

Budget Committee Orientation
Thursday, April 23, 2026 6:30 PM

District Office Board Room
1555 SW 35th Street
Corvallis, OR 97333

Agenda

- I. CALL TO ORDER (6:30 PM)*
- II. INTRODUCTIONS
- III. REVIEW AGENDA AND MEETING NORMS

CORVALLIS SCHOOL DISTRICT BUDGET PARAMETERS

As adopted January 15, 2026

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.

¹Board Goal 1: Excellent Learning Experiences

²Board Goal 2: Equitable Systems

³Board Goal 4: Healthy Communities

⁴Board Goal 3: Relevant and Engaging Learning

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.

Additionally, the district recognizes that its ability to maintain consistent educational strategies is subject to the stability of external funding sources. To ensure fiscal resilience, the district must actively monitor and respond to volatility in state and federal funding, such as forecasted state budget shortfalls and potential reductions in federal program support resulting from legislative changes.

Because these external shifts can impact the district's capacity to sustain programs, the multi-year funding plan must remain adaptable. The district will prioritize the protection of high-priority strategies and remain prepared to adjust resource allocations should funding instability threaten the long-term delivery of student-centered outcomes.

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

IV. BUDGET COMMITTEE ORIENTATION



Corvallis
SCHOOL DISTRICT

BUDGET COMMITTEE ORIENTATION

April 23, 2026



AGENDA

- INTRODUCTIONS
- REVIEW MEETING NORMS
- BUDGET COMMITTEE ORIENTATION
- COMMITTEE DISCUSSION & REQUESTS FOR INFORMATION
- ADJOURNMENT





INTRODUCTIONS

- Name
- Years of Service on CSD Budget Committee
- What do you hope to get out of this orientation?

