



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 14, 2026 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/UC9Jtpte5dmilZl9kySBjVQ?> 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 14, 2026
6:30 PM

AGENDA

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

Meeting Details: Thursday, May 14, 2026, 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/UC9Jtpte5dmilZI9kySBJbVQ?> A recording of the meeting will also be posted to that channel.

- I. CALL TO ORDER (6:30 PM)*
- II. NOMINATION AND ELECTION OF OFFICERS
- III. SUPERINTENDENT'S BUDGET MESSAGE



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, 2026, and ending June 30, 2027. This year represents a profound organizational transition for our district. While the difficult decisions made over the past year have required significant adjustment from our staff, students, and families, this budget reflects a stabilized financial outlook that will ensure operational continuity.

As we launch our new educational models and implement the Corvallis Promise, we continue to prioritize:

- Strong foundational skills and specials (PE, music, art, STEAM, and library) in our newly structured K-6 elementary schools and K-8 at Mountain View.
- Deepened academic rigor, specialized teachers, and exploration in our 7-8 junior high model at the newly renamed Corvallis Junior High.
- Over 52 Honors, AP, and dual credit courses, alongside robust Career and Technical Education (CTE) programs in our high schools.
- Ensuring all students learn to read using high-quality instruction grounded in the Science of Reading.
- A well-rounded education with diverse opportunities in athletics, theater, and clubs across our new grade-level bands.

This budget reflects our commitment to cultivating a district where all students belong, are supported to thrive, and are prepared for their futures.

ASSESSING THE CURRENT CLIMATE AND BUDGETARY CONSTRAINTS

Last year, we faced a stark reality: long-term declines in student enrollment paired with escalating operational costs created an anticipated \$4 million budget shortfall for the 2026-27 school year. To address this structural deficit, the School Board approved a comprehensive school consolidation plan.

At the end of the 2025-26 school year, we will close Cheldelin Middle School and Letitia Carson Elementary School. We have subsequently reached an agreement to lease the Letitia Carson building to the Linn Benton Lincoln Education Service District to house their Early Childhood Special Education programs and Head Start classrooms, ensuring the building continues to serve local children. This consolidation has allowed us to align our staffing and infrastructure with our current student population, shifting us from a trajectory of persistent budget deficits to a more stabilized outlook.

STATE FUNDING

The State School Fund (SSF), including local property tax receipts, remains the foundation of our long-range projections, accounting for roughly 84% of our total operating revenues. SSF revenue is distributed based on our weighted student count (ADMw). Over the past decade, while Oregon has experienced a significant 72% (\$13.5 billion) increase in general fund revenues, the relative investment in education has concurrently declined by 9%. Our schools are increasingly called upon to provide essential services that extend far beyond academic instruction,

including medical care, mental health support, and addressing food and housing insecurity, yet state funding levels have not been adjusted to reflect these expanding responsibilities. For the 2026-27 school year, we project our SSF formula revenue to be approximately \$85.6 million.

FEDERAL FUNDING

Federal funds remain a critical component of our budget, supporting programs such as Title I for our high-poverty schools, special education services (IDEA), language instruction, and child nutrition. These funds are passed through the state and are essential for providing targeted interventions and enrichment for our most vulnerable students. Any future uncertainties in federal allocations would directly impact our ability to maintain these critical supplementary services.

OPERATING EXPENDITURES

Personnel costs dominate our budget, accounting for 78% to 80% of our General Fund expenditures. While the school consolidation allowed us to initiate a planned workforce reduction to offset declining enrollment, the cost per individual employee continues to rise. Mandatory fixed costs, particularly the Public Employee Retirement System (PERS), are projected to climb to over \$14.9 million in 2026-27 due to rising employer contribution rates. Furthermore, we continue to grapple with inflationary pressures on non-compensation spending, including utilities, property services, and student transportation.

ENROLLMENT

A persistent, long-term decline in student enrollment was the driving force behind the school consolidation for the 2026-27 school year. Since reaching a peak of 6,738 students in 2017-18, we have lost approximately 1,100 students.

For the 2026-27 school year, total enrollment is projected to be 5,573 students. We continue to see much smaller incoming kindergarten cohorts, projected at just 333 students for 2026-27, compared to the larger cohorts graduating out of our high schools. This decline is expected to continue steadily, largely due to falling local birth rates and regional demographic shifts.

HOUSING

The housing crisis in Corvallis remains a pressing issue that severely limits our enrollment growth. The high cost of living, coupled with a lack of affordable single-family homes and multi-family units, makes it increasingly difficult for young families to move to or remain in our district boundaries. We will continue to collaborate with the City of Corvallis to address community growth and housing availability.

SUMMARY OF PROPOSED BUDGET

Because of the proactive and challenging school consolidation decisions implemented for this upcoming school year, our financial trajectory is balanced. The combination of facility closures and aligned staffing reductions has effectively closed our structural deficit, securing operational continuity and allowing us to focus our resources directly on student programming.

GENERAL FUND BUDGET

Operating Revenues for the 2026-27 General Fund are projected at \$101.9 million, while Operating Expenditures are projected at \$103.1 million. With planned transfers to other funds, our total General Fund expenditures are budgeted at \$117.7 million. Reserves above the required 12.5% will be utilized to balance the budget.

A critical piece of our local revenue is the local option levy, which is projected to generate over \$11.3 million for the 2026-27 school year. This voter-approved funding remains essential; it directly allows us to maintain smaller class sizes, offer robust specialized instruction in physical education, music, art and STEAM, and provide critical counseling and vocational programs.

CONCLUSION

We recognize that the closure of schools carries a significant emotional weight for our community, our dedicated staff, and our families. However, these incredibly difficult decisions have paved the way for a sustainable future. By addressing our structural deficits head-on, we have preserved the financial health of the Corvallis School District and positioned ourselves to offer richer programming and high-quality instruction for our students.

Through the implementation of the Corvallis Promise and the dedication of our community, we are building innovative and inclusive learning environments where every student is supported to thrive. Thank you to the Budget Committee, our staff, and the Corvallis community for your enduring partnership as we navigate this transition and shape the future of our schools.

Respectfully submitted,

A handwritten signature in blue ink that reads "Ryan Noss". The signature is written in a cursive style with a large initial "R".

Ryan Noss
Superintendent



Corvallis
SCHOOL DISTRICT

IV. BUDGET OFFICER HIGHLIGHTS OF THE 2026-27 PROPOSED BUDGET



Corvallis
SCHOOL DISTRICT

Proposed Budget

Prepared By :

Dr. Ryan Noss
Superintendent

Lauren Wolfe
Director of Finance

Maria McEldowney
Accounting Manager

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

A black and white photograph of a group of graduates in caps and gowns, smiling and looking towards the camera. They are standing in front of a building entrance.

2026-27



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 541-757-5807.



Corvallis
SCHOOL DISTRICT



Corvallis
SCHOOL DISTRICT

2026-27

Proposed Budget

Prepared By :

Dr. Ryan Noss
Superintendent

Lauren Wolfe
Director of Finance

Maria McEldowney
Accounting Manager

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ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

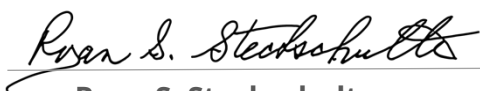
This Meritorious Budget Award is presented to:

CORVALLIS SCHOOL DISTRICT 509J

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2025–2026.

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




Ryan S. Stechschulte
President


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

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EXECUTIVE SUMMARY

2026-27 BUDGET

ABOUT THE DISTRICT

With a student population of roughly 5,600 across grades K-12, the Corvallis School District serves the city and surrounding areas of Corvallis, Oregon. Mandated by state law to deliver educational services to local children, the district fulfills its mission by managing school facilities, designing rigorous academic curricula, and providing essential services like student transportation and nutrition. The district's infrastructure comprises five K-6 elementary schools, two K-8 schools, one junior high, and two high schools, alongside a K-6 charter school and two

alternative centers for K-12 students. Governance is provided by a seven-member school board, with members serving four-year staggered terms as elected by district residents.



DISTRICT MISSION AND VISION

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

The district is 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 (ODE).

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 Socio-emotional learning (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

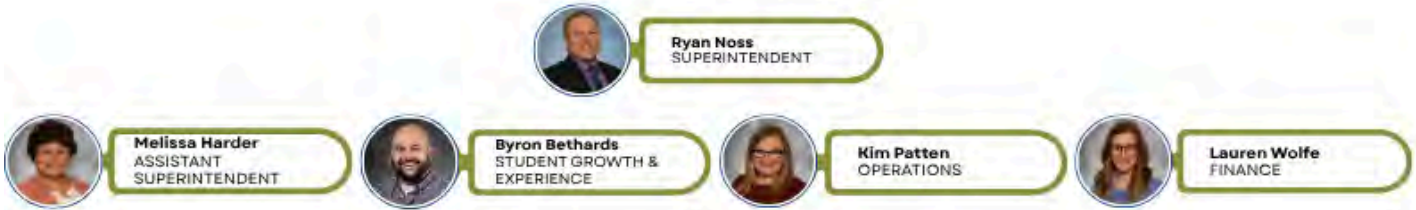
THE SCHOOL BOARD

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.

The infographic displays seven members of the Corvallis School Board, arranged in two columns. Each member is represented by a circular portrait, a name, a position number, and their election terms. The members are:

- Sami Al- Abdrabbuh**, POSITION #1, Elected 2025 | Terms 2029
- Chris Hawkins**, POSITION #2, Elected 2023 | Terms 2027
- Terese Jones**, POSITION #3, Elected 2023 | Terms 2027
- Luhui Whitebear**, POSITION #4, Elected 2025 | Terms 2029
- Shauna Tominey**, POSITION #5, Elected 2025 | Terms 2029
- Judah Largent**, POSITION #6, Elected 2023 | Terms 2027
- Bernie Wang**, POSITION #7, Elected 2025 | Terms 2027

EXECUTIVE LEADERSHIP



SUPERINTENDENT'S CABINET



Instructional Leadership

Elementary

Peter Henning | Adams Elementary School
 Amy Sampson | Bessie Coleman Elementary School
 Nancy Davila Williams | Garfield Elementary School
 Elton Kikuta | Kathryn Jones Harrison Elementary School
 Chandra Smith | Lincoln Elementary School

K-8 Schools

Amy Wright | Franklin K-8
 Greg Hyde | Mt. View K-8

Jr. High School

Stephanne Seals | Corvallis Jr. High

High Schools

Matt Boring | Corvallis High School
 Aaron McKee | Crescent Valley High School

Alternative Education Programs

Tracey Fischer | Bridges
 Eric Wright | College Hill

THE BUDGET PROCESS

The district utilizes its budget as a strategic planning instrument, aligning human, material, and financial resources with the school board’s established goals and strategies. Beyond being a mere financial record, the budget outlines the organizational structure and policy framework guiding its development, emerging from various planning initiatives that define the district’s trajectory.

In adherence to Oregon’s local budget law (ORS chapter 294), the district compiles an annual budget. This legal framework standardizes the administration, presentation, and preparation of local government budgets while promoting public efficiency and fiscal economy. Furthermore, it facilitates a systematic approach to estimating taxes, expenditures, and revenues, while actively encouraging community participation throughout the process prior to final adoption.



THE BUDGET COMMITTEE

Comprising school board members and an equivalent number of appointed residents, the budget committee oversees the district's fiscal planning. These community members serve staggered three-year terms, ensuring that approximately one-third of the citizen positions are open for appointment annually. During the review process, the committee evaluates the proposed budget and incorporates feedback and testimony from community members. The committee maintains the authority to adjust the budget based on this public input before finalizing its recommendations for the budget and tax levy. Once recommended, the proposal is submitted to the school board, which facilitates further public engagement via public hearing before the final adoption, a process that must be completed by June 30.

Chris Blacker	Term Expires June 30, 2028	Kevin Riley	Term Expires June 30, 2027
Cassandra Inman	Term Expires June 30, 2028	Jessie Munster	Term Expires June 30, 2026
VACANT	Term Expires June 30, 2028	Seth Purcell	Term Expires June 30, 2026
Carla L Ho’ā	Term Expires June 20, 2027		

SMARTER SCHOOL SPENDING

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

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



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

ALLOCATION OF STAFF AND RESOURCES

The district prioritizes aligning school staffing with student enrollment, as employee compensation represents its largest single expenditure. Beyond core staffing, schools receive discretionary funds determined by enrollment figures and weighted criteria, such as support for students performing below benchmarks or those navigating poverty. This methodology provides school leaders with the necessary flexibility to implement effective, localized solutions tailored to their unique requirements.

Specialized personnel for mental health, English language development, and special education are assigned based on the specific needs of each student population. Furthermore, schools utilize state and federal grant allocations, distributed according to enrollment and identified at-risk factors, to provide essential supplementary support for their educational initiatives.

**2026-27
BUDGET
CALENDAR**

2
0
2
6

JUL

2026-27 fiscal year begins

School Board appoints Budget Officer

NOV

School Board appoints Budget Committee members

DEC

Staff develops enrollment and revenue forecasts

2
0
2
7

JAN - MAR

District staff reviews school staffing allocations and discretionary budgets, identifies areas of need, and begins developing strategies to 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

**MAY 22
PUBLIC MEETING**

Budget Committee Meeting: 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

2027-28 fiscal year begins
School Board appoints Budget Officer

JUL 15

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

SUPERINTENDENT'S BUDGET MESSAGE

2026-27 BUDGET

The Superintendent's Budget Message will be presented on Thursday, May 14, 2026 during the Budget Committee Meeting at the Corvallis School District Administration Building beginning at 6:30 PM.



Corvallis
SCHOOL DISTRICT

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THE BUDGET AT A GLANCE

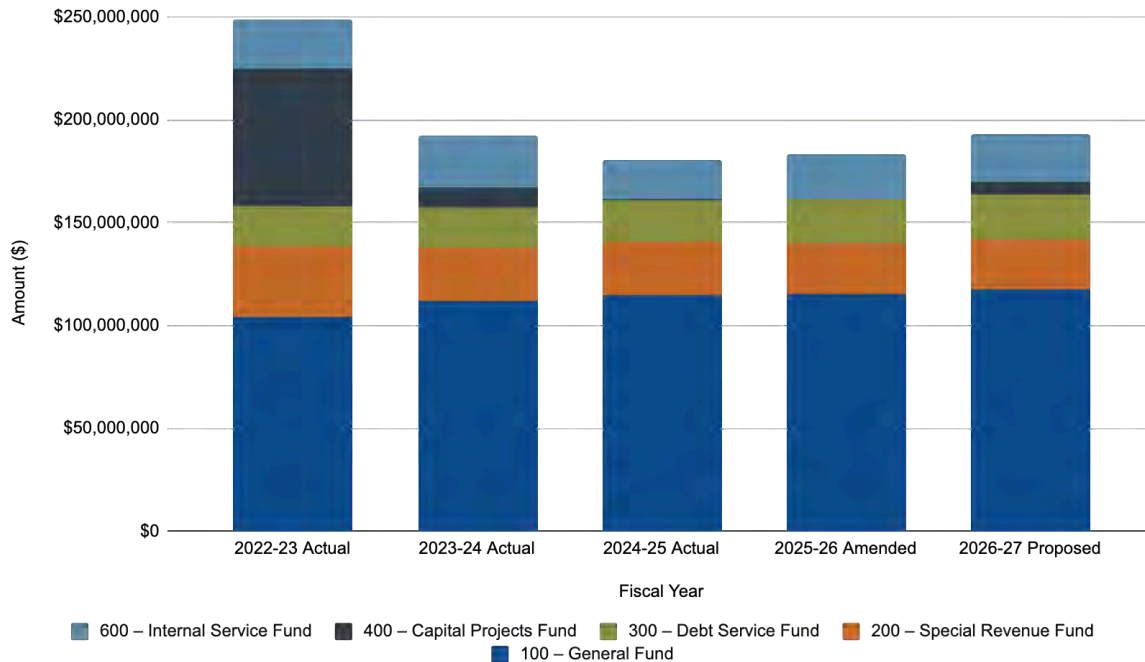
The 2026-27 proposed budget for all funds is \$192,745,302, an increase of \$9,146,117 or 4.98%, from the 2025-26 amended budget. This increase is primarily due to a grant from the state earmarked for the renovation of Osborn Aquatic Center and will be accounted for in the Capital Projects Fund.

The General Fund represents 61% of the 2026-27 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)

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 as revised	2026-27 Proposed
100 – General Fund	\$104,472,660	\$112,073,023	\$114,816,051	\$115,585,016	\$117,726,215
200 – Special Revenue Fund	34,255,139	25,543,738	25,803,236	24,349,038	\$24,562,088
300 – Debt Service Fund	19,354,632	20,058,237	20,408,762	21,541,343	\$21,467,404
400 – Capital Projects Fund	67,276,630	9,326,481	653,150	\$500,000	\$6,200,000
600 – Internal Service Fund	23,481,067	25,559,542	18,661,095	21,623,788	\$22,786,595
TOTAL ALL FUNDS	\$248,840,128	\$192,561,020	\$180,342,294	\$183,599,185	\$192,745,302

BUDGET SUMMARY BY FUND (total resources)

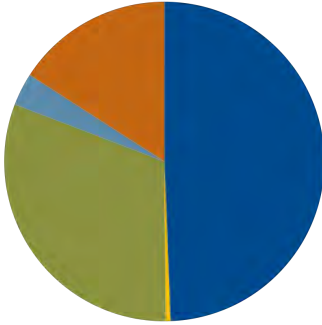


RESOURCES

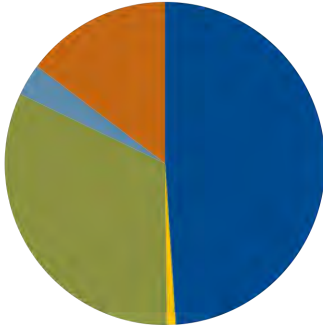
Resources in 2026-27 include local, intermediate, state, and federal local sources. Other sources include transfers from other funds and beginning fund balance of each respective fund. In 2026-27, the proposed revenue for all funds totals \$192,745,302, an increase of \$9,146,117 (4.98%), compared to the 2025-26 adopted budget as revised. In 2026-27, the primary source of revenue for all funds is local sources totaling \$94.3 million or 48.9% of all sources. State sources, primarily the state school fund, total \$62.2 million or 32.3% of all sources. Other sources, primarily beginning fund balance, total \$28.4 million or 14.7% of all sources. Together, local and state sources comprise \$156.6 million or 81.2% of all sources.

SUMMARY OF RESOURCES
2025-26 Budget (all funds)

- 1000 - Local Sources
- 2000 - Intermediate Sources
- 3000 - State Sources
- 4000 - Federal Sources
- 5000 - Other Sources



SUMMARY OF RESOURCES
2026-27 Budget (all funds)

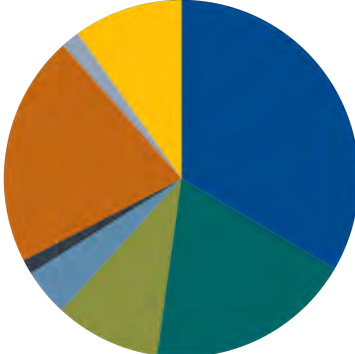


REQUIREMENTS

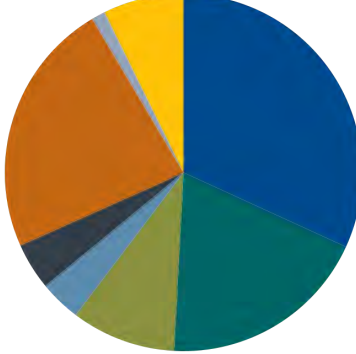
Requirements for all funds in 2026-27 increased by \$9,146,117 or 4.98%, compared to the 2025-26 amended budget. In 2026-27, salaries are the largest component of the expenditure budget with \$61.4 million or 31.8% of all funds. Together, salaries and associated payroll costs comprise \$98 million or 50.8% of all expenditures. Other objects, primarily principal and interest on debt service and insurance and judgements, total \$44.6 million or 23.2% of all expenditures.

SUMMARY OF REQUIREMENTS
2025-26 Budget (all funds)

- 100 - Salaries
- 200 - Associated Payroll Costs
- 300 - Purchased Services
- 400 - Supplies and Materials
- 500 - Capital Outlay
- 600 - Other Objects
- 700 - Transfers
- 800 - Other Uses of Funds



SUMMARY OF REQUIREMENTS
2026-27 Budget (all funds)



BUDGET FORECAST

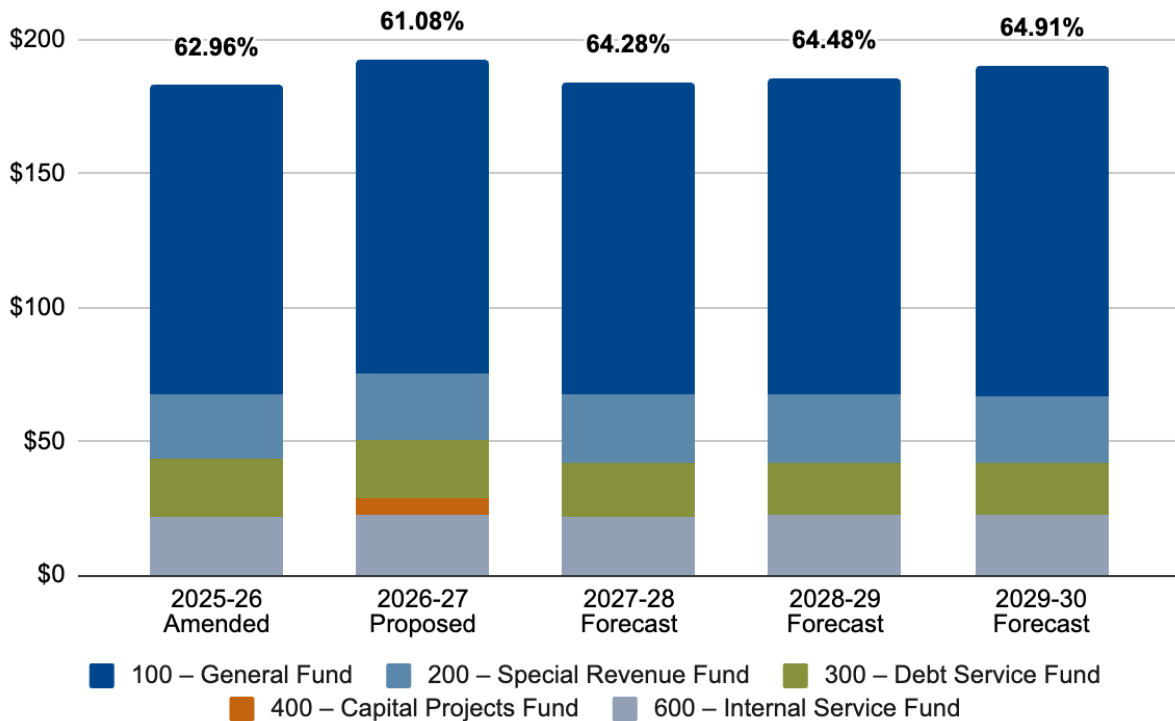
The budget forecast for all funds stays relatively flat through 2029-30. Increases in the general fund are offset by decreases in both the debt service and internal service fund.

BUDGET FORECAST BY FUND

	2024-25 Actual	2025-26 Amended	2026-27 Proposed	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
100 – General Fund	\$114,816,051	\$115,085,016	\$117,729,215	\$117,102,000	\$118,499,000	\$123,596,803
200 – Special Revenue Fund	25,803,236	24,349,038	24,562,088	25,236,000	25,690,000	25,055,786
300 – Debt Service Fund	20,408,762	21,541,343	\$21,467,404	20,042,998	19,420,513	19,299,126
400 – Capital Projects Fund	653,150	500,000	6,200,000	-	-	-
600 – Internal Service Fund	18,661,095	21,623,788	22,786,595	22,004,461	22,224,506	22,446,751
TOTAL ALL FUNDS	\$180,342,294	\$183,599,185	\$192,745,302	\$184,455,998	\$184,988,513	\$190,398,465

BUDGET FORECAST BY FUND

(in millions)

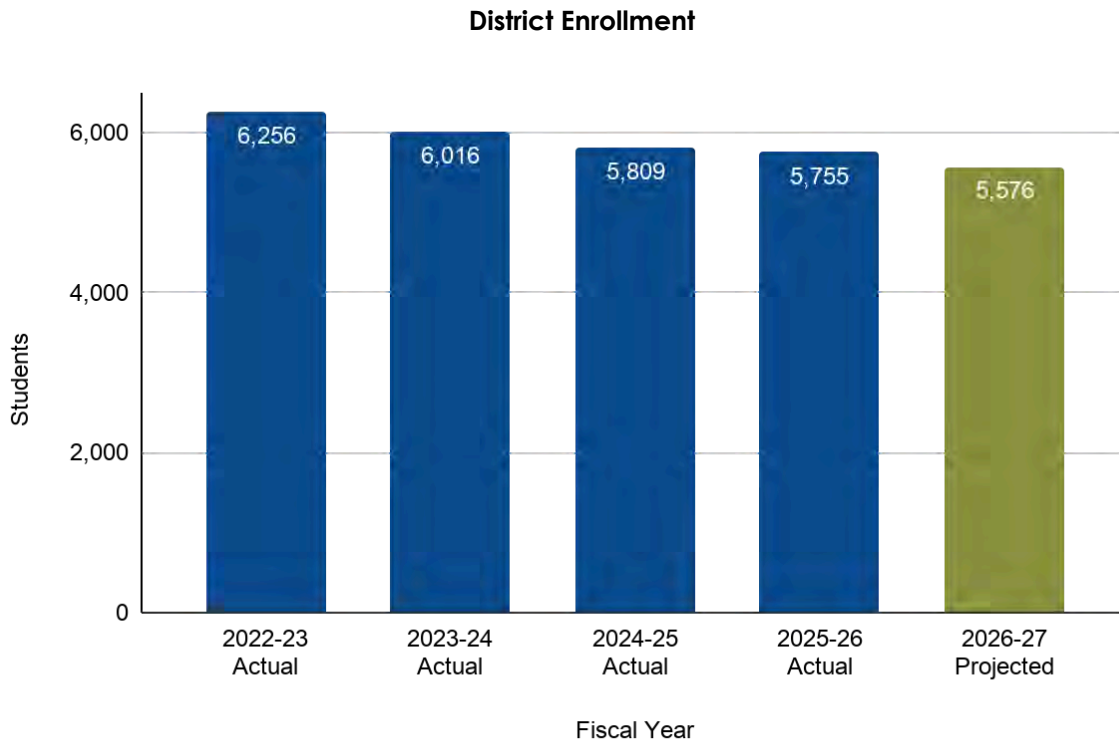


STUDENT ENROLLMENT

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 2025-26, when the district had 5,755 students enrolled.

The projection for 2026-27 assumes a decrease in enrollment of 179 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 3.45% annual increase in assessed values.

ASSESSED VALUES OF TAXABLE PROPERTY

Fiscal Year	Assessed Value	Change in Assessed Value	
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 Actual	\$8,575,437,507	\$274,951,675	3.31%
2026-27 Projected	\$8,871,194,256	\$295,756,749	3.45%
2027-28 Projected	\$9,177,151,307	\$305,957,051	3.45%
2028-29 Projected	\$9,493,660,457	\$316,509,150	3.45%
2029-30 Projected	\$9,821,191,743	\$327,531,286	3.45%

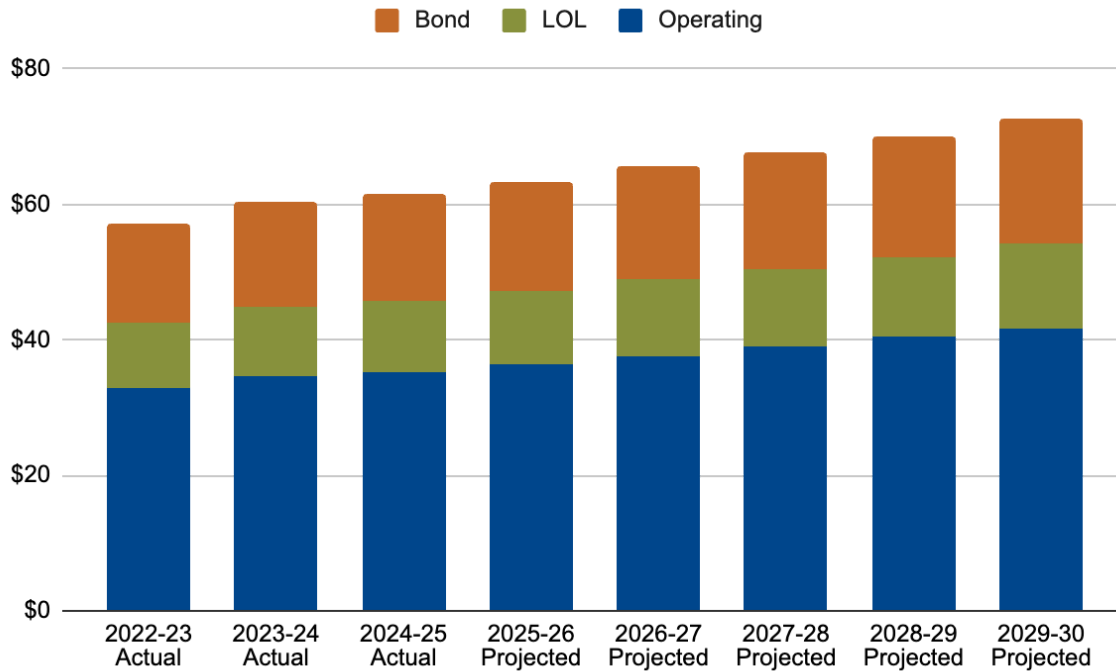
Source: Benton and Linn County Assessors

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 innovative and equitable opportunities for students.

TOTAL PROPERTY TAX LEVIES

(in millions)



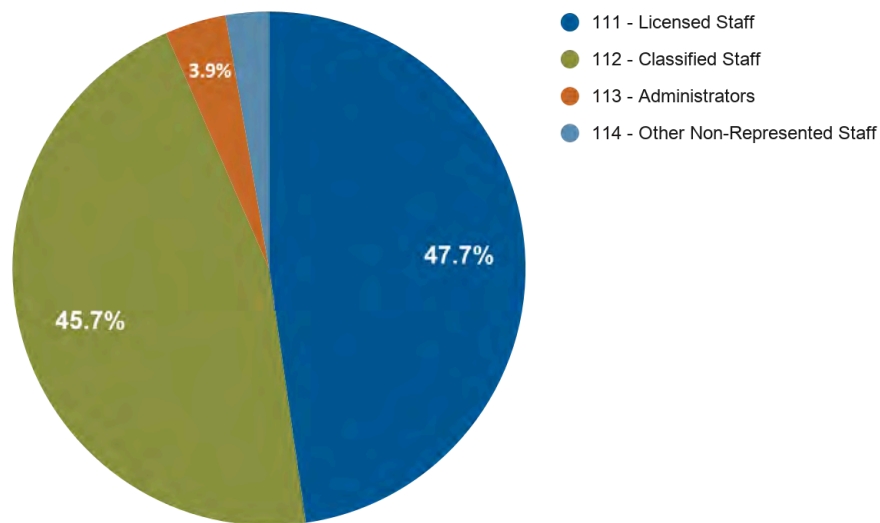
STAFFING

Total full-time equivalent (FTE) staffing for 2026-27 is projected at 760.04 FTE, a decrease of 30.22 FTE compared to 2025-26. Decreases in staffing are primarily related to alignment of staffing to match our declining enrollment as well as the effects of consolidation. Licensed staff (teachers, specialists, counselors, etc.) represent 48% of total FTE, while classified staff (educational assistants, administrative assistants, technology support staff, maintenance staff, etc.) represent 46% 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)

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
111 - Licensed Staff	408.27	404.16	392.63	368.29	367.36
112 - Classified Staff	405.20	387.35	373.35	369.57	345.23
113 - Administrators	33.54	32.98	31.50	30.90	28.60
114 - Other Non-Represented Staff	25.12	23.31	22.24	21.50	18.85
TOTAL FTE	872.12	847.81	816.85	790.26	760.04

ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)



Employee salaries represent 32% of all requirements and are projected at \$61,354,874 for 2026-27, a decrease of \$0.001M or 0% compared to 2025-26.

Vacant certified positions are budgeted at a master's degree step 7 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 \$36,639,042 for 2026-27, an increase of \$2.0M or 6% compared to 2025-26. 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.

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	
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 the Public Employee Retirement System (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	
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



Corvallis
SCHOOL DISTRICT

ORGANIZATIONAL SECTION

2026-27 BUDGET

ABOUT THE DISTRICT

The district serves the city of Corvallis and the surrounding areas in Benton and Linn Counties, 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 98,899; whereas the City of Corvallis population estimate was 59,960 for 2024. 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.

Voters residing within the district boundaries elect the seven members of the school board to four-year overlapping terms to govern the district. The board is responsible for establishing policy, adopting budgets, and appointing the superintendent. Furthermore, the board is tasked with the hiring, termination, and approval of resignations for all administrative and certified staff.

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.



The Corvallis School District is dedicated to establishing environments centered on trust and respect, offering culturally relevant and inclusive spaces where student engagement is sparked by practical, experiential learning. The District maintains a history of high academic performance. District students thrive through deep-rooted community connections, specifically with Oregon State University and Linn Benton Community College, within a society that prioritizes lifelong education. A fundamental principle of the Corvallis School Board is the elevation of student voice. The District believes that a student's background—encompassing race, culture, family status, socioeconomic standing, language, national origin, ability, or gender identity and expression—must never be a factor that dictates their academic achievement.



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 108 students in grades K-5 as of October 2025. The charter school contract is in effect through June 2029.

Foundation. In 1996, the Corvallis Public Schools Foundation (CPSF) was founded by community and business leaders, with School Board backing, to connect educational requirements with the contributions of committed supporters. As an independent 501(c)(3) entity, the CPSF provides the district with supplementary resources aimed at enhancing support for both teachers and students.

ENROLLMENT & STUDENTS

The district is the 22nd 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. District students speak 85 unique languages and dialects. 16% of families report a language spoken in their home as other than English. 15% of District students have an Individual Education Plan to support their special needs. 26% of students are experiencing poverty.

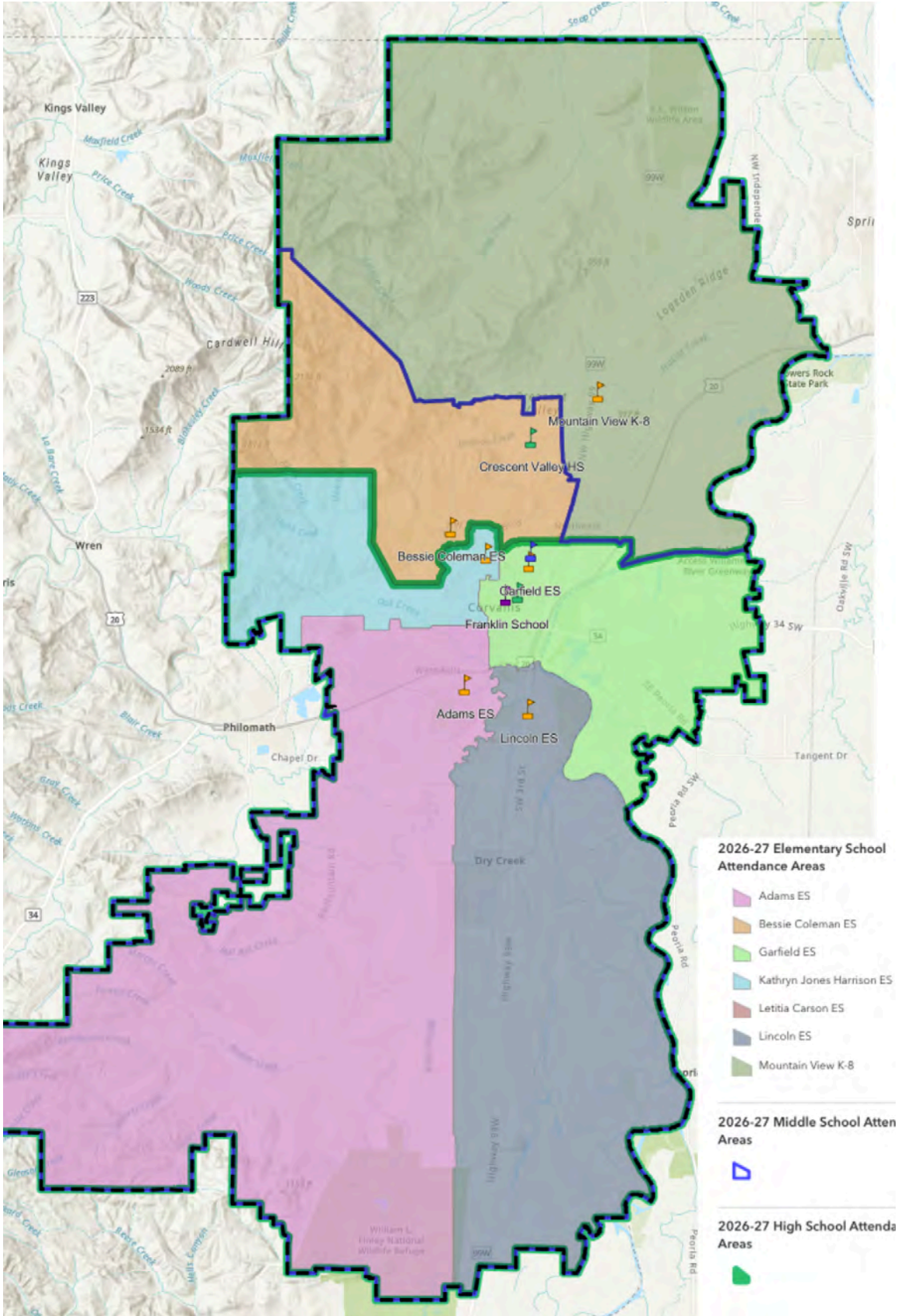
The district's on-time graduation rate for the 2024-25 school year was 87%, five points higher than the state average. On-time graduation reflects students earning a diploma within four years. In 2024-25, 91% of students in 9th grade were on track to graduate.

FACILITIES

District facilities include five K-6 elementary schools, one junior high school, two high schools, two K-8 schools, two alternative education centers, plus administrative and support services buildings. Additionally, the District retains ownership of Letitia Carson elementary school and Cheldelin Middle School, which were closed in July 2026. The district owns the local public swimming pool facilities, although the City of Corvallis assumed pool management and operations in January 2001.

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





LOCAL ECONOMY

Benton County is a vital regional center for higher education, technology, engineering, research, health care, and agriculture. Oregon State University (OSU) is the cornerstone, driving economic activity through research, student spending, and attracting faculty and staff. Corvallis attracts residents and businesses due to its natural beauty, outdoor recreation, and strong sense of community.

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. For additional information about Measure 5 and Measure 50, refer to the [FAQ published and updated regularly by the League of Oregon Cities](#).

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

The Outdoor School Education Fund was established following the voter approval of Measure 99 in November 2016, utilizing state lottery proceeds to provide outdoor school programs for Oregon's 5th and 6th graders. However, a 20% reduction in funding, amounting to approximately \$12 million, was enacted by the Legislature in June 2025. Efforts to recoup a portion of these resources via HB 4112 were unsuccessful when the bill failed to progress past the Ways and Means committee in March 2026. As a result, school districts face the 2026–27 academic year with these diminished funding levels persisting.

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.

The infographic displays seven members of the Corvallis School Board, arranged in two columns. Each member is represented by a circular portrait, a name, a position number, and their election terms. The members are:

- Sami Al- Abdrabbuh**, POSITION #1, Elected 2025 | Terms 2029
- Chris Hawkins**, POSITION #2, Elected 2023 | Terms 2027
- Terese Jones**, POSITION #3, Elected 2023 | Terms 2027
- Luhui Whitebear**, POSITION #4, Elected 2025 | Terms 2029
- Shauna Tominey**, POSITION #5, Elected 2025 | Terms 2029
- Judah Largent**, POSITION #6, Elected 2023 | Terms 2027
- Bernie Wang**, POSITION #7, Elected 2025 | Terms 2027

EXECUTIVE LEADERSHIP

Ryan Noss
SUPERINTENDENT

Melissa Harder
ASSISTANT SUPERINTENDENT

Byron Bethards
STUDENT GROWTH & EXPERIENCE

Kim Patten
OPERATIONS

Lauren Wolfe
FINANCE

SUPERINTENDENT'S CABINET

SUPERINTENDENT

Kelly Locey
COMMUNICATIONS

STUDENT GROWTH & EXPERIENCE

Amy Lesan
ELEMENTARY

Marcianne Rivero-Koetje
EQUITY & MULTILINGUAL

Sarah Devine
FAMILY OUTREACH

Autumn Benton
MENTAL HEALTH

Nikki McFarland
SECONDARY

Megan Newell
SPECIAL EDUCATION

Kim Johnson
STUDENT SERVICES

OPERATIONS

Kathy Pitzer
FOOD & NUTRITION

Doug Tiller
FACILITIES

FINANCE

Maria McEldowney
ACCOUNTING

Instructional Leadership

Elementary

Peter Henning | Adams Elementary School
 Amy Sampson | Bessie Coleman Elementary School
 Nancy Davila Williams | Garfield Elementary School
 Elton Kikuta | Kathryn Jones Harrison Elementary School
 Chaundra Smith | Lincoln Elementary School

K-8 Schools

Amy Wright | Franklin K-8
 Greg Hyde | Mt. View K-8

Jr. High School

Stephanne Seals | Corvallis Jr. High

High Schools

Matt Boring | Corvallis High School
 Aaron McKee | Crescent Valley High School

Alternative Education Programs

Tracey Fischer | Bridges
 Eric Wright | College Hill

DISTRICT FOCUS: STUDENT GROWTH & EXPERIENCE

DISTRICT MISSION AND VISION

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

The District is 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

The District 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: The District 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: The District 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 Student Investment Account, which is funded through the Student Success Act of 2019, provides non-competitive grant money to address mental and behavioral health needs and reduce academic disparities for focal populations. 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)

EDM targets chronic absenteeism by focusing on student engagement, school culture, and community involvement. Lacking direct funding, it utilizes resources from five other programs, with support coordinated through educational service districts and community organizations.

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 developed its integrated plan by engaging students, staff, and the community to conduct a needs assessment, define outcomes, and align investments. An equity lens was applied throughout this process to ensure core values and commitments remained central to the plan's development and execution. The complete plan and budget are accessible on the district website:

<https://www.csd509j.net/about-us/district-information/facts-and-figures>

STRATEGIC ALIGNMENT OF RESOURCES TO BOARD GOALS

Guided by the School Board's goals, district leaders prepare an annual budget and a long-range financial plan to ensure these educational priorities are sustainable over time. To maintain transparency and community trust, leaders present how this financial roadmap aligns with the district's goals at a public Board meeting during the first half of every school year.

Throughout the strategic planning process during the 2025-26 school year, leaders identified the need for a fifth category in addition to the four board goals: Responsible Stewardship of Resources. This category represents operation investments that support the infrastructure of a K-12 educational environment, but may not be directly tied to the four board goals.

GOAL 1: EXCELLENT LEARNING EXPERIENCE

Programs: Instruction, Attendance & Social Work, Improvement of Instruction, Assessment & Testing, Instructional Staff Development, Board of Education, Executive Administration, Office of the Principal, School-Based Administrative Support

Positions: Classroom Teachers (Language Arts, Social Studies, Science, Mathematics), Educational Assistants, Dean of Students TOSA, Assessment Technicians

GOAL 2: EQUITABLE SYSTEMS

Programs: Instruction, High School Extra-curricular, Programs for Talented & Gifted, Special Education, Title I, After School Programs, Speech Pathology & Audiology, Board of Education, Executive Administration, Office of the Principal, Student Transportation, Information Services, Interpretation and Translation, Transfer of Funds

(Supports no fee extracurricular participation & no cost meals for students)

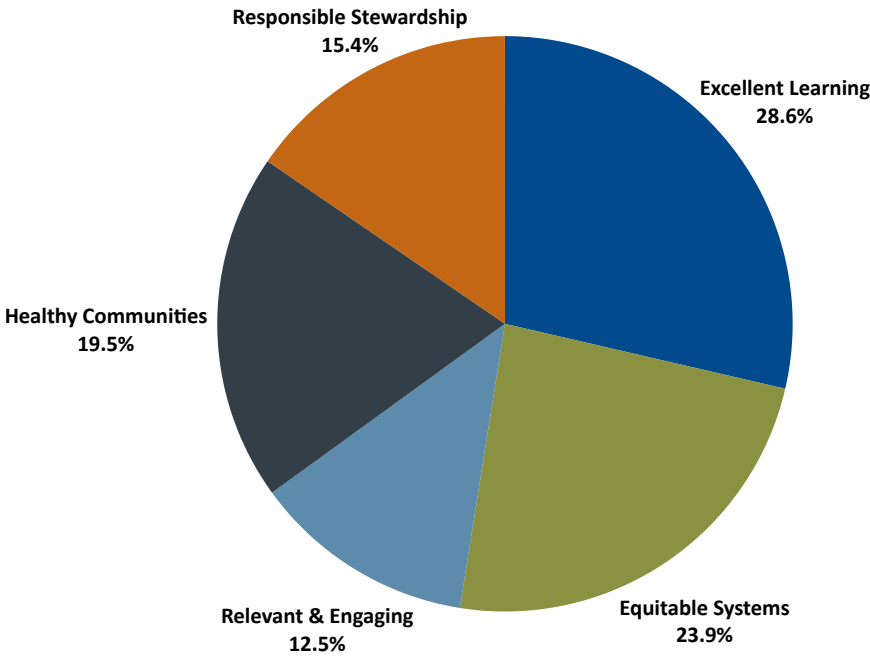
Positions: Special Education Teachers and Educational Assistants, Speech Pathologist, Audiologist, Brailist, Special Education Data Specialist, Equity TOSA, Special Education TOSA, Transportation Coordinator, Family Outreach Supervisor, Title IX Coordinator

GOAL 3: RELEVANT AND ENGAGING LEARNING

Programs: Elective & CTE (Instruction), Alternative Education, Summer School Programs, Student Support Services, Improvement of Instruction, Educational Media Services, Board of Education, Executive Administration, Office of the Principal, Technology

Positions: Elective & CTE Teachers (2D & 3D Art, Band, Business Education, Child Development, Ceramics, Computer Science, Construction, Culinary, DLI, Drama, Family & Consumer Studies, German, French, Industrial Education, Mechanical Trades, Elementary Music, Orchestra, Photography, Vocal Music, Spanish, STEAM, Urban Farm, etc.), Student Growth & Experience Director, Tech Support I (School-Based), Grad Coach TOSA

Resource Allocation by Goal



GOAL 4: HEALTHY COMMUNITIES

Programs: Junior High & High School

Extracurriculars, Pre-K Programs, Attendance & Social Work, Guidance Services, Health Services, Mental Health, Services, Board of Education, Executive Administration, Office of the Principal, Information Services, Staff Services, Food Services, Community Services, Capital Improvements (Osborn Aquatic Center)

Positions: MTSS Specialists, Athletic & Extracurricular Directors, Administrative Support (Attendance), Counselors, Social Workers, Nurses & Health Room Assistants, Mental Health Therapists, HR Specialist, Food Service Staff

RESPONSIBLE STEWARDSHIP OF RESOURCES

Programs: Alternative Education (Pass-thru funds to Muddy Creek Charter School), Business/Fiscal Services, Risk Management (Property & Liability Coverage), Operation & Maintenance, Internal Services, Technology Services, Staff Services, Central Support Services

Positions: Director of Finance, Accounting Manager, Accounting Specialist, Payroll & Benefits Specialist, Risk Specialist, Electrician, Groundskeeper, Maintenance Staff (Carpenter, Grounds, Mechanical Trades), Facilities Manager, Director of Operations, Campus Stewards, Custodians, Courier, Tech Support (District Office), Administrative Support (District Office)

Budget-to-Goal Alignment Methodology

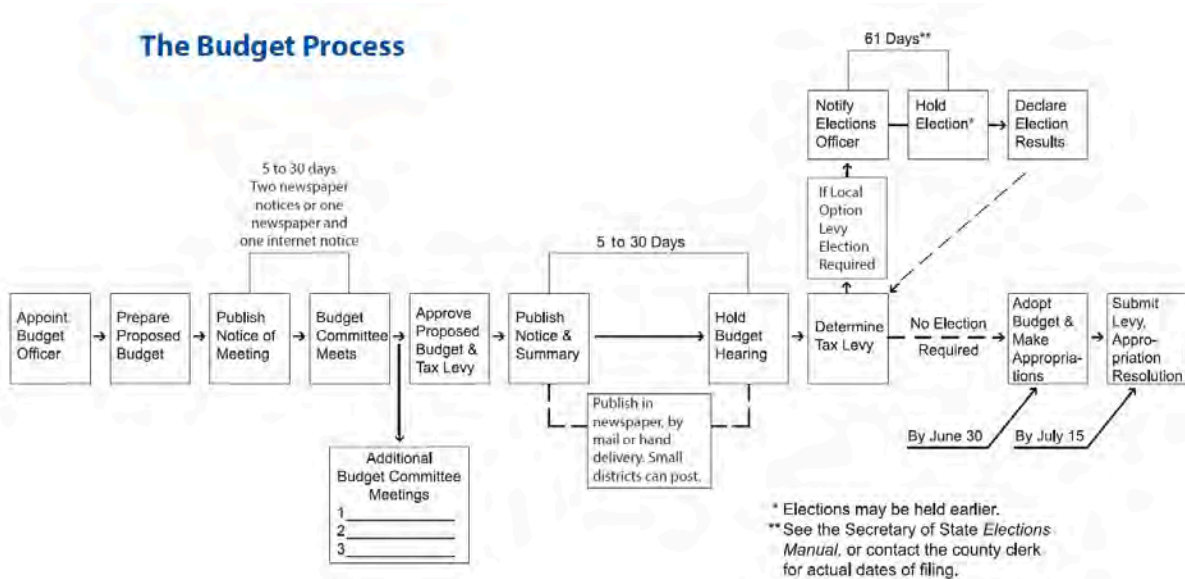
To further provide fiscal transparency and alignment with the Board's strategic priorities, the District utilized a multi-tiered mapping process to categorize expenditures by goal. Each budgetary Function is assigned a "default goal" based on the core nature of the service. To achieve greater accuracy, the District applied a position-specific override. This is particularly necessary for instructional positions that share the same budgetary Function but fulfill different goals. For example, while both a Kindergarten Teacher and a 6th Grade Art Teacher are both coded under Function 1111 (Elementary Instruction), their impact applies to different goals: the Kindergarten role maps to the default goal of Excellent Learning Experience, while the Art Teacher is mapped to the position-specific goal of Relevant and Engaging Learning. The District also utilized Responsible Stewardship category for centralized support services. This provides a transparent view of the fiscal, administrative, and operational infrastructure required to sustain our core educational mission. Additionally, there are a other requirements that do not directly tie to the Board goals, including: Internal Service Funds, Debt Service, Contingencies, & Unappropriated Ending Fund Balance. This is the first year of this mapping exercise, and the District will continue to refine its methodology in future budget cycles to ensure continued alignment between fiscal resources and student outcomes. These lists are not exhaustive. Many programs and positions support multiple goals. **Goals by reporting function may be found in the financial section.**



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 levels¹. Clear goals for student outcomes should guide how resources are allocated, how progress is tracked, and how budget decisions are made to prioritize programs and strategies.

