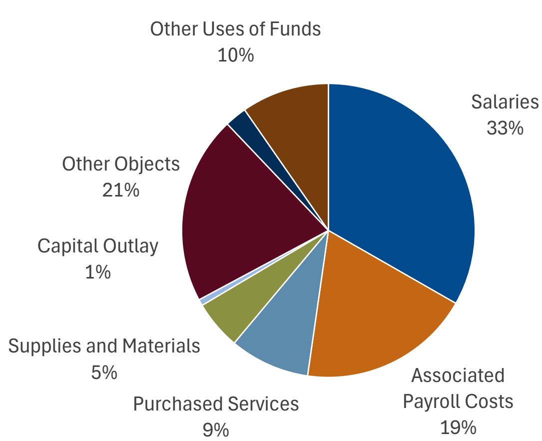
SUMMARY OF RESOURCES
2025-26 Budget (all funds)



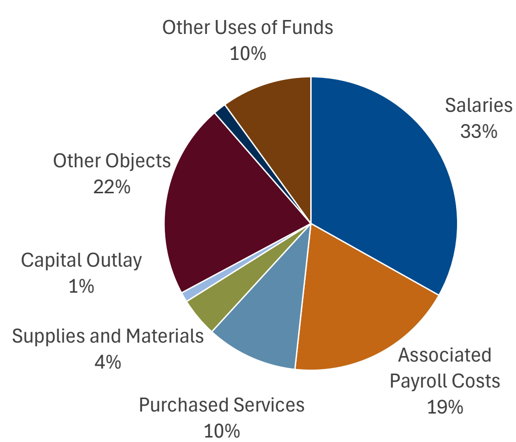
REQUIREMENTS

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)

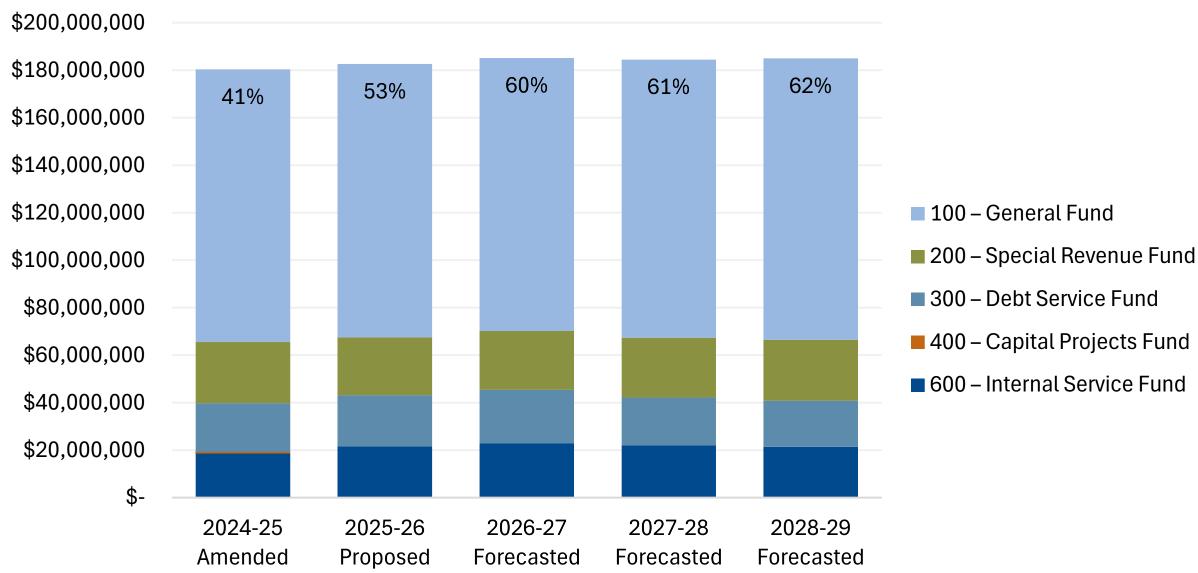


BUDGET FORECAST

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***

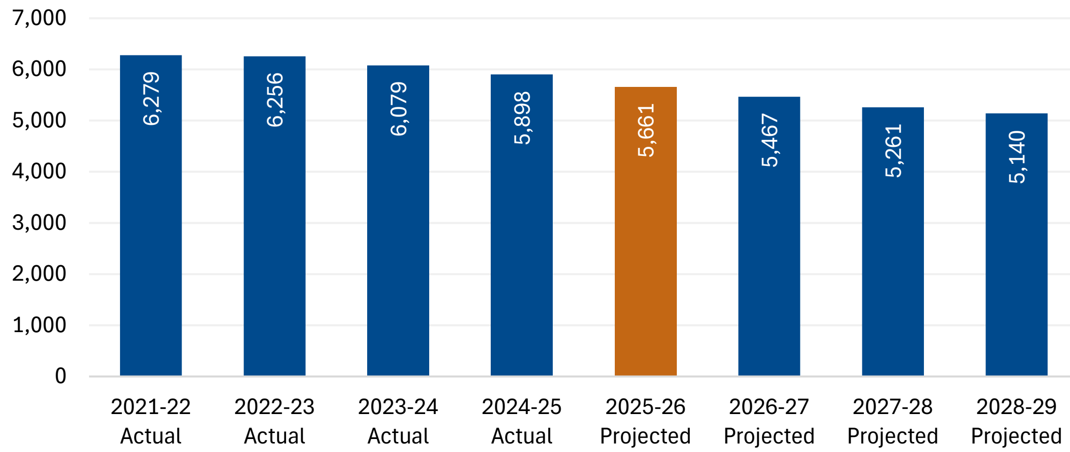


STUDENT ENROLLMENT

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

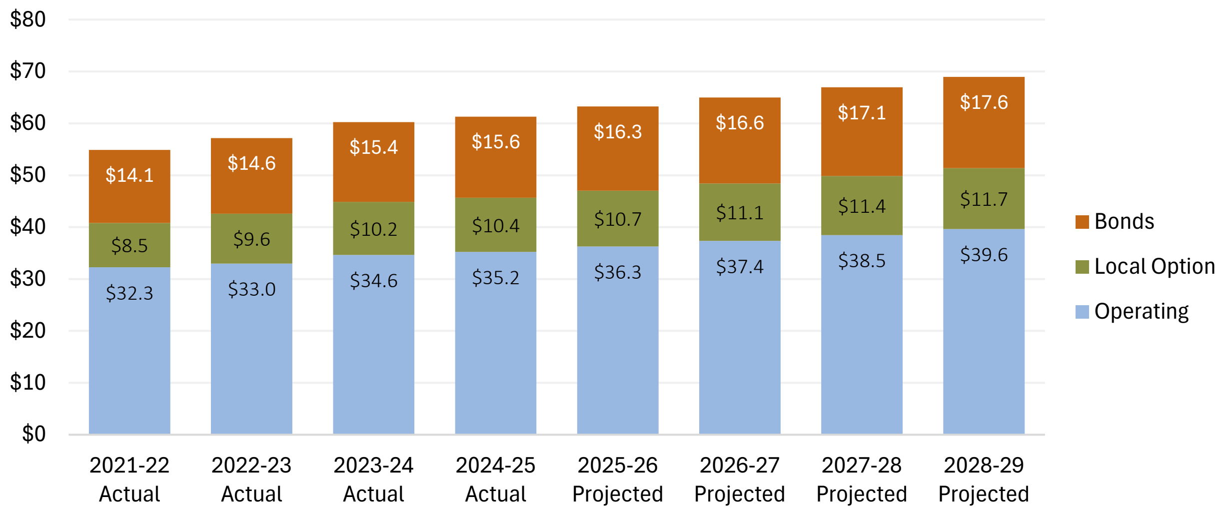
The district annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The district's permanent rate is $4.4614 per $1,000 of assessed value. The district also 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)

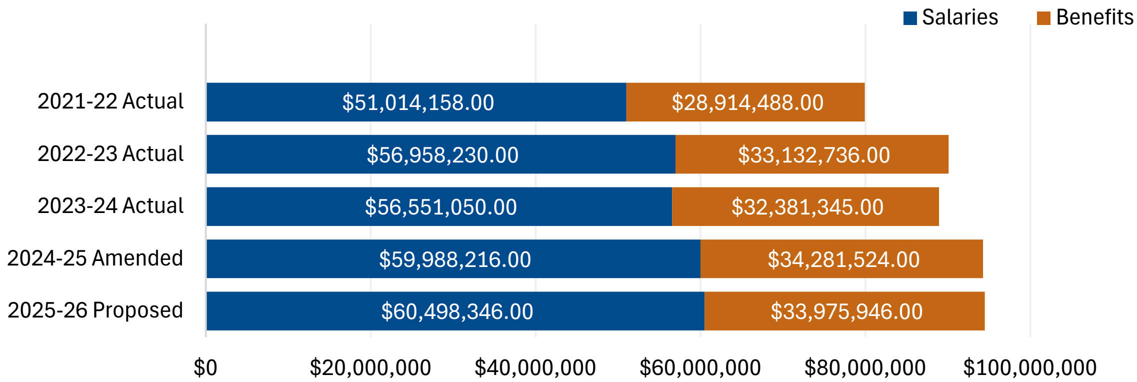
	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
111 - Licensed Staff	411.24	408.27	404.16	392.63	368.29
112 - Classified Staff	395.29	405.20	387.35	386.55	369.57
113 - Administrators	32.80	33.54	32.98	32.10	30.90
114 - Other Non-Represented Staff	23.94	25.12	23.31	22.30	21.50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

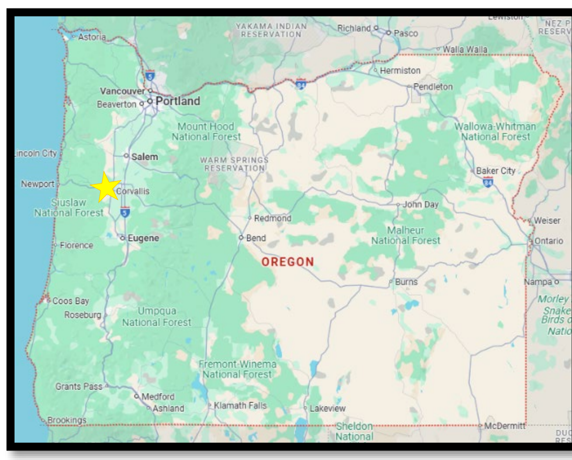
Corvallis
SCHOOL DISTRICT

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 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.

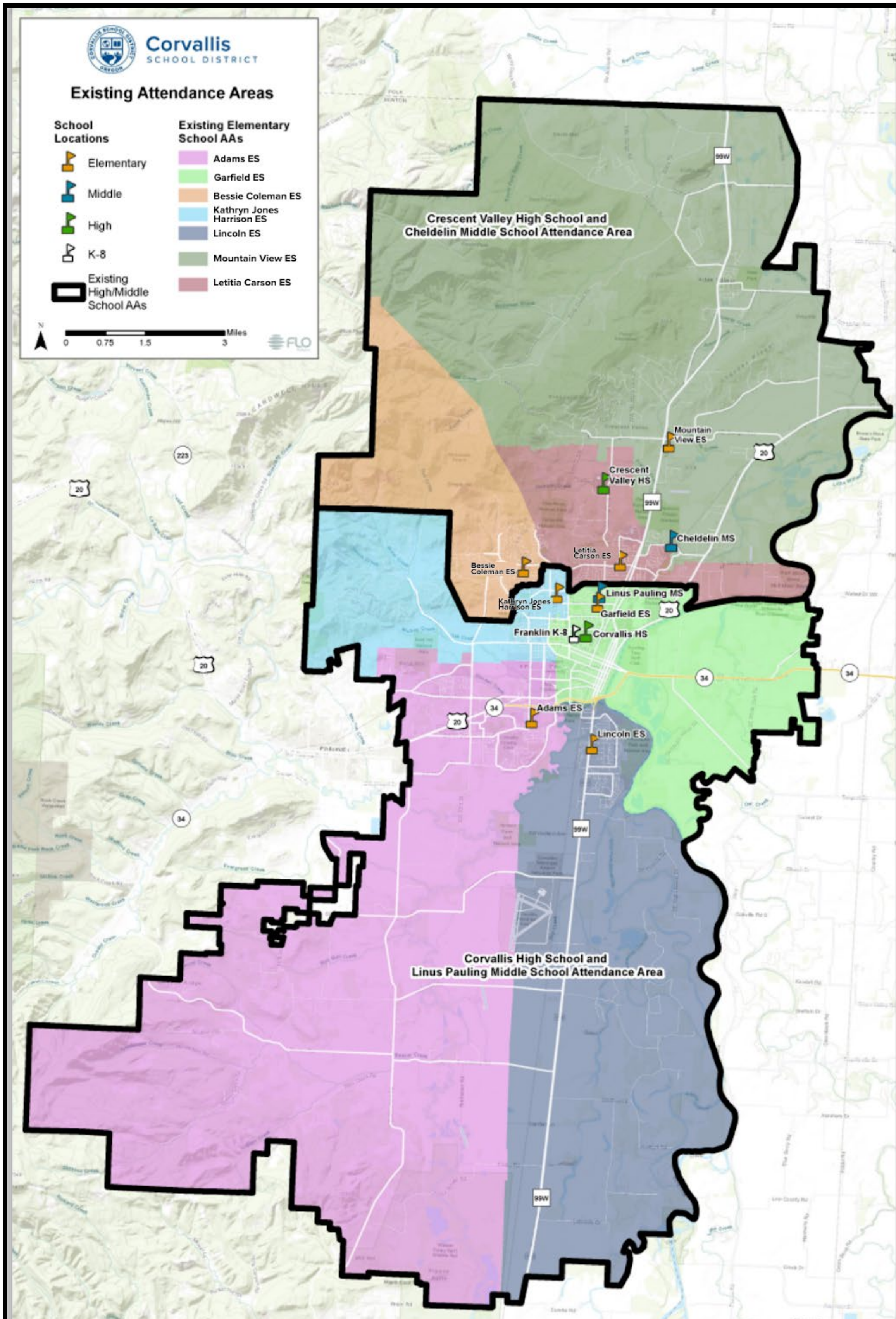
The Corvallis School District serves a diverse student population. There is a growing population of students from diverse racial and ethnic backgrounds, including Hispanic/Latino, Asian, Black, and Indigenous students. Our students speak 74 unique languages and dialects. 15% of families report a language 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.


Corvallis
SCHOOL DISTRICT
Existing Attendance Areas
School Locations
Elementary
Middle
High
K-8
Existing High/Middle School AAs
Existing Elementary School AAs
Adams ES
Garfield ES
Bessie Coleman ES
Kathryn Jones Harrison ES
Lincoln ES
Mountain View ES
Letitia Carson ES
Miles
0 0.75 1.5 3
Crescent Valley High School and Cheldelin Middle School Attendance Area
Mountain View ES
Crescent Valley HS
Cheldelin MS
Letitia Carson ES
Bessie Coleman ES
Kathryn Jones Harrison ES
Linus Pauling MS
Garfield ES
Franklin K-8
Corvallis HS
Adams ES
Lincoln ES
Corvallis High School and Linus Pauling Middle School Attendance Area

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 Unites 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

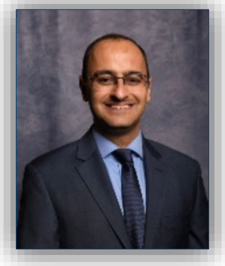
Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies of bonded debt fall outside of the limits of Measure 5. The 2009 legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by redefining "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

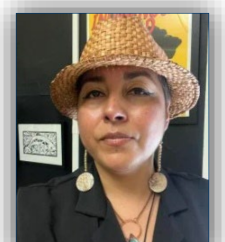
Elected 2021
Term expires 2025

CHRIS HAWKINS
POSITION 2

Elected 2023
Term expires 2027

TERESE JONES
POSITION 3
CO-VICE CHAIR

Elected 2023
Term expires 2027



LUHUI WHITEBEAR
POSITION 4
CHAIR

Elected 2021
Term expires 2025

SHAUNA TOMINEY
POSITION 5
CO-VICE CHAIR

Elected 2021
Term expires 2025

JUDAH LARGENT
POSITION 6

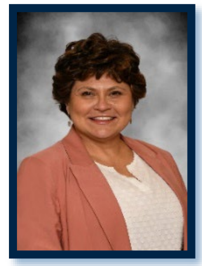
Elected 2023
Term expires 2027

BERNIE WANG
POSITION 7

Appointed 2024
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
- TraceyFischer, 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

K-8 SCHOOL

- Amy Wright, Franklin K-8 School Principal

MIDDLE SCHOOLS

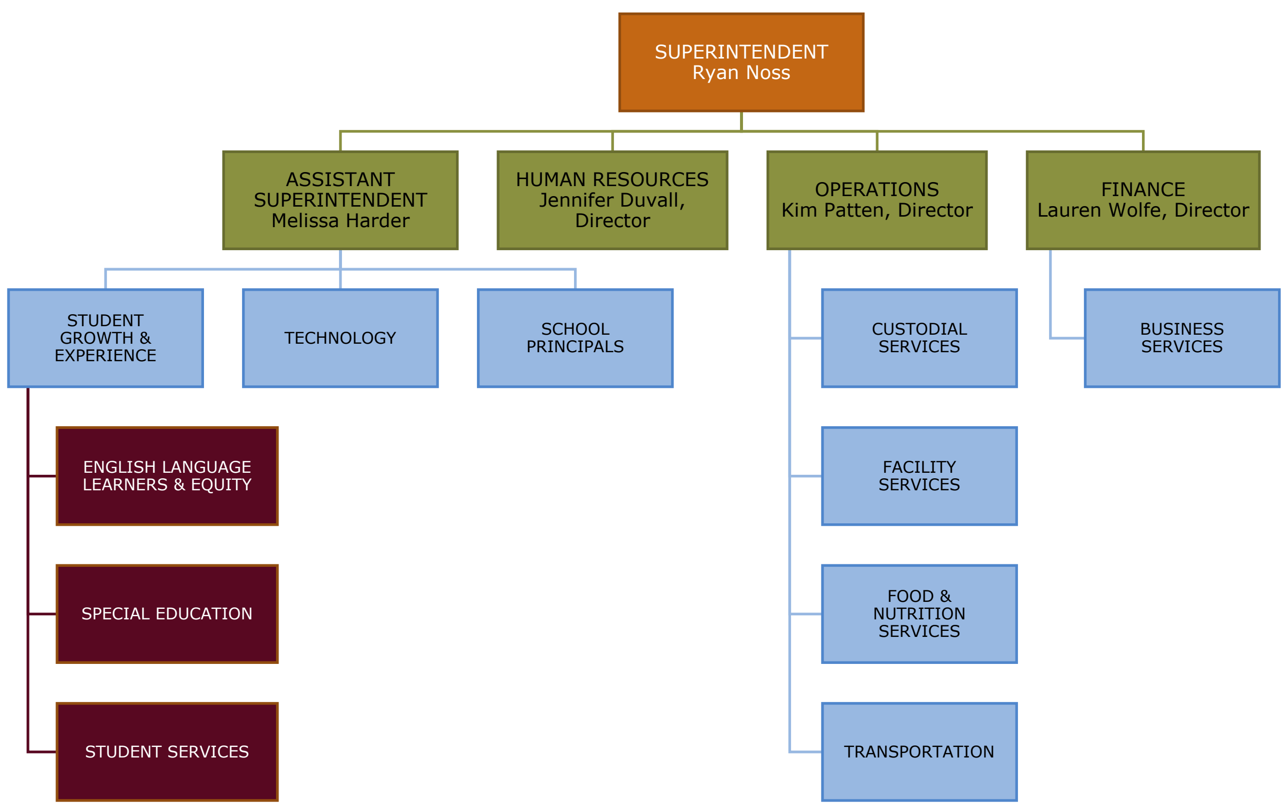
- Stephanne Seals, Cheldelin Middle School Principal
- Greg Hyde, Linus Pauling Middle School Principal

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



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.

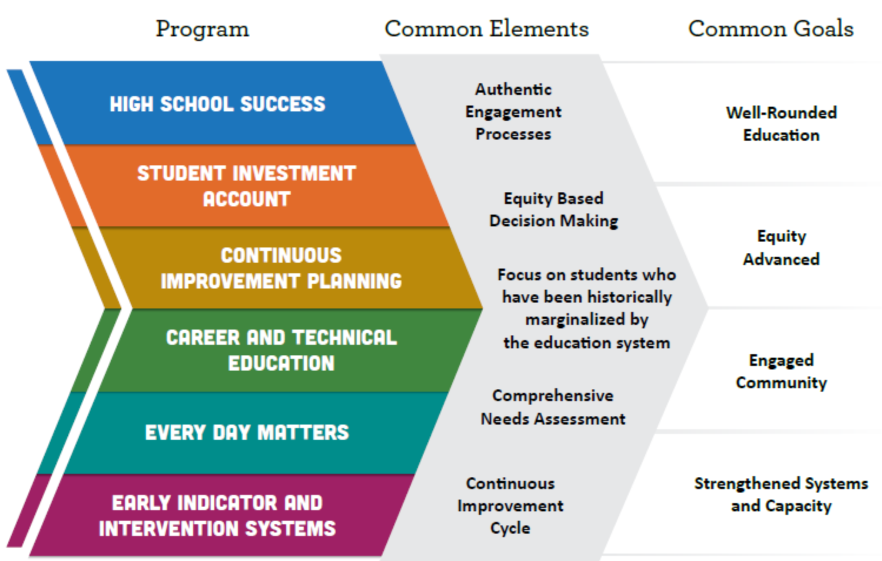
Strategies:

- ✓ 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)

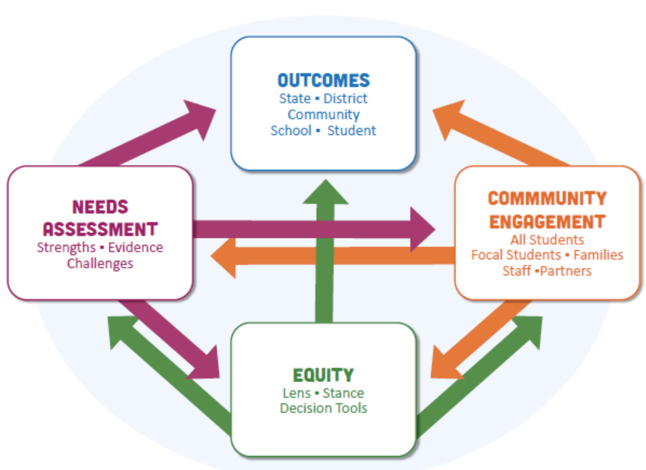
The goals of this program are to develop more fully the academic knowledge and technical and employability skills of secondary education students who elect to enroll in career and technical education programs and Programs of Study. This program does not come with direct dedicated funding; the district 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.

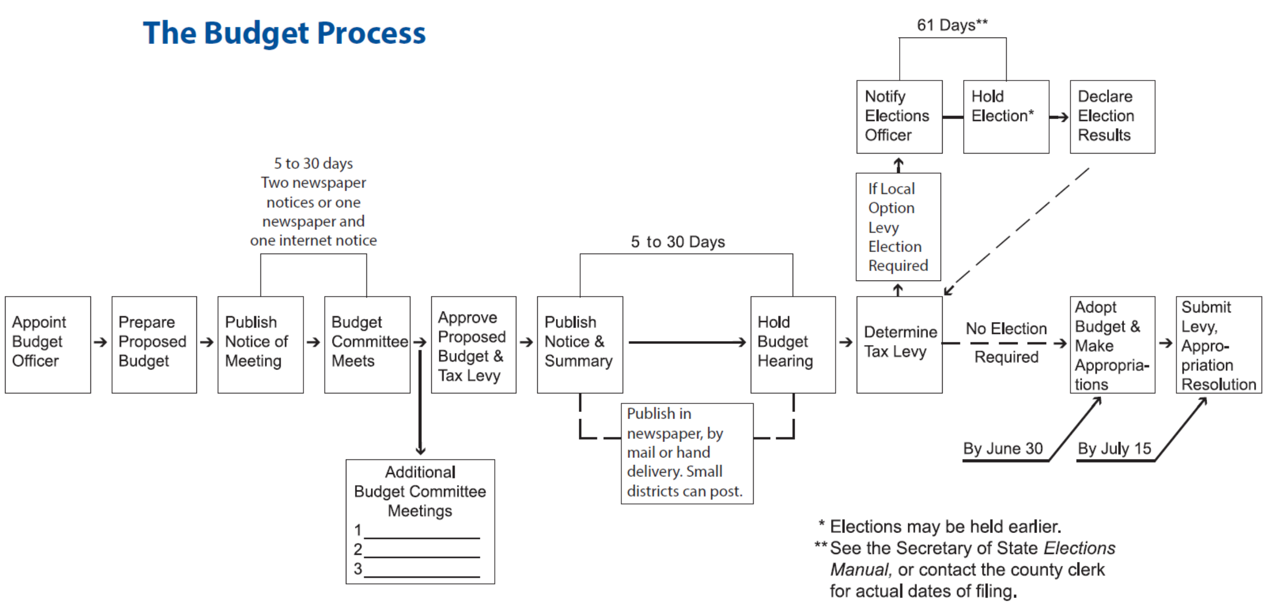
An equity lens was used throughout the planning, engagement, and implementation of the district's integrated plan as a tool to help center core values, commitments, and questions.

