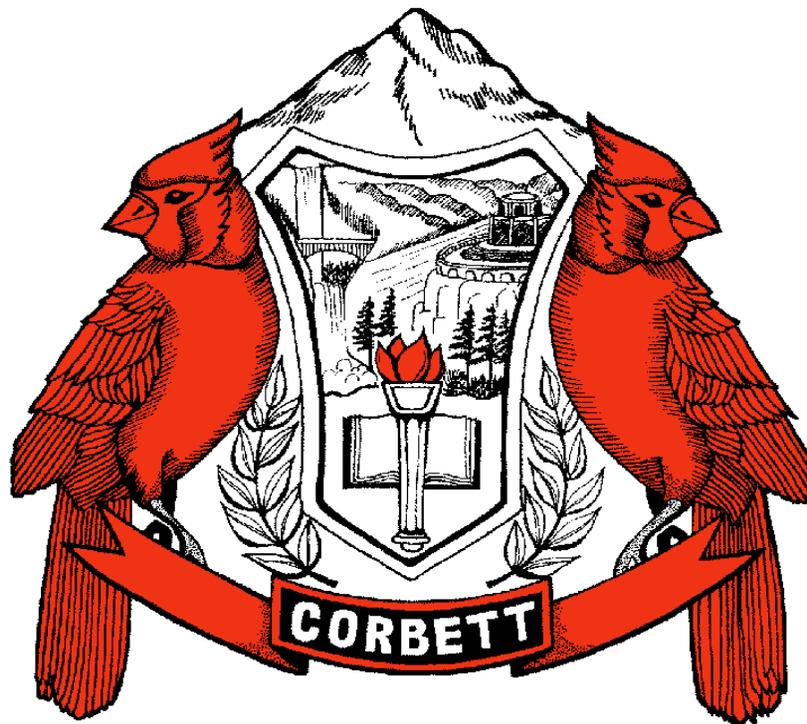


CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon



35800 E Historic Columbia River Hwy
Corbett, OR 97019
www.corbett.k12.or.us

2020-2021 Fiscal Year
Proposed Budget

Non-Discrimination Notice

The Corbett School District prohibits discrimination and harassment on any basis protected by law, including but not limited to race, color, religion, sex, national or ethnic origin, sexual orientation, mental or physical disability, pregnancy, familial status, economic status, veterans' status, parental or marital status or age.

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SUPERINTENDENT'S BUDGET MESSAGE

The Superintendent's Budget Message will be published as a separate document.

Corbett School District No. 39

Multnomah County, Oregon

FY 2020-2021 Proposed Budget in Brief

Wednesday, April 29, 2020

RESOURCES - ALL FUNDS	Proposed Budget 2020-2021	REQUIREMENTS - ALL FUNDS	Proposed Budget 2020-2021
Revenues		Expenditures	
Property Taxes	\$ 1,939,000	Instruction	\$ 9,549,192
Other Local Sources	860,500	Support Services	5,102,919
Intermediate Sources	261,200	Enterprise & Community	426,000
State School Fund Grant	9,868,300	Facilities Acquisition/Constr.	2,376,271
Other State Sources	1,627,000	Debt Service	671,329
Federal Sources	434,332	Total Expenditures	18,125,711
Other Sources	115,000	Transfers Out	255,000
Total Revenues	15,105,332	Contingency	163,274
Transfers In	255,000	Total Appropriation	18,543,985
Beginning Fund Balance	3,851,753	Ending Fund Balance	668,100
TOTAL RESOURCES	\$ 19,212,085	TOTAL REQUIREMENTS	19,212,085

BUDGET ASSUMPTIONS

ODE State School Fund Estimate:	February 25, 2020 (next one due May 20, 2020)
Student Investment Account:	100% Funded, \$923,697, 6 new positions
High School Success M98:	100% Funded, \$292,962
Staff Compensation and Benefits:	COLA 0%, Step increases for those eligible OEBB increase 6% medical, 3% other
Facilities and Debt Service:	Carryover \$2.3M for Woodard property improvements FF&C debt payment from GF in FY2020, \$123k FF&C debt payment from SIA in FY2021, \$327k

REVENUE SCENARIOS

Summary of SSF reduction scenarios:

\$100 million less in SSF 2020-21 Budget Appropriation for SD & ESDs, and	
2% drop in Local Revenues	\$ (204,264)
3% drop in Local Revenues	\$ (221,055)
4% drop in Local Revenues	\$ (237,846)

PENDING REVENUE STREAMS FOR OREGON SCHOOL DISTRICTS

- * The Coronavirus Aid, Relief, and Economic Security (CARES) Act: Education Stabilization Fund
 - Governor's Emergency Education Relief \$32.5 million
 - Elementary & Secondary Education Relief \$121.1 million
- * State of Oregon Reserve Funds \$1.2 billion for schools
 - Education Stability Fund
 - Oregon Rainy Day Fund
- * Federal Emergency Management Agency (FEMA)

ORGANIZATIONAL SECTION

Profile of the District

General Background

Corbett School District (CSD, or District) was established in 1856. The original Corbett School building was built in the 1920's. The District expanded over the years due to mergers and consolidations of other area school districts, including the Bonneville School District in July 1996. CSD boundaries encompass approximately 134 square miles. The District serves the unincorporated areas of east Multnomah County. Education programs are conducted in one grade school, one middle school, one high school and one magnet school focusing on the arts and Spanish.

Enrollment

The District's enrollment is comprised of resident and non-resident students, with roughly 45% of enrolled students coming from outside the District's boundaries since 2012. The District currently maintains a targeted enrollment of between 1,100 and 1,200.

As one of the highest academic performing districts in the state, the District has consistently had more applications than available space, other than in 2019-2020 fiscal year when the State's 'open' enrollment statute expired, and the District needed permission from the non-resident student's home district for such student to transfer to Corbett.

Conversion to Charter School, Charter District

In response to the expiration of 'open' enrollment, the District has opted to convert Corbett Schools to a Charter School as of July 1, 2020. As part of the Charter Agreement, the District has capped total enrollment at 1,300. This conversion is largely a name change as all aspects of governance, leadership, and operations will remain the same. The conversion will allow the CSD to accept out of district students from other districts without needing a release from the student's home district.

The name of the charter school is Corbett District School (CDS). However, Corbett District School will serve as a placeholder name, as the intention is to survey students in the fall to enlist their help in deciding the ultimate name of the school.

The Charter Agreement between Corbett School Board, Corbett School District 39, and the Corbett District School was approved by the District on November 20, 2019 with Resolution 11.99-19. A [copy](#) of the agreement is included at the back of this document.