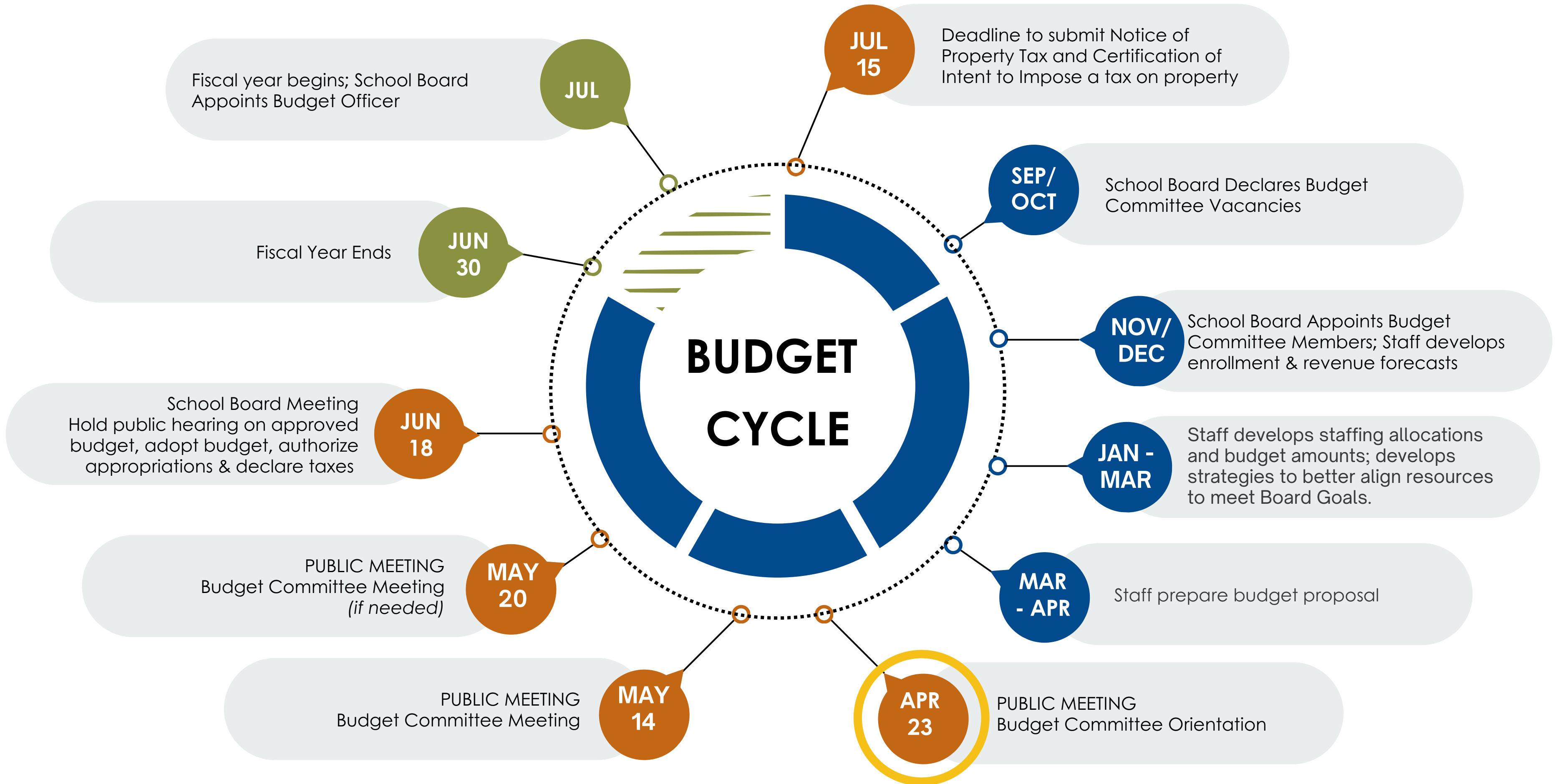




COMMITTEE NORMS

*Adapted from the CSD School Board
Norms*

- The Committee will commit to conducting its work with care and **respect**.
- The Committee will engage in **relevant** and topical discussion based on the agenda topics.
- Committee members will **actively listen** to those sharing their points of view to facilitate full understanding and the **possibility of changing viewpoints**.
- The Committee will **value public comment** as an important way to hear from students, families, staff, and community members and, as such, is essential to the work of the district.
- The Committee will be **cognizant of scarcity of resources and time** when requesting action from information requests that demand significant staff effort to fulfill will be aligned with the District Goals and approved by the Committee Chair.





ROLES & RESPONSIBILITIES



ORS 294.336

The Budget Committee consists of the elected School Board plus an equal number of appointed citizen members from the community.



Local Budget Law

Designed to ensure standard procedures, public input, and fiscal transparency across all Oregon local governments.

REVIEW

Examine the proposed budget presented by the Budget Officer.

LISTEN

Provide a public forum for community input (ORS 294.406).

REVISE

Discuss and recommend changes to ensure alignment with goals.

APPROVE

Formally approve a balanced budget for recommendation to the Board.

BUDGET PARAMETERS

- Student Outcomes Should Drive the Budget Process
- Provide Every Student with Equitable Access and Opportunities
- Decisions Should Be Informed By Data
- Base Resourcing Decisions on the Total Value Created for Students
- Critically Re-Examine Patterns of Spending
- Take a Long-Term Perspective
- Engagement, Transparency and Accountability





BUDGET ASSUMPTIONS



STATE-WIDE ECONOMICS

GENERAL FUND REVENUE & K12 IMPACT

DEDICATED EDUCATION FUNDING

DEMOGRAPHIC SHIFTS & LONG TERM CONCERNS

BUDGET RESERVES & ECONOMIC OUTLOOK



Source: Oregon Economic and Revenue Forecast, March 2026.



STATE FUNDING



STATE SCHOOL FUND

Year Two of Biennium, 51% split
Increase of 2.9% over current year or
\$2.3M



HIGH SCHOOL SUCCESS

Increase of 4% or \$0.079M



STUDENT INVESTMENT ACCOUNT (SIA)