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.



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 levels[1]. 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 families[2]. 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 academically[3]. 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 future[4].

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 agency[3].
- 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.

[1]Board Goal 1: Excellent Learning Experiences
[2]Board Goal 2: Equitable Systems
[3]Board Goal 4: Healthy Communities
[4]Board 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.

Plan and Prepare

- ✓ 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

Set Instructional Priorities

- ✓ 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

Pay for Priorities

- ✓ Analyze current spending to inform decision making
- ✓ Quantify identified priorities in order to implement
- ✓ Identify additional areas of cost savings and potential trade-offs

Implement Plan

- ✓ 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'

Ensure Stability

- ✓ Monitor progress
- ✓ Plan for continuous improvement

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 besteducational 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 tofinancially 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 recessionaryperiods;
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 andgreater 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.

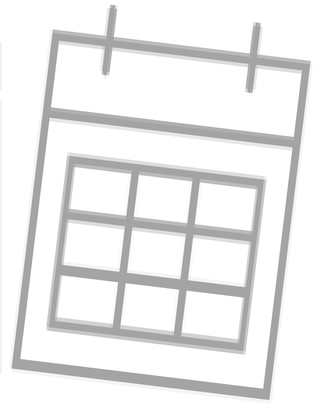
If the district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy. The school board may adopt a supplemental budget 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
Kevin Riley .... Term Expires June 30, 2027
Jessie Munster .... Term Expires June 30, 2026
Cassandra Inman .... Term Expires June 30, 2025
Merideth Bailey .... Term Expires June 30, 2027
Tony Vandermeer .... Term Expires June 30, 2026
Andrew Freborg............... 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

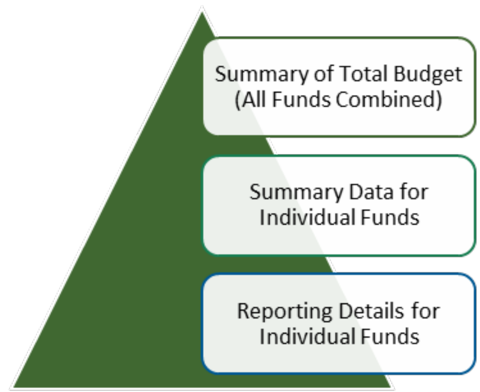
Corvallis
SCHOOL DISTRICT

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

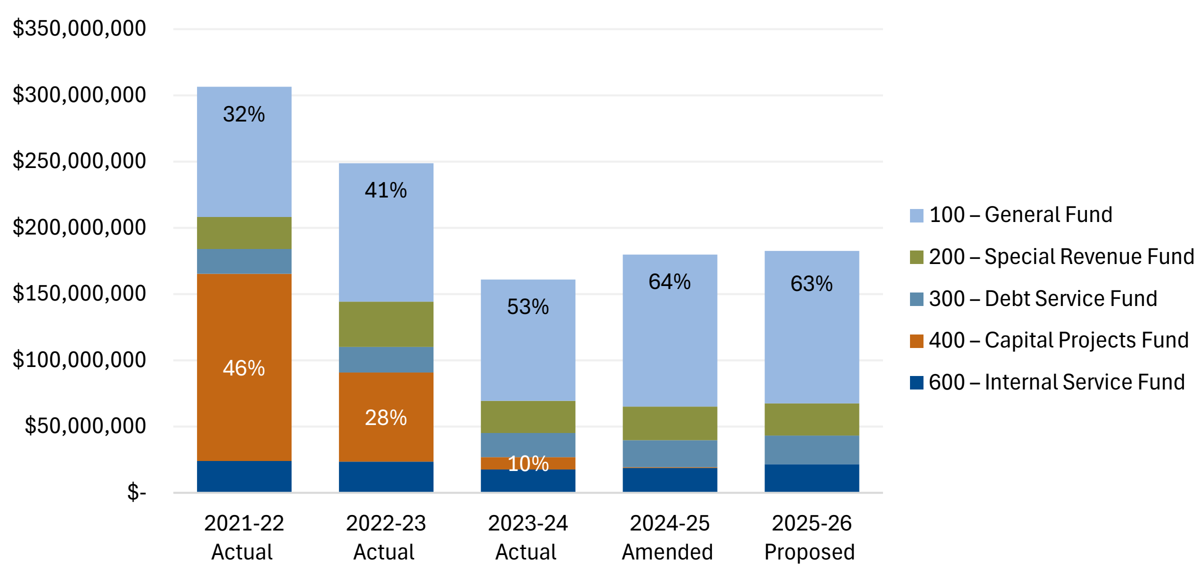
The individual fund schedules provide historic, current and future projected fund data, starting with a historical and current summary of resources and requirements, and ending with a current and future summary of resources and requirements. Information presented for each fund includes the following:

- 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.

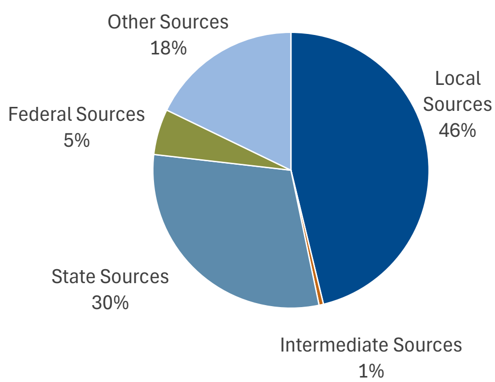
The General Fund represents 63% of the 2025-26 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund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



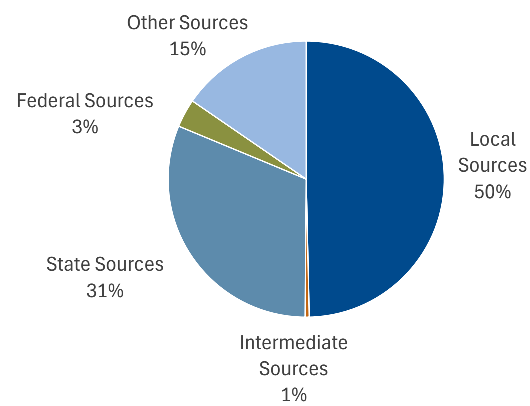
RESOURCES

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)



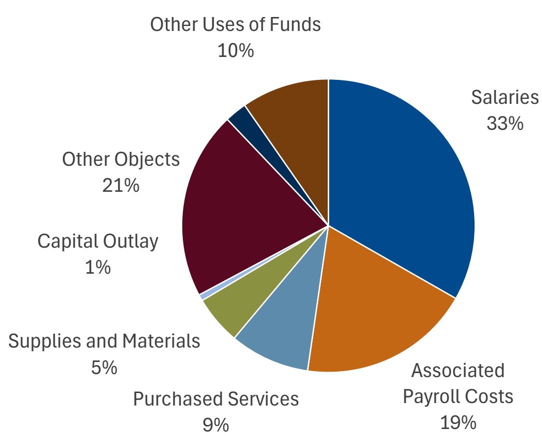
SUMMARY OF RESOURCES
2025-26 Budget (all funds)



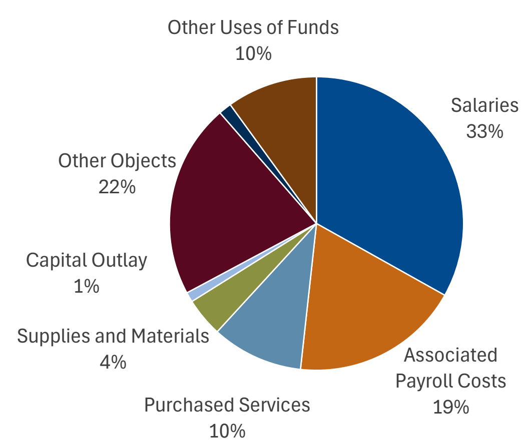
REQUIREMENTS

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)

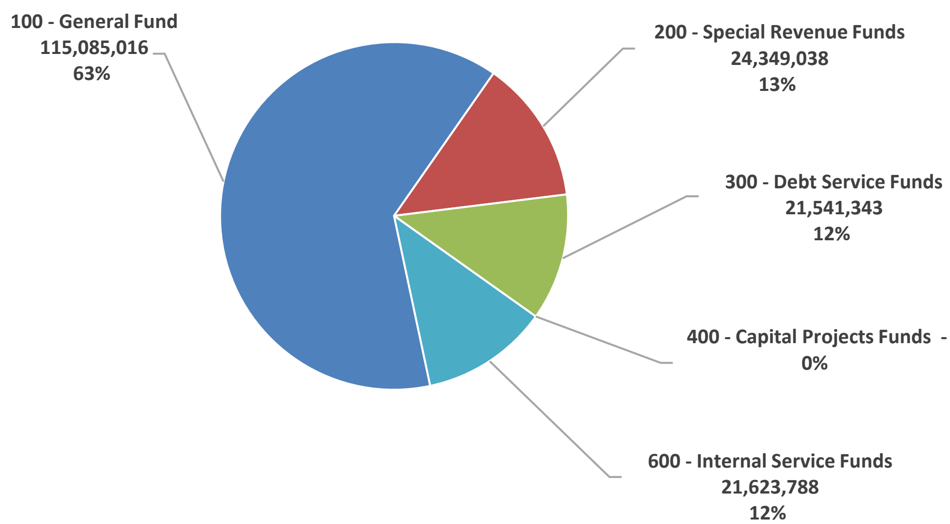


Resources and Requirements by Fund - All Funds

amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
Resources					
100 - General Fund	98,243,024	104,472,659	112,073,023	114,816,051	115,085,016
200 - Special Revenue Funds	24,243,686	34,255,139	25,543,738	25,803,236	24,349,038
300 - Debt Service Funds	18,709,176	19,354,631	20,058,237	20,408,762	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
Resources Total	**306,497,746**	**248,840,126**	**192,561,020**	**180,342,294**	**182,599,185**
Requirements					
100 - General Fund	84,604,084	89,978,716	92,686,408	114,816,051	115,085,016
200 - Special Revenue Funds	20,070,088	31,102,054	24,587,676	25,803,236	24,349,038
300 - Debt Service Funds	17,058,374	17,629,913	18,291,995	20,408,762	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
Requirements Total	**212,145,562**	**210,428,573**	**162,484,434**	**180,342,294**	**182,599,185**
Fund Ending Balance	**94,352,184**	**38,411,553**	**30,076,586**	**-**	**-**

REQUIREMENTS BY FUND
2025-26 PROPOSED



Resources and Requirements Forecast by Fund - All Funds

amounts in dollars

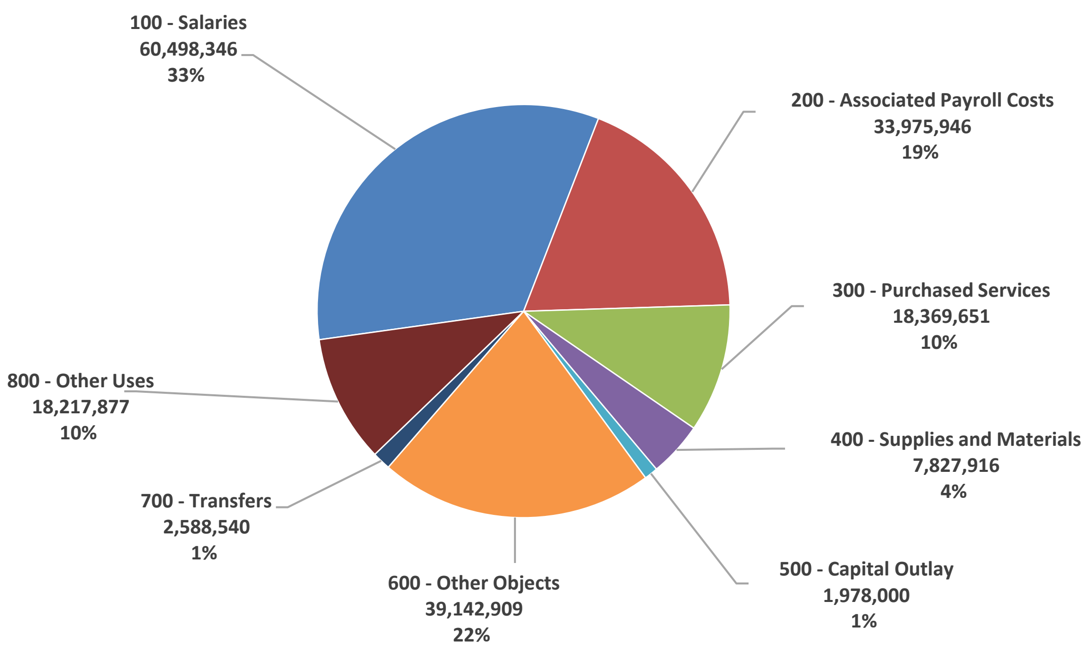
	2024-25 Adopted (as Revised)	2025-26 Proposed	*2026-27 Forecast*	*2027-28 Forecast*	*2028-29 Forecast*
Resources					
100 - General Fund	114,816,051	115,085,016	*114,952,000*	*117,102,000*	*117,816,000*
200 - Special Revenue Funds	25,803,236	24,349,038	*24,788,000*	*25,236,000*	*25,690,000*
300 - Debt Service Funds	20,408,762	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	*22,777,000*	*22,075,000*	*21,379,000*
Resources Total	**180,342,294**	**182,599,185**	*184,669,787*	*183,728,040*	*183,320,033*
Requirements					
100 - General Fund	114,816,051	115,085,016	*114,952,000*	*117,102,000*	*117,816,000*
200 - Special Revenue Funds	25,803,236	24,349,038	*24,788,000*	*25,236,000*	*25,690,000*
300 - Debt Service Funds	20,408,762	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	*22,777,000*	*22,075,000*	*21,379,000*
Requirements Total	**180,342,294**	**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 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
Resources					
1000 - Revenue From Local Sources	78,817,321	84,060,955	88,551,779	83,340,297	90,660,698
2000 - Revenue From Intermediate Sources	1,098,984	976,723	895,511	934,913	875,000
3000 - Revenue from State Sources	48,325,671	52,474,917	54,069,639	54,275,599	56,852,271
4000 - Revenue From Federal Sources	9,772,341	11,652,186	9,180,878	9,664,905	6,048,980
5000 - Other Sources	168,483,428	99,675,345	39,863,215	32,126,580	28,162,236
Resources Total	**306,497,746**	**248,840,126**	**192,561,020**	**180,342,294**	**182,599,185**
Requirements					
100 - Salaries	51,014,158	54,907,809	56,551,050	59,988,216	60,498,346
200 - Associated Payroll Costs	28,914,488	30,554,854	32,381,345	34,281,524	33,975,946
300 - Purchased Services	19,425,331	19,175,694	18,197,923	15,909,829	18,369,651
400 - Supplies and Materials	7,327,031	11,070,306	8,234,232	9,723,600	7,827,916
500 - Capital Outlay	70,652,246	57,849,798	10,135,209	1,251,000	1,978,000
600 - Other Objects	34,812,308	35,381,817	35,509,325	37,369,017	39,142,909
700 - Transfers	-	1,488,294	1,475,350	4,377,955	2,588,540
800 - Other Uses	-	-	-	17,441,153	18,217,877
Requirements Total	**212,145,562**	**210,428,573**	**162,484,434**	**180,342,294**	**182,599,185**
Fund Ending Balance	**94,352,184**	**38,411,553**	**30,076,586**	**-**	**-**

REQUIREMENTS BY MAJOR OBJECT
2025-26 PROPOSED



Resources and Requirements Forecast by Major Object - All Funds

amounts in dollars

	2024-25 Adopted (as Revised)	2025-26 Proposed	*2026-27 Forecast*	*2027-28 Forecast*	*2028-29 Forecast*
Resources					
1000 - Revenue From Local Sources	83,340,297	90,660,698	*92,613,959*	*91,293,068*	*92,567,820*
2000 - Revenue From Intermediate Sources	934,913	875,000	*901,000*	*920,000*	*926,000*
3000 - Revenue from State Sources	54,275,599	56,852,271	*58,134,000*	*59,341,000*	*59,882,000*
4000 - Revenue From Federal Sources	9,664,905	6,048,980	*6,160,000*	*6,272,000*	*6,381,000*
5000 - Other Sources	32,126,580	28,162,236	*26,860,828*	*25,901,972*	*23,563,213*
Resources Total	**180,342,294**	**182,599,185**	*184,669,787*	*183,728,040*	*183,320,033*
Requirements					
100 - Salaries	59,988,216	60,498,346	*61,336,000*	*62,471,000*	*62,961,000*
200 - Associated Payroll Costs	34,281,524	33,975,946	*33,244,000*	*33,859,000*	*34,122,000*
300 - Purchased Services	15,909,829	18,369,651	*18,713,000*	*19,059,000*	*19,206,000*
400 - Supplies and Materials	9,723,600	7,827,916	*7,972,000*	*8,117,000*	*8,218,000*
500 - Capital Outlay	1,251,000	1,978,000	*2,014,000*	*2,050,000*	*2,086,000*
600 - Other Objects	37,369,017	39,142,909	*40,403,815*	*39,581,827*	*39,202,050*
700 - Transfers	4,377,955	2,588,540	*2,140,000*	*2,188,000*	*2,245,000*
800 - Other Uses	17,441,153	18,217,877	*18,846,972*	*16,402,213*	*15,279,983*
Requirements Total	**180,342,294**	**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
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	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 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
1120 - Local Option Ad Valorem Taxes Levied by District	8,636,562	9,675,417	10,248,580	10,503,933	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
1600 - Food Service	1,087,313	1,235,104	712,730	391,500	463,700
1700 - Extracurricular Activities	872,731	1,109,467	899,353	829,000	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
1960 - Recovery of Prior Years' Expenditure	31,847	98,909	139,744	150,000	70,000
1970 - Services Provided Other Funds	18,627,454	18,315,095	18,704,673	16,268,404	19,569,879
1980 - Fees Charged to Grants	627,308	740,940	717,126	500,000	587,000
1990 - Miscellaneous	1,156,691	1,820,121	1,904,415	1,349,512	2,397,228
1000 - Revenue from Local Sources Total	**78,817,321**	**84,060,955**	**88,551,779**	**83,340,297**	**90,660,698**
2000 - Revenue From Intermediate Sources					
2101 - County School Funds	190,422	155,906	122,663	200,000	200,000
2102 - General Education Service District Funds	473,654	329,653	384,913	372,413	380,000
2200 - Restricted Revenue	419,884	481,443	387,935	360,000	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**
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
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
3199 - Other Unrestricted Grants-In-Aid	580,452	651,871	558,248	650,000	528,000
3299 - Other Restricted Grants-In-Aid	8,095,120	10,839,085	8,618,426	7,916,875	10,523,180
3000 - Revenue from State Sources Total	**48,325,671**	**52,474,917**	**54,069,381**	**54,275,599**	**56,852,271**
4000 - Revenue from Federal Sources					
4201 - Transportation Fees for Foster Children	10,532	93,918	34,355	25,000	67,000
4202 - Medicaid Reimbursement for Eligible K-12 Expenses (ages 5-21)	134,049	81,996	258,894	100,000	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
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**

Resources by Source (Reporting Object) - All Funds

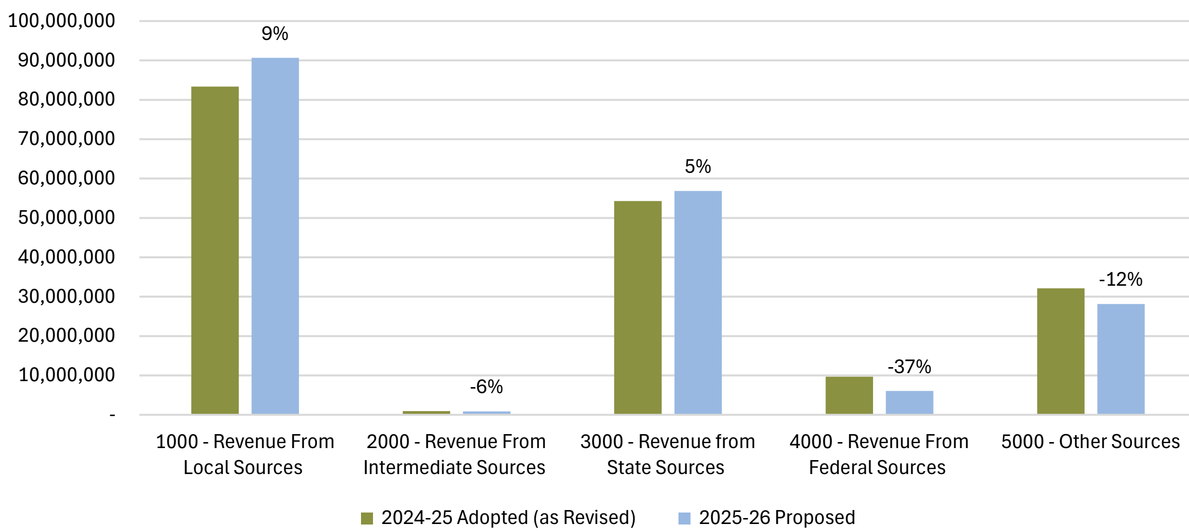
amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
5300 - Sale of/or Compensation for Loss of Fixed Assets	-	-	4,850	-	5,000
5400 - Resources-Beginning Fund Balance	167,963,896	94,352,188	38,054,197	27,828,625	25,568,696
5000 - Other Sources Total	**168,483,428**	**99,675,345**	**39,863,215**	**32,126,580**	**28,162,236**
Resources Total	**306,497,746**	**248,840,126**	**192,560,762**	**180,342,294**	**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

1110 *Ad Valorem Taxes Levied by District.* 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.

1120 *Local Option Ad Valorem Taxes Levied by District.* 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.

1130 *Construction Excise Tax.* Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.

1311 *Tuition from Individuals.* Money received from individuals, private schools, or welfare agencies as tuition in regular day schools.

1500 *Earnings on Investments*. Money received as profit from holdings for savings.

1600 *Food Service*. Revenue for dispensing food to students and adults.

1700 *Extracurricular Activities.* Revenue from school-sponsored activities.

1800 *Community Services Activities.* Revenue from community services activities operated by a district.

1910 *Rentals.* Revenue from the rental of either real or personal property owned by the school.

1920 *Contributions and Donations From Private Sources.* Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.

1960 *Recovery of Prior Years' Expenditure.* Refund of expenditure made in a prior fiscal year.

1970 *Services Provided Other Funds.* Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.

1980 *Fees Charged to Grants.* Indirect administrative charges assessed to grants.

1990 *Miscellaneous.* Revenue from local sources not provided for elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate and SB1149 Energy revenues received here.

2000 Revenue From Intermediate Sources

2101 *County School Funds*. 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.

2102 *General Education Service District Funds.* Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.

2200 *Restricted Revenue*. Revenue received as grants by the district which must be used for a categorical or specific purpose.

2800 *Revenue in Lieu of Taxes.* 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.

3000 Revenue From State Sources

3101 State School Fund—General Support. ORS 327.006 to 327.013.

3102 *State School Fund—School Lunch Match.* 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.

3103 *Common School Fund.* ORS 327.403.

3199 Other Unrestricted Grants-in-aid. Includes High Cost Disability Grant.

3299 *Other Restricted Grants-in-aid.* 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 *Unrestricted Revenue From the Federal Government Through the State.* 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 Reimbursmenet.