Geography and Population

Corbett Oregon is an unincorporated community of approximately 3,200 residents located at the mouth of the beautiful Columbia River Gorge between the Sandy River and Crown Point on the Columbia River Historic Highway. It is part of the Portland, Oregon - Vancouver, Washington greater metropolitan area and is about mid-way between Portland and Multnomah Falls. Primarily a rural community, with an ever increasing bedroom community for people who work in Portland, Corbett enjoys hosting CSD. As the primary employer in the community CSD serves a critical leadership role in local politics.

District Structure

Corbett School District is governed by an elected seven-member board. Board members serve four-year terms without compensation and can be re-elected. The Board of Directors establishes and oversees

policies, employs staff, and dedicates resources. It is the chief governing body and is exclusively responsible for its public policies and accountable for fiscal oversight. The chief administrative officer of the District is the superintendent who is appointed by the Board.

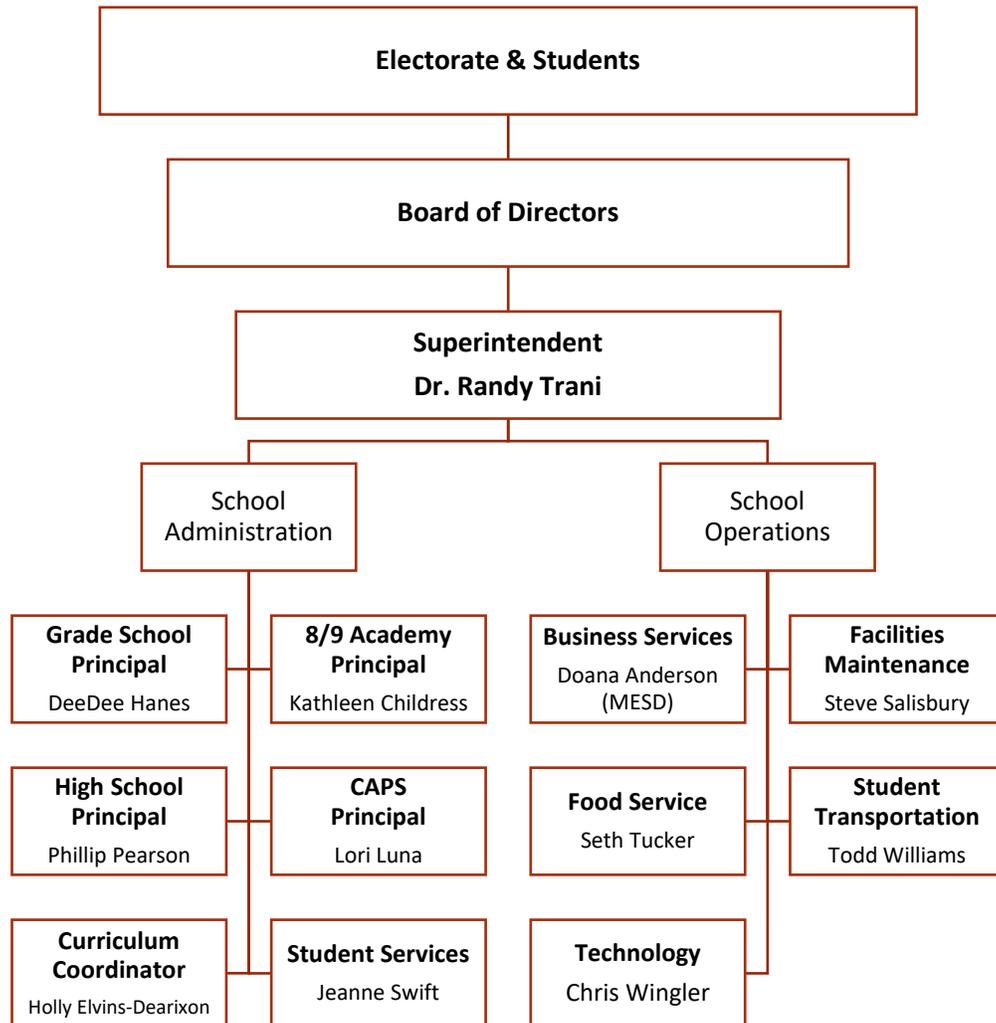
**Corbett School District
Board of Directors**

<u>Position</u>	<u>Board Member</u>	<u>Term Ends</u>
One	Todd Redfern	6/30/2023
Two	Todd Mickalson, Chair	6/30/2021
Three	Michelle Vo	6/30/2021
Four	David Gorman	6/30/2021
Five	Bob Buttke	6/30/2021
Six	Cless Woodward, Vice Chair	6/30/2023
Seven	Katey Kinnear	6/30/2023

Administration

Dr. Randy Trani	Superintendent
Doana Anderson, SFO	Business Manager
Robin Lindeen-Blakely	Deputy Clerk

Corbett School District
2019-20 Organization Chart
April 29, 2020



Instructional Model and Student Performance

CSD is widely recognized as one of the highest performing districts in the state of Oregon. Serving up to 1200 students in two campuses, Corbett Schools and Corbett Arts Program with Spanish (CAPS), the district embraces a continuous progress model, multi-age instruction, place-based education, as well as a rigorous program known as Advanced Placement (AP) for ALL at the high school level. The AP for All program has garnered national attention for CSD with recognition by Newsweek and The Washington Post. Both publications have identified Corbett High School as one of the top 10 schools for AP participation in the nation.

Financial Structure

The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by the Oregon Local Budget Law. The District uses the following fund types:

General Fund (01) – accounts for the financial operations of the District not accounted for in any other fund. Principal sources of revenue are state sources, property taxes, and earnings on investments. Expenditures are made for instruction and support services.

Special Revenue Funds – these funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The CSD has six special revenue funds:

- Food Services Fund (02)
- Federal Funds (03)
- Student Investment Account (04) *New 2020-21*
- Student Activity Fund (06)
- Capital Improvements (09)
- Energy Projects Fund (20)

The new Student Investment Account special revenue fund will be used to account for the District's expenditures for the purposes of complying with the Student Success Act's Student Investment Account requirements.

Capital Project Funds – accounts for the acquisition or construction of major capital facilities. The CSD entered into a \$3 million Full Faith & Credit Financing Agreement, Series 2020 in January 2020 for the purchase and remodel of school facilities. These funds are expected to be spent prior to the start of the 2020-21 school year. Because of this short time frame, proceeds and expenditures are budgeted in the General Fund, in a separate internal account, instead of a separate fund.

