

2026-2027

CLATSKANIE SCHOOL DISTRICT

Proposed Budget



Danielle Hudson, Superintendent

660 SW Bryant St, Clatskanie, OR
97016

503-728-0587

www.csd.k12.or.us

Welcome to the Budget Committee

- What is the job of the budget committee?
 - To review and approve the budget

- What isn't the job of the budget committee?
 - Not to audit the district
 - Not to determine staffing or financial needs
 - Not to engage in collective bargaining

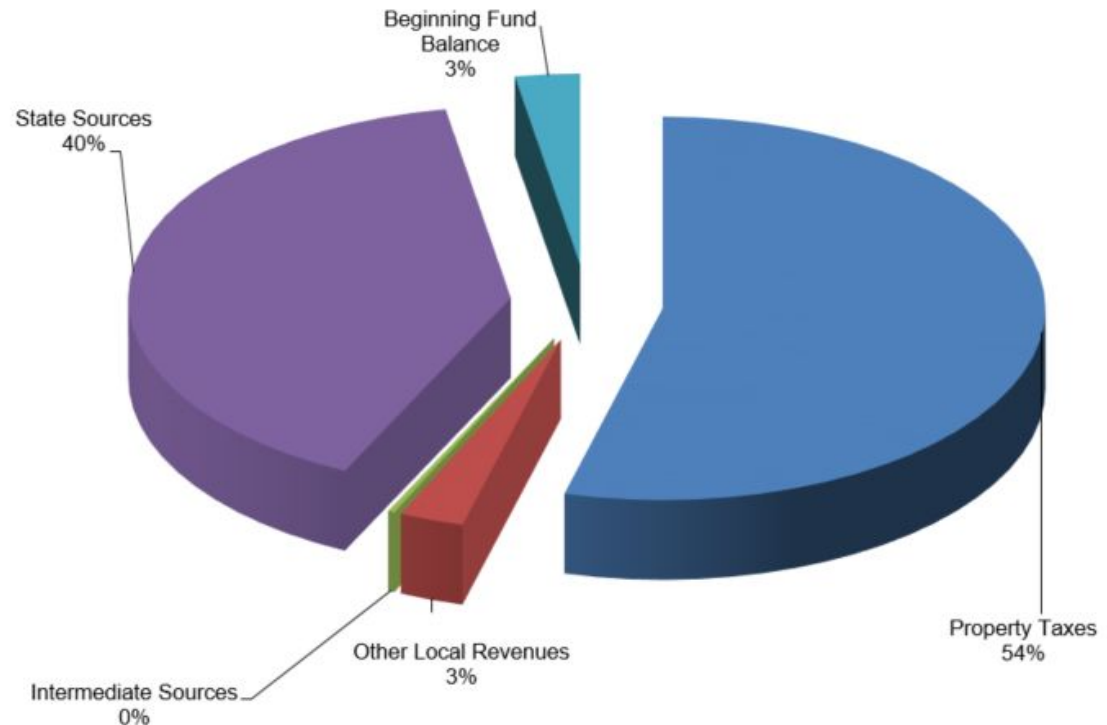
General Fund Revenue 2026-2027

- We are on year 2 of the 25-27 Biennium
- Enrollment Decreasing
- \$4.9 Million from State School Fund
- Increased Property Taxes
- No ESD transit dollars in 26-27
- Decreased reimbursement for High Cost Disability
- Lower Beginning Fund Balance