4300 *Restricted Revenue Direct From the Federal Government.* Revenues direct from the federal government as grants to the district which must be used for a categorical or specific

4500 *Restricted Revenue From the Federal Government Through the State.* Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies. Revenues from the federal government through an intermediate agency.

4801 Federal Forest Fees. ORS 294.060.

4899 Other Revenue in Lieu of Taxes.

4900 *Revenue for/on Behalf of the District.* Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.

5000 Other Sources

5100 *Long-Term Debt Financing Sources*. Receipts of proceeds from the sale of bonds; bond premium; accrued interest from the sale of bonds; lease purchase receipts.

5200 *Interfund Transfers*. 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.

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

Requirements by Reporting Object - All Funds

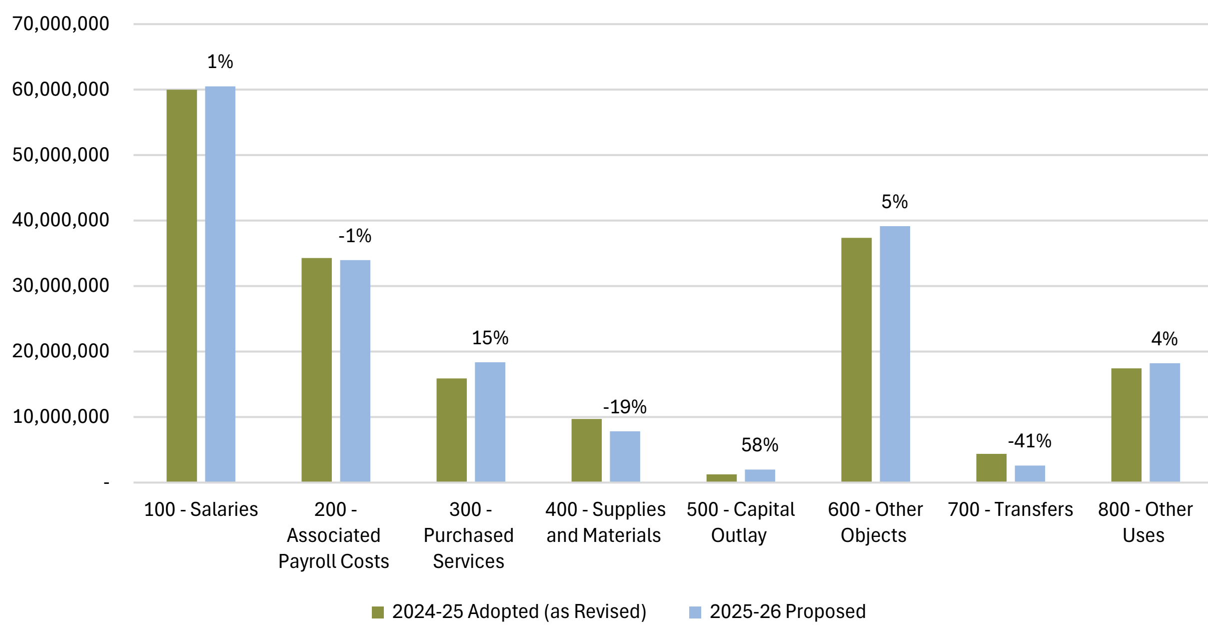
amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
500 - Capital Outlay					
520 - Buildings Acquisition	69,996,000	57,019,105	9,157,354	1,095,000	496,000
530 - Improvements Other Than Buildings	473,053	93,707	595,218	-	1,202,000
540 - Depreciable Equipment	176,220	725,554	382,637	138,000	265,000
550 - Depreciable Technology	6,973	11,432	-	18,000	15,000
500 - Capital Outlay Total	**70,652,246**	**57,849,798**	**10,135,209**	**1,251,000**	**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
621 - Regular Interest	11,398,253	10,345,787	10,022,481	9,522,721	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
650 - Insurance and Judgments	16,154,457	13,185,209	14,870,284	16,439,998	18,053,547
670 - Taxes and Licenses	16,649	31,366	28,028	30,030	23,500
690 - Grant Indirect Charges	625,422	739,734	715,736	697,118	587,000
600 - Other Objects Total	**34,812,308**	**35,381,817**	**35,509,325**	**37,369,017**	**39,142,909**
700 - Transfers					
710 - Fund Modifications	-	1,488,294	1,475,350	4,377,955	2,588,540
700 - Transfers Total	**-**	**1,488,294**	**1,475,350**	**4,377,955**	**2,588,540**
800 - Other Uses of Funds					
810 - Planned Reserve	-	-	-	12,016,409	13,305,146
820 - Reserved for Next Year	-	-	-	5,424,744	4,912,731
800 - Other Uses of Funds Total	**-**	**-**	**-**	**17,441,153**	**18,217,877**
Requirements Total	**212,145,562**	**210,428,573**	**162,484,434**	**180,342,294**	**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 *Licensed Salaries.* Costs for work performed by regular licensed employees of the district. Include licensed coordinators and licensed employees in bargaining unit under this object.

112 *Classified Salaries.* Costs for work performed by regular classified employees of the district.

113 *Administrators.* 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.

114 *Managerial—Classified.* 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 *Supplemental Retirement Stipends.* Costs for retired employees of the district who receive supplementary retirement payments from the district.

121 *Substitutes—Licensed.* Costs for work performed by substitute licensed employees of the district.

122 *Substitute—Classified.* Costs for the work performed by substitute classified employees of the district.

130 *Additional Salary.* 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.

200 Associated Payroll Costs

210 *Public Employees Retirement System.* District payments to the Public Employees Retirement System.

220 *Social Security Administration.* Employer's contribution to the Social Security/ Medicare (FICA) for employee retirement.

230 Other Required Payroll Costs.

240 *Contractual Employee Benefits.* 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).

300 Purchased Services

310 *Instructional, Professional and Technical Services.* 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.

320 *Property Services.* 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.

330 *Student Transportation Services.* Expenditures to persons (not on the district payroll) or agencies for 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.

340 *Travel.* 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.

350 *Communication.* 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.

360 *Charter School Payments.* Expenditures to reimburse Charter Schools for services rendered to students.

373 *Tuition Payments to Private Schools.* Conduit-type payments to private schools, generally for tuition for students residing in the paying district.

380 *Non-instructional Professional and Technical Services.* 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.

390 Other General Professional and Technological Services. Includes payments to substitiute staffing agency, EduStaff.

400 Supplies and Materials

410 *Consumable Supplies and Materials.* Expenditures for ALL supplies for the operation of a district, including freight and cartage.

420 *Textbooks.* 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.

430 *Library Books.* 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.

440 *Periodicals.* 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.

450 *Food.* Expenditures for food purchases related to 3100 Food Service only. Other food purchases should remain in object code 410.

460 *Non-consumable Items.* 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.

470 *Computer Software.* Expenditures for published computer software. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here.

480 *Computer Hardware.* 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 *Land Acquisition.* Expenditures for the purchase of land.

520 *Buildings Acquisition.* 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.

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

630 Unrecoverable Bad Debt Write-Off.

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).

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

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).

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.

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 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
1000 - Instruction					
1111 - Elementary, K-5	17,852,045	19,103,137	18,778,114	19,720,670	18,325,468
1121 - Middle School Programs	8,497,043	9,857,261	9,925,862	9,824,926	8,979,492
1122 - Middle School Extracurricular	179,931	201,295	288,408	359,427	381,416
1131 - High School Programs	11,997,326	13,056,191	12,206,235	12,835,161	12,185,017
1132 - High School Extracurricular	1,481,844	2,347,711	2,434,343	2,826,974	3,073,570
1140 - Pre-kindergarten Programs	14,637	2,084	30,429	24,179	64,900
1210 - Programs for the Talented and Gifted	10,663	3,951	-	23,652	35,900
1220 - Restrictive Programs for Students with Disabilities	3,928,689	4,213,652	4,965,557	5,798,095	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
1271 - Remediation	576,946	441,562	267,861	474,092	361,010
1272 - Title IA/D	587,324	616,551	708,372	709,032	942,550
1280 - Alternative Education	2,021,576	2,651,398	2,495,430	3,094,515	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
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
1000 - Instruction Total	**55,916,556**	**62,573,563**	**61,147,873**	**66,005,739**	**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
2120 - Guidance Services	2,857,903	2,941,755	3,256,119	3,412,564	3,442,430
2130 - Health Services	1,217,094	1,405,995	1,341,110	1,361,623	1,353,172
2140 - Psychological Services	1,473,138	1,827,654	1,577,572	835,063	1,372,990
2150 - Speech Pathology and Audiology Services	1,013,088	966,416	1,254,945	1,153,804	1,132,280
2160 - Other Student Treatment Services	232,592	210,020	254,807	333,632	360,600
2190 - Service Direction, Student Support Services	944,275	1,034,019	1,105,885	1,185,413	1,170,610
2210 - Improvement of Instruction Services	2,599,735	2,632,246	2,423,859	1,743,559	2,155,580
2220 - Educational Media Services	915,838	946,538	864,469	731,579	795,900
2230 - Assessment and Testing	611,306	608,471	540,191	483,782	862,690
2240 - Instructional Staff Development	485,222	841,282	573,847	1,019,729	769,300
2310 - Board of Education Services	136,808	222,734	134,170	416,275	460,242
2320 - Executive Administration Services	475,212	459,886	523,688	965,663	980,780
2410 - Office of the Principal Services	5,374,632	5,433,811	5,658,050	5,977,803	5,962,320
2490 - Other Support Services-School Administration	695,050	855,693	1,747,034	1,980,368	1,981,940
2510 - Direction of Business Support Services	376,125	380,975	478,884	267,616	275,910
2520 - Fiscal Services	16,802,029	14,738,610	16,085,616	16,834,394	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
2550 - Student Transportation Services	4,985,548	5,765,403	5,762,749	6,781,687	6,649,710
2570 - Internal Services	76,417	84,360	100,794	95,715	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
2640 - Staff Services	1,007,812	2,325,952	1,372,995	1,387,886	1,384,920
2660 - Technology Services	3,267,858	3,611,480	4,252,294	3,702,837	3,841,206
2670 - Records Management Services	-	18,626	-	-	-
2680 - Interpretation and Translation Services	226,896	296,728	300,034	304,725	277,860
2690 - Other Support Services-Central	625,422	801,883	748,488	753,691	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**

Requirements by Reporting Function - All Funds

amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
3000 - Enterprise and Community Services					
3100 - Food Services	3,295,958	3,789,815	3,907,604	5,008,920	4,157,308
3300 - Community Services	733,013	714,648	809,568	1,220,500	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**
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
4150 - Building Acquisition, Construction, and Improvement Services	74,749,103	58,463,684	9,811,579	1,095,000	496,000
4000 Facilities Acquisition and Construction Total	**76,340,217**	**59,771,838**	**10,545,905**	**1,098,150**	**1,696,000**
5000 - Other Uses					
5100 - Debt Service	17,720,256	21,012,489	19,433,009	19,425,937	19,942,257
5200 - Transfers of Funds	-	1,488,294	1,475,350	4,377,955	2,588,540
5000 - Other Uses Total	**17,720,256**	**22,500,783**	**20,908,359**	**23,803,892**	**22,530,797**
6000 - Contingencies					
6000 - Contingencies	-	-	-	12,669,681	13,305,146
6000 - Contingencies Total	**-**	**-**	**-**	**12,669,681**	**13,305,146**
7000 - Unappropriated Ending Fund Balance					
7000 - Unappropriated Ending Fund Balance	-	-	-	4,771,472	4,912,731
7000 - Unappropriated Ending Fund Balance Total	**-**	**-**	**-**	**4,771,472**	**4,912,731**
Requirements Total	**212,145,562**	**210,428,573**	**162,484,434**	**180,342,294**	**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 21st 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 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 deffered maintence 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 *Elementary, K-5 or K-6.* 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.

1121 *Middle/Junior High Programs.* 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.

1122 *Middle/Junior High School Extracurricular.* 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.

1131 *High School Programs.* Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

1132 *High School Extracurricular.* 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.

1140 *Pre-kindergarten Programs.* Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

1210 *Programs for the Talented and Gifted.* Special learning experiences for students identified as gifted or talented.

1220 *Restrictive Programs for Students with Disabilities.* 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.

1250 *Less Restrictive Programs for Students with Disabilities.* 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.

1271 *Remediation.* 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.

1272 *Title IA/D.* Record Title IA/D instructional activities here.

1280 *Alternative Education.* 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.

1291 *English Language Learner (ELL).* As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language.

1292 *Teen Parent Programs.* Instructional programs designed to accommodate the needs of teen parents.

1299 Other Programs.

1400 *Summer School Programs.* 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 *Attendance and Social Work Services.* 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.

2120 *Guidance Services.* 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.

2130 *Health Services.* Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

2140 *Psychological Services.* 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.

2150 *Speech Pathology and Audiology Services.* Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2160 *Other Student Treatment Services.* Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

2190 *Service Direction, Student Support Services.* 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.

2210 *Improvement of Instruction Services.* 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.

2220 *Educational Media Services.* 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.

2230 *Assessment and Testing.* 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.

2240 *Instructional Staff Development.* 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.

2310 *Board of Education Services.* 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 Asisstant 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

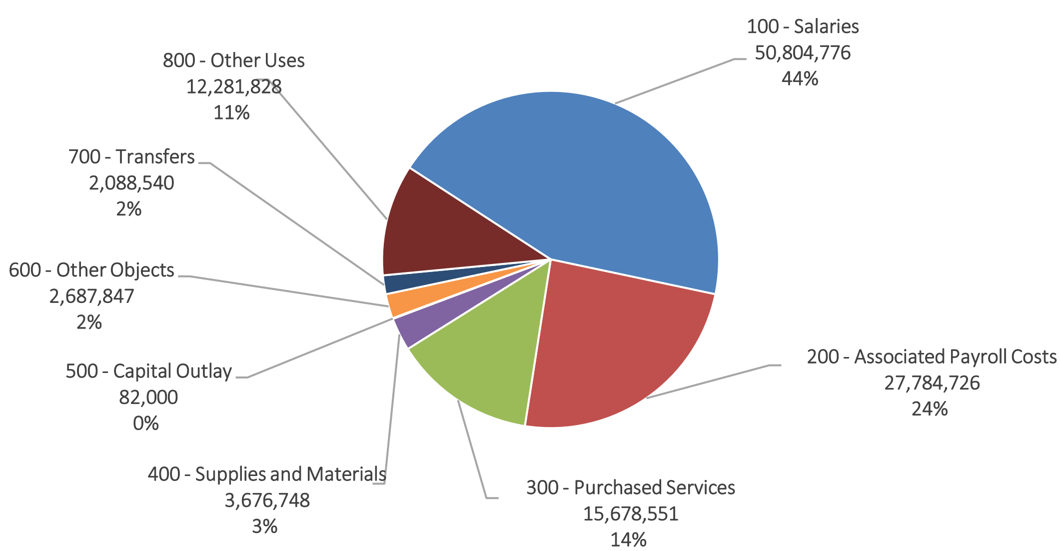
In addition to basic school support for staffing and operational expenses, district principals are provided funding to be utilized at their discretion depending on the specific needs of their students. School discretionary allocations are shown in the Informational Section of this document.

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

amounts in dollars

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



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

amounts in dollars

	2024-25 Adopted (as Revised)	2025-26 Proposed	*2026-27 Forecast*	*2027-28 Forecast*	*2028-29 Forecast*
Resources					
1000 - Revenue From Local Sources	48,333,299	50,718,530	*51,914,000*	*53,024,000*	*53,402,000*
2000 - Revenue From Intermediate Sources	882,413	875,000	*896,000*	*915,000*	*921,000*
3000 - Revenue from State Sources	46,073,724	46,329,091	*47,421,000*	*48,435,000*	*48,780,000*
4000 - Revenue From Federal Sources	140,000	327,000	*335,000*	*342,000*	*344,000*
5000 - Other Sources	19,386,615	16,835,395	*14,386,000*	*14,386,000*	*14,369,000*
Resources Total	**114,816,051**	**115,085,016**	*114,952,000*	*117,102,000*	*117,816,000*
Requirements					
100 - Salaries	49,415,758	50,804,776	*51,758,000*	*52,720,000*	*53,035,000*
200 - Associated Payroll Costs	28,688,631	27,784,726	*28,306,000*	*28,832,000*	*29,004,000*
300 - Purchased Services	14,290,348	15,678,551	*15,973,000*	*16,270,000*	*16,367,000*
400 - Supplies and Materials	4,120,185	3,676,748	*3,746,000*	*3,815,000*	*3,838,000*
500 - Capital Outlay	31,000	82,000	*84,000*	*85,000*	*86,000*
600 - Other Objects	1,810,973	2,687,847	*2,738,000*	*2,789,000*	*2,806,000*
700 - Transfers	3,877,204	2,088,540	*1,631,000*	*1,669,000*	*1,717,000*
800 - Other Uses	12,581,952	12,281,828	*10,716,000*	*10,922,000*	*10,963,000*
Requirements Total	**114,816,051**	**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 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
1120 - Local Option Ad Valorem Taxes Levied by District	8,636,562	9,675,417	10,248,580	10,503,933	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
1910 - Rentals	42,130	43,608	1,874	5,000	25,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	-	12,000	8,150	10,000	500
1960 - Recovery of Prior Years' Expenditure	31,847	98,909	139,744	150,000	70,000
1980 - Fees Charged to Grants	627,308	740,940	717,126	500,000	587,000
1990 - Miscellaneous	339,632	944,914	1,527,098	879,191	750,000
1000 - Revenue from Local Sources Total	**41,851,350**	**46,873,531**	**50,753,227**	**48,333,299**	**50,718,530**
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	190,422	155,906	122,663	200,000	200,000
2102 - General Education Service District Funds	473,654	329,653	384,913	372,413	380,000
2200 - Restricted Revenue	319,207	312,812	260,000	310,000	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**
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
3103 - Common School Fund	1,092,379	1,240,431	1,344,575	1,500,000	857,023
3199 - Other Unrestricted Grants-In-Aid	580,452	651,871	558,248	650,000	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**
4000 - Revenue from Federal Sources					
4201 - Transportation Fees for Foster Children	10,532	93,918	34,355	25,000	67,000
4202 - Medicaid Reimbursement for Eligible K-12 Expenses (ages 5-21)	134,049	81,996	258,894	100,000	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**

Resources by Source (Reporting Object) - General Fund (100)
amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
5400 - Resources-Beginning Fund Balance	14,494,452	13,638,940	14,493,943	19,386,615	16,830,395
5000 - Revenue from Other Sources Total	**15,013,984**	**14,896,689**	**14,825,386**	**19,386,615**	**16,835,395**
Resources Total	**98,243,024**	**104,472,659**	**112,073,023**	**114,816,051**	**115,085,016**

Requirements by Object - General Fund (100)

amounts in dollars

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

Requirements by Object - General Fund (100)

amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
500 - Capital Outlay					
520 - Buildings Acquisition	-	39,069	-	-	-
530 - Improvements Other Than Buildings	-	-	6,090	-	2,000
540 - Depreciable Equipment	113,535	360,148	172,590	13,000	65,000
550 - Depreciable Technology	-	11,432	-	18,000	15,000
500 - Capital Outlay Total	**113,535**	**410,649**	**178,680**	**31,000**	**82,000**
600 - Other Objects					
610 - Redemption of Principal	627,004	881,312	1,015,527	468,216	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
650 - Insurance and Judgments	800,000	621,861	1,128,755	1,077,003	1,969,780
670 - Taxes and Licenses	15,629	16,363	14,673	15,030	13,500
600 - Other Objects Total	**1,745,041**	**1,882,955**	**2,620,398**	**1,810,973**	**2,687,847**
700 - Transfers					
710 - Fund Modifications	-	1,146,627	1,125,350	3,877,204	2,088,540
700 - Transfers Total	**-**	**1,146,627**	**1,125,350**	**3,877,204**	**2,088,540**
800 - Other Uses of Funds					
810 - Planned Reserve	-	-	-	7,157,208	7,369,097
820 - Reserved for Next Year	-	-	-	5,424,744	4,912,731
800 - Other Uses of Funds Total	**-**	**-**	**-**	**12,581,952**	**12,281,828**
Requirements Total	**84,604,084**	**89,978,716**	**92,686,408**	**114,816,051**	**115,085,016**

Requirements by Function - General Fund (100)

amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5	16,218,511	16,355,418	16,529,415	18,782,348	17,445,498
1121 - Middle School Programs	8,139,937	8,751,036	9,065,894	9,096,016	8,429,942
1122 - Middle School Extracurricular	48,895	28,810	20,906	5,170	11,776
1131 - High School Programs	10,487,796	10,755,660	10,393,145	11,455,887	10,781,907
1132 - High School Extracurricular	791,704	131,495	174,265	104,037	15,420
1140 - Pre-kindergarten Programs	-	345	-	-	5,000
1210 - Programs for the Talented and Gifted	10,663	-	-	20,456	16,000
1220 - Restrictive Programs for Students with Disabilities	3,928,089	3,843,804	3,922,253	4,854,705	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
1280 - Alternative Education	1,609,948	1,786,071	1,849,558	2,621,466	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
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
1000 - Instruction Total	**47,737,912**	**48,525,426**	**48,488,103**	**54,092,539**	**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
2120 - Guidance Services	2,438,718	2,557,494	2,651,266	2,970,704	3,218,060
2130 - Health Services	818,310	993,946	787,558	715,974	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
2160 - Other Student Treatment Services	232,592	210,020	245,968	333,632	354,960
2190 - Service Direction, Student Support Services	789,325	621,520	619,946	702,232	1,152,540
2210 - Improvement of Instruction Services	1,845,741	1,777,251	1,117,873	1,113,449	1,255,210
2220 - Educational Media Services	608,104	548,961	525,475	515,301	746,930
2230 - Assessment and Testing	611,306	441,186	515,247	285,674	321,260
2240 - Instructional Staff Development	218,263	425,233	337,158	76,689	126,200
2310 - Board of Education Services	136,508	222,301	133,747	416,275	460,122
2320 - Executive Administration Services	474,036	452,729	496,327	921,468	965,700
2410 - Office of the Principal Services	5,230,958	5,427,697	5,443,059	5,957,803	5,874,790
2490 - Other Support Services-School Administration	297,495	413,347	402,958	1,709,185	1,952,050
2510 - Direction of Business Support Services	336,979	380,975	466,260	267,616	271,540
2520 - Fiscal Services	848,534	1,015,457	1,684,213	1,223,169	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
2550 - Student Transportation Services	4,885,585	5,385,509	5,574,646	6,583,131	6,412,420
2570 - Internal Services	76,417	84,360	76,838	95,715	89,820
2620 - Planning Research, Development, Evaluation Services, Grant Writing, and Statistical Services	1,650	-	-	-	-
2630 - Information Services	344,245	393,777	328,313	276,196	296,030
2640 - Staff Services	910,978	1,049,733	1,208,721	1,322,565	1,301,030
2660 - Technology Services	3,125,441	3,395,981	4,160,606	3,677,837	3,806,436
2670 - Records Management Services	-	18,626	-	-	-
2680 - Interpretation and Translation Services	226,896	296,728	288,601	304,725	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**

Requirements by Function - General Fund (100)

amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
3000 - Enterprise and Community Services					
3100 - Food Services	-	-	-	20,000	-
3300 - Community Services	502,908	491,566	432,181	362,193	378,830
3000 - Enterprise and Community Services Total	**502,908**	**491,566**	**432,181**	**382,193**	**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
5200 - Transfers of Funds	-	1,146,627	1,125,350	3,877,204	2,088,540
5000 - Other Uses Total	**661,882**	**2,014,449**	**2,266,364**	**4,403,710**	**2,511,282**
6000 - Contingencies					
6000 - Contingencies	-	-	-	7,810,480	7,369,097
6000 - Contingencies Total	**-**	**-**	**-**	**7,810,480**	**7,369,097**
7000 - Unappropriated Ending Fund Balance					
7000 - Unappropriated Ending Fund Balance	-	-	-	4,771,472	4,912,731
7000 - Unappropriated Ending Fund Balance Total	**-**	**-**	**-**	**4,771,472**	**4,912,731**
Requirements Total	**84,604,084**	**89,978,716**	**92,686,408**	**114,816,051**	**115,085,016**