PROVIDE EVERY STUDENT WITH EQUITABLE ACCESS AND OPPORTUNITIES

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



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

DECISIONS SHOULD BE INFORMED BY DATA

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

BASE RESOURCING DECISIONS ON THE TOTAL VALUE CREATED FOR STUDENTS

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

Prioritize strategies and programs with proven cost-effectiveness

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

Make student-centered decisions

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

CRITICALLY RE-EXAMINE PATTERNS OF SPENDING

Past patterns of spending may no longer be relevant given changing needs of the community and student body. Hence, the budget process should encourage review of past spending decisions and critically change, where necessary. The district should develop and implement a program review and sunset process to identify and discontinue programs that are not achieving their objectives or that are simply not as effective as available alternatives.

TAKE A LONG-TERM PERSPECTIVE

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

ENGAGEMENT, TRANSPARENCY AND ACCOUNTABILITY

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

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



¹Board Goal 1: Excellent Learning Experiences

²Board Goal 2: Equitable Systems

³Board Goal 4: Healthy Communities

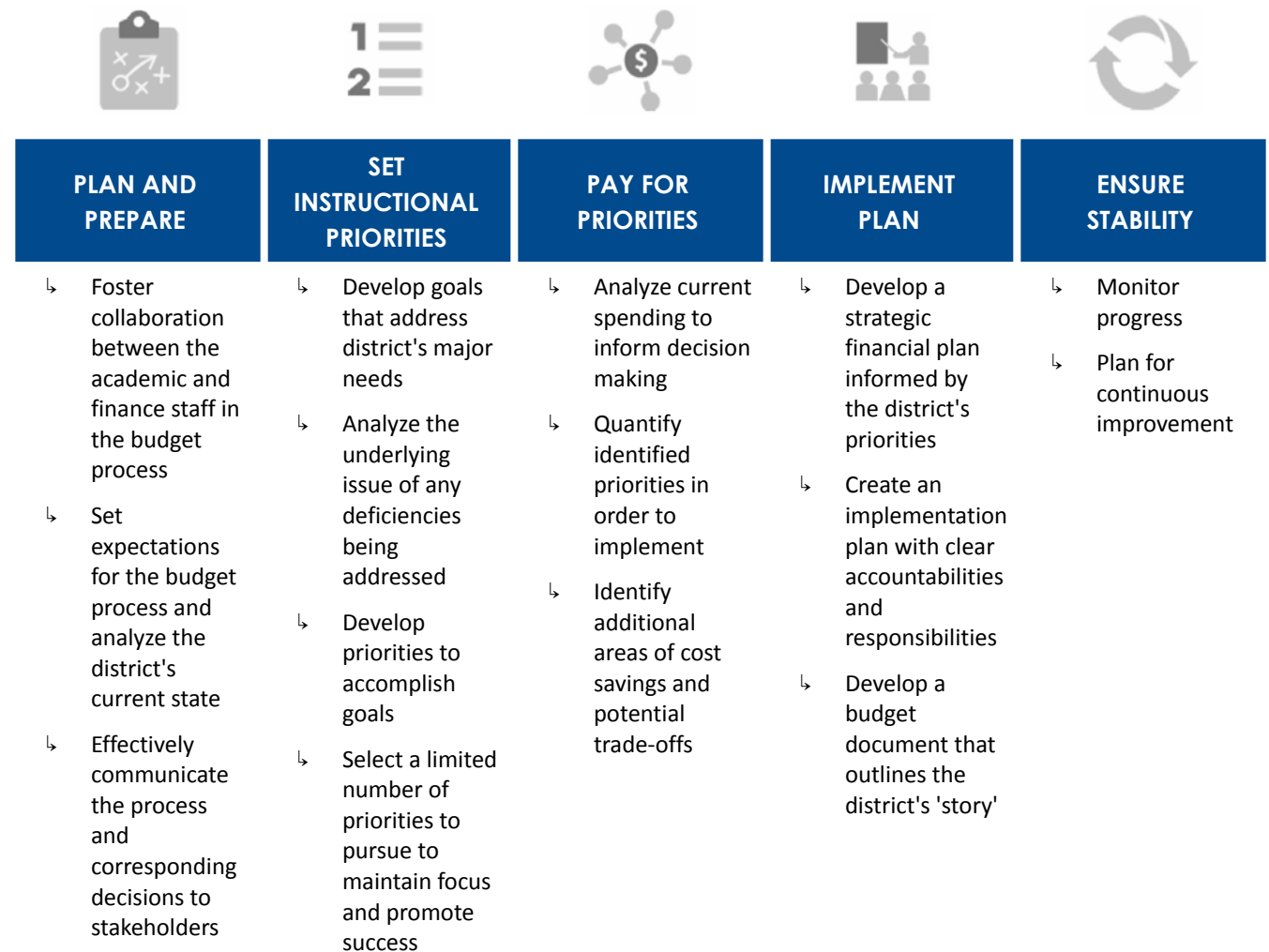
⁴Board Goal 3: Relevant and Engaging Learning

SMARTER SCHOOL SPENDING

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.



ALLOCATION OF STAFF AND RESOURCES

The district prioritizes aligning school staffing with student enrollment, as employee compensation represents its largest single expenditure. Beyond core staffing, schools receive discretionary funds determined by enrollment figures and weighted criteria, such as support for students performing below benchmarks or those navigating

poverty. This methodology provides school leaders with the necessary flexibility to implement effective, localized solutions tailored to their unique requirements.

Specialized personnel for mental health, English language development, and special education are assigned based on the specific needs of each student population. Furthermore, schools utilize state and federal grant allocations, distributed according to enrollment and identified at-risk factors, to provide essential supplementary support for their educational initiatives.

FISCAL POLICIES

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



Corvallis School District 509J

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

Fiscal Policies

1. General Fund Ending Fund Balance

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

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

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

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

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

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

2. Use and Replenishment of Reserves

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

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

3. Notice of Shortfall

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

4. Definition of a Balanced Budget

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

5. One-Time Nonrecurring Revenues

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

6. Financial Reports

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

7. Revenue Forecasting

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

8. Year End Budget Surplus

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

END OF POLICY

Legal Reference(s):

ORS 332.107

BUDGET DEVELOPMENT

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

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

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

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

School districts generally appropriate to the "function" level of detail in each fund. The function categories are: instruction, support services, enterprise and community services, facilities acquisition and construction, interagency/interfund transfers, debt service and contingency. Line item transfers that do not change appropriation authority of a fund may be adjusted by the District without a supplemental budget.

THE BUDGET COMMITTEE

Comprising school board members and an equivalent number of appointed residents, the budget committee oversees the district's fiscal planning. These community members serve staggered three-year terms, ensuring that approximately one-third of the citizen positions are open for appointment annually. During the review process, the committee evaluates the proposed budget and incorporates feedback and testimony from community members. The committee maintains the authority to adjust the budget based on this public input before finalizing its recommendations for the budget and tax levy. Once recommended, the proposal is submitted to the school board, which facilitates further public engagement before the final adoption, a process that must be completed by June 30.

Chris Blacker	Term Expires June 30, 2028	Kevin Riley	Term Expires June 30, 2027
Cassandra Inman	Term Expires June 30, 2028	Jessie Munster	Term Expires June 30, 2026
VACANT	Term Expires June 30, 2028	Seth Purcell	Term Expires June 30, 2026
Carla L Ho'ā	Term Expires June 20, 2027		

**2026-27
BUDGET
CALENDAR**

2
0
2
6

JUL

2026-27 fiscal year begins

School Board appoints Budget Officer

NOV

School Board appoints Budget Committee members

DEC

Staff develops enrollment and revenue forecasts

2
0
2
7

JAN - MAR

District staff reviews school staffing allocations and discretionary budgets, identifies areas of need, and begins developing strategies to 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

**MAY 22
PUBLIC MEETING**

Budget Committee Meeting: 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

2027-28 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.
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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.



FINANCIAL SECTION

2026-27 BUDGET

The Financial Section is organized according to the principles of fund accounting, the standard framework for all governmental financial reporting. This section transitions from a high-level total of all funds to a specific summary of each individual fund. To provide full transparency, these summaries are further categorized by function and object, detailing both the purpose of the expenditure and the specific service or commodity purchased. This structure ensures that all district resources are tracked and reported in compliance with legal and budgetary requirements.

Oregon Budget Law (Oregon Revised Statutes Chapter 294) specifies a format for the district's annual budget presentation. The ODE 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 forecast 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
 - Board Goals 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:

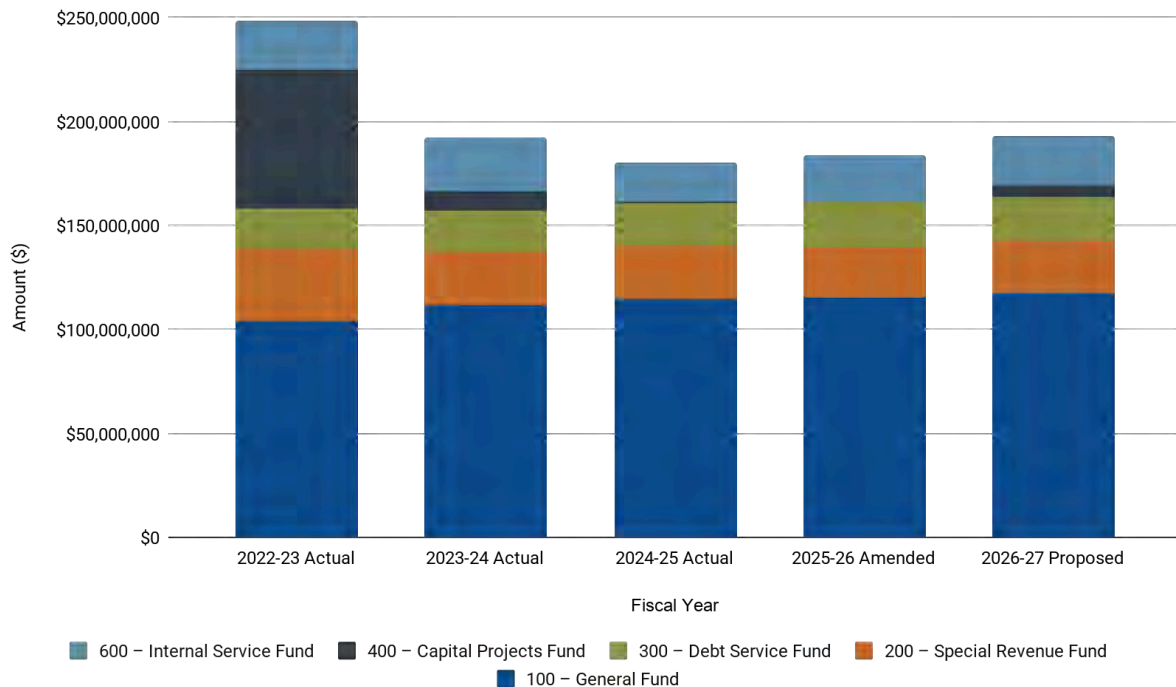
- ↳ Summary of Resources and Requirements by Major Object
- ↳ Summary of Resources and Requirements by Major Object (Forecast)
- ↳ Resources by Source
- ↳ Requirements by Object
- ↳ Requirements by Function
- ↳ Reporting Details – Requirements by Function and Object
- ↳ Summary of Resources and Requirements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

THE BUDGET AT A GLANCE

The 2026-27 proposed budget for all funds is \$192,745,302, an increase of \$9,146,117 (4.98%), from the 2025-26 adopted budget as revised. This increase is primarily due to a restricted grant from the state earmarked for the renovation of Osborn Aquatic Center and will be accounted for in the Capital Projects Fund.

The General Fund represents 61% of the 2026-27 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).

SUMMARY OF FUNDS



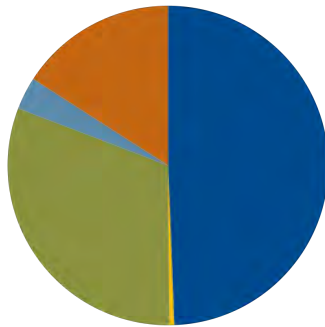
RESOURCES

Resources in 2026-27 include local, intermediate, state, and federal local sources. Other sources include transfers from other funds and beginning fund balance of each respective fund. In 2026-27, the proposed revenue for all funds totals \$192,745,302, an increase of \$9,146,117 (4.98%), compared to the 2025-26 adopted budget as revised. In 2026-27, the primary source of revenue for all funds is local sources totaling \$94.3 million or 48.9% of all sources. State sources, primarily the state school fund, total \$62.2 million or 32.3% of all sources. Other sources, primarily beginning fund balance, total \$28.4 million or 14.7% of all sources. Together, local and state sources comprise \$156.6 million or 81.2% of all sources.

SUMMARY OF RESOURCES

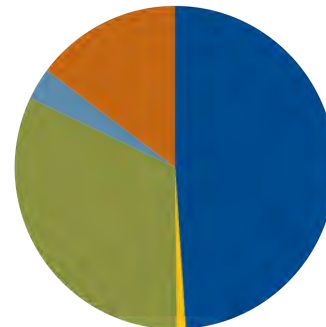
2025-26 Budget (all funds)

- 1000 - Local Sources
- 2000 - Intermediate Sources
- 3000 - State Sources
- 4000 - Federal Sources
- 5000 - Other Sources



SUMMARY OF RESOURCES

2026-27 Budget (all funds)



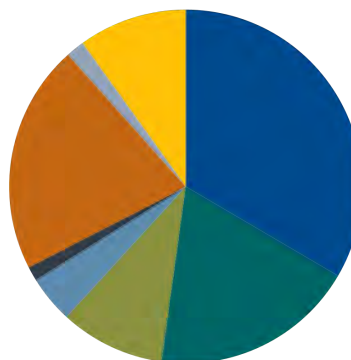
REQUIREMENTS

Requirements for all funds in 2026-27 increased by \$9,146,117 or 4.98%, compared to the 2025-26 amended budget. In 2026-27, salaries are the largest component of the expenditure budget with \$61.4 million or 31.8% of all funds. Together, salaries and associated payroll costs comprise \$98 million or 50.8% of all expenditures. Other objects, primarily principal and interest on debt service and insurance and judgements, total \$44.6 million or 23.2% of all expenditures.

SUMMARY OF REQUIREMENTS

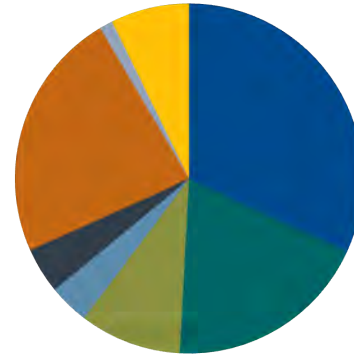
2025-26 Budget (all funds)

- 100 - Salaries
- 200 - Associated Payroll Costs
- 300 - Purchased Services
- 400 - Supplies and Materials
- 500 - Capital Outlay
- 600 - Other Objects
- 700 - Transfers
- 800 - Other Uses of Funds



SUMMARY OF REQUIREMENTS

2026-27 Budget (all funds)



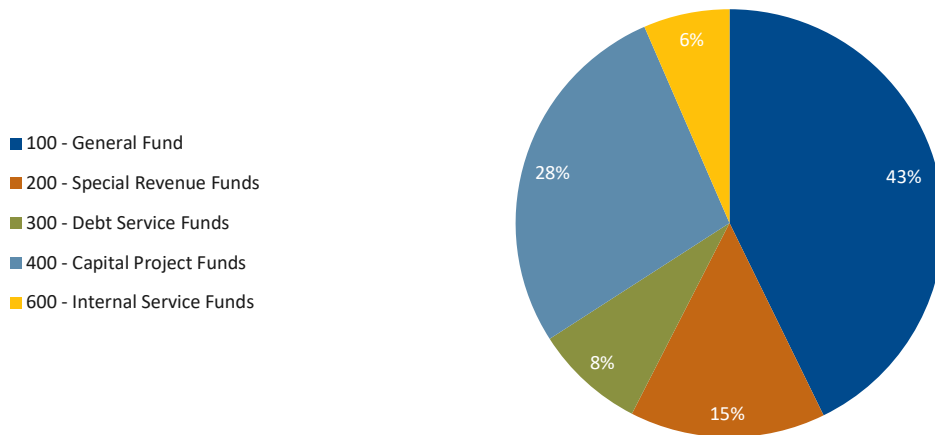
All Funds

Resources and Requirements by Fund

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Resources					
100 - General Fund	104,472,659	112,073,023	117,027,802	115,585,016	117,729,215
200 - Special Revenue Funds	34,255,139	25,543,738	23,939,354	24,349,038	24,562,088
300 - Debt Service Funds	19,354,631	20,058,237	20,597,770	21,541,343	21,467,404
400 - Capital Project Funds	67,276,630	9,326,481	484	500,000	6,200,000
600 - Internal Service Funds	23,481,067	25,559,542	23,467,404	21,623,788	22,786,595
Resources Total	248,840,126	192,561,020	185,032,814	183,599,185	192,745,302
Requirements					
100 - General Fund	89,978,716	92,686,408	99,111,502	115,585,016	117,729,215
200 - Special Revenue Funds	31,102,054	24,587,676	22,366,375	24,349,038	24,562,088
300 - Debt Service Funds	17,629,913	18,291,995	18,899,430	21,541,343	21,467,404
400 - Capital Project Funds	58,002,988	9,325,997	484	500,000	6,200,000
600 - Internal Service Funds	13,714,902	17,592,358	15,610,818	21,623,788	22,786,595
Requirements Total	210,428,573	162,484,434	155,988,610	183,599,185	192,745,302
Fund Ending Balance	38,411,553	30,076,586	29,044,204	-	-

REQUIREMENTS BY FUND
2026-27 PROPOSED



All Funds

Resources and Requirements *Projection* by Fund

amounts in dollars

	2025-26 Amended	2026-27 Proposed	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Resources					
100 - General Fund	115,585,016	117,729,215	115,281,000	117,432,000	117,858,000
200 - Special Revenue Funds	24,349,038	24,562,088	25,005,000	25,456,000	25,914,000
300 - Debt Service Funds	21,541,343	21,467,404	20,334,203	19,654,952	20,714,996
400 - Capital Project Funds	500,000	6,200,000	-	-	-
600 - Internal Service Funds	21,623,788	22,786,595	22,198,000	21,853,000	21,236,000
Resources Total	183,599,185	192,745,302	182,818,203	184,395,952	185,722,996
Requirements					
100 - General Fund	115,585,016	117,729,215	115,281,000	117,432,000	117,858,000
200 - Special Revenue Funds	24,349,038	24,562,088	25,005,000	25,456,000	25,914,000
300 - Debt Service Funds	21,541,343	21,467,404	20,334,203	19,654,952	20,714,996
400 - Capital Project Funds	500,000	6,200,000	-	-	-
600 - Internal Service Funds	21,623,788	22,786,595	22,198,000	21,853,000	21,236,000
Requirements Total	183,599,185	192,745,302	182,818,203	184,395,952	185,722,996
Fund Ending Balance	-	-	-	-	-

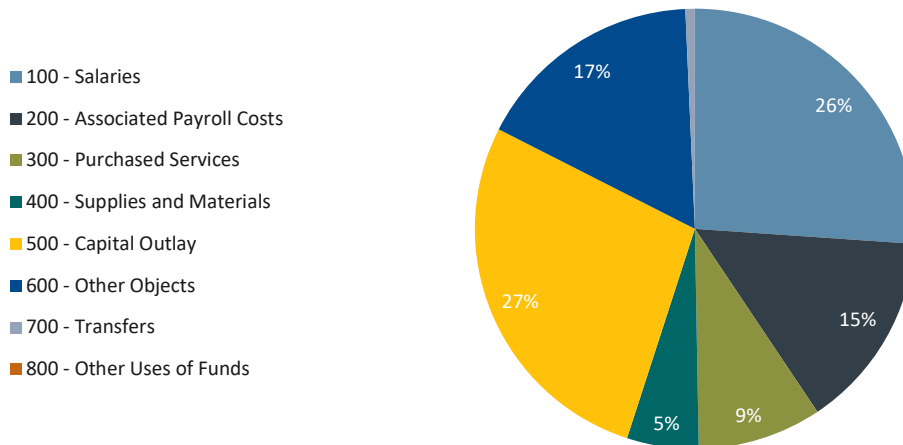
All Funds

Resources and Requirements by Major Object

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Resources					
1000 - Revenue From Local Sources	84,060,955	88,551,779	87,073,088	90,660,698	94,323,169
2000 - Revenue From Intermediate Sources	976,723	895,511	1,055,581	875,000	1,627,500
3000 - Revenue from State Sources	52,474,917	54,069,639	56,599,509	56,852,271	62,243,974
4000 - Revenue From Federal Sources	11,652,186	9,180,878	6,556,452	6,048,980	6,189,766
5000 - Other Sources	99,675,345	39,863,215	33,748,185	29,162,236	28,360,893
Resources Total	248,840,126	192,561,020	185,032,814	183,599,185	192,745,302
Requirements					
100 - Salaries	54,907,809	56,551,050	58,026,188	61,265,246	61,354,874
200 - Associated Payroll Costs	30,554,854	32,381,345	33,111,422	34,598,046	36,639,042
300 - Purchased Services	19,175,694	18,197,923	17,308,596	17,613,266	18,242,929
400 - Supplies and Materials	11,070,306	8,234,232	6,284,551	7,938,765	7,215,403
500 - Capital Outlay	57,849,798	10,135,209	1,127,483	2,439,563	8,227,000
600 - Other Objects	35,381,817	35,509,325	36,824,053	38,437,882	44,637,480
700 - Transfers	1,488,294	1,475,350	3,306,316	3,088,540	2,386,584
800 - Other Uses of Funds	-	-	-	18,217,877	14,041,990
Requirements Total	210,428,573	162,484,434	155,988,610	183,599,185	192,745,302
Fund Ending Balance	38,411,553	30,076,586	29,044,204	-	-

REQUIREMENTS BY MAJOR OBJECT
2026-27 PROPOSED



All Funds

Resources and Requirements *Projection* by Major Object

amounts in dollars

	2026-27	2026-27	2027-28	2028-29	2029-30
	Proposed	Approved & Adopted	Forecast	Forecast	Forecast
Resources					
1000 - Revenue From Local Sources	94,323,169	94,323,169	91,125,615	91,615,550	92,984,121
2000 - Revenue From Intermediate Sources	1,627,500	1,627,500	1,016,000	1,038,000	1,045,000
3000 - Revenue From State Sources	62,243,974	62,243,974	57,742,000	58,941,000	59,479,000
4000 - Revenue From Federal Sources	6,189,766	6,189,766	6,289,000	6,403,000	6,514,000
5000 - Other Sources	28,360,893	28,360,893	26,645,588	26,398,375	25,700,875
Resources Total	192,745,302	192,745,302	182,818,203	184,395,925	185,722,996
Requirements					
100 - Salaries	61,354,874	61,354,874	60,569,000	61,685,000	62,025,000
200 - Associated Payroll Costs	36,639,042	36,639,042	36,353,000	37,024,000	37,222,000
300 - Purchased Services	18,242,929	18,242,929	18,280,000	18,618,000	18,728,000
400 - Supplies and Materials	7,215,403	7,215,403	7,282,000	7,415,000	7,500,000
500 - Capital Outlay	8,227,000	8,227,000	2,052,000	2,089,000	2,118,000
600 - Other Objects	44,637,480	44,637,480	38,260,828	37,763,050	38,856,800
700 - Transfers	2,386,584	2,386,584	2,134,000	2,181,000	2,238,000
800 - Other Uses of Funds	14,041,990	14,041,990	17,887,375	17,620,875	17,035,196
Requirements Total	192,745,302	192,745,302	182,818,203	184,395,925	185,722,996
Fund Ending Balance	-	-	-	-	-

RESOURCES – ASSUMPTIONS AND TRENDS

While many aspects of the budget reflect known costs, certain elements are based on reasonable projections necessitated by timing. These budget assumptions provide a comprehensive overview of the significant estimates used to construct proposed budget resources, ensuring a transparent basis for financial planning and decision-making.

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). Composed 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 2, 2026 estimate for 2026-27 is based on the State’s adopted budget of a \$11.359 billion SSF, with 51% distributed in 2026-27.

ENROLLMENT

The number of projected students is the basis for the district's budgeted resources as it is a major component of the district’s State School Fund (SSF) allocation. The SSF, the Districts primary source of funding, is calculated on the basis of the number and type of students enrolled.

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. 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. Data published annually by the Oregon Health Authority is used to compare state, county and zip code specific birth rate data.



The ADMw metric represents the average of all student membership days as a proportion of the school year, weighted to reflect the additional resources required for specific student populations. The State School Fund utilizes an Extended ADMw calculation to safeguard districts against immediate fiscal impacts resulting from enrollment declines. This metric, which selects the higher ADMw between the current and prior fiscal years, provides a critical one-year buffer that allows for strategic adjustments to budgetary requirements and staffing levels. For the 2026-27 fiscal year, the District’s Extended ADMw is projected at 6,904.06.

			District	Charter	Total
ADM^r ¹	5517.34	x 1.00 =	5517.34	125.00	5642.340
Students in ESL Programs ¹	533	x 0.50 =	266.50	0.00	266.50
Students in Pregnant and Parenting Programs ¹	1	x 1.00 =	1.00	0.00	1.00
Students with IEP & Above 11% ¹	650	x 1.00 =	650.00	0.00	650
Students in Poverty ²	663.88	x 0.25 =	163.00	2.97	165.97
Students in Foster Care ²	16	x 0.25 =	4.00	0.00	4.00
Remote Elementary School Correction ²	9.85	x 1.00 =	0.00	9.85	9.85
2026-27 ADMw			6601.84	137.82	6739.65
2025-26 ADMw (projected)					6904.06
Extended ADMw					6904.06

¹ Projected by Corvallis School District

² Projected by Oregon Department of Education

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 2026-27 include a 3.45% increase in assessed values, a collection rate of 96%, and net revenue of \$37,707,234. Delinquent collections from taxes imposed in previous years for the permanent rate is projected at \$565,609.

OPERATING LEVY

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected	2026-27 Proposed
Assessed Value (AV)	\$7,764,660,205	\$8,055,360,239	\$8,300,485,832	\$8,575,437,507	\$8,871,151,249
Change in AV	3.02%	3.74%	3.04%	3.31%	3.45%
\$4.4614/\$1,000 AV	\$34,614,255	\$35,938,184	\$37,031,787	\$38,258,457	\$39,577,946
Urban Renewal	(81,792)	(102,798)	(147,627)	(138,297)	(198,690)
Compression Loss	(193,686)	(185,666)	(182,437)	(192,812)	(129,706)
Taxes Imposed	34,365,777	35,649,720	36,701,734	\$37,927,348	\$39,249,550
Collection Rate	96.00%	96.09%	96.25%	96.07%	96.07%
Net Operating Levy	\$32,989,937	\$34,254,959	\$35,323,602	\$37,927,348	\$37,707,234
Change	2.2%	3.83%	3.12%	3.15%	3.49%

OTHER LOCAL REVENUES

Other local revenues include common school funds, county school funds, and earned interest.

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 2026-27 is \$801,460 based on recent distributions.

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 2026-27 is \$250,000, based on historic trends.

The Local Government Investment Pool (LGIP) is a voluntary investment fund managed by the Oregon State Treasury that allows local governments to pool their funds to achieve higher returns, safety, and liquidity. The Corvallis School District holds the majority of its cash balances in an LGIP account to maximize interest earnings while ensuring immediate access to funds for operational needs. Consequently, the interest earned through the LGIP accounts for the vast majority of the Earnings on Interest line item reflected in the district's annual budget.

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 2026-27 SSF Total Formula Revenue of \$85,572,615 is an increase of \$2,938,541 (3.56%) from the prior year adopted budget

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 9.6% of General Fund resources and are estimated to be \$11,141,334 in 2026-27; this estimate is based on an assumed increase of 3.45% of assessed value and a collection rate of 96%. Delinquent collections from taxes imposed in previous years for the local option levy is projected at \$100,000.

STATE GRANTS

State Restricted Grants-in-Aid (Object 3299) consist of state-level funding dedicated to specific educational priorities.

In an effort to improve student outcomes through equity and community engagement, the Oregon Department of Education (ODE) launched the Integrated Guidance initiative. This framework is a comprehensive application aligning and integrating separately created federal and state educational investments focused on educational innovation and improvement. Taken together, these programs target four common goals: Well-Rounded Education, Equity Advanced, Engaged Community, and Strengthened Systems and Capacity. By integrating these grants, the district has also strategically selected investments that directly advance the District's four School Board Goals: Excellent Learning Experience, Equitable Systems, Relevant and Engaging Learning, and Healthy Communities.

Corvallis School District held a public hearing on March 20, 2025, to present the [Integrated Guidance Application](#) and [budget plan](#) for the 2025-27 biennium. The 2026-27 budget represents year two of this biennial plan. Please note that year two award amounts are now finalized through formal grant agreements and may differ from the initial estimates provided by ODE in the original application.

STUDENT INVESTMENT ACCOUNT (SIA)

The Student Investment Account, which is funded through the Student Success Act of 2019, provides non-competitive grant money to address mental and behavioral health needs and reduce academic disparities for focal populations. The total available funding for 2026-27 is \$6,166,700. Per the district's application, these funds support critical staff and initiatives including nursing and mental health therapists, Multi-Tiered System of Supports (MTSS) specialists, speech and language pathologists, equity coaches, sustainability initiatives, support for inclusive extracurricular activities, and more

HIGH SCHOOL SUCCESS GRANT (HSS)

Approved by voters in 2016 (Measure 98), this grant provides direct funding to establish or expand career and technical education (CTE) programs, college-level educational opportunities, and dropout-prevention strategies. The total available funding for 2026-27 is \$2,007,200. Per the district's application, these funds support High School Coordination and Graduation Coaches who evaluate student progress in targeted areas, as well as licensed CTE teachers in fields such as Autos, Construction, Engineering, Culinary, Early Childhood, Studio Arts, Digital Arts, and Computer Science. Additionally, the grant provides support for the Urban Farm, the Benton County Career Convention hosted by the district, and AP Exam fees.

EARLY LITERACY SUCCESS INITIATIVE HIGH SCHOOL SUCCESS GRANT (HSS)

The Early Literacy Success Initiative focuses on improving literacy outcomes for students from birth through third grade. The total available funding for 2026-27 is \$530,400, which includes \$100,000 of carryover from the previous year. Per the district's application, to strengthen early reading outcomes, the district is investing in literacy coaches and professional development for elementary certified teachers.

EARLY INDICATOR AND INTERVENTION SYSTEMS (EIS) GRANT

The EIS grant supports the development of data-driven systems to identify students needing additional academic or social-emotional support. The total available funding for 2026-27 is \$17,900.

FEDERAL GRANTS

Restricted federal funding for the district is categorized by its source and distribution method. The majority of these resources are Restricted Revenue Through the State (Object 4500), consisting of ESSA and IDEA programs funneled through the Oregon Department of Education. Additional funding is tracked as Grants-In-Aid Through Other Intermediate Agencies (Object 4700) for partner-based initiatives, such as the Perkins V grant coordinated through the CTE Regional Coordinator at Linn-Benton Community College, or as Restricted Revenue Direct From the Federal Government (Object 4300) for direct awards such as the Title VI Indian Education grant.

TITLE I, II, III, IV & VI

Under the Every Student Succeeds Act (ESSA), federal Title grants provide a collaborative funding structure dedicated to advance educational equity and close achievement gaps for all students. Title I-A serves as the largest investment, focusing on academic achievement in high-poverty schools. For the 2026-27 school year, these funds are specifically being used to staff certified Math Coaches at each Title I elementary school and provide additional Educational Assistant support. Furthermore, Title I-A funding covers required Title coordination, mandated McKinney-Vento services for students experiencing homelessness and parent involvement initiatives.

The remaining Title grants provide specialized support: Title II-A elevates instruction through professional development; Title III addresses language barriers for English Learners and immigrant youth; Title IV-A focuses on well-rounded education and technology; and Title VI supports the unique cultural and academic needs of American Indian and Alaska Native students.

For Title funds distributed through the Oregon Department of Education (ODE), the budget is based on the ESEA 2026-2027 [preliminary allocation information](#) released by ODE, plus any expected carryovers from the prior school year.

IDEA

The Individuals with Disabilities Education Act (IDEA) ensures that students with disabilities have access to a free appropriate public education. Section 611 supports K-12 services, while Section 619 serves preschool-aged children. The district strategically allocates IDEA funds to maintain eligibility for the State's High Cost Disability Grant. Because federally funded services are ineligible for this state reimbursement program, the district allocates IDEA funding for positions that do not directly serve high-needs students.

21ST CENTURY COMMUNITY LEARNING CENTERS

The 21st CCLC is a federal initiative designed to support academic and enrichment opportunities for students beyond the traditional school day. In Corvallis, this grant funds the PAGES/PÁGINAS After-School Program, which will enter its fourth year in Fall 2026 of a five-year grant cycle. The program focuses on extended learning through targeted academic intervention, project-based enrichment, and family engagement.

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, 2026. The beginning fund balance on July 1, 2026 for all funds is projected as \$25,554,309. The majority of fund balance is contained in the General Fund with a projected beginning fund balance of \$15,370,000.

An important consideration for the District's fund balance at fiscal year end, and therefore beginning fund balance for the following year, is the timing of property tax receipts. Current year property taxes are typically dispersed to the District starting in mid-November. Because these primary revenues arrive several months into the fiscal year, the District must strategically maintain cash reserves to bridge the funding gap from July through October. While the State School Fund provides primary operating revenue during this period, these reserves serve as a vital liquidity buffer, ensuring that essential obligations are met without interruption. Specifically, this funding provides the necessary capital to guarantee staff payroll during the start of the school year, honor ongoing commitments for contracted services and facility maintenance, and to procure the instructional materials and supplies required for classroom operations prior to the seasonal influx of tax revenue.

All Funds

Resources by Source (Reporting Object)

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	
	Actual	Actual	Actual	Adopted (as revised)	2026-27 Proposed
Resources					
1000 - Revenue from Local Sources Total					
1110 - Ad Valorem Taxes Levied	48,014,843	50,000,805	51,415,371	53,058,764	55,300,902
1120 - Local Option Ad Valorem Taxes Levied	9,675,417	10,248,580	10,568,540	10,853,047	11,256,334
1130 - Construction Excise Tax	317,431	130,301	186,482	-	400,000
1190 - Penalties and Interest on Taxes	-	71,376	69,266	-	50,000
1500 - Earnings on Investments	2,145,128	3,449,373	2,284,001	1,820,000	1,520,000
1600 - Food Service	1,235,104	712,730	276,846	463,700	578,800
1700 - Extracurricular Activities	1,109,467	899,353	1,092,364	80,000	1,017,000
1800 - Community Services Activities	53,774	37,734	71,011	-	60,000
1910 - Rentals	51,482	27,274	67,594	25,000	250,000
1920 - Contributions, Donations, Fundraising	483,244	1,508,294	619,049	1,736,080	2,371,748
1960 - Recovery of Prior Years' Expenditure	98,909	139,744	66,330	70,000	75,000
1970 - Services Provided Other Funds	18,315,095	18,704,673	18,493,343	19,569,879	19,387,131
1980 - Fees Charged to Grants	740,940	717,126	611,119	587,000	600,000
1990 - Miscellaneous	1,820,121	1,904,415	1,251,772	2,397,228	1,456,254
1000 - Revenue from Local Sources Total	84,060,955	88,551,779	87,073,088	90,660,698	94,323,169
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	155,906	122,663	243,662	200,000	250,000
2102 - General Education Service District Funds	329,653	384,913	478,957	380,000	450,000
2199 - Other Intermediate Sources	-	-	3,735	-	-
2200 - Restricted Revenue	481,443	387,935	329,227	295,000	925,000
2800 - Revenue in Lieu of Taxes	9,721	-	-	-	2,500
2000 - Revenue from Intermediate Sources Total	976,723	895,511	1,055,581	875,000	1,627,500
3000 - Revenue from State Sources					
3101 - State School Fund-General Support	39,721,455	43,530,506	43,633,059	44,944,068	46,195,312
3102 - State School Fund-School Lunch Match	22,076	17,627	18,098	-	-
3103 - Common School Fund	1,240,431	1,344,575	1,341,191	857,023	801,460
3199 - Other Unrestricted Grants-In-Aid	651,871	558,248	899,104	528,000	675,000
3299 - Other Restricted Grants-In-Aid	10,839,085	8,618,426	10,708,058	10,523,180	14,572,202
3900 - Revenue for/on Behalf of the District	-	258	-	-	-
3000 - Revenue from State Sources Total	52,474,917	54,069,639	56,599,509	56,852,271	62,243,974
4000 - Revenue from Federal Sources					
4201 - Transportation Fees for Foster Children	93,918	34,355	-	67,000	60,300
4202 - Medicaid Reimbursement	81,996	258,894	345,885	260,000	310,466
4300 - Restricted Direct from Federal	2,734,292	-	4,000	-	15,000
4500 - Restricted Through the State	8,063,483	8,584,489	6,110,148	5,721,980	5,704,000
4700 - Restricted Through Other Agencies	462,680	142,901	89,232	-	100,000
4801 - Federal Forest Fees	23,759	-	7,187	-	-
4900 - Revenue for/on Behalf of the District	192,059	160,239	-	-	-
4000 - Revenue from Federal Sources Total	11,652,186	9,180,878	6,556,452	6,048,980	6,189,766

All Funds

Resources by Source (Reporting Object)

amounts in dollars

5000 - Other Sources					
5100 - Long Term Debt Financing Sources	3,834,863	328,818	361,632	-	400,000
5200 - Interfund Transfers	1,488,294	1,475,350	3,306,316	3,088,540	2,386,584
5300 - Sale/Loss of Fixed Assets	-	4,850	3,650	5,000	20,000
5400 - Resources-Beginning Fund Balance	<u>94,352,188</u>	<u>38,054,197</u>	<u>30,076,586</u>	<u>26,068,696</u>	<u>25,554,309</u>
5000 - Other Sources Total	<u>99,675,345</u>	<u>39,863,215</u>	<u>33,748,185</u>	<u>29,162,236</u>	<u>28,360,893</u>
Resources Total	<u>248,840,126</u>	<u>192,561,020</u>	<u>185,032,814</u>	<u>183,599,185</u>	<u>192,745,302</u>

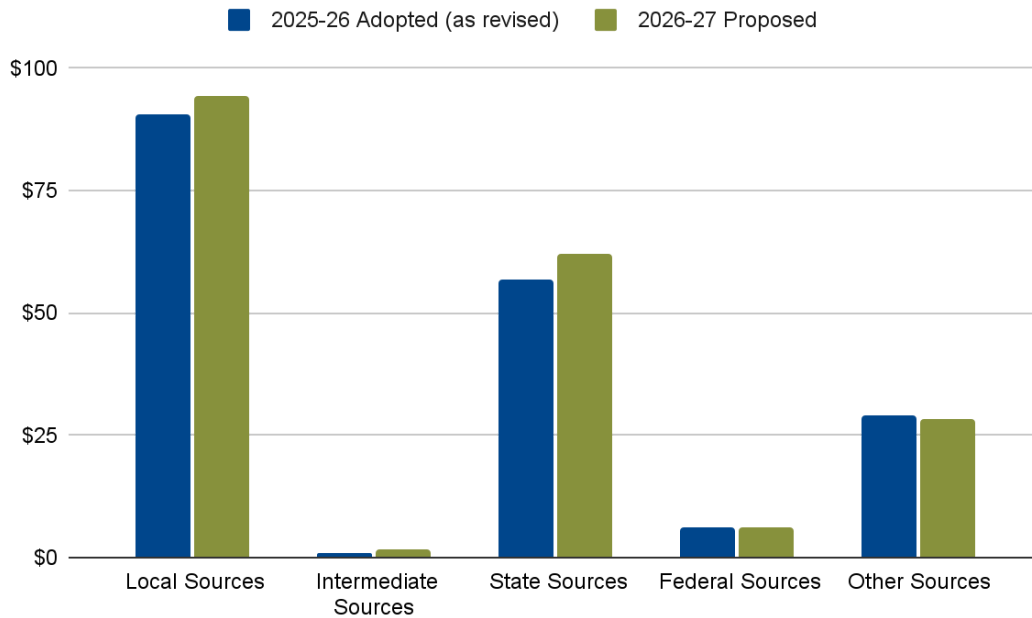
RESOURCES – VARIANCES BY MAJOR SOURCE

The chart below details budget variances in resources from the revised 2025-26 fiscal year to the proposed 2026-27 budget. The reporting threshold for these variances is 10% or \$1,000,000.

SOURCE	DESCRIPTION	VARIANCE		EXPLANATION
1000	Local Sources	4%	\$3,662,471	Increase related to increased tax revenue, rentals, and restricted donations for Capital Improvements.
2000	Intermediate Sources	86%	\$752,500	Increase related to restricted contributions from other local governments for Osborn Aquatic Center Capital Improvements (City of Corvallis and Benton County).
3000	State Sources	9%	\$5,391,703	Increase in SSF allocation and restricted state grant for Osborn Aquatic Center Capital Improvements.

RESOURCE VARIANCES BY MAJOR SOURCE

All Funds (in millions)



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	<i>Ad Valorem Taxes Levied by District.</i> Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Includes current year taxes, prior year back taxes, and other tax adjustments..
1120	<i>Local Option Ad Valorem Taxes Levied by District.</i> Local option taxes levied by a district on the “Tax Gap” valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Includes current year taxes and prior year back taxes.
1130	<i>Construction Excise Tax.</i> Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.
1190	<i>Penalties and Interest on Taxes.</i> Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment. These resources are considered Local Revenue for the purposes of the State School Fund Formula.
1311	<i>Tuition from Individuals.</i> Money received from individuals, private schools, or welfare agencies as tuition in regular day schools.
1500	<i>Earnings on Investments.</i> Money received as profit from holdings for savings.
1600	<i>Food Service.</i> Revenue for dispensing food to students and adults.
2000 Revenue From Intermediate Sources	
2101	<i>County School Funds.</i> Revenue from the apportionment of the resources of the County School Fund, except Federal Forest Fees, which is recorded in account 4801. ORS 328.005 to 328.035.
1700	<i>Extracurricular Activities.</i> Revenue from school-sponsored activities.
1800	<i>Community Services Activities.</i> Revenue from community services activities operated by a district.
1910	<i>Rentals.</i> Revenue from the rental of either real or personal property owned by the school.
1920	<i>Contributions and Donations From Private Sources.</i> Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
1960	<i>Recovery of Prior Years’ Expenditure.</i> Refund of expenditure made in a prior fiscal year.
1970	<i>Services Provided Other Funds.</i> Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.
1980	<i>Fees Charged to Grants.</i> Indirect administrative charges assessed to grants.
1990	<i>Miscellaneous.</i> Revenue from local sources not provided for elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate and SB1149 Energy revenues received here.
2102	<i>General Education Service District Funds.</i> Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.

2200	<i>Restricted Revenue.</i> Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit.	2800	<i>Revenue in Lieu of Taxes.</i> Payments made out of general revenues by an intermediate governmental unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base.
3000 Revenue From State Sources			
3101	<i>State School Fund—General Support.</i> ORS 327.006 to 327.013.	3103	<i>Common School Fund.</i> ORS 327.403.
3102	<i>State School Fund—School Lunch Match.</i> That portion of the grant from the State School Fund which is earmarked by the district for the required matching of Section 4 federal school lunch grant received by the district.	3199	<i>Other Unrestricted Grants-in-aid.</i> Includes High Cost Disability Grant.
		3299	<i>Other Restricted Grants-in-aid.</i> Use 3299 for restricted grants in aid from the state, e.g. Student Investment Account and High School Success.
4000 Revenue From Federal Sources			
4200	<i>Unrestricted Revenue From the Federal Government Through the State.</i> Revenues from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction. 4201 Transportation for Foster Children Reimbursement. 4202 Medicaid Reimbursement.	4700	<i>Grants-In-Aid From the Federal Government Through Other Intermediate Agencies.</i> Revenues from the federal government through an intermediate agency.
4300	<i>Restricted Revenue Direct From the Federal Government.</i> Revenues direct from the federal government as grants to the district which must be used for a categorical or specific	4801	<i>Federal Forest Fees.</i> ORS 294.060.
4500	<i>Restricted Revenue From the Federal Government Through the State.</i> Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.	4899	<i>Other Revenue in Lieu of Taxes.</i>
		4900	<i>Revenue for/on Behalf of the District.</i> Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.
5000 Other Sources			
5100	<i>Long-Term Debt Financing Sources.</i> Receipts of proceeds from the sale of bonds; bond premium; accrued interest from the sale of bonds; lease purchase receipts.	5300	<i>Sale of/or Compensation for Loss of Fixed Assets.</i> Revenue from the sale of school property or compensation for the sale or loss of fixed assets.
5200	<i>Interfund Transfers.</i> Revenue earned or received from another fund which will not be repaid.	5400	<i>Resources—Beginning Fund Balance.</i>

REQUIREMENTS – ASSUMPTIONS AND TRENDS

While many aspects of the budget reflect known costs, certain elements are based on reasonable projections necessitated by timing. These budget assumptions provide a comprehensive overview of the significant estimates used to construct proposed budget requirements, ensuring a transparent basis for financial planning and decision-making.

SALARIES

Vacant certified positions are budgeted at a master’s degree step 7 level, while vacant classified positions are budgeted at step 3 of the corresponding range on the classified salary schedule.

The proposed budget also includes 2.00 FTE licensed positions as a contingency to match staffing with actual enrollment and to meet other needs as necessary. Overall, proposed FTE for 2026-27 is projected to decrease by 30.23 FTE.

	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
¹ Change from Prior Year	11.7%	7.6%	3.0%	4.5%	2.3%

ASSOCIATED PAYROLL COSTS

Associated payroll costs (benefits) represent 19% of all requirements and are projected at \$36,639,042 for 2026-27, an increase of \$2,040,996 (5.90%) from the prior year adopted budget. 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 15% of employee salaries are associated with PERS Tier One/Tier Two members while 85% 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 5.00% 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 \$17,626,308.

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 2026-27 are \$4,604,704.

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 2026-27 are \$742,231.

As a local government entity, the district is enrolled in the reimbursement method for Oregon unemployment. Under this system, the district does not pay a steady payroll tax; instead, the District must reimburse the state for the actual cost of all unemployment claims paid to former employees on a quarterly basis. This means the district bears the full, direct financial impact of every claim, representing a "real-cost" variable that can fluctuate significantly based on staffing changes.

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 2026-27 are \$13,665,799.

PURCHASED SERVICES

Purchased services represent 10% of total all requirements and are projected at \$18,242,929 for 2026-27, an increase of \$629,663 (3.57%) from the prior year adopted budget. Purchased services include 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 \$5,131,115, an increase of \$278,622 (5.74%) from the prior year adopted budget.

STUDENT TRANSPORTATION

The district contracts for student transportation services with Student Transportation of America (STA) and Dial-A-Bus of Benton County, the latter focusing on specialized/individual student transportation. For the 2026-27 fiscal year, transportation costs are projected at \$6,557,755, representing an increase of \$52,045 (.80%) from the prior year adopted budget. Notably, the State School Fund formula reimburses the district for 70% of eligible home-to-school transportation expenditures.

CHARTER SCHOOL PAYMENTS

Muddy Creek Charter School began operating in 2008 and will enter its third year in Fall 2026 of a five-year charter agreement (through June 30, 2029). Beginning in 2019-20, the level of state funding passed through to the charter school increased from 80% to 87.5%. Projected enrollment for 2026-27 is 120 students. Charter school payments are projected at \$1,305,970 an increase of \$27,930 (2.19%) from the prior year adopted budget.

SUPPLIES AND MATERIALS

Supplies and materials represent 4% of all requirements and are projected at \$7,215,403 for 2026-27, a decrease of \$723,362 (-9.11%) from the prior year adopted budget. This includes consumable supplies and materials, textbooks, library books, periodicals, non-consumable items, and computer software and hardware.

CAPITAL OUTLAY

Capital Outlay represents 4% of total requirements and is projected at \$8,227,000 for 2026-27, an increase of \$5,787,437 (237%) over the prior year. This growth primarily reflects the Osborne Aquatic Center Capital Improvement project, alongside various district-wide improvements managed by the Operations Department. These investments build upon the success of the 2018 capital construction bond, which leveraged \$199.9 million into approximately \$260 million to replace two elementary schools and modernize existing facilities, yielding significant long-term operational savings.

Strategic oversight of these assets is provided by the Long-Range Facilities Planning Committee, a group of community members, staff, and parents who analyze data to ensure facilities meet evolving student needs. The strength of this planning was validated in 2025 by the ODE Statewide Facility Assessment; this independent, third-party evaluation confirmed that nearly every building in the District is in "Good" or "Fair" condition, reflecting the community's commitment to maintaining a high-quality educational environment.

OTHER OBJECTS

Other expenditures represent 23% of all requirements and are projected at \$44,637,480 for 2026-27, an increase of \$6,199,598 or (16.13%) from the prior year adopted budget. Budgeted requirements include \$20,167,816 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 for the General Funds are projected at \$12,742,402 for 2026-27, an increase of \$460,574 or 3.75% reflecting an increase in current resources. Reserves for all funds are projected at \$14,041,990 for 2026-27, an increase of \$4.2 million or 22.92% reflecting the planned utilization of internal service fund reserves.