Closed Funds – When a fund is no longer needed the governing body can dissolve the fund through a resolution. When a fund is dissolved the fund balance is transferred to the General Fund unless other provisions were made at the time the fund was originally established. The history of resources and requirements of closed funds will continue to be shown in the budget detail columns of future budgets until such time as the column drops off of the form. Generally, this means the resources and requirements will be displayed for an additional two years. The District has closed the following funds within the past two years:

- Early Retirement Fund (05)
- Bus Replacement Fund (07)
- Debt Service Fund (11)

Oregon School Finance (Legislative Revenue Office, 2020)

K-12 School Districts

Oregon has 197 school districts serving about 581,000 students in kindergarten through high school. These districts operate with relative autonomy within guidelines specified by both the Legislature and the State Department of Education. The federal government also requires certain mandated programs.

Local Revenue

School districts receive general operating revenue from various sources. Property taxes are the primary source. Other sources include federal forest payments, county school funds, the state Common School Fund and state timber sales. These local revenues are included in the school distribution formula and are about 32% of state and local formula operating revenue.

State Support

The Legislature through the State School Fund (SSF) provides about 68% of school formula operating revenue. This revenue is mostly from state income taxes and lottery revenue. The state's share increased from about 30% before Measure 5 (1990) to about 70% after Measure 50 (1997). State revenue replaced reduced local revenue because of these property tax limitations. Along with increased state aid, the school finance distribution method for state support changed dramatically.

Funding Equity

The 1991 Legislature adopted the school equalization formula and phased in its implementation. Equity as measured by the equalization formula applied to all school districts beginning in 1992-93. Past Legislatures have also provided some funding outside the equalization formula. The 2007 Legislature provided funds for small high schools, special education and other programs from the SSF outside the formula. Currently state aid and local revenue for school districts equals 95.5% of the statewide K-12 school and education service district (ESD) formula revenue for general operating purposes. The remaining 4.5% goes to ESDs.

Equalization Formula

The SSF equalization formula allocates an amount to each school district based primarily on number of students. The state grant is this formula amount reduced by local revenues. The formula equalizes revenues per student by removing past differentials caused by widely varying local tax rates and property wealth per student. To recognize that some students need more school services and that their schools may face higher costs, the formula assigns weights to certain students. For example, special education students count as 2.0 students to recognize their need for special programs. Additional student weights are for English as a second language programs, students from families in poverty, remote small schools and others. A general purpose grant per weighted student is adjusted for the experience level of teachers and set at a level that allocates available funding. The formula also funds 70-90% of transportation costs, costs above \$30,000 per high cost disability student (limited to \$35 million per year statewide) and up to 8% of classroom construction costs (limited \$7 million per biennium), and \$2 million toward healthy school facilities.

Local Property Tax Option

School districts may ask voters to approve temporary local option levies. Local option revenue is limited to the lesser of (1) the district Measures 5 and 50 tax gap, (2) 25% of formula revenue or (3) \$2,000 per weighted student. The \$2,000 is indexed to increase 3% per year beginning in 2018-19. The levies may be

approved for up to 5 years for operations and up to 10 years for capital projects. Local option revenue is in addition to equalization formula revenue.

Construction Tax Option

The 2007 Legislature granted school districts new taxing authority. School districts may impose a tax on new construction in the district. The tax rate cannot exceed \$1 per square foot for residential use and \$0.50 for nonresidential use. The maximum rates are indexed beginning in 2009. The tax on nonresidential use is also restricted to \$25,000 per structure or building permit, whichever is less. The legislation exempts certain properties from this tax. In the school year 2017-18, 63 school districts used this option, raising a total of \$27.9 million.

Education Service Districts

The school system also includes education service districts (ESDs). Nineteen ESDs provide regional educational support services. The ESD share of statewide K-12 school and ESD general operating revenue is 4.5%. This includes both state aid from the State School Fund and ESD property tax revenue. Before Measure 5 (1990), they received no state aid. Subsequently state support helped replace reduced property taxes. The 2001 Legislature adopted a 5-year phase-in plan to equalize ESD revenue. Those below the state ESD average revenue per student gradually received more and those above the average gradually received less. Final equalization began in 2005-06. Beginning in 2011-12, ESD revenue is 4.712% of the sum of component district formula revenue. This makes the ESD share of total ESD and K-12 school formula revenue 4.5%. Also starting in 2011-12, some school districts can opt out of ESD's and get reimbursement of their share of prorated formula revenues.

Educator Advancement Fund (previously Network of Quality Teaching and Learning)

In the 2013 regular session, the Legislature created the Network of Quality Teaching and Learning (NQTL). NQTL is the predecessor to the Educator Advancement (EA) program created by the 2017 legislature. For the 2017-19 biennium, EA Fund was provided by \$6 million from the SSF, and \$16.75 million each from SDs and ESDs out of their respective formula revenues. EA Fund fluctuates proportionately with the SSF.

Fund from Student Success Act

The 2019 Legislature created a corporate activity tax (CAT) based on commercial activity conducted by businesses, and dedicated the tax revenues to the programs initiated in the Student Success Act (HB 3427). After adjusting for legislative changes in relation to the Act, the remainder of revenues from the CAT fund three accounts - Student Investment Account (at least 50%), Statewide Education Initiatives Account (up to 30%), and Early Learning Account (at least 20%). CAT revenues are expected to average \$1 billion per year.

Education Stability Fund

Voters approved a constitutional amendment converting the Education Endowment Fund to the Education Stability Fund in 2002 allowing the principal to be used to fund education. The fund receives 18% of lottery net proceeds. The size is limited to 5% of General Fund revenue. Use of the principal requires meeting criteria reflective of an economic recession and approval by a 3/5 majority vote in each legislative chamber. The principal can also be used if the Governor declares an emergency and both chambers approve by a 3/5 majority vote. The principal can only be used to fund pre-kindergarten through higher education, continuing education and workforce training. Fund earnings currently are used to pay education lottery bond debt (75%) and provide scholarships (25%).