General Fund Revenue Resources

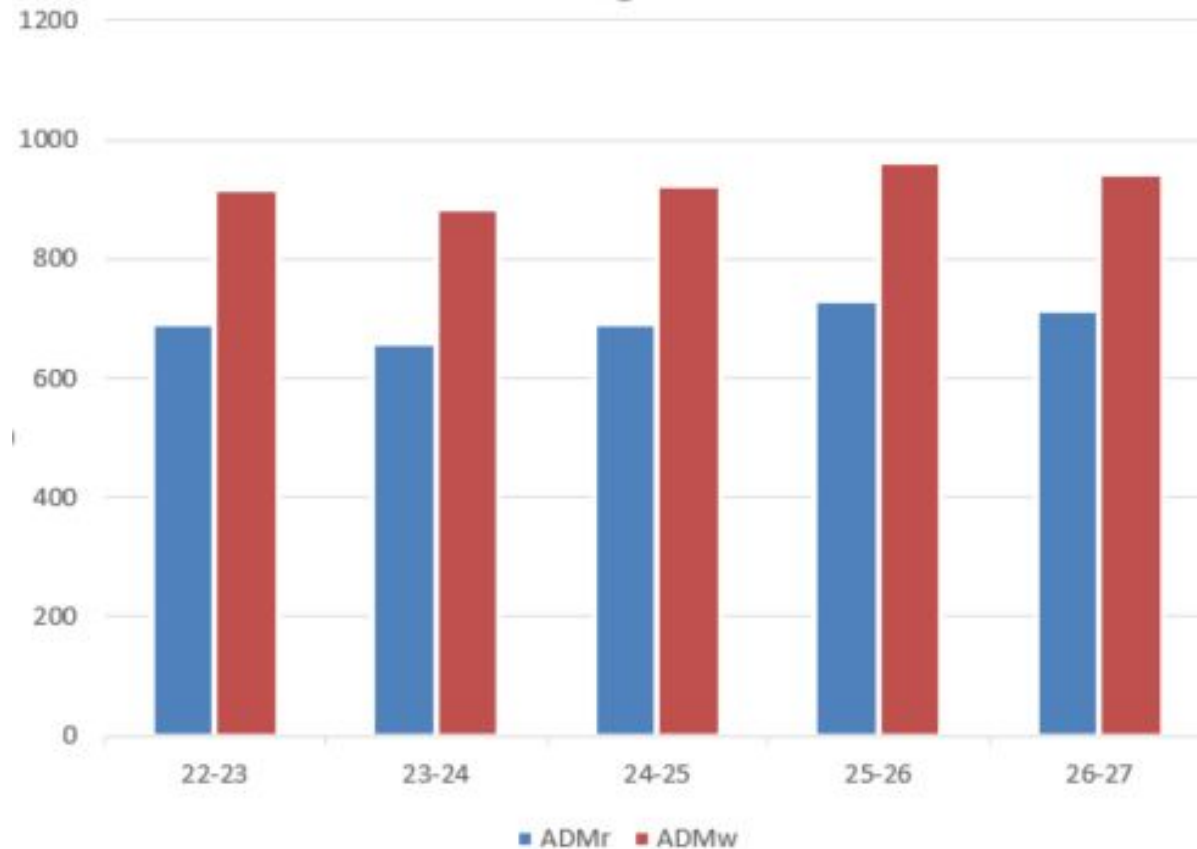
- **Property Taxes 54%**
- **State Sources 40%**
- **Other Local Sources 3%**
- **Intermediate Sources <1%**
- **Beginning Fund Balance 3%**

General Fund Revenues by Source



Enrollment

- 26-27 ADMr 714.00
- 26-27 ADMw 942.97
- 25-26 ADMr 731.72
- 25-26 ADMw 961.65
- 24-25 ADMr 690.92
- 24-25 ADMw 923.30
- 23-24 ADMr 658.89
- 23-24 ADMw 883.1
- 22-23 ADMr 691.01
- 22-23 ADMw 916.28



Budget Increases 2026-27

Expenses

- Salaries and Benefits costs
- Liability Insurance increase by \$25,000
- Transportation costs/Fuel costs Increase by \$30,000
- Cost for services with the ESD
- Utility costs