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
Resources					
1000 - Revenue From Local Sources					
1110 - Ad Valorem Taxes Levied by District	35,672,175	32,634,588	33,297,840	34,631,423	36,632,983
1120 - Local Option Ad Valorem Taxes Levied by District	10,503,933	8,636,562	9,675,417	10,248,580	10,853,047
1190 - Penalties and Interest on Taxes	-	-	-	50,163	-
1311 - Tuition From Individuals	-	6,225	-	-	-
1500 - Earnings on Investments	613,000	(466,942)	2,059,903	3,429,068	1,800,000
1910 - Rentals	5,000	42,130	43,608	1,874	25,000
1920 - Contributions, Donations, and General Fundraising From Private Sources	10,000	-	12,000	8,150	500
1960 - Recovery of Prior Years' Expenditure	150,000	31,847	98,909	139,744	70,000
1980 - Fees Charged to Grants	500,000	627,308	740,940	717,126	587,000
1990 - Miscellaneous	879,191	339,632	944,914	1,527,098	750,000
1000 - Revenue from Local Sources Total	**48,333,299**	**41,851,350**	**46,873,531**	**50,753,227**	**50,718,530**
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	200,000	190,422	155,906	122,663	200,000
2102 - General Education Service District Funds	372,413	473,654	329,653	384,913	380,000
2200 - Restricted Revenue	310,000	319,207	312,812	260,000	295,000
2800 - Revenue in Lieu of Taxes	-	11,252	7,239	-	-
2000 - Revenue from Intermediate Sources Total	**882,413**	**994,534**	**805,610**	**767,576**	**875,000**
3000 - Revenue from State Sources					
3101 - State School Fund-General Support	43,923,724	38,541,942	39,721,455	43,530,506	44,944,068
3103 - Common School Fund	1,500,000	1,092,379	1,240,431	1,344,575	857,023
3199 - Other Unrestricted Grants-In-Aid	650,000	580,452	651,871	558,248	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	**46,073,724**	**40,226,558**	**41,613,757**	**45,433,586**	**46,329,091**
4000 - Revenue from Federal Sources					
4201 - Transportation Fees for Foster Children	25,000	10,532	93,918	34,355	67,000
4202 - Medicaid Reimbursement for Eligible K-12 Expenses (ages 5-21)	100,000	134,049	81,996	258,894	260,000
4300 - Restricted Revenue Direct From the Federal Government	-	-	80,400	-	-
4700 - Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	3,000	6,000	3,000	-	-
4801 - Federal Forest Fees	5,000	6,016	23,759	-	-
4899 - Other Revenue in Lieu of Taxes	7,000	-	-	-	-
4000 - Revenue from Federal Sources Total	**140,000**	**156,598**	**283,072**	**293,248**	**327,000**
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
5400 - Resources-Beginning Fund Balance	19,386,615	14,494,452	13,638,940	14,493,943	16,830,395
5000 - Other Sources Total	**19,386,615**	**15,013,984**	**14,896,689**	**14,825,386**	**16,835,395**
Resources Total	**114,816,051**	**98,243,024**	**104,472,659**	**112,073,023**	**115,085,016**

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
111 - Licensed Salaries	8,891,022	9,068,197	9,106,560	10,153,003	9,417,510
112 - Classified Salaries	512,279	486,302	847,724	908,439	747,455
121 - Substitutes-Licensed	73,685	30,390	26,889	27,000	25,600
122 - Substitutes-Classified	3,334	6,755	6,738	2,500	2,690
130 - Additional Salary	92,143	87,926	112,788	154,552	121,580
210 - Public Employees Retirement System	2,228,030	2,316,074	1,895,296	2,839,312	2,660,772
220 - Social Security Administration	705,559	711,264	746,784	860,281	761,940
230 - Other Required Payroll Costs	41,231	36,659	40,786	39,307	81,078
240 - Contractual Employee Benefits	2,289,487	2,177,299	2,482,295	2,657,709	2,181,480
310 - Instructional, Professional, and Technical Services	-	-	823	-	-
320 - Property Services	511	1,663	175	300	300
340 - Travel	1,657	1,480	7,899	1,150	5,500
350 - Communication	934	1,577	1,037	400	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
410 - Consumable Supplies and Materials	320,805	356,019	360,600	441,573	373,163
420 - Textbooks	65,314	17,883	72,276	2,000	252,000
430 - Library Books	2,404	-	2,069	3,000	3,000
440 - Periodicals	2,840	2,277	1,399	1,500	1,500
470 - Computer Software	95,482	36,271	85,488	36,000	111,910
480 - Computer Hardware	263,730	496,260	25,801	-	-
530 - Improvements Other Than Buildings	-	-	6,090	-	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**
1121 - Middle School Programs					
111 - Licensed Salaries	4,391,528	4,741,701	5,078,668	4,958,834	4,758,790
112 - Classified Salaries	150,970	158,966	235,434	313,800	271,961
121 - Substitutes-Licensed	30,510	18,741	30,732	17,500	29,020
122 - Substitutes-Classified	1,251	-	66	1,500	1,500
130 - Additional Salary	72,788	91,135	89,289	116,270	64,705
210 - Public Employees Retirement System	1,106,827	1,188,444	1,018,033	1,371,330	1,349,562
220 - Social Security Administration	346,638	371,833	406,242	413,700	382,040
230 - Other Required Payroll Costs	19,371	18,928	21,852	18,910	40,528
240 - Contractual Employee Benefits	1,082,464	1,113,520	1,243,853	1,196,527	1,024,480
310 - Instructional, Professional, and Technical Services	1,528	1,900	500	-	-
320 - Property Services	4,239	1,085	2,412	15,000	8,000
340 - Travel	123	145	1,328	3,500	5,000
350 - Communication	2,827	8,487	14,613	6,600	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
410 - Consumable Supplies and Materials	249,047	202,405	228,463	193,795	208,376
420 - Textbooks	34,412	234,068	114,559	123,000	2,000

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
440 - Periodicals	2,517	2,770	2,887	2,250	-
460 - Non-Consumable Items	12,890	21,983	6,400	8,000	7,000
470 - Computer Software	26,462	130,832	289,577	4,500	17,000
480 - Computer Hardware	320,850	188,858	-	-	-
640 - Dues and Fees	8,693	9,076	9,350	1,000	500
1121 - Middle School Programs Total	**8,139,937**	**8,751,036**	**9,065,894**	**9,096,016**	**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
220 - Social Security Administration	2,722	1,759	911	309	1,856
230 - Other Required Payroll Costs	141	90	49	24	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
1122 - Middle School Extracurricular Total	**48,895**	**28,810**	**20,906**	**5,170**	**11,776**
1131 - High School Programs					
111 - Licensed Salaries	5,654,499	5,606,928	5,940,320	6,250,495	6,149,650
112 - Classified Salaries	223,674	240,948	250,076	306,053	363,863
121 - Substitutes-Licensed	14,233	9,287	17,200	15,250	27,700
122 - Substitutes-Classified	2,714	-	-	2,500	2,500
130 - Additional Salary	131,431	121,981	148,139	149,384	111,830
210 - Public Employees Retirement System	1,478,744	1,447,595	1,242,705	1,713,826	1,703,630
220 - Social Security Administration	449,023	442,887	470,994	514,357	483,320
230 - Other Required Payroll Costs	25,293	22,551	25,576	23,387	51,400
240 - Contractual Employee Benefits	1,281,636	1,245,328	1,326,762	1,379,839	1,235,840
310 - Instructional, Professional, and Technical Services	5,641	-	-	-	-
320 - Property Services	19,373	67,079	1,393	11,000	7,750
340 - Travel	4,154	5,121	4,927	5,000	10,300
350 - Communication	18,252	18,319	14,660	15,000	16,177
380 - Non-instructional Professional and Technical Services	8,687	1,825	1,302	1,000	1,000
390 - Other General Professional and Technological Services	353,195	308,736	287,894	405,250	250,360
410 - Consumable Supplies and Materials	280,782	254,954	292,529	338,296	289,477
420 - Textbooks	5,772	279,656	266,520	200,000	3,000
430 - Library Books	-	187	-	-	-
440 - Periodicals	3,653	2,443	1,956	1,250	1,750
460 - Non-Consumable Items	43,757	18,432	(1,027)	18,000	16,000
470 - Computer Software	60,616	88,637	61,408	91,500	46,360
480 - Computer Hardware	389,375	553,177	4,212	-	-
540 - Depreciable Equipment	24,980	9,991	19,300	10,000	5,000
640 - Dues and Fees	8,313	9,598	16,299	4,500	5,000
1131 - High School Programs Total	**10,487,796**	**10,755,660**	**10,393,145**	**11,455,887**	**10,781,907**

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	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
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
230 - Other Required Payroll Costs	2,545	338	564	487	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
1132 - High School Extracurricular Total	**791,704**	**131,495**	**174,265**	**104,037**	**15,420**
1140 - Pre-kindergarten Programs					
410 - Consumable Supplies and Materials	-	345	-	-	5,000
1140 Pre-kindergarten Programs Total	**-**	**345**	**-**	**-**	**5,000**
1210 - Programs for the Talented and Gifted					
130 - Additional Salary	8,000	-	-	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 Total	**10,663**	**-**	**-**	**20,456**	**16,000**
1220 - Restrictive Programs for Students with Disabilities					
111 - Licensed Salaries	653,057	581,347	722,537	866,192	1,156,220
112 - Classified Salaries	1,477,150	1,527,388	1,454,701	1,869,801	2,176,326
121 - Substitutes-Licensed	-	237	1,479	-	1,000
130 - Additional Salary	46,686	59,420	139,680	35,071	72,395
210 - Public Employees Retirement System	481,951	484,117	403,665	748,189	693,130
220 - Social Security Administration	164,760	163,882	175,531	241,994	217,560
230 - Other Required Payroll Costs	9,379	8,375	9,558	10,191	23,240
240 - Contractual Employee Benefits	959,714	900,891	899,135	1,067,267	985,420
340 - Travel	1,093	948	241	-	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
480 - Computer Hardware	3,629	-	-	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**

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

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	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
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
220 - Social Security Administration	88,882	95,566	93,473	90,513	93,700
230 - Other Required Payroll Costs	4,630	4,857	5,126	4,050	9,770
240 - Contractual Employee Benefits	274,414	295,329	273,153	233,640	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
420 - Textbooks	11,765	14,155	24,331	-	3,660
470 - Computer Software	4,867	-	1,035	3,500	10,500
480 - Computer Hardware	1,722	-	-	-	-
640 - Dues and Fees	-	258	-	-	-
1291 - English Language Learner Total	**1,870,914**	**2,062,011**	**1,977,506**	**1,827,885**	**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
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
410 - Consumable Supplies and Materials	32	-	353	-	5,000
1400 - Summer School Programs Total	**2,661**	**1,621**	**9,036**	**12,146**	**42,000**
1000 - Instruction Total	**47,737,912**	**48,525,426**	**48,488,103**	**54,092,539**	**53,952,134**

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by reporting function and object; amounts in dollars

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

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	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
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
350 - Communication	5,619	-	-	-	-
410 - Consumable Supplies and Materials	148	1,183	1,144	1,000	2,000
470 - Computer Software	-	-	2,580	-	1,000
640 - Dues and Fees	-	-	1,286	-	2,000
2150 - Speech Pathology and Audiology Services Total	**1,013,088**	**966,416**	**1,227,806**	**1,153,804**	**40,000**
2160 - Other Student Treatment Services					
111 - Licensed Salaries	41,873	53,161	53,584	36,583	39,470
114 - Manager-Classified	116,328	79,657	109,822	175,740	184,940
130 - Additional Salary	350	917	1,051	1,500	1,500
210 - Public Employees Retirement System	18,294	31,557	23,699	52,900	59,660
220 - Social Security Administration	11,925	10,597	13,137	16,358	17,280
230 - Other Required Payroll Costs	603	508	662	732	1,810
240 - Contractual Employee Benefits	36,958	32,003	33,097	47,319	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
2160 - Other Student Treatment Services Total	**232,592**	**210,020**	**245,968**	**333,632**	**354,960**
2190 - Service Direction, Student Support Services					
112 - Classified Salaries	95,477	103,280	96,187	113,345	114,860
113 - Administrators	381,645	260,032	279,927	293,272	689,140
130 - Additional Salary	8,698	10,981	6,461	1,800	5,550
210 - Public Employees Retirement System	122,422	96,530	79,357	109,422	183,500
220 - Social Security Administration	36,426	28,258	28,958	31,244	50,250
230 - Other Required Payroll Costs	1,840	1,415	1,528	1,389	5,240
240 - Contractual Employee Benefits	93,283	74,739	69,691	71,760	100,000
350 - Communication	136	-	-	-	-

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	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
390 - Other General Professional and Technological Services	49,399	46,286	57,001	80,000	-
410 - Consumable Supplies and Materials	-	-	-	-	3,000
640 - Dues and Fees	-	-	836	-	1,000
2190 - Service Direction, Student Support Services Total	**789,325**	**621,520**	**619,946**	**702,232**	**1,152,540**
2210 - Improvement of Instruction Services					
111 - Licensed Salaries	550,784	427,901	84,729	285,366	394,960
112 - Classified Salaries	100,122	94,534	94,001	85,841	63,920
113 - Administrators	375,831	403,872	336,312	293,272	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
210 - Public Employees Retirement System	282,341	264,531	139,947	178,085	210,450
220 - Social Security Administration	87,440	80,665	52,463	53,255	58,370
230 - Other Required Payroll Costs	4,342	4,005	2,785	2,435	6,190
240 - Contractual Employee Benefits	218,376	184,871	113,318	123,258	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
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
390 - Other General Professional and Technological Services	9,622	13,483	21,278	6,000	5,000
410 - Consumable Supplies and Materials	71,105	63,455	47,297	26,500	36,000
460 - Non-Consumable Items	1,092	-	-	-	-
470 - Computer Software	1,999	38,187	18,827	12,000	5,000
480 - Computer Hardware	-	-	-	1,000	1,000
610 - Redemption of Principal	-	2,750	-	-	-
640 - Dues and Fees	2,806	9,181	6,970	1,500	500
2210 - Improvement of Instruction Services Total	**1,845,741**	**1,777,251**	**1,117,873**	**1,113,449**	**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
122 - Substitutes-Classified	-	-	588	-	-
130 - Additional Salary	35,201	25,917	12,714	6,100	6,550
210 - Public Employees Retirement System	63,683	58,780	45,960	60,277	95,029
220 - Social Security Administration	21,357	18,164	18,466	18,552	27,512
230 - Other Required Payroll Costs	1,208	1,000	1,039	930	2,949
240 - Contractual Employee Benefits	121,878	113,965	110,617	97,461	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
430 - Library Books	43,069	35,723	39,853	34,850	49,100

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

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

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

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

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

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

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

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
2570 - Internal Services					
112 - Classified Salaries	38,235	43,028	45,411	49,456	52,480
130 - Additional Salary	249	111	234	-	-
210 - Public Employees Retirement System	9,043	10,181	8,493	12,235	13,860
220 - Social Security Administration	2,944	3,293	3,485	3,783	4,010
230 - Other Required Payroll Costs	1,532	1,711	1,985	1,861	2,490
240 - Contractual Employee Benefits	15,180	15,405	17,231	16,380	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**
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
130 - Additional Salary	2,554	4,673	2,861	600	1,200
210 - Public Employees Retirement System	42,796	45,850	28,490	26,283	30,060
220 - Social Security Administration	13,748	14,987	11,609	8,127	8,700
230 - Other Required Payroll Costs	711	764	668	364	910
240 - Contractual Employee Benefits	48,135	47,970	36,317	19,500	20,100
340 - Travel	2,623	3,851	1,074	-	1,000
350 - Communication	1,464	10,792	36	750	750
380 - Non-instructional Professional and Technical Services	9,651	26,518	26,977	26,000	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
440 - Periodicals	265	254	-	-	-
470 - Computer Software	39,733	41,542	64,174	50,000	50,000
640 - Dues and Fees	230	612	215	700	700
2630 - Information Services Total	**344,245**	**393,777**	**328,313**	**276,196**	**296,030**
2640 - Staff Services					
112 - Classified Salaries	48,131	48,447	43,598	52,190	63,920
113 - Administrators	139,513	181,593	258,705	246,391	249,370
114 - Manager-Classified	146,374	171,165	189,678	210,306	224,050
121 - Substitutes-Licensed	-	-	-	1,000	1,000
122 - Substitutes-Classified	-	-	-	1,000	1,000
130 - Additional Salary	44,235	41,000	63,138	101,700	135,560
210 - Public Employees Retirement System	84,461	96,316	101,761	152,517	163,090
220 - Social Security Administration	28,644	33,400	42,081	46,430	42,060
230 - Other Required Payroll Costs	22,066	23,882	42,235	52,301	4,480
240 - Contractual Employee Benefits	101,618	105,830	117,094	151,230	107,220
310 - Instructional, Professional, and Technical Services	19,539	10	36	-	-

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

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

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
230 - Other Required Payroll Costs	473	729	753	660	1,380
240 - Contractual Employee Benefits	39,573	50,038	43,350	57,330	40,700
380 - Non-instructional Professional and Technical Services	32,965	1,504	9,945	1,000	650
2680 - Interpretation and Translation Services Total	**226,896**	**296,728**	**288,601**	**304,725**	**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**
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
130 - Additional Salary	23,581	2,212	11,743	6,200	1,200
210 - Public Employees Retirement System	27,965	26,207	24,969	30,490	33,760
220 - Social Security Administration	9,834	8,531	10,260	9,508	9,780
230 - Other Required Payroll Costs	504	427	549	444	1,030
240 - Contractual Employee Benefits	27,449	27,537	30,005	30,469	31,410
310 - Instructional, Professional, and Technical Services	8,500	8,500	8,500	-	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
410 - Consumable Supplies and Materials	-	-	2,329	1,000	5,500
640 - Dues and Fees	175,000	175,000	78,423	66,000	167,000
3300 - Community Services Total	**502,908**	**491,566**	**432,181**	**362,193**	**378,830**
3000 - Enterprise and Community Services Total	**502,908**	**491,566**	**432,181**	**382,193**	**378,830**
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**	**-**	**-**	**-**

Reporting Details - General Fund (100)

by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
5000 - Other Uses					
5100 - Debt Service					
610 - Redemption of Principal	627,004	797,257	1,015,527	468,216	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**
5200 - Transfers of Funds					
710 - Fund Modifications	-	1,146,627	1,125,350	3,877,204	2,088,540
5200 - Transfers of Funds Total	**-**	**1,146,627**	**1,125,350**	**3,877,204**	**2,088,540**
5000 - Other Uses Total	**661,882**	**2,014,449**	**2,266,364**	**4,403,710**	**2,511,282**
6000 - Contingencies					
810 - Planned Reserve	-	-	-	7,157,208	7,369,097
820 - Reserved for Next Year	-	-	-	653,272	-
6000 - Contingencies Total	**-**	**-**	**-**	**7,810,480**	**7,369,097**
7000 - Unappropriated Ending Fund Balance					
820 - Reserved for Next Year	-	-	-	4,771,472	4,912,731
7000 - Unappropriated Ending Fund Balance Total	**-**	**-**	**-**	**4,771,472**	**4,912,731**
Requirements Total	**84,604,084**	**89,978,716**	**92,686,408**	**114,816,051**	**115,085,016**
Ending Fund Balance	**30,211,967**	**8,264,307**	**11,786,251**	**(2,743,028)**	**-**

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

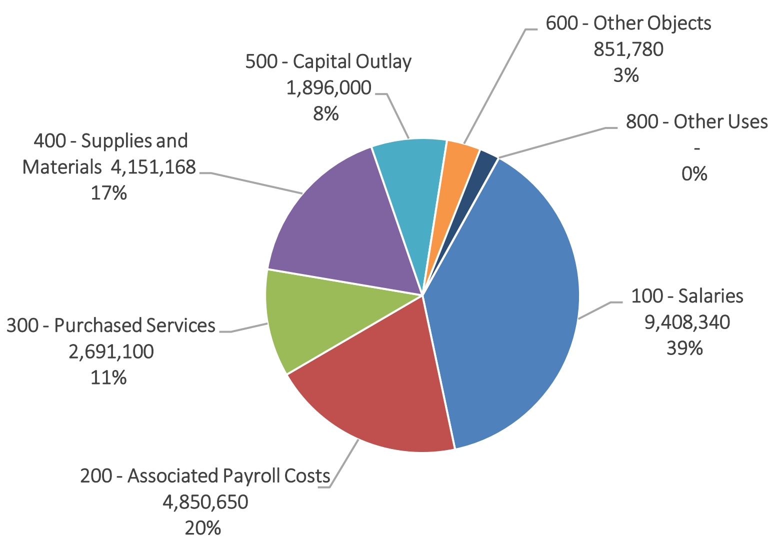
All schools in Corvallis serve hot and nutritious breakfasts and lunches to students that meet requirements established by the U.S. Department of Agriculture. Corvallis School District implemented the Community Eligibility Provision district wide in the 2024-25 school year. The Community Eligibility 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 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
Resources					
1000 - Revenue From Local Sources	3,254,952	3,732,065	3,671,657	3,077,381	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
4000 - Revenue From Federal Sources	9,615,744	11,369,114	8,852,110	9,524,905	5,721,980
5000 - Other Sources	3,322,232	8,242,144	4,273,303	4,949,075	4,177,370
Resources Total	**24,243,686**	**34,255,139**	**25,543,738**	**25,803,236**	**24,349,038**
Requirements					
100 - Salaries	7,586,648	10,959,120	11,026,752	10,392,458	9,408,340
200 - Associated Payroll Costs	4,384,411	5,944,048	5,695,158	5,542,663	4,850,650
300 - Purchased Services	2,350,398	2,638,659	1,619,292	1,606,331	2,691,100
400 - Supplies and Materials	3,091,137	5,809,520	3,026,267	5,595,415	4,151,168
500 - Capital Outlay	1,988,658	2,103,437	2,014,803	570,000	1,896,000
600 - Other Objects	668,836	3,305,602	855,404	1,295,618	851,780
700 - Transfers	-	341,667	350,000	500,751	500,000
800 - Other Uses	-	-	-	300,000	-
Requirements Total	**20,070,088**	**31,102,054**	**24,587,676**	**25,803,236**	**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



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

amounts in dollars

	2024-25 Adopted (as Revised)	2025-26 Proposed	*2026-27 Forecast*	*2027-28 Forecast*	*2028-29 Forecast*
Resources					
1000 - Revenue From Local Sources	3,077,381	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	*10,713,000*	*10,906,000*	*11,102,000*
4000 - Revenue From Federal Sources	9,524,905	5,721,980	*5,825,000*	*5,930,000*	*6,037,000*
5000 - Other Sources	4,949,075	4,177,370	*4,253,000*	*4,331,000*	*4,409,000*
Resources Total	**25,803,236**	**24,349,038**	*24,788,000*	*25,236,000*	*25,690,000*
Requirements					
100 - Salaries	10,392,458	9,408,340	*9,578,000*	*9,751,000*	*9,926,000*
200 - Associated Payroll Costs	5,542,663	4,850,650	*4,938,000*	*5,027,000*	*5,118,000*
300 - Purchased Services	1,606,331	2,691,100	*2,740,000*	*2,789,000*	*2,839,000*
400 - Supplies and Materials	5,595,415	4,151,168	*4,226,000*	*4,302,000*	*4,380,000*
500 - Capital Outlay	570,000	1,896,000	*1,930,000*	*1,965,000*	*2,000,000*
600 - Other Objects	1,295,618	851,780	*867,000*	*883,000*	*899,000*
700 - Transfers	500,751	500,000	*509,000*	*519,000*	*528,000*
800 - Other Uses	300,000	-	-	-	-
Requirements Total	**25,803,236**	**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 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
1700 - Extracurricular Activities	872,731	1,109,467	899,353	829,000	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
1990 - Miscellaneous	533,392	537,172	365,994	470,321	1,647,228
1000 - Revenue from Local Sources Total	**3,254,952**	**3,732,065**	**3,671,657**	**3,077,381**	**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
3000 - Revenue from State Sources Total	**7,950,081**	**10,743,184**	**8,618,734**	**8,201,875**	**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
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**
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
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
5000 - Revenue from Other Sources Total	**3,322,232**	**8,242,144**	**4,273,303**	**4,949,075**	**4,177,370**
Resources Total	**24,243,686**	**34,255,139**	**25,543,738**	**25,803,236**	**24,349,038**