Increase of 2.5% or \$0.149M

ENROLLMENT



	2026-27												Total	Change from 2025-26		
	K	1	2	3	4	5	6	7	8	9	10	11		12		
Adams	48	56	56	65	62	74	70	-	-	-	-	-	-	432	65	15.00%
Garfield	67	64	60	65	58	60	57	-	-	-	-	-	-	431	49	11.40%
Bessie Coleman	63	73	75	66	92	80	71	-	-	-	-	-	-	520	188	36.20%
Kathryn Jones Harrison	34	40	41	44	56	52	53	-	-	-	-	-	-	320	94	29.40%
Lincoln	54	55	51	44	44	55	42	-	-	-	-	-	-	346	40	11.50%
Mountain View	45	51	43	49	48	65	57	29	29	-	-	-	-	416	189	45.50%
Franklin	22	23	23	24	25	26	49	62	55	-	-	-	-	310	(1)	-0.30%
Corvallis Jr. High	-	-	-	-	-	-	-	343	334	-	-	-	-	677	3	0.40%
Corvallis HS*	-	-	-	-	-	-	-	-	-	276	350	306	291	1,224	(72)	-5.90%
Crescent Valley HS*	-	-	-	-	-	-	-	-	-	216	238	200	246	900	22	2.40%
Total	333	362	348	358	386	412	399	434	418	492	588	505	538	5,576	(179)	-3.20%

*Includes CHHS Students



EMPLOYMENT CONTRACTS

CERTIFIED

Works 191 Calendar Days

Current contract ends 06/30/2026

Budget Assumption: +6% average per FTE

CLASSIFIED

Works 181 - 260 Calendar Days

4% COLA + 4.5% Step

NON-REP/ADMIN

Works 200 - 260 Calendar Days

4% COLA + 2.5% Step





PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

	Tier One/Two	OPSRP	Pick-Up	UAL Re-Direct
2023 - 2025	16.13%	13.29%	6%	5.45%
2025 - 2027 <i>Revised</i>	20.64%	17.46%	6%	5.45%
2027-2029 <i>Advisory</i>	27.74%	25.03%	6%	5.0%



CONTRACTUAL BENEFITS

MEDICAL/DENTAL/VISION



CERTIFIED

Current contract ends 06/30/2026
Budget Assumption: \$1465/month
(+\$50/month)

CLASSIFIED

\$1465/month (+\$50/month)

NON-REP/ADMIN

\$1725/month (+\$50/month)

Amounts show for full-time employee





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



LOCAL OPTION LEVY

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Budget Assumption: +3.9% or \$0.382M

The Local Option Levy supports...

- teachers at all schools to sustain or reduce class sizes
- 50% of music, physical education, and art teachers at all elementary schools
- vocational and technical education opportunities for students
- school counselors and social workers
- instructional coaches and mentors to improve teaching and learning
- extracurricular athletics and activities





DISCRETIONARY SCHOOL BUDGETS

*Budget Assumption: +5-6% per weighted student;
-28% or -\$0.782 total allocation from SY2025-26*

K-6 STUDENTS: \$210 PER WEIGHTED STUDENT
GRADES 7-8: \$350 PER WEIGHTED STUDENT
GRADES 9-12: \$360 PER WEIGHTED STUDENT

Weights include students navigating poverty, students with disabilities, emerging bilingual students & students showing opportunity for growth



DEPARTMENT BUDGETS

Budget Assumption: +3% or \$1.2M

Includes a reduction of FTE of -5.9%





PROJECTED ENDING FUND BALANCE

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 <i>Projected</i>
\$14.9M	\$13.6M	\$14.5M	\$12.2M	\$17.9M	\$15.2M
18.0%	16.3%	16.0%	12.5%	18.3%	15.4%





DISCUSSION QUESTIONS REQUESTS





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MEETING SCHEDULE

BUDGET COMMITTEE ORIENTATION

THURSDAY, APRIL 23, 2026 | 6:30 PM - CORVALLIS SCHOOL DISTRICT OFFICE

BUDGET COMMITTEE MEETING

THURSDAY, MAY 14, 2026 | 6:30 PM - CORVALLIS SCHOOL DISTRICT OFFICE

Elect Committee Chair and Vice Chair

Receive Superintendent's Budget Message

Public Testimony

Deliberation

Optional: Approve Budget, Tax Rate & Tax Amount

BUDGET COMMITTEE MEETING, IF REQUIRED

WEDNESDAY, MAY 20, 2026 | 6:30 PM - CORVALLIS SCHOOL DISTRICT OFFICE

Approve Budget, Tax Rate & Tax Amount

- V. COMMITTEE DISCUSSION AND REQUESTS FOR MORE INFORMATION
- VI. ADJOURNMENT

Next Meeting:

- Thursday, May 14, 2026, 6:30 p.m. (public testimony will be heard)
 - Elect Committee Chair and Vice Chair
 - Receive Superintendent's Budget Message
 - Public Testimony
 - Deliberation