2020-21 State School Fund Estimate (February 25, 2020)

Date: 2/26/2020
 To: District Business Managers
 Re: 2020-21 State School Fund Estimates

2019-20	2020-21	2019-21 Biennium
\$4,410,000,000	\$4,590,000,000	\$9,000,000,000
2020-21 Budget Appropriation for school districts & ESDs:		\$4,590,000,000
Oregon Revised Statute	Less Reserve Account:	(\$20,000,000)
327.008(15,16)	Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)	Less Long Term Care and State Schools:	(\$11,500,000)
327.008(13)	English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)	Educator Advancement Fund (EAF):	(\$3,000,000)
327.008(17)	Less Small High School Grant	(\$2,500,000)
327.008(3)	Less Charter School Closure Funds	(\$300,000)
327.339	Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)	Less Office of School Facilities:	(\$4,000,000)
327.008(10)	Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531	Free Lunch program:	(\$1,425,188)
Transfers/Deductions		(\$54,602,667)
State Revenue for Formula		\$4,535,397,334
District Local Revenue:		\$2,046,029,283
ESD Local Revenue:		\$139,432,480
Local Rev. for Formula (District + ESD)		\$2,185,461,763
Total Revenue For Formula		\$6,720,859,097
District Share at 95.50%		\$6,418,420,437
ESD Share at 4.50%		\$302,438,659
Other Transfers/Deductions:	327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)	Less Facility Grants:	(\$3,500,000)
327.008 (12)(a)-(B)	Less share of EAF	(\$8,375,000)
Districts		(\$66,875,000)
327.008(14)	Less ESD testing contract:	(\$484,000)
327.008(12)(a)-(C)	Less share of EAF	(\$8,375,000)
ESDs		(\$8,859,000)
Formula Revenue for Distribution		
School Districts		\$6,351,545,437
ESDs		\$293,579,659

Sources for 2020-21 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2019-20
11% Cap Waiver Basis:	2017-18
Poverty Basis:	December 2019
School District Funding Ratio:	1.921058952
Transportation Grant:	\$247,274,453.40
Estimated ADMr:	576,000
Estimated ADMw:	706,000
District Accrual per ADMw:	\$517
ESD Accrual per ADMw:	\$18
YCEP/JDEP amount per ADMw:	\$8,645

If you have any questions please contact Adam Krein at Adam.Krein@state.or.us

Services Provided by the Multnomah ESD

Every Oregon school district is part of an Education Service District. CSD is part of the Multnomah Education Service District (MESD). Oregon ESDs are required by statute to provide services from at least the following categories: special education, technology, school improvement, and administrative support. They do this through the creation of a “Local Service Plan” which is approved by its component district school boards with a resolution. Under the Resolution Process, at least two-thirds of the school districts in an ESD, representing more than one-half of the student population, must approve the Local Service Plan. This gives the ESD authorization to create a budget and certify a tax rate. The CSD Board approved the MESD’s Local Service Plan on February 19, 2020 with Resolution No. 2.129-20.

The MESD receives a portion of the SSF appropriation and internally distributes 90% of their allocation to their component districts. This allocation is kept in a separate special revenue fund at the MESD and tracked by district. In turn, the districts use the funds to purchase services using a menu driven plan. Districts can also receive the funds directly as ‘transit’. The estimated amount expected to be allocated to CSD in 2020-21 is \$783,000 based on the MESD’s 2020-21 Approved Budget including \$260,000 to be received directly as transit.

In 2019-20, the District participates in the following services through MESD:

Instructional Services

School Improvement, Home School Notification, and Outdoor School (6th grade full-week)

Special Education Services:

Social Emotional Skills Program and Related Services (Speech Pathologist, Physical Therapist, Psychological Services)

School Health Services:

Hearing and Vision Screening, Immunization, Registered Nurse, Special Needs Nursing

Technology Services:

Business Systems (BusinessPLUS), Data Warehouse, Student Information Systems, Forecast5 Analytics, Substitute Services, and Network/Internet Services.

Administrative Support Services:

Inter-District Courier (PONY), School Announce Closure Network (FlashAlert), Business Manager Services, P-Card Administration, and limited HR/Payroll Services.

The District does not anticipate any significant changes to current service participation with the ESD. More information about the MESD can be found online at: www.MultnomahESD.org.

Budget Process

The District is required by the State of Oregon to adopt an annual budget for all funds subject to the requirements of Local Budget Law as outlined in ORS 297.45 to 297.55 and 297.990. The budget for each individual fund is a plan for the financial operations to be conducted during the coming fiscal year and is adopted annually, prior to July 1, by the Board after certification by the Multnomah County Tax Supervising and Conservation Commission (TSCC). The budget also provides the authority to levy property taxes. After adoption, the budget may be amended through procedures specified in State statute and Board policy.

For each fund, the expenditures are appropriated by the following major functions:

- Instruction
- Support Services
- Enterprise & Community Services
- Facilities Acquisitions & Construction
- Debt Service
- Other Uses
- Fund Transfers
- Contingencies

Appropriations may not legally be over-expended, except in the case of grant receipts which could not be reasonably estimated at the time the budget was adopted. Management may realign appropriation within a major function; however, transfers between major functions, even within the same fund, require Board approval. Appropriations lapse at the end of each fiscal year.

Budget Committee

The Budget Committee consists of the seven members of the CSD Board, along with an equal number of representatives who are appointed by the CSD Board from among applicant members of the community. To be eligible for appointment, the appointive member must 1) live and be registered to vote in the district, and 2) not be an officer, agent or employee of the CSD. Members are appointed for three-year terms and be reappointed for as many consecutive terms as deemed appropriate.

The Superintendent is designated as budget officer and he/she or designee prepares the budget document and submits it to the Budget Committee for approval before presentation to the Board and the TSCC. Activities for all funds are included in the annual appropriated budget.

The District begins its budgeting process by appointing Budget Committee members. Beginning in January, budget recommendations are developed by management and presented to the Budget Committee as the Proposed Budget in the spring. The Budget Committee meets, evaluates and approves the budget and tax levy. The Budget committee holds as many meetings as desired. All meetings are open to the public and testimony may be given during designated times. The budget is adopted by the CSD Board, appropriations are made and the tax levy is declared no later than June 30.

**Corbett School District 39
 Current Budget Committee
 4/24/2020**

<u>Position</u>	<u>Board Member</u>	<u>Term Ends</u>	<u>Community Member</u>	<u>Term Ends</u>
One	Todd Redfern	6/30/2023	Brad Garrett	12/31/2022
Two	Todd Mickalson	6/30/2021	Hope Beraka	12/31/2021
Three	Michelle Vo	6/30/2021	Kynan Church	12/31/2021
Four	David Gorman	6/30/2021	Dirk Iwata-Reuyl	12/31/2021
Five	Bob Buttke	6/30/2021	Rebecca Stewart	12/31/2021
Six	Cless Woodward	6/30/2023	Stuart Childs, Presiding Officer	12/31/2020
Seven	Katey Kinnear	6/30/2023	Stephanie Nystrom	12/31/2020

2020-2021 Budget Calendar in Brief

January to April	CSD management develops proposed budget CSD Board appoints Budget Committee members (ORS 194.414)
April 29, 2020	Proposed budget and budget message presentation Budget Committee approves budget and tax levy
May 6 & 13, 2020	Budget Committee work sessions, if needed
June 17, 2020	CSD public hearing on the budget (ORS 294.453) CSD Board adopts budget and certifies tax levy (ORS 294.456)
July 15, 2020	Deadline to file certification of tax levy with Multnomah County Deadline to file budget with TSCC (ORS 294.458)

Supplemental Adjustments

Unexpected additional resources or reductions may be added to the budget through the use of a supplemental budget and appropriation resolution. Adjustments less than 10% of the fund's original budget may be adopted by the Board at a regular meeting. A supplemental budget greater than 10% of the fund's original budget requires hearings before the public, public notices and approval by the Board. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control (major function levels.) Such transfers require approval by the Board.