Requirements by Object - Special Revenue Fund (200)

amounts in dollars

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

Requirements by Object - Special Revenue Fund (200)

amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
650 - Insurance and Judgments	15,000	-	-	-	-
670 - Taxes and Licenses	420	15,003	13,355	15,000	10,000
690 - Grant Indirect Charges	625,422	739,734	715,736	697,118	587,000
600 - Other Objects Total	**668,836**	**3,305,602**	**855,404**	**1,295,618**	**851,780**
700 - Transfers					
710 - Fund Modifications	-	341,667	350,000	500,751	500,000
700 - Transfers Total	**-**	**341,667**	**350,000**	**500,751**	**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**

Requirements by Function - Special Revenue Fund (200)
amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5	1,633,534	2,747,719	1,617,531	938,322	642,300
1121 - Middle School Programs	357,106	1,106,225	531,406	728,910	423,700
1122 - Middle School Extracurricular	131,036	172,485	263,377	354,257	369,640
1131 - High School Programs	1,509,529	2,300,531	1,392,761	1,379,274	1,244,430
1132 - High School Extracurricular	690,140	2,216,217	2,223,404	2,722,937	3,051,680
1140 - Pre-kindergarten Programs	14,637	1,738	29,168	24,179	59,900
1210 - Programs for the Talented and Gifted	-	3,951	-	3,196	19,900
1220 - Restrictive Programs for Students with Disabilities	600	369,847	892,005	943,390	361,100
1250 - Less Restrictive Programs for Students with Disabilities	1,413,236	2,108,636	2,136,826	2,519,039	443,550
1271 - Remediation	576,946	441,562	261,940	474,092	360,360
1272 - Title IA/D	587,324	616,551	686,725	709,032	934,880
1280 - Alternative Education	411,628	865,327	601,513	473,049	1,122,350
1291 - English Language Learner - ORS 336.079	68,725	14,838	25,009	148,769	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
1000 - Instruction Total	**8,178,645**	**14,048,136**	**10,720,002**	**11,913,200**	**9,321,040**
2000 - Support Services					
2110 - Attendance and Social Work Services	137,400	135,929	234,857	429,169	1,395,730
2120 - Guidance Services	419,185	384,261	481,582	441,860	175,600
2130 - Health Services	398,784	412,049	511,254	645,649	718,330
2140 - Psychological Services	1,469,621	1,825,192	1,503,034	835,063	1,356,460
2150 - Speech Pathology and Audiology Services	-	-	3,532	-	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
2210 - Improvement of Instruction Services	753,995	854,995	1,221,851	630,110	869,660
2220 - Educational Media Services	307,735	397,577	313,777	216,278	40,000
2230 - Assessment and Testing	-	167,285	10,010	198,108	531,500
2240 - Instructional Staff Development	266,959	416,049	229,707	943,040	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
2550 - Student Transportation Services	99,963	379,895	182,419	198,556	235,000
2640 - Staff Services	96,834	1,276,219	128,393	65,321	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
2000 - Support Services Total	**6,183,976**	**8,446,569**	**8,093,759**	**6,797,058**	**8,260,110**

Requirements by Function - Special Revenue Fund (200)

amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
3000 - Enterprise and Community Services					
3100 - Food Services	3,295,958	3,789,815	3,840,130	4,988,920	4,126,198
3300 - Community Services	230,105	223,082	366,207	858,307	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**
4000 - Facilities Acquisition and Construction					
4120 - Site Acquisition and Development Services	-	-	-	-	1,200,000
4150 - Building Acquisition, Construction, and Improvement Services	1,919,000	1,738,031	1,217,578	445,000	496,000
4000 - Facilities Acquisition and Construction Total	**1,919,000**	**1,738,031**	**1,217,578**	**445,000**	**1,696,000**
5000 - Other Uses					
5100 - Debt Service	-	2,514,754	-	-	-
5200 - Transfers of Funds	-	341,667	350,000	500,751	500,000
5000 - Other Uses Total	**-**	**2,856,421**	**350,000**	**500,751**	**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**

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
1700 - Extracurricular Activities	872,731	1,109,467	899,353	829,000	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
1990 - Miscellaneous	533,392	537,172	365,994	470,321	1,647,228
1000 - Revenue from Local Sources Total	**3,254,952**	**3,732,065**	**3,671,657**	**3,077,381**	**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
3000 - Revenue from State Sources Total	**7,950,081**	**10,743,184**	**8,618,734**	**8,201,875**	**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
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**
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
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
5000 - Revenue from Other Sources Total	**3,322,232**	**8,242,144**	**4,273,303**	**4,949,075**	**4,177,370**
Resources Total	**24,243,686**	**34,255,139**	**25,543,738**	**25,803,236**	**24,349,038**

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
130 - Additional Salary	12,851	12,280	13,955	-	35,000
210 - Public Employees Retirement System	142,962	155,288	152,951	37,822	2,700
220 - Social Security Administration	54,411	56,222	60,280	11,695	11,820
230 - Other Required Payroll Costs	2,934	2,990	3,276	529	290
240 - Contractual Employee Benefits	274,358	311,100	159,205	35,400	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
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
420 - Textbooks	-	114,363	106,840	-	35,100
430 - Library Books	-	283	198	-	-
440 - Periodicals	1,777	1,705	791	-	-
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**
1121 - Middle School Programs					
111 - Licensed Salaries	162,780	257,367	235,643	244,368	165,930
130 - Additional Salary	7,563	-	-	-	-
210 - Public Employees Retirement System	40,318	53,165	43,700	60,457	43,820
220 - Social Security Administration	12,769	18,781	17,125	18,694	12,690
230 - Other Required Payroll Costs	656	980	939	831	1,320
240 - Contractual Employee Benefits	41,528	64,249	50,638	49,560	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
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**

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	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
1122 - Middle School Extracurricular					
130 - Additional Salary	67,723	97,802	116,267	254,172	139,270
210 - Public Employees Retirement System	10,449	17,955	11,572	22,577	36,190
220 - Social Security Administration	5,060	7,325	8,832	8,813	15,130
230 - Other Required Payroll Costs	266	373	463	695	1,750
330 - Student Transportation Services	197	-	-	-	-
340 - Travel	162	226	75,372	1,000	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
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
640 - Dues and Fees	30	-	-	-	-
1122 - Middle School Extracurricular Total	**131,036**	**172,485**	**263,377**	**354,257**	**369,640**
1131 - High School Programs					
111 - Licensed Salaries	751,463	698,529	722,175	550,008	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
220 - Social Security Administration	56,833	54,307	53,799	42,075	28,720
230 - Other Required Payroll Costs	2,942	2,812	2,952	1,871	3,000
240 - Contractual Employee Benefits	168,749	165,212	151,132	106,554	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
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
420 - Textbooks	9,143	17,151	46,884	-	335,000
460 - Non-Consumable Items	48,627	42,567	19,998	-	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**
1132 - High School Extracurricular					
111 - Licensed Salaries	-	7	-	-	-
112 - Classified Salaries	-	91,001	96,137	104,838	112,300
113 - Administrators	-	116,248	129,572	139,127	146,450
114 - Manager-Classified	-	35,865	51,445	53,913	-
130 - Additional Salary	54,055	602,521	724,322	887,423	766,250
210 - Public Employees Retirement System	7,968	133,364	118,984	205,447	270,340
220 - Social Security Administration	4,015	63,636	75,473	73,610	74,600
230 - Other Required Payroll Costs	280	3,287	4,015	5,018	9,900
240 - Contractual Employee Benefits	-	45,730	61,759	67,860	54,060

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	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
310 - Instructional, Professional, and Technical Services	551	1,235	-	-	-
320 - Property Services	25,708	35,051	53,062	70,000	50,000
340 - Travel	98,297	210,837	162,321	165,000	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
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
460 - Non-Consumable Items	10,883	33,543	46,168	25,000	5,000
470 - Computer Software	6,450	6,856	19,374	7,500	7,000
480 - Computer Hardware	3,680	-	908	-	-
540 - Depreciable Equipment	26,170	139,321	50,373	-	100,000
640 - Dues and Fees	9,567	29,630	32,105	82,500	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**
1140 - Pre-kindergarten Programs					
111 - Licensed Salaries	13,159	-	-	-	-
130 - Additional Salary	100	-	21,100	15,000	44,000
210 - Public Employees Retirement System	-	-	3,893	2,941	2,400
220 - Social Security Administration	1,014	-	1,595	1,148	13,200
230 - Other Required Payroll Costs	50	-	86	90	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**
1210 - Programs for the Talented and Gifted					
130 - Additional Salary	-	3,011	-	2,500	14,500
210 - Public Employees Retirement System	-	710	-	490	1,100
220 - Social Security Administration	-	219	-	191	4,200
230 - Other Required Payroll Costs	-	11	-	15	100
1210 - Programs for the Talented and Gifted Total	**-**	**3,951**	**-**	**3,196**	**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
210 - Public Employees Retirement System	-	33,848	77,335	77,583	900
220 - Social Security Administration	-	15,473	34,763	23,641	3,400
230 - Other Required Payroll Costs	-	770	1,785	1,207	100
240 - Contractual Employee Benefits	-	93,835	184,190	126,945	-
390 - Other General Professional and Technological Services	-	-	103,756	-	340,000
410 - Consumable Supplies and Materials	600	32,970	24,124	5,000	5,000
1220 - Restrictive Programs for Students with Disabilities Total	**600**	**369,847**	**892,005**	**943,390**	**361,100**

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	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
130 - Additional Salary	5,531	6,953	8,366	5,524	3,210
210 - Public Employees Retirement System	180,742	259,936	232,780	293,573	55,800
220 - Social Security Administration	61,155	88,780	96,892	90,482	16,150
230 - Other Required Payroll Costs	3,241	4,744	5,370	4,434	1,740
240 - Contractual Employee Benefits	351,955	541,049	537,089	542,783	94,950
390 - Other General Professional and Technological Services	-	4,611	-	-	-
410 - Consumable Supplies and Materials	-	13,446	8,536	400,000	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**
1271 - Remediation					
111 - Licensed Salaries	-	-	79,599	131,520	-
112 - Classified Salaries	-	-	66,960	131,505	202,690
130 - Additional Salary	112,721	-	53,391	70,000	-
210 - Public Employees Retirement System	22,197	-	18,513	78,800	6,910
220 - Social Security Administration	8,620	-	14,707	25,481	13,730
230 - Other Required Payroll Costs	446	-	978	1,386	1,490
240 - Contractual Employee Benefits	4	-	26,705	35,400	20,540
310 - Instructional, Professional, and Technical Services	-	-	-	-	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
420 - Textbooks	-	-	-	-	35,000
1271 - Remediation Total	**576,946**	**441,562**	**261,940**	**474,092**	**360,360**
1272 - Title IA/D					
111 - Licensed Salaries	176,444	185,722	184,894	132,492	152,670
112 - Classified Salaries	123,896	164,721	219,433	271,043	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
220 - Social Security Administration	26,392	26,310	30,869	30,870	33,130
230 - Other Required Payroll Costs	1,397	1,383	1,689	1,508	3,550
240 - Contractual Employee Benefits	112,013	124,021	166,325	170,853	172,370
390 - Other General Professional and Technological Services	8,376	-	8,375	-	-
410 - Consumable Supplies and Materials	-	-	3,512	-	-
470 - Computer Software	-	35,896	-	-	-
1272 - Title 1A/D Total	**587,324**	**616,551**	**686,725**	**709,032**	**934,880**

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	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
1280 - Alternative Education					
111 - Licensed Salaries	147,400	367,307	297,506	258,694	567,790
112 - Classified Salaries	14,473	27,122	31,485	34,390	36,570
130 - Additional Salary	-	14,875	1,771	-	-
210 - Public Employees Retirement System	30,781	99,101	64,833	72,509	164,460
220 - Social Security Administration	12,868	29,515	24,721	22,421	46,220
230 - Other Required Payroll Costs	617	1,561	1,331	1,004	4,840
240 - Contractual Employee Benefits	38,710	85,517	73,006	64,031	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
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
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**
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
210 - Public Employees Retirement System	4,373	-	-	24,429	800
220 - Social Security Administration	2,042	909	1,608	7,554	3,000
230 - Other Required Payroll Costs	109	49	90	344	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 Programs Total	**68,725**	**14,838**	**25,009**	**148,769**	**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	-
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
210 - Public Employees Retirement System	57,574	133,265	5,548	53,901	14,430
220 - Social Security Administration	20,940	49,765	2,303	21,038	56,800
230 - Other Required Payroll Costs	1,073	2,498	118	1,650	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	-	-
340 - Travel	13	-	-	-	-

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	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
1400 - Summer School Programs Total	**770,147**	**1,071,180**	**58,337**	**473,949**	**273,350**
1000 - Instruction Total	**8,178,645**	**14,048,136**	**10,720,002**	**11,913,200**	**9,321,040**
2000 - Support Services					
2110 - Attendance and Social Work Services					
111 - Licensed Salaries	-	-	-	-	727,430
112 - Classified Salaries	79,920	80,692	135,800	130,669	157,120
130 - Additional Salary	106	859	1,005	-	-
210 - Public Employees Retirement System	18,926	16,474	25,403	32,327	240,130
220 - Social Security Administration	6,060	6,202	10,417	9,997	67,650
230 - Other Required Payroll Costs	317	320	570	484	7,100
240 - Contractual Employee Benefits	32,025	31,382	61,664	55,692	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**
2120 - Guidance Services					
111 - Licensed Salaries	204,184	167,652	222,875	235,121	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
210 - Public Employees Retirement System	62,771	61,998	62,887	76,152	30,960
220 - Social Security Administration	18,543	18,140	22,986	21,823	9,400
230 - Other Required Payroll Costs	1,016	924	1,232	987	850
240 - Contractual Employee Benefits	70,270	57,235	69,872	57,621	18,300
320 - Property Services	-	-	-	-	3,000
340 - Travel	196	288	272	-	-
350 - Communication	458	-	229	-	-
410 - Consumable Supplies and Materials	810	2,206	17,926	-	4,800
2120 - Guidance Services Total	**419,185**	**384,261**	**481,582**	**441,860**	**175,600**
2130 - Health Services					
111 - Licensed Salaries	245,377	256,591	330,562	385,482	430,210
112 - Classified Salaries	19,351	10,722	11,348	29,737	31,630
130 - Additional Salary	10,077	3,813	2,697	3,375	1,730
210 - Public Employees Retirement System	43,082	63,802	64,363	103,561	122,430
220 - Social Security Administration	19,981	19,538	25,774	32,024	35,460
230 - Other Required Payroll Costs	1,055	1,028	1,372	1,437	3,700
240 - Contractual Employee Benefits	59,862	56,556	75,139	90,033	93,170
2130 - Health Services Total	**398,784**	**412,049**	**511,254**	**645,649**	**718,330**
2140 - Psychological Services					
111 - Licensed Salaries	618,077	810,527	689,666	548,383	787,560
112 - Classified Salaries	216,901	252,569	260,231	-	-
114 - Manager-Classified	100,321	102,528	20,837	-	-
130 - Additional Salary	7,828	6,786	15,869	750	750
210 - Public Employees Retirement System	176,562	263,007	177,792	135,854	178,320

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	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
220 - Social Security Administration	69,817	87,525	73,488	42,008	60,310
230 - Other Required Payroll Costs	3,715	4,472	3,951	1,868	6,270
240 - Contractual Employee Benefits	226,444	271,648	241,386	106,200	148,250
310 - Instructional, Professional, and Technical Services	-	-	-	-	160,000
350 - Communication	927	-	-	-	-
410 - Consumable Supplies and Materials	-	6,896	537	-	-
470 - Computer Software	34,028	19,234	19,276	-	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**
2150 - Speech Pathology and Audiology Services					
111 - Licensed Salaries	-	-	-	-	847,880
130 - Additional Salary	-	-	2,799	-	-
210 - Public Employees Retirement System	-	-	509	-	101,940
220 - Social Security Administration	-	-	213	-	37,410
230 - Other Required Payroll Costs	-	-	11	-	3,890
240 - Contractual Employee Benefits	-	-	-	-	91,500
2150 - Speech Pathology and Audiology Services Total	**-**	**-**	**3,532**	**-**	**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
210 - Public Employees Retirement System	14,187	61,376	59,687	83,124	320
220 - Social Security Administration	9,160	19,716	24,176	23,964	90
230 - Other Required Payroll Costs	448	963	1,245	1,103	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**
2210 - Improvement of Instruction Services					
111 - Licensed Salaries	157,599	142,735	444,112	259,822	326,760
113 - Administrators	239,531	292,330	209,885	146,637	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
210 - Public Employees Retirement System	110,602	131,532	136,065	103,381	134,550
220 - Social Security Administration	33,324	39,851	53,049	31,583	47,020
230 - Other Required Payroll Costs	1,666	1,970	2,825	1,395	4,090
240 - Contractual Employee Benefits	59,200	73,884	123,712	80,919	84,660
310 - Instructional, Professional, and Technical Services	42,242	14,483	95,748	-	-

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	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
410 - Consumable Supplies and Materials	17,782	40,754	56,353	-	33,800
470 - Computer Software	-	-	4,320	-	-
2210 - Improvement of Instruction Services Total	**753,995**	**854,995**	**1,221,851**	**630,110**	**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	-	-
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**
2230 - Assessment and Testing					
111 - Licensed Salaries	-	-	-	-	187,840
112 - Classified Salaries	-	66,529	6,789	134,026	69,720
130 - Additional Salary	-	-	-	-	10,000
210 - Public Employees Retirement System	-	17,767	1,404	36,964	74,280
220 - Social Security Administration	-	4,926	512	10,252	20,470
230 - Other Required Payroll Costs	-	256	26	486	2,130
240 - Contractual Employee Benefits	-	15,405	1,280	16,380	56,160
410 - Consumable Supplies and Materials	-	299	-	-	-
430 - Library Books	-	236	-	-	-
460 - Non-Consumable Items	-	-	-	-	90,000
470 - Computer Software	-	61,868	-	-	20,900
2230 - Assessment and Testing Total	**-**	**167,285**	**10,010**	**198,108**	**531,500**
2240 - Instructional Staff Development					
121 - Substitutes-Licensed	-	-	1,176	-	-
130 - Additional Salary	93,085	72,581	39,936	365,000	274,150
210 - Public Employees Retirement System	22,512	17,489	7,701	71,541	43,100
220 - Social Security Administration	6,986	5,399	3,035	27,923	60,100
230 - Other Required Payroll Costs	358	278	169	2,190	1,850
240 - Contractual Employee Benefits	-	-	5	-	-
310 - Instructional, Professional, and Technical Services	-	28,800	23,500	-	10,000
320 - Property Services	-	560	-	-	-
340 - Travel	94,302	202,354	124,849	66,675	49,000
380 - Non-instructional Professional and Technical Services	44,524	5,615	-	-	-

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by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
390 - Other General Professional and Technological Services	2,554	73,598	24,941	-	156,400
410 - Consumable Supplies and Materials	1,138	9,374	4,395	409,711	30,000
470 - Computer Software	1,500	-	-	-	-
640 - Dues and Fees	-	-	-	-	18,500
2240 - Instructional Staff Development Total	**266,959**	**416,049**	**229,707**	**943,040**	**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**	**-**
2520 - Fiscal Services					
320 - Property Services	841	-	-	-	-
2520 - Fiscal Services Total	**841**	**-**	**-**	**-**	**-**

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
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
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**
2550 - Student Transportation Services					
320 - Property Services	-	-	154	-	-
330 - Student Transportation Services	99,963	379,895	182,266	198,556	235,000
2550 - Student Transportation Services Total	**99,963**	**379,895**	**182,419**	**198,556**	**235,000**
2640 - Staff Services					
111 - Licensed Salaries	32,898	35,107	39,118	42,545	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
220 - Social Security Administration	2,447	68,941	6,258	3,255	3,510
230 - Other Required Payroll Costs	132	6,766	320	145	370
240 - Contractual Employee Benefits	7,780	6,817	8,022	8,850	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**
2660 - Technology Services					
320 - Property Services	-	-	726	-	-
350 - Communication	8,370	71,421	-	-	-
410 - Consumable Supplies and Materials	77,474	-	-	25,000	-
470 - Computer Software	49,600	14,000	14,048	-	-

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
130 - Additional Salary	-	262	-	-	18,000
210 - Public Employees Retirement System	-	2,672	4,591	8,726	11,090
220 - Social Security Administration	-	764	1,874	2,698	8,210
230 - Other Required Payroll Costs	-	38	101	126	400
240 - Contractual Employee Benefits	-	4,305	175	9,750	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
2690 - Other Support Services, Central Total	**625,422**	**801,883**	**747,018**	**753,691**	**671,430**
2000 - Support Services Total	**6,183,976**	**8,446,569**	**8,093,759**	**6,797,058**	**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
114 - Manager-Classified	157,830	215,402	235,456	262,355	280,020
122 - Substitutes-Classified	14,993	4,869	-	10,000	10,000
130 - Additional Salary	128,463	130,175	97,608	121,200	103,990
210 - Public Employees Retirement System	220,107	252,761	216,718	379,891	332,830
220 - Social Security Administration	79,731	93,020	93,747	118,586	114,070
230 - Other Required Payroll Costs	20,905	26,652	26,689	30,073	66,620
240 - Contractual Employee Benefits	497,317	535,499	552,912	645,763	522,710
320 - Property Services	29,802	80,749	81,338	94,600	95,000
340 - Travel	179	670	347	3,500	500
350 - Communication	-	237	-	8,000	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
410 - Consumable Supplies and Materials	98,159	98,331	125,476	160,000	141,900
450 - Food	1,239,506	1,305,160	1,322,314	1,804,880	1,273,768
460 - Non-Consumable Items	-	2,755	3,571	5,000	5,000

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
470 - Computer Software	16,856	23,707	50,014	40,000	27,000
540 - Depreciable Equipment	-	95,400	85,904	100,000	100,000
640 - Dues and Fees	13,963	1,222	150	1,000	500
670 - Taxes and Licenses	420	13,789	13,355	15,000	10,000
3100 - Food Services Total	**3,295,958**	**3,789,815**	**3,840,130**	**4,988,920**	**4,126,198**
3300 - Community Services					
111 - Licensed Salaries	12,355	3,363	2,606	15,000	6,840
112 - Classified Salaries	-	-	29,617	20,031	21,360
114 - Manager-Classified	15,070	16,375	20,263	25,026	28,160
130 - Additional Salary	16,766	24,539	46,388	45,000	55,000
210 - Public Employees Retirement System	6,926	9,785	13,180	22,910	19,090
220 - Social Security Administration	3,306	3,344	6,393	8,037	20,400
230 - Other Required Payroll Costs	174	171	411	521	660
240 - Contractual Employee Benefits	5,375	5,048	15,838	13,192	13,180
310 - Instructional, Professional, and Technical Services	1,039	-	5,000	-	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
380 - Non-instructional Professional and Technical Services	3,472	670	11,490	5,000	7,500
410 - Consumable Supplies and Materials	152,292	153,631	167,849	170,590	80,400
470 - Computer Software	-	-	108	1,000	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
3300 - Community Services Total	**230,105**	**223,082**	**366,207**	**858,307**	**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**
4000 - Facilities Acquisition and Construction					
4120 - Site Acquisition and Development Services					
530 - Improvements Other Than Buildings	-	-	-	-	1,200,000
4120 - Site Acquisition and Development Services Total	**-**	**-**	**-**	**-**	**1,200,000**
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
4150 - Building Acquisition, Construction, and Improvement Services Total	**1,919,000**	**1,738,031**	**1,217,578**	**445,000**	**496,000**
4000 - Facilities Acquisition and Construction Total	**1,919,000**	**1,738,031**	**1,217,578**	**445,000**	**1,696,000**

Reporting Details - Special Revenue Fund (200)

by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
5200 - Transfers of Funds Total	**-**	**341,667**	**350,000**	**500,751**	**500,000**
5000 - Other Uses Total	**-**	**2,856,421**	**350,000**	**500,751**	**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**
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

[1]As 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	(180,416,909)
Remaining General Obligation Debt Capacity	$ 1,012,018082
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 205-26.