All Funds

Requirements by Reporting Object

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
100 - Salaries					
111 - Licensed Salaries	29,793,194	31,916,777	32,957,359	34,904,090	34,733,512
112 - Classified Salaries	14,673,779	14,877,226	15,024,670	16,553,036	15,985,316
113 - Administrators	4,306,349	4,555,907	4,635,453	4,821,820	4,680,551
114 - Manager-Classified	1,881,846	1,858,173	1,869,219	1,926,950	1,753,794
121 - Substitutes-Licensed	70,646	107,441	86,919	85,520	93,400
122 - Substitutes-Classified	12,058	8,513	14,468	18,190	500
130 - Additional Salary	4,169,938	3,227,013	3,438,099	2,955,640	4,107,801
100 - Salaries Total	54,907,809	56,551,050	58,026,188	61,265,246	61,354,874
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	12,643,365	13,674,352	14,124,920	16,413,044	17,626,308
220 - Social Security Administration	4,090,468	4,219,230	4,345,247	4,530,626	4,604,704
230 - Other Required Payroll Costs	323,507	423,776	481,544	591,556	742,231
240 - Contractual Employee Benefits	13,497,515	14,063,986	14,159,711	13,062,820	13,665,799
200 - Associated Payroll Costs Total	30,554,854	32,381,345	33,111,422	34,598,046	36,639,042
300 - Purchased Services					
310 - Instructional Services	621,636	890,317	878,307	421,100	903,924
320 - Property Services	3,514,894	5,129,606	3,729,303	4,852,493	5,131,115
330 - Student Transportation Services	5,575,937	5,576,909	6,264,634	6,505,710	6,557,755
340 - Travel	972,342	838,378	799,950	900,947	670,900
350 - Communication	685,604	516,351	450,293	505,007	561,825
360 - Charter School Payments	1,214,048	1,162,567	1,245,872	1,278,040	1,305,970
373 - Tuition Payments to Private Schools	4,882	2,691	-	7,000	-
374 - Other Tuition	-	-	453,853	100,000	100,000
380 - Non-instructional Services	4,671,257	1,927,753	1,424,251	1,198,389	1,137,700
390 - Other General Services	1,915,093	2,153,352	2,062,133	1,844,580	1,873,740
300 - Purchased Services Total	19,175,694	18,197,923	17,308,596	17,613,266	18,242,929
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	3,268,317	3,401,715	2,849,699	4,048,047	3,887,947
420 - Textbooks	677,696	777,668	399,811	832,960	259,186
430 - Library Books	47,393	44,958	49,567	52,100	17,055
440 - Periodicals	9,910	7,707	2,154	3,600	-
450 - Food	1,305,160	1,322,314	1,522,332	1,273,768	1,491,000
460 - Non-Consumable Items	244,543	156,589	164,737	265,500	179,150
470 - Computer Software	1,578,016	2,099,668	970,048	1,224,790	1,231,065
480 - Computer Hardware	3,939,271	423,613	326,203	238,000	150,000
400 - Supplies and Materials Total	11,070,306	8,234,232	6,284,551	7,938,765	7,215,403
500 - Capital Outlay					
520 - Buildings Acquisition	57,019,105	9,157,354	352,797	996,000	6,830,000
530 - Improvements Other Than Buildings	93,707	595,218	125,649	1,163,563	600,000
540 - Depreciable Equipment	725,554	382,637	214,320	265,000	397,000

All Funds

Requirements by Reporting Object

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
550 - Depreciable Technology	11,432	-	73,084	15,000	-
590 - Other Capital Outlay	-	-	361,632	-	400,000
500 - Capital Outlay Total	57,849,798	10,135,209	1,127,483	2,439,563	8,227,000
600 - Other Objects					
610 - Redemption of Principal	10,751,066	9,410,527	7,178,102	10,937,742	11,199,073
621 - Regular Interest	10,345,787	10,022,481	11,800,154	9,004,515	9,049,960
630 - Unrecoverable Bad Debt Write-Off	-	37,068	-	-	-
640 - Dues and Fees	328,656	425,200	615,306	531,578	542,475
650 - Insurance and Judgments	13,185,209	14,870,284	16,602,180	17,353,547	23,237,672
670 - Taxes and Licenses	31,366	28,028	19,408	23,500	28,000
690 - Grant Indirect Charges	739,734	715,736	608,902	587,000	580,300
600 - Other Objects Total	35,381,817	35,509,325	36,824,053	38,437,882	44,637,480
700 - Transfers					
710 - Fund Modifications	1,488,294	1,475,350	3,306,316	3,088,540	2,386,584
700 - Transfers Total	1,488,294	1,475,350	3,306,316	3,088,540	2,386,584
800 - Other Uses of Funds					
810 - Planned Reserve	-	-	-	13,305,146	8,945,029
820 - Reserved for Next Year	-	-	-	4,912,731	5,096,961
800 - Other Uses of Funds Total	-	-	-	18,217,877	14,041,990
Requirements Total	210,428,573	162,484,434	155,988,610	183,599,185	192,745,302

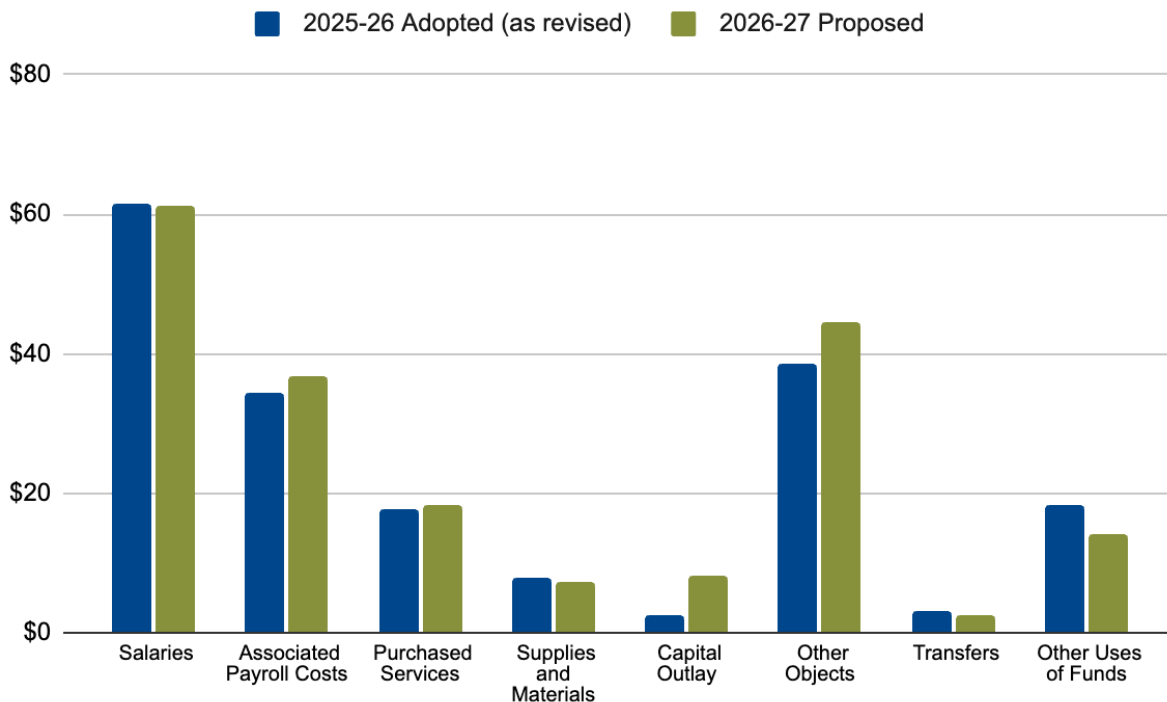
REQUIREMENTS – VARIANCES BY MAJOR OBJECT

The chart below details budget variances in object from the revised 2025-26 fiscal year to the proposed 2026-27 budget. The reporting threshold for these variances is 10% or \$1,000,000.

OBJECT	DESCRIPTION	VARIANCE		EXPLANATION
200	Associated Payroll Costs	6%	\$2,040,996	Increase related to PERS eligibility and health insurance contributions.
500	Capital Outlay	237%	\$5,787,437	Increase related to Osborn Aquatic Center Capital Improvement.
600	Other Objects	16%	\$6,199,598	Increase related to property and casualty insurance and health insurance premiums in the internal service funds.
700	Transfers	-23%	(\$701,956)	Decrease related to transfers required to balance other funds.
800	Other Uses	-23%	(\$4,175,887)	Decrease reflecting the planned utilization of internal service fund reserves.

REQUIREMENT VARIANCES BY MAJOR OBJECT

All Funds (in millions)



REQUIREMENTS – OBJECTS – CHART OF ACCOUNT DEFINITIONS

100 Salaries		
111	<i>Licensed Salaries.</i> Costs for work performed by regular licensed employees of the district. Include licensed coordinators and licensed employees in bargaining unit under this object.	121 <i>Substitutes—Licensed.</i> Costs for work performed by substitute licensed employees of the district.
112	<i>Classified Salaries.</i> Costs for work performed by regular classified employees of the district.	122 <i>Substitute—Classified.</i> Costs for the work performed by substitute classified employees of the district.
113	<i>Administrators.</i> Costs for work performed by regular administrative employees who manage, direct, or administer programs of the district. Administrators need not be licensed to be charged to 113.	130 <i>Additional Salary.</i> Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above. The terms of such payment for overtime is a matter of state and local regulation or negotiated agreement. Includes additional pay for classified employee overtime and for activities such as coaching, supervision of extracurricular activities, extended contracts, etc.
114	<i>Managerial—Classified.</i> Costs for work performed by employees who supervise or manage programs of the district. Supervisors of non-licensed staff, e.g. food services, transportation are recorded under this object.	
116	<i>Supplemental Retirement Stipends.</i> Costs for retired employees of the district who receive supplementary retirement payments from the district.	
200 Associated Payroll Costs		
210	<i>Public Employees Retirement System.</i> District payments to the Public Employees Retirement System.	240 <i>Contractual Employee Benefits.</i> Amounts paid by the district which are a result of a negotiated agreement between the Board of Directors and the employee groups. Examples of expenditures would be health insurance, long-term disability and tuition reimbursement.
220	<i>Social Security Administration.</i> Employer's contribution to the Social Security/ Medicare (FICA) for employee retirement.	
230	<i>Other Required Payroll Costs.</i> Employers contributions to Paid Leave Oregon, Workers Benefit Fund, and Workers Compensation.	
300 Purchased Services		
310	<i>Instructional, Professional and Technical Services.</i> Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, teachers for the instructional area.	These services are performed by persons other than district employees.
		330 <i>Student Transportation Services.</i> 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
320	<i>Property Services.</i> Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district.	

	payroll are not recorded here; they are recorded under Purchased Services—Rentals.		
340	<i>Travel.</i> Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district.	373	<i>Tuition Payments to Private Schools.</i> Conduit-type payments to private schools, generally for tuition for students residing in the paying district.
350	<i>Communication.</i> Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising.	380	<i>Non-instructional Professional and Technical Services.</i> Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
360	<i>Charter School Payments.</i> Expenditures to reimburse Charter Schools for services rendered to students.	390	Other General Professional and Technological Services. Includes payments to substitute staffing agency, EduStaff.
400	Supplies and Materials		
410	<i>Consumable Supplies and Materials.</i> Expenditures for ALL supplies for the operation of a district, including freight and cartage.		appearing at regular intervals of less than a year and continuing for an indefinite period.
420	<i>Textbooks.</i> Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented. E-textbooks are considered curriculum and would be coded here.	450	<i>Food.</i> Expenditures for food purchases related to 3100 Food Service only. Other food purchases should remain in object code 410.
430	<i>Library Books.</i> Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books.	460	<i>Non-consumable Items.</i> Expenditures for equipment with a current value of less than \$5,000 or for items which are "equipment-like," but which fail one or more of the tests for classification as capital outlay.
440	<i>Periodicals.</i> Expenditures for periodicals and newspapers. A periodical is any publication	470	<i>Computer Software.</i> Expenditures for published computer software. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here.
		480	<i>Computer Hardware.</i> Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.
500	Capital Outlay		
510	<i>Land Acquisition.</i> Expenditures for the purchase of land.	520	<i>Buildings Acquisition.</i> Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages. Included are expenditures for installment or lease payment (except interest) which have a terminal date and result in the acquisition of buildings, except payments to

	public school—housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included also.		
530	<i>Improvements Other Than Buildings.</i> 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	<i>Depreciable Equipment.</i> Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements
		550	<i>Depreciable Technology.</i> Expenditures for computer hardware, related equipment, and other capital outlay for technology.
		590	<i>Other Capital Outlay.</i> Reserved for expenditures for capitalized Subscription-Based Information Technology Arrangements (SBITAs) that provide the district the right to use software or IT resources over a defined contract term, in accordance with GASB 96.
600	Other Objects		
610	<i>Redemption of Principal.</i> Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.	650	<i>Insurance and Judgments.</i> Insurance to protect school board members and their employees against loss due to accident or neglect.
621	<i>Regular Interest.</i> Expenditures for all interest, excluding bus garage, bus and capital bus improvement interest.	670	<i>Taxes, Licenses and Assessments.</i> This includes taxes, licenses and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).
630	<i>Unrecoverable Bad Debt Write-Off.</i>		
640	<i>Dues and Fees.</i> 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).	690	<i>Grant Indirect Charges.</i> 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	<i>Fund Modifications.</i> 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 funds and should be so recorded.
They are not recorded as expenditures.

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.
- 820 *Reserved for Next Year.* Budget reserve.

All Funds

Requirements by Reporting Function

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
1000 - Instruction					
1111 - Elementary	19,103,137	18,778,114	18,235,882	19,110,952	21,678,490
1121 - Middle School Programs	9,857,261	9,925,862	9,040,416	8,982,109	7,579,908
1122 - Middle School Extracurricular	201,295	288,408	313,053	383,316	274,850
1131 - High School Programs	13,056,191	12,206,235	12,340,259	12,718,992	12,943,923
1132 - High School Extracurricular	2,347,711	2,434,343	2,742,937	3,251,919	3,260,541
1140 - Pre-kindergarten Programs	2,084	30,429	6,420	59,900	66,000
1210 - Programs for the Talented and Gifted	3,951	-	20,740	19,900	22,000
1220 - Restrictive Programs for Disabilities	4,213,652	4,965,557	5,772,155	5,769,551	5,374,983
1250 - Less Restrictive Programs for Disabilities	6,886,336	6,875,581	7,384,939	7,688,180	7,387,217
1271 - Remediation/After School Programs	441,562	267,861	244,959	364,510	371,372
1272 - Title IA/D	616,551	708,372	867,523	942,550	1,175,332
1280 - Alternative Education	2,651,398	2,495,430	3,373,648	3,840,980	3,599,311
1291 - English Language Learner - ORS 336.079	2,076,848	2,077,209	1,878,334	2,053,140	2,083,383
1292 - Teen Parent Programs	31,455	-	-	-	-
1299 - Other Programs	11,329	24,611	1,550	-	-
1400 - Summer School Programs	1,072,801	69,860	406,565	341,775	161,920
1000 - Instruction Total	62,573,563	61,147,873	62,629,380	65,527,774	65,979,230
2000 - Support Services					
2110 - Attendance and Social Work Services	2,570,721	2,415,629	3,482,043	3,603,890	3,498,275
2120 - Guidance Services	2,941,755	3,256,119	3,142,323	3,442,430	3,355,293
2130 - Health Services	1,405,995	1,341,110	1,242,734	1,353,172	1,429,089
2140 - Psychological Services	1,827,654	1,577,572	1,066,901	1,386,910	1,579,519
2150 - Speech Pathology and Audiology Services	966,416	1,254,945	1,294,804	1,278,530	1,628,808
2160 - Other Student Treatment Services	210,020	254,807	328,862	360,600	417,180
2190 - Student Support Direction	1,034,019	1,105,885	980,808	1,456,530	1,533,926
2210 - Improvement of Instruction Services	2,632,246	2,423,859	2,055,666	1,870,410	2,102,974
2220 - Educational Media Services	946,538	864,469	751,886	795,900	923,707
2230 - Assessment and Testing	608,471	540,191	803,566	860,529	887,455
2240 - Instructional Staff Development	841,282	573,847	699,531	617,806	871,729
2310 - Board of Education Services	222,734	134,170	277,617	460,242	332,388
2320 - Executive Administration Services	459,886	523,688	975,082	987,030	1,046,051
2410 - Office of the Principal Services	5,433,811	5,658,050	5,741,239	5,962,320	5,490,136
2490 - Other School Administration Services	855,693	1,747,034	1,795,636	1,981,940	1,907,812
2510 - Direction of Business Support Services	380,975	478,884	413,277	275,910	296,765
2520 - Fiscal Services	793,563	1,138,333	1,167,960	886,800	884,147
2528 - Risk Management Services	13,945,046	14,947,282	16,079,389	17,668,187	23,638,990
2540 - Operation and Maintenance Services	9,702,891	12,054,417	10,493,603	11,173,793	10,749,155
2550 - Student Transportation Services	5,765,403	5,762,749	6,343,963	6,649,710	6,836,926
2570 - Internal Services	84,360	100,794	235,433	91,130	95,988
2620 - Planning and Research Services	-	-	108,277	45,000	61,160
2630 - Information Services	393,777	337,480	254,292	298,880	295,749
2640 - Staff Services	2,325,952	1,372,995	1,489,075	1,385,993	1,190,705
2649 - Other Staff Services	-	-	655	-	1,689,040
2660 - Technology Services	3,611,480	4,252,294	3,325,336	3,796,456	3,900,242

All Funds

Requirements by Reporting Function

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
2670 - Records Management Services	18,626	-	-	-	-
2680 - Interpretation and Translation Services	296,728	300,034	307,325	277,860	248,028
2690 - Other Support Services-Central	801,883	748,488	648,458	672,350	612,560
2000 - Support Services Total	61,077,927	65,165,125	65,505,740	69,640,309	77,503,797
3000 - Enterprise and Community Services					
3100 - Food Services	3,789,815	3,907,604	4,287,261	4,157,308	4,210,098
3300 - Community Services	714,648	809,568	904,652	829,120	944,570
3000 - Enterprise and Community Services Total	4,504,463	4,717,172	5,191,912	4,986,428	5,154,668
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction	1,308,154	734,326	36,511	-	-
4120 - Site Acquisition and Development	-	-	14,880	1,200,000	600,000
4150 - Building Acquisition and Improvement	58,463,684	9,811,579	325,614	996,000	6,830,000
4000 Facilities Acquisition and Construction Total	59,771,838	10,545,905	377,005	2,196,000	7,430,000
5000 - Other Uses					
5100 - Debt Service	21,012,489	19,433,009	18,978,256	19,942,257	20,249,033
5200 - Transfers of Funds	1,488,294	1,475,350	3,306,316	3,088,540	2,386,584
5000 - Other Uses Total	22,500,783	20,908,359	22,284,572	23,030,797	22,635,617
6000 - Contingencies					
6000 - Contingencies	-	-	-	13,305,146	8,945,029
6000 - Contingencies Total	-	-	-	13,305,146	8,945,029
7000 - Unappropriated Ending Fund Balance					
7000 - Unappropriated Ending Fund Balance	-	-	-	4,912,731	5,096,961
7000 - Unappropriated Ending Fund Balance Total	-	-	-	4,912,731	5,096,961
Requirements Total	210,428,573	162,484,434	155,988,610	183,599,185	192,745,302

All Funds

Goals by Reporting Function

amounts in dollars

	Responsible	Excellent	Equitable	Relevant and	Healthy	Total
	Stewardship	Learning	Systems	Engaging	Communities	
		Experience		Learning		
1111 - Elementary	-	18,432,284	305,938	2,940,268	-	21,678,490
1121 - Middle School Programs	-	5,624,799	-	1,955,109	-	7,579,908
1122 - Middle School Extracurricular	-	-	64,315	102,500	108,035	274,850
1131 - High School Programs	-	8,296,651	-	3,998,636	648,636	12,943,923
1132 - High School Extracurricular	-	-	1,257,250	808,384	1,194,908	3,260,541
1140 - Pre-kindergarten Programs	-	-	-	-	66,000	66,000
1210 - Programs for the Talented and Gifted	-	-	22,000	-	-	22,000
1220 - Restrictive Programs for Disabilities	-	-	5,374,983	-	-	5,374,983
1250 - Less Restrictive Programs for Disabilities	-	-	7,387,217	-	-	7,387,217
1271 - Remediation	-	-	371,372	-	-	371,372
1272 - Title IA/D	-	-	1,175,332	-	-	1,175,332
1280 - Alternative Education	1,313,870	-	-	2,285,441	-	3,599,311
1291 - English Language Learner - ORS 336.079	-	-	2,083,383	-	-	2,083,383
1400 - Summer School Programs	-	-	-	161,920	-	161,920
2110 - Attendance and Social Work Services	-	149,365	-	-	3,348,910	3,498,275
2120 - Guidance Services	-	-	-	-	3,355,293	3,355,293
2130 - Health Services	-	-	-	-	1,429,089	1,429,089
2140 - Psychological Services	-	-	-	-	1,579,519	1,579,519
2150 - Speech Pathology and Audiology Services	-	-	1,628,808	-	-	1,628,808
2160 - Other Student Treatment Services	-	-	417,180	-	-	417,180
2190 - Student Support Direction	-	-	600,409	933,517	-	1,533,926
2210 - Improvement of Instruction Services	-	1,544,673	475,868	82,433	-	2,102,974
2220 - Educational Media Services	-	-	-	923,707	-	923,707
2230 - Assessment and Testing	-	577,705	-	309,750	-	887,455
2240 - Instructional Staff Development	-	871,729	-	-	-	871,729
2310 - Board of Education Services	-	83,097	83,097	83,097	83,097	332,388
2320 - Executive Administration Services	-	261,513	261,513	261,513	261,513	1,046,051
2410 - Office of the Principal Services	-	1,372,534	1,372,534	1,372,534	1,372,534	5,490,136
2490 - Other School Administration Services	-	1,907,812	-	-	-	1,907,812
2510 - Direction of Business Support Services	296,765	-	-	-	-	296,765
2520 - Fiscal Services	884,147	-	-	-	-	884,147
2528 - Risk Management Services	1,869,806	-	-	-	-	1,869,806
2540 - Operation and Maintenance Services	10,707,658	-	-	-	41,497	10,749,155
2550 - Student Transportation Services	-	-	6,836,926	-	-	6,836,926
2570 - Internal Services	95,988	-	-	-	-	95,988
2620 - Planning and Research Services	-	-	-	61,160	-	61,160
2630 - Information Services	-	-	147,875	-	147,875	295,749
2640 - Staff Services	584,227	-	145,579	-	460,899	1,190,705
2649 - Other Staff Services	1,689,040	-	-	-	-	1,689,040
2660 - Technology Services	3,083,956	-	-	816,286	-	3,900,242
2680 - Interpretation and Translation Services	-	-	248,028	-	-	248,028
2690 - Other Support Services-Central	580,520	-	-	-	32,040	612,560
3100 - Food Services	-	-	-	-	4,210,098	4,210,098
3300 - Community Services	-	-	-	-	944,570	944,570
4120 - Site Acquisition and Development	-	-	-	-	600,000	600,000
4150 - Building Acquisition and Improvement	-	-	-	-	6,830,000	6,830,000
5200 - Transfers of Funds	-	-	2,386,584	-	-	2,386,584
Goals Total	21,105,977	39,122,162	32,646,190	17,096,254	26,714,512	136,685,095

All Funds

Goals by Reporting Function

amounts in dollars

	Responsible Stewardship	Excellent Learning Experience	Equitable Systems	Relevant and Engaging Learning	Healthy Communities	Total
Other						
2528 - Risk Management Services	-	-	-	-	-	21,769,184
5100 - Debt Service	-	-	-	-	-	20,249,033
6000 - Contingencies	-	-	-	-	-	8,945,029
7000 - Unappropriated Ending Fund Balance	-	-	-	-	-	5,096,961
Other Total	-	-	-	-	-	56,060,207
Total Budget	21,105,977	39,122,162	32,646,190	17,096,254	26,714,512	192,745,302

REQUIREMENTS –VARIANCES BY FUNCTION

The chart below details budget variances in function from the revised 2025-26 fiscal year to the proposed 2026-27 budget. The reporting threshold for these variances is 10% or \$1,000,000

FUNCTION	DESCRIPTION	VARIANCE		EXPLANATION
1111	Elementary	13%	\$2,567,538	Reflects the transition of Grade 6 from middle schools to elementary sites.
1121	Middle School / Junior High Programs	-16%	(\$1,402,201)	Attributed to the closure of Cheldelin Middle School and the transition of Grade 6 from middle schools to elementary sites.
1122	Middle School / Junior High Extracurricular	-28%	(\$108,466)	Reduction in extracurricular programming resulting from the closure of Cheldelin Middle School.
1140	Pre-Kindergarten Programs	10%	\$6,100	Reflects projected grant carryover for IDEA Section 619 to support special education services for children aged 3–5.
1210	Programs for the Talented and Gifted	11%	\$2,100	Increase due to projected Title IV grant carryover for student support and academic enrichment.
1272	Title I-A	25%	\$232,782	Reallocation of Title I-A funds from family involvement to instructional positions specialized in mathematics.
1400	Summer School Programs	-53%	(\$179,855)	Reduction in elementary summer programming for Summer 2026.
2140	Psychological Services	14%	\$192,609	Increase in Mental Health Therapist FTE to enhance student wellness and support services.
2150	Speech Pathology and Audiology Services	27%	\$350,278	Increase in Speech and Language Pathologist (SLP) FTE and contracted services.
2160	Other Student Treatment Services	16%	\$56,580	Addition of ASL Interpreter FTE to ensure accessibility and compliance.
2210	Improvement of Instruction Services	12%	\$232,564	Addition of a Special Education Specialist (TOSA) to strengthen instructional capacity and ensure consistent district-wide practices.
2220	Educational Media Services	16%	\$127,807	Increase in Library Media Technician FTE.
2240	Instructional Staff Development	41%	\$253,923	Increase due to projected Title II grant carryover focused on educator effectiveness and professional growth.
2310	Board of Education Services	-28%	(\$127,854)	Reduction in costs following a decrease in external contracted services.
2620	Planning Research, Development, Evaluation Services, Grant Writing, and Statistical Services	36%	\$16,160	Increase attributed to support for the Innovation Team for the 2026-27 school year.
2640	Staff Services	-14%	(\$195,288)	Reallocation of mandatory staff training expenses to the newly established function 2649.

2649 (new)	Other Staff Services	-	\$1,689,040	Newly established function to centralize district-wide costs for retirement, leave accruals, other contractually obligated payments, and mandatory training.
2680	Interpretation and Translation Services	-11%	(\$29,832)	Decrease resulting from a reduction in Translator FTE.
3300	Community Services	14%	\$115,450	Reclassification of a Private School Special education teacher from function 1250. Private School Education teacher funded from IDEA 611 equitable share requirements.
4120	Site Acquisition and Development Services	-50%	(\$600,000)	Reduction to reflect the partial completion of Field Lighting Capital Improvement.
4150	Building Acquisition, Construction, and Improvement Services	586%	\$5,834,000	Increase related to the Osborn Aquatic Center Capital Improvements.
5200	Transfers of Funds	-23%	(\$701,956)	Decrease related to transfers required to balance other funds.
6000	Contingencies	-33%	(\$4,360,117)	Decrease reflecting the planned utilization of internal service fund reserves.

REQUIREMENTS – FUNCTIONS – CHART OF ACCOUNT DEFINITIONS

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

- of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. On-line curriculums would be coded here.
- 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.		classified under this account. Clerical staffs for these activities are included.
2230	<i>Assessment and Testing.</i> Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.	2490	<i>Other Support Services—School Administration.</i> Other school administration services which cannot be recorded under the preceding functions (e.g. school level Dean of Students).
2240	<i>Instructional Staff Development.</i> Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related. Use this function for external training attended by instructional staff.	2510	<i>Direction of Business Support Services.</i> Activities concerned with directing and managing the business support services as a group.
2310	<i>Board of Education Services.</i> Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.	2520	<i>Fiscal Services.</i> 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.
2320	<i>Executive Administration Services.</i> Activities associated with the overall general administrative or executive responsibility for the entire district. Includes Office of the Superintendent and Assistant Superintendent.	2528	<i>Risk Management Services.</i> Activities involving the systematic identification and evaluation of exposure to loss within the district and selection of the most appropriate method for managing those exposures. Includes activities, such as insurance program administration and loss prevention.
2410	<i>Office of the Principal Services.</i> 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	2540	<i>Operation and Maintenance of Plant Services.</i> 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	<i>Student Transportation Services.</i> Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities.
		2570	<i>Internal Services.</i> Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
		2620	<i>Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.</i> 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.
- 2649 *Other Staff Services.* Activities concerned with compensation for retirement, employee accruals and mandatory employee training.
- 2660 *Technology Services.* Activities concerned with all aspects of Technology which includes
- 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 used 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.

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.

6000 Contingencies (for budget only)

6110 *Operating 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

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.

GENERAL FUND



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 Information Section of this document.

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.





Corvallis
SCHOOL DISTRICT

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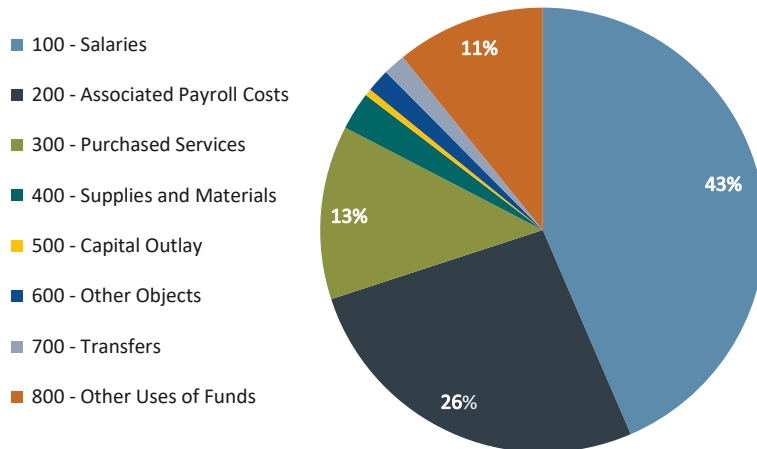
General Fund (100)

Resources and Requirements by Major Object

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Resources					
1000 - Revenue From Local Sources	46,873,531	50,753,227	49,969,005	50,718,530	52,748,177
2000 - Revenue From Intermediate Sources	805,610	767,576	1,049,422	875,000	1,025,000
3000 - Revenue from State Sources	41,613,757	45,433,586	45,884,521	46,329,091	47,763,772
4000 - Revenue From Federal Sources	283,072	293,248	373,507	327,000	402,266
5000 - Other Sources	14,896,689	14,825,386	19,751,347	17,335,395	15,790,000
Resources Total	104,472,659	112,073,023	117,027,802	115,585,016	117,729,215
Requirements					
100 - Salaries	43,424,944	45,079,199	48,265,182	51,750,976	51,247,933
200 - Associated Payroll Costs	24,388,273	23,258,126	27,740,730	28,329,526	31,120,482
300 - Purchased Services	13,466,385	15,220,735	14,713,761	14,886,051	14,884,420
400 - Supplies and Materials	5,258,883	5,203,920	2,852,917	3,679,248	3,253,852
500 - Capital Outlay	410,649	178,680	582,711	82,000	597,000
600 - Other Objects	1,882,955	2,620,398	2,070,637	1,986,847	1,990,542
700 - Transfers	1,146,627	1,125,350	2,885,565	2,588,540	1,892,584
800 - Other Uses of Funds	-	-	-	12,281,828	12,742,402
Requirements Total	89,978,716	92,686,408	99,111,502	115,585,016	117,729,215
Fund Ending Balance	14,493,943	19,386,615	17,916,300	-	-

REQUIREMENTS BY MAJOR OBJECT - General Fund (100)
2026-27 PROPOSED



General Fund (100)

Resources and Requirements Forecast by Major Object

amounts in dollars

	2025-26 Adopted (as revised)	2026-27 Proposed	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Resources					
1000 - Revenue From Local Sources	50,718,530	52,748,177	52,037,000	53,150,000	53,529,000
2000 - Revenue From Intermediate Sources	875,000	1,025,000	1,011,000	1,033,000	1,040,000
3000 - Revenue from State Sources	46,329,091	47,763,772	47,120,000	48,128,000	48,471,000
4000 - Revenue From Federal Sources	327,000	402,266	397,000	405,000	408,000
5000 - Other Sources	17,335,395	15,790,000	14,716,000	14,716,000	14,410,000
Resources Total	115,585,016	117,729,215	115,281,000	117,432,000	117,858,000
Requirements					
100 - Salaries	51,750,976	51,247,933	51,169,000	52,116,000	52,284,000
200 - Associated Payroll Costs	28,329,526	31,120,482	31,072,000	31,648,000	31,749,000
300 - Purchased Services	14,886,051	14,884,420	14,861,000	15,137,000	15,185,000
400 - Supplies and Materials	3,679,248	3,253,852	3,249,000	3,309,000	3,320,000
500 - Capital Outlay	82,000	597,000	596,000	607,000	609,000
600 - Other Objects	1,986,847	1,990,542	1,987,000	2,024,000	2,031,000
700 - Transfers	2,588,540	1,892,584	1,631,000	1,669,000	1,717,000
800 - Other Uses of Funds	12,281,828	12,742,402	10,716,000	10,922,000	10,963,000
Requirements Total	115,585,016	117,729,215	115,281,000	117,432,000	117,858,000
Fund Ending Balance	-	-	-	-	-

General Fund (100)

Resources by Source (Reporting Object)

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied	33,297,840	34,631,423	35,618,292	36,632,983	38,275,843
1120 - Local Option Ad Valorem Taxes Levied	9,675,417	10,248,580	10,568,540	10,853,047	11,256,334
1190 - Penalties and Interest on Taxes	-	50,163	48,193	-	50,000
1500 - Earnings on Investments	2,059,903	3,429,068	2,263,111	1,800,000	1,500,000
1910 - Rentals	43,608	1,874	29,848	25,000	240,000
1920 - Contributions, Donations, Fundraising	12,000	8,150	141	500	1,000
1960 - Recovery of Prior Years' Expenditure	98,909	139,744	61,049	70,000	75,000
1980 - Fees Charged to Grants	740,940	717,126	609,577	587,000	600,000
1990 - Miscellaneous	944,914	1,527,098	770,253	750,000	750,000
1000 - Revenue from Local Sources Total	46,873,531	50,753,227	49,969,005	50,718,530	52,748,177
2000 - Revenue from Intermediate Sources					
2101 - County School Funds	155,906	122,663	243,662	200,000	250,000
2102 - General Education Service District Funds	329,653	384,913	478,957	380,000	450,000
2199 - Other Intermediate Sources	-	-	3,311	-	-
2200 - Restricted Revenue	312,812	260,000	323,492	295,000	325,000
2800 - Revenue in Lieu of Taxes	7,239	-	-	-	-
2000 - Revenue from Intermediate Sources Total	805,610	767,576	1,049,422	875,000	1,025,000
3000 - Revenue from State Sources					
3101 - State School Fund-General Support	39,721,455	43,530,506	43,633,059	44,944,068	46,195,312
3103 - Common School Fund	1,240,431	1,344,575	1,341,191	857,023	801,460
3199 - Other Unrestricted Grants-In-Aid	651,871	558,248	899,104	528,000	675,000
3299 - Other Restricted Grants-In-Aid	-	-	11,168	-	92,000
3900 - Revenue for/on Behalf of the District	-	258	-	-	-
3000 - Revenue from State Sources Total	41,613,757	45,433,586	45,884,521	46,329,091	47,763,772
4000 - Revenue from Federal Sources					
4201 - Transportation Fees for Foster Children	93,918	34,355	-	67,000	60,300
4202 - Medicaid Reimbursement	81,996	258,894	345,885	260,000	310,466
4300 - Restricted Direct from Federal	80,400	-	-	-	-
4500 - Restricted Through the State	-	-	20,435	-	31,500
4700 - Restricted Through Other Agencies	3,000	-	-	-	-
4801 - Federal Forest Fees	23,759	-	7,187	-	-
4000 - Revenue from Federal Sources Total	283,072	293,248	373,507	327,000	402,266

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

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
5000 - Revenue from Other Sources					
5100 - Long Term Debt Financing Sources	1,257,749	328,818	361,632	-	400,000
5300 - Sale/Loss of Fixed Assets	-	2,625	3,100	5,000	20,000
5400 - Resources-Beginning Fund Balance	13,638,940	14,493,943	19,386,615	17,330,395	15,370,000
5000 - Revenue from Other Sources Total	14,896,689	14,825,386	19,751,347	17,335,395	15,790,000
Resources Total	104,472,659	112,073,023	117,027,802	115,585,016	117,729,215

General Fund (100) Requirements by Object

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
100 - Salaries					
111 - Licensed Salaries	25,802,756	26,540,654	28,881,905	30,179,170	29,909,685
112 - Classified Salaries	11,312,521	11,576,057	12,365,499	14,275,206	14,281,298
113 - Administrators	3,637,738	3,936,580	4,224,037	4,488,290	4,161,259
114 - Manager-Classified	1,301,565	1,354,533	1,423,658	1,509,860	1,346,403
121 - Substitutes-Licensed	70,445	105,869	86,587	85,520	93,400
122 - Substitutes-Classified	7,189	8,513	6,975	8,190	500
130 - Additional Salary	1,292,730	1,556,993	1,276,520	1,204,740	1,455,388
100 - Salaries Total	43,424,944	45,079,199	48,265,182	51,750,976	51,247,933
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	10,159,556	8,444,930	11,972,827	12,897,754	14,905,312
220 - Social Security Administration	3,233,158	3,360,299	3,620,580	3,740,156	3,902,966
230 - Other Required Payroll Costs	250,950	295,499	274,325	464,426	645,656
240 - Contractual Employee Benefits	10,744,609	11,157,397	11,872,998	11,227,190	11,666,548
200 - Associated Payroll Costs Total	24,388,273	23,258,126	27,740,730	28,329,526	31,120,482
300 - Purchased Services					
310 - Instructional Services	513,303	763,530	751,082	180,000	357,700
320 - Property Services	3,266,339	4,535,464	3,362,879	4,251,332	4,014,615
330 - Student Transportation Services	5,196,043	5,391,540	6,011,753	6,270,710	6,320,285
340 - Travel	329,998	247,087	143,086	164,630	138,500
350 - Communication	565,791	503,061	442,010	502,007	552,325
360 - Charter School Payments	1,004,079	1,068,748	1,148,263	1,180,740	1,201,970
373 - Tuition Payments to Private Schools	4,882	2,691	-	7,000	-
374 - Other Tuition	-	-	453,853	100,000	100,000
380 - Non-instructional Services	850,515	734,048	921,315	912,452	888,225
390 - Other General Services	1,735,435	1,974,567	1,479,520	1,317,180	1,310,800
300 - Purchased Services Total	13,466,385	15,220,735	14,713,761	14,886,051	14,884,420
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	1,865,283	2,199,381	1,622,805	1,951,218	1,829,072
420 - Textbooks	546,135	477,866	29,875	261,360	106,000
430 - Library Books	35,911	41,922	46,923	52,100	17,055
440 - Periodicals	8,206	6,917	2,154	3,600	-
460 - Non-Consumable Items	162,525	82,282	15,720	75,500	10,000
470 - Computer Software	1,284,025	1,975,515	809,237	1,097,470	1,141,725
480 - Computer Hardware	1,356,799	420,038	326,203	238,000	150,000
400 - Supplies and Materials Total	5,258,883	5,203,920	2,852,917	3,679,248	3,253,852

General Fund (100) Requirements by Object

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
500 - Capital Outlay					
520 - Buildings Acquisition	39,069	-	19,998	-	-
530 - Improvements Other Than Buildings	-	6,090	100,321	2,000	-
540 - Depreciable Equipment	360,148	172,590	27,675	65,000	197,000
550 - Depreciable Technology	11,432	-	73,084	15,000	-
590 - Other Capital Outlay	-	-	361,632	-	400,000
500 - Capital Outlay Total	410,649	178,680	582,711	82,000	597,000
600 - Other Objects					
610 - Redemption of Principal	881,312	1,015,527	64,081	422,742	70,835
621 - Regular Interest	70,875	125,486	14,745	-	10,382
630 - Unrecoverable Bad Debt Write-Off	-	37,068	-	-	-
640 - Dues and Fees	292,544	298,887	345,468	280,825	238,625
650 - Insurance and Judgments	621,861	1,128,755	1,638,342	1,269,780	1,655,700
670 - Taxes and Licenses	16,363	14,673	8,001	13,500	15,000
600 - Other Objects Total	1,882,955	2,620,398	2,070,637	1,986,847	1,990,542
700 - Transfers					
710 - Fund Modifications	1,146,627	1,125,350	2,885,565	2,588,540	1,892,584
700 - Transfers Total	1,146,627	1,125,350	2,885,565	2,588,540	1,892,584
800 - Other Uses of Funds					
810 - Planned Reserve	-	-	-	7,369,097	7,645,441
820 - Reserved for Next Year	-	-	-	4,912,731	5,096,961
800 - Other Uses of Funds Total	-	-	-	12,281,828	12,742,402
Requirements Total	89,978,716	92,686,408	99,111,502	115,585,016	117,729,215

General Fund (100)

Requirements by Function

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
1000 - Instruction					
1111 - Elementary	16,355,418	16,529,415	17,558,363	18,216,498	20,934,734
1121 - Middle School Programs	8,751,036	9,065,894	8,647,946	8,429,942	7,221,947
1122 - Middle School Extracurricular	28,810	20,906	5,658	11,776	5,535
1131 - High School Programs	10,755,660	10,393,145	11,225,762	11,381,907	11,515,930
1132 - High School Extracurricular	131,495	174,265	121,932	165,420	188,270
1140 - Pre-kindergarten Programs	345	-	-	-	-
1220 - Restrictive Programs for Disabilities	3,843,804	3,922,253	5,443,098	5,346,291	4,962,053
1250 - Less Restrictive Programs for Disabilities	4,777,701	4,522,607	5,225,920	7,154,780	7,169,492
1271 - Remediation/After School Programs	-	-	-	-	2,000
1280 - Alternative Education	1,786,071	1,849,558	2,538,760	2,694,900	3,193,687
1291 - English Language Learner - ORS 336.079	2,062,011	1,977,506	1,859,252	2,008,620	2,046,723
1292 - Teen Parent Programs	31,455	-	-	-	-
1299 - Other Programs	-	23,518	-	-	-
1400 - Summer School Programs	1,621	9,036	42,902	42,000	-
1000 - Instruction Total	48,525,426	48,488,103	52,669,591	55,452,134	57,240,371
2000 - Support Services					
2110 - Attendance and Social Work Services	2,434,792	2,100,568	2,186,259	2,157,560	2,439,394
2120 - Guidance Services	2,557,494	2,651,266	2,751,362	3,218,060	3,292,233
2130 - Health Services	993,946	787,558	611,451	617,742	623,031
2140 - Psychological Services	2,462	17,116	266	9,000	16,640
2150 - Speech Pathology and Audiology Services	966,416	1,227,806	1,294,804	40,000	168,701
2160 - Other Student Treatment Services	210,020	245,968	328,862	354,960	417,180
2190 - Student Support Direction	621,520	619,946	827,977	1,438,460	1,301,990
2210 - Improvement of Instruction Services	1,777,251	1,117,873	1,163,395	969,290	1,324,340
2220 - Educational Media Services	548,961	525,475	749,470	746,930	898,707
2230 - Assessment and Testing	441,186	515,247	316,309	312,260	297,793
2240 - Instructional Staff Development	425,233	337,158	102,611	126,200	173,230
2310 - Board of Education Services	222,301	133,747	277,617	460,122	332,388
2320 - Executive Administration Services	452,729	496,327	964,259	965,700	1,046,051
2410 - Office of the Principal Services	5,427,697	5,443,059	5,712,718	5,874,790	5,490,136
2490 - Other School Administration Services	413,347	402,958	1,795,636	1,952,050	1,907,812
2510 - Direction of Business Support Services	380,975	466,260	412,069	271,540	296,765
2520 - Fiscal Services	647,260	963,104	1,055,175	759,000	808,486
2528 - Risk Management Services	368,197	721,109	898,512	1,370,850	1,869,806
2540 - Operation and Maintenance Services	9,391,704	11,089,490	10,159,481	10,637,142	9,742,155
2550 - Student Transportation Services	5,385,509	5,574,646	6,177,460	6,412,420	6,599,456
2570 - Internal Services	84,360	76,838	83,659	89,820	95,988
2640 - Staff Services	-	-	53,577	45,000	61,160
2630 - Information Services	393,777	328,313	253,764	296,030	295,749
2640 - Staff Services	1,049,733	1,208,721	1,295,174	1,301,030	1,113,451
2649 - Other Staff Services	-	-	655	-	747,290
2660 - Technology Services	3,395,981	4,160,606	3,320,345	3,761,436	3,900,242

General Fund (100) Requirements by Function

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
2670 - Records Management Services	18,626	-	-	-	-
2680 - Interpretation and Translation Services	296,728	288,601	305,200	273,550	248,028
2000 - Support Services Total	38,908,206	41,499,760	43,098,067	44,460,942	45,508,202
3000 - Enterprise and Community Services					
3300 - Community Services	491,566	432,181	379,452	378,830	264,439
3000 - Enterprise and Community Services Total	491,566	432,181	379,452	378,830	264,439
4000 - Facilities Acquisition and Construction					
4150 - Building Acquisition and Improvement	39,069	-	-	-	-
4000 - Facilities Acquisition and Construction Total	39,069	-	-	-	-
5000 - Other Uses					
5100 - Debt Service	867,822	1,141,014	78,826	422,742	81,217
5200 - Transfers of Funds	1,146,627	1,125,350	2,885,565	2,588,540	1,892,584
5000 - Other Uses Total	2,014,449	2,266,364	2,964,391	3,011,282	1,973,801
6000 - Contingencies					
6000 - Contingencies	-	-	-	7,369,097	7,645,441
6000 - Contingencies Total	-	-	-	7,369,097	7,645,441
7000 - Unappropriated Ending Fund Balance					
7000 - Unappropriated Ending Fund Balance	-	-	-	4,912,731	5,096,961
7000 - Unappropriated Ending Fund Balance Total	-	-	-	4,912,731	5,096,961
Requirements Total	89,978,716	92,686,408	99,111,502	115,585,016	117,729,215

General Fund (100)

Reporting Details

by reporting function and object; amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
111 - Licensed Salaries	9,068,197	9,106,560	9,534,799	9,892,510	11,218,940
112 - Classified Salaries	486,302	847,724	853,157	747,455	1,072,126
121 - Substitutes-Licensed	30,390	26,889	18,945	25,600	19,800
122 - Substitutes-Classified	6,755	6,738	-	2,690	-
130 - Additional Salary	87,926	112,788	130,139	121,580	49,404
210 - Public Employees Retirement System	2,316,074	1,895,296	2,609,624	2,803,272	3,604,030
220 - Social Security Administration	711,264	746,784	783,176	798,440	944,694
230 - Other Required Payroll Costs	36,659	40,786	42,320	81,078	105,667
240 - Contractual Employee Benefits	2,177,299	2,482,295	2,549,975	2,277,480	2,641,136
310 - Instructional Services	-	823	-	-	70,700
320 - Property Services	1,663	175	49	300	-
340 - Travel	1,480	7,899	9,454	5,500	-
350 - Communication	1,577	1,037	772	600	-
380 - Non-instructional Services	835	1,500	-	-	-
390 - Other General Services	513,720	693,592	653,671	695,420	663,000
410 - Consumable Supplies and Materials	356,019	360,600	355,764	394,163	501,767
420 - Textbooks	17,883	72,276	9	252,000	26,000
430 - Library Books	-	2,069	1,215	3,000	-
440 - Periodicals	2,277	1,399	751	1,500	-
470 - Computer Software	36,271	85,488	11,100	111,910	17,470
480 - Computer Hardware	496,260	25,801	1,940	-	-
530 - Improvements Other Than Buildings	-	6,090	-	2,000	-
540 - Depreciable Equipment	-	4,804	-	-	-
640 - Dues and Fees	6,568	-	1,504	-	-
1111 - Elementary, K-5 Total	16,355,418	16,529,415	17,558,363	18,216,498	20,934,734
1121 - Middle/Junior High School Programs					
111 - Licensed Salaries	4,741,701	5,078,668	4,889,066	4,758,790	3,779,126
112 - Classified Salaries	158,966	235,434	190,567	271,961	448,750
121 - Substitutes-Licensed	18,741	30,732	17,248	29,020	18,700
122 - Substitutes-Classified	-	66	-	1,500	-
130 - Additional Salary	91,135	89,289	111,292	64,705	37,200
210 - Public Employees Retirement System	1,188,444	1,018,033	1,308,449	1,349,562	1,226,794
220 - Social Security Administration	371,833	406,242	391,249	382,040	325,601
230 - Other Required Payroll Costs	18,928	21,852	20,870	40,528	35,245
240 - Contractual Employee Benefits	1,113,520	1,243,853	1,123,182	1,024,480	886,915
310 - Instructional Services	1,900	500	-	-	15,000
320 - Property Services	1,085	2,412	15,732	8,000	-
340 - Travel	145	1,328	2,993	5,000	-
350 - Communication	8,487	14,613	8,424	5,000	-
380 - Non-instructional Services	616	4,490	140	-	-
390 - Other General Services	245,544	267,147	305,444	254,480	174,000
410 - Consumable Supplies and Materials	202,405	228,463	214,835	208,376	184,616

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
420 - Textbooks	234,068	114,559	1,634	2,000	75,000
440 - Periodicals	2,770	2,887	-	-	-
460 - Non-Consumable Items	21,983	6,400	10,649	7,000	-
470 - Computer Software	130,832	289,577	21,667	17,000	15,000
480 - Computer Hardware	188,858	-	-	-	-
540 - Depreciable Equipment	-	-	12,905	-	-
640 - Dues and Fees	9,076	9,350	1,600	500	-
1121 - Middle/Junior High School Programs Total	8,751,036	9,065,894	8,647,946	8,429,942	7,221,947
1122 - Middle/Junior High School Extracurricular					
130 - Additional Salary	23,216	12,105	4,248	-	4,000
210 - Public Employees Retirement System	3,745	2,089	1,051	7,276	1,160
220 - Social Security Administration	1,759	911	325	1,856	306
230 - Other Required Payroll Costs	90	49	17	144	69
240 - Contractual Employee Benefits	-	42	17	-	-
410 - Consumable Supplies and Materials	-	5,710	-	2,500	-
1122 - Middle/Junior High School Extracurricular	28,810	20,906	5,658	11,776	5,535
1131 - High School Programs					
111 - Licensed Salaries	5,606,928	5,940,320	6,378,944	6,474,650	6,331,120
112 - Classified Salaries	240,948	250,076	314,019	363,863	315,447
121 - Substitutes-Licensed	9,287	17,200	37,379	27,700	40,400
122 - Substitutes-Classified	-	-	-	2,500	-
130 - Additional Salary	121,981	148,139	181,453	111,830	33,400
210 - Public Employees Retirement System	1,447,595	1,242,705	1,739,630	1,846,130	1,967,595
220 - Social Security Administration	442,887	470,994	513,460	519,820	511,053
230 - Other Required Payroll Costs	22,551	25,576	27,675	51,400	53,100
240 - Contractual Employee Benefits	1,245,328	1,326,762	1,422,908	1,331,840	1,322,403
310 - Instructional Services	-	-	-	-	5,000
320 - Property Services	67,079	1,393	15,174	7,750	-
340 - Travel	5,121	4,927	4,556	10,300	-
350 - Communication	18,319	14,660	8,889	16,177	-
380 - Non-instructional Services	1,825	1,302	1,188	1,000	-
390 - Other General Services	308,736	287,894	260,117	250,360	220,500
410 - Consumable Supplies and Materials	254,954	292,529	240,490	289,477	666,812
420 - Textbooks	279,656	266,520	16,029	3,000	-
430 - Library Books	187	-	-	-	-
440 - Periodicals	2,443	1,956	347	1,750	-
460 - Non-Consumable Items	18,432	(1,027)	3,958	16,000	-
470 - Computer Software	88,637	61,408	51,398	46,360	44,600
480 - Computer Hardware	553,177	4,212	-	-	-
540 - Depreciable Equipment	9,991	19,300	-	5,000	-
640 - Dues and Fees	9,598	16,299	8,149	5,000	4,500
1131 - High School Programs Total	10,755,660	10,393,145	11,225,762	11,381,907	11,515,930
1132 - High School Extracurricular					