Budget Assumptions

Student Enrollment (ADMr)

The District used a 'cohort survival ratio' of 100% to project grade enrollment in 2020-2021. This means that the entire enrollment from the current year is rolled up to the next grade the next year. Kindergarten enrollment is estimated to increase due to the implementation of the charter school.

**Corbett School District 39
Current and Projected Enrollment
As of December 6, 2019**

<u>Grade</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Grade</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Grade</u>	<u>2019-20</u>	<u>2020-21</u>
K	63	80	1	82	63	9	91	101
			2	85	82	10	93	91
			3	82	85	11	82	93
			4	95	82	12	99	82
			5	104	95			
			6	91	104			
			7	117	91			
			8	101	117			
Totals	63	80	Totals	757	719	Totals	365	367
						Grand Totals	1,185	1,166

Revenue Assumptions

Property Taxes

Projected current property tax collections are provided to the District by the TSCC. The projection assumes a 2.5% increase in Assessed Value and a 95.5% collection rate. Collections of prior year levied taxes and penalties/interest are based on historical receipts.

	Assumption Worksheet 2020-2021					Imputed for FY
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
AV For Computing Tax Rates						
Corbett SD	388,703,300	398,630,210	410,066,010	404,189,950	414,695,400	425,062,785
Annual Increase in AV						
Corbett SD		2.6%	2.9%	-1.4%	2.6%	2.5%
Taxes Extended						
Corbett SD	1,785,742	1,831,347	1,883,884	1,856,889	1,905,152	1,952,781
Compression						
Corbett SD	25,870	20,268	16,301	15,879	15,563	15,952
Comp as % OF TE						
Corbett SD	1.4%	1.1%	0.9%	0.9%	0.8%	
Tax Rate						
Corbett SD					4.5941	
Collection Rate						0.955
Estimated Taxes to be Imposed						
Corbett SD						1,937,000

State School Fund Formula

The State School Fund distribution is calculated as an amount per Extended Average Daily Membership Weighted (ADMw). The state calculates the ADMw for the prior year and the current year. The higher of the two years is extended for funding calculations.

STATE SCHOOL FUND GRANT
2020-2021

As of 2/25/2020

Multnomah County, Corbett SD 39		District ID: 2186	
2020-2021 Extended ADMw			
Corbett SD 39: District total extended ADMw for funding calculations			
	2020-2021		2019-2020
ADMr:	1,166.00 X 1.00 = 1,166.00	4.54 X 1.00 =	4.54
Students in ESL programs:	28.00 X 0.50 = 14.00	0.00 X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
167 IEP Students capped at 11% of District ADMr:	128.26 X 1.00 = 128.26	129.44 X 1.00 =	129.44
Students on IEP Above 11% of ADMr:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
Students in Poverty:	38.00 X 0.25 = 9.50	0.15 X 0.25 =	0.04
Students in Foster Care and Neglected/Delinquent:	2.00 X 0.25 = 0.50	2.00 X 0.25 =	0.50
Remote Elementary School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X 0.25 = 0.00	0.00 X 0.25 =	0.00
	2020-2021 ADMw 1,318.26	2019-2020 ADMw	134.52
	Corbett SD 39 Extended ADMw		1,328.74
Corbett School: Charter ADMw for information only			
	2020-2021		2019-2020
ADMr:	0.00 X 1.00 = 0.00	1,172.21 X 1.00 =	1,172.21
Students in ESL programs:	0.00 X 0.50 = 0.00	25.09 X 0.50 =	12.55
Students in Pregnant and Parenting Programs:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 = 0.00	37.85 X 0.25 =	9.46
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 = 0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X 0.25 = 0.00	0.00 X 0.25 =	0.00
	2020-2021 ADMw 0.00	2019-2020 ADMw	1,194.22
	Corbett SD 39 Extended ADMw		1,328.74

Corbett School District 39
2020-2021 General Purpose Grant Calculation
ODE Estimate February 25, 2020

CSD General Purpose Grant per ADM Calculation

	<u>2020-2021</u>
ODE General Purpose Grant per ADM	
ODE Base General Purpose Grant per ADM	\$ 4,500
Multiplied by Funding Ratio	<u>1.92105895200</u>
ODE General Purpose Grant per ADM	<u>\$ 8,645</u>
CSD Teacher Experience Adjustment	
ODE Base Amount	\$ 25
Multiplied by Funding Ratio	<u>1.92105895200</u>
ODE General Purpose Grant	48.03
Multiplied by Difference in District and State Teacher Experience	<u>(2.09)</u>
CSD Teacher Experience Adjustment per ADM	<u>\$ (100.38)</u>
CSD General Purpose Grant per ADM adjusted	<u>\$ 8,544</u>

Projected ADMw Calculation

	<u>2020-2021</u>		<u>2019-2020</u>
Projected ADMr	<u>1,166.00</u>		<u>1,176.75</u>
Additional Weight Adjustments to ADMr			
Students in ESL programs	14.00		12.55
Students with IEPs (Special Education)	128.26		129.44
Students in Poverty	9.50		9.50
Students in Foster Care/Neglected/Delinquent	<u>0.50</u>		<u>0.50</u>
Total Additional Weights Percent of ADMr	<u>152.26</u> 13%		<u>151.99</u> 13%
Projected ADMw	<u>1,318.26</u>		<u>1,328.74</u>

General Purpose Grant Calculation (Grant per ADM x ADMw)

ODE General Purpose Grant for ADMr	\$ 10,079,796		\$ 10,172,728
CSD Additional Weights	1,316,252		1,313,918
CSD Teacher Experience Adjustment	(132,321)		(133,373)
Rounding Adjustment to match ODE report	-		<u>(22)</u>
Total 2020-2021 General Purpose Grant	<u>\$ 11,263,728</u>		<u>\$ 11,353,251</u>

2020-2021 State School Fund Grant Calculation

	<u>2020-2021</u>
Extended Amount	\$ 11,353,251
Add Transportation Grant	566,650
Less Estimated Local Revenues	<u>(2,051,598)</u>
Total 2020-2021 State School Fund Grant	<u>\$ 9,868,303</u>