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

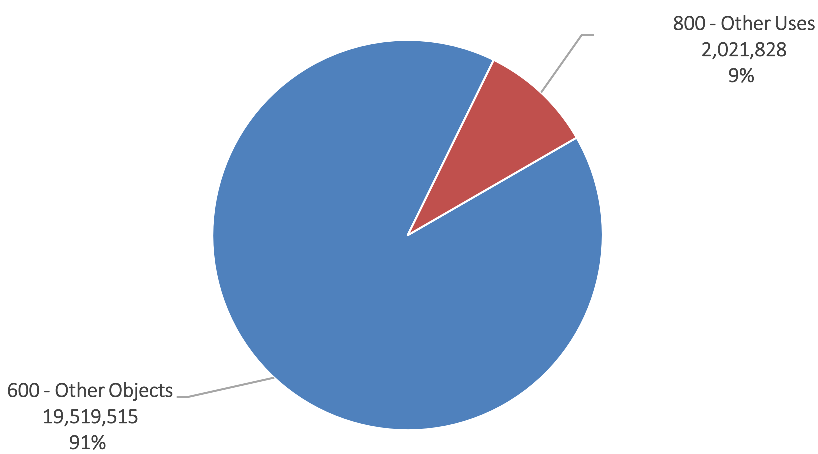
The PERS Bond Debt Service Fund is used to repay the debt service resulting from the issuance of bonds in 2002 to reduce the district's PERS unfunded liability to aid in reducing long term costs. Revenue is provided by assessing a percentage against employee salaries from all district funds.

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

amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
Resources					
1000 - Revenue From Local Sources	16,737,211	17,704,484	18,333,518	18,657,402	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
Resources Total	**18,709,176**	**19,354,631**	**20,058,237**	**20,408,762**	**21,541,343**
Requirements					
600 - Other Objects	17,058,374	17,629,913	18,291,995	18,899,431	19,519,515
800 - Other Uses	-	-	-	1,509,331	2,021,828
Requirements Total	**17,058,374**	**17,629,913**	**18,291,995**	**20,408,762**	**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



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

amounts in dollars

	2024-25 Adopted (as Revised)	2025-26 Proposed	*2026-27 Forecast*	*2027-28 Forecast*	*2028-29 Forecast*
Resources					
1000 - Revenue From Local Sources	18,657,402	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	*2,021,828*	*1,984,972*	*585,213*
Resources Total	**20,408,762**	**21,541,343**	*22,152,787*	*19,315,040*	*18,435,033*
Requirements					
600 - Other Objects	18,899,431	19,519,515	*20,167,815*	*18,729,827*	*17,613,050*
800 - Other Uses	1,509,331	2,021,828	*1,984,972*	*585,213*	*821,983*
Requirements Total	**20,408,762**	**21,541,343**	*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 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
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
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**
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
5000 - Revenue from Other Sources Total	**1,968,192**	**1,647,666**	**1,724,719**	**1,748,860**	**1,810,011**
Resources Total	**18,709,176**	**19,354,631**	**20,058,237**	**20,408,762**	**21,541,343**

Requirements by Object - Debt Service Fund (300)

amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
Requirements					
600 - Other Objects					
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
600 - Other Objects Total	**17,058,374**	**17,629,913**	**18,291,995**	**18,899,431**	**19,519,515**
800 - Other Uses of Funds					
810 - Planned Reserve	-	-	-	1,509,331	2,021,828
800 - Other Uses of Funds Total	**-**	**-**	**-**	**1,509,331**	**2,021,828**
Requirements Total	**17,058,374**	**17,629,913**	**18,291,995**	**20,408,762**	**21,541,343**

Requirements by Function - Debt Service Fund (300)

amounts in dollars

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

Reporting Details - Debt Service Fund (300)

by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
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
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**
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 - Other Sources					
5400 - Resources-Beginning Fund Balance	1,968,192	1,647,666	1,724,719	1,748,860	1,810,011
5000 - Revenue from Other Sources Total	**1,968,192**	**1,647,666**	**1,724,719**	**1,748,860**	**1,810,011**
Resources Total	**18,709,176**	**19,354,631**	**20,058,237**	**20,408,762**	**21,541,343**
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
5000 - Other Uses Total	**17,058,374**	**17,629,913**	**18,291,995**	**18,899,431**	**19,519,515**
6000 - Contingencies					
810 - Planned Reserve	-	-	-	1,509,331	2,021,828
6000 - Contingencies Total	**-**	**-**	**-**	**1,509,331**	**2,021,828**
Requirements Total	**17,058,374**	**17,629,913**	**18,291,995**	**20,408,762**	**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 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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	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 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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	-	-
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**	**-**

Reporting Details - Capital Projects Fund (400)

by reporting function and object; amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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.

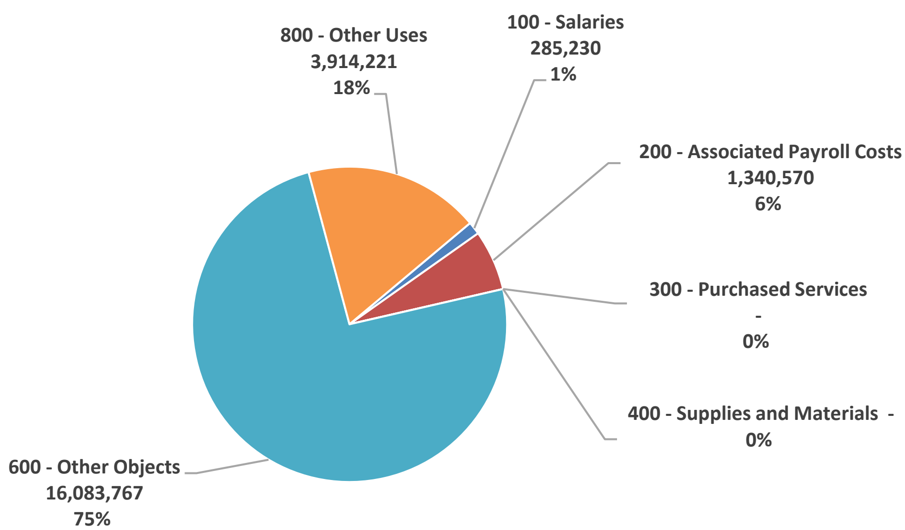
As of June 30, 2023, 692 active participants and 33 inactive participants were covered by the benefit terms. Total OPEB liability on June 30, 2023 was $4,376,712.

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
Resources					
1000 - Revenue From Local Sources	16,027,942	15,492,162	15,793,377	13,272,215	16,284,328
5000 - Other Sources	7,947,764	7,988,906	9,766,165	5,388,880	5,339,460
Resources Total	**23,975,705**	**23,481,067**	**25,559,542**	**18,661,095**	**21,623,788**
Requirements					
100 - Salaries	304,615	218,979	313,305	180,000	285,230
200 - Associated Payroll Costs	112,910	93,611	3,375,374	50,230	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
800 - Other Uses	-	-	-	3,049,870	3,914,221
Requirements Total	**15,986,800**	**13,714,902**	**17,592,358**	**18,661,095**	**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



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

amounts in dollars

	2024-25 Adopted (as Revised)	2025-26 Proposed	*2026-27 Forecast*	*2027-28 Forecast*	*2028-29 Forecast*
Resources					
1000 - Revenue From Local Sources	13,272,215	16,284,328	*16,577,000*	*16,875,000*	*17,179,000*
5000 - Other Sources	5,388,880	5,339,460	*6,200,000*	*5,200,000*	*4,200,000*
Resources Total	**18,661,095**	**21,623,788**	*22,777,000*	*22,075,000*	*21,379,000*
Requirements					
100 - Salaries	180,000	285,230	-	-	-
200 - Associated Payroll Costs	50,230	1,340,570	-	-	-
300 - Purchased Services	10,000	-	-	-	-
400 - Supplies and Materials	8,000	-	-	-	-
600 - Other Objects	15,362,995	16,083,767	*16,631,000*	*17,180,000*	*17,884,000*
800 - Other Uses	3,049,870	3,914,221	*6,146,000*	*4,895,000*	*3,495,000*
Requirements Total	**18,661,095**	**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 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
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
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**
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
5000 - Revenue from Other Sources Total	**7,947,764**	**7,988,906**	**9,766,165**	**5,388,880**	**5,339,460**
Resources Total	**23,975,705**	**23,481,067**	**25,559,542**	**18,661,095**	**21,623,788**

Requirements by 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
Requirements					
100 - Salaries					
112 - Classified Salaries	40,688	-	-	-	-
113 - Administrators	17,439	-	-	-	-
114 - Manager-Classified	68,328	85,225	127,667	-	72,230
130 - Additional Salary	178,159	133,755	185,638	180,000	213,000
100 - Salaries Total	**304,615**	**218,979**	**313,305**	**180,000**	**285,230**
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	68,918	51,851	3,260,763	35,380	1,314,350
220 - Social Security Administration	23,026	16,414	23,441	13,770	5,530
230 - Other Required Payroll Costs	1,168	831	59,199	1,080	590
240 - Contractual Employee Benefits	19,799	24,515	31,970	-	20,100
200 - Associated Payroll Costs Total	**112,910**	**93,611**	**3,375,374**	**50,230**	**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
600 - Other Objects Total	**15,339,457**	**12,563,348**	**13,741,528**	**15,362,995**	**16,083,767**
800 - Other Uses of Funds					
810 - Planned Reserve	-	-	-	3,049,870	3,914,221
800 - Other Uses of Funds Total	**-**	**-**	**-**	**3,049,870**	**3,914,221**
Requirements Total	**15,986,800**	**13,714,902**	**17,592,358**	**18,661,095**	**21,623,788**

Requirements by Function - Internal Service Fund (600)

amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5	-	-	631,168	-	237,670
1121 - Middle School Programs	-	-	328,562	-	125,850
1122 - Middle School Extracurricular	-	-	4,126	-	-
1131 - High School Programs	-	-	420,329	-	158,680
1132 - High School Extracurricular	-	-	36,674	-	6,470
1140 - Pre-kindergarten Programs	-	-	1,261	-	-
1220 - Restrictive Programs for Students with Disabilities	-	-	151,298	-	64,160
1250 - Less Restrictive Programs for Students with Disabilities	-	-	216,148	-	89,100
1271 - Remediation	-	-	5,921	-	650
1272 - Title IA/D	-	-	21,647	-	7,670
1280 - Alternative Education	-	-	44,359	-	33,730
1299 - Other Programs	-	-	1,093	-	-
1400 - Summer School Programs	-	-	2,488	-	-
1000 - Instruction Total	**-**	**-**	**1,939,768**	**-**	**754,600**
2000 - Support Services					
2110 - Attendance and Social Work Services	-	-	80,204	-	50,600
2120 - Guidance Services	-	-	123,271	-	48,770
2130 - Health Services	-	-	42,297	-	17,100
2140 - Psychological Services	-	-	57,422	-	16,530
2150 - Speech Pathology and Audiology Services	-	-	23,607	-	9,660
2160 - Other Student Treatment Services	-	-	7,644	-	5,640
2190 - Service Direction, Student Support Services	-	-	42,067	-	16,450
2210 - Improvement of Instruction Services	-	-	84,135	-	30,710
2220 - Educational Media Services	-	-	25,216	-	8,970
2230 - Assessment and Testing	-	-	14,933	-	9,930
2240 - Instructional Staff Development	-	-	6,983	-	-
2310 - Board of Education Services	-	-	424	-	120
2320 - Executive Administration Services	-	-	18,844	-	15,080
2410 - Office of the Principal Services	-	-	214,425	-	87,530
2490 - Other Support Services-School Administration	-	-	67,995	-	29,890
2510 - Direction of Business Support Services	39,146	-	12,625	-	4,370
2520 - Fiscal Services	15,947,654	13,714,902	14,401,403	15,611,225	16,425,137
2540 - Operation and Maintenance of Plant Services	-	-	183,979	-	83,490
2550 - Student Transportation Services	-	-	5,684	-	2,290
2570 - Internal Services	-	-	23,957	-	1,310
2630 - Information Services	-	-	9,166	-	2,850
2640 - Staff Services	-	-	35,881	-	12,830
2660 - Technology Services	-	-	76,915	-	34,770
2680 - Interpretation and Translation Services	-	-	11,061	-	4,310
2690 - Other Support Services-Central	-	-	1,470	-	920
2000 - Support Services Total	**15,986,800**	**13,714,902**	**15,571,606**	**15,611,225**	**16,919,257**

Requirements by Function
- Internal Service Fund (600)

amounts in dollars

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted (as Revised)	2025-26 Proposed
3300 - Community Services					
3100 - Food Services	-	-	67,474	-	31,110
3300 - Community Services	-	-	11,180	-	4,600
3300 - Community Services Total	**-**	**-**	**78,653**	**-**	**35,710**
4000 - Facilities Acquisition and Construction					
4110 - Service Area Directio	-	-	2,331	-	-
4000 - Facilities Acquisition and Construction Tota	**-**	**-**	**2,331**	**-**	**-**
6000 - Contingencies					
6000 - Contingencies	-	-	-	3,049,870	3,914,221
6000 - Contingencies Total	**-**	**-**	**-**	**3,049,870**	**3,914,221**
equ rements ota	**, ,**	**, ,**	**, ,**	**, ,**	**, ,**

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
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
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**
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
5000 - Revenue from Other Sources Total	**7,947,764**	**7,988,906**	**9,766,165**	**5,388,880**	**5,339,460**
Resources Total	**23,975,705**	**23,481,067**	**25,559,542**	**18,661,095**	**21,623,788**
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
210 - Public Employees Retirement System	-	-	631,168	-	237,670
1111 - Elementary, K-5 Total	**-**	**-**	**631,168**	**-**	**237,670**
1121 - Middle School Programs					
210 - Public Employees Retirement System	-	-	328,562	-	125,850
1121 - Middle School Programs Total	**-**	**-**	**328,562**	**-**	**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
1131 - High School Programs Total	**-**	**-**	**420,329**	**-**	**158,680**
1132 - High School Extracurricular					
210 - Public Employees Retirement System	-	-	36,674	-	6,470
1132 - High School Extracurricular Total	**-**	**-**	**36,674**	**-**	**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
1220 - Restrictive Programs for Students with Disabilities Total	**-**	**-**	**151,298**	**-**	**64,160**

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
1250 - Less Restrictive Programs for Students with Disabilities					
210 - Public Employees Retirement System	-	-	216,148	-	89,100
1250 - Less Restrictive Programs for Students with Disabilities Total	**-**	**-**	**216,148**	**-**	**89,100**
1271 - Remediation					
210 - Public Employees Retirement System	-	-	5,921	-	650
1271 - Remediation Total	**-**	**-**	**5,921**	**-**	**650**
1272 - Title IA/D					
210 - Public Employees Retirement System	-	-	21,647	-	7,670
1272 - Title IA/D Total	**-**	**-**	**21,647**	**-**	**7,670**
1280 - Alternative Education					
210 - Public Employees Retirement System	-	-	44,359	-	33,730
1280 - Alternative Education Total	**-**	**-**	**44,359**	**-**	**33,730**
1291 - English Language Learner - ORS 336.079					
210 - Public Employees Retirement System	-	-	74,694	-	30,620
1291 - English Language Learner - ORS 336.079 Total	**-**	**-**	**74,694**	**-**	**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**
2000 - Support Services					
2110 - Attendance and Social Work Services					
210 - Public Employees Retirement System	-	-	80,204	-	50,600
2110 - Attendance and Social Work Services Total	**-**	**-**	**80,204**	**-**	**50,600**
2120 - Guidance Services					
210 - Public Employees Retirement System	-	-	123,271	-	48,770
2120 - Guidance Services Total	**-**	**-**	**123,271**	**-**	**48,770**
2130 - Health Services					
210 - Public Employees Retirement System	-	-	42,297	-	17,100
2130 - Health Services Total	**-**	**-**	**42,297**	**-**	**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
2140 - Psychological Services					
210 - Public Employees Retirement System	-	-	57,422	-	16,530
2140 - Psychological Services Total	**-**	**-**	**57,422**	**-**	**16,530**
2150 - Speech Pathology and Audiology Services					
210 - Public Employees Retirement System	-	-	23,607	-	9,660
2150 - Speech Pathology and Audiology Services Total	**-**	**-**	**23,607**	**-**	**9,660**
2160 - Other Student Treatment Services					
210 - Public Employees Retirement System	-	-	7,644	-	5,640
2160 - Other Student Treatment Services Total	**-**	**-**	**7,644**	**-**	**5,640**
2190 - Service Direction, Student Support Services					
210 - Public Employees Retirement System	-	-	42,067	-	16,450
2190 - Service Direction, Student Support Services Total	**-**	**-**	**42,067**	**-**	**16,450**
2210 - Improvement of Instruction Services					
210 - Public Employees Retirement System	-	-	84,135	-	30,710
2210 - Improvement of Instruction Services Total	**-**	**-**	**84,135**	**-**	**30,710**
2220 - Educational Media Services					
210 - Public Employees Retirement System	-	-	25,216	-	8,970
2220 - Educational Media Services Total	**-**	**-**	**25,216**	**-**	**8,970**
2230 - Assessment and Testing					
210 - Public Employees Retirement System	-	-	14,933	-	9,930
2230 - Assessment and Testing Total	**-**	**-**	**14,933**	**-**	**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
2310 - Board of Education Services Total	**-**	**-**	**424**	**-**	**120**
2320 - Executive Administration Services					
210 - Public Employees Retirement System	-	-	18,844	-	15,080
2320 - Executive Administration Services Total	**-**	**-**	**18,844**	**-**	**15,080**
2410 - Office of the Principal Services					
210 - Public Employees Retirement System	-	-	214,425	-	87,530
2410 - Office of the Principal Services Total	**-**	**-**	**214,425**	**-**	**87,530**

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
2490 - Other Support Services-School Administration					
210 - Public Employees Retirement System	-	-	67,995	-	29,890
2490 - Other Support Services-School Administration Total	**-**	**-**	**67,995**	**-**	**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
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**
2520 - Fiscal Services					
112 - Classified Salaries	40,688	-	-	-	-
114 - Manager-Classified	61,099	85,225	127,667	-	72,230
130 - Additional Salary	177,278	133,755	168,538	180,000	213,000
210 - Public Employees Retirement System	62,013	51,851	91,045	35,380	29,920
220 - Social Security Administration	21,082	16,414	22,184	13,770	5,530
230 - Other Required Payroll Costs	1,071	831	59,199	1,080	590
240 - Contractual Employee Benefits	15,148	24,515	29,090	-	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	15,339,457	12,563,348	13,741,528	15,362,995	16,083,767
2520 - Fiscal Services Total	**15,947,654**	**13,714,902**	**14,401,403**	**15,611,225**	**16,425,137**
2540 - Operation and Maintenance of Plant Services					
210 - Public Employees Retirement System	-	-	183,979	-	83,490
2540 - Operation and Maintenance of Plant Services Total	**-**	**-**	**183,979**	**-**	**83,490**
2550 - Student Transportation Services					
210 - Public Employees Retirement System	-	-	5,684	-	2,290
2550 - Student Transportation Services Total	**-**	**-**	**5,684**	**-**	**2,290**

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
2570 - Internal Services					
130 - Additional Salary	-	-	17,100	-	-
210 - Public Employees Retirement System	-	-	2,719	-	1,310
220 - Social Security Administration	-	-	1,258	-	-
240 - Contractual Employee Benefits	-	-	2,880	-	-
2570 - Internal Services Total	**-**	**-**	**23,957**	**-**	**1,310**
2630 - Information Services					
210 - Public Employees Retirement System	-	-	9,166	-	2,850
2630 - Information Services Total	**-**	**-**	**9,166**	**-**	**2,850**
2640 - Staff Services					
210 - Public Employees Retirement System	-	-	35,881	-	12,830
2640 - Staff Services Total	**-**	**-**	**35,881**	**-**	**12,830**
2660 - Technology Services					
210 - Public Employees Retirement System	-	-	76,915	-	34,770
2660 - Technology Services Total	**-**	**-**	**76,915**	**-**	**34,770**
2680 - Interpretation and Translation Services					
210 - Public Employees Retirement System	-	-	11,061	-	4,310
2680 - Interpretation and Translation Services Total	**-**	**-**	**11,061**	**-**	**4,310**
2690 - Other Support Services-Central					
210 - Public Employees Retirement System	-	-	1,470	-	920
2690 - Other Support Services-Central Total	**-**	**-**	**1,470**	**-**	**920**
2000 - Support Services Total	**15,986,800**	**13,714,902**	**15,571,606**	**15,611,225**	**16,919,257**
3000 - Enterprise and Community Services					
3100 - Food Services					
210 - Public Employees Retirement System	-	-	67,474	-	31,110
3100 - Food Services Total	**-**	**-**	**67,474**	**-**	**31,110**
3300 - Community Services					
210 - Public Employees Retirement System	-	-	11,180	-	4,600
3300 - Community Services Total	**-**	**-**	**11,180**	**-**	**4,600**
3000 - Enterprise and Community Services Total	**-**	**-**	**78,653**	**-**	**35,710**

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
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
6000 - Contingencies Total	**-**	**-**	**-**	**3,049,870**	**3,914,221**
6000 - Contingencies Total	**-**	**-**	**-**	**3,049,870**	**3,914,221**
Requirements Total	**15,986,800**	**13,714,902**	**17,592,358**	**18,661,095**	**21,623,788**
Ending Fund Balance	**7,988,906**	**9,766,165**	**7,967,184**	**-**	**-**

INFORMATIONAL SECTION

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*

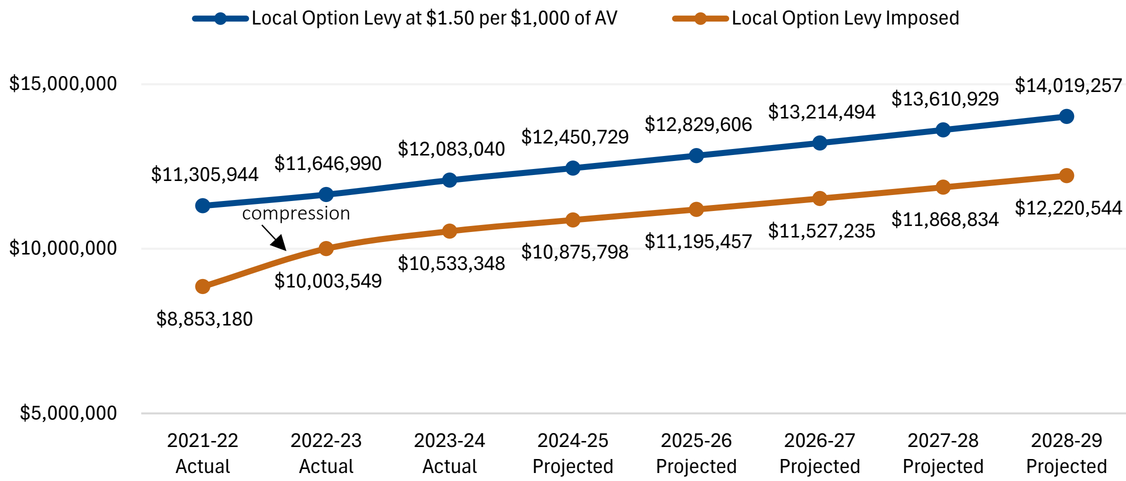
LOCAL OPTION LEVY

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 innovate 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**

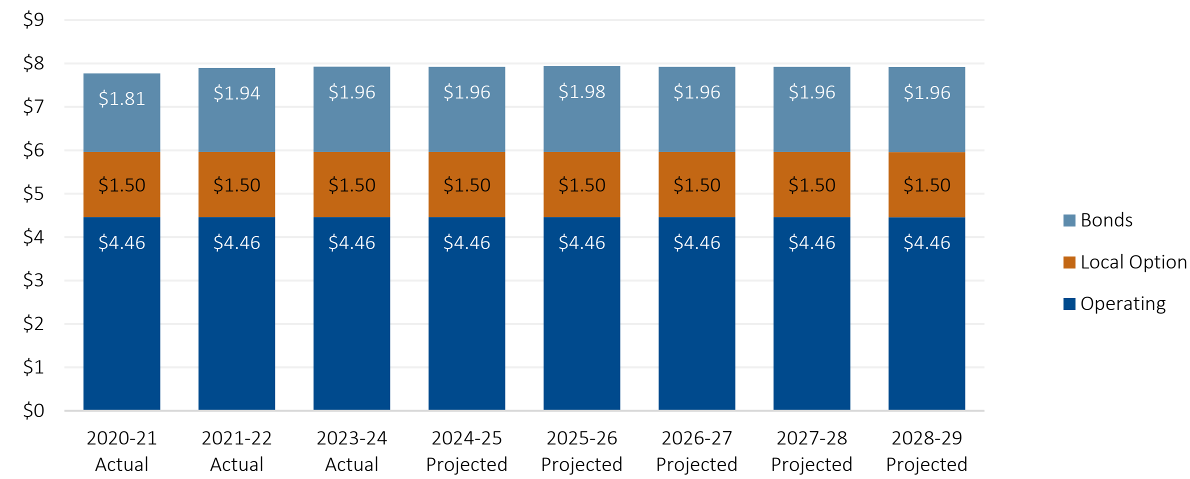
PENSION OBLIGATION BONDS

On October 2, 2022, 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.