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
130 - Additional Salary	88,933	98,400	91,334	163,760	126,199
210 - Public Employees Retirement System	13,825	13,386	20,241	-	44,912
220 - Social Security Administration	6,660	7,334	6,763	1,050	9,655
230 - Other Required Payroll Costs	338	564	546	110	1,504
240 - Contractual Employee Benefits	-	5,065	354	-	-
340 - Travel	8,000	-	-	-	6,000
410 - Consumable Supplies and Materials	3,239	49,517	2,444	-	-
540 - Depreciable Equipment	10,000	-	-	-	-
640 - Dues and Fees	500	-	250	500	-
1132 - High School Extracurricular Total	131,495	174,265	121,932	165,420	188,270
1140 - Pre-kindergarten Programs					
410 - Consumable Supplies and Materials	345	-	-	-	-
1140 Pre-kindergarten Programs Total	345	-	-	-	-
1220 - Restrictive Programs for Disabilities					
111 - Licensed Salaries	581,347	722,537	961,047	1,156,220	921,520
112 - Classified Salaries	1,527,388	1,454,701	1,904,207	2,176,326	1,945,171
121 - Substitutes-Licensed	237	1,479	876	1,000	1,000
122 - Substitutes-Classified	-	-	104	-	200
130 - Additional Salary	59,420	139,680	81,222	72,395	4,378
210 - Public Employees Retirement System	484,117	403,665	679,284	693,130	804,969
220 - Social Security Administration	163,882	175,531	221,728	217,560	215,144
230 - Other Required Payroll Costs	8,375	9,558	11,951	23,240	22,101
240 - Contractual Employee Benefits	900,891	899,135	1,144,629	985,420	1,047,570
340 - Travel	948	241	-	5,000	-
374 - Other Tuition	-	-	410,000	-	-
390 - Other General Services	105,638	111,207	7,298	-	-
410 - Consumable Supplies and Materials	11,563	4,520	20,751	15,000	-
480 - Computer Hardware	-	-	-	1,000	-
1220 - Restrictive Programs for Disabilities Total	3,843,804	3,922,253	5,443,098	5,346,291	4,962,053
1250 - Less Restrictive Programs for Disabilities					
111 - Licensed Salaries	1,581,333	1,742,099	1,721,315	2,340,180	2,216,564
112 - Classified Salaries	1,044,321	898,483	1,266,893	2,160,580	2,005,042
121 - Substitutes-Licensed	9,793	4,800	1,590	1,200	1,800
122 - Substitutes-Classified	-	821	201	500	300
130 - Additional Salary	55,707	80,766	69,653	70,870	98,644
210 - Public Employees Retirement System	607,172	479,686	726,397	942,340	1,198,693
220 - Social Security Administration	200,587	201,750	237,110	297,350	324,359
230 - Other Required Payroll Costs	10,416	10,949	12,849	31,520	36,706
240 - Contractual Employee Benefits	916,230	841,144	1,008,007	1,205,490	1,260,384
310 - Instructional Services	105,001	28,526	73,444	50,000	-
320 - Property Services	420	-	-	-	-
340 - Travel	437	419	856	5,500	-
380 - Non-instructional Services	19,584	1,020	-	-	-

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
390 - Other General Services	183,685	193,787	57,280	1,000	25,000
410 - Consumable Supplies and Materials	19,487	24,867	36,012	37,250	2,000
470 - Computer Software	23,528	13,489	14,013	10,000	-
480 - Computer Hardware	-	-	-	1,000	-
640 - Dues and Fees	-	-	299	-	-
1250 - Less Restrictive Programs for Disabilities	4,777,701	4,522,607	5,225,920	7,154,780	7,169,492
1271 - Remediation/After School Programs					
410 - Consumable Supplies and Materials	-	-	-	-	2,000
1271 - Remediation/After School Programs Total	-	-	-	-	2,000
1280 - Alternative Education					
111 - Licensed Salaries	297,690	314,698	589,247	598,800	936,488
112 - Classified Salaries	100,063	72,199	141,573	169,194	126,869
121 - Substitutes-Licensed	-	12,521	2,615	-	2,900
130 - Additional Salary	17,768	24,663	13,012	2,500	23,000
210 - Public Employees Retirement System	96,259	79,532	186,145	199,520	317,995
220 - Social Security Administration	31,583	31,614	55,764	56,970	83,327
230 - Other Required Payroll Costs	1,574	1,713	3,019	5,990	10,329
240 - Contractual Employee Benefits	101,895	96,552	194,756	190,760	195,332
310 - Instructional Services	74,733	91,850	75,906	100,000	100,000
320 - Property Services	454	1,945	-	-	-
340 - Travel	-	75	-	-	-
350 - Communication	-	-	88	-	-
360 - Charter School Payments	1,004,079	1,068,748	1,148,263	1,180,740	1,201,970
373 - Tuition Payments to Private Schools	4,882	2,691	-	7,000	-
374 - Other Tuition	-	-	43,853	100,000	100,000
380 - Non-instructional Services	147	50	-	3,570	7,900
390 - Other General Services	43,635	27,553	22,936	18,770	28,800
410 - Consumable Supplies and Materials	6,228	22,491	29,408	55,186	53,277
420 - Textbooks	372	180	-	700	-
470 - Computer Software	4,711	485	32,175	5,200	5,500
1280 - Alternative Education Totals	1,786,071	1,849,558	2,538,760	2,694,900	3,193,687
1291 - English Language Learner - ORS 336.079					
111 - Licensed Salaries	1,129,841	1,207,348	1,153,108	1,327,770	1,285,234
112 - Classified Salaries	145,088	61,742	6,789	-	-
121 - Substitutes-Licensed	179	503	2,474	-	2,700
122 - Substitutes-Classified	-	71	-	-	-
130 - Additional Salary	8,404	7,175	11,746	-	-
210 - Public Employees Retirement System	302,002	243,038	299,349	334,520	378,362
220 - Social Security Administration	95,566	93,473	86,217	93,700	98,527
230 - Other Required Payroll Costs	4,857	5,126	4,684	9,770	9,987
240 - Contractual Employee Benefits	295,329	273,153	223,206	228,200	233,813
340 - Travel	41	13	774	-	-
350 - Communication	4,375	113	-	-	-

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
390 - Other General Services	61,470	53,546	50,407	-	27,000
410 - Consumable Supplies and Materials	446	6,839	4,421	500	-
420 - Textbooks	14,155	24,331	12,202	3,660	-
440 - Periodicals	-	-	639	-	-
470 - Computer Software	-	1,035	3,236	10,500	11,100
640 - Dues and Fees	258	-	-	-	-
1291 - English Language Learner Total	2,062,011	1,977,506	1,859,252	2,008,620	2,046,723
1292 - Teen Parent Programs					
111 - Licensed Salaries	21,713	-	-	-	-
210 - Public Employees Retirement System	5,121	-	-	-	-
220 - Social Security Administration	1,657	-	-	-	-
230 - Other Required Payroll Costs	81	-	-	-	-
240 - Contractual Employee Benefits	2,883	-	-	-	-
1292 - Teen Parent Programs Total	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	905	6,727	11,069	7,000	-
210 - Public Employees Retirement System	540	1,418	6,398	-	-
220 - Social Security Administration	166	513	733	-	-
230 - Other Required Payroll Costs	9	25	44	-	-
240 - Contractual Employee Benefits	-	-	38	-	-
330 - Student Transportation Services	-	-	24,540	30,000	-
410 - Consumable Supplies and Materials	-	353	79	5,000	-
1400 - Summer School Programs Total	1,621	9,036	42,902	42,000	-
1000 - Instruction Total	48,525,426	48,488,103	52,669,591	55,452,134	57,240,371
2000 - Support Services					
2110 - Attendance and Social Work Services					
112 - Classified Salaries	1,360,220	1,211,566	1,239,437	1,273,990	1,410,349
122 - Substitutes-Classified	-	119	-	-	-
130 - Additional Salary	23,744	26,571	25,244	15,750	1,500
210 - Public Employees Retirement System	308,432	232,045	306,776	313,877	409,661
220 - Social Security Administration	104,447	93,355	95,063	93,310	108,000
230 - Other Required Payroll Costs	5,533	5,174	5,246	9,983	12,454
240 - Contractual Employee Benefits	603,008	501,746	498,482	426,470	477,730
340 - Travel	-	-	-	-	2,000

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
350 - Communication	150	444	-	-	-
390 - Other General Services	24,787	26,523	13,631	21,680	16,500
410 - Consumable Supplies and Materials	4,471	2,989	-	2,500	-
470 - Computer Software	-	36	2,380	-	1,200
2110 - Attendance and Social Work Services Total	2,434,792	2,100,568	2,186,259	2,157,560	2,439,394
2120 - Guidance Services					
111 - Licensed Salaries	1,477,392	1,556,651	1,637,728	1,908,910	1,837,467
112 - Classified Salaries	137,924	150,814	77,385	122,740	132,282
121 - Substitutes-Licensed	-	-	2,235	-	2,500
130 - Additional Salary	11,336	55,292	54,619	56,170	99,631
210 - Public Employees Retirement System	382,497	331,958	438,951	527,189	604,823
220 - Social Security Administration	119,482	130,015	132,228	154,430	158,490
230 - Other Required Payroll Costs	6,153	7,077	7,083	16,011	16,248
240 - Contractual Employee Benefits	363,964	394,024	377,436	415,190	402,792
340 - Travel	-	-	250	-	-
350 - Communication	-	-	67	-	-
390 - Other General Services	49,911	9,963	19,035	8,920	31,000
410 - Consumable Supplies and Materials	3,995	4,165	3,897	3,500	7,000
470 - Computer Software	4,840	11,306	248	5,000	-
640 - Dues and Fees	-	-	200	-	-
2120 - Guidance Services Total	2,557,494	2,651,266	2,751,362	3,218,060	3,292,233
2130 - Health Services					
111 - Licensed Salaries	129,451	63,641	1,500	1,500	-
112 - Classified Salaries	298,590	251,685	268,993	278,932	253,172
130 - Additional Salary	66,959	75,530	36,690	60,000	52,500
210 - Public Employees Retirement System	81,223	68,063	70,784	58,290	85,096
220 - Social Security Administration	36,954	29,342	22,650	19,540	23,381
230 - Other Required Payroll Costs	1,957	1,638	1,290	2,100	2,604
240 - Contractual Employee Benefits	185,642	152,363	135,096	84,060	114,528
310 - Instructional Services	-	-	-	-	80,000
340 - Travel	4,179	3,558	3,534	8,000	-
380 - Non-instructional Services	149,709	96,579	46,050	75,000	-
390 - Other General Services	8,304	8,977	8,165	11,320	8,000
410 - Consumable Supplies and Materials	18,468	17,122	8,993	8,000	-
470 - Computer Software	10,397	16,293	3,542	5,000	1,350
640 - Dues and Fees	2,113	2,766	4,164	6,000	1,100
670 - Taxes and Licenses	-	-	-	-	1,300
2130 - Health Services Total	993,946	787,558	611,451	617,742	623,031
2140 - Psychological Services					
130 - Additional Salary	800	13,369	-	-	2,500
210 - Public Employees Retirement System	173	2,577	-	-	950
220 - Social Security Administration	61	998	-	-	190
230 - Other Required Payroll Costs	3	70	-	-	-

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
240 - Contractual Employee Benefits	-	1	-	-	-
380 - Non-instructional Services	-	-	-	6,000	-
390 - Other General Services	-	-	266	-	-
410 - Consumable Supplies and Materials	1,425	102	-	3,000	10,000
670 - Taxes and Licenses	-	-	-	-	3,000
2140 - Psychological Services Total	2,462	17,116	266	9,000	16,640
2150 - Speech Pathology and Audiology Services					
111 - Licensed Salaries	420,230	413,484	461,961	-	-
112 - Classified Salaries	-	7,632	-	-	42,860
130 - Additional Salary	5,288	6,092	504	5,000	7,434
210 - Public Employees Retirement System	100,391	73,209	102,490	-	2,116
220 - Social Security Administration	30,989	31,223	33,577	-	3,848
230 - Other Required Payroll Costs	1,606	1,709	1,841	-	391
240 - Contractual Employee Benefits	87,864	82,469	90,644	-	14,952
310 - Instructional Services	318,865	606,977	600,110	30,000	75,000
320 - Property Services	-	-	545	-	-
410 - Consumable Supplies and Materials	1,183	1,144	1,343	2,000	5,000
470 - Computer Software	-	2,580	-	1,000	10,000
640 - Dues and Fees	-	1,286	1,789	2,000	5,100
670 - Taxes and Licenses	-	-	-	-	2,000
2150 - Speech Pathology and Audiology Services	966,416	1,227,806	1,294,804	40,000	168,701
2160 - Other Student Treatment Services					
111 - Licensed Salaries	53,161	53,584	36,583	39,470	-
112 - Classified Salaries	-	-	4,626	-	40,777
114 - Manager-Classified	79,657	109,822	177,140	184,940	194,654
130 - Additional Salary	917	1,051	3,145	1,500	1,500
210 - Public Employees Retirement System	31,557	23,699	47,495	59,660	67,432
220 - Social Security Administration	10,597	13,137	17,452	17,280	18,123
230 - Other Required Payroll Costs	508	662	890	1,810	1,842
240 - Contractual Employee Benefits	32,003	33,097	39,652	48,800	56,352
310 - Instructional Services	-	8,352	1,622	-	-
410 - Consumable Supplies and Materials	-	-	-	-	1,000
470 - Computer Software	-	-	-	-	35,000
640 - Dues and Fees	1,620	2,564	258	1,500	-
670 - Taxes and Licenses	-	-	-	-	500
2160 - Other Student Treatment Services Total	210,020	245,968	328,862	354,960	417,180
2190 - Student Support Direction					
112 - Classified Salaries	103,280	96,187	106,643	172,560	188,280
113 - Administrators	260,032	279,927	428,930	820,660	641,020
130 - Additional Salary	10,981	6,461	12,035	5,550	11,197
210 - Public Employees Retirement System	96,530	79,357	141,881	235,500	251,001
220 - Social Security Administration	28,258	28,958	41,599	64,250	64,295
230 - Other Required Payroll Costs	1,415	1,528	2,189	6,740	6,518

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
240 - Contractual Employee Benefits	74,739	69,691	91,146	129,200	139,679
390 - Other General Services	46,286	57,001	2,538	-	-
410 - Consumable Supplies and Materials	-	-	1,014	3,000	-
640 - Dues and Fees	-	836	-	1,000	-
2190 - Student Support Direction Total	621,520	619,946	827,977	1,438,460	1,301,990
2210 - Improvement of Instruction Services					
111 - Licensed Salaries	427,901	84,729	364,863	394,960	178,451
112 - Classified Salaries	94,534	94,001	103,187	6,220	185,508
113 - Administrators	403,872	336,312	253,400	149,100	275,628
114 - Manager-Classified	70,204	66,297	-	-	-
121 - Substitutes-Licensed	1,211	494	332	-	400
130 - Additional Salary	70,233	114,408	31,889	51,690	201,750
210 - Public Employees Retirement System	264,531	139,947	188,157	158,450	266,068
220 - Social Security Administration	80,665	52,463	56,287	44,370	64,384
230 - Other Required Payroll Costs	4,005	2,785	3,020	4,690	8,051
240 - Contractual Employee Benefits	184,871	113,318	140,337	106,310	117,600
310 - Instructional Services	2,140	5,965	-	-	-
320 - Property Services	5,557	1,679	1,285	-	-
340 - Travel	1,096	4,671	6,109	2,000	2,000
350 - Communication	5,090	2,768	54	-	-
380 - Non-instructional Services	34,284	3,666	-	4,000	-
390 - Other General Services	13,483	21,278	2,525	5,000	10,000
410 - Consumable Supplies and Materials	63,455	47,297	10,233	36,000	14,500
470 - Computer Software	38,187	18,827	1,618	5,000	-
480 - Computer Hardware	-	-	-	1,000	-
610 - Redemption of Principal	2,750	-	-	-	-
640 - Dues and Fees	9,181	6,970	100	500	-
2210 - Improvement of Instruction Services Total	1,777,251	1,117,873	1,163,395	969,290	1,324,340
2220 - Educational Media Services					
112 - Classified Salaries	222,883	232,727	338,897	368,280	447,349
122 - Substitutes-Classified	-	588	-	-	-
130 - Additional Salary	25,917	12,714	16,986	6,550	1,200
210 - Public Employees Retirement System	58,780	45,960	87,219	95,029	125,715
220 - Social Security Administration	18,164	18,466	26,961	27,512	34,317
230 - Other Required Payroll Costs	1,000	1,039	1,495	2,949	3,810
240 - Contractual Employee Benefits	113,965	110,617	160,868	134,910	186,061
310 - Instructional Services	625	-	-	-	-
340 - Travel	1,935	-	-	-	-
350 - Communication	-	-	136	-	-
390 - Other General Services	6,699	9,677	5,733	-	6,000
410 - Consumable Supplies and Materials	18,130	12,785	14,499	7,600	10,500
430 - Library Books	35,723	39,853	45,708	49,100	17,055
440 - Periodicals	110	293	-	-	-
470 - Computer Software	45,030	40,755	50,970	55,000	66,700

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
2220 - Educational Media Services Total	548,961	525,475	749,470	746,930	898,707
2230 - Assessment and Testing					
112 - Classified Salaries	201,190	237,004	133,317	144,900	98,223
130 - Additional Salary	14,310	21,184	7,857	5,550	-
210 - Public Employees Retirement System	47,324	49,578	34,766	40,020	27,955
220 - Social Security Administration	14,915	18,641	10,015	11,480	7,515
230 - Other Required Payroll Costs	855	1,067	585	1,190	776
240 - Contractual Employee Benefits	94,861	97,095	69,398	50,820	45,324
390 - Other General Services	27,473	3,756	6,670	500	5,000
410 - Consumable Supplies and Materials	1,176	91	571	1,800	-
470 - Computer Software	28,931	86,832	53,131	56,000	113,000
610 - Redemption of Principal	10,051	-	-	-	-
621 - Regular Interest	101	-	-	-	-
2230 - Assessment and Testing Total	441,186	515,247	316,309	312,260	297,793
2240 - Instructional Staff Development					
121 - Substitutes-Licensed	606	1,155	332	-	400
130 - Additional Salary	92,352	86,553	23,222	41,300	49,200
210 - Public Employees Retirement System	20,331	14,727	5,524	5,600	18,850
220 - Social Security Administration	7,007	6,546	1,740	20,780	3,790
230 - Other Required Payroll Costs	1,065	362	97	270	490
240 - Contractual Employee Benefits	1	4	91	-	-
310 - Instructional Services	-	12,000	-	-	12,000
320 - Property Services	3,712	450	154	-	-
340 - Travel	224,285	144,120	44,983	38,750	69,000
350 - Communication	-	486	-	-	-
380 - Non-instructional Services	15,000	10,450	17,215	5,000	5,000
390 - Other General Services	40,035	45,735	2,888	7,000	1,000
410 - Consumable Supplies and Materials	20,839	14,262	5,784	7,500	13,500
640 - Dues and Fees	-	307	581	-	-
2240 - Instructional Staff Development Total	425,233	337,158	102,611	126,200	173,230
2310 - Board of Education Services					
112 - Classified Salaries	-	6,835	4,580	4,930	8,967
130 - Additional Salary	6,873	1,546	347	-	-
210 - Public Employees Retirement System	1,055	1,536	1,147	1,300	2,552
220 - Social Security Administration	522	636	377	380	686
230 - Other Required Payroll Costs	28	35	21	40	70
240 - Contractual Employee Benefits	-	2,410	1,666	1,590	2,813
340 - Travel	7,328	15,836	7,959	10,000	10,000
350 - Communication	-	-	565	-	3,000
380 - Non-instructional Services	182,488	61,937	195,069	411,382	277,725
410 - Consumable Supplies and Materials	5,107	13,707	4,302	5,500	8,250
470 - Computer Software	4,100	20,962	6,389	10,000	5,825
550 - Depreciable Technology	-	-	44,938	-	-

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
640 - Dues and Fees	14,800	2,825	10,258	15,000	12,500
650 - Insurance and Judgments	-	5,480	-	-	-
2310 - Board of Education Total	222,301	133,747	277,617	460,122	332,388
2320 - Executive Administration Services					
113 - Administrators	175,515	191,079	378,027	397,570	435,267
114 - Manager-Classified	72,631	78,195	155,156	165,400	176,314
130 - Additional Salary	36,055	30,359	46,170	44,670	21,514
210 - Public Employees Retirement System	76,837	65,357	156,990	179,460	202,203
220 - Social Security Administration	17,770	19,430	39,694	46,480	48,432
230 - Other Required Payroll Costs	1,056	1,183	2,298	4,970	4,887
240 - Contractual Employee Benefits	51,258	53,131	97,047	97,800	106,999
320 - Property Services	760	-	-	-	-
340 - Travel	7,380	7,447	10,165	10,000	16,000
350 - Communication	-	-	980	-	1,000
380 - Non-instructional Services	4,500	44,255	63,840	10,000	2,500
410 - Consumable Supplies and Materials	6,938	3,814	7,480	5,500	13,350
440 - Periodicals	302	332	267	350	-
470 - Computer Software	288	373	4,776	500	12,000
640 - Dues and Fees	1,439	1,372	1,370	3,000	5,585
2320 - Executive Administration Services Total	452,729	496,327	964,259	965,700	1,046,051
2410 - Office of the Principal Services					
112 - Classified Salaries	986,315	910,568	1,005,897	1,192,175	1,007,708
113 - Administrators	2,474,138	2,637,611	2,594,236	2,528,750	2,355,502
122 - Substitutes-Classified	434	110	-	-	-
130 - Additional Salary	62,209	74,003	80,183	56,010	38,037
210 - Public Employees Retirement System	866,994	715,273	913,924	967,339	1,006,893
220 - Social Security Administration	266,732	272,729	278,394	275,198	260,200
230 - Other Required Payroll Costs	13,652	14,506	14,772	28,823	26,505
240 - Contractual Employee Benefits	623,648	672,724	687,562	690,040	667,441
320 - Property Services	2,534	3,144	9,150	2,000	-
340 - Travel	14,366	1,059	15,497	10,000	-
350 - Communication	4,421	2,703	529	5,500	-
390 - Other General Services	29,263	29,251	16,163	16,430	20,000
410 - Consumable Supplies and Materials	50,807	70,195	65,993	67,900	50,000
440 - Periodicals	50	50	50	-	-
460 - Non-Consumable Items	6,119	-	-	-	-
640 - Dues and Fees	26,016	39,132	30,369	34,625	57,850
2410 - Office of the Principal Services Total	5,427,697	5,443,059	5,712,718	5,874,790	5,490,136
2490 - Other School Administration Services					
111 - Licensed Salaries	265,871	256,335	1,151,744	1,285,410	1,204,775
121 - Substitutes-Licensed	-	10,096	2,562	-	2,800
130 - Additional Salary	505	570	2,830	-	-
210 - Public Employees Retirement System	66,117	51,720	299,030	331,230	360,915

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
220 - Social Security Administration	19,679	19,981	85,722	91,530	92,372
230 - Other Required Payroll Costs	999	1,070	4,635	9,560	9,387
240 - Contractual Employee Benefits	51,025	49,960	233,034	224,060	220,563
390 - Other General Professional and Technological	9,150	13,226	16,078	10,260	17,000
2490 - Other School Administration Services	413,347	402,958	1,795,636	1,952,050	1,907,812
2510 - Direction of Business Support Services					
113 - Administrators	142,587	151,585	164,831	171,420	178,281
114 - Manager-Classified	66,313	53,788	66,044	-	-
130 - Additional Salary	10,927	13,393	11,429	2,200	1,200
210 - Public Employees Retirement System	59,261	42,953	58,801	46,140	56,150
220 - Social Security Administration	16,675	16,598	18,264	13,210	14,494
230 - Other Required Payroll Costs	824	868	959	1,370	1,483
240 - Contractual Employee Benefits	38,358	36,338	37,231	22,200	25,157
340 - Travel	3,417	2,590	7,904	10,000	5,000
380 - Non-instructional Services	110	-	-	-	-
410 - Consumable Supplies and Materials	1,532	4,880	2,108	2,000	3,000
460 - Non-Consumable Items	-	-	156	-	-
470 - Computer Software	39,120	40,980	40,980	-	-
640 - Dues and Fees	1,852	102,286	3,363	3,000	10,300
670 - Taxes and Licenses	-	-	-	-	1,700
2510 - Direction of Business Support Services Total	380,975	466,260	412,069	271,540	296,765
2520 - Fiscal Services					
112 - Classified Salaries	98,720	123,331	150,414	220,570	230,901
114 - Manager-Classified	237,244	211,035	189,785	194,250	202,027
130 - Additional Salary	1,543	3,923	-	-	10,000
210 - Public Employees Retirement System	72,021	62,216	81,208	89,440	123,213
220 - Social Security Administration	25,255	25,468	25,627	25,910	33,118
230 - Other Required Payroll Costs	1,301	1,365	1,381	2,730	3,387
240 - Contractual Employee Benefits	81,707	62,578	58,010	74,160	94,140
310 - Instructional Services	1,530	-	-	-	-
320 - Property Services	(4)	7,020	10,349	9,750	-
340 - Travel	8,540	13,595	2,875	8,000	-
350 - Communication	2,354	16,765	21,277	19,190	3,000
380 - Non-instructional Services	41,473	8,183	-	-	10,000
410 - Consumable Supplies and Materials	11,863	5,957	4,340	10,000	3,800
470 - Computer Software	16,335	367,379	124,641	85,000	65,000
540 - Depreciable Equipment	37,425	-	-	-	-
590 - Other Capital Outlay	-	-	361,632	-	-
630 - Unrecoverable Bad Debt Write-Off	-	37,068	-	-	-
640 - Dues and Fees	9,951	17,223	23,636	20,000	29,900
2520 - Fiscal Services Total	647,260	963,104	1,055,175	759,000	808,486
2528 - Risk Management Services					
114 - Manager-Classified	46,844	34,052	22,015	22,900	95,244

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	Actual	Actual	Actual	Adopted (as revised)	Proposed
130 - Additional Salary	11,317	1,589	797	-	-
210 - Public Employees Retirement System	8,933	6,676	6,164	6,770	30,135
220 - Social Security Administration	4,235	2,670	1,702	1,750	7,286
230 - Other Required Payroll Costs	223	144	97	180	741
240 - Contractual Employee Benefits	1,635	5,425	4,972	5,020	23,200
320 - Property Services	-	800	-	-	-
340 - Travel	248	957	442	-	-
380 - Non-instructional Services	55,564	39,377	91,122	54,190	57,500
390 - Other General Services	76	-	-	-	-
410 - Consumable Supplies and Materials	12,787	15,148	1,176	10,260	-
470 - Computer Software	294	80	92	-	-
640 - Dues and Fees	750	805	40	-	-
650 - Insurance and Judgments	225,291	613,386	769,895	1,269,780	1,655,700
2528 - Risk Management Services Total	368,197	721,109	898,512	1,370,850	1,869,806
2540 - Operation and Maintenance Services					
112 - Classified Salaries	2,641,357	2,910,880	2,787,696	3,048,900	3,023,252
113 - Administrators	-	81,361	164,831	171,420	178,281
114 - Manager-Classified	186,272	203,966	182,804	263,560	107,481
122 - Substitutes-Classified	-	-	6,670	-	-
130 - Additional Salary	127,246	159,252	46,667	35,660	1,200
210 - Public Employees Retirement System	625,521	591,095	764,503	915,290	961,977
220 - Social Security Administration	225,026	253,801	246,352	269,250	253,225
230 - Other Required Payroll Costs	72,111	84,966	79,630	104,500	87,972
240 - Contractual Employee Benefits	823,117	946,242	886,280	911,180	857,877
320 - Property Services	3,116,219	4,513,972	3,299,614	4,223,532	4,014,615
340 - Travel	12,966	9,162	4,978	10,000	8,000
350 - Communication	925	2,498	1,009	2,750	17,275
380 - Non-instructional Services	77,964	20,172	182,548	22,000	186,000
390 - Other General Services	77	-	8,779	-	-
410 - Consumable Supplies and Materials	632,895	529,701	468,725	518,600	43,500
460 - Non-Consumable Items	113,123	76,853	(1,707)	52,500	-
470 - Computer Software	46,468	35,538	15,633	17,000	-
520 - Buildings Acquisition	-	-	19,998	-	-
530 - Improvements Other Than Buildings	-	-	100,321	-	-
540 - Depreciable Equipment	283,391	148,486	14,770	60,000	-
640 - Dues and Fees	6,125	4,546	9,158	7,500	-
650 - Insurance and Judgments	396,570	509,889	868,447	-	-
670 - Taxes and Licenses	4,332	7,109	1,775	3,500	1,500
2540 - Operation and Maintenance Services Total	9,391,704	11,089,490	10,159,481	10,637,142	9,742,155
2550 - Student Transportation Services					
112 - Classified Salaries	33,271	32,844	28,643	8,490	16,510
114 - Manager-Classified	69,670	76,060	73,696	89,050	92,611
130 - Additional Salary	2,442	1,781	12,497	8,590	27,600
210 - Public Employees Retirement System	24,356	22,123	27,923	28,120	44,965

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
220 - Social Security Administration	7,979	8,422	8,905	8,050	10,685
230 - Other Required Payroll Costs	412	456	483	880	1,161
240 - Contractual Employee Benefits	30,025	33,501	29,659	26,530	28,439
320 - Property Services	269		5,552		
330 - Student Transportation Services	5,196,043	5,391,540	5,987,214	6,240,710	6,320,285
340 - Travel	2,099	1,667	2,391		
350 - Communication	750			1,000	
380 - Non-instructional Services	1,000				
410 - Consumable Supplies and Materials	984	505	497	1,000	57,200
470 - Computer Software	5,473	5,747			
540 - Depreciable Equipment	10,736				
2550 - Student Transportation Services Total	5,385,509	5,574,646	6,177,460	6,412,420	6,599,456
2570 - Internal Services					
112 - Classified Salaries	43,028	45,411	48,999	52,480	55,642
130 - Additional Salary	111	234			
210 - Public Employees Retirement System	10,181	8,493	12,123	13,860	15,836
220 - Social Security Administration	3,293	3,485	3,748	4,010	4,257
230 - Other Required Payroll Costs	1,711	1,985	2,133	2,490	2,673
240 - Contractual Employee Benefits	15,405	17,231	16,656	16,980	17,580
320 - Property Services	10,632				
2570 - Internal Services Total	84,360	76,838	83,659	89,820	95,988
2620 - Planning and Research Services					
130 - Additional Salary	-	-	-	32,000	41,700
210 - Public Employees Retirement System	-	-	-	7,800	15,850
220 - Social Security Administration	-	-	-	1,900	3,190
230 - Other Required Payroll Costs	-	-	-	300	420
340 - Travel	-	-	-	2,500	-
380 - Non-instructional Services	-	-	51,567	-	-
410 - Consumable Supplies and Materials	-	-	2,011	500	-
2620 - Planning and Research Services Total	-	-	53,577	45,000	61,160
2630 - Information Services					
112 - Classified Salaries	102,172	54,143	-	-	-
114 - Manager-Classified	91,378	98,378	105,637	112,610	117,113
130 - Additional Salary	4,673	2,861	5,588	1,200	1,200
210 - Public Employees Retirement System	45,850	28,490	25,903	30,060	33,672
220 - Social Security Administration	14,987	11,609	7,843	8,700	9,050
230 - Other Required Payroll Costs	764	668	444	910	919
240 - Contractual Employee Benefits	47,970	36,317	19,940	20,100	20,700
340 - Travel	3,851	1,074	2,906	1,000	2,000
350 - Communication	10,792	36	-	750	24,500
380 - Non-instructional Services	26,518	26,977	35,017	35,000	-
390 - Other General Services	685	2,995	1,179		-
410 - Consumable Supplies and Materials	1,728	377	1,390	35,000	10,000

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
440 - Periodicals	254	-	100	-	-
470 - Computer Software	41,542	64,174	46,554	50,000	76,080
640 - Dues and Fees	612	215	1,262	700	515
2630 - Information Services Total	393,777	328,313	253,764	296,030	295,749
2640 - Staff Services					
112 - Classified Salaries	48,447	43,598	58,623	63,920	-
113 - Administrators	181,593	258,705	239,782	249,370	97,280
114 - Manager-Classified	171,165	189,678	214,323	224,050	272,564
121 - Substitutes-Licensed	-	-	-	1,000	-
122 - Substitutes-Classified	-	-	-	1,000	-
130 - Additional Salary	41,000	63,138	101,786	135,560	8,100
210 - Public Employees Retirement System	96,316	101,761	231,790	163,090	103,634
220 - Social Security Administration	33,400	42,081	46,084	42,060	28,913
230 - Other Required Payroll Costs	23,882	42,235	13,178	4,480	162,967
240 - Contractual Employee Benefits	105,830	117,094	144,733	107,220	105,068
310 - Instructional Services	10	36	-	-	-
320 - Property Services	1,549	10	-	-	-
340 - Travel	16,970	18,219	10,976	20,080	10,000
350 - Communication	9,296	2,469	3,183	8,000	8,350
380 - Non-instructional Services	66,049	54,770	58,605	74,660	40,400
390 - Other General Services	16,778	111,459	18,717	14,540	58,000
410 - Consumable Supplies and Materials	6,775	12,225	3,142	15,000	11,000
460 - Non-Consumable Items	-	55	-	-	-
470 - Computer Software	206,232	136,118	137,508	157,000	158,900
640 - Dues and Fees	12,861	7,507	6,517	10,000	43,275
670 - Taxes and Licenses	11,581	7,564	6,226	10,000	5,000
2640 - Staff Services Total	1,049,733	1,208,721	1,295,174	1,301,030	1,113,451
2649 - Other Staff Services					
130 - Additional Salary	-	-	-	-	482,300
210 - Public Employees Retirement System	-	-	-	-	183,270
220 - Social Security Administration	-	-	-	-	36,900
230 - Other Required Payroll Costs	-	-	-	-	4,820
240 - Contractual Employee Benefits	-	-	-	-	35,000
340 - Travel	-	-	-	-	5,000
410 - Consumable Supplies and Materials	-	-	655	-	-
2649 - Other Staff Services Total	-	-	655	-	747,290
2660 - Technology Services					
112 - Classified Salaries	1,061,397	1,178,322	1,159,511	1,254,560	1,038,142
114 - Manager-Classified	100,536	110,467	118,616	126,450	-
130 - Additional Salary	94,842	17,364	12,327	23,950	10,000
210 - Public Employees Retirement System	281,846	244,257	314,620	369,260	299,176
220 - Social Security Administration	95,295	99,360	98,755	107,040	79,417
230 - Other Required Payroll Costs	4,853	5,333	5,262	11,260	8,139

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	2022-23	2023-24	2024-25	2025-26	2026-27
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240 - Contractual Employee Benefits	302,764	328,629	316,386	318,770	256,668
320 - Property Services	50,413	2,463	5,276	-	-
340 - Travel	5,167	8,228	3,485	3,000	3,500
350 - Communication	484,627	444,468	396,039	443,040	495,200
380 - Non-instructional Services	37,845	206,767	178,080	210,000	300,000
410 - Consumable Supplies and Materials	146,040	444,696	98,061	190,106	151,000
460 - Non-Consumable Items	2,868	-	2,664	-	10,000
470 - Computer Software	512,810	676,052	184,253	450,000	500,000
480 - Computer Hardware	118,505	390,025	324,263	235,000	150,000
540 - Depreciable Equipment	8,606	-	-	-	197,000
550 - Depreciable Technology	11,432	-	28,146	15,000	-
590 - Other Capital Outlay	-	-	-	-	400,000
610 - Redemption of Principal	71,254	-	-	-	-
621 - Regular Interest	208	-	-	-	-
640 - Dues and Fees	4,226	4,175	74,600	4,000	2,000
670 - Taxes and Licenses	450	-	-	-	-
2660 - Technology Services Total	3,395,981	4,160,606	3,320,345	3,761,436	3,900,242
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	176,118	168,150	171,444	172,180	150,292
130 - Additional Salary	12,545	17,826	25,029	-	2,000
210 - Public Employees Retirement System	41,400	34,450	47,830	45,470	43,534
220 - Social Security Administration	14,394	14,127	14,922	13,170	11,648
230 - Other Required Payroll Costs	729	753	792	1,380	1,194
240 - Contractual Employee Benefits	50,038	43,350	41,378	40,700	35,160
380 - Non-instructional Services	1,504	9,945	873	650	1,200
470 - Computer Software	-	-	2,932	-	3,000
2680 - Interpretation and Translation Services Total	296,728	288,601	305,200	273,550	248,028
2000 - Support Services Total	38,908,206	41,499,760	43,098,067	44,460,942	45,508,202
3300 - Community Services					
114 - Manager-Classified	109,652	122,794	118,442	126,650	126,074
130 - Additional Salary	2,212	11,743	13,509	1,200	5,900
210 - Public Employees Retirement System	26,207	24,969	30,261	33,760	17,160
220 - Social Security Administration	8,531	10,260	10,094	9,780	10,094
230 - Other Required Payroll Costs	427	549	531	1,030	1,039
240 - Contractual Employee Benefits	27,537	30,005	28,224	31,410	27,172
310 - Instructional Services	8,500	8,500	-	-	-
380 - Non-instructional Services	133,500	142,609	-	-	-
390 - Other General Services	-	-	-	1,500	-

General Fund (100)

Reporting Details

by reporting function and object; amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
410 - Consumable Supplies and Materials	-	2,329	12,390	7,500	6,000
420 - Textbooks					5,000
640 - Dues and Fees	175,000	78,423	166,000	166,000	66,000
3300 - Community Services Total	491,566	432,181	379,452	378,830	264,439
3000 - Enterprise and Community Services Total	491,566	432,181	379,452	378,830	264,439
4000 - Facilities Acquisition and Construction					
4150 - Building Acquisition, Construction, and Improvement Services					
520 - Buildings Acquisition	39,069	-	-	-	-
4150 - Building Acquisition, Construction, and	39,069	-	-	-	-
4000 - Facilities Acquisition and Construction Total	39,069	-	-	-	-
5000 - Other Uses					
5100 - Debt Service					
610 - Redemption of Principal	797,257	1,015,527	64,081	422,742	70,835
621 - Regular Interest	70,565	125,486	14,745	-	10,382
5100 - Debt Service Total	867,822	1,141,014	78,826	422,742	81,217
5200 - Transfers of Funds					
710 - Fund Modifications	1,146,627	1,125,350	2,885,565	2,588,540	1,892,584
5200 - Transfers of Funds Total	1,146,627	1,125,350	2,885,565	2,588,540	1,892,584
5000 - Other Uses Total	2,014,449	2,266,364	2,964,391	3,011,282	1,973,801
6000 - Contingencies					
810 - Planned Reserve	-	-	-	7,369,097	7,645,441
6000 - Contingencies Total	-	-	-	7,369,097	7,645,441
7000 - Unappropriated Ending Fund Balance					
820 - Reserved for Next Year	-	-	-	4,912,731	5,096,961
7000 - Unappropriated Ending Fund Balance Total	-	-	-	4,912,731	5,096,961
Requirements Total	89,978,716	92,686,408	99,111,502	115,585,016	117,729,215

SPECIAL REVENUE FUNDS



IN ADDITION TO GENERAL FUNDING DETAILED IN THE PREVIOUS SECTION, THE DISTRICT UTILIZES SPECIAL FUNDS FOR DEDICATED PURPOSES.

GRANTS FUND

The Grants Fund manages local, state, and federal grants for specific programs, including Title I-A, IDEA Part B, and state initiatives like the Student Investment Account and Early Literacy.

DISTRICT DONATION FUND

The Corvallis Public Schools Foundation, a 501(c)(3) non-profit, collects community donations to provide grants that prioritize educational access and academic support. Restricted awards are managed within the CPSF Fund.

DESIGNATED FACILITIES FUNDS

These special revenue funds include the Construction Excise Tax, used for capital improvements, and the Public Purpose Charge, used for energy efficiency and fleet electrification.

STUDENT BODY FUND

This fund summarizes year-end activity for accounts held at each school, covering student-led revenue for athletics, field trips, and school projects.

DESIGNATED REVENUE FUND

This fund separately tracks revenue designated for specific purposes, such as contractual or intergovernmental agreements and restricted donations.

FOOD SERVICE FUND

Corvallis schools provide nutritious meals following USDA requirements. Through the Community Eligibility Provision implemented district wide in 2024-25, all students receive breakfast and lunch at no charge, with the district covering any costs exceeding federal and state reimbursements.





Corvallis
SCHOOL DISTRICT

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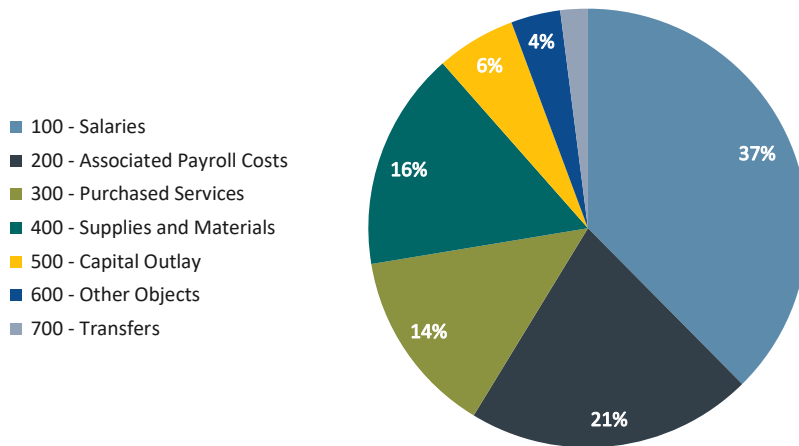
Special Revenue Fund (200)

Resources and Requirements by Major Object

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Resources					
1000 - Revenue From Local Sources	3,732,065	3,671,657	2,772,758	3,926,508	3,988,704
2000 - Revenue From Intermediate Sources	168,631	127,935	5,736	-	-
3000 - Revenue from State Sources	10,743,184	8,618,734	10,714,988	10,523,180	10,434,300
4000 - Revenue From Federal Sources	11,369,114	8,852,110	6,182,944	5,721,980	5,787,500
5000 - Other Sources	8,242,144	4,273,303	4,262,928	4,177,370	4,351,584
Resources Total	34,255,139	25,543,738	23,939,354	24,349,038	24,562,088
Requirements					
100 - Salaries	10,959,120	11,026,752	9,406,466	9,229,040	9,233,244
200 - Associated Payroll Costs	5,944,048	5,695,158	5,078,253	4,927,950	5,187,634
300 - Purchased Services	2,638,659	1,619,292	2,594,835	2,727,215	3,358,509
400 - Supplies and Materials	5,809,520	3,026,267	3,431,635	4,259,517	3,961,551
500 - Capital Outlay	2,103,437	2,014,803	544,288	1,857,563	1,430,000
600 - Other Objects	3,305,602	855,404	890,148	847,753	897,150
700 - Transfers	341,667	350,000	420,751	500,000	494,000
Requirements Total	31,102,054	24,587,676	22,366,375	24,349,038	24,562,088
Fund Ending Balance	3,153,084	956,062	1,572,979	-	-

REQUIREMENTS BY MAJOR OBJECT - SPECIAL REVENUE FUND (200)
2026-27 PROPOSED



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

amounts in dollars

	2025-26 Adopted (as revised)	2026-27 Proposed	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Resources					
1000 - Revenue From Local Sources	3,926,508	3,988,704	4,061,000	4,134,000	4,208,000
2000 - Revenue From Intermediate Sources	-	-	-	-	-
3000 - Revenue from State Sources	10,523,180	10,434,300	10,622,000	10,813,000	11,008,000
4000 - Revenue From Federal Sources	5,721,980	5,787,500	5,892,000	5,998,000	6,106,000
5000 - Other Sources	4,177,370	4,351,584	4,430,000	4,511,000	4,592,000
Resources Total	24,349,038	24,562,088	25,005,000	25,456,000	25,914,000
Requirements					
100 - Salaries	9,229,040	9,233,244	9,400,000	9,569,000	9,741,000
200 - Associated Payroll Costs	4,927,950	5,187,634	5,281,000	5,376,000	5,473,000
300 - Purchased Services	2,727,215	3,358,509	3,419,000	3,481,000	3,543,000
400 - Supplies and Materials	4,259,517	3,961,551	4,033,000	4,106,000	4,180,000
500 - Capital Outlay	1,857,563	1,430,000	1,456,000	1,482,000	1,509,000
600 - Other Objects	847,753	897,150	913,000	930,000	947,000
700 - Transfers	500,000	494,000	503,000	512,000	521,000
Requirements Total	24,349,038	24,562,088	25,005,000	25,456,000	25,914,000
Fund Ending Balance	-	-	-	-	-

Special Revenue Fund (200)

Resources by Source (Reporting Object)

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1130 - Construction Excise Tax	317,431	130,301	186,482	-	400,000
1600 - Food Service	1,235,104	712,730	276,846	463,700	578,800
1700 - Extracurricular Activities	1,109,467	899,353	1,092,364	80,000	1,017,000
1800 - Community Services Activities	53,774	37,734	71,011	-	60,000
1910 - Rentals	7,874	25,400	37,746	-	10,000
1920 - Contributions, Donations, Fundraising	471,244	1,500,144	618,908	1,735,580	1,216,650
1960 - Recovery of Prior Years' Expenditure	-	-	5,281	-	-
1980 - Fees Charged to Grants	-	-	1,542	-	-
1990 - Miscellaneous	537,172	365,994	482,578	1,647,228	706,254
1000 - Revenue from Local Sources Total	3,732,065	3,671,657	2,772,758	3,926,508	3,988,704
2000 - Revenue from Intermediate Sources					
2200 - Restricted Revenue	168,631	127,935	5,736	-	-
2000 - Revenue from Intermediate Sources Total	168,631	127,935	5,736	-	-
3000 - Revenue from State Sources					
3102 - State School Fund-School Lunch Match	22,076	17,627	18,098	-	-
3299 - Other Restricted Grants-In-Aid	10,721,108	8,601,107	10,696,890	10,523,180	10,434,300
3000 - Revenue from State Sources Total	10,743,184	8,618,734	10,714,988	10,523,180	10,434,300
4000 - Revenue from Federal Sources					
4300 - Restricted Direct from Federal	2,653,892	-	4,000	-	15,000
4500 - Restricted Through the State	8,063,483	8,548,969	6,089,713	5,721,980	5,672,500
4700 - Restricted Through Other Agencies	459,680	142,901	89,232	-	100,000
4900 - Revenue for/on Behalf of the District	192,059	160,239	-	-	-
4000 - Revenue from Federal Sources Total	11,369,114	8,852,110	6,182,944	5,721,980	5,787,500
5000 - Other Sources					
5100 - Long Term Debt Financing Sources	2,577,114	-	-	-	-
5200 - Interfund Transfers	1,488,294	1,475,350	3,306,316	2,588,540	2,386,584
5300 - Sale of/or Compensation for Loss of Fixed Assets	-	2,225	550	-	-
5400 - Resources-Beginning Fund Balance	4,176,736	2,795,728	956,062	1,588,830	1,965,000
5000 - Revenue from Other Sources Total	8,242,144	4,273,303	4,262,928	4,177,370	4,351,584
Resources Total	34,255,139	25,543,738	23,939,354	24,349,038	24,562,088

Special Revenue Fund (200)

Requirements by Object

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	
	Actual	Actual	Actual	Adopted (as revised)	2026-27 Proposed
Requirements					
100 - Salaries					
111 - Licensed Salaries	3,990,438	5,376,123	4,075,454	4,724,920	4,823,827
112 - Classified Salaries	3,249,338	3,233,637	2,659,171	2,277,830	1,704,018
113 - Administrators	668,611	619,326	411,416	333,530	519,292
114 - Manager-Classified	407,987	352,543	377,803	344,860	361,194
121 - Substitutes-Licensed	202	1,572	332	-	-
122 - Substitutes-Classified	4,869	-	7,493	10,000	-
130 - Additional Salary	2,637,676	1,443,551	1,874,797	1,537,900	1,824,913
100 - Salaries Total	10,959,120	11,026,752	9,406,466	9,229,040	9,233,244
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	2,368,015	1,946,072	2,051,289	2,200,940	2,629,208
220 - Social Security Administration	818,229	825,784	697,754	784,940	634,862
230 - Other Required Payroll Costs	67,495	66,398	62,438	126,540	87,933
240 - Contractual Employee Benefits	2,690,309	2,856,904	2,266,772	1,815,530	1,835,631
200 - Associated Payroll Costs Total	5,944,048	5,695,158	5,078,253	4,927,950	5,187,634
300 - Purchased Services					
310 - Instructional, Professional, and Technical Services	108,333	126,788	127,225	241,100	546,224
320 - Property Services	216,516	203,994	366,424	601,161	1,116,500
330 - Student Transportation Services	379,895	185,369	252,881	235,000	237,470
340 - Travel	642,345	591,291	656,864	736,317	532,400
350 - Communication	119,788	13,290	8,283	3,000	9,500
360 - Charter School Payments	209,969	93,819	97,609	97,300	104,000
380 - Non-instructional Services	782,405	225,956	502,936	285,937	249,475
390 - Other General Services	179,408	178,786	582,613	527,400	562,940
300 - Purchased Services Total	2,638,659	1,619,292	2,594,835	2,727,215	3,358,509
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	1,401,132	1,198,289	1,226,895	2,096,829	2,058,875
420 - Textbooks	131,561	299,802	369,936	571,600	153,186
430 - Library Books	11,482	3,035	2,644	-	-
440 - Periodicals	1,705	791	-	-	-
450 - Food	1,305,160	1,322,314	1,522,332	1,273,768	1,491,000
460 - Non-Consumable Items	82,018	74,308	149,017	190,000	169,150
470 - Computer Software	293,991	124,153	160,811	127,320	89,340
480 - Computer Hardware	2,582,472	3,575	-	-	-
400 - Supplies and Materials Total	5,809,520	3,026,267	3,431,635	4,259,517	3,961,551
500 - Capital Outlay					
520 - Buildings Acquisition	1,738,031	1,215,628	332,315	496,000	630,000
530 - Improvements Other Than Buildings		589,128	25,328	1,161,563	600,000
540 - Depreciable Equipment	365,406	210,047	186,645	200,000	200,000
500 - Capital Outlay Total	2,103,437	2,014,803	544,288	1,857,563	1,430,000

Special Revenue Fund (200)

Requirements by Object

amounts in dollars

600 - Other Objects

610 - Redemption of Principal	2,514,754	-	-	-	-
640 - Dues and Fees	36,112	126,313	269,839	250,753	303,850
670 - Taxes and Licenses	15,003	13,355	11,407	10,000	13,000
690 - Grant Indirect Charges	739,734	715,736	608,902	587,000	580,300
600 - Other Objects Total	3,305,602	855,404	890,148	847,753	897,150