Corbett SD 39 State School Fund Grant (February 25, 2020)

STATE SCHOOL FUND GRANT
 2020-2021

Based on \$9 Billion Budget with a 49/51 split as of 2/25/2020

Multnomah County, Corbett SD 39 - 2186

2020-2021 Local Revenue		2020-2021 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources	= \$1,937,000.00	Salaries	= N/A
Federal Forest Fees	= \$0.00	Payroll	= N/A
Common School Fund	= \$113,897.86	Purchased Services	= N/A
County School Fund	= \$700.00	Supplies	= N/A
State Managed Timber	= \$0.00	Other	= N/A
ESD Equalization	= \$0.00	Garage Depreciation	= N/A
In-Lieu of Property Taxes(non-local sources)	= \$0.00	Bus Depreciation	= N/A
Revenue Adjustments	= \$0.00	Fees Collected	= N/A
Sum of Local Revenue	= \$2,051,597.86	Non-Reimbursable	= N/A
		Net Eligible Trans Expenditures	= \$809,500.00
		Transportation per ADMr Rank	52%
		Transportation Reimbursement Rate	70.00%
		70.00% of the Net Eligible Transportation Expenditures =	
		the Transportation Grant \$566,650.00	
2020-2021 Experience Adjustment			
District Average Teacher Experience	= 10.01		
State Average Teacher Experience	= 12.10		
Experience Adjustment (Difference in District and State Teacher Experience)	= -2.09		

2020-2021 Extended ADMw		
2020-2021 ADMw	1,318.26	2019-2020 ADMw 1,328.74
		Extended ADMw 1,328.74

2020-2021 General Purpose Grant
 Multiply the Teacher Experience Adjustment of -2.09 by \$25 then add \$4500 to the result = \$4,447.75
 Then multiply \$4,447.75 by the Extended ADMw 1328.7375 and then by the funding ratio 1.921058951999 = \$11,353,251.35

2020-2021 Total Formula Revenue
 Add the General Purpose Grant \$11,353,251.35 to the Transportation Grant \$566,650.00 = \$11,919,901.35

2020-2021 State School Fund Grant
 Subtract the Local Revenue \$2,051,597.86 from the Total Formula Revenue \$11,919,901.35 = \$9,868,303.49

2020-2021 Rates per ADMw	
General Purpose Grant per Extended ADMw =	\$8,544
Total Formula Revenue per Extended ADMw =	\$8,971
Charter Schools Rate(ORS 338.155) =	\$8,612

Federal Grant Funds

The District anticipates continuing to receive multiple federal grant awards in the upcoming year. Projected revenues are based on current year awards without carryover and other information.

	Actual 2017-18	Actual 2018-19	Projected Actual 2019-20	Proposed Budget 2020-21
Federal Grant Revenues				
Transition Programming	\$ 24,618	\$ 19,454	\$ 41,649	\$ 43,349
SPR&I IDEA 611	1,805	2,025	-	-
Title I-A	124,272	125,882	92,154	78,710
Title IV-A	-	32,328	10,000	10,000
Title III Instruct Improv	-	1,999	3,889	3,000
Title II-A - Instr Staff Dev	13,622	7,453	12,017	10,993
National School Lunch Program	121,057	128,439	72,894	121,000
IDEA Part B 611	228,551	234,902	157,537	165,735
IDEA Part B 619	-	2,414	1,545	1,545
IDEA Enhancement	1,591	1,591	-	-
Total Federal Grant Revenues	\$ 515,516	\$ 556,487	\$ 391,685	\$ 434,332

Other Grant Funds

The District anticipates continuing to receive multiple state and local grant awards in the upcoming year. Projected revenues are based on current year awards without carryover and/or other information. The OBDD Seismic Rehabilitation Grant was for improvements to the Corbett Gym completed in September 2019. The Student Investment Account and High School Success (M98) grants are assumed to be fully funded.

	Actual 2017-18	Actual 2018-19	Projected Actual 2019-20	Proposed Budget 2020-21
Other Restricted Grants				
DHS Summer Works		\$ 12,253	\$ 23,279	\$ 32,821
DHS Transition Programming		27,610	37,432	38,959
OBDD Seismic Rehabilitation		516,700	610,034	-
ODE Breakfast & Lunch		3,026	1,420	3,000
ODE Farm to School		-	5,383	-
ODE ELL HB3499 (thru Sept 19)		78,102	35,437	-
ODE ELL HB3499		-	90,000	90,000
ODE High Cost Disability		115,929	135,781	120,000
ODE HS Success (M98)		184,767	281,474	292,962
ODE TAPS - Facilities		-	20,000	-
ODE TAPS - LRF		-	25,000	-
ODE TAPS - Seismic		-	25,000	-
UofO STEM ECO System Grant		1,013	-	-
Outdoor School		8,796	-	11,661
Student Investment Account		-	-	923,697
Total Other Restricted Grants	\$ 287,391	\$ 948,196	\$ 1,290,240	\$ 1,513,100

Payroll Assumptions		CURRENT 2019-20	PROPOSED 2020-21	Change
Regular Salary				
Steps (Y/N)		Y	Y	
COLA - Corbett Assoc of Classified Employees (CASE)		1.50%	0.00%	
COLA - Corbett Education Association (CEA)		1.50%	0.00%	
COLA - Supervisory/Confidential Employees (SPCF)		1.50%	0.00%	
COLA - Superintendent		0.00%	0.00%	
Bus Driver Standby Time - \$ per hour		\$12.50	\$13.25	6%
Annual Stipends				
Superintendent	Travel & Meals	\$6,600	\$6,600	0%
Maint/Transportation Managers	Electronics	\$1,200	\$1,200	0%
Superintendent & Administrators	Technology	\$1,400	\$1,400	0%
Superintendent & Administrators	Communication	\$2,400	\$2,400	0%
Extra Duty (percent of base salary)				
Athletic Director	per CBA	19.00%	19.00%	0%
Activities Director	per CBA	10.50%	10.50%	0%
Student Management	per CBA	10.50%	10.50%	0%
Level ranges	per CBA	4.00% - 15.00%	4.00% - 15.00%	0%
Extra Period (percent of current salary)				
Licensed Staff	per CBA	16.67%	16.67%	0%
Standard Contributions				
FICA		6.20%	6.20%	0%
Medicare		1.45%	1.45%	0%
Workers Compensation				
	7380 Chauffeurs & Helpers NOC	3.99%	3.99%	0%
	8868 School Professional Employees	0.38%	0.38%	0%
	9101 All Other Employees	2.84%	2.84%	0%
	9349 Cafeteria/Kitchen Employees	2.84%	2.84%	0%
Workers Comp Benefit Fund (per hour)		\$0.011	\$0.011	0%
Unemployment		0.15%	0.15%	0%
Retirement Contribution (PERS)				
PERS Tier I/Tier II Retirement		32.03%	32.03%	0%
OPSRP Retirement		26.58%	26.58%	0%
PERS Pickup - SPCF & SUPT		6.00%	6.00%	0%
Monthly Health Insurance Contribution (OEBB)				
Moda Medical Plan 5		\$1,239	\$1,313	6%
Kaiser Medical Plan 3		\$947	\$1,003	6%
Delta Dental Plan 1		\$162	\$167	3%
Delta Dental PRO		\$95	\$98	3%
Willamette Dental Plan 8		\$121	\$124	3%
Moda Vision Quartz		\$32	\$33	3%
Kaiser Vision 5		\$20	\$20	3%
VSP Choice Vision		\$22	\$23	3%
Kaiser Vision Plan		\$20	\$20	3%
Life Insurance Plan 11 \$100k		\$10	\$10	0%
Long-Term Disability Plan 12		0.318%	0.318%	0%
Short-Term Disability Plan 35		0.215%	0.215%	0%
Other Annual District Contributions				
HRA Claims Estimate (annual x ee)	Benefit Solutions	\$3,000	\$3,000	0%