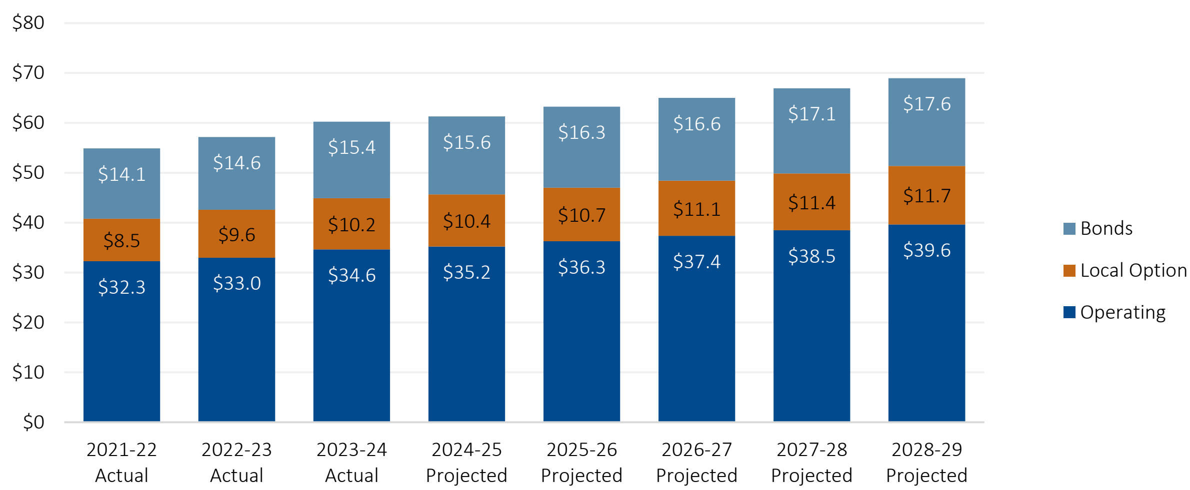
SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

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	District	Charter
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	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**		

[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

2025-2026 Local Revenue

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**

2025-2026 Experience Adjustment

District Average Teacher Experience	=	12.67
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	**0.58**

2025-2026 Transportation Grant

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-Reimburseable	=	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

2025-2026 Extended ADMw

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 x ($4,500 + ($25 x +.58))) x 2.475426043= $77,980,537

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

General Purpose Grant per Extended ADMw = $11,175

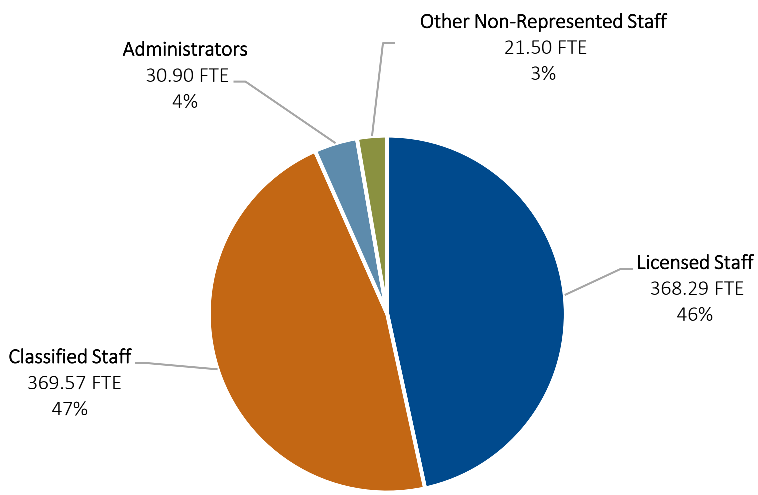
Total Formula Revenue per Extended ADMw = $11,821

Charter Schools Rate = $11,175

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 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 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

			Classroom FTE		Elementary Enrichment				Basic School Support FTE									
Grade Span	School	Projected Enrollment	Direct Instruction	Student:Teacher Ratio	PE	Music	Art	Total	School Administration [2]	Counseling & Social Work [3]	Instructional Support [4]	Administrative Support [5]	Student Support [6]	Assessment	Library	Athletics	Total	Total FTE Allocations
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	Crescent 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**		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] *Elementary Enrichment is based on number of classrooms. Each classroom is allocated 80 minutes per class, per week for PE and music. Each classroom is allocated 60 minutes per class, per week for art.*

[2] *School Administration includes Principal, Assistant Principal, and TOSA/Dean of Students.*

[3] *Counseling & Social Work includes Counselor orSocial Worker, Mental Health Therapist, Student and Family Advocate, Career Center Specialist, and Counseling Administrative Support.*

[4] *Instructional support includes Life Skills Teacher, Special Education Teacher, Speech and Language Pathologist, Adapted PE Teacher, ELL Teacher, MTSS Specialist or RTI Coach, Instructional Coach, Alternative Education, TOSA/Family Engagement, TOSA/Racial Equity Coach, TOSA/Canvas Coach, TOSA/DLI Coordinator, and TOSA/Graducation Coach.*

[5] *Administrative support includes Office Manager, Administrative Assistant, Registrar, and Fiscal Clerk.*

[6] *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
Food Service	
Food Service Assistant	5
Food Service Specialist	6
Lead Baker	7
Kitchen Manager	9
Catering Manager	9
Central Kitchen Manager	12
Food Service Foreman	17
Clerical	
Secretary	6
Administrative Assistant 1	7
Health Service Assistant	9
Administrative Assistant 1 - Office (attendan	9
Administrative Assistant 2	10
Registrar 1	12
Career Center Specialist	12
Administrative Assistant 2/Office Manager	13
Administrative Assistant 3	13
Registrar 2	13
Administrative Assistant 3/Office Manager	14
Business	
Fiscal Clerk 1	8
Fiscal Clerk 2	11
Fiscal Clerk 2/Office Manager	13
Accounting & Business Systems Specialist I	14
Payroll / Benefit Specialist	18
Accounting & Business Systems Specialist II	19

Classification Family	Salary Range
Instructional Assistants	
Educational Assistant 2	9
Educational Assistant 3	11
Educational Assistant Life Skills	12
School-to-Career Transition Specialist	12
Assessment	
Assessment Technician	11
District Assessment and Data Specialist	18
Student Behavior	
Student Behavior Assistant	9
Student Behavior Support 1	10
Student Behavior Support 2	12
Campus Behavior Support	13
Student Behavior Support 3 - grandfathered	16
Stand Alone Positions	
Special Education Behavior Assistant	13
Mental Health & Wellness Skills Trainer	15
Bilingual Student and Family Advocate 1	15
Communications Specialist	17
Bilingual Student and Family Advocate 2	17
Newcomer Student and Family Liaison	17
Special Education Data Specialist	17
District Synergy Specialist	18
Speech Language Pathologist Assistant	19
Braillist; Translator	19
Medicaid Coordinator	19
Electrician Specialist	23

Classification Family	Salary Range
Technology	
Technology/Computer Lab Assistant 1 (bldg)	10
Technology/Computer Lab Assistant 2 (bldg)	11
Information Services Training and Support	12
Information Services Technical Support 1	14
Theater and AV Technician 2	17
Information Services Technical Support 2	18
Information Services Technical Support 3	23
Data Integration & Systems Analyst	23
Library	
Library Media Assistant 1	7
Instructional Media Center Assistant 1 (CIMC)	7
Library Media Technician	10
Instructional Media Center Assistant 2 (CIMC)	10
Instructional Media Center Lead (CIMC)	13
Maintenance	
Maintenance 1	8
Lead Maintenance	9
Warehouse Delivery	10
Project Crew	10
Project Crew Lead	11
Campus Steward 1 (Elementary)	12
Campus Steward 2 (Middle School)	13
Maintenance 2	13
Campus Steward 3 (High School)	14
Maintenance 3	17
Maintenance 4	18
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

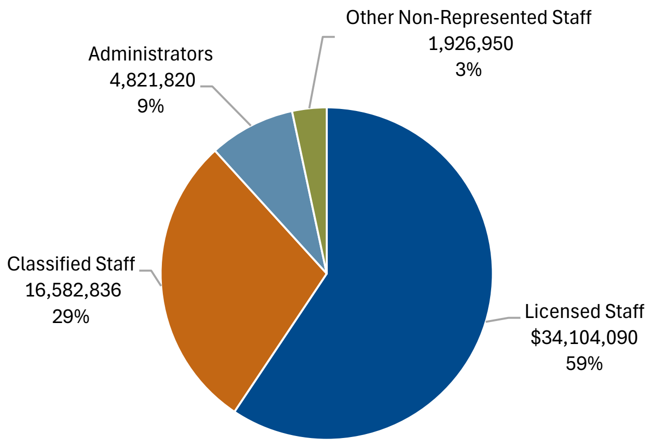
2025-26 ADMINISTRATOR/NON-REPRESENTED SALARY SCHEDULE; $ PER 1.0 FTE

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**
Change from Prior Year	*11.7%*	*7.6%*	*3.0%*	*4.5%*	*2.3%*

[1]The 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**
Change from Prior Year	*6.1%*	*5.7%*	*6.0%*	*5.6%*	*-0.6%*

STUDENT ENROLLMENT

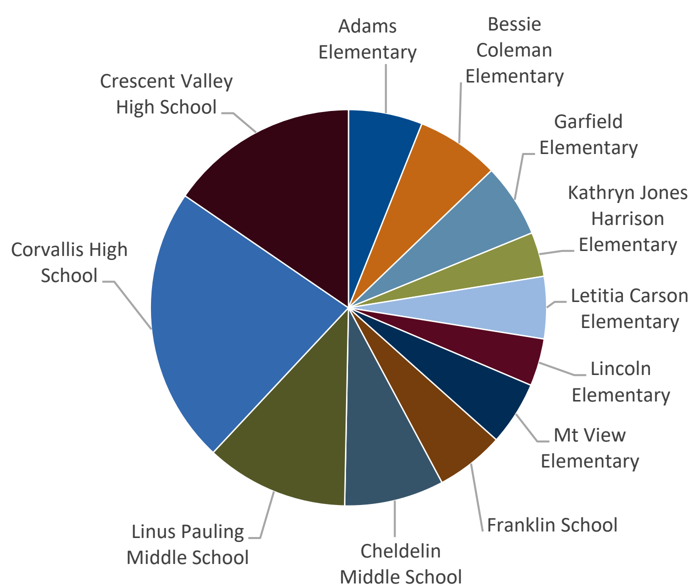
The District develops annual enrollment projections using two types of information – cohort survival rates and birth rates. Cohort survival is a commonly used demographic technique that looks at the number of students in a given grade (called a "cohort"), and determines how many of those students will 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%
2025-26 Projected	*303*	*342*	*358*	*391*	*414*	*413*	*446*	*409*	*433*	*572*	*493*	*515*	*572*	*5,661*	*-237*	*-4.0%*
2026-27 Projected	*316*	*312*	*342*	*348*	*386*	*421*	*410*	*442*	*409*	*464*	*574*	*489*	*554*	*5,467*	*-194*	*-3.4%*
2027-28 Projected	*289*	*325*	*312*	*333*	*344*	*393*	*418*	*407*	*442*	*438*	*465*	*569*	*526*	*5,261*	*-206*	*-3.8%*
2028-29 Projected	*274*	*300*	*330*	*311*	*333*	*348*	*402*	*418*	*411*	*477*	*438*	*467*	*631*	*5,140*	*-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	384
Garfield Elementary	340
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

		Students						Discretionary Allocation		
School and Grades Served		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**	**Kathryn Jones Harrison**	**Letitia Carson**	**Lincoln**	**Mountian View**
			DLI, Title I	*Life Skills*	*Title I*	*DLI, Title I*	*Title I, SEG*
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					
	Franklin K-8	Cheldelin Middle	Linus Pauling Middle	Corvallis High	Crescent Valley High	District Wide
			Life Skills, DLI	*Life Skills, DLI*	*WINGS*	
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

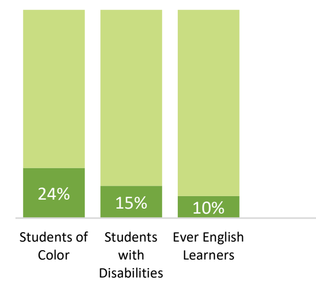
Peter Henning, Principal

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
Race/Ethnicity	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%

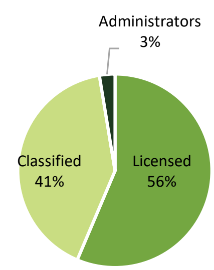


PERFORMANCE MEASURES

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

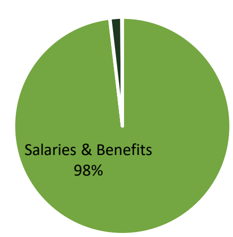
STAFFING

	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:

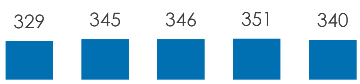
ENROLLMENT, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are as published by Oregon Department of Education (https://www.ode.state.or.us/data/reportcard/media.aspx) for actuals 2021-24; Fall Enrollment Report for 2024-25; District Estimates for 2025-26. Due to the COVID-19 pandemic, many ODE reports 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

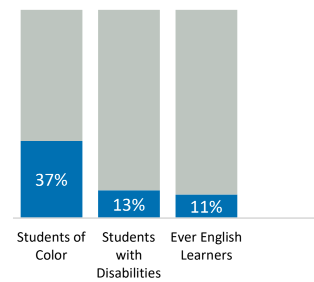
ENROLLMENT



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
Race/Ethnicity	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%

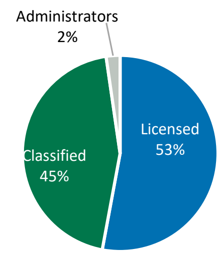


PERFORMANCE MEASURES

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

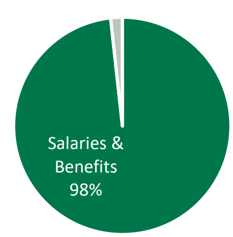
STAFFING

	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

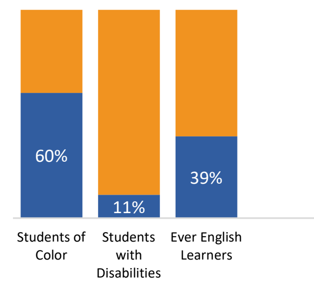
DLI, Title I

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
Race/Ethnicity	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%

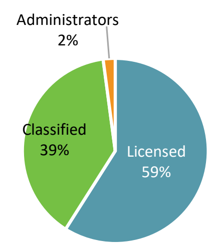


PERFORMANCE MEASURES

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

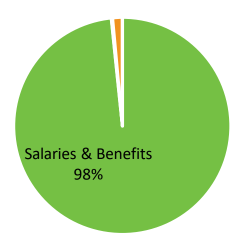
STAFFING

	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**



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KATHRYN JONES HARRISON ELEMENTARY

Grades K-5

Elton Kikuta, Principal

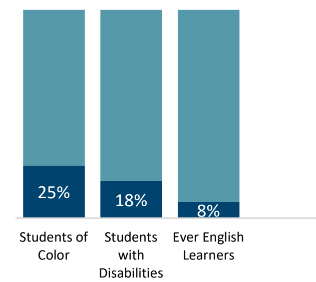
Life Skills

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
Race/Ethnicity	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%

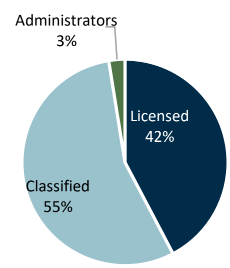


PERFORMANCE MEASURES

	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

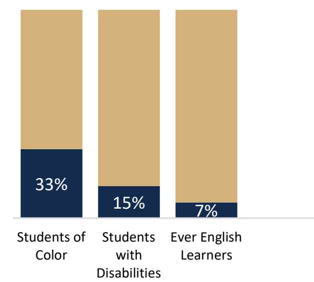
Title I

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%

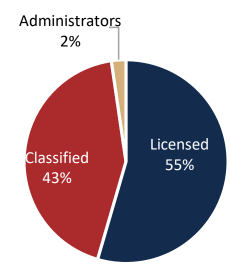


PERFORMANCE MEASURES

	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:

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LINCOLN ELEMENTARY

Grades K-5

Chaundra Smith, Principal

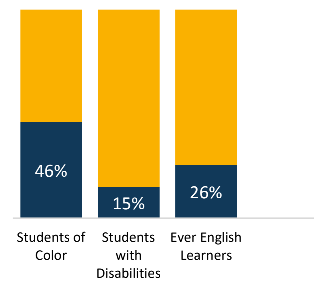
DLI, Title I

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
Race/Ethnicity	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%

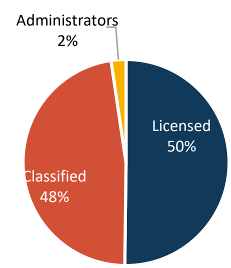


PERFORMANCE MEASURES

	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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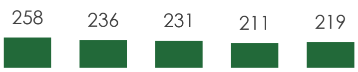
MOUNTAIN VIEW ELEMENTARY

Grades K-5

Byron Bethards, Principal

Title I, SEL

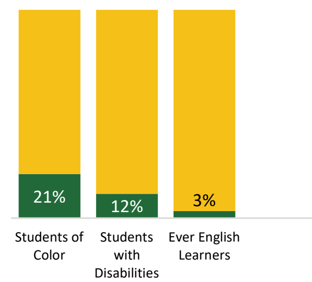
ENROLLMENT



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%

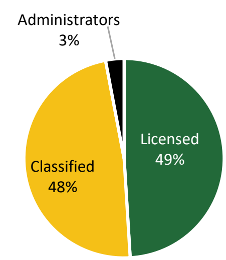


PERFORMANCE MEASURES

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

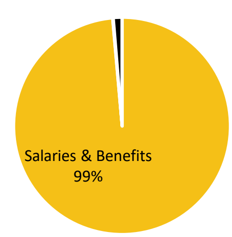
STAFFING

	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**



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.

FRANKLIN K-8 SCHOOL

Grades K-8

Amy Wright, Principal

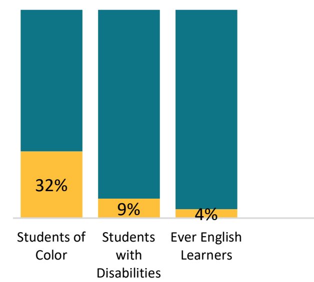
School of Choice

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%

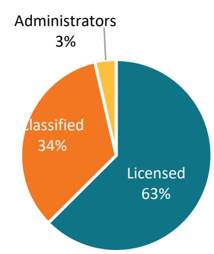


PERFORMANCE MEASURES

	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

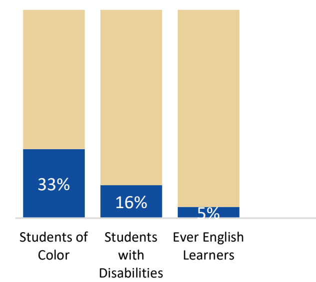
AVID

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%

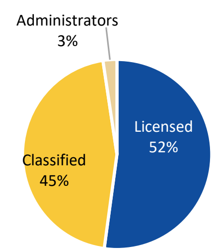


PERFORMANCE MEASURES

	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

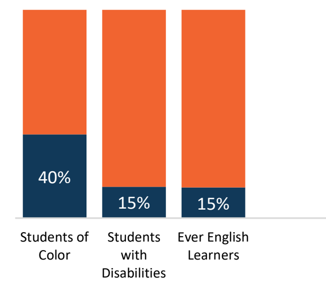
Life Skills, DLI, AVID

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%

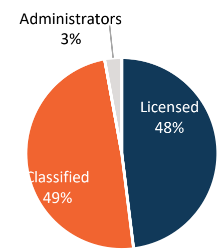


PERFORMANCE MEASURES

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

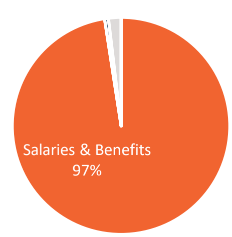
STAFFING

	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**



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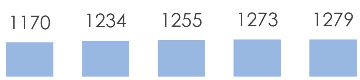
CORVALLIS HIGH SCHOOL

Grades 9-12

Matt Boring, Principal

Life Skills, DLI, AVID

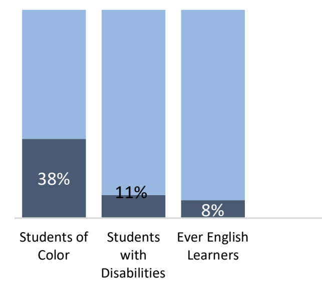
ENROLLMENT



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
Race/Ethnicity	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%

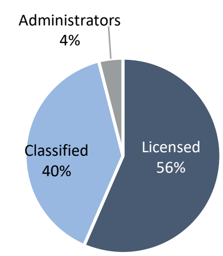


PERFORMANCE MEASURES

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

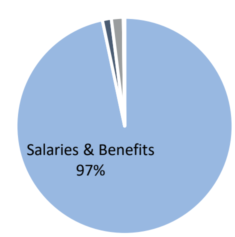
STAFFING

	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**



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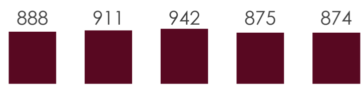
CRESCENT VALLEY HIGH SCHOOL

Grades 9-12

Aaron McKee, Principal

WINGS, AVID

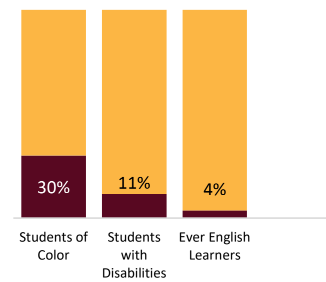
ENROLLMENT



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
Race/Ethnicity	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%

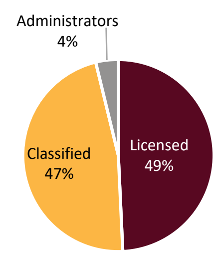


PERFORMANCE MEASURES

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

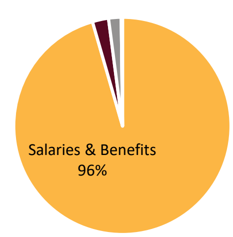
STAFFING

	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**



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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 ACCOUTING 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

200

NOTES

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

Corvallis
SCHOOL DISTRICT

IV. CONSOLIDATED ACTION (8:20 p.m.)*

IV.A. Minutes

IV.A.1. May 30, 2024

MINUTES
Meeting of the
BUDGET COMMITTEE
Corvallis School District 509J

I. CALL TO ORDER

The meeting was called to order by Committee Chair Andrew Freborg on Thursday, May 30, 2024 at 6:35 p.m. in the gymnasium of Lincoln Elementary School, 110 SW Alexander Street, Corvallis, OR 97333, and live streamed on the district's YouTube channel. The secretary recorded those present as listed below.

COMMITTEE MEMBERS PRESENT	COMMITTEE MEMBERS ABSENT
Sami Al-Abdrabbuh Bill Dougherty Sarah Finger McDonald Andrew Freborg Chris Hawkins Terese Jones Judah Largent Patricia Morrell Aaron Rivers Shauna Tominey Tony Vandermeer Luhui Whitebear (arrived at 6:40) Penny York	None EXECUTIVE STAFF PRESENT Ryan Noss, Superintendent Lauren Wolfe, Finance Director Melissa Harder, Assistant Superintendent Jennifer Duvall, Human Resources Director

A quorum was present, and due notice had been published.

II. FOLLOW UP FROM LAST MEETING

Finance Director Wolfe provided the Committee answers to questions received at the last meeting. The question and answer document has been posted with meeting materials. Included in this summary:

- **Electives Reduced at High School:** Reductions included courses in computer science, fine arts, health, and filmmaking. Math and language arts also saw reductions due to overstaffing.
- **Courses Requiring Travel Between High Schools:** A list of courses was provided, including French, German, culinary arts, health occupations, AP courses, and others. It was confirmed that travel is primarily between Corvallis High School and Crecent Valley High School rather than students attending programs at Harding Center (College Hill).
- **State School Fund Allocation Needs:** An estimated $11 billion was needed to meet budgetary needs, while the current allocation is $10.2 billion.
- **Comparison of Reserve Balances:** A list of districts used for comparison was shared, including Greater Albany, Lebanon, and others.