700 - Transfers

710 - Fund Modifications	341,667	350,000	420,751	500,000	494,000
700 - Transfers Total	341,667	350,000	420,751	500,000	494,000

Requirements Total	31,102,054	24,587,676	22,366,375	24,349,038	24,562,088
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Special Revenue Fund (200) Requirements by Function

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
1000 - Instruction					
1111 - Elementary	2,747,719	1,617,531	677,519	656,784	743,756
1121 - Middle School Programs	1,106,225	531,406	392,470	426,317	357,961
1122 - Middle School Extracurricular	172,485	263,377	307,396	371,540	269,315
1131 - High School Programs	2,300,531	1,392,761	1,114,497	1,178,405	1,427,993
1132 - High School Extracurricular	2,216,217	2,223,404	2,621,005	3,080,029	3,072,271
1140 - Pre-kindergarten Programs	1,738	29,168	6,420	59,900	66,000
1210 - Programs for the Talented and Gifted	3,951		20,740	19,900	22,000
1220 - Restrictive Programs for Disabilities	369,847	892,005	329,057	359,100	412,930
1250 - Less Restrictive Programs for Disabilities	2,108,636	2,136,826	2,159,019	444,300	217,725
1271 - Remediation/After School Programs	441,562	261,940	244,959	363,860	369,372
1272 - Title IA/D	616,551	686,725	867,523	934,880	1,175,332
1280 - Alternative Education	865,327	601,513	834,888	1,112,350	405,624
1291 - English Language Learner - ORS 336.079	14,838	25,009	19,082	13,900	36,660
1299 - Other Programs	11,329	-	1,550	-	-
1400 - Summer School Programs	1,071,180	58,337	364,070	299,775	161,920
1000 - Instruction Total	14,048,136	10,720,002	9,960,196	9,321,040	8,738,859
2000 - Support Services					
2110 - Attendance and Social Work Services	135,929	234,857	1,295,160	1,395,730	1,058,881
2120 - Guidance Services	384,261	481,582	390,882	175,600	63,060
2130 - Health Services	412,049	511,254	631,282	718,330	806,058
2140 - Psychological Services	1,825,192	1,503,034	1,066,635	1,361,380	1,562,879
2150 - Speech Pathology and Audiology Services	-	3,532	-	1,228,870	1,460,107
2160 - Other Student Treatment Services	-	1,194	-	-	-
2190 - Service Direction, Student Support Services	412,499	443,872	150,093	1,620	231,936
2210 - Improvement of Instruction Services	854,995	1,221,851	891,005	870,410	778,634
2220 - Educational Media Services	397,577	313,777	2,416	40,000	25,000
2230 - Assessment and Testing	167,285	10,010	487,257	538,339	589,662
2240 - Instructional Staff Development	416,049	229,707	596,920	491,606	698,499
2310 - Board of Education Services	434	-	-	-	-
2320 - Executive Administration Services	7,157	8,518	7,892	6,250	
2410 - Office of the Principal Services	6,115	566	14,684	-	-
2490 - Other School Administration Services	442,346	1,276,081	-	-	-
2540 - Operation and Maintenance Services	311,187	780,947	318,086	453,161	1,007,000
2550 - Student Transportation Services	379,895	182,419	166,355	235,000	237,470
2620 - Planning and Research Services	-	-	54,700	-	-
2640 - Staff Services	1,276,219	128,393	72,905	72,133	77,254
2660 - Technology Services	215,498	14,774	-	250	-
2680 - Interpretation and Translation Services	-	372	1,891	-	-
2690 - Other Support Services-Central	801,883	747,018	648,286	671,430	612,560
2000 - Support Services Total	8,446,569	8,093,759	6,796,448	8,260,110	9,209,000

3000 - Enterprise and Community Services

Special Revenue Fund (200) Requirements by Function

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
3100 - Food Services	3,789,815	3,840,130	4,287,261	4,126,198	4,210,098
3300 - Community Services	223,082	366,207	525,200	445,690	680,131
3000 - Enterprise and Community Services Total	4,012,897	4,206,337	4,812,461	4,571,888	4,890,229
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction	-	-	36,511	-	-
4120 - Site Acquisition and Development	-	-	14,880	1,200,000	600,000
4150 - Building Acquisition and Improvement	1,738,031	1,217,578	325,130	496,000	630,000
4000 - Facilities Acquisition and Construction Total	1,738,031	1,217,578	376,520	1,696,000	1,230,000
5000 - Other Uses					
5100 - Debt Service	2,514,754	-	-	-	-
5200 - Transfers of Funds	341,667	350,000	420,751	500,000	494,000
5000 - Other Uses Total	2,856,421	350,000	420,751	500,000	494,000
Requirements Total	31,102,054	24,587,676	22,366,375	24,349,038	24,562,088

Special Revenue Fund (200)

Reporting Details

by reporting function and object; amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
1000 - Instruction					
1111 - Elementary, K-5					
111 - Licensed Salaries	352,902	795,480	10,186	-	-
112 - Classified Salaries	393,493	5,628	23,131	17,300	-
122 - Substitutes-Classified	-	-	174	-	-
130 - Additional Salary	12,280	13,955	27,052	35,000	83,000
210 - Public Employees Retirement System	155,288	152,951	8,080	2,700	31,540
220 - Social Security Administration	56,222	60,280	4,599	11,820	6,360
230 - Other Required Payroll Costs	2,990	3,276	252	290	830
240 - Contractual Employee Benefits	311,100	159,205	13,217	5,090	-
310 - Instructional Services	2,815	-	1,750	-	188,000
340 - Travel	206,478	197,069	229,336	260,000	-
350 - Communication	403	-	-	-	-
380 - Non-instructional Services	299	-	5,500	-	-
390 - Other General Services	3,588	920	-	-	-
410 - Consumable Supplies and Materials	112,851	113,442	89,425	241,984	330,840
420 - Textbooks	114,363	106,840	258,163	35,100	103,186
430 - Library Books	283	198	229	-	-
440 - Periodicals	1,705	791	-	-	-
470 - Computer Software	27,458	289	-	47,500	-
480 - Computer Hardware	993,200	-	-	-	-
540 - Depreciable Equipment	-	7,207	6,425	-	-
1111 - Elementary, K-5 Total	2,747,719	1,617,531	677,519	656,784	743,756
1121 - Middle School Programs					
111 - Licensed Salaries	257,367	235,643	231,083	165,930	149,891
130 - Additional Salary	-	-	540	-	-
210 - Public Employees Retirement System	53,165	43,700	57,170	43,820	42,659
220 - Social Security Administration	18,781	17,125	17,142	12,690	11,466
230 - Other Required Payroll Costs	980	939	926	1,320	1,162
240 - Contractual Employee Benefits	64,249	50,638	50,820	32,940	27,783
310 - Instructional Services	1,000	-	-	-	-
340 - Travel	300	-	510	4,517	-
380 - Non-instructional Services	-	320	-	-	-
390 - Other General Services	7,628	3,047	-	-	-
410 - Consumable Supplies and Materials	42,830	30,094	34,277	165,100	125,000
420 - Textbooks	-	146,078	-	-	-
430 - Library Books	2,836	28	-	-	-
470 - Computer Software	27,056	3,794	-	-	-
480 - Computer Hardware	630,034	-	-	-	-
1121 - Middle School Programs Total	1,106,225	531,406	392,470	426,317	357,961
1122 - Middle School Extracurricular					
130 - Additional Salary	97,802	116,267	127,261	139,270	57,275
210 - Public Employees Retirement System	17,955	11,572	16,581	36,190	21,765

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
220 - Social Security Administration	7,325	8,832	9,715	15,130	1,530
230 - Other Required Payroll Costs	373	463	505	1,750	200
240 - Contractual Employee Benefits	-	188	508	-	-
320 - Property Services	-	5,988	-	-	-
340 - Travel	226	75,372	100,770	82,300	102,300
350 - Communication	9,207	2,009	703	-	-
380 - Non-instructional Services	10,311	7,372	7,507	15,000	7,725
390 - Other General Services	9,042	-	-	-	-
410 - Consumable Supplies and Materials	20,245	35,314	38,846	81,900	78,520
640 - Dues and Fees	-	-	5,000	-	-
1122 - Middle School Extracurricular Total	172,485	263,377	307,396	371,540	269,315
1131 - High School Programs					
111 - Licensed Salaries	698,529	722,175	469,770	375,560	635,030
112 - Classified Salaries	25,850	218	-	-	-
130 - Additional Salary	14,268	13,955	48,457	-	61,000
210 - Public Employees Retirement System	177,595	147,293	132,014	105,170	212,971
220 - Social Security Administration	54,307	53,799	37,884	28,720	53,247
230 - Other Required Payroll Costs	2,812	2,952	2,067	3,000	5,537
240 - Contractual Employee Benefits	165,212	151,132	86,626	66,980	122,868
320 - Property Services	-	13,889	59,751	-	-
340 - Travel	10,425	10,220	8,021	50,000	75,000
350 - Communication	277	747	84	-	-
380 - Non-instructional Services	2,000	263	-	-	-
390 - Other General Services	2,119	-	-	-	-
410 - Consumable Supplies and Materials	142,652	88,139	156,715	123,975	173,340
420 - Textbooks	17,151	46,884	19,786	335,000	25,000
460 - Non-Consumable Items	42,567	19,998	81,113	90,000	64,000
470 - Computer Software	41,222	12,930	-	-	-
480 - Computer Hardware	891,520	2,667	-	-	-
520 - Buildings Acquisition	-	2,000	-	-	-
540 - Depreciable Equipment	8,765	28,563	7,625	-	-
640 - Dues and Fees	3,260	74,938	4,582	-	-
1131 - High School Programs Total	2,300,531	1,392,761	1,114,497	1,178,405	1,427,993
1132 - High School Extracurricular					
111 - Licensed Salaries	7	-	-	-	-
112 - Classified Salaries	91,001	96,137	104,861	112,300	119,135
113 - Administrators	116,248	129,572	139,128	146,450	154,197
114 - Manager-Classified	35,865	51,445	53,913	-	-
130 - Additional Salary	602,521	724,322	769,275	766,250	850,916
210 - Public Employees Retirement System	133,364	118,984	149,095	270,340	265,974
220 - Social Security Administration	63,636	75,473	81,166	74,600	28,561
230 - Other Required Payroll Costs	3,287	4,015	4,278	9,900	3,128
240 - Contractual Employee Benefits	45,730	61,759	68,873	54,060	55,860
Services	1,235	-	-	-	-

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	2022-23	2023-24	2024-25	2025-26	
	Actual	Actual	Actual	Adopted (as revised)	2026-27 Proposed
320 - Property Services	35,051	53,062	38,957	50,000	51,500
340 - Travel	210,837	162,321	203,697	290,000	250,000
350 - Communication	27,634	2,281	2,501	-	-
380 - Non-instructional Services	95,251	130,488	223,041	225,000	231,750
390 - Other General Services	13,882	186	110	-	-
410 - Consumable Supplies and Materials	530,959	464,434	609,100	908,349	889,250
460 - Non-Consumable Items	33,543	46,168	63,440	5,000	5,150
470 - Computer Software	6,856	19,374	21,786	7,000	5,150
480 - Computer Hardware	-	908	-	-	-
540 - Depreciable Equipment	139,321	50,373	53,626	100,000	100,000
640 - Dues and Fees	29,630	32,105	34,158	60,780	61,700
670 - Taxes and Licenses	358	-	-	-	-
1132 - High School Extracurricular Total	2,216,217	2,223,404	2,621,005	3,080,029	3,072,271
1140 - Pre-kindergarten Programs					
130 - Additional Salary	-	21,100	4,678	44,000	40,000
210 - Public Employees Retirement System	-	3,893	1,157	2,400	15,200
220 - Social Security Administration	-	1,595	347	13,200	3,060
230 - Other Required Payroll Costs	-	86	19	300	400
240 - Contractual Employee Benefits	-	-	18	-	-
380 - Non-instructional Services	1,755	-	-	-	-
410 - Consumable Supplies and Materials	(17)	2,494	201	-	7,340
1140 - Pre-kindergarten Programs Total	1,738	29,168	6,420	59,900	66,000
1210 - Programs for the Talented and Gifted					
130 - Additional Salary	3,011	-	15,575	14,500	15,000
210 - Public Employees Retirement System	710	-	3,893	1,100	5,700
220 - Social Security Administration	219	-	1,151	4,200	1,150
230 - Other Required Payroll Costs	11	-	61	100	150
240 - Contractual Employee Benefits	-	-	60	-	-
1210 - Programs for the Talented and Gifted Total	3,951	-	20,740	19,900	22,000
1220 - Restrictive Programs for Disabilities					
112 - Classified Salaries	184,037	389,174	34,444	-	-
130 - Additional Salary	8,914	76,878	916	11,700	2,000
210 - Public Employees Retirement System	33,848	77,335	8,526	900	760
220 - Social Security Administration	15,473	34,763	2,732	3,400	150
230 - Other Required Payroll Costs	770	1,785	158	100	20
240 - Contractual Employee Benefits	93,835	184,190	16,983	-	-
390 - Other General Services	-	103,756	261,791	340,000	405,000
410 - Consumable Supplies and Materials	32,970	24,124	3,508	3,000	5,000
1220 - Restrictive Programs for Disabilities Total	369,847	892,005	329,057	359,100	412,930
1250 - Less Restrictive Programs for Disabilities					
111 - Licensed Salaries	388,056	463,996	397,487	-	-
112 - Classified Salaries	799,943	783,798	704,099	241,700	114,024

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
122 - Substitutes-Classified	-	-	40	-	-
130 - Additional Salary	6,953	8,366	118,852	3,210	-
210 - Public Employees Retirement System	259,936	232,780	249,916	55,800	32,968
220 - Social Security Administration	88,780	96,892	85,611	16,150	8,723
230 - Other Required Payroll Costs	4,744	5,370	4,702	1,740	1,185
240 - Contractual Employee Benefits	541,049	537,089	473,851	94,950	50,825
390 - Other General Services	4,611	-	124,349	-	-
410 - Consumable Supplies and Materials	13,446	8,536	114	30,750	10,000
470 - Computer Software	1,117	-	-	-	-
1250 - Less Restrictive Programs for Disabilities	2,108,636	2,136,826	2,159,019	444,300	217,725
1271 - Remediation/After School Programs					
111 - Licensed Salaries	-	79,599	-	-	-
112 - Classified Salaries	-	66,960	162,113	202,690	171,877
130 - Additional Salary	-	53,391	11,743	-	14,000
210 - Public Employees Retirement System	-	18,513	11,675	6,910	30,690
220 - Social Security Administration	-	14,707	13,049	13,730	14,555
230 - Other Required Payroll Costs	-	978	745	1,490	1,086
240 - Contractual Employee Benefits	-	26,705	30,129	20,540	42,192
310 - Instructional Services	-	-	556	60,000	85,000
340 - Travel	-	72	-	-	-
Services	441,562	-	-	-	-
390 - Other General Services	-	989	1,329	-	-
410 - Consumable Supplies and Materials	-	26	9,799	23,500	9,972
420 - Textbooks	-	-	3,661	35,000	-
640 - Dues and Fees	-	-	160	-	-
1271 - Remediation/After School Programs Total	441,562	261,940	244,959	363,860	369,372
1272 - Title IA/D					
111 - Licensed Salaries	185,722	184,894	88,755	152,670	463,364
112 - Classified Salaries	164,721	219,433	318,386	362,150	191,131
130 - Additional Salary	5,457	1,522	16,216	-	50,000
210 - Public Employees Retirement System	73,041	70,104	81,925	84,510	205,270
220 - Social Security Administration	26,310	30,869	31,949	33,130	53,897
230 - Other Required Payroll Costs	1,383	1,689	1,774	3,550	5,621
240 - Contractual Employee Benefits	124,021	166,325	190,200	172,370	197,400
390 - Other General Services	-	8,375	44,999	-	-
410 - Consumable Supplies and Materials	-	3,512	827	-	8,649
420 - Textbooks	-	-	88,326	126,500	-
470 - Computer Software	35,896	-	4,167	-	-
1272 - Title 1A/D Total	616,551	686,725	867,523	934,880	1,175,332
1280 - Alternative Education					
111 - Licensed Salaries	367,307	297,506	415,999	567,790	126,493
112 - Classified Salaries	27,122	31,485	34,070	36,570	-
130 - Additional Salary	14,875	1,771	10,278	-	-

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
210 - Public Employees Retirement System	99,101	64,833	114,090	164,460	35,999
220 - Social Security Administration	29,515	24,721	34,813	46,220	9,676
230 - Other Required Payroll Costs	1,561	1,331	1,843	4,840	981
240 - Contractual Employee Benefits	85,517	73,006	98,301	125,170	23,625
310 - Instructional Services	-	-	545	-	-
350 - Communication	2,272	-	-	-	-
360 - Charter School Payments	209,969	93,819	97,609	97,300	104,000
390 - Other General Services	1,661	-	-	-	-
410 - Consumable Supplies and Materials	23,272	13,041	25,415	70,000	104,850
460 - Non-Consumable Items	3,153	-	1,825	-	-
640 - Dues and Fees	-	-	100	-	-
1280 - Alternative Education Total	865,327	601,513	834,888	1,112,350	405,624
1291 - English Language Learner - ORS 336.079					
112 - Classified Salaries	7,546	15,104	13,744	-	-
130 - Additional Salary	4,388	5,949	2,990	10,000	25,000
210 - Public Employees Retirement System	-	-	889	800	9,500
220 - Social Security Administration	909	1,608	1,280	3,000	1,910
230 - Other Required Payroll Costs	49	90	71	100	250
240 - Contractual Employee Benefits	-	50	67	-	-
410 - Consumable Supplies and Materials	1,945	2,209	40	-	-
1291 - English Language Learner Programs Total	14,838	25,009	19,082	13,900	36,660
1299 - Other Programs					
130 - Additional Salary	8,558	-	1,155	-	-
210 - Public Employees Retirement System	2,103	-	301	-	-
220 - Social Security Administration	636	-	85	-	-
230 - Other Required Payroll Costs	33	-	5	-	-
240 - Contractual Employee Benefits	-	-	4	-	-
1299 - Other Programs Total	11,329	-	1,550	-	-
1400 - Summer School Programs					
130 - Additional Salary	651,673	30,355	204,935	106,700	107,000
210 - Public Employees Retirement System	133,265	5,548	41,201	8,430	40,660
220 - Social Security Administration	49,765	2,303	15,401	32,500	8,190
230 - Other Required Payroll Costs	2,498	118	823	720	1,070
240 - Contractual Employee Benefits	3	-	805	-	-
310 - Instructional Services	60,000	2,539	2,654	-	-
330 - Student Transportation Services	-	3,103	86,526	-	-
340 - Travel	-	-	628	-	-
380 - Non-instructional Services	120,971	6,329	-	-	-
390 - Other General Services	-	-	1,371	-	-
410 - Consumable Supplies and Materials	53,006	8,041	9,725	151,425	5,000
1400 - Summer School Programs Total	1,071,180	58,337	364,070	299,775	161,920
1000 - Instruction Total	14,048,136	10,720,002	9,960,196	9,321,040	8,738,859

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
2000 - Support Services					
2110 - Attendance and Social Work Services					
111 - Licensed Salaries	-	-	688,405	727,430	677,189
112 - Classified Salaries	80,692	135,800	123,729	157,120	-
130 - Additional Salary	859	1,005	12,622	-	-
210 - Public Employees Retirement System	16,474	25,403	208,889	240,130	196,118
220 - Social Security Administration	6,202	10,417	61,057	67,650	51,802
230 - Other Required Payroll Costs	320	570	3,317	7,100	5,252
240 - Contractual Employee Benefits	31,382	61,664	186,467	196,300	128,520
340 - Travel	-	-	10,673	-	-
2110 - Attendance and Social Work Services Total	135,929	234,857	1,295,160	1,395,730	1,058,881
2120 - Guidance Services					
111 - Licensed Salaries	167,652	222,875	150,283	102,540	-
112 - Classified Salaries	64,307	71,984	36,989	-	-
130 - Additional Salary	11,511	11,318	6,565	5,750	43,000
210 - Public Employees Retirement System	61,998	62,887	50,157	30,960	16,340
220 - Social Security Administration	18,140	22,986	14,401	9,400	3,290
230 - Other Required Payroll Costs	924	1,232	763	850	430
240 - Contractual Employee Benefits	57,235	69,872	41,029	18,300	-
320 - Property Services	-	-	-	3,000	-
340 - Travel	288	272	-	-	-
350 - Communication	-	229	-	-	-
380 - Non-instructional Services	-	-	4,000	-	-
410 - Consumable Supplies and Materials	2,206	17,926	4,796	4,800	-
640 - Dues and Fees	-	-	81,900	-	-
2120 - Guidance Services Total	384,261	481,582	390,882	175,600	63,060
2130 - Health Services					
111 - Licensed Salaries	256,591	330,562	394,901	430,210	474,627
112 - Classified Salaries	10,722	11,348	12,275	31,630	35,028
130 - Additional Salary	3,813	2,697	3,603	1,730	3,375
210 - Public Employees Retirement System	63,802	64,363	101,415	122,430	146,012
220 - Social Security Administration	19,538	25,774	31,311	35,460	39,246
230 - Other Required Payroll Costs	1,028	1,372	1,629	3,700	3,982
240 - Contractual Employee Benefits	56,556	75,139	86,148	93,170	103,788
2130 - Health Services Total	412,049	511,254	631,282	718,330	806,058
2140 - Psychological Services					
111 - Licensed Salaries	810,527	689,666	698,431	787,560	747,687
112 - Classified Salaries	252,569	260,231	-	-	-
114 - Manager-Classified	102,528	20,837	-	-	136,583
130 - Additional Salary	6,786	15,869	1,651	750	1,200
210 - Public Employees Retirement System	263,007	177,792	155,886	178,320	255,940
220 - Social Security Administration	87,525	73,488	50,388	60,310	67,735

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
230 - Other Required Payroll Costs	4,472	3,951	2,792	6,270	7,159
240 - Contractual Employee Benefits	271,648	241,386	138,212	148,250	154,575
310 - Instructional Services	-	-	-	160,000	167,000
410 - Consumable Supplies and Materials	6,896	537	-	-	-
470 - Computer Software	19,234	19,276	19,276	19,920	25,000
2140 - Psychological Services Total	1,825,192	1,503,034	1,066,635	1,361,380	1,562,879
2150 - Speech Pathology and Audiology Services					
111 - Licensed Salaries	-	-	-	847,880	927,809
130 - Additional Salary	-	2,799	-	-	-
210 - Public Employees Retirement System	-	509	-	248,190	224,665
220 - Social Security Administration	-	213	-	37,410	60,095
230 - Other Required Payroll Costs	-	11	-	3,890	6,682
240 - Contractual Employee Benefits	-	-	-	91,500	203,051
310 - Instructional Services	-	-	-	-	37,805
2150 - Speech Pathology and Audiology Services Total	-	3,532	-	1,228,870	1,460,107
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 - Student Support Direction					
113 - Administrators	260,033	279,870	83,151	-	154,321
130 - Additional Salary	-	40,496	8,616	1,200	-
210 - Public Employees Retirement System	61,376	59,687	21,416	320	43,919
220 - Social Security Administration	19,716	24,176	6,743	90	11,806
230 - Other Required Payroll Costs	963	1,245	355	10	1,190
240 - Contractual Employee Benefits	36,582	38,398	10,703	-	20,700
470 - Computer Software	33,828	-	19,110	-	-
2190 - Student Support Direction Total	412,499	443,872	150,093	1,620	231,936
2210 - Improvement of Instruction Services					
111 - Licensed Salaries	142,735	444,112	243,433	326,760	234,662
113 - Administrators	292,330	209,885	189,137	187,080	210,774
114 - Manager-Classified	13,946	-	-	-	-
121 - Substitutes-Licensed	202	397	-	-	-
130 - Additional Salary	68,511	52,578	68,569	36,700	31,868
210 - Public Employees Retirement System	131,532	136,065	128,674	134,550	160,059
220 - Social Security Administration	39,851	53,049	37,807	47,020	36,510
230 - Other Required Payroll Costs	1,970	2,825	1,993	4,090	3,748
240 - Contractual Employee Benefits	73,884	123,712	79,199	84,660	71,703
310 - Instructional Services	14,483	95,748	99,961	-	-
340 - Travel	129	-	4,400	-	-

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	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
350 - Communication	390	-	-	-	-
Services	-	25,800	-	-	-
390 - Other General Services	34,278	17,007	17,713	15,000	25,000
410 - Consumable Supplies and Materials	40,754	56,353	13,920	34,550	4,310
470 - Computer Software	-	4,320	6,200	-	-
2210 - Improvement of Instruction Services Total	854,995	1,221,851	891,005	870,410	778,634
2220 - Educational Media Services					
111 - Licensed Salaries	41,935	-	-	-	-
112 - Classified Salaries	180,084	177,113	-	-	-
130 - Additional Salary	-	1,004	-	-	-
210 - Public Employees Retirement System	46,600	33,132	-	-	-
220 - Social Security Administration	16,377	13,537	-	-	-
230 - Other Required Payroll Costs	887	757	-	-	-
240 - Contractual Employee Benefits	103,457	85,280	-	-	-
410 - Consumable Supplies and Materials	65	144	-	-	-
420 - Textbooks	47	-	-	40,000	25,000
430 - Library Books	8,126	2,810	2,416	-	-
2220 - Educational Media Services Total	397,577	313,777	2,416	40,000	25,000
2230 - Assessment and Testing					
111 - Licensed Salaries	-	-	177,643	187,840	198,669
112 - Classified Salaries	66,529	6,789	64,771	69,720	74,131
130 - Additional Salary	-	-	2,594	10,000	25,000
210 - Public Employees Retirement System	17,767	1,404	63,143	74,280	87,139
220 - Social Security Administration	4,926	512	18,233	20,470	22,779
230 - Other Required Payroll Costs	256	26	986	2,130	2,374
240 - Contractual Employee Benefits	15,405	1,280	51,958	56,160	55,380
340 - Travel	-	-	56	-	-
Services	-	-	18,155	-	-
410 - Consumable Supplies and Materials	299	-	-	6,839	-
430 - Library Books	236	-	-	-	-
460 - Non-Consumable Items	-	-	-	90,000	100,000
470 - Computer Software	61,868	-	89,718	20,900	24,190
2230 - Assessment and Testing Total	167,285	10,010	487,257	538,339	589,662
2240 - Instructional Staff Development					
111 - Licensed Salaries	-	-	54,107	-	74,892
121 - Substitutes-Licensed	-	1,176	332	-	-
130 - Additional Salary	72,581	39,936	221,490	174,150	219,479
210 - Public Employees Retirement System	17,489	7,701	71,670	13,100	104,203
220 - Social Security Administration	5,399	3,035	21,809	52,450	22,522
230 - Other Required Payroll Costs	278	169	1,163	1,250	2,772
240 - Contractual Employee Benefits	-	5	10,479	-	13,236
Services	28,800	23,500	20,260	10,000	5,000
320 - Property Services	560	-	-	-	-

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	Actual	Actual	Actual	Adopted (as revised)	Proposed
340 - Travel	202,354	124,849	88,020	49,000	105,100
Services	5,615	-	-	-	-
Services	73,598	24,941	97,190	156,400	87,340
410 - Consumable Supplies and Materials	9,374	4,395	5,990	16,756	33,955
640 - Dues and Fees	-	-	4,410	18,500	30,000
2240 - Instructional Staff Development Total	416,049	229,707	596,920	491,606	698,499
2310 - Board of Education Services					
380 - Non-instructional Professional and Technical	434	-	-	-	-
2310 - Board of Education Total	434	-	-	-	-
2320 - Executive Administration Services					
340 - Travel	490	-	1,308	-	-
Services	1,100	-	-	-	-
410 - Consumable Supplies and Materials	3,567	8,518	6,584	6,250	-
640 - Dues and Fees	2,000	-	-	-	-
2320 - Executive Administration Services Total	7,157	8,518	7,892	6,250	-
2410 - Office of the Principal Services					
130 - Additional Salary	-	30	11,000	-	-
210 - Public Employees Retirement System	-	6	2,721	-	-
220 - Social Security Administration	-	2	762	-	-
230 - Other Required Payroll Costs	-	-	43	-	-
240 - Contractual Employee Benefits	-	-	40	-	-
410 - Consumable Supplies and Materials	6,115	528	117	-	-
2410 - Office of the Principal Services Total	6,115	566	14,684	-	-
2490 - Other School Administration Services					
111 - Licensed Salaries	282,638	867,891	-	-	-
130 - Additional Salary	6,858	1,162	-	-	-
210 - Public Employees Retirement System	70,973	173,590	-	-	-
220 - Social Security Administration	21,549	64,637	-	-	-
230 - Other Required Payroll Costs	1,089	3,478	-	-	-
240 - Contractual Employee Benefits	59,240	165,323	-	-	-
2490 - Other School Administration Services Total	442,346	1,276,081	-	-	-
2540 - Operation and Maintenance Services					
112 - Classified Salaries	5,763	17,853	-	-	-
130 - Additional Salary	8,301	17,167	16,620	-	-
210 - Public Employees Retirement System	3,380	6,547	4,151	-	-
220 - Social Security Administration	1,058	2,622	1,242	-	-
230 - Other Required Payroll Costs	191	145	67	-	-
240 - Contractual Employee Benefits	2,537	7,610	65	-	-
320 - Property Services	98,817	44,888	196,570	453,161	980,000
340 - Travel	6,063	63	-	-	-
350 - Communication	-	230	-	-	-

Special Revenue Fund (200)

Reporting Details

by reporting function and object; amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
380 - Non-instructional Services	20,265	43,896	2,433	-	-
410 - Consumable Supplies and Materials	105,253	8,229	30,928	-	27,000
460 - Non-Consumable Items	-	4,571	-	-	-
520 - Buildings Acquisition	-	-	7,185	-	-
530 - Improvements Other Than Buildings	-	589,128	25,328	-	-
540 - Depreciable Equipment	59,560	38,000	33,498	-	-
2540 - Operation and Maintenance Services	311,187	780,947	318,086	453,161	1,007,000
2550 - Student Transportation Services					
320 - Property Services	-	154	-	-	-
330 - Student Transportation Services	379,895	182,266	166,355	235,000	237,470
2550 - Student Transportation Services Total	379,895	182,419	166,355	235,000	237,470
2620 - Planning and Research Services					
380 - Non-instructional Services	-	-	54,700	-	-
2620 - Planning and Research Services	-	-	54,700	-	-
2640 - Staff Services					
111 - Licensed Salaries	35,107	39,118	42,546	45,910	49,533
114 - Manager-Classified	14,146	-	-	-	-
130 - Additional Salary	872,778	44,421	5,233	-	-
210 - Public Employees Retirement System	209,029	14,768	11,853	12,120	14,097
220 - Social Security Administration	68,941	6,258	3,495	3,510	3,789
230 - Other Required Payroll Costs	6,766	320	192	370	384
240 - Contractual Employee Benefits	6,817	8,022	8,437	9,150	9,451
320 - Property Services	1,269	-	-	-	-
350 - Communication	5,948	556	550	-	-
380 - Non-instructional Services	37,924	-	-	-	-
390 - Other General Services	14,406	-	-	-	-
410 - Consumable Supplies and Materials	483	14,929	599	1,073	-
470 - Computer Software	1,750	-	-	-	-
670 - Taxes and Licenses	856	-	-	-	-
2640 - Staff Services	1,276,219	128,393	72,905	72,133	77,254
2660 - Technology Services					
320 - Property Services	-	726	-	-	-
350 - Communication	71,421	-	-	-	-
410 - Consumable Supplies and Materials	-	-	-	250	-
470 - Computer Software	14,000	14,048	-	-	-
480 - Computer Hardware	67,718	-	-	-	-
540 - Depreciable Equipment	62,360	-	-	-	-
550 - Depreciable Technology	-	-	-	-	-
2660 - Technology Services Total	215,498	14,774	-	250	-
2680 - Interpretation and Translation Services					
130 - Additional Salary	-	293	1,437	-	-

Special Revenue Fund (200)

Reporting Details

by reporting function and object; amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
210 - Public Employees Retirement System	-	55	332	-	-
220 - Social Security Administration	-	22	100	-	-
230 - Other Required Payroll Costs	-	1	11	-	-
240 - Contractual Employee Benefits	-	1	11	-	-
2680 - Interpretation and Translation Services	-	372	1,891	-	-
2690 - Other Support Services-Central					
114 - Manager-Classified	9,724	24,541	29,561	36,680	-
130 - Additional Salary	262	-	21	18,000	22,000
210 - Public Employees Retirement System	2,672	4,591	5,608	11,090	8,360
220 - Social Security Administration	764	1,874	2,168	8,210	1,680
230 - Other Required Payroll Costs	38	101	121	400	220
240 - Contractual Employee Benefits	4,305	175	1,904	10,050	-
380 - Non-instructional Services	44,249	-	-	-	-
390 - Other General Services	135	-	-	-	-
690 - Grant Indirect Charges	739,734	715,736	608,902	587,000	580,300
2690 - Other Support Services, Central Total	801,883	747,018	648,286	671,430	612,560
2000 - Support Services Total	8,446,569	8,093,759	6,796,448	8,260,110	9,209,000
3000 - Enterprise and Community Services					
3100 - Food Services					
112 - Classified Salaries	894,959	914,966	1,006,712	1,025,290	976,274
114 - Manager-Classified	215,402	235,456	267,249	280,020	195,322
122 - Substitutes-Classified	4,869	-	7,279	10,000	-
130 - Additional Salary	130,175	97,608	112,733	103,990	118,800
210 - Public Employees Retirement System	252,761	216,718	332,005	332,830	366,876
220 - Social Security Administration	93,020	93,747	104,814	114,070	98,072
230 - Other Required Payroll Costs	26,652	26,689	30,287	66,620	30,671
240 - Contractual Employee Benefits	535,499	552,912	607,324	522,710	529,833
320 - Property Services	80,749	81,338	71,147	95,000	85,000
340 - Travel	670	347	270	500	-
350 - Communication	237	-	393	1,000	-
380 - Non-instructional Services	-	-	2,958	-	-
390 - Other General Services	14,459	19,565	15,606	16,000	45,600
410 - Consumable Supplies and Materials	98,331	125,476	105,707	141,900	128,900
450 - Food	1,305,160	1,322,314	1,522,332	1,273,768	1,491,000
460 - Non-Consumable Items	2,755	3,571	2,639	5,000	-
470 - Computer Software	23,707	50,014	410	27,000	30,000
540 - Depreciable Equipment	95,400	85,904	85,471	100,000	100,000
640 - Dues and Fees	1,222	150	518	500	750
670 - Taxes and Licenses	13,789	13,355	11,407	10,000	13,000
3100 - Food Services Total	3,789,815	3,840,130	4,287,261	4,126,198	4,210,098
3300 - Community Services					
111 - Licensed Salaries	3,363	2,606	12,426	6,840	63,981

Special Revenue Fund (200)

Reporting Details

by reporting function and object; amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
112 - Classified Salaries	-	29,617	19,847	21,360	22,418
114 - Manager-Classified	16,375	20,263	27,080	28,160	29,289
130 - Additional Salary	24,539	46,388	42,120	55,000	55,000
210 - Public Employees Retirement System	9,785	13,180	16,856	19,090	53,824
220 - Social Security Administration	3,344	6,393	6,501	20,400	13,061
230 - Other Required Payroll Costs	171	411	489	660	1,449
240 - Contractual Employee Benefits	5,048	15,838	14,331	13,180	24,841
310 - Instructional Services	-	5,000	1,500	11,100	63,419
320 - Property Services	71	-	-	-	-
340 - Travel	4,085	20,706	9,175	-	-
350 - Communication	2,000	7,238	4,051	2,000	9,500
380 - Non-instructional Services	670	11,490	151,408	7,500	10,000
410 - Consumable Supplies and Materials	153,631	167,849	80,264	84,427	116,949
470 - Computer Software	-	108	143	5,000	5,000
640 - Dues and Fees	-	19,120	139,010	170,973	211,400
3300 - Community Services Total	223,082	366,207	525,200	445,690	680,131
3000 - Enterprise and Community Services Total	4,012,897	4,206,337	4,812,461	4,571,888	4,890,229
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction					
380 - Non-instructional Services	-	-	36,511	-	-
4110 - Service Area Direction Total	-	-	36,511	-	-
4120 - Site Acquisition and Development Services					
Services	-	-	14,880	38,437	-
530 - Improvements Other Than Buildings	-	-	-	1,161,563	600,000
4120 - Site Acquisition and Development Services Total	-	-	14,880	1,200,000	600,000
4150 - Building Acquisition and Improvement					
320 - Property Services	-	3,950	-	-	-
520 - Buildings Acquisition	1,738,031	1,213,628	325,130	496,000	630,000
4150 - Building Acquisition and Improvement	1,738,031	1,217,578	325,130	496,000	630,000
4000 - Facilities Acquisition and Construction Total	1,738,031	1,217,578	376,520	1,696,000	1,230,000
5000 - Other Uses					
5100 - Debt Service					
610 - Redemption of Principal	2,514,754	-	-	-	-
5100 - Debt Service Total	2,514,754	-	-	-	-
5200 - Transfers of Funds					
710 - Fund Modifications	341,667	350,000	420,751	500,000	494,000
5200 - Transfers of Funds Total	341,667	350,000	420,751	500,000	494,000
5000 - Other Uses Total	2,856,421	350,000	420,751	500,000	494,000

Special Revenue Fund (200)

Reporting Details

by reporting function and object; amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements Total	31,102,054	24,587,676	22,366,375	24,349,038	24,562,088

DEBT SERVICE FUNDS



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.





Corvallis

SCHOOL DISTRICT

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Debt Service Fund (300)

Resources and Requirements by Major Object

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Resources					
1000 - Revenue From Local Sources	17,704,484	18,333,518	18,831,104	19,731,332	19,734,997
2000 - Revenue From Intermediate Sources	2,482	-	423	-	2,500
5000 - Other Sources	1,647,666	1,724,719	1,766,242	1,810,011	1,729,907
Resources Total	19,354,631	20,058,237	20,597,770	21,541,343	21,467,404
Requirements					
600 - Other Objects	17,629,913	18,291,995	18,899,430	19,519,515	20,167,816
800 - Other Uses of Funds	-	-	-	2,021,828	1,299,588
Requirements Total	17,629,913	18,291,995	18,899,430	21,541,343	21,467,404
Fund Ending Balance	1,724,719	1,766,242	1,698,340	-	-

Debt Service Fund (300)

Resources and Requirements Forecast by Major Object

amounts in dollars

	2025-26 Adopted (as revised)	2026-27 Proposed	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Resources					
1000 - Revenue From Local Sources	19,731,332	19,734,997	19,029,615	18,045,550	18,668,121
2000 - Revenue From Intermediate Sources	-	2,500	5,000	5,000	5,000
5000 - Other Sources	1,810,011	1,729,907	1,299,588	1,604,375	2,041,875
Resources Total	21,541,343	21,467,404	20,334,203	19,654,925	20,714,996
Requirements					
600 - Other Objects	19,519,515	20,167,816	18,729,828	17,613,050	18,097,800
800 - Other Uses	2,021,828	1,299,588	1,604,375	2,041,875	2,617,196
Requirements Total	21,541,343	21,467,404	20,334,203	19,654,925	20,714,996
Fund Ending Balance	-	-	-	-	-

Debt Service Fund (300)

Resources by Source (Reporting Object)

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1110 - Ad Valorem Taxes Levied	14,717,003	15,369,382	15,797,078	16,425,781	17,025,059
1190 - Penalties and Interest on Taxes		21,213	21,073		
1500 - Earnings on Investments	12,132	20,305	20,890	20,000	20,000
1970 - Services Provided Other Funds	2,823,634	2,917,087	2,993,123	3,285,551	2,689,938
1990 - Miscellaneous	151,715	5,531	(1,060)	-	-
1000 - Revenue from Local Sources Total	17,704,484	18,333,518	18,831,104	19,731,332	19,734,997
2000 - Revenue from Intermediate Sources					
2199 - Other Intermediate Sources	-	-	423	-	-
2800 - Revenue in Lieu of Taxes	2,482	-	-	-	2,500
2000 - Revenue from Intermediate Sources Total	2,482	-	423	-	2,500
5000 - Revenue from Other Sources					
5400 - Resources-Beginning Fund Balance	1,647,666	1,724,719	1,766,242	1,810,011	1,729,907
5000 - Revenue from Other Sources Total	1,647,666	1,724,719	1,766,242	1,810,011	1,729,907
Resources Total	19,354,631	20,058,237	20,597,770	21,541,343	21,467,404

Debt Service Fund (300) Requirements by Object

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
600 - Other Objects					
610 - Redemption of Principal	7,355,000	8,395,000	7,114,021	10,515,000	11,128,238
621 - Regular Interest	10,274,913	9,896,995	11,785,409	9,004,515	9,039,578
600 - Other Objects Total	17,629,913	18,291,995	18,899,430	19,519,515	20,167,816
800 - Other Uses of Funds					
810 - Planned Reserve	-	-	-	2,021,828	1,299,588
800 - Other Uses of Funds Total	-	-	-	2,021,828	1,299,588
Requirements Total	17,629,913	18,291,995	18,899,430	21,541,343	21,467,404

Debt Service Fund (300) Requirements by Function

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
5000 - Other Uses					
5100 - Debt Service	17,629,913	18,291,995	18,899,430	19,519,515	20,167,816
5000 - Other Uses Total	17,629,913	18,291,995	18,899,430	19,519,515	20,167,816
6000 - Contingencies					
6000 - Contingencies	-	-	-	2,021,828	1,299,588
6000 - Contingencies Total	-	-	-	2,021,828	1,299,588
Requirements Total	17,629,913	18,291,995	18,899,430	21,541,343	21,467,404

Debt Service Fund (300) Reporting Details

by reporting function and object; amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
5000 - Other Uses					
5100 - Debt Service					
610 - Redemption of Principal	7,355,000	8,395,000	7,114,021	10,515,000	11,128,238
621 - Regular Interest	10,274,913	9,896,995	11,785,409	9,004,515	9,039,578
5000 - Other Uses Total	17,629,913	18,291,995	18,899,430	19,519,515	20,167,816
6000 - Contingencies					
810 - Planned Reserve	-	-	-	2,021,828	1,299,588
6000 - Contingencies Total	-	-	-	2,021,828	1,299,588

CAPITAL PROJECTS FUND



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.

OSBORN AQUATIC CENTER

The Corvallis School District 509J is receiving a \$4,000,000 grant for the Osborn Aquatic Center Structural Rehabilitation project. This funding was authorized by the 2025 Legislature through Senate Bill 5531 and will be financed by State of Oregon Lottery Revenue Bonds, which are expected to be issued in March 2027. The district is expected to enter into a grant agreement with the Department of Administrative Services (DAS) in January 2027. The grant is provided on a reimbursement basis and the funds must be used for a capital construction project that produces an asset and meets legislative intent.





Corvallis
SCHOOL DISTRICT

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Capital Projects Fund (400)

Resources and Requirements by Major Object

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Resources					
1000 - Revenue From Local Sources	258,713	-	-	-	1,154,098
2000 - Revenue From Intermediate Sources	-	-	-	-	600,000
3000 - Revenue from State Sources	117,977	17,319	-	-	4,045,902
4000 - Revenue From Federal Sources	-	35,520	-	-	-
5000 - Other Sources	66,899,940	9,273,642	484	500,000	400,000
Resources Total	67,276,630	9,326,481	484	500,000	6,200,000
Requirements					
100 - Salaries	304,766	131,794			
200 - Associated Payroll Costs	128,922	52,687			
300 - Purchased Services	2,232,013	1,195,744			
400 - Supplies and Materials	1,574	4,045			
500 - Capital Outlay	55,335,712	7,941,726	484	500,000	6,200,000
Requirements Total	58,002,988	9,325,997	484	500,000	6,200,000
Fund Ending Balance	9,273,642	484	-	-	-

Capital Project Fund (400)

Resources and Requirements Forecast by Major Object

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	-	1,154,098	-	-	-
2000 - Revenue From Intermediate Sources	-	600,000	-	-	-
3000 - Revenue from State Sources	-	4,045,902	-	-	-
4000 - Revenue From Federal Sources	-	-	-	-	-
5000 - Other Sources	500,000	400,000	-	-	-
Resources Total	500,000	6,200,000	-	-	-
Requirements					
100 - Salaries	-	-	-	-	-
200 - Associated Payroll Costs	-	-	-	-	-
300 - Purchased Services	-	-	-	-	-
400 - Supplies and Materials	-	-	-	-	-
500 - Capital Outlay	500,000	6,200,000	-	-	-
Requirements Total	500,000	6,200,000	-	-	-
Fund Ending Balance	-	-	-	-	-

Capital Projects Fund (400)

Resources by Source (Reporting Object)

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1500 - Earnings on Investments	73,093	-	-	-	-
1920 - Contributions, Donations, Fundraising	-	-	-	-	1,154,098
1990 - Miscellaneous	185,620	-	-	-	-
1000 - Revenue from Local Sources Total	258,713	-	-	-	1,154,098
2000 - Revenue from Local Sources					
2200 - Restricted Revenue	-	-	-	-	600,000
2000 - Revenue from Local Sources Total	-	-	-	-	600,000
3000 - Revenue from State Sources					
3299 - Other Restricted Grants-In-Aid	117,977	17,319	-	-	4,045,902
3000 - Revenue from State Sources Total	117,977	17,319	-	-	4,045,902
4000 - Revenue From Federal Sources					
4500 - Restricted Revenue From the Federal	-	35,520	-	-	-
4000 - Revenue From Federal Sources Total	-	35,520	-	-	-
5000 - Revenue from Other Sources					
5200 - Interfund Transfers	-	-	-	500,000	-
5400 - Resources-Beginning Fund Balance	66,899,940	9,273,642	484	-	400,000
5000 - Revenue from Other Sources Total	66,899,940	9,273,642	484	500,000	400,000
Resources Total	67,276,630	9,326,481	484	500,000	6,200,000

Capital Projects Fund (400) Requirements by Object

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
100 - Salaries					
112 - Classified Salaries	111,919	67,532	-	-	-
114 - Manager-Classified	87,070	23,431	-	-	-
130 - Additional Salary	105,777	40,831	-	-	-
100 - Salaries Total	304,766	131,794	-	-	-
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	63,943	22,587	-	-	-
220 - Social Security Administration	22,668	9,706	-	-	-
230 - Other Required Payroll Costs	4,230	2,680	-	-	-
240 - Contractual Employee Benefits	38,081	17,715	-	-	-
200 - Associated Payroll Costs Total	128,922	52,687	-	-	-
300 - Purchased Services					
320 - Property Services	32,038	390,148	-	-	-
380 - Non-instructional Services	2,199,725	805,596	-	-	-
390 - Other General Professional and Technological	249	-	-	-	-
300 - Purchased Services Total	2,232,013	1,195,744	-	-	-
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	1,574	4,045	-	-	-
400 - Supplies and Materials Total	1,574	4,045	-	-	-
500 - Capital Outlay					
520 - Buildings Acquisition	55,242,005	7,941,726	484	500,000	6,200,000
530 - Improvements Other Than Buildings	93,707	-	-	-	-
500 - Capital Outlay Total	55,335,712	7,941,726	484	500,000	6,200,000
Requirements Total	58,002,988	9,325,997	484	500,000	6,200,000

Capital Projects Fund (400) Requirements by Function

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
2000 - Support Services					
2520 - Fiscal Services	8,250	-	-	-	-
2000 - Support Services Total	8,250	-	-	-	-
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction	1,308,154	731,995	-	-	-
4150 - Building Acquisition and Improvement	56,686,584	8,594,002	484	500,000	6,200,000
4000 - Facilities Acquisition and Construction Total	57,994,738	9,325,997	484	500,000	6,200,000
Requirements Total	58,002,988	9,325,997	484	500,000	6,200,000

Capital Projects Fund (400) Reporting Details

by reporting function and object; amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
2000 - Support Services					
2520 - Fiscal Services					
380 - Non-instructional Services	8,250	-	-	-	-
2520 - Fiscal Services Total	8,250	-	-	-	-
2000 - Support Services Total	8,250	-	-	-	-
4000 - Facilities Acquisition and Construction					
4110 - Service Area Direction					
112 - Classified Salaries	111,919	67,532	-	-	-
114 - Manager-Classified	87,070	23,431	-	-	-
130 - Additional Salary	105,777	40,831	-	-	-
210 - Public Employees Retirement System	63,943	22,587	-	-	-
220 - Social Security Administration	22,668	9,706	-	-	-
230 - Other Required Payroll Costs	4,230	2,680	-	-	-
240 - Contractual Employee Benefits	38,081	17,715	-	-	-
320 - Property Services	32,038	-	-	-	-
Services	840,604	543,469	-	-	-
Services	249	-	-	-	-
410 - Consumable Supplies and Materials	1,574	4,045	-	-	-
4110 - Service Area Direction Total	1,308,154	731,995	-	-	-
4150 - Building Acquisition and Improvement					
320 - Property Services	-	390,148	-	-	-
Services	1,350,871	262,128	-	-	-
520 - Buildings Acquisition	55,242,005	7,941,726	484	500,000	6,200,000
530 - Improvements Other Than Buildings	93,707	-	-	-	-
4150 - Building Acquisition and Improvement Total	56,686,584	8,594,002	484	500,000	6,200,000
4000 - Facilities Acquisition and Construction Total	57,994,738	9,325,997	484	500,000	6,200,000
Requirements Total	58,002,988	9,325,997	484	500,000	6,200,000

INTERNAL SERVICE FUNDS



INSURANCE FUNDS

Internal Service Funds are designed to manage district functions that supply goods or services to other district functions, different districts, or other governmental entities on a cost-reimbursable basis. The District operates two internal service funds, with one assigned to each union group. Each group retains the net difference between the district's insurance contribution and the premiums that each member must pay. The unions have complete control over how these funds are utilized.

Typically, these funds are used to lower insurance premiums for their members in the coming years.