Corbett School District 2020-2021

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="background-color: yellow;"> </td><td>Holiday or Break</td></tr> <tr><td style="background-color: green;"> </td><td>Friday School</td></tr> <tr><td style="background-color: cyan;"> </td><td>Teacher Work Day</td></tr> <tr><td style="background-color: purple;"> </td><td>First and Last Day</td></tr> <tr><td style="background-color: orange;"> </td><td>Conferences</td></tr> <tr><td style="background-color: red;"> </td><td>New Hire Day</td></tr> </table>		Holiday or Break		Friday School		Teacher Work Day		First and Last Day		Conferences		New Hire Day	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th colspan="7">JULY '20</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> <tr><td> </td><td> </td><td> </td><td>1</td><td>2</td><td>3</td><td>4</td></tr> <tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr> <tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr> <tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td> </td></tr> </table>	JULY '20							S	M	T	W	Th	F	S				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th colspan="7">JANUARY '21</th></tr> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td>1</td><td>2</td></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> <tr><td>31</td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>	JANUARY '21							S	M	T	W	Th	F	S						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31							<p>4 – back to school 18 – MLK day 22 – FRIDAY SCHOOL 22 – Mid-term</p> <p>28 – HS conf. (.5)</p>
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FINANCIAL SECTION

Level One: Total Budget (All Funds Combined)

This section includes four combining statements each displaying the District's budgetary funds in separate columns. The Fund Summary displays all of the resources and requirements of the District. The Resources by Object expands on the resources section of the previous Fund Summary report. In the same way, the Requirements Detail reports expand on the requirements section by function and by object. The next report describes the District's interfund transfers. The final reports in the section display the full-time equivalent positions.

Level Two: Individual Funds

The first statement in this section combines all funds and compares the previous two years actual amounts, the current year revised budget, the current year projected actuals, and the 2020-21 proposed budget. The 2020-21 Proposed Budget column ties to the total column in the Combining Fund Summary report. Following this statement is a series of reports showing each fund separately but showing the same columns as the combined summary for comparative purposes. Each of these statements summarizes both resources and requirements.

Corbett School District 39
 2020 - 2021 Fiscal Year Proposed Budget
 Combining Fund Summary - All Funds

	General Fund	Food Service	Federal Funds	Student Investment	Student Activity	Capital Improvements	Energy Projects	Total
RESOURCES								
Beginning Fund Balance	\$ 3,717,208	\$ -	\$ 7,726	\$ -	\$ 105,548	\$ -	\$ 21,271	\$ 3,851,753
Revenues								
Property Taxes	1,939,000	-	-	-	-	-	-	1,939,000
Other Local Sources	420,500	120,000	-	-	300,000	-	20,000	860,500
Intermediate Sources	261,200	-	-	-	-	-	-	261,200
State School Fund Grant	9,868,300	-	-	-	-	-	-	9,868,300
Other State Sources	698,303	5,000	-	923,697	-	-	-	1,627,000
Federal Sources	43,349	121,000	269,983	-	-	-	-	434,332
Other Sources	115,000	-	-	-	-	-	-	115,000
Total Revenues	13,345,652	246,000	269,983	923,697	300,000	-	20,000	15,105,332
Transfers In	25,000	180,000	-	-	-	50,000	-	255,000
TOTAL RESOURCES	\$ 17,087,860	\$ 426,000	\$ 277,709	\$ 923,697	\$ 405,548	\$ 50,000	\$ 41,271	\$ 19,212,085
REQUIREMENTS								
Expenditures								
Instruction	\$ 8,496,074	\$ -	\$ 255,990	\$ 497,128	\$ 300,000	\$ -	\$ -	\$ 9,549,192
Support Services	4,902,357	-	13,993	156,569	-	30,000	-	5,102,919
Enterprise & Community	-	426,000	-	-	-	-	-	426,000
Facilities Acquisition/Constr.	2,340,000	-	-	-	-	20,000	16,271	2,376,271
Debt Service	401,329	-	-	270,000	-	-	-	671,329
Total Expenditures	16,139,760	426,000	269,983	923,697	300,000	50,000	16,271	18,125,711
Transfers Out	230,000	-	-	-	-	-	25,000	255,000
Contingency	50,000	-	7,726	-	105,548	-	-	163,274
Total Appropriation	16,419,760	426,000	277,709	923,697	405,548	50,000	41,271	18,543,985
Ending Fund Balance	668,100	-	-	-	-	-	-	668,100
TOTAL REQUIREMENTS	\$ 17,087,860	\$ 426,000	\$ 277,709	\$ 923,697	\$ 405,548	\$ 50,000	\$ 41,271	\$ 19,212,085

Calculation of Recommended Unappropriated Ending Fund Balance:

General Fund Operating Revenues	13,345,652
Multiply by GFOA Recommended Rate (5% - 15%)	5.00%
Recommended Unappropriated Ending Fund Balance	667,283

Corbett School District
 2020 - 2021 Fiscal Year Proposed Budget
 Combined Fund Detail - All Funds