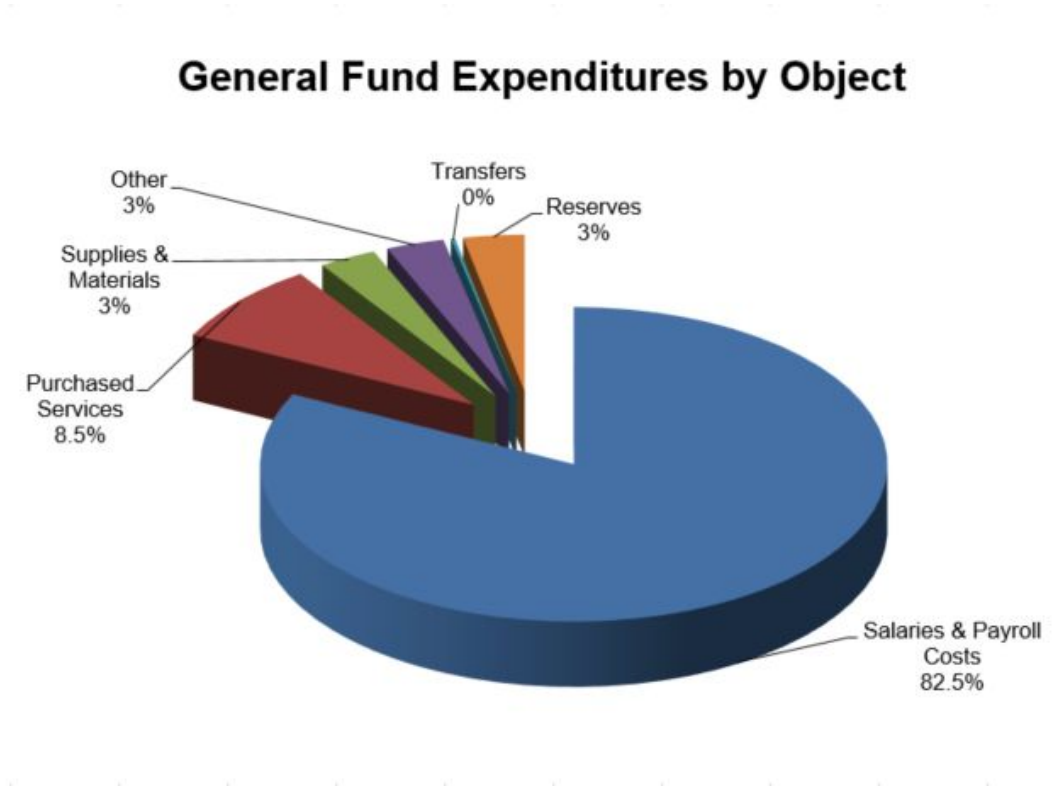
Budget Reductions 2026-27

Expenses

- Transportation routes decreasing from 3 per day to 2 per day
- Employee calendar reductions for non-student contact days
- Certified and Classified positions reduced
- Central office positions reduced

General Fund Expenses by Object

- Salaries & Payroll Costs 82.5%
- Purchased Services 8.5%
- Supplies 3%
- Other 3%
- Transfers <1%
- Reserves 3%



Special Revenue Funds

- Title IA budgeted for decrease of \$17,560
- Title II budgeted for decrease of \$5,239
- Title IV and Early Literacy budgeted for slight decreases
- IDEA budgeted for increase of \$9,000

- Student Investment Account budgeted for \$15,438 increase

- High School Success/Measure 98 budgeted for increase of \$11,433

- Summer Learning Grant budgeted for \$110,000

Next Steps

- Next meeting – June 1, 2026
 - Will take public comment at this meeting
- Questions, discussion and deliberation
 - Please email questions to Dr. Danielle Hudson or Gayellyn Jacobson by May 22, 2026
- Budget Committee Approves Budget
- School Board moves to adopt the budget by approving the budget resolution

Questions?

Dr. Danielle Hudson – dhudson@csd.k12.or.us

Gayellyn Jacobson – gjacobson@csd.k12.or.us