Corvallis

SCHOOL DISTRICT

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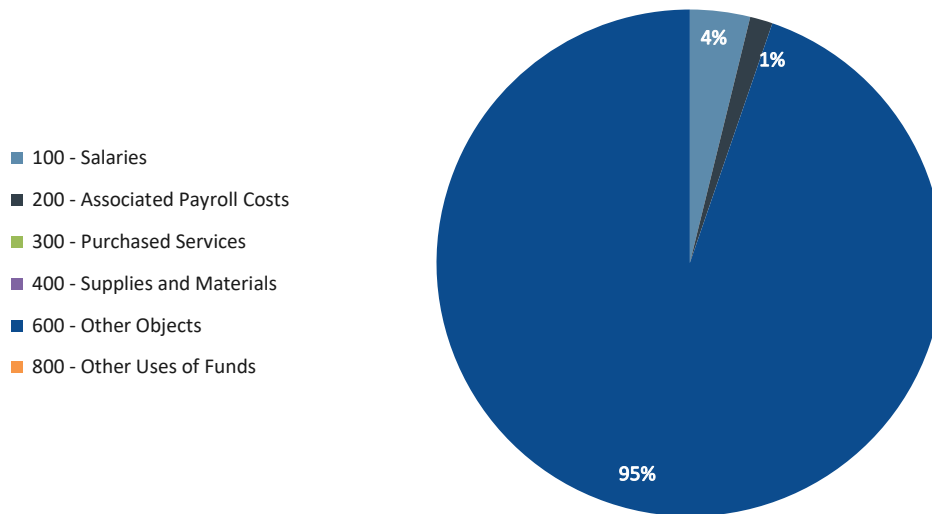
Internal Service Fund (600)

Resources and Requirements by Major Object

amounts in dollars

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted (as revised)	2026-27 Proposed
Resources					
1000 - Revenue From Local Sources	15,492,162	15,793,377	15,500,220	16,284,328	16,697,193
5000 - Other Sources	7,988,906	9,766,165	7,967,184	5,339,460	6,089,402
Resources Total	23,481,067	25,559,542	23,467,404	21,623,788	22,786,595
Requirements					
100 - Salaries	218,979	313,305	354,540	285,230	873,697
200 - Associated Payroll Costs	93,611	3,375,374	292,439	1,340,570	330,926
300 - Purchased Services	838,636	162,151	-	-	-
400 - Supplies and Materials	328	-	-	-	-
600 - Other Objects	12,563,348	13,741,528	14,963,839	16,083,767	21,581,972
800 - Other Uses of Funds	-	-	-	3,914,221	-
Requirements Total	13,714,902	17,592,358	15,610,818	21,623,788	22,786,595
Fund Ending Balance	9,766,165	7,967,184	7,856,586	-	-

REQUIREMENTS BY MAJOR OBJECT - INTERNAL SERVICE FUNDS (600)
2026-27 PROPOSED



Internal Service Fund (600)

Resources and Requirements Forecast by Major Object

amounts in dollars

	2025-26 Adopted (as revised)	2026-27 Proposed	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Resources					
1000 - Revenue From Local Sources	16,284,328	16,697,193	15,998,000	16,286,000	16,579,000
5000 - Other Sources	5,339,460	6,089,402	6,200,000	5,567,000	4,657,000
Resources Total	21,623,788	22,786,595	22,198,000	21,853,000	21,236,000
Requirements					
100 - Salaries	285,230	873,697	-	-	-
200 - Associated Payroll Costs	1,340,570	330,926	-	-	-
300 - Purchased Services	-	-	-	-	-
400 - Supplies and Materials	-	-	-	-	-
600 - Other Objects	16,083,767	21,581,972	16,631,000	17,196,000	17,781,000
800 - Other Uses	3,914,221	-	5,567,000	4,657,000	3,455,000
Requirements Total	21,623,788	22,786,595	22,198,000	21,853,000	21,236,000
Fund Ending Balance	-	-	-	-	-

Internal Service Fund (600)

Resources by Source (Reporting Object)

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Resources					
1000 - Revenue from Local Sources					
1970 - Services Provided Other Funds	15,491,462	15,787,586	15,500,220	16,284,328	16,697,193
1990 - Miscellaneous	700	5,792			
1000 - Revenue from Local Sources Total	15,492,162	15,793,377	15,500,220	16,284,328	16,697,193
5000 - Revenue from Other Sources					
5400 - Resources-Beginning Fund Balance	7,988,906	9,766,165	7,967,184	5,339,460	6,089,402
5000 - Revenue from Other Sources Total	7,988,906	9,766,165	7,967,184	5,339,460	6,089,402
Resources Total	23,481,067	25,559,542	23,467,404	21,623,788	22,786,595

Internal Service Fund (600)

Requirements by Object

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
100 - Salaries					
114 - Manager-Classified	85,225	127,667	67,758	72,230	46,197
130 - Additional Salary	133,755	185,638	286,782	213,000	827,500
100 - Salaries Total	218,979	313,305	354,540	285,230	873,697
200 - Associated Payroll Costs					
210 - Public Employees Retirement System	51,851	3,260,763	100,804	1,314,350	91,788
220 - Social Security Administration	16,414	23,441	26,913	5,530	66,876
230 - Other Required Payroll Costs	831	59,199	144,781	590	8,642
240 - Contractual Employee Benefits	24,515	31,970	19,941	20,100	163,620
200 - Associated Payroll Costs Total	93,611	3,375,374	292,439	1,340,570	330,926
300 - Purchased Services					
350 - Communication	26				
380 - Non-instructional Services	838,610	162,151	-	-	-
300 - Purchased Services Total	838,636	162,151	-	-	-
400 - Supplies and Materials					
410 - Consumable Supplies and Materials	328	-	-	-	-
400 - Supplies and Materials Total	328	-	-	-	-
600 - Other Objects					
650 - Insurance and Judgments	12,563,348	13,741,528	14,963,839	16,083,767	21,581,972
600 - Other Objects Total	12,563,348	13,741,528	14,963,839	16,083,767	21,581,972
800 - Other Uses of Funds					
810 - Planned Reserve	-	-	-	3,914,221	-
800 - Other Uses of Funds Total	-	-	-	3,914,221	-
Requirements Total	13,714,902	17,592,358	15,610,818	21,623,788	22,786,595

Internal Service Fund (600)

Requirements by Function

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
1000 - Instruction					
1111 - Elementary	-	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 Disabilities	-	151,298	-	64,160	-
1250 - Less Restrictive Programs for Disabilities	-	216,148	-	89,100	-
1271 - Remediation/After School Programs	-	5,921	-	650	-
1272 - Title IA/D	-	21,647	-	7,670	-
1280 - Alternative Education	-	44,359	-	33,730	-
1291 - English Language Learner - ORS 336.079	-	74,694	-	30,620	-
1299 - Other Programs	-	1,093	-	-	-
1400 - Summer School Programs	-	2,488	(407)	-	-
1000 - Instruction Total	-	1,939,768	(407)	754,600	-
2000 - Support Services					
2110 - Attendance and Social Work Services	-	80,204	624	50,600	-
2120 - Guidance Services	-	123,271	79	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	2,738	16,450	-
2210 - Improvement of Instruction Services	-	84,135	1,266	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	2,931	15,080	-
2410 - Office of the Principal Services	-	214,425	13,837	87,530	-
2490 - Other School Administration Services	-	67,995	-	29,890	-
2510 - Direction of Business Support Services	-	12,625	1,208	4,370	-
2520 - Fiscal Services	138,053	175,229	112,785	127,800	75,661
2528 - Risk Management Services	13,576,849	14,226,174	15,180,876	16,297,337	21,769,184
2540 - Operation and Maintenance	-	183,979	16,036	83,490	-
2550 - Student Transportation Services	-	5,684	148	2,290	-
2570 - Internal Services	-	23,957	151,774	1,310	-
2630 - Information Services	-	9,166	528	2,850	-
2640 - Staff Services	-	35,881	120,997	12,830	-
2649 - Other Staff Services	-	-	-	-	941,750
2660 - Technology Services	-	76,915	4,992	34,770	-
2680 - Interpretation and Translation Services	-	11,061	234	4,310	-

Internal Service Fund (600) Requirements by Function

amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
2690 - Other Support Services-Central	-	1,470	172	920	-
2000 - Support Services Total	13,714,902	15,571,606	15,611,225	16,919,257	22,786,595
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 Direction	-	2,331	-	-	-
4000 - Facilities Acquisition and Construction Total	-	2,331	-	-	-
6000 - Contingencies					
6000 - Contingencies	-	-	-	3,914,221	-
6000 - Contingencies Total	-	-	-	3,914,221	-
Requirements Total	13,714,902	17,592,358	15,610,818	21,623,788	22,786,595

Internal Service Fund (600)

Reporting Details

by reporting function and object; amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
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 Disabilities					
210 - Public Employees Retirement System	-	151,298	-	64,160	-
1220 - Restrictive Programs for Disabilities	-	151,298	-	64,160	-
1250 - Less Restrictive Programs for Disabilities					
210 - Public Employees Retirement System	-	216,148	-	89,100	-
1250 - Less Restrictive Programs for Disabilities	-	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	-	74,694	-	30,620	-

Internal Service Fund (600)

Reporting Details

by reporting function and object; amounts in dollars

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted (as revised)	2026-27 Proposed
Requirements					
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	(407)	-	-
1400 - Summer School Programs Total	-	2,488	(407)	-	-
1000 - Instruction Total	-	1,939,768	(407)	754,600	-
2000 - Support Services					
2110 - Attendance and Social Work Services					
210 - Public Employees Retirement System	-	80,204	624	50,600	-
2110 - Attendance and Social Work Services Total	-	80,204	624	50,600	-
2120 - Guidance Services					
210 - Public Employees Retirement System	-	123,271	79	48,770	-
2120 - Guidance Services Total	-	123,271	79	48,770	-
2130 - Health Services					
210 - Public Employees Retirement System	-	42,297	-	17,100	-
2130 - Health Services Total	-	42,297	-	17,100	-
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 - Student Support Direction					
210 - Public Employees Retirement System	-	42,067	2,738	16,450	-
2190 - Student Support Direction Total	-	42,067	2,738	16,450	-
2210 - Improvement of Instruction Services					
210 - Public Employees Retirement System	-	84,135	1,266	30,710	-
2210 - Improvement of Instruction Services Total	-	84,135	1,266	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	-

Internal Service Fund (600)

Reporting Details

by reporting function and object; amounts in dollars

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Adopted (as revised)	Proposed
Requirements					
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	2,931	15,080	-
2320 - Executive Administration Services Total	-	18,844	2,931	15,080	-
2410 - Office of the Principal Services					
210 - Public Employees Retirement System	-	214,425	13,837	87,530	-
2410 - Office of the Principal Services Total	-	214,425	13,837	87,530	-
2490 - Other School Administration Services					
210 - Public Employees Retirement System	-	67,995	-	29,890	-
2490 - Other School Administration Services	-	67,995	-	29,890	-
2510 - Direction of Business Support Services					
210 - Public Employees Retirement System	-	12,625	1,208	4,370	-
2510 - Direction of Business Support Services	-	12,625	1,208	4,370	-
2520 - Fiscal Services					
114 - Manager-Classified	85,225	95,264	67,758	72,230	46,197
130 - Additional Salary	-	919	1,594		
210 - Public Employees Retirement System	21,636	44,389	18,668	29,350	13,148
220 - Social Security Administration	6,216	6,952	5,113	5,530	3,534
230 - Other Required Payroll Costs	327	392	286	590	362
240 - Contractual Employee Benefits	24,514	27,313	19,365	20,100	12,420
410 - Consumable Supplies and Materials	136	-	-	-	-
2520 - Fiscal Services Total	138,053	175,229	112,785	127,800	75,661
2528 - Risk Management Services					
114 - Manager-Classified	-	32,403	-	-	-
130 - Additional Salary	133,755	167,619	144,200	213,000	127,500
210 - Public Employees Retirement System	30,215	46,656	35,190	570	48,640
220 - Social Security Administration	10,198	15,232	11,015	-	9,792
230 - Other Required Payroll Costs	504	58,808	26,057	-	1,280
240 - Contractual Employee Benefits	1	1,777	576	-	-
350 - Communication	26	-	-	-	-
380 - Non-instructional Services	838,610	162,151	-	-	-
410 - Consumable Supplies and Materials	192	-	-	-	-
650 - Insurance and Judgments	12,563,348	13,741,528	14,963,839	16,083,767	21,581,972
2528 - Risk Management Services Total	13,576,849	14,226,174	15,180,876	16,297,337	21,769,184

Internal Service Fund (600)

Reporting Details

by reporting function and object; amounts in dollars

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted (as revised)	2026-27 Proposed
Requirements					
2540 - Operation and Maintenance Services					
210 - Public Employees Retirement System	-	183,979	16,036	83,490	-
2540 - Operation and Maintenance Services	-	183,979	16,036	83,490	-
2550 - Student Transportation Services					
210 - Public Employees Retirement System	-	5,684	148	2,290	-
2550 - Student Transportation Services Total	-	5,684	148	2,290	-
2570 - Internal Services					
130 - Additional Salary	-	17,100	140,988	-	-
210 - Public Employees Retirement System	-	2,719	-	1,310	-
220 - Social Security Administration	-	1,258	10,786	-	-
240 - Contractual Employee Benefits	-	2,880	-	-	-
2570 - Internal Services Total	-	23,957	151,774	1,310	-
2630 - Information Services					
210 - Public Employees Retirement System	-	9,166	528	2,850	-
2630 - Information Services Total	-	9,166	528	2,850	-
2640 - Staff Services					
210 - Public Employees Retirement System	-	35,881	2,559	12,830	-
230 - Other Required Payroll Costs	-	-	118,438	-	-
2640 - Staff Services	-	35,881	120,997	12,830	-
2649 - Other Staff Services					
130 - Additional Salary	-	-	-	-	700,000
210 - Public Employees Retirement System	-	-	-	-	30,000
220 - Social Security Administration	-	-	-	-	53,550
230 - Other Required Payroll Costs	-	-	-	-	7,000
240 - Contractual Employee Benefits	-	-	-	-	151,200
2649 - Other Staff Services	-	-	-	-	941,750
2660 - Technology Services					
210 - Public Employees Retirement System	-	76,915	4,992	34,770	-
2660 - Technology Services Total	-	76,915	4,992	34,770	-
2680 - Interpretation and Translation Services					
210 - Public Employees Retirement System	-	11,061	234	4,310	-
2680 - Interpretation and Translation Services	-	11,061	234	4,310	-
2690 - Other Support Services-Central					
210 - Public Employees Retirement System	-	1,470	172	920	-
2690 - Other Support Services-Central Total	-	1,470	172	920	-
2000 - Support Services Total	13,714,902	15,571,606	15,611,225	16,919,257	22,786,595
3000 - Enterprise and Community Services					
3100 - Food Services					
210 - Public Employees Retirement System	-	67,474	-	31,110	-

Internal Service Fund (600)

Reporting Details

by reporting function and object; amounts in dollars

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted (as revised)	2026-27 Proposed
Requirements					
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	-
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	-	-	-	3,914,221	-
6000 - Contingencies Total	-	-	-	3,914,221	-
6000 - Contingencies Total	-	-	-	3,914,221	-
Requirements Total	13,714,902	17,592,358	15,610,818	21,623,788	22,786,595



Corvallis
SCHOOL DISTRICT

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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 exceed 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	
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	\$8,575,437,507	\$274,951,675	3.31%
2026-27 Projected	\$8,871,194,256	\$295,756,749	3.45%
2027-28 Projected	\$9,177,151,307	\$305,957,051	3.45%
2028-29 Projected	\$9,493,660,457	\$316,509,150	3.45%
2029-30 Projected	\$9,821,191,743	\$327,531,286	3.45%

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. Projections include an increase of approximately 3.45% in assessed values and a collection rate of approximately 96%.

Total Collections represent Current Year Taxes only, it excludes Delinquent collections from taxes imposed in previous years.

PERMANENT (OPERATING) LEVY

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Urban Renewal	Taxes Imposed	Collection Rate	Total Collections
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	96.09%	\$34,254,959
2024-25 Actual	\$8,300,485,832	\$4.4614	\$37,031,787	(\$182,437)	(\$147,627)	\$36,701,723	96.25%	\$35,323,602
2025-26 Projected	\$8,575,437,507	\$4.4614	\$38,258,457	(\$192,812)	(\$138,297)	\$37,927,348	96.07%	\$36,436,988
2026-27 Projected	\$8,871,194,256	\$4.4614	\$39,577,946	(\$198,690)	(\$129,706)	\$39,249,550	96.07%	\$37,707,234
2027-28 Projected	\$9,177,151,307	\$4.4614	\$40,942,943	(\$205,616)	(\$138,676)	\$40,598,651	96.07%	\$39,003,322
2028-29 Projected	\$9,493,660,457	\$4.4614	\$42,355,017	(\$212,684)	(\$135,625)	\$42,006,708	96.07%	\$40,356,049
2029-30 Projected	\$9,821,191,743	\$4.4614	\$43,816,265	(\$219,065)	(\$139,694)	\$43,457,507	96.07%	\$41,749,838

LOCAL OPTION LEVY

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Urban Renewal	Taxes Imposed	Collection Rate	Total Collections
2022-23 Actual	\$7,764,660,205	\$1.5000	\$11,646,990	(\$1,643,440)	-	\$10,003,550	95.86%	\$9,589,700
2023-24 Actual	\$8,055,360,239	\$1.5000	\$12,083,040	(\$1,549,691)	-	\$10,533,349	96.14%	\$10,126,822
2024-25 Actual	\$8,300,485,832	\$1.5000	\$12,450,729	(\$1,574,932)	-	\$10,875,797	96.28%	\$10,470,700
2025-26 Projected	\$8,575,437,507	\$1.5000	\$12,863,156	(\$1,656,233)	-	\$11,206,923	96.00%	\$10,758,646
2026-27 Projected	\$8,871,194,256	\$1.5000	\$13,306,791	(\$1,701,236)	-	\$11,605,555	96.00%	\$11,141,333
2027-28 Projected	\$9,177,151,307	\$1.5000	\$13,765,727	(\$1,759,909)	-	\$12,005,818	96.00%	\$11,525,585
2028-29 Projected	\$9,493,660,457	\$1.5000	\$14,240,491	(\$1,820,606)	-	\$12,419,885	96.00%	\$11,923,089
2029-30 Projected	\$9,821,191,743	\$1.5000	\$14,731,788	(\$1,875,224)	-	\$12,856,563	96.00%	\$12,342,301

URBAN RENEWAL SUBTRACTION & COMPRESSION LOSS

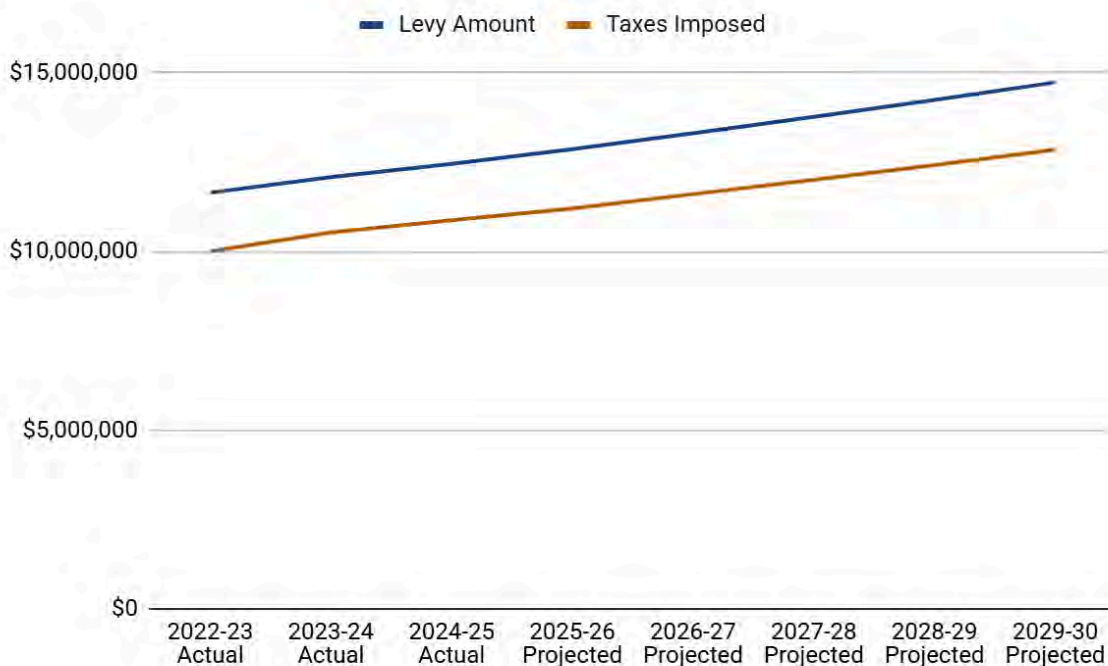
The permanent rate is primarily affected by Urban Renewal through a process known as "division of tax". Revenue generated by property value growth within designated urban renewal areas is diverted to local urban renewal agencies rather than the district. While the permanent rate may experience some compression, it is generally stable because it is the last type of tax to be reduced.

The Local Option Levy is highly sensitive to Measure 5 compression, which occurs when the total education tax rate exceeds \$5 per \$1,000 of a property's Real Market Value (RMV). By law, local option levies are the first to be compressed and must be reduced—potentially to zero—before any impact reaches the permanent rate. Notably, the Local Option Levy is generally not subject to urban renewal reductions, leaving compression as its primary source of revenue loss.

Local Option Levy compression is illustrated by the linear graph where the Local Option Levy is set at \$1.50, but the actual Amount Imposed line sits beneath it, representing the revenue lost to compression. Because these calculations are performed on a property-by-property basis, the total impact of compression remains a variable that makes predicting actual tax collections more challenging.



LOCAL OPTION LEVY COMPRESSION



LOCAL OPTION LEVY SPENDING

The district uses revenue from the local option levy to fund 78 certified full-time equivalent positions, or about 10% 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, and extracurricular athletics and activities.

BOND LEVY

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

Total Collections represent Current Year Taxes only, it excludes Delinquent collections from taxes imposed in previous years. Tax levies of bonded debt fall outside of the limits of Measure 5 and are also not impacted by Urban Renewals.

Fiscal Year	Assessed Value	Tax Rate	Levy Amount	Compression Loss	Urban Renewal	Taxes Imposed	Collection Rate	Total Collections
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 Actual	\$8,300,485,832	\$1.9613	\$16,279,585	-	-	\$16,279,585	96.24%	\$15,667,369
2025-26 Projected	\$8,575,437,507	\$1.9740	\$16,928,011	-	-	\$16,928,011	96.00%	\$16,250,891
2026-27 Projected	\$8,871,194,256	\$1.9800	\$17,564,965	-	-	\$17,564,965	96.00%	\$16,862,366
2027-28 Projected	\$9,177,151,307	\$1.9800	\$18,170,760	-	-	\$18,170,760	96.00%	\$17,443,929
2028-29 Projected	\$9,493,660,457	\$1.9800	\$18,797,448	-	-	\$18,797,448	96.00%	\$18,045,550
2029-30 Projected	\$9,821,191,743	\$1.9800	\$19,445,960	-	-	\$19,445,960	96.00%	\$18,668,121

OUTSTANDING BONDS

GENERAL OBLIGATION BONDS

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

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

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

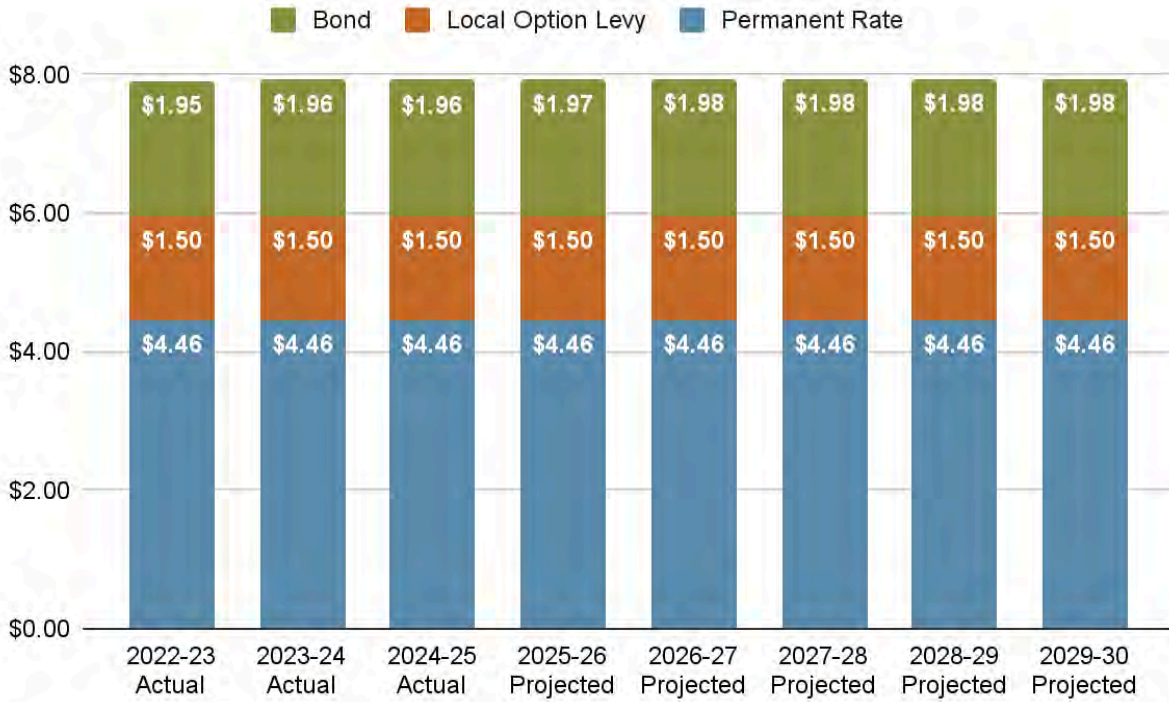
PENSION OBLIGATION BONDS

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

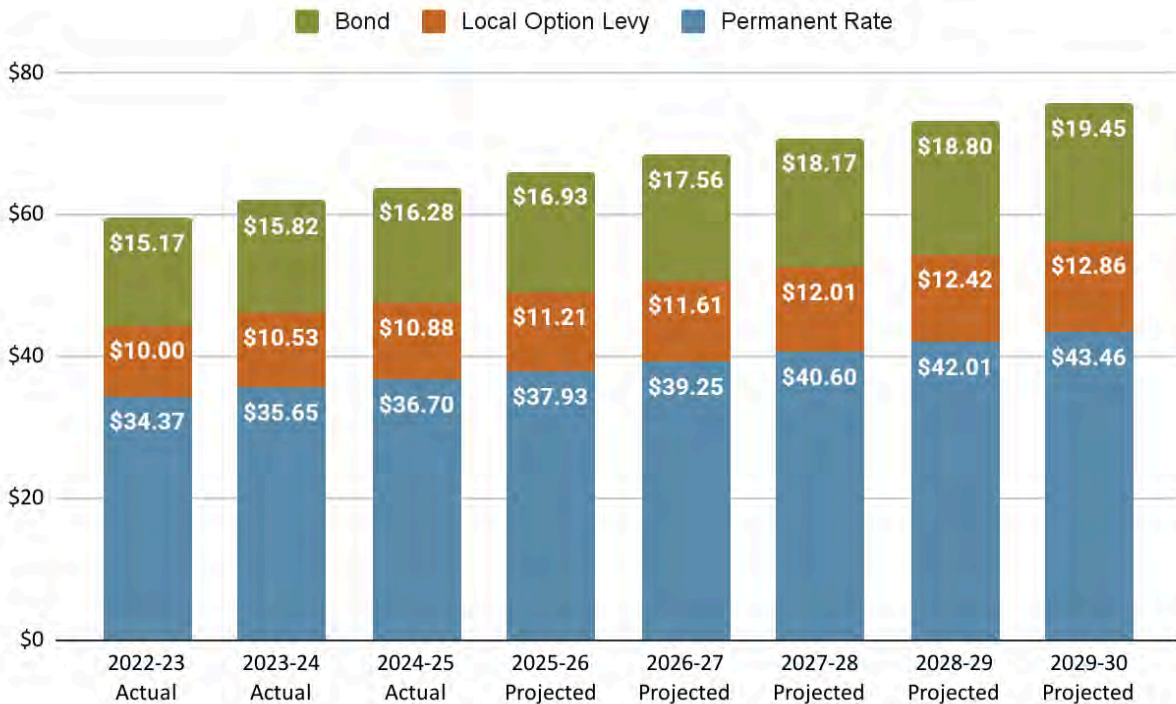
SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Fiscal Year	Series 2002		Total
	Principal	Interest	
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
(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
2022-23 Actual	\$279,000	\$4.4614	\$1.50	\$1.95	\$7.91	\$2,208
2023-24 Actual	\$287,000	\$4.4614	\$1.50	\$1.96	\$7.92	\$2,274
2024-25 Actual	\$296,000	\$4.4614	\$1.50	\$1.96	\$7.92	\$2,345
2025-26 Projected	\$305,000	\$4.4614	\$1.50	\$1.97	\$7.94	\$2,420
2026-27 Projected	\$314,000	\$4.4614	\$1.50	\$1.98	\$7.94	\$2,494
2027-28 Projected	\$323,000	\$4.4614	\$1.50	\$1.98	\$7.94	\$2,565
2028-29 Projected	\$333,000	\$4.4614	\$1.50	\$1.98	\$7.94	\$2,644
2029-30 Projected	\$343,000	\$4.4614	\$1.50	\$1.98	\$7.94	\$2,724



STATE SCHOOL FUND ESTIMATE

The 2026-27 proposed budget for state school fund formula revenue is based on the following calculations. Please note that these internal calculations may differ slightly from the ODE estimate due to localized data and timing, as reflected below.

			District	Charter	Total
ADMr ¹	5517.34	x 1.00 =	5517.34	125.00	5642.340
Students in ESL Programs ¹	533	x 0.50 =	266.50	0.00	266.50
Students in Pregnant and Parenting Programs ¹	1	x 1.00 =	1.00	0.00	1.00
Students with IEP & Above 11% ¹	650	x 1.00 =	650.00	0.00	650
Students in Poverty ²	663.88	x 0.25 =	163.00	2.97	165.97
Students in Foster Care ²	16	x 0.25 =	4.00	0.00	4.00
Remote Elementary School Correction ²	9.85	x 1.00 =	0.00	9.85	9.85
2026-27 ADMw			6601.84	137.82	6739.65
2025-26 ADMw (projected)					6904.06
Extended ADMw					6904.06

¹ Projected by Corvallis School District

² Projected by Oregon Department of Education

STATE SCHOOL FUND GRANT 2026-2027		As of 3/2/2026	
Benton County, Corvallis SD 509J		District ID: 1901	
2026-2027 Extended ADMw			
Corvallis SD 509J: District total extended ADMw for funding calculations			
		2026-2027	2025-2026
ADMr:	5,473.30 X 1.00	5,473.30	5,705.01 X 1.00
Students in EL programs:	488.00 X 0.50	244.00	545.25 X 0.50
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00
840 IEP Students capped at 11% of District ADMr:	602.06 X 1.00	602.06	639.29 X 1.00
Students on IEP Above 11% of ADMr:	18.00 X 1.00	18.00	18.00 X 1.00
Students in Poverty:	530.08 X 0.25	132.52	552.49 X 0.25
Students in Foster Care and Neglected/Delinquent:	16.00 X 0.25	4.00	16.00 X 0.25
Remote Elementary School Correction:	0.00 X 1.00	0.00	0.00 X 1.00
Small High School Correction:	0.00 X 1.00	0.00	0.00 X 1.00
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25
		2026-2027 ADMw 6,473.88	2025-2026 ADMw 6,777.05
		Corvallis SD 509J Extended ADMw 6,896.32	
Inavale Community Partners dba Muddy Creek Charter School : Charter ADMw for information only			
		2026-2027	2025-2026
ADMr:	0.00 X 1.00	0.00	106.73 X 1.00
Students in EL programs:	0.00 X 0.50	0.00	0.20 X 0.50
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00	0.00	0.00 X 1.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00	0.00	0.00 X 1.00
Students in Poverty:	0.00 X 0.25	0.00	10.36 X 0.25
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25	0.00	0.00 X 0.25
Remote Elementary School Correction:	9.85 X 1.00	9.85	9.85 X 1.00
Small High School Correction:	0.00 X 1.00	0.00	0.00 X 1.00
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25
		2026-2027 ADMw 9.85	2025-2026 ADMw 119.27
		Corvallis SD 509J Extended ADMw 6,896.32	

STATE SCHOOL FUND GRANT

2026-2027

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/2/2026

Benton County, Corvallis SD 509J - 1901

2026-2027 Local Revenue		2026-2027 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources =	\$38,255,170.00	Salaries =	N/A
Common School Fund =	\$801,459.55	Payroll =	N/A
County School Fund =	\$250,000.00	Purchased Services =	N/A
State Managed Timber =	\$0.00	Supplies =	N/A
ESD Equalization =	\$0.00	Other =	N/A
In-Lieu of Property Taxes(non-local sources) =	\$3,000.00	Garage Depreciation =	N/A
Revenue Adjustments =	\$0.00	Bus Depreciation =	N/A
Sum of Local Revenue =	\$39,309,629.55	Fees Collected =	N/A
		Non-Reimbursable =	N/A
		Net Eligible Trans Expenditures =	\$6,726,027.00
		Transportation per ADMr Rank	61%
		Transportation Reimbursement Rate	70.00%
		70.00% of the Net Eligible Transportation Expenditures =	
		the Transportation Grant	\$4,708,218.90
2026-2027 Experience Adjustment			
District Average Teacher Experience =	13.74		
State Average Teacher Experience =	12.57		
Experience Adjustment (Difference in District and State Teacher Experience) =	1.17		

2026-2027 Extended ADMw		
2026-2027 ADMw 6,483.73	2025-2026 ADMw 6,896.32	Extended ADMw 6,896.32

2026-2027 General Purpose Grant
Multiply the Teacher Experience Adjustment of 1.17 by \$25 then add \$4500 to the result = \$4,529.25 Then multiply \$4,529.25 by the Extended ADMw 6896.3189 and then by the funding ratio 2.5922539943 = \$80,969,448.51

2026-2027 Total Formula Revenue
Add the General Purpose Grant \$80,969,448.51 to the Transportation Grant \$4,708,218.90 = \$85,677,667.41

2026-2027 State School Fund Grant
Subtract the Local Revenue \$39,309,629.55 from the Total Formula Revenue \$85,677,667.41 = \$46,368,037.87

2026-2027 Rates per ADMw	
General Purpose Grant per Extended ADMw = \$11,741	Total Formula Revenue per Extended ADMw = \$12,424
Charter Schools Rate(ORS 338.155) = \$12,488	

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of **1.15** by \$25 then add \$4500 to the result = \$4,528.75
Then multiply **\$4,528.75** by the Extended ADMw **6,904.06** and then by the funding ratio 2.592253994 = **81,051,432**

2026-27 Total Formula Revenue

Add the General Purpose Grant \$81,051,432 to the Transportation Grant **\$4,521,182** = \$85,572,614

2026-27 State School Fund Grant

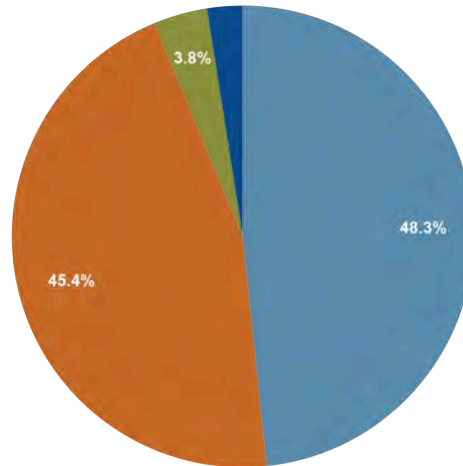
Subtract the Local Revenue **\$39,377,302** from the Total Formula Revenue **\$85,572,614** = **\$46,195,312**

STAFFING (FTE) ALLOCATIONS

ALLOCATIONS (FTE) BY EMPLOYEE GROUP (OBJECT)

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
111 - Licensed Staff	408.27	404.16	389.76	368.29	367.36
112 - Classified Staff	405.20	387.35	373.35	369.57	345.23
113 - Administrators	33.54	32.98	31.50	30.90	28.60
114 - Other Non-Represented Staff	25.12	23.31	22.24	21.50	18.85
TOTAL FTE	872.12	847.81	816.85	790.26	760.03

- 111 - Licensed Staff
- 112 - Classified Staff
- 113 - Administrators
- 114 - Other Non-Represented Staff



ALLOCATIONS (FTE) BY FUND

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
100 - General Fund	692.97	667.90	681.51	667.57	658.47
200 - Special Revenue Fund	175.66	177.05	134.35	121.69	100.97
400 - Capital Projects Fund	2.13	1.00	-	-	-
600 - Internal Service Fund	1.37	1.86	1.00	1.00	0.60
TOTAL FTE	872.12	847.81	816.85	790.26	760.03

ALLOCATIONS (FTE) BY FUNCTION

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Budget	Proposed
1111 - Elementary, K-5	162.68	158.75	144.94	126.02	154.29
1121 - Middle/Junior High Programs	76.07	76.19	67.03	61.20	52.15
1131 - High School Programs	93.02	88.26	86.15	74.40	79.29
1132 - High School Extracurricular	3.60	3.80	3.80	3.00	3.00
1140 - Pre-Kindergarten Programs	-	-	65.52	-	-
1220 - Restrictive Programs for Students with Disabilities	60.41	63.57	87.94	67.75	57.00
1250 - Less Restrictive Programs for Students with Disabilities	92.36	81.06	5.83	91.59	82.13
1270 - Remediation / Title I	8.31	14.33	11.94	19.59	15.56
1280 - Alternative Education	12.23	13.76	16.81	18.14	14.64
1291 - English Language Learner Programs	19.55	16.66	13.15	13.47	12.57
1292 – Teen Parent Programs	0.25	-	-	-	-
1000 - Instruction Total	528.49	516.37	503.13	475.18	470.62
2110 - Attendance and Social Work Services	40.14	33.46	39.50	38.14	36.52
2120 - Guidance Services	27.71	28.14	24.59	25.08	21.94
2130 - Health Services	15.38	12.87	12.55	12.06	11.67
2140 Psychological Services	17.94	14.55	7.58	8.10	8.50
2150 - Speech Pathology and Audiology Services	5.70	5.18	5.06	8.90	9.81
2160 - Other Student Treatment Services	1.97	2.15	2.60	2.47	2.81
2190 - Service Direction, Student Support Services	6.50	5.91	5.40	6.40	6.00
2210 - Improvement of Instruction Services	16.34	13.66	12.22	11.94	9.87
2220 - Educational Media Services	13.53	11.89	8.91	9.25	10.69
2230 - Assessment and Testing	7.03	5.77	6.55	6.44	5.38
2240 - Instructional Staff Development	-	-	0.60	-	0.70
2310 - Board of Education Services	-	0.15	0.09	0.09	0.16
2320 - Executive Administration Services	2.00	2.00	4.00	4.00	4.00
2410 - Office of the Principal Services	43.59	40.98	41.10	39.00	36.63
2490 - Other Support Services-School Administration	7.07	13.05	12.86	13.17	11.67
2510 - Direction of Business Support Services	2.00	1.75	1.75	1.00	1.00
2520 - Fiscal Services	6.52	6.43	5.23	6.00	5.60
2528 - Risk Management Services	0.25	0.25	0.25	0.25	1.00
2540 - Operation and Maintenance of Plant Services	55.47	60.61	53.13	54.09	48.19
2550 - Student Transportation Services	1.88	1.78	1.64	1.38	1.38
2570 - Internal Services	1.00	1.00	1.00	1.00	1.00
2630 - Information Services	2.88	2.00	1.00	1.00	1.00
2640 - Staff Services	5.88	6.07	6.07	6.00	4.60
2660 - Technology Services	19.84	20.69	18.94	19.34	14.50
2680 - Interpretation and Translation Services	3.74	3.25	2.97	2.75	2.25
2690 - Other Support Services-Central	0.15	0.36	0.44	0.50	0.50
2000 - Support Services Total	304.52	293.95	276.03	278.37	257.36
3100 - Food Services	35.07	33.91	35.23	34.34	29.44
3300 - Community Services	1.91	2.58	2.46	2.38	2.63
3000 - Enterprise and Community Services Total	36.98	36.49	37.69	36.73	32.06
4110 – Service Area Direction	2.13	1.00	-	-	-
4000 – Facilities Acquisition and Construction	2.13	1.00	-	-	-
TOTAL FTE	872.12	847.81	816.85	790.26	760.03

STAFFING ALLOCATION MODEL 2026

CLASSROOM FTE

Certified teaching staff are the foundation for instruction.

Grade	Allocation
K - 1	1 Classroom Teacher per 22 students, rounded to the nearest 1 FTE, with a minimum of 1 FTE
2 - 3	1 Classroom Teacher per 24 students, rounded to the nearest 1 FTE, with a minimum of 1 FTE
4 - 6	1 Classroom Teacher per 27 students, rounded to the nearest 1 FTE, with a minimum of 1 FTE
7 - 8	Classroom Teacher = (Number of Students / 29 students per class) * 7 sections in one day / 6 sections led by Classroom Teacher each day rounded up to the nearest 0.167 FTE
9 - 12	Classroom Teacher = (Number of Students / 31 students per class) * 7 sections in one day / 6 sections led by Classroom Teacher each day rounded up to the nearest 0.167 FTE
Alt. HS	1 Classroom Teacher per 28 students enrolled, rounded to the nearest 0.25 FTE

ELEMENTARY ENRICHMENT (GRADES K-6)

These certified teaching staff provide enriching instruction to students in grades K-6. In grades 7-12, this type of instruction is provided by teachers allocated under Classroom FTE, notated above.

Specialist	Allocation
Music	<p>K-6: 1 section (45 minutes) of music per week per classroom</p> <p>Each section includes an additional 15 minutes of prep time + 10 minutes of passing time. FTE is rounded to the nearest 0.2 FTE.</p>
Art	<p>K-6: 1 section (45 minutes) of art per week per classroom</p> <p>Each section includes an additional 15 minutes of prep time + 10 minutes of passing time. FTE is rounded to the nearest 0.2 FTE.</p>
PE	<p>K-6: 2 sections (90 minutes) of music per week per classroom</p> <p>Each section includes an additional 15 minutes of prep time + 10 minutes of passing time. FTE is rounded to the nearest 0.2 FTE.</p> <p><i>Division 22 requirements are met through additional time outside of structured PE minutes.</i></p>
STEAM	<p>K-4: 1 section (45 minutes) of STEAM per week per classroom</p> <p>Each section includes an additional 15 minutes of prep time + 10 minutes of passing time. FTE is rounded to the nearest 0.2 FTE.</p>

BASIC SCHOOL SUPPORT ALLOCATION

Services which provide administrative, technical, personal (e.g., guidance and health), and logistical support to facilitate and enhance instruction. Support services exist to sustain and enhance instruction and would not otherwise exist if not for instructional programs.

K-6 ELEMENTARY SCHOOLS

Admin & Admin Support

Position	Allocation
Principal	1.0 FTE (Flat)
TOSA/Dean of Students	1.0 FTE Schools < 500 2.0 FTE Schools > 500
Office Manager	1.0 FTE (Flat)
Admin Assistant	1.0 FTE (Flat)

Counseling

Position	Allocation
Counselor/ Social Worker	1.0 FTE (Flat)

Student Support

Position	Allocation
Educational Assistant	1 per 100 students, rounded to the nearest 0.8125 FTE
Student Behavior Support	0.875 FTE per each Title I designated school
Health Services Assistant	0.25 FTE (Flat) <i>Additional time is delegated to schools based on the specific student needs (ex: nursing delegation for diabetic student)</i>

Instructional Support

Position	Allocation
MTSS Specialist	1 per 350 K-6 students, rounded up to the nearest 0.1 FTE, with a minimum of 0.8 FTE and a maximum of 1.0 FTE
Library Media Technician	0.875 FTE (Flat)

K-8 SCHOOLS

Admin & Admin Support

Position	Allocation
Principal	1.0 Principal (Flat Allocation)
Dean of Students	1.0 FTE (Flat)
Office Manager	1.0 FTE (Flat)
Admin Assistant	0.875 FTE (Flat)
Registrar	0.125 FTE (flat)

Counseling

Position	Allocation
Counselor/ Social Worker	1.0 FTE (Flat)

Student Support

Position	Allocation
Educational Assistant	1 per 100 students, rounded to the nearest 0.8125 FTE
Student Behavior Support	0.875 FTE per each Title I designated school
Health Services Assistant	0.25 FTE (Flat) <i>Additional time is delegated to schools based on the specific student needs (ex: nursing delegation for diabetic student)</i>

Instructional Support

Position	Allocation
MTSS Specialist	1 per 350 K-6 students, rounded up to the nearest 0.1 FTE, with a minimum of 0.8 FTE and a maximum of 1.0 FTE
Library Media Technician	1.0 FTE (Flat)

JR. HIGH (7-8)

Admin & Admin Support

Position	Allocation
Principal	1.0 Principal (Flat Allocation)
Assistant Principal	1.0 FTE per 500 students enrolled, rounded to the nearest 1.0 FTE
Dean of Students	1.5 FTE (Flat)
Office Manager	1.0 FTE (Flat)
Admin Assistant	1.0 FTE per 500 students, rounded to the nearest 0.25
Registrar	1.0 FTE (flat)
Fiscal Clerk	0.5 FTE (flat)

Counseling

Position	Allocation
Counselor/ Social Worker	1 per 300 students, rounded up to the nearest 1.0 FTE

Student Support

Position	Allocation
Educational Assistant	1 per 150 students enrolled, rounded up to the nearest 0.875 FTE
Student Behavior Support	1 per 175 students enrolled, rounded up to the nearest 0.125 FTE
Health Services Assistant	0.875 FTE (Flat)

Instructional Support

Position	Allocation
Assessment Technician	0.875 FTE (Flat)
Equity Coach	0.2 FTE (Flat)
Library Media Technician	1.0 FTE (Flat)

HIGH SCHOOL

Admin & Admin Support

Position	Allocation
Principal	1.0 Principal (Flat Allocation)

Assistant Principal	1.0 FTE per 500 students enrolled, rounded to the nearest 0.5 FTE
Dean of Students	1.0 per 1800 students enrolled, rounded up to the nearest 0.1667 FTE, with a minimum of 0.5 FTE
Office Manager	1.0 FTE (Flat)
Admin Assistant	1 Administrative Assistant per 1500 students enrolled, rounded up to the nearest 0.125 FTE
Registrar	1.0 FTE (flat)
Fiscal Clerk	1.0 FTE (flat)

Counseling

Position	Allocation
Counselor/ Social Worker	1 per 300 students, rounded up to the nearest 0.5 FTE
Admin Assistant	1.0 FTE (Flat)
Career Center Specialist	0.5 FTE (Flat)

Student Support

Position	Allocation
Educational Assistant	1 per 300 students enrolled, rounded up to the nearest 0.875 FTE
Student Behavior Support	1 per 500 students enrolled, rounded up to the nearest 0.125 FTE
Health Services Assistant	0.875 FTE (Flat)

Instructional Support

Position	Allocation
Assessment Technician	0.5 FTE (Flat)
Equity Coach	0.2 FTE (Flat)
Grad Coach	1.0 FTE (Flat)
Library Media Technician	1.0 FTE (Flat)

Athletics

Position	Allocation
Athletic Director	0.5 FTE (flat)
Admin Assistant	1.0 FTE (flat)

ALTERNATIVE HIGH SCHOOL PROGRAM

Admin & Admin Support

Position	Allocation
Principal	1.0 FTE (Flat)
Office Manager	1.0 FTE (Flat)
Registrar	1.0 FTE (Flat)

Counseling

Position	Allocation
Counselor/ Social Worker	1 per 100 students enrolled, rounded to the nearest 0.5 FTE, with a minimum of 0.5 FTE

Student Support

Position	Allocation
Educational Assistant	1 per 75 students enrolled, rounded up to the nearest 0.875 FTE
Student Behavior Support	0.875 FTE (Flat)

Instructional Support

Position	Allocation
Assessment Technician	0.5 FTE (Flat)

K-12 SOCIO-EMOTIONAL GROWTH PROGRAM

Admin & Admin Support

Position	Allocation
Principal	1.0 FTE (Flat)
Dean of Students	0.5 FTE (Flat)
Office Manager	1.0 FTE (Flat)

Counseling

Position	Allocation
Counselor/ Social Worker	1 per 100 students enrolled, rounded to the nearest 0.5 FTE, with a minimum of 0.5 FTE

SUPPLEMENTARY SCHOOL SUPPORT

This allocation is layered on top of all other allocations and is specifically designed to address the **weighted** needs of students in each school through case management and/or district-wide programs.