III. PUBLIC COMMENT

Chair Freborg noted there was no desire for public comment.

IV. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION

Committee discussion included:

Advocacy for Education Funding

- Member Al-Abdrabbuh expressed concern about the budget being the hardest to approve since joining the committee, emphasizing the need for advocacy for increased funding. They highlighted the importance of community support and the need for a collective commitment to education funding.

Discussion on Budget Cuts and Community Support

- Members discussed the impact of budget cuts on public education and the need for community advocacy. They acknowledged the importance of maintaining a strong array of CTE courses despite reductions.

Future Advocacy Efforts

- There was a call for continued advocacy efforts, particularly in January when the legislature reconvenes. Members emphasized the importance of community involvement in advocating for education funding.

V. APPROVAL OF 2023-24 BUDGET, TAX RATE, AND TAX AMOUNT

MOTION:

Committee Member Sami Al-Abdrabbuh moved that the Corvallis School District budget for 2024-25, in the aggregate amount of **$176,657,022** for all funds, be approved**. Committee Member Judah Largent seconded.**

There was no discussion and Committee Votes were counted:

- *Largent* Yea
- *Morrell* Yea
- *Al-Abdrabbuh* Yea
- *York* Yea
- *Hawkins* Yea
- *Vandermeer* Yea
- *Finger McDonald* Yea
- *Jones* Yea
- *Whitebear* Yea
- *Freborg* Yea
- *Rivers* Yea
- *Tominey* Yea
- *Dougherty* Yea

<u>The motion was voted on and passed unanimously, Yea: 13, Nay: 0, Absent: 0.</u>

MOTION:

Committee Member Patricia Morrell moved that the permanent tax rate of **$4.4614** per $1,000 of assessed value be levied for operating purposes, that a local option tax rate of **$1.5000** per $1,000 of assessed value be levied in support of the General Fund, and that a tax amount of **$16,279,585** be levied for the service of bonded debt obligations**. Committee Member Penny York seconded.**

There was no discussion and Committee Votes were counted:

- *Largent* *Yea*
- *Morrell* *Yea*
- *Al-Abdrabbuh* *Yea*
- *York* *Yea*
- *Hawkins* *Yea*
- *Vandermeer* *Yea*
- *Finger McDonald* *Yea*
- *Jones* *Yea*
- *Whitebear* *Yea*
- *Freborg* *Yea*
- *Rivers* *Yea*
- *Tominey* *Yea*
- *Dougherty* *Yea*

The motion was voted on and passed unanimously, Yea: 13, Nay: 0, Absent: 0.

VI. ADOPT MINUTES

a. May 25, 2023
b. April 25, 2024
c. May 23, 2024

Secretary noted an adjustment to roster for May 23, 2024 notes.
Adopted via unanimous consent.

VII. ADJOURNMENT

There being no further business before the Committee, Chair Freborg adjourned the meeting at 7:12 p.m.

Andrew Freborg, Committee Chair

Lauren Wolfe, Budget Officer

Prepared By: Jennifer Bentz

Corvallis
SCHOOL DISTRICT

IV.A.2. April 24, 2025

Corvallis SCHOOL DISTRICT

Thursday, April 24, 2025

MINUTES
Meeting of the
BUDGET COMMITTEE
Corvallis School District 509J
DRAFT

I. CALL TO ORDER

School Board Chair Whitebear called the meeting to order on Thursday, April 24, 2025, at 6:33 p.m. in the Corvallis School District Board Room, 1555 SW 35th Street, Corvallis, OR 97333. It was noted that Judah Largent was attending virtually. The secretary recorded those present as listed below. A quorum was present, and due notice had been published.

COMMITTEE MEMBERS PRESENT	EXECUTIVE STAFF PRESENT
Tony Vandermeer	Ryan Noss, Superintendent
Terese Jones	Lauren Wolfe, Finance Director
Cassandra Inman	Melissa Harder, Assistant Superintendent
Andrew Freborg	
Luhui Whitebear	
Kevin Riley	
Chris Hawkins	
Yan Wang	
Sami Al-Abdrabbuh	
Merideth Bailey	
Bernie Wang	
Jessie Munster	
Shauna Tominey	
Judah Largent	

II. INTRODUCTIONS

Superintendent Noss invited those present to introduce themselves.

III. REVIEW AGENDA AND MEETING NORMS

Superintendent Noss shared information regarding the committee's role in approving and adopting the District's budget and meeting norms. (The slides are posted online with this meeting's information packet and will be filed with the 2024-25 Committee records.)

IV. BUDGET COMMITTEE ORIENTATION

Finance Director Lauren Wolfe provided an overview of the budget process, governed by Oregon's local budget law, which encourages citizen involvement and outlines standard procedures including budget preparations, Budget Committee meetings, public hearings, and final adoption. The Budget Committee read aloud the Corvallis School District Budget Parameters.

Ms. Wolfe also clarified the Budget Committee's role: to hear the budget message, consider public input, discuss and revise the proposed budget, and approve the budget and tax rates. The Committee does not set salaries, benefits, staffing levels, or policy decisions. (The document and slides are posted online with this meeting's information packet and will be filed with the 2024-25 Committee records.)

V. COMMITTEE DISCUSSION AND REQUESTS FOR MORE INFORMATION

Committee members were invited to ask questions or request additional information. Topics included declining enrollment, the impact of budget cuts, a district FTE comparison, information on the budget FAQ, and further information on the district website.

VI. ADJOURNMENT

There being no further business before the Committee, Board Chair Whitebear adjourned the meeting at 8:17 p.m.

Luhui Whitebear, Ph.D., Board Chair

Lauren Wolfe, Budget Officer

Prepared By: Kim Nelson

Corvallis
SCHOOL DISTRICT

IV.A.3. May 15, 2025

Corvallis SCHOOL DISTRICT

Thursday, May 15, 2025

MINUTES

Meeting of the

BUDGET COMMITTEE

Corvallis School District 509J

DRAFT

School Board Chair Whitebear called the meeting to order at 6:35 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

COMMITTEE MEMBERS PRESENT	COMMITTEE MEMBERS EXCUSED
Tony Vandermeer	Merideth Bailey
Terese Jones	Judah Largent
Cassandra Inman	
Andrew Freborg	**EXECUTIVE STAFF PRESENT**
Luhui Whitebear	Ryan Noss, Superintendent
Kevin Riley	Lauren Wolfe, Finance Director
Chris Hawkins	Melissa Harder, Assistant Superintendent
Yan Wang	Jennifer Duvall, Human Resources Director
Sami Al-Abdrabbuh	Kim Patten, Operations Director
Bernie Wang	
Jessie Munster	
Shauna Tominey	

II. NOMINATION AND ELECTION OF OFFICERS

Andrew Freborg was nominated for Committee Chair by Committee Member Jones and was elected by unanimous consent, effective immediately. Committee Member Whitebear turned the meeting over to Chair Freborg.

Tony Vandermeer was nominated for Committee Vice Chair by Committee Chair Freborg, and was elected by unanimous consent, effective immediately.

III. SUPERINTENDENT'S BUDGET MESSAGE

Superintendent Noss presented his budget message. (The document is posted online with the 2024-25 Budget Committee Packet, and his message is printed in its entirety starting on page eight (8) of the 2025-26 Proposed Budget document.)

IV. BUDGET OFFICER HIGHLIGHTS OF THE 2025-26 PROPOSED BUDGET

Finance Director Lauren Wolfe presented a budget summary, noting funding resources, major assumptions and trends, and strategic alignment of resources and how they relate to board goals. (The presentation slides are posted to the 2024-25 Budget Committee packet.)

V. PUBLIC COMMENT

Richard Arnold, Corvallis, OR – commented on the lean budget forecast and noted that the State granted the Committee authority to oversee budgeting decisions, encouraged members to ask informed questions, and reminded Committee members that they decide how they will vote.

Molly Bertsch, a Corvallis School District student, shared concerns about music cuts and her enthusiasm for Bessie Coleman's upcoming musical.

Vibhav Javali, a Corvallis School District Student, expressed concerns about the current budget proposal, urging the Board to reject it. He cited limited academic opportunities and noted that students in the district fall at the bottom in performance metrics. He advocated for reducing reliance on consultants and called for great accountability from district administrators.

Chris Blacker, a Corvallis School District parent, commented on student enrollment, stating that losing 751 students in Corvallis public schools is preventable. He expressed concern that the district ranks in the bottom 10% in comparative performance data and warned about continuing ineffective practices. He pointed to Bethel School District as an example of successful change.

VI. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION

District staff responded to committee questions with the following information:

- **Cuts Comparison:** Although there has not been a comparison of Corvallis's cuts to other districts, it was noted that districts across the state are in similar financial situations.
- **Reserve Funds & Policy DA:** The Budget Committee can *recommend* using reserves, but only the Board can authorize it. Tapping reserves creates compounded issues, as current reserves do not cover even one month of expenditures. Given federal and state uncertainties, Silverton and Newberg districts' past substantial mid-year corrections due to cash flow issues were cited as cautionary examples.

- **School Closures and Cost Savings:** Cost savings from school closures generally take about three years to materialize, with the first year often incurring increased costs due to redistricting and consolidation. While it's not a short-term solution, consolidation remains a necessary long-term consideration. District leadership has met with Bethel School District regarding their closure experience, planning timelines, and staff impact, and noted that many districts statewide face similar challenges. Data will be presented on May 28th at Linus Pauling Middle School, with next steps to be discussed at the August board retreat.
- **Harding School Closure Historical Data:** District Staff committed to finding information on the numbers and consulting with community historians involved in the Harding School closure.
- **Salaries:** Increased contract costs equate to an increase in salaries, a trend seen almost annually; the larger increase for Licensed and Classified staff is due to their extensive salary schedules (16-18 steps), where employees receive both a step increase (e.g., 2.5% for classified, 3.8% for certified) and a Cost of Living Adjustment (COLA). Non-represented (manager/administrator) salaries have fewer steps (7) and most are at the cap, so they primarily receive only the COLA (e.g., 4% this year). Overall, Classified are seeing about 7.5% increase and Certified 7.8% (COLA + step).
- **Admin Salary Increases vs. Staffing:** District Staff clarified that the total increase for *all* non-represented employees (not just administration) is less than one certified position, indicating it would not significantly offset staffing reductions.
- **Students with Disabilities:** District Staff confirmed the decrease is primarily due to a 25% reduction in federal IDEA grant funding. Despite this, the district is not decreasing current special education FTE and has held staffing steady for two consecutive years. Anticipated savings will come from recruiting more in-person Speech and Language Pathologists (SLPs), instead of using external services.
- **Education Service District (ESD) Services (Tier 1 & 2) and 11% Cap:** ESDs provide regional services, like those for Augmentative Communication Specialists, to districts unable to hire full-time positions. All districts universally access Tier 1 services, while Tier 2 funds offer individual district choices. "Flow through" dollars can be used for needed services not provided by the ESD. The current ESD funding formula has been in place for eight years. Oregon's Special Education cap remains at 11% of student enrollment, a statute since the mid-90s. Districts receive additional funding for students on IEPs only up to this cap. Although the state average for students with disabilities is now higher, this cap is unlikely to change in the current legislative session due to negative state revenue forecasts.
- **Cost to Maintain Services:** District Staff stated the Corvallis School District would need $2.98 million more to maintain current service levels in the next biennium.
- **Budget Fluctuations (Purchased Services & Travel):** The dip in property services (primarily utilities) was a budgeting error in the previous year; the current number aligns with actual spending. The fluctuation in "Travel" reflects a realignment of

internal accounting codes for consistent data recording, not necessarily a true increase or decrease in travel. For example, professional development registration fees were previously inconsistently coded but are now correctly categorized under travel.

- **Additional Salary & Contractual Employee Benefits (Decreases):** These decreases are linked to "additional salary" which covers supplemental positions (e.g., stipends for safe advisors, equity coaches) and projections for leave payouts based on actual historical data. This realignment was a result of a switch from another software to manual data analysis, allowing for a deeper dive into budget lines. Assumptions for these figures are based on projections of current year actuals, not solely on previous year's budgeted numbers.
- **Pre-Kindergarten Programs:** The increase in pre-kindergarten programs is due to carryover federal IDEA 619 funds. These funds are typically used for Kinder Academy (summer program) and pre-kindergarten home visits.
- **Alternative Education:** The increase in alternative education funding is a realignment of coding, with positions previously coded under elementary, middle, or high school accounts now correctly reflected under alternative education.
- **Psychological Services:** This increase of approximately $537,000 is related to staffing costs and contracted services within that category. It is for maintaining service levels, not an increase in services.
- **Improvement of Instruction Services & Assessment and Testing:** The increase in "Improvement of Instruction Services" includes funds for planned curriculum adoptions and general cost increases. The doubling of "Assessment and Testing" covers College Board fees for students (AP tests) and corrected coding for existing data support positions (assessment tech and two district-level data specialists who handle data compilation and state reporting). It is not for new positions.
- **Site Acquisition and Development Services:** This $1.2 million is from restricted revenue from construction excise tax, which can only be used for facility improvements. The amount appropriated doesn't necessarily mean it will all be spent, as it's kept for unexpected needs or large future projects (e.g., recent restroom redesign at Crescent Valley).
- **Improvements Other Than Buildings:** This increase is related to restricted revenue from the construction excise tax. Additionally, some of this anticipated funding is for a potential grant from the foundation for "Corvallis Fields for the Future," which would be specifically earmarked for that project. These funds are restricted for facilities improvements and cannot be directed towards instruction or support services.
- **Special Education Funding (Clarification):** Special education funding is *only* for students with Individualized Education Programs (IEPs). Students qualifying under Section 504 of the ADA receive accommodation through general funds, not special education funds.
- **Food Services:** The decrease reflects impacts from federal funding and ongoing efforts to achieve better efficiencies and sustainability within kitchen operations. It

does not mean a reduction in feeding students or a lower quality of food. Budget numbers reflect projections based on current year actuals and CPI (Consumer Price Index) for food, which has been high, but the district has managed to come in lower.

- **Overall Funding & Inflation:** Staff agreed that the current funding levels are not keeping up with inflation.
- **Community Eligibility Provision (CEP) for School Meals:** The district is concerned about losing federal funding for universal free meals due to potential federal policy changes. This is not accounted for in the current budget, as the President's budget was released after assumptions were set. However, staff assured that the district will find ways to continue feeding students. Potential offsets include a general 2% budget savings (from not filling 100% of FTE for all contract days) and anticipated additional federal funding (if cuts aren't as deep as projected) or state PERS savings.
- **PERS (Public Employees Retirement System) Costs & Future Impact:** The district's bond to "buy down" PERS rates from 2002 will be fully paid off in 2028, leading to a recognized savings (estimated 5.45% of payroll) in the final year. The cost of OPSRP (Oregon Public Service Retirement Plan) employees increases as more employees become eligible for retirement. Staff anticipate slight savings this biennium from Senate Bill 849, which is expected to buy down PERS rates by 1.68% due to better-than-expected earnings in a PERS side account. These savings could be redirected to other priorities, like food service.
- **Music Program Cuts & Specials Alignment:** Music FTE allocations are based on student forecasting at the high school and middle school levels. At the elementary level, music cuts were also influenced by a need to align specials (art, music, PE, library) minutes. Previously, PE minutes were misaligned with art and music, creating scheduling difficulties for principals and teachers. The new plan aims for all specials to be 45 minutes, with PE twice weekly and music, art, and library once weekly. The rationale for adjusting specials was to maximize instructional time for literacy and math, which are critical for student graduation and reading proficiency, noting that while specials are important, there are no state minute requirements for them. Elementary principals expressed concerns about fitting all components into the school day and the importance of balanced schedules.
- **Fiscal Services:** The significant increase (about $3 million) is primarily due to rising insurance premiums (property, liability, and employee insurance), not an increase in fiscal services staff. This will be re-coded to a new function next year for clearer representation.
- **Plant Services:** This increase reflects rising costs for custodial, maintenance, building repairs (non-capital), supplies, and utilities. The jump compared to five years ago is because bond funds, which previously covered many of these expenses, are no longer available, shifting the burden back to the general fund.
- **Transportation Services:** The increase is driven by miles driven (boundaries haven't changed), inflation, and increased contract costs with STA (due to challenges in recruiting and retaining drivers). It's important to note that 70% of transportation costs are reimbursed by the State School Fund, meaning the net cost to the district is 30%.
- **Positive Financial Aspects/Savings:**
    - The district is consolidating departments at the district office.
    - State and federal grants for literacy and math TOSAs (Teachers on Special Assignment) reduce the need for external professional development.

- Ongoing evaluation of utility consumption and contracts aims for efficiency and cost savings.
- The district provides food services to other districts, with efforts to ensure those programs at least break even.
- There's a continuous effort to evaluate practices for efficiency rather than just repeating past actions.
- Efforts to re-engage chronically absent students (e.g., 14 students recently) increase revenue.
- Medicaid reimbursements (from a 5-year investment) continue to provide revenue.
- Solar panels contribute to cost reduction through energy efficiency.

- **Addressing Staff Concerns on Scheduling:** District Staff acknowledge the tension between teachers and leadership regarding scheduling changes. Principals are responsible for engaging with their staff to build master schedules that balance core subjects (language arts, math, science, social studies, health) with access to specials (art, music, PE, library) within the six-and-a-half-hour school day. This approach aims to address math and reading scores while still providing a well-rounded education.
- **Devaluing of Creative Arts:** District Staff recognized a broader societal disinvestment and devaluing of creative arts in public education, noting it's not a deliberate district action. They suggested advocating for creative arts to be included as a necessary part of core K-12 curriculum, as current state assessments don't measure their impact. They mentioned that the mandate for PE minutes in law (Division 22) is due to a legislator's focus on heart health.
- **Private Contributions and Donations:** The significant increase in this account (approx. $1 million) for the next year is directly related to anticipated revenue from the Corvallis Public Schools Foundation for the "Corvallis Fields for the Future" project. Donations to the Foundation can be earmarked for specific programs, but the district retains ultimate authority over program implementation, and these funds are typically not used to fund staffing or start new programs unless fully funded.
- **Declining Enrollment Data (Response to Public Commentary):** District staff clarified that the Small Area Income and Poverty Estimates (SAIPE) data, referenced in public commentary regarding declining enrollment, is used for poverty calculations, not for student enrollment or birth rates. Staff emphasized that their internal enrollment projection methodology is more accurate. Both the federal source of the SAIPE data and the Oregon Department of Education (ODE) explicitly state it's not intended for enrollment projections. Staff noted the SAIPE data likely overstates Corvallis's population by about 10,000 residents, suggesting a similar overstatement for school-aged children.
- **Administrative Pay Freezes:** Administrative staff did take a pay freeze during the COVID period. Unionized staff did not. Union leadership has not formally requested administrative pay freezes.
- **Administrator Compensation Comparison:** Staff noted that when comparing administrator pay to other staff, it's crucial to consider the longer contract days administrators work. This often leads to situations where supervisory administrators,

like assistant principals, on an adjusted hourly basis, were previously making less than some top-tier teachers, necessitating adjustments to maintain appropriate compensation levels for additional responsibilities.

- **Budget Evolution and Community Input:**
  - The budget is dynamic and subject to daily adjustments even after printing, due to changing assumptions and resources.
  - District Staff affirmed a genuine effort to incorporate community feedback this year. They noted that over 50% of available funds are allocated to the top five community-identified priorities.
  - Community input (including Youth Truth data and various forms of direct feedback) is consistently used to inform district decisions and Board goals.
  - District leadership teams (executive, leadership, cabinet) meet regularly (weekly) to ensure decisions align with Board goals.
  - District Staff acknowledged the difficulty of balancing community demands for communication and transparency with opposing calls to cut district office staff, who are largely responsible for these efforts.

The committee took a short break during discussion, and then resumed the meeting.

VII. APPROVAL OF 2025-26 BUDGET, TAX RATE, AND TAX AMOUNT, *IF POSSIBLE*

Chair Freborg indicated that it was late and asked if anyone wanted to make a motion. A motion was made by Committee Member Whitebear and seconded by Committee Member Bernie Wang to adjourn the meeting and reconvene next week to officially pass the budget. This motion was made to allow committee members additional time to process the comprehensive information received, rather than indicating a lack of confidence in the budget's preparation.

Discussion ensued regarding further questions or community input before the next meeting with the following information shared:

- There will be no further opportunity for public comment at the next meeting.
- Committee members with additional questions are instructed to email staff directly.
- The Committee Member Whitebear directed that any budget-related questions from community members received by Board members should be forwarded to staff for response, and these answers will be added to the public FAQ.
- Staff emphasized that the budget conversation is ongoing throughout the year, not solely tied to the approval process, and they remain available for discussions.

VIII. CONSOLIDATED ACTION

Consolidated action items were not approved and will be added to the May 22, 2025, budget meeting.

A. Minutes
   1. May 30, 2024
   2. April 24, 2025

IX. ADJOURNMENT

Due to the late hour the meeting was adjourned by unanimous consent at 10:06 p.m.

Andrew Freborg, Committee Chair

Lauren Wolfe, Budget Officer

Prepared By: Kim Nelson

Corvallis
SCHOOL DISTRICT

V. ADJOURNMENT (8:30 p.m.)*

*All times are approximate.

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

Corvallis
SCHOOL DISTRICT

Agendas – Agendas and supporting materials are available online at https://v3.boardbook.org/Public/PublicHome.aspx?ak=1000829 a few days before each School Board meeting. For more information, please contact Kim Nelson at kimberly.nelson@corvallis.k12.or.us.

Communication With The School Board – Communication with the Board can be made by telephone, letter, e-mail and public testimony. Letters may be addressed to individual Board members or the Board as a whole and sent to 1555 SW 35th Street, Corvallis, OR 97333. E-mail may be sent to schoolboard@corvallis.k12.or.us and will be sent to all board members simultaneously as well as to key District Office staff. For more information, please contact Kim Nelson at kimberly.nelson@corvallis.k12.or.us.

Consolidated Action Agenda – The purpose of the consolidated action agenda is to expedite action on routine agenda items. All agenda items that are not held for discussion at the request of a Board member or staff member will be approved/accepted as written as part of the consolidated motion. Items designated or held for discussion will be acted upon individually.

Public Comment –
Guidelines are at: https://www.csd509j.net/about-us/school-board/provide-input-and-be-informed/

Executive Session – Permissible purposes of Executive Sessions include: ORS 192.660(2)(a) – Employment of Public Officers, Employees and Agents; ORS 192.660(2)(b) – Discipline of Public Officers and Employees; ORS 192.660(2)(d) – Labor Negotiator Consultations; ORS 192.660(2)(e) – Real Property Transactions; ORS 192.660(2)(f) – Exempt Public Records; ORS 192.660(2)(h) – Legal Counsel; ORS 192.660(2)(i) – Performance Evaluations of Public Officers and Employees; ORS 192.660(2)(j) – Public Investments.

Grievance Process - ORS 192.705
Grievances alleging a violation by a governing body of provisions in Public Meetings Law may be submitted in writing to Kim Nelson at kim.nelson@corvallis.k12.or.us or submitted between 8:00 am – 5:00 pm Monday through Friday at 1555 SW 35th Street, Corvallis, OR 97333. Additional information is available on the district website.

SCHOOL BOARD MEMBERS			
Judah Largent	541-231-8415	Terese Jones, Co-Vice Chair	541-230-1673
Sami Al-Abdrabbuh	541-283-6611	Shauna Tominey, Co-Vice Chair	541-829-8411
Chris Hawkins	541-602-2045	Luhui Whitebear, Chair	541-714.3305
Bernie Wang	541-704-7298		

EXECUTIVE STAFF MEMBERS	
Ryan Noss, Superintendent	541-757-5841
Melissa Harder, Assistant Superintendent / Human Resources Director	541-766-4857
Lauren Wolfe, Finance Director	541-757-5874
Byron Bethards, Student Growth & Experience Director	541-757-5470
Kim Patten, Operations Director	541-757-3849
Kim Nelson, Executive Assistant to the Superintendent; Board Secretary	541-757-5841