SPECIAL EDUCATION

Learning Resource Center (LRC)

Level	Student:Certified Staff Target Ratio	Student:Classified Staff Target Ratio
K6/K8	24:1	9:1
Junior High	31:1	10:1
High School	34:1	12:1

Life Skills

Level	Student:Certified Staff Target Ratio	Student:Classified Staff Target Ratio
K - 8	10:1	3:1
High School	15:1	3:1

K-12 Socio-Emotional Growth Program

Level	Student:Certified Staff Target Ratio	Student:Classified Staff Target Ratio
K - 12	7:1	3:1

SALARY AND BENEFIT COSTS

2026-27 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	17.83	18.27	18.73	19.19	19.67	20.10	20.56	21.02	21.50	21.99	22.42	22.87	23.34	23.80	24.27	25.49
6	18.63	19.08	19.56	20.05	20.55	21.01	21.49	21.96	22.46	22.97	23.44	23.91	24.39	24.88	25.38	26.64
7	19.46	19.95	20.45	20.96	21.48	21.95	22.45	22.96	23.48	24.01	24.50	24.99	25.49	26.00	26.52	27.85
8	20.34	20.85	21.37	21.90	22.44	22.95	23.47	24.00	24.55	25.11	25.60	26.11	26.63	27.16	27.72	29.10
9	21.25	21.79	22.33	22.88	23.45	23.98	24.52	25.08	25.65	26.23	26.75	27.28	27.83	28.38	28.95	30.40
10	22.21	22.77	23.34	23.91	24.51	25.07	25.64	26.22	26.81	27.41	27.96	28.51	29.08	29.66	30.24	31.76
11	23.21	23.78	24.38	24.99	25.62	26.20	26.78	27.38	28.00	28.62	29.19	29.78	30.36	30.96	31.58	33.17
12	24.25	24.86	25.48	26.11	26.76	27.36	27.98	28.60	29.26	29.91	30.51	31.13	31.75	32.39	33.04	34.69
13	25.33	25.98	26.62	27.29	27.98	28.60	29.26	29.91	30.59	31.26	31.89	32.53	33.18	33.83	34.51	36.23
14	26.49	27.14	27.83	28.52	29.23	29.90	30.57	31.25	31.96	32.68	33.32	34.00	34.68	35.37	36.08	37.89
15	27.67	28.37	29.08	29.81	30.54	31.23	31.94	32.66	33.38	34.13	34.82	35.52	36.22	36.95	37.69	39.57
16	28.92	29.64	30.39	31.15	31.93	32.65	33.37	34.12	34.89	35.67	36.39	37.12	37.87	38.62	39.40	41.36
17	30.22	30.97	31.75	32.55	33.36	34.11	34.87	35.66	36.46	37.28	38.02	38.79	39.56	40.35	41.16	43.22
18	31.57	32.36	33.18	34.01	34.85	35.64	36.44	37.26	38.10	38.95	39.73	40.53	41.34	42.16	43.00	45.16
19	33.00	33.82	34.66	35.54	36.43	37.25	38.08	38.94	39.82	40.71	41.52	42.35	43.20	44.06	44.95	47.20
20	34.49	35.34	36.22	37.12	38.04	38.91	39.78	40.67	41.59	42.53	43.37	44.24	45.12	46.02	46.95	49.30
21	36.04	36.94	37.87	38.81	39.78	40.67	41.59	42.53	43.49	44.47	45.36	46.27	47.20	48.14	49.10	51.55
22	37.66	38.59	39.55	40.54	41.56	42.49	43.45	44.43	45.42	46.44	47.36	48.32	49.28	50.26	51.26	53.82
23	39.34	40.33	41.34	42.37	43.43	44.40	45.40	46.42	47.46	48.53	49.49	50.49	51.50	52.53	53.58	56.25

2026-27 CLASSIFIED JOB FAMILIES AND SALARY RANGE

<i>Food Service</i>	Educational Assistant Life Skills, Range 12	Information Services Technical Support 3, Range 23
Food Service Assistant, Range 5	School-to-Career Transition Specialist, Range 12	Data Integration & Systems Analyst, Range 23
Food Service Specialist, Range 6		
Lead Baker, Range 7		
Kitchen Manager, Range 9	<i>Assessment</i>	<i>Library</i>
Catering Manager, Range 9	Assessment Technician, Range 11	Library Media Assistant 1, Range 7
Central Kitchen Manager, Range 12	District Assessment and Data Specialist, Range 18	Instructional Media Center Assistant 1 (CIMC), Range 7
Food Service Foreman, Range 17	Student Behavior	Library Media Technician, Range 10
	Student Behavior Assistant, Range 9	Instructional Media Center Assistant 2 (CIMC), Range 10
<i>Clerical</i>	Student Behavior Support 1, Range 10	Instructional Media Center Lead (CIMC), Range 13
Secretary, Range 6	Student Behavior Support 2, Range 12	
Administrative Assistant 1, Range 7	Campus Behavior Support, Range 13	<i>Maintenance</i>
Health Service Assistant, Range 9	Student Behavior Support 3 - grandfathered, Range 16	Maintenance 1, Range 8
Administrative Assistant 1 - Office (attendance), Range 9		Lead Maintenance, Range 9
Administrative Assistant 2, Range 10	<i>Technology</i>	Warehouse Delivery, Range 10
Registrar 1, Range 12	Technology/Computer Lab Assistant 1 (bldg), Range 10	
Career Center Specialist, Range 12	Technology/Computer Lab Assistant 2 (bldg), Range 11	<i>Stand Alone Positions</i>
Administrative Assistant 2/Office Manager, Range 13	Information Services Training and Support, Range 12	Special Education Behavior Assistant, Range 13
Administrative Assistant 3, Range 13	Information Services Technical Support 1, Range 14	Mental Health & Wellness Skills Trainer, Range 15
Registrar 2, Range 13	Theater and AV Technician 2, Range 17	Administrative Assistant 3/Office Manager, Range 14
Administrative Assistant 3/Office Manager, Range 14	Information Services Technical Support 2, Range 18	
<i>Instructional Assistants</i>		
Educational Assistant 2, Range 9		
Educational Assistant 3, Range 11		

2026-27 LICENSED SALARY SCHEDULE: \$ PER 1.0 FTE, 191 CONTRACT DAYS

Note: At the time of this proposed budget, negotiations for a successor collective bargaining agreement between the District and the Corvallis Education Association (CEA) remain ongoing. This schedule reflects budgeted amounts.

Step	BA	BA+60	MA	MA+45/PhD
Step 1	55,099	57,028	\$0.00	\$0.00
Step 2	57,193	59,168	\$0.00	\$0.00
Step 3	59,366	61,386	61,386	62,037
Step 4	61,622	63,689	63,689	64,332
Step 5	63,964	66,076	66,076	66,713
Step 6	66,395	68,555	68,555	69,182
Step 7	68,918	71,126	71,126	71,742
Step 8	71,536	73,793	73,793	74,396
Step 9	74,255	76,561	76,561	77,149
Step 10	77,076	79,432	79,432	80,004
Step 11	80,005	82,411	82,411	82,965
Step 12	83,045	85,500	85,500	86,034
Step 13	86,201	88,707	88,707	89,216
Step 14	89,477	92,034	92,034	92,517
Step 15	92,877	95,486	95,486	95,941
Step 16	96,407	99,066	99,066	99,492
Step 17	100,071	102,781	102,781	103,172
Longevity	103,874	106,635	106,635	106,989

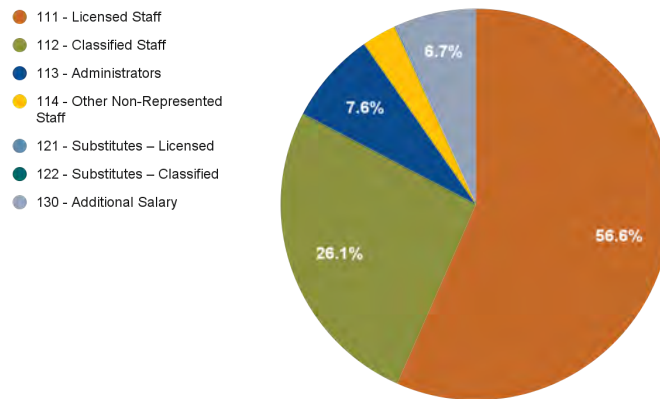
2026-27 ADMINISTRATOR/NON-REPRESENTED SALARY SCHEDULE; \$ PER 1.0 FTE

Position	Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Assistant Superintendent	260	170,695	174,962	179,337	183,820	188,414	193,125	197,953
Director/Finance	260	153,731	157,574	161,514	165,553	169,691	173,933	178,281
Director/Human Resources	260	153,731	157,574	161,514	165,553	169,691	173,933	178,281
Director/Operations	260	153,731	157,574	161,514	165,553	169,691	173,933	178,281
Director/Student Growth & Experience	260	153,731	157,574	161,514	165,553	169,691	173,933	178,281
Principal/High School	225	152,973	156,797	160,718	164,735	168,853	173,075	177,402
Principal/Middle School	225	142,605	146,171	149,824	153,569	157,407	161,342	165,377
Principal/Elementary	225	136,762	140,182	143,686	147,277	150,959	154,733	158,601
Coordinator/Student Growth & Experience	230	139,808	143,303	146,886	150,558	154,322	158,180	162,134
Coordinator/Alternative Pathways	225	136,762	140,182	143,686	147,277	150,959	154,733	158,601
Assistant Principal/High School	225	132,961	136,285	139,692	143,184	146,764	150,434	154,196
Assistant Principal/Middle School	225	126,832	130,003	133,252	136,583	139,998	143,499	147,087
Director/Technology	260	122,113	125,166	128,295	131,503	134,790	138,160	141,614
Manager/Mental Health	230	126,832	130,003	133,252	136,583	139,998	143,499	147,087
Manager/Accounting	260	104,452	107,062	109,738	112,483	115,295	118,178	121,132
Manager/Food Services	260	100,986	103,510	106,100	108,752	111,471	114,257	117,113
Coordinator/Communications	260	100,986	103,510	106,100	108,752	111,471	114,257	117,113
Manager/Facilities	260	94,997	97,373	99,807	102,302	104,860	107,481	110,167
Manager/District Theaters	260	84,337	86,444	88,606	90,821	93,092	95,419	97,804
Supervisor/Food Services	260	72,625	74,441	76,303	78,209	80,165	82,170	84,224
Supervisor/Family Outreach	230	80,819	82,840	84,911	87,033	89,209	91,440	93,726
Therapist/Physical	200	85,997	88,147	90,349	92,609	94,923	97,299	99,731
Executive Assistant/Superintendent & Board	260	84,337	86,445	88,606	90,821	93,092	95,419	97,804
Specialist/Risk & Compliance	260	82,129	84,182	86,287	88,444	90,655	92,921	95,245
Specialist/Sustainability	260	72,625	74,441	76,303	78,209	80,165	82,170	84,224
Specialist/Administrative	260	69,755	71,499	73,287	75,118	76,996	78,922	80,895
Specialist/Human Resources	260	69,755	71,499	73,287	75,118	76,996	78,922	80,895
Specialist/Payroll & Benefits	260	69,755	71,499	73,287	75,118	76,996	78,922	80,895
Coordinator/Transportation	260	69,755	71,499	73,287	75,118	76,996	78,922	80,895

SALARY COSTS BY OBJECT

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted (as Revised)	2026-27 Proposed
111 - Licensed Staff	\$29,793,194	\$31,916,777	\$32,957,359	\$34,904,090	\$34,733,512
112 - Classified Staff	14,673,779	14,877,226	15,024,670	16,553,036	\$15,985,316
113 - Administrators	4,306,349	4,555,907	4,635,453	4,821,820	\$4,680,551
114 - Non-Represented Staff	1,881,846	1,858,173	1,869,219	1,926,950	\$1,753,794
121 - Substitutes – Licensed ¹	70,646	107,441	86,919	85,520	\$93,400
122 - Substitutes – Classified ¹	12,058	8,513	14,468	18,190	\$500
130 - Additional Salary	4,169,938	3,227,013	3,438,099	2,955,640	\$4,107,801
TOTAL SALARY COST	\$54,907,809	\$56,551,050	\$58,026,188	\$61,265,246	\$61,354,874
<i>Change from Prior Year</i>	<i>7.6%</i>	<i>3.0%</i>	<i>2.6%</i>	<i>5.6%</i>	<i>0.1%</i>

¹The majority of substitute costs are reflected in contracted services (not salary) as the District uses a staffing agency, EduStaff. The proposed budget includes \$1,155,000 for Licensed substitutes and \$713,740 for Classified substitutes.



BENEFIT COSTS BY OBJECT

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted (as Revised)	2026-27 Proposed
210 - Public Employees Retirement System	\$12,643,365	\$13,674,352	\$14,124,920	\$16,413,044	\$17,626,308
220 - Social Security Administration	4,090,468	4,219,230	4,345,247	4,530,626	4,604,704
230 - Other Required Payroll Costs	323,507	423,776	481,544	591,556	742,231
240 - Contractual Employee Benefits	13,497,515	14,063,986	14,159,711	13,062,820	13,665,799
TOTAL BENEFIT COST	\$30,554,854	\$32,381,345	\$33,111,422	\$34,598,046	\$36,639,042
<i>Change from Prior Year</i>	<i>5.7%</i>	<i>6.0%</i>	<i>2.3%</i>	<i>4.5%</i>	<i>5.9%</i>

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.

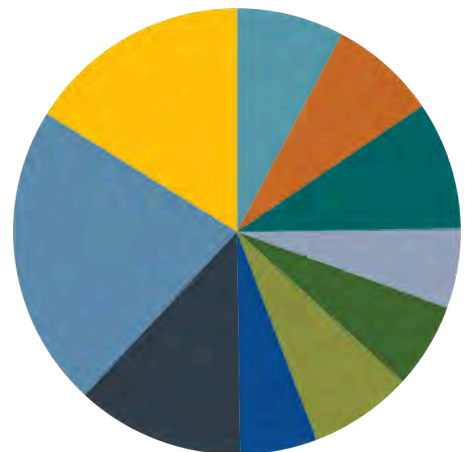
Year	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	Change from Prior Year
2020-21 Actual	385	409	403	445	523	481	479	522	529	524	530	512	591	6,333	-412 -6.1%
2021-22 Actual	396	396	420	402	430	535	473	474	534	568	548	535	568	6,279	-54 -0.9%
2022-23 Actual	378	424	418	424	401	457	532	469	493	572	574	542	572	6,256	-23 -0.4%
2023-24 Actual	350	400	416	409	422	398	440	524	460	525	552	567	553	6,016	-240 -3.8%
2024-25 Actual	326	356	391	406	403	419	405	429	526	498	517	538	595	5,809	-207 -3.4%
<i>2025-26 Projected</i>	<i>343</i>	<i>352</i>	<i>368</i>	<i>390</i>	<i>418</i>	<i>410</i>	<i>433</i>	<i>416</i>	<i>451</i>	<i>590</i>	<i>512</i>	<i>515</i>	<i>557</i>	5,755	-54 -0.9%
<i>2026-27 Projected</i>	<i>333</i>	<i>362</i>	<i>348</i>	<i>358</i>	<i>386</i>	<i>412</i>	<i>399</i>	<i>434</i>	<i>418</i>	<i>492</i>	<i>588</i>	<i>505</i>	<i>538</i>	5,576	-179 -3.1%
<i>2027-28 Projected</i>	<i>306</i>	<i>350</i>	<i>368</i>	<i>346</i>	<i>356</i>	<i>393</i>	<i>411</i>	<i>397</i>	<i>442</i>	<i>453</i>	<i>496</i>	<i>583</i>	<i>534</i>	5,435	-141 -2.5%
<i>2028-29 Projected</i>	<i>291</i>	<i>319</i>	<i>355</i>	<i>364</i>	<i>346</i>	<i>360</i>	<i>400</i>	<i>411</i>	<i>402</i>	<i>479</i>	<i>455</i>	<i>494</i>	<i>629</i>	5,305	-130 -2.4%
<i>2028-29 Projected</i>	<i>284</i>	<i>295</i>	<i>324</i>	<i>360</i>	<i>370</i>	<i>351</i>	<i>365</i>	<i>406</i>	<i>417</i>	<i>408</i>	<i>486</i>	<i>462</i>	<i>502</i>	5,030	-275 -5.2%

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.

2026-27 PROJECTED ENROLLMENT BY SCHOOL

School	Projected Enrollment
Adams	432
Garfield	431
Bessie Coleman	520
Kathryn Jones Harrison	320
Lincoln	346
Mountain View	416
Franklin	310
Corvallis Jr. High	677
Corvallis HS	1,224
Crescent Valley HS	900
Subtotal (District Schools)	5,576

- Adams
- Garfield
- Bessie Coleman
- Kathryn Jones Harrison
- Lincoln
- Mountain View
- Franklin
- Corvallis Jr. High
- Corvallis HS
- Crescent Valley HS



SCHOOL DISCRETIONARY ALLOCATIONS

School and Grades Served	Projected Enrollment	Students					Discretionary Allocation			
		Navigating Poverty ¹	With a Disability ²	Emerging Bilingual ³	Opportunity for Growth ⁴	Weighted Student Count	\$ per Weight	\$ per Student	Allocation	
K-6 Adams	432	52%	16%	15%	47%	571	\$ 210	\$ 278	\$ 119,910	
K-6 Franklin K-6	193	13%	9%	11%	23%	220	210	239	46,200	
K-6 Garfield	431	40%	11%	42%	62%	598	210	291	125,580	
K-6 Bessie Coleman	520	27%	15%	11%	39%	639	210	258	134,190	
K-6 Kathryn Jones Harrison	320	42%	18%	10%	48%	415	210	272	87,150	
K-6 Lincoln	346	44%	15%	25%	50%	462	210	280	97,020	
K-6 Mountain View K-6	358	43%	12%	4%	46%	453	210	266	95,130	
Total Elementary	2,600					3,358	\$ 210	\$ 271	\$ 705,180	
7-8 Corvallis Jr. High	662	40%	16%	15%	53%	867	\$ 350	\$ 458	303,450	
7-8 Franklin 7-8	117	13%	9%	11%	23%	134	350	401	46,900	
7-8 Mountain View 7-8	58	43%	12%	4%	46%	73	350	441	25,550	
K-12 Bridges	15	100%	100%	15%	100%	62	350	1,447	21,700	
Total Middle School	852					1,136	\$ 350	\$ 467	\$ 397,600	
9-12 Corvallis	1,123	27%	9%	17%	10%	1,331	\$ 360	\$ 427	\$ 479,160	
9-12 Crescent Valley	846	19%	13%	7%	8%	960	360	409	345,600	
9-12 Alternative Pathways	155	23%	11%	12%	9%	180	360	418	64,800	
Total High School	2,124					2,542	\$ 360	\$ 419	\$ 889,560	
GRAND TOTAL	5,576					7,036			\$ 1,992,340	

¹Navigating Poverty: Student Eligibility Report as of January 1, 2026 x 1.6, per CEP guidance

²With a Disability: Dec SECC 2526 Report (ODE)

³Emerging Bilingual: Fall 2025 LEP Report (ODE)

⁴Opportunity for Growth: 2024/25 At-A-Glance Profiles



Corvallis
SCHOOL DISTRICT

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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	Lincoln
			<i>DLI, Title I</i>	<i>Life Skills</i>	<i>DLI, Title I</i>
Projected 2026-27 Enrollment	432	520	431	320	346
STUDENT DEMOGRAPHICS (2025-26 ODE Fall Memberships)					
Total Fall Enrollment	362	329	379	223	303
American Indian/Alaskan Native	1%	1%	1%	1%	<1%
Asian	3%	11%	<1%	3%	<1%
Black/African American	2%	1%	2%	5%	1%
Hispanic/Latino	7%	7%	48%	8%	38%
Multiracial	10%	13%	8%	7%	6%
Native Hawaiian/Pacific Islander	1%	1%	0%	<1%	2%
White	76%	66%	40%	76%	53%
STUDENT SUCCESS AND MEMBERSHIP (2024-25 At-A-Glance Report Card)					
English Language Arts Proficiency	53%	68%	40%	52%	47%
Mathematics Proficiency	49%	63%	32%	52%	39%
Science Proficiency	39%	49%	31%	55%	43%
Grade 9 On Track to Graduate					
Grade 12 On Time Graduation					
Students with Disabilities	18%	16%	12%	21%	16%
Ever English Learners	12%	10%	41%	9%	29%
Students Navigating Poverty	36%	15%	36%	30%	33%
SCHOOL STAFFING (2026-27 Proposed)					
111 Licensed Staff	27.70	34.70	27.70	23.10	23.50
112 Classified Staff	17.84	15.00	15.38	19.31	22.06
113 Administrators	1.00	1.00	1.00	1.00	1.00
114 Other Non-Represented Staff	-	-	-	-	-
Total	46.54	50.70	44.08	43.41	46.56
SCHOOL SPENDING (2026-27 Proposed)					
100 Salaries	3,357,879	3,831,324	3,320,186	3,278,433	3,194,512
200 Associated Payroll Costs	2,045,780	2,238,754	2,029,757	2,021,215	1,948,732
300 Purchased Services	12,000	15,000	13,000	12,000	35,700
400 Supplies and Materials	107,910	105,677	77,847	75,150	52,867
500 Capital Outlay	-	-	-	-	-
600 Other Objects	-	500	-	-	-
Total	\$5,523,569	\$6,191,256	\$5,440,790	\$5,386,798	\$5,231,811
STUDENT:STAFF RATIO	9.3	10.3	9.8	7.4	7.4
STUDENT:LICENSED STAFF RATIO	15.6	15.0	15.6	13.9	14.7
SCHOOL SPENDING PER STUDENT					
State and Local Funds	12,733	11,554	12,602	16,695	14,290
Federal Funds	53	18	426	139	831
Total	\$12,786	\$11,906	\$12,624	\$16,834	\$15,121

Note on ESSA Reporting: The figures presented in this table represent direct school-level expenditures only, including building-specific staff (such as teachers, administrators, and custodians) and site-based supplies. These amounts do not include centrally managed district-level support costs—such as student transportation, nutrition services, central maintenance, and administrative oversight. Consequently, the per-pupil amounts shown here will be lower than the district’s comprehensive per-student operating cost.

K-8 & SECONDARY SCHOOLS							
	Mountain View	Franklin K-8	Linus Pauling Middle	Corvallis High	Crescent Valley High		District Wide
	<i>Title I, SEG</i>		<i>Life Skills, DLI</i>	<i>Life Skills, DLI</i>	<i>WINGS</i>		
Projected 2025-26 Enrollment	416	310	677	1,224	900		5,576
STUDENT DEMOGRAPHICS (2025-26 ODE Fall Memberships)							
Total Fall Enrollment (2024-25)	226	308	673	1,293	900		5,750
American Indian/Alaskan Native	0%	<1%	1%	1%	<1%		1%
Asian	1%	13%	2%	3%	7%		4%
Black/African American	<1%	<1%	3%	2%	1%		2%
Hispanic/Latino	11%	10%	25%	24%	12%		19%
Multiracial	9%	7%	9%	8%	10%		9%
Native Hawaiian/Pacific Islander	1%	1%	1%	<1%	<1%		1%
White	77%	69%	59%	63%	69%		65%
STUDENT SUCCESS AND MEMBERSHIP (2024-25 AI-A-Glance Report Card)							
English Language Arts Proficiency	49%	49%	49%				48%
Mathematics Proficiency	49%	49%	49%				-
Science Proficiency	49%	49%	49%				41%
Grade 9 On Track to Graduate				90%	92%		91%
Grade 12 On Time Graduation				84%	89%		87%
Students with Disabilities	15%	12%	15%	12%	12%		15%
Ever English Learners	*	11%	23%	19%	9%		16%
Students Navigating Poverty	38%	11%	32%	23%	15%		26%
SCHOOL STAFFING (2026-27 Proposed)							
111 Licensed Staff	25.00	19.00	38.60	62.41	43.85		329.16
112 Classified Staff	16.34	10.09	40.61	48.27	35.43		254.11
113 Administrators	1.00	1.00	2.00	4.60	3.40		17.00
114 Other Non-Represented Staff	-	-	-	-	-		-
Total	42.34	30.09	81.21	115.28	82.67		600.27
SCHOOL SPENDING (2026-27 Proposed)							
100 Salaries	3,176,051	2,383,582	5,833,707	9,388,233	6,875,578		45,551,692
200 Associated Payroll Costs	1,945,437	1,428,777	3,633,399	5,482,096	4,045,258		27,465,789
300 Purchased Services	1,000	12,000	43,325	169,000	236,750		549,775
400 Supplies and Materials	103,074	74,181	145,852	253,687	332,202		1,328,447
500 Capital Outlay	-	-	-	-	-		-
600 Other Objects	-	-	-	20,350	15,850		36,700
Total	\$5,225,562	\$3,898,540	\$9,656,284	\$15,313,367	\$11,505,638		\$ 74,932,403
STUDENT:STAFF RATIO	9.8	10.3	8.3	10.6	10.9		9.3
STUDENT:LICENSED STAFF RATIO	16.6	16.3	17.5	19.6	20.5		16.9
SCHOOL SPENDING PER STUDENT							
State and Local Funds	11,988	12,426	14,263	12,443	12,784		13,231
Federal Funds	574	150	-	68	-		207
Total	\$12,561	\$12,576	\$14,263	\$12,511	\$12,784		\$13,438

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

ADAMS ELEMENTARY

1615 SW 35th Street, Corvallis, OR 97333

Grades K-5 (K-6 as of 2026-27)



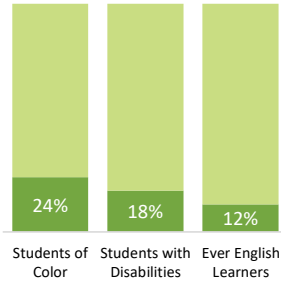
ENROLLMENT (FALL MEMBERSHIP)



2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2026-27 Projected
389	358	342	362	432

DEMOGRAPHICS

	2022-23	2023-24	2024-25	
Race/Ethnicity	American Indian/Alaskan Native	1%	1%	1%
	Asian	6%	5%	3%
	Black/African American	3%	3%	2%
	Hispanic/Latino	8%	9%	7%
	Multiracial	10%	8%	10%
	Native Hawaiian/Pacific Islander	1%	1%	1%
	White	72%	75%	76%
Students with Disabilities	11%	11%	18%	
Ever English Learners	10%	9%	12%	

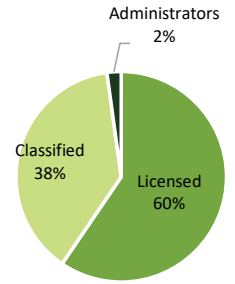


PERFORMANCE MEASURES

	2022-23	2023-24	2024-25
English Language Arts Proficiency	48%	55%	53%
Mathematics Proficiency	47%	52%	49%
Science Proficiency	44%	33%	39%

STAFFING

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
111 – Licensed Staff	24.54	23.76	22.09	22.18	27.70
112 – Classified Staff	17.92	15.00	14.00	16.19	17.84
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	43.46	39.76	37.08	39.36	46.54



PER STUDENT

9.0 9.0 9.2 9.2 9.3

SPENDING

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
100 – Salaries	\$ 2,523,442	\$ 2,525,443	\$ 2,527,436	\$ 2,745,540	\$ 3,357,879
200 – Associated Payroll Costs	1,474,365	1,435,109	1,422,978	1,573,710	2,045,780
300 – Purchased Services	134,301	105,344	181,618	2,200	12,000
400 – Supplies and Materials	64,757	74,448	79,356	77,750	107,910
500 – Capital Outlay	-	8,492	4,624	2,000	-
600 – Other Objects	-	-	-	1,000	-
TOTAL	\$ 4,196,864	\$ 4,148,837	\$ 4,216,012	\$ 4,402,200	\$ 5,523,569



PER STUDENT

\$10,789 \$11,589 \$12,328 \$12,161 \$12,786

SOURCE NOTES:

ENROLLMENT shown is ODE Fall Membership, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are ODE At-A-Glance School Profile (<https://www.ode.state.or.us/data/reportcard/media.aspx>)

STAFFING and SPENDING figures are based on audited actuals for 2023-25, adopted as revised for 2025-26, and proposed for 2026-27.

BESSIE COLEMAN ELEMENTARY

3838 NW Walnut Blvd, Corvallis, OR 97330

Grades K-5 (K-6 as of 2026-27)



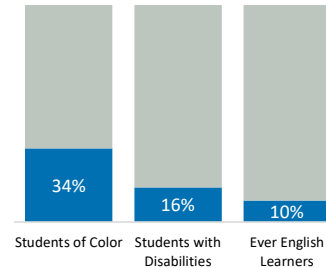
ENROLLMENT



2022-23	2023-24	2024-25	2025-26	2026-27
Actual	Actual	Actual	Actual	Projected
345	346	351	329	520

DEMOGRAPHICS

	2022-23	2023-24	2024-25	
Race/Ethnicity	American Indian/Alaskan Native	12%	<1%	1%
	Asian	1%	14%	11%
	Black/African American	8%	1%	1%
	Hispanic/Latino	14%	7%	7%
	Multiracial	1%	13%	13%
	Native Hawaiian/Pacific Islander	65%	1%	1%
	White	65%	64%	66%
Students with Disabilities	12%	13%	16%	
Ever English Learners	10%	13%	10%	

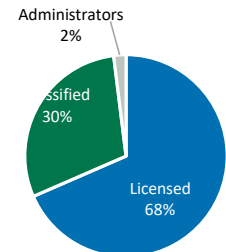


PERFORMANCE MEASURES

	2022-23	2023-24	2024-25
English Language Arts Proficiency	72%	62%	68%
Mathematics Proficiency	66%	63%	63%
Science Proficiency	66%	58%	49%

STAFFING

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Budget	Proposed
111 – Licensed Staff	20.80	23.66	24.15	22.85	34.70
112 – Classified Staff	18.12	16.40	16.75	19.29	15.00
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	39.92	41.06	41.90	43.14	50.70

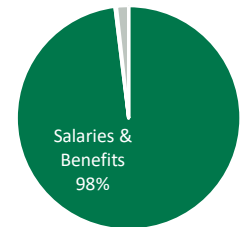


PER STUDENT

8.6 8.4 8.4 7.6 10.3

SPENDING

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Budget	Proposed
100 – Salaries	\$ 2,184,182	\$ 2,422,047	\$ 2,603,504	\$ 2,853,270	\$ 3,831,324
200 – Associated Payroll Costs	1,287,591	1,434,934	1,536,672	1,586,490	2,238,754
300 – Purchased Services	122,592	123,619	151,578	-	15,000
400 – Supplies and Materials	79,658	75,741	61,560	77,920	105,677
500 – Capital Outlay	-	13,902	-	-	-
600 – Other Objects	-	307	286	-	500
TOTAL	\$ 3,674,023	\$ 4,070,550	\$ 4,353,600	\$ 4,517,680	\$ 6,191,256



PER STUDENT

\$10,649 \$11,765 \$12,403 \$13,732 \$11,906

SOURCE NOTES:

ENROLLMENT shown is ODE Fall Membership, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are ODE At-A-Glance School Profile (<https://www.ode.state.or.us/data/reportcard/media.aspx>)

STAFFING and SPENDING figures are based on audited actuals for 2023-25, adopted as revised for 2025-26, and proposed for 2026-27.

GARFIELD ELEMENTARY

1205 NW Garfield Ave, Corvallis, OR 97330

Grades K-5 (K-6 as of 2026-27)

DLI, Title I



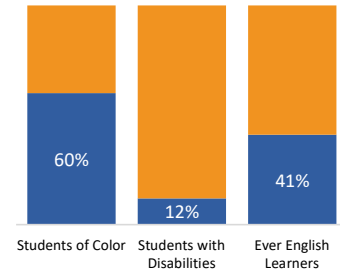
ENROLLMENT



2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2026-27 Projected
369	368	378	379	431

DEMOGRAPHICS

	2022-23	2023-24	2024-25	
Race/Ethnicity	American Indian/Alaskan Native	2%	1%	1%
	Asian	<1%	1%	<1%
	Black/African American	1%	1%	2%
	Hispanic/Latino	48%	48%	48%
	Multiracial	7%	9%	8%
	Native Hawaiian/Pacific Islander	0%	0%	0%
	White	41%	40%	40%
Students with Disabilities	11%	11%	12%	
Ever English Learners	39%	41%	41%	

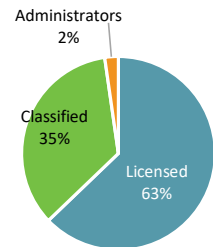


PERFORMANCE MEASURES

	2022-23	2023-24	2024-25
English Language Arts Proficiency	28%	40%	40%
Mathematics Proficiency	21%	32%	32%
Science Proficiency	22%	31%	31%

STAFFING

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
111 – Licensed Staff	28.67	28.93	26.96	27.55	27.70
112 – Classified Staff	26.47	22.30	20.22	18.16	15.38
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	56.14	52.23	48.18	46.71	44.08

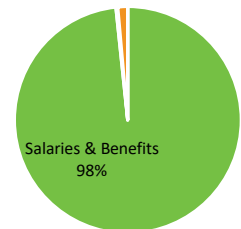


PER STUDENT

6.6 7.0 7.8 8.1 9.8

SPENDING

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
100 – Salaries	\$ 3,012,256	\$ 3,042,212	\$ 3,055,032	\$ 3,220,670	\$ 3,320,186
200 – Associated Payroll Costs	1,777,245	1,823,056	1,799,518	1,884,060	2,029,757
300 – Purchased Services	127,608	114,369	153,066	9,100	13,000
400 – Supplies and Materials	111,792	127,435	77,336	75,480	77,847
500 – Capital Outlay	-	2,402	-	-	-
600 – Other Objects	-	159	-	-	-
TOTAL	\$ 5,028,900	\$ 5,109,634	\$ 5,084,951	\$ 5,189,310	\$ 5,440,790



PER STUDENT

\$13,628 \$13,885 \$13,452 \$13,692 \$12,624

SOURCE NOTES:

ENROLLMENT shown is ODE Fall Membership, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are ODE At-A-Glance School Profile (<https://www.ode.state.or.us/data/reportcard/media.aspx>)

STAFFING and SPENDING figures are based on audited actuals for 2023-25, adopted as revised for 2025-26, and proposed for 2026-27.

KATHRYN JONES HARRISON ELEMENTARY

1825 NW 27th, Corvallis, OR 97330

Grades K-5 (K-6 as of 2026-27)

Life Skills



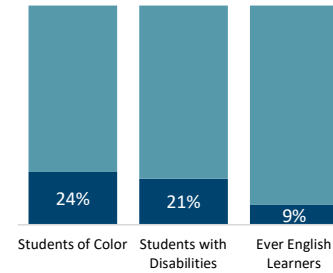
ENROLLMENT



2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2026-27 Projected
274	273	225	223	320

DEMOGRAPHICS

	2022-23	2023-24	2024-25	
Race/Ethnicity	American Indian/Alaskan Native	1%	2%	1%
	Asian	4%	4%	3%
	Black/African American	2%	3%	5%
	Hispanic/Latino	8%	11%	8%
	Multiracial	8%	8%	7%
	Native Hawaiian/Pacific Islander	0%	0%	<1%
	White	77%	72%	76%
Students with Disabilities	18%	15%	21%	
Ever English Learners	7%	7%	9%	

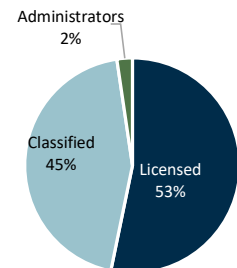


PERFORMANCE MEASURES

	2022-23	2023-24	2024-25
English Language Arts Proficiency	54%	52%	52%
Mathematics Proficiency	48%	52%	52%
Science Proficiency	50%	55%	55%

STAFFING

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
111 – Licensed Staff	22.70	22.00	20.63	16.70	23.10
112 – Classified Staff	26.34	23.75	21.21	21.78	19.31
113 – Administrators	1.00	1.01	1.00	1.00	1.00
TOTAL	50.04	46.76	42.84	39.48	43.41



PER STUDENT

5.5 5.8 5.3 5.6 7.4

SPENDING

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
100 – Salaries	\$ 2,753,914	\$ 2,770,539	\$ 2,671,977	\$ 2,561,280	\$ 3,278,433
200 – Associated Payroll Costs	1,651,544	1,697,032	1,623,481	1,518,650	2,021,215
300 – Purchased Services	117,154	101,484	112,051	-	12,000
400 – Supplies and Materials	85,776	62,483	51,477	56,150	75,150
500 – Capital Outlay	-	2,402	90,545	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 4,608,388	\$ 4,633,940	\$ 4,549,530	\$ 4,136,080	\$ 5,386,798



PER STUDENT

\$16,819 \$16,974 \$20,220 \$18,547 \$16,834

SOURCE NOTES:

ENROLLMENT shown is ODE Fall Membership, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are ODE At-A-Glance School Profile (<https://www.ode.state.or.us/data/reportcard/media.aspx>)

STAFFING and SPENDING figures are based on audited actuals for 2023-25, adopted as revised for 2025-26, and proposed for 2026-27.

LINCOLN ELEMENTARY

110 SE Alexander Ave, Corvallis, OR 97333

Grades K-5 (K-6 as of 2026-27)

DLI, Title I



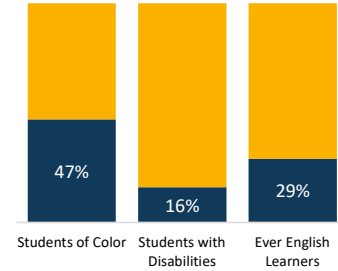
ENROLLMENT



2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2026-27 Projected
320	320	311	303	346

DEMOGRAPHICS

	2022-23	2023-24	2024-25
American Indian/Alaskan Native	<1%	<1%	<1%
Asian	0%	0%	<1%
Black/African American	1%	1%	1%
Hispanic/Latino	33%	36%	38%
Multiracial	8%	7%	6%
Native Hawaiian/Pacific Islander	1%	1%	2%
White	56%	55%	53%
Students with Disabilities	14%	12%	16%
Ever English Learners	24%	23%	29%

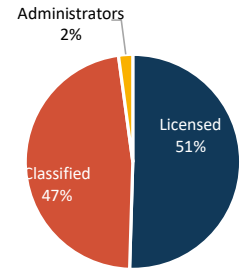


PERFORMANCE MEASURES

	2022-23	2023-24	2024-25
English Language Arts Proficiency	45%	47%	47%
Mathematics Proficiency	30%	39%	39%
Science Proficiency	42%	43%	43%

STAFFING

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
111 – Licensed Staff	25.50	24.25	25.41	21.65	23.50
112 – Classified Staff	23.35	22.07	20.99	20.50	22.06
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	49.85	47.33	47.39	43.15	46.56



PER STUDENT

6.4 6.8 6.6 7.0 7.4

SPENDING

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
100 – Salaries	\$ 2,746,645	\$ 2,826,528	\$ 2,919,739	\$ 2,832,400	\$ 3,194,512
200 – Associated Payroll Costs	1,634,378	1,685,544	1,713,516	1,587,750	1,948,732
300 – Purchased Services	163,437	147,781	137,346	15,000	35,700
400 – Supplies and Materials	91,290	70,876	88,759	61,050	52,867
500 – Capital Outlay	-	11,500	130,855	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 4,635,750	\$ 4,742,229	\$ 4,990,216	\$ 4,496,200	\$ 5,231,811



PER STUDENT

\$14,487 \$14,819 \$16,046 \$14,839 \$15,121

SOURCE NOTES:

ENROLLMENT shown is ODE Fall Membership, DEMOGRAPHICS, and PERFORMANCE MEASURES shown are ODE At-A-Glance School Profile (<https://www.ode.state.or.us/data/reportcard/media.aspx>)

STAFFING and SPENDING figures are based on audited actuals for 2023-25, adopted as revised for 2025-26, and proposed for 2026-27.

MOUNTAIN VIEW ELEMENTARY

340 NE Granger, Corvallis, OR 97330

Grades K-5 (K-8 as of 2026-27)

Title I, SEL



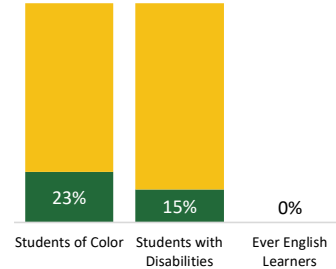
ENROLLMENT



2022-23	2023-24	2024-25	2025-26	2026-27
Actual	Actual	Actual	Actual	Projected
236	231	211	226	416

DEMOGRAPHICS

	2022-23	2023-24	2024-25
Race/Ethnicity	American Indian/Alaskan Native	<1%	0%
	Asian	1%	1%
	Black/African American	<1%	<1%
	Hispanic/Latino	10%	9%
	Multiracial	8%	9%
	Native Hawaiian/Pacific Islander	1%	1%
	White	79%	79%
Students with Disabilities	11%	16%	15%
Ever English Learners	n/a	2%	*

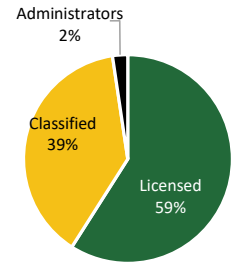


PERFORMANCE MEASURES

	2022-23	2023-24	2024-25
English Language Arts Proficiency	49%	49%	49%
Mathematics Proficiency	45%	39%	39%
Science Proficiency	46%	27%	27%

STAFFING

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Budget	Proposed
111 – Licensed Staff	17.90	18.37	16.81	16.40	25.00
112 – Classified Staff	17.86	14.70	15.53	16.03	16.34
113 – Administrators	1.00	1.00	0.60	1.00	1.00
TOTAL	36.77	34.07	32.94	33.43	42.34

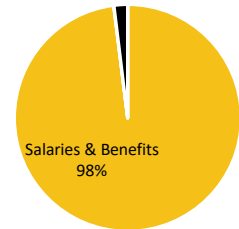


PER STUDENT

6.4 6.8 6.4 6.8 9.8

SPENDING

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Budget	Proposed
100 – Salaries	\$ 2,019,530	\$ 2,024,734	\$ 2,024,734	\$ 2,290,220	\$ 3,176,051
200 – Associated Payroll Costs	1,191,714	1,232,533	1,232,533	1,284,380	1,945,437
300 – Purchased Services	106,063	74,251	74,251	2,300	1,000
400 – Supplies and Materials	59,916	79,467	79,467	47,750	103,074
500 – Capital Outlay	-	450,806	2,402	-	-
600 – Other Objects	-	-	-	-	-
TOTAL	\$ 3,377,223	\$ 3,861,791	\$ 3,413,388	\$ 3,624,650	\$ 5,225,562



PER STUDENT

\$14,310 \$16,718 \$16,177 \$16,038 \$12,561

SOURCE NOTES:

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FRANKLIN K-8 SCHOOL

750 NW 18th Street, Corvallis, OR 97330

Grades K-8

School of Choice



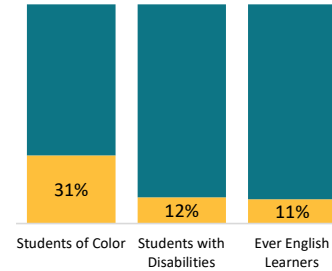
ENROLLMENT



2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2026-27 Projected
298	303	310	308	310

DEMOGRAPHICS

		2022-23	2023-24	2024-25
Race/Ethnicity	American Indian/Alaskan Native	<1%	<1%	<1%
	Asian	10%	10%	13%
	Black/African American	2%	1%	<1%
	Hispanic/Latino	8%	9%	10%
	Multiracial	9%	9%	7%
	Native Hawaiian/Pacific Islander	1%	1%	1%
	White	70%	70%	69%
Students with Disabilities		9%	12%	12%
Ever English Learners		12%	12%	11%

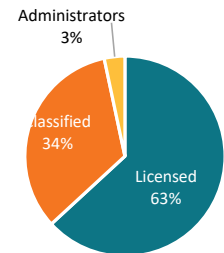


PERFORMANCE MEASURES

	2022-23	2023-24	2024-25
English Language Arts Proficiency	68%	79%	79%
Mathematics Proficiency	59%	66%	66%
Science Proficiency	53%	65%	65%

STAFFING

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
111 – Licensed Staff	17.08	18.70	18.15	17.58	19.00
112 – Classified Staff	11.29	10.28	9.39	9.50	10.09
113 – Administrators	1.00	1.00	1.00	1.00	1.00
TOTAL	29.37	29.98	28.54	28.08	30.09

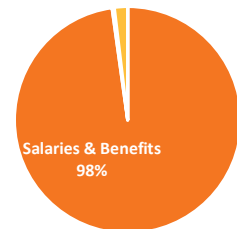


PER STUDENT

10.1 10.1 10.9 11.0 10.3

SPENDING

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
100 – Salaries	\$ 1,757,329	\$ 2,029,763	\$ 2,099,970	\$ 2,215,355	\$ 2,383,582
200 – Associated Payroll Costs	978,151	1,164,883	1,197,068	\$ 1,291,740	1,428,777
300 – Purchased Services	98,572	172,060	190,457	\$ 3,500	12,000
400 – Supplies and Materials	125,773	84,490	68,417	\$ 53,695	74,181
500 – Capital Outlay	-	-	-	\$ -	-
600 – Other Objects	-	-	1,954	\$ -	-
TOTAL	\$ 2,959,824	\$ 3,451,196	\$ 3,557,865	\$ 3,564,290	\$ 3,898,540



PER STUDENT

\$9,932 \$11,390 \$11,477 \$11,572 \$12,576

SOURCE NOTES:

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CORVALLIS HIGH SCHOOL

1400 NW Buchanan Ave, Corvallis, OR 97330

Grades 9-12

Life Skills, DLI



SPARTANS

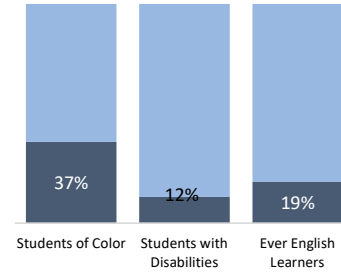
ENROLLMENT



2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2026-27 Projected
1234	1255	1,273	1,293	1224

DEMOGRAPHICS

	2022-23	2023-24	2024-25
American Indian/Alaskan Native	1%	1%	1%
Asian	3%	3%	3%
Black/African American	2%	2%	2%
Hispanic/Latino	24%	24%	24%
Multiracial	8%	8%	8%
Native Hawaiian/Pacific Islander	<1%	<1%	<1%
White	62%	62%	63%
Students with Disabilities	10%	3%	12%
Ever English Learners	19%	18%	19%

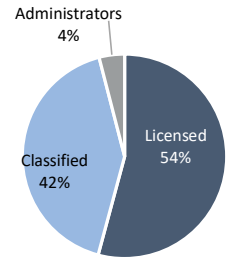


PERFORMANCE MEASURES

	2022-23	2023-24	2024-25
On Track to Graduate	87%	89%	90%
On Time Graduation	87%	89%	84%

STAFFING

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
111 – Licensed Staff	72.28	68.94	66.55	65.39	62.41
112 – Classified Staff	54.68	48.05	45.61	45.73	48.27
113 – Administrators	4.60	4.60	4.60	4.60	4.60
TOTAL	131.56	121.58	116.76	115.72	115.28

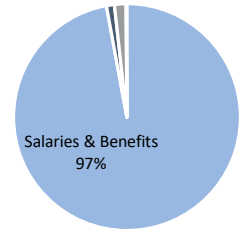


PER STUDENT

9.4 10.3 10.9 11.2 10.6

SPENDING

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
100 – Salaries	\$ 8,519,571	\$ 8,776,985	\$ 8,776,985	\$ 9,495,405	\$ 9,388,233
200 – Associated Payroll Costs	4,670,829	4,887,873	4,887,873	\$ 5,158,326	5,482,096
300 – Purchased Services	814,424	799,505	799,505	\$ 200,677	169,000
400 – Supplies and Materials	707,390	646,949	646,949	\$ 269,402	253,687
500 – Capital Outlay	974,364	125,761	71,673	\$ 5,000	-
600 – Other Objects	10,516	31,715	31,715	\$ 24,890	20,350
TOTAL	\$ 15,697,093	\$ 15,268,787	\$ 15,214,699	\$ 15,153,700	\$ 15,313,367



PER STUDENT

\$12,720 \$12,166 \$11,952 \$11,720 \$12,511

SOURCE NOTES:

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CRESCENT VALLEY HIGH SCHOOL

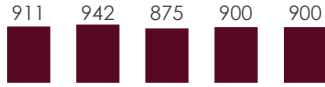
4444 NW Highland Dr, Corvallis, OR 97330

Grades 9-12

WINGS



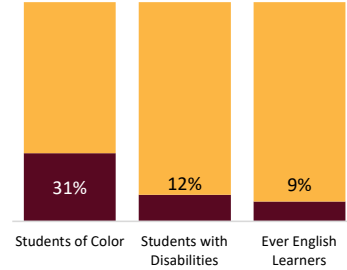
ENROLLMENT



2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2026-27 Projected
911	942	875	900	900

DEMOGRAPHICS

		2022-23	2023-24	2024-25
Race/Ethnicity	American Indian/Alaskan Native	<1%	<1%	<1%
	Asian	6%	7%	7%
	Black/African American	1%	1%	1%
	Hispanic/Latino	11%	11%	12%
	Multiracial	11%	10%	10%
	Native Hawaiian/Pacific Islander	<1%	0%	<1%
	White	71%	70%	69%
Students with Disabilities		10%	4%	12%
Ever English Learners		7%	7%	9%

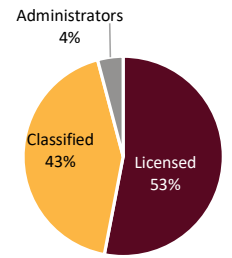


PERFORMANCE MEASURES

	2022-23	2023-24	2024-25
On Track to Graduate	84%	87%	92%
On Time Graduation	94%	90%	89%

STAFFING

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
111 – Licensed Staff	51.72	50.90	47.18	44.26	43.85
112 – Classified Staff	50.25	50.75	36.07	42.24	35.43
113 – Administrators	4.40	4.16	3.40	3.40	3.40
TOTAL	106.37	105.81	86.65	89.90	82.67

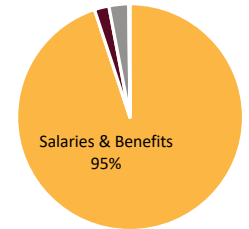


PER STUDENT

8.6 8.9 10.1 10.0 10.9

SPENDING

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed
100 – Salaries	\$ 6,615,340	\$ 7,093,266	\$ 6,688,063	\$ 7,065,375	\$ 6,875,578
200 – Associated Payroll Costs	3,676,813	3,996,456	\$ 3,688,263	\$ 3,940,864	4,045,258
300 – Purchased Services	858,869	645,619	\$ 968,944	\$ 275,800	236,750
400 – Supplies and Materials	392,251	448,583	\$ 552,240	\$ 218,211	332,202
500 – Capital Outlay	579,559	66,622	\$ 75,318	\$ -	-
600 – Other Objects	27,774	26,785	\$ 40,253	\$ 19,890	15,850
TOTAL	\$ 12,150,607	\$ 12,277,331	\$ 12,013,080	\$ 11,520,140	\$ 11,505,638



PER STUDENT

\$13,338 \$13,033 \$13,729 \$12,800 \$12,784

SOURCE NOTES:

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DIRECTORY OF SCHOOLS

ELEMENTARY

ADAMS ELEMENTARY SCHOOL
1615 SW 35TH St, Corvallis, OR 97333
Grades: KG - 6

BESSIE COLEMAN ELEMENTARY SCHOOL
3838 NW Walnut Blvd, Corvallis, OR 97330
Grades: KG - 6

GARFIELD ELEMENTARY SCHOOL
1205 NW Garfield Ave, Corvallis, OR 97330
Grades: KG - 6

KATHRYN JONES HARRISON ELEMENTARY SCHOOL
1825 NW 27th St, Corvallis, OR 97330
Grades: KG - 6

LINCOLN ELEMENTARY SCHOOL
110 SE Alexander Ave, Corvallis, OR 97333
Grades: KG - 6

K-8 SCHOOLS

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

MOUNTAIN VIEW ELEMENTARY SCHOOL
340 NE Granger Ave, Corvallis, OR 97330
Grades: KG - 8

SECONDARY

CORVALLIS JUNIOR HIGH SCHOOL
1111 NW Cleveland Ave, Corvallis, OR 97330
Grades: 7 - 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: K - 12

GLOSSARY OF TERMS

21ST CCLC

21st Century Community Learning Centers

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 recognizes transactions when they occur, regardless of the timing of the related cash flows. (ORS 294.311[1])

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).

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."

AP

Advanced Placement

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.

ASBO MBA

Association of School Business Officials International Meritorious Budget Award

ASSESSED VALUE

The value set on real and personal property as a basis for levying taxes.

AV

Assessed Value

AVID

Advancement via Individual Determination (college and career readiness program)

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.

BIENNIUM

Two-year budget cycle. Oregon operates on a two-year fiscal framework—the state legislature meets in odd-numbered years to adopt a budget that covers two full fiscal years.

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 proposed 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])

CBA

Collective Bargaining Agreement

CEA

Corvallis Education Association (local licensed employees' union)

CEP

Community Eligibility Provision

CET

Construction Excise Tax

CIMC

Curriculum Instructional Material Center

CLASSIFIED EMPLOYEES

Support Staff, including instructional assistants, clerical staff, custodians, maintenance, and food service workers. Represented by OSEA.

COLA

Cost of Living Adjustment

CONTINGENCY

A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

CPSF

Corvallis Public Schools Foundation

CTE

Career and Technical Education

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.

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)

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.

ESD

Education Service District

ESSA

Every Student Succeeds Act

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.

FICA

Federal Insurance Contributions Act (Social Security and Medicare)

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.

FTE

Full-Time Equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day, five days per week.

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.

FTE

Full-time Equivalent

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.

GAAP

Generally Accepted Accounting Principles

GASB

Government Accounting Standards Board

GENERAL FUND

The fund used to account for all financial resources except those required to be accounted for in other funds. (OR 150-294.352[1])

GO

General Obligation [Bond]

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])

HSS

High School Success Grant

IAP

Individual Account Program [PERS]

IDEA

Individuals with Disabilities Education Act

IEP

Individual education programs (IEPs) developed for students requiring special education and related services.

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)

LBL ESD

Linn Benton Lincoln Educational Service District

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.

LRC

Learning Resource Center

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.

MTSS

Multi-Tiered System of Support

OAR

Oregon Administrative Rule

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.

ODE

Oregon Department of Education

OEA

Oregon Education Association (state licensed employees' union)

OPEB

Other Post-Employment Benefits

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.

OPSRP

Oregon Public Service Retirement Plan: the retirement plan for employees hired on or after August 29, 2003.

ORS

Oregon Revised Statute

OSEA

Oregon Schools Employee Association (classified employees' union)

OSU

Oregon State University

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.

PERS

Public Employees Retirement System

PROGRAM BUDGET

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class.

PROGRAM BUDGETING AND ACCOUNTING MANUAL

The Program Budgeting and Accounting Manual is designed as a resource tool for school districts and education service districts in Oregon. The use of the budget and accounting codes will vary with the individual needs of each district. The minimum requirement is adopted as Administrative Rule by the State Board of Education.

PROPOSED BUDGET

Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PTO/PTA

Parent Teacher Organization/Parent Teacher Association

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.

RMV

Real Market Value

SBITA

Subscription-Based Information Technology Arrangements

SEL

Social and Emotional Learning

SIA

Student Investment Account

SLP

Speech Language Pathology

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.

SPED

Special Education

SSA

Student Success Act

SSF

State School Fund

STA

Student Transportation of America

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.

STAKEHOLDER

Individuals, groups, or organizations that have a vested interest in the district's operations, educational outcomes, and financial stewardship. Because school districts are public entities, their stakeholder base is broad and encompasses anyone impacted by or capable of influencing the district's decisions.

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.

TOSA

Teacher on Special Assignment

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.

UAL

Unfunded Actuarial Liability

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)

WINGS

Work, Instruction, Networking, Goal Setting, Self-Determination (Alternative Education Program)



Corvallis
SCHOOL DISTRICT

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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; Byron Bethards, Student Growth and Experience Director, Title II Oversight and Complaints, and ADA Complaints: byron.bethards@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; Byron Bethards, Director de Crecimiento y Experiencia Estudiantil y Supervisora y Quejas del Título II y Americanos con Discapacidades (ADA por sus siglas en inglés): byron.bethards@corvallis.k12.or.us



Corvallis
SCHOOL DISTRICT

BUDGET COMMITTEE MEETING

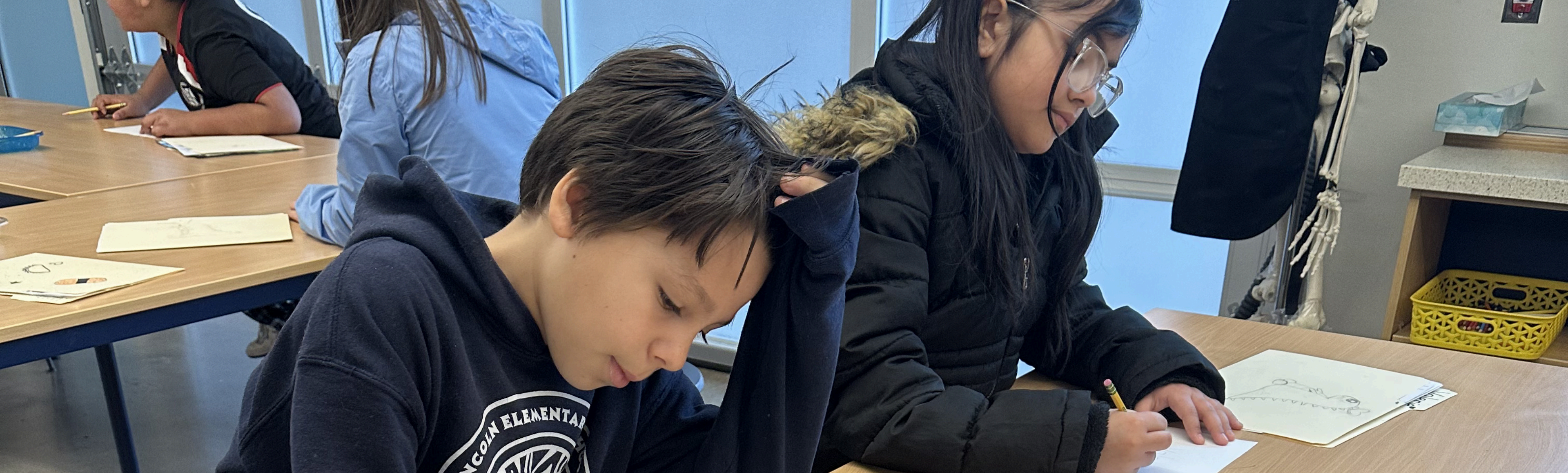
May 14, 2026



AGENDA

- NOMINATION & ELECTION OF OFFICIERS
- SUPERINTENDENT BUDGET MESSAGE
- BUDGET OFFICER PRESENTATION
- PUBLIC COMMENT
- DELIBERATION
- COMMITTEE ACTION





SUPERINTENDENT'S BUDGET MESSAGE

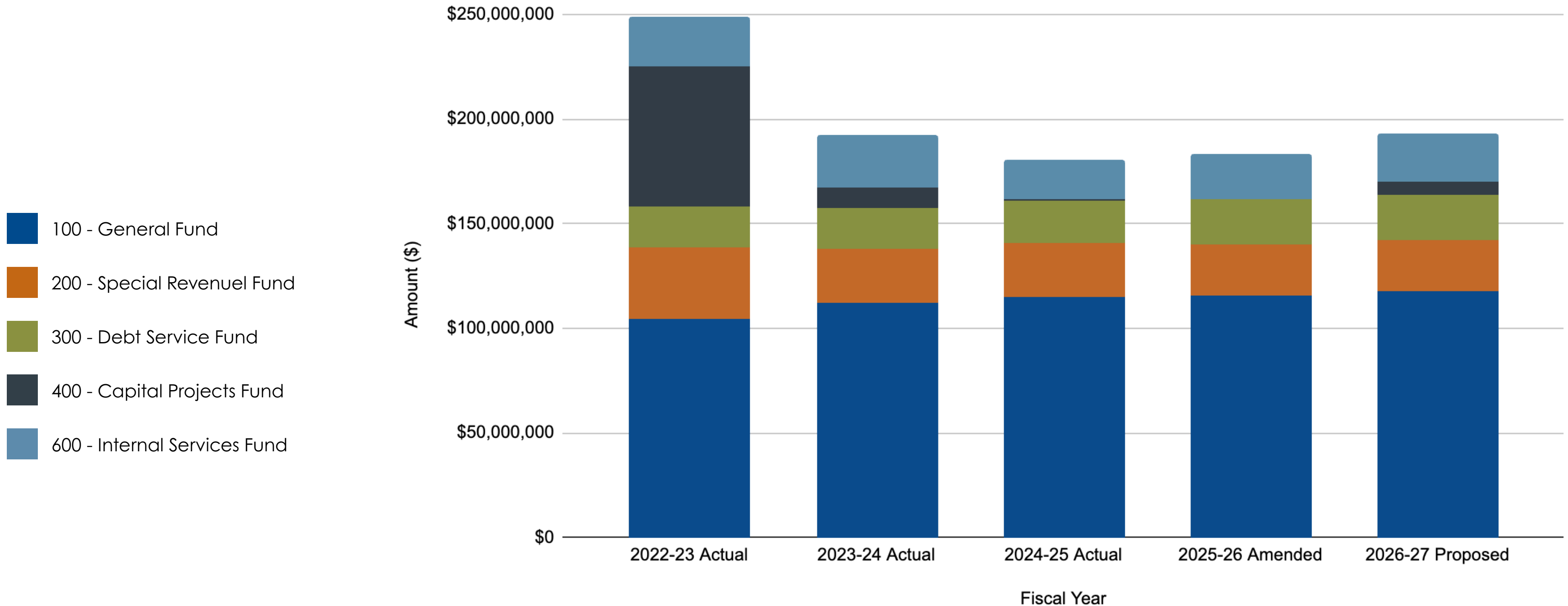


Corvallis
SCHOOL DISTRICT

Proposed Budget 2026-27

BUDGET AT-A- GLANCE

ALL FUNDS



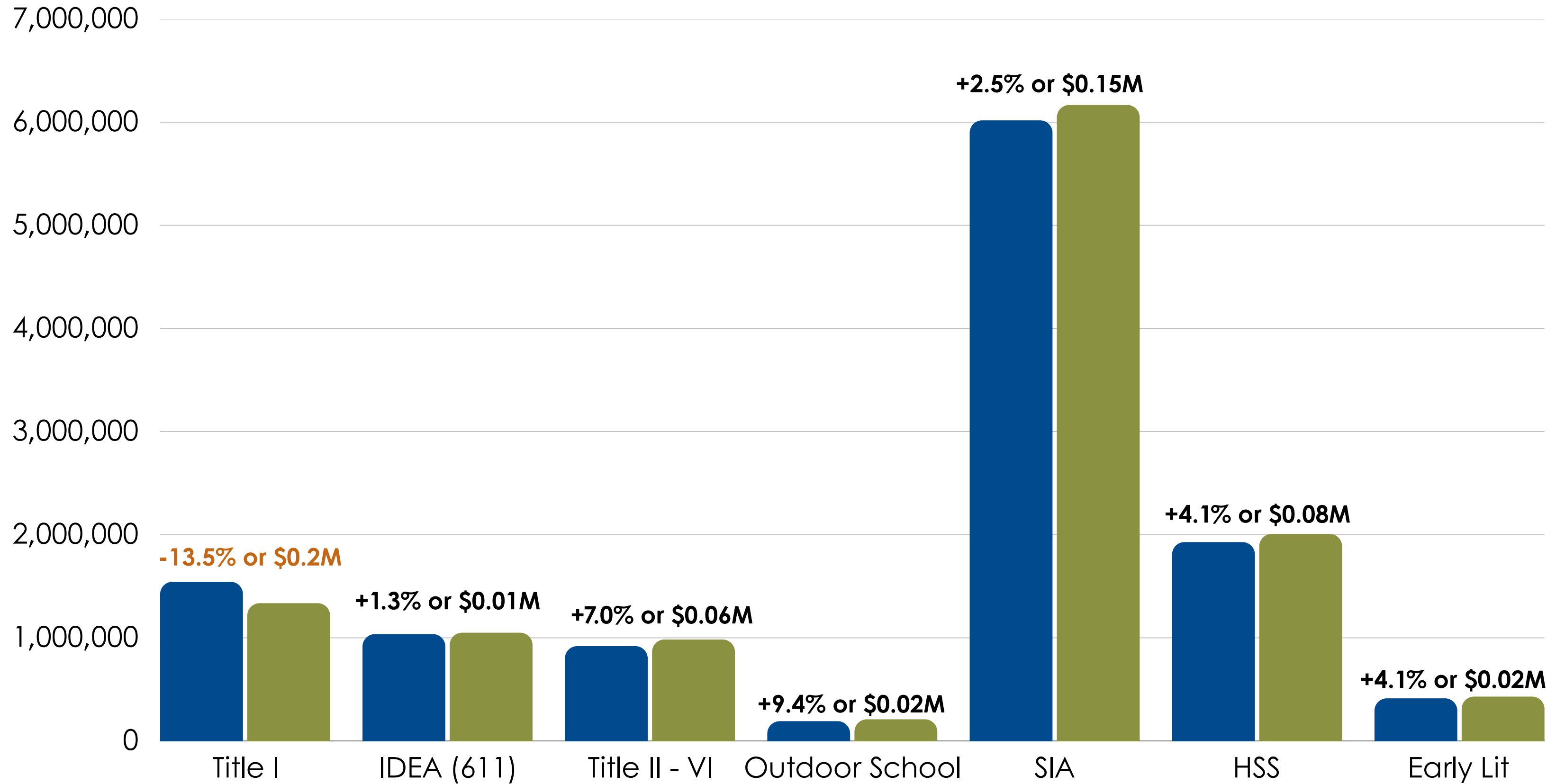


RESOURCES: MAJOR ASSUMPTIONS & TRENDS

- **State School Fund:** \$11.359B
- **Enrollment:** 5,576
 - Extended ADMw: 6904.06
- **Property Taxes:** +3.49%
 - Local Option Levy: +3.5%
- **Beginning Fund Balance:** \$25.6M
 - \$15.37M General Fund

MAJOR GRANT AWARDS

● 2025/26 ● 2026/27



SUMMARY OF RESOURCES

ALL FUNDS

MAJOR VARIANCES BY SOURCE

Local: +4% or +\$3.7M

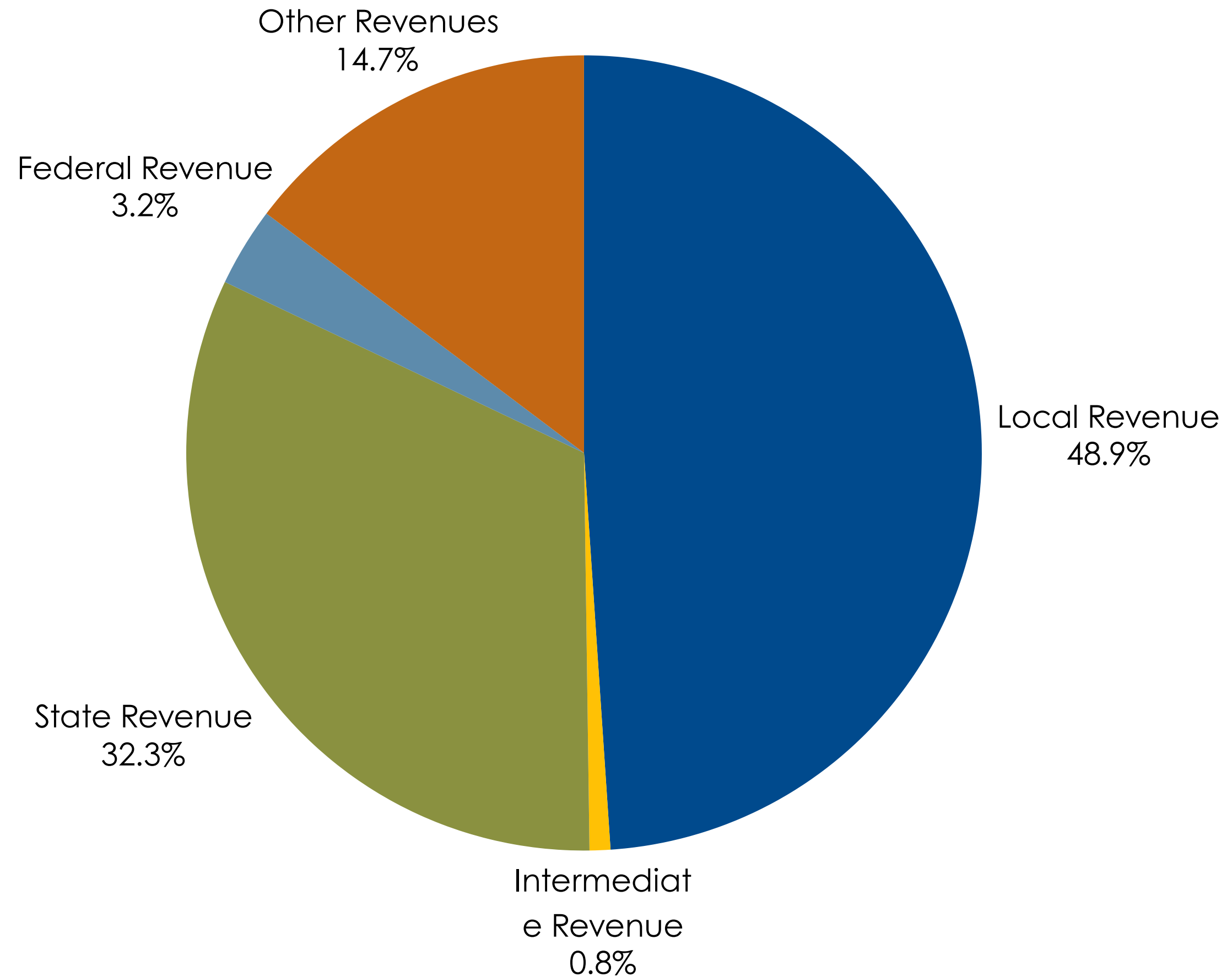
Increase in tax revenue, rental revenue & restricted donations for Capital Improvements (Osborn)

Intermediate: +86% or \$0.7M

Increase in contributions from other local governments for Capital Improvements (Osborn)

State: +9% or \$5.4M

Increase in SSF Allocation & restricted state grant for Capital Improvements (Osborn)



REQUIREMENTS: MAJOR ASSUMPTIONS & TRENDS

Employment Contracts:

- Certified: +6% average per FTE
- Classified: 4% COLA + 4.5% Step
- Non-Rep: 4% COLA + 2.5% Step
- Insurance Contribution: +\$50/month, all employees

Payroll Expenses: 38.5-43.2%

Other Services:

- Transportation: +4.3% over current year projection
- Substitutes: 3 YR average trend, EduStaff fee adjustments & a decrease in substitute-eligible staff
- Utilities: Based on the higher of the February 2026 CPI rate or the 3 YR trend
- Property & Liability Insurance: +10% on premiums; 18% Increase in property values



SUMMARY OF REQUIREMENTS

ALL FUNDS

MAJOR VARIANCES BY OBJECT

Payroll Cost: +6% or +\$2.0M

Increase related to PERS & health insurance contributions

Capital Outlay: +237% or +\$5.8M

Increase related to Osborn Aquatic Center Capital Improvement

Other Objects: +16% or +\$6.2M

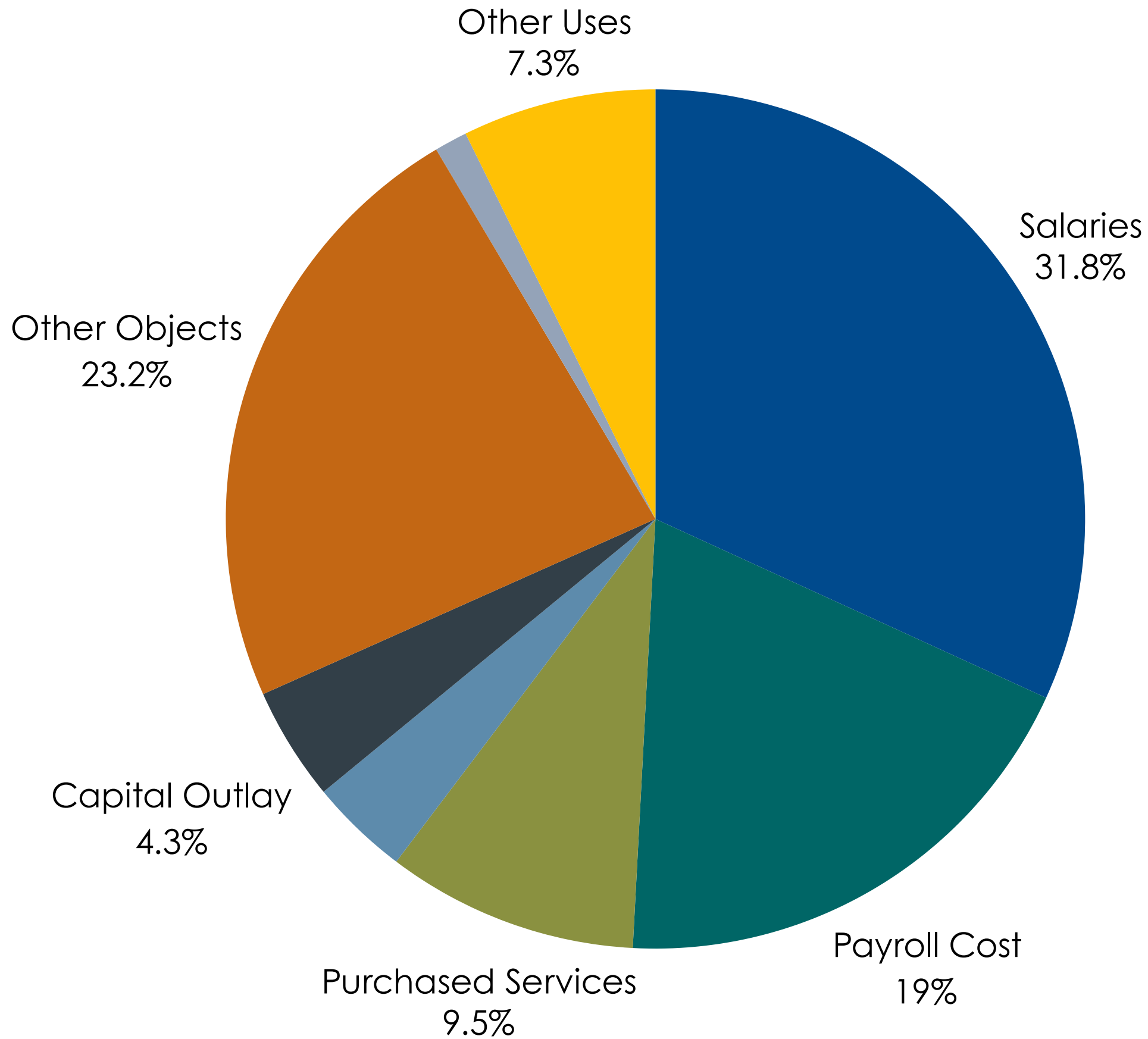
Increase related to property and casualty insurance and health insurance premiums in the internal service funds

Transfers: -23% or -\$0.7M

Decrease related to transfers required to balance other funds

Other Uses: -23% or -\$4.2M

Decrease reflecting the planned utilization of internal service fund reserves



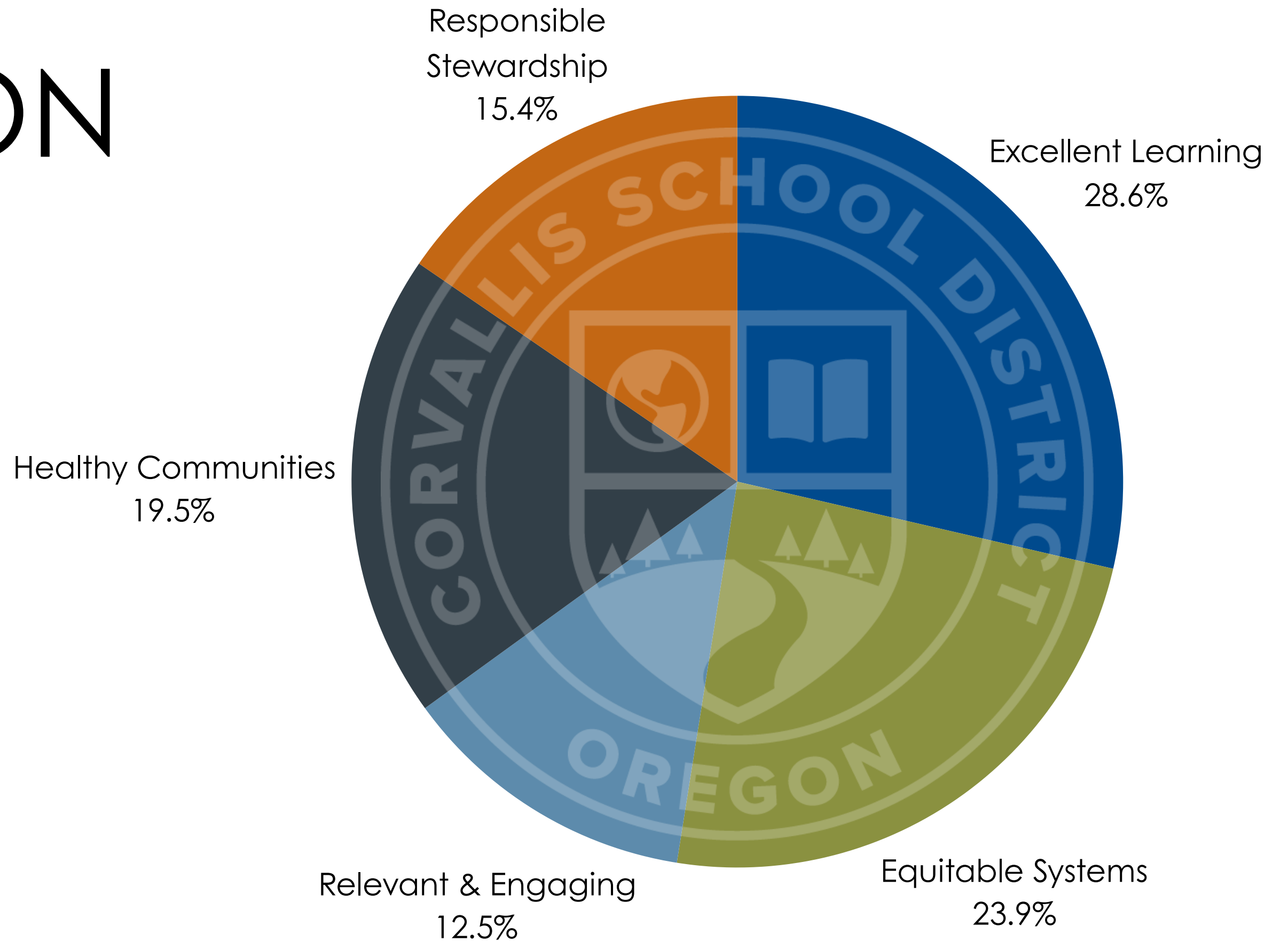


STRATEGIC

ALIGNMENT OF

RESOURCES

RESOURCE ALLOCATION BY GOAL



GOAL ONE: EXCELLENT LEARNING EXPERIENCE (\$39.1M)

Programs: Instruction, Attendance & Social Work, Improvement of Instruction, Assessment & Testing, Instructional Staff Development, Board of Education, Executive Administration, Office of the Principal, School-Based Administrative Support

Positions: Classroom Teachers (Language Arts, Social Studies, Science, Mathematics), Educational Assistants, Dean of Students TOSA, Assessment Technicians



GOAL TWO: EQUITABLE SYSTEMS (\$32.6M)

Programs: Instruction, High School Extra-curricular, Programs for Talented & Gifted, Special Education, Title I, After School Programs, Speech Pathology & Audiology, Board of Education, Executive Administration, Office of the Principal, Student Transportation, Information Services, Interpretation and Translation, Transfer of Funds Supports no fee extracurricular participation & no cost meals for students)

Positions: Special Education Teachers and Educational Assistants, Speech Pathologist, Audiologist, Brailist, Special Education Data Specialist, Equity TOSA, Special Education TOSA, Transportation Coordinator, Family Outreach Supervisor, Title IX Coordinator

GOAL THREE: RELEVANT & ENGAGING LEARNING (\$17.1M)

Programs: Elective & CTE (Instruction), Alternative Education, Summer School Programs, Student Support Services, Improvement of Instruction, Educational Media Services, Board of Education, Executive Administration, Office of the Principal, Technology

Positions: Elective & CTE Teachers (2D & 3D Art, Band, Business Education, Child Development, Ceramics, Computer Science, Construction, Culinary, DLI, Drama, Family & Consumer Studies, German, French, Industrial Education, Mechanical Trades, Elementary Music, Orchestra, Photography, Vocal Music, Spanish, STEAM, Urban Farm, etc.), Student Growth & Experience Director, Tech Support I (School-Based), Grad Coach TOSA

GOAL FOUR: HEALTHY COMMUNITIES (\$26.7M)

Programs: Junior High & High School Extracurriculars, Pre-K Programs, Attendance & Social Work, Guidance Services, Health Services, Mental Health, Services, Board of Education, Executive Administration, Office of the Principal, Information Services, Staff Services, Food Services, Community Services, Capital Improvements (Osborn Aquatic Center)

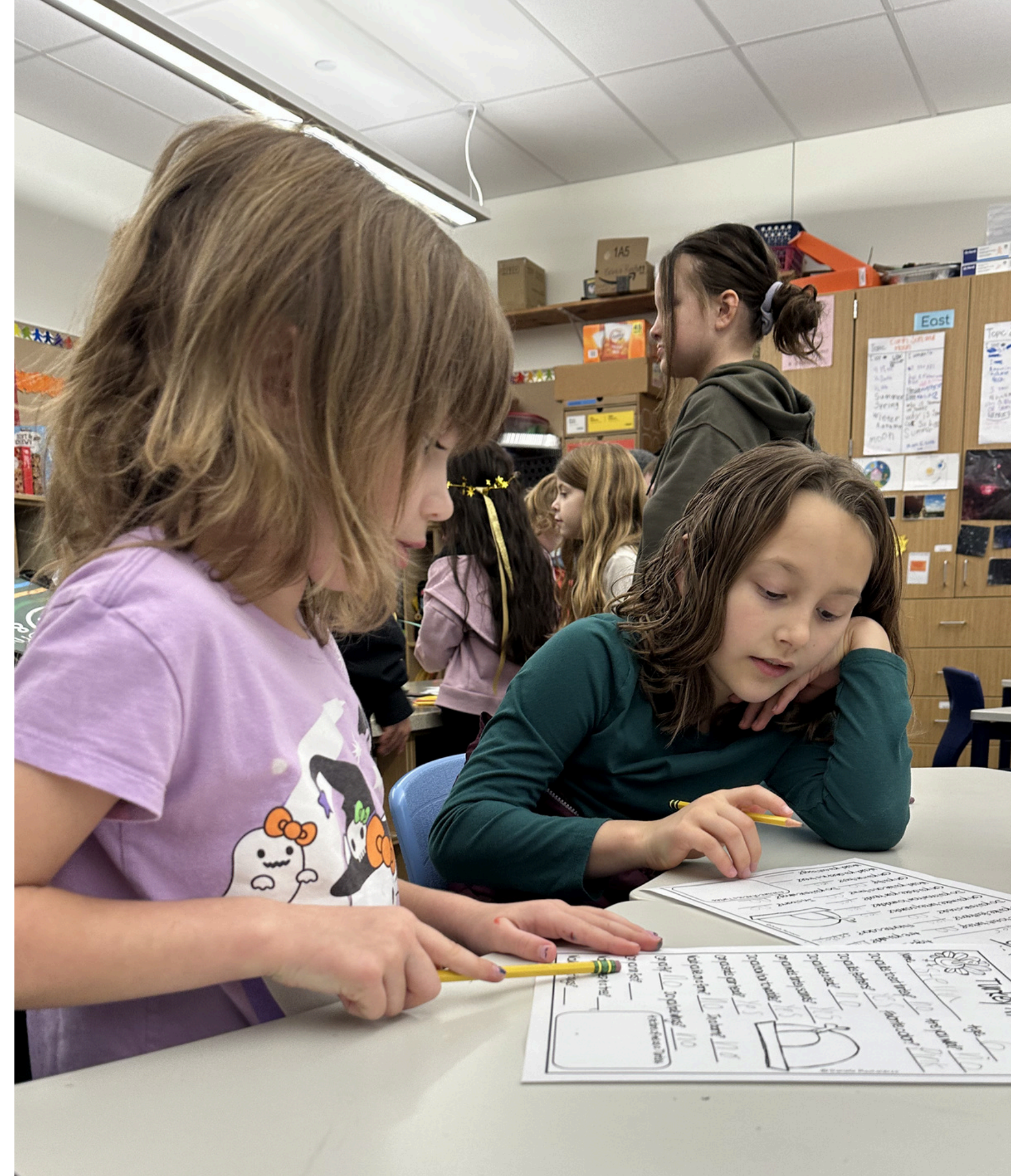
Positions: MTSS Specialists, Athletic & Extracurricular Directors, Administrative Support (Attendance), Counselors, Social Workers, Nurses & Health Room Assistants, Mental Health Therapists, HR Specialist, Food Service Staff

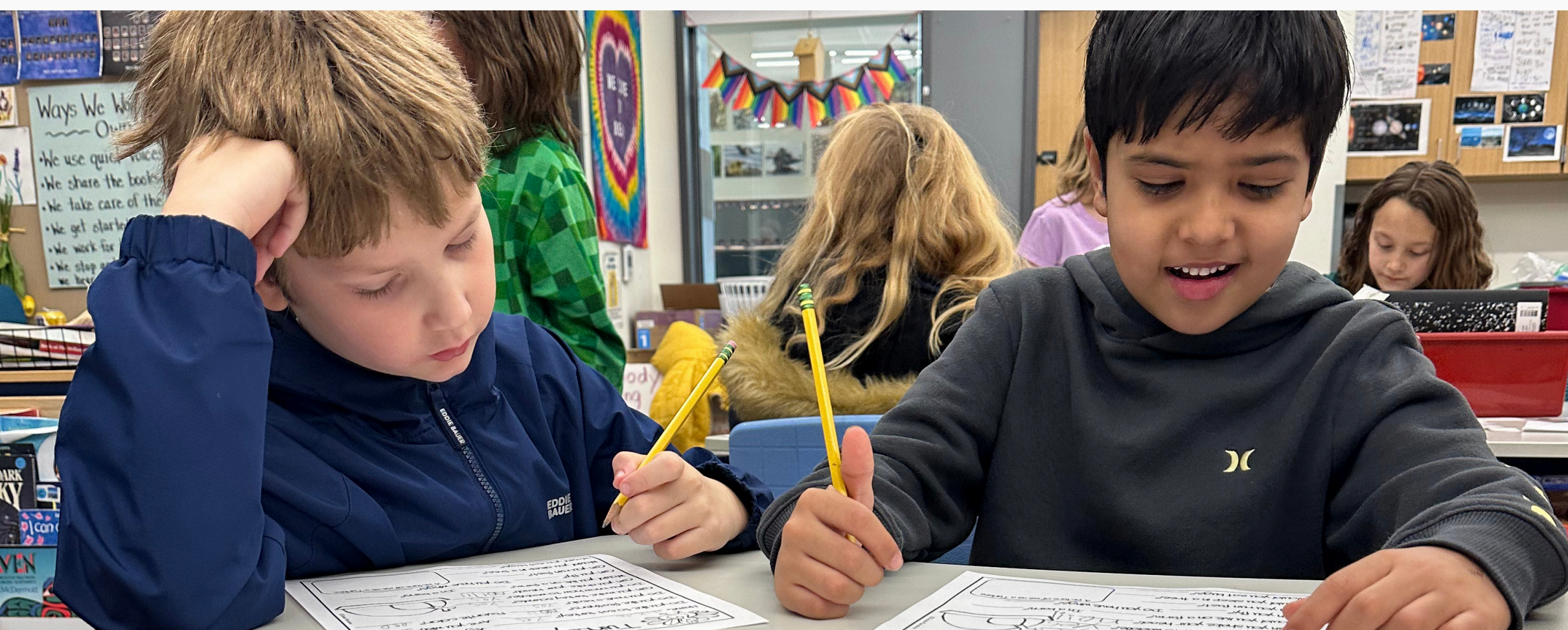


RESPONSIBLE STEWARDSHIP OF RESOURCES (\$21.1M)

Programs: Alternative Education (Pass-thru funds to Muddy Creek Charter School), Business/Fiscal Services, Risk Management (Property & Liability Coverage), Operation & Maintenance, Internal Services, Technology Services, Staff Services, Central Support Services

Positions: Director of Finance, Accounting Manager, Accounting Specialist, Payroll & Benefits Specialist, Risk Specialist, Electrician, Groundskeeper, Maintenance Staff (Carpenter, Grounds, Mechanical Trades), Facilities Manager, Director of Operations, Campus Stewards, Custodians, Courier, Tech Support (District Office), Administrative Support (District Office)





CORVALLIS PROMISE

Real Skills
for Real Life



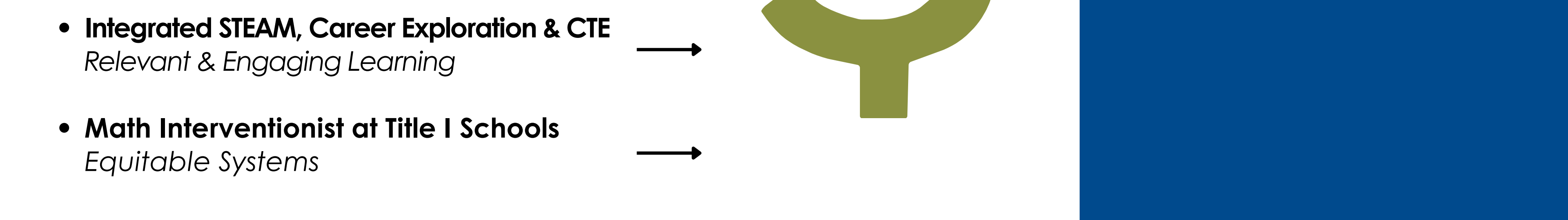
Achievement ● Connection ● Equity

NEW INVESTMENTS FOR 2026/27

- **Year Long Art for 6th Grade**
Relevant & Engaging Learning
- **Year Long Music for 6th Grade**
Relevant & Engaging Learning
- **Ensembles for 5th & 6th Graders**
Relevant & Engaging Learning
- **Full-Day Library Access**
Excellent Learning Experience
- **Integrated STEAM, Career Exploration & CTE**
Relevant & Engaging Learning
- **Math Interventionist at Title I Schools**
Equitable Systems



\$1.2M





DISCUSSION QUESTIONS REQUESTS





Corvallis

SCHOOL DISTRICT

V. PUBLIC COMMENT

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

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



PROVIDING INPUT TO THE BUDGET COMMITTEE

(Revised 04/24/25)

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

Public Comment at Budget Committee Meetings

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

- A. Complete all of the requested information on a "Comment Request" card, which can be found on a table near the entrance to the meeting room, and give it to the Committee Secretary at the head table **before** the meeting begins. Your testimony may be delayed until all the information is provided.
- B. When you provide public comment, your name, whether you reside within the district boundary, and comments are matters of public record; however, students and staff do not need to provide their addresses.
- C. Keep your comments within the specified time allotted, usually three minutes, to allow time for others to comment. Please be respectful of those who wish to provide comments after you.
- D. Direct your comments to the Committee. The Committee Chair will refer questions or requests for action to staff for response at a later date.
- E. If you read from a prepared statement, you may choose to leave your written comments with the Committee Secretary to post online with the informational packet of the meeting and to file with the official minutes of the meeting. Handouts are not required but should you wish to provide them, please bring 20 copies and give them to the Committee Secretary to distribute.
- F. Recall that the Budget Committee does not set salaries, benefits, staffing levels, or decide if a program service or program should be provided. Comments related to district goals, priorities, policies, and programs should be directed to the School Board during their next regularly scheduled meeting.
- G. If you are commenting in regards to a request for an increase or decrease to budget expenditures, note that the budget presented tonight is balanced. It would be helpful if, in addition to a proposed increase, you also identify a corresponding decrease and vice versa.
- H. Speakers may offer objective criticism of the Proposed Budget, but the Committee will not hear complaints concerning individual District personnel or the conduct of the District generally. (Board Policy KL and Administrative Regulation KL-AR describe how complaints can be shared with the District.)
- I. Undue interruption or other interference with the orderly conduct of Committee business cannot be allowed.
 - Defamatory or abusive remarks are always out of order.
 - The Committee Chair may terminate a speaker's privilege of address if, after being called to order, the speaker persists in improper conduct or remarks.

Written Correspondence

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



PROVIDING REMOTE INPUT TO THE BUDGET COMMITTEE

(Revised 05/05/2026)

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

Public Comment at Budget Committee Meetings

This option is available when *Public Comment* is an item on the agenda. To offer comments via telephone during designated meetings:

- A. Email Board Secretary Kim Nelson at kimberly.nelson@corvallis.k12.or.us by noon on the day of the meeting.
- B. Provide your name, home address, and the telephone number you will be calling in on.
- C. You will be provided a telephone number and meeting access code.
- D. At the time designated on the agenda, call the number provided and enter any required access codes.
- E. You will be "in the waiting room" until it is your turn to provide comments; at that time, you will be admitted to the virtual meeting.
- F. When you provide public comment, your name, address, and comments are matters of public record; however, students and staff do not need to provide their addresses.
- G. Keep your comments within the specified time allotted, usually three minutes, to allow time for others to comment. Please be respectful of those who wish to provide comments after you.
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- J. Recall that the Budget Committee does not set salaries, benefits, staffing levels, or decide if a program service or program should be provided. Comments related to district goals, priorities, policies, and programs should be directed to the School Board during their next regularly scheduled meeting.
- K. If you are commenting in regards to a request for an increase or decrease to budget expenditures, note that the budget presented tonight is balanced. It would be helpful if, in addition to a proposed increase, you also identify a corresponding decrease and vice versa.
- L. Speakers may offer objective criticism of the Proposed Budget, but the Committee will not hear complaints concerning individual District personnel or the conduct of the District generally. (Board Policy KL and Administrative Regulation KL-AR describe how complaints can be shared with the District.)
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Corvallis

SCHOOL DISTRICT

- VI. COMMITTEE DISCUSSION, QUESTIONS, AND REQUESTS FOR MORE INFORMATION
- VII. APPROVAL OF 2026-27 BUDGET, TAX RATE, AND TAX AMOUNT, *if possible*
- VIII. CONSOLIDATED ACTION
 - VIII.A. Adopt Minutes - May 22, 2025



MINUTES
Meeting of the
BUDGET COMMITTEE
Corvallis School District 509J

Budget Committee Chair Freborg called the meeting to order at 6:31 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 AND ROLL CALL

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

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

Committee members reported hearing from community members over the last week and brought forward questions seeking clarification. The following summarizes the key topics raised and the information provided in response by district staff:

- **Reserves and Contingency Funds:**
The committee thoroughly examined the mechanics of the contingency fund, rainy day fund, and unappropriated ending fund balance. The unappropriated balance is legally shielded to ensure financial resiliency, while contingency funds can only be expended through formal board resolutions. Investing excess funds provides modest returns, but all investments are low-risk due to public finance regulations.



- **Budget Process and Transparency:**
Staff highlighted the budget process's transparent nature, including public Q&A, detailed FAQ documents, and continuous consultation with principals, department leaders, and the community throughout the year. This ongoing dialogue helps shape budget assumptions and adjustments, emphasizing that the formal budget is a starting point for fiscal management.
- **Declining Enrollment and Housing Impact:**
Data shows that multifamily housing generates fewer students per unit than single-family homes, and many new housing developments produce minimal student growth. The high cost of living in Corvallis deters families with children from moving in or staying, impacting school enrollment and funding. The district uses demographic studies to inform budget and facilities planning, but faces challenges in overcoming these trends.
- **Staffing and Program Reductions:**
Due to rising costs and flat revenues, staff reductions continue, impacting programs like music. The 15-minute reduction in elementary music instruction saves significant costs but raises concerns about the effects on students' social-emotional development and academic achievement. Budget committee members recognized the sensitivity around staffing decisions and contractual obligations that constrain flexibility.
- **Community Engagement and Values:**
There was consensus on the importance of community input throughout the budget process. However, conflicting priorities emerged—community members voice support for arts, academics, smaller class sizes, and special education services, but limited funds force trade-offs. Members encouraged ongoing dialogue to align budget priorities with community values more effectively.
- **State and Legal Constraints:**
The committee acknowledged the role of state funding formulas and legal requirements that limit discretionary spending and create pressures to maintain reserves. Issues such as bond ratings, audit findings, union contract clauses, and state budget uncertainties complicate decision-making and require careful fiscal stewardship.
- **Calls for Systemic Reform and Local Solutions:**
The meeting ended with a strong desire for structural changes in Oregon's school funding approach, alongside local action to address housing affordability and community inclusiveness. Committee members urged continued advocacy and collaboration to build sustainable funding strategies and a welcoming community that supports student growth.



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

MOTION:

It was moved by **Committee Member Jones** and seconded by **Committee Member Inman** that the Corvallis School District budget for 2025-26, in the aggregate amount of **\$182,599,185** for all funds, be approved.

The Committee Chair opened the floor for final discussion; key points shared are summarized below:

- **Appreciation for Staff Efforts:** Multiple members expressed deep gratitude for the transparency, dedication, and community engagement led by Lauren Wolfe, and the budget team.
- **Call for Bold Vision:** Encouragement to think beyond traditional budgeting—e.g., treating arts and music as core subjects and measuring their broader impact.
- **Transparency & Engagement:** Consensus that this budget process was the most transparent and inclusive in recent memory, despite discomfort from tough trade-offs.
- **Acknowledgment of Challenges:** Recognition of the "Mayday" funding crisis; concerns over inadequate state support and the tough choices it forces.
- **Commitment to Equity & Excellence:** Emphasis on maintaining goals around student safety, engagement, and opportunity—ensuring every school is a "castle of hope."
- **Future-Focused Thinking:** Discussion of long-term goals, such as supporting affordable housing and attracting/retaining families to boost student enrollment.
- **Mixed Emotions on Budget:** Some members expressed continued conflict and disappointment—not with the district’s work, but with systemic underfunding of public education.
- **Trust & Community Partnership:** Calls to maintain collaborative efforts with community members and to uplift diverse voices in ongoing decision-making.
- **Execution Moving Forward:** Reminder that the budget is just the starting point; successful execution will require ongoing vigilance, creativity, and goal alignment.

Following the discussion, the Committee Chair called for the vote:

- | | |
|----------------------------------|-----------------------------------|
| • <i>Largent</i> <i>Yea</i> | • <i>Riley</i> <i>Yea</i> |
| • <i>Tominey</i> <i>Yea</i> | • <i>Whitebear</i> <i>Abstain</i> |
| • <i>Wang, Bernie</i> <i>Yea</i> | • <i>Freborg</i> <i>Yea</i> |
| • <i>Al-Abdrabbuh</i> <i>Yea</i> | • <i>Inman</i> <i>Yea</i> |
| • <i>Wang, Yan</i> <i>Yea</i> | • <i>Jones</i> <i>Yea</i> |
| • <i>Hawkins</i> <i>Yea</i> | • <i>Vandermeer</i> <i>Yea</i> |

The motion was voted on and passed, Yea: 11, Abstain 1, Nay: 0, Absent: 2.



MOTION:

It was moved by **Committee Member Largent** and seconded by **Committee Member Jones** 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 **\$16,928,011** be levied for the service of bonded debt obligations.

There was no discussion, and the Committee Chair called for the vote:

- *Largent* *Yea*
- *Tominey* *Yea*
- *Wang, Bernie* *Yea*
- *Al-Abdrabbuh* *Yea*
- *Wang, Yan* *Yea*
- *Hawkins* *Yea*
- *Riley* *Yea*
- *Whitebear* *Yea*
- *Freborg* *Yea*
- *Inman* *Yea*
- *Jones* *Yea*
- *Vandermeer* *Yea*

The motion was voted on and passed unanimously, Yea: 12, Abstain 0, Nay: 0, Absent: 2.

IV. CONSOLIDATED ACTION

The motion to approve consolidated action items as submitted was passed by unanimous consent.

- A. Minutes
 1. May 30, 2024
 2. April 24, 2025
 3. May 15, 2025

V. ADJOURNMENT

Committee Chair Freborg thanked the community participants and staff, noting that this was one of the most difficult budget cycles he had experienced. He acknowledged the tireless work of Lauren Wolfe, Ryan Noss, and their team, and congratulated re-elected board members while encouraging continued involvement from all who ran.

Chair Freborg expressed concern that the budget does not reflect community values and stressed that frustrations voiced by parents, teachers, and students are valid. He attributed the challenges to Oregon’s broken school funding system and linked local budget pressures to broader issues like housing affordability and restrictive tax measures.



Chair Freborg urged support for housing development and legislative reforms to give communities greater control over funding, and concluded by calling for a motion.

With no further business a motion to adjourn was made and seconded. Hearing no objections, the meeting was adjourned at 8:46 p.m. by general consent.

Committee Chair*

Lauren Wolfe, Budget Officer

**Chair at the time the minutes were submitted for approval.*

Prepared By: Kim Nelson

DRAFT



Corvallis

SCHOOL DISTRICT

VIII.B. Adopt Minutes - April 23, 2026



MINUTES

Orientation Meeting of the
BUDGET COMMITTEE
Corvallis School District 509J

I. CALL TO ORDER

School Board Chair Whitebear called the meeting to order at 6:30 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.

<u>COMMITTEE MEMBERS PRESENT</u>	<u>EXECUTIVE STAFF PRESENT</u>
Carla Ho'a	Ryan Noss, Superintendent
Sami Al-Abdrabbuh	Lauren Wolfe, Finance Director
Chris Blacker	Melissa Harder, Assistant Superintendent
Judah Largent	
Cassandra Inman	
Bernie Wang	
Shauna Tominey	
Kevin Riley	
Luhui Whitebear	
Chris Hawkins	
Jessie Munster	
Terese Jones	
Seth Purcell	

II. INTRODUCTIONS

Superintendent Noss welcomed the committee members and expressed gratitude to the board members and community members for their volunteer service. He noted that there are many ways to serve the community and thanked the committee for dedicating their time to the district's fiscal oversight.

He emphasized that the joint committee structure is designed to bring diverse perspectives together to develop and approve a budget that serves students and schools. The Superintendent clarified that the focus of the evening's meeting was specifically for training and orientation on the upcoming budget process.



III. REVIEW AGENDA AND MEETING NORMS

Finance Director Lauren Wolfe reviewed the budget committee norms, emphasizing respect, focus on budget topics, and public engagement. (The document is posted online with this meeting's information packet and will be filed with the 2025-26 Committee records.)

IV. BUDGET COMMITTEE ORIENTATION

Finance Director Wolfe and the committee reviewed the Budget Parameters previously adopted by the Board. These parameters serve as the foundational values for the upcoming fiscal year, emphasizing:

- Student-centered decision-making
- Educational equity
- Data-informed choices
- Prioritization of proven instructional strategies
- Long-term fiscal planning and stewardship

Ms. Wolfe provided an overview of the current budget assumptions, including state funding levels, enrollment projections, staffing costs, and necessary operational services. She further clarified the specific statutory role of the Budget Committee as defined by Oregon law:

- **Primary Responsibilities:** Hearing the budget message, considering public input, discussing and potentially revising the proposed budget, and formally approving the budget and tax rates.
- **Scope Limitations:** The committee was reminded that its role is focused on the high-level fiscal approval of the budget. The committee does not have the authority to set individual salaries, benefits, specific staffing levels, or school board policy decisions.

V. COMMITTEE DISCUSSION AND REQUESTS FOR MORE INFORMATION

Committee members were invited to ask questions or request additional information. Topics included the local option levy, weighted student funding, maintaining reserves for fiscal resilience, department budgets, and accountability.

VI. ADJOURNMENT

With no further business, the meeting was adjourned at 9:06 PM.

Committee Chair

Lauren Wolfe, Budget Officer

Prepared By: Kim Nelson



Corvallis

SCHOOL DISTRICT

IX. ADJOURNMENT

Next Meeting, *if necessary*:

- Wednesday, May 20, 2026
 - Deliberation
 - Approval of 2026-27 budget, tax rate, and tax amount

*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