	01 General Fund	02 Food Service	03 Federal Funds	04 Student Investment	06 Student Activity	09 Capital Improvements	20 Energy Projects	Total Funds
RESOURCES								
Beginning Fund Balance	\$ 3,717,208	\$ -	\$ 7,726	\$ -	\$ 105,548	\$ -	\$ 21,271	\$ 3,851,753
Revenues								
Local Sources								
1110 Property Taxes Levied	1,937,000	-	-	-	-	-	-	1,937,000
1190 Penalties & Interest on Taxes	2,000	-	-	-	-	-	-	2,000
1311 Tuition: Individual	180,000	-	-	-	-	-	-	180,000
1500 Earnings on Investments	69,500	-	-	-	-	-	-	69,500
1600 Food Service	-	120,000	-	-	-	-	-	120,000
1700 Extracurricular Activities	2,000	-	-	-	300,000	-	-	302,000
1910 Rentals	1,000	-	-	-	-	-	-	1,000
1920 Private Sources Contributions	100,000	-	-	-	-	-	-	100,000
1940 Services Provided Other LEAs	20,000	-	-	-	-	-	-	20,000
1990 Miscellaneous Revenue	48,000	-	-	-	-	-	20,000	68,000
Total Local Sources	2,359,500	120,000	-	-	300,000	-	20,000	2,799,500
Intermediate Sources								
2101 County School Funds	700	-	-	-	-	-	-	700
2102 General ESD Funds	260,000	-	-	-	-	-	-	260,000
2200 Restricted Revenue	500	-	-	-	-	-	-	500
Total Intermediate Sources	261,200	-	-	-	-	-	-	261,200
State Sources								
3101 State School Fund: Gen Support	9,868,300	-	-	-	-	-	-	9,868,300
3102 State School Fund: Lunch Match	(2,000)	2,000	-	-	-	-	-	-
3103 Common School Fund	113,900	-	-	-	-	-	-	113,900
3299 Oth Restricted Grants in Aid	586,403	3,000	-	923,697	-	-	-	1,513,100
Total State Sources	10,566,603	5,000	-	923,697	-	-	-	11,495,300
Federal Sources								
4500 Restricted Pass-Thru State	43,349	121,000	269,983	-	-	-	-	434,332
Total Federal Sources	43,349	121,000	269,983	-	-	-	-	434,332
Other Sources								
5100 Long Term Debt Financing Srcs	115,000	-	-	-	-	-	-	115,000
Total Other Sources	115,000	-	-	-	-	-	-	115,000
Total Revenues	13,345,652	246,000	269,983	923,697	300,000	-	20,000	15,105,332
Transfers In From								
5201 01 General Fund	-	180,000	-	-	-	50,000	-	230,000
5220 20 Energy Projects Fund	25,000	-	-	-	-	-	-	25,000
Total Transfers In	25,000	180,000	-	-	-	50,000	-	255,000
TOTAL RESOURCES	\$ 17,087,860	\$ 426,000	\$ 277,709	\$ 923,697	\$ 405,548	\$ 50,000	\$ 41,271	\$ 19,212,085

REQUIREMENTS

Expenditures by Function

Instruction

1100 Regular Instruction								
1111 Primary K-3 Instruction	3,116,430	-	-	-	-	-	-	3,116,430
1121 Middle Junior High Programs	1,246,110	-	-	298,278	-	-	-	1,544,388
1122 Middle Extra Curricular	55,672	-	-	-	50,000	-	-	105,672
1131 High School Instruction	1,807,463	-	-	99,424	-	-	-	1,906,887
1132 High School Extra Curricular	286,020	-	-	-	250,000	-	-	536,020
1140 Pre-Kindergarten	198,955	-	-	-	-	-	-	198,955
1200 Special Programs								
1220 Restrictive Prg For Disabled	170,464	-	-	99,426	-	-	-	269,890
1250 Less Restrictive Programs	1,273,998	-	167,280	-	-	-	-	1,441,278
1272 Title I	-	-	78,710	-	-	-	-	78,710
1280 Alternative Education	307,962	-	-	-	-	-	-	307,962
1291 English As A Second Language	33,000	-	-	-	-	-	-	33,000
1299 Other Designated Programs	-	-	10,000	-	-	-	-	10,000
Total Instruction	8,496,074	-	255,990	497,128	300,000	-	-	9,549,192

Corbett School District
 2020 - 2021 Fiscal Year Proposed Budget
 Combined Fund Detail - All Funds

	01 General Fund	02 Food Service	03 Federal Funds	04 Student Investment	06 Student Activity	09 Capital Improvements	20 Energy Projects	Total Funds
Support Services								
2100 Support Services								-
2110 Attendance Services	57,870	-	-	-	-	-	-	57,870
2120 Guidance Services	94,008	-	-	156,569	-	-	-	250,577
2130 Health Services	38,475	-	-	-	-	-	-	38,475
2150 Speech Pathology & Audiology	82,259	-	-	-	-	-	-	82,259
2160 Other Student Treatment	102,768	-	-	-	-	-	-	102,768
2200 Instructional Staff Support								
2210 Improvement Of Instruction	83,463	-	3,000	-	-	-	-	86,463
2230 Assessment & Testing	72,000	-	-	-	-	-	-	72,000
2240 Instructional Staff Developmnt	84,980	-	10,993	-	-	-	-	95,973
2300 General Administration								
2310 Board Of Education	259,417	-	-	-	-	-	-	259,417
2320 Executive Administration	493,720	-	-	-	-	-	-	493,720
2400 School Administration								
2410 Office of the Principal	863,923	-	-	-	-	-	-	863,923
2500 Business Services Support								
2520 Fiscal Services	152,213	-	-	-	-	-	-	152,213
2540 Plant Operations & Maintenance	942,582	-	-	-	-	30,000	-	972,582
2550 Student Transportation	1,031,158	-	-	-	-	-	-	1,031,158
2570 Internal Services	35,000	-	-	-	-	-	-	35,000
2600 Central Support								
2640 Staff Services	318,000	-	-	-	-	-	-	318,000
2660 Technology Services	190,521	-	-	-	-	-	-	190,521
Total Support Services	4,902,357	-	13,993	156,569	-	30,000	-	5,102,919
Enterprise & Community								
3100 Food Services	-	426,000	-	-	-	-	-	426,000
Total Enterprise & Community	-	426,000	-	-	-	-	-	426,000
Facilities Acquisition/Construction								
4150 Bldg Acquisition/Development	2,340,000	-	-	-	-	20,000	16,271	2,376,271
Total Facilities Acquisition/Constr.	2,340,000	-	-	-	-	20,000	16,271	2,376,271
Debt Service								
5100 Debt Service	401,329	-	-	270,000	-	-	-	671,329
Total Debt Service	401,329	-	-	270,000	-	-	-	671,329
Total Expenditures	16,139,760	426,000	269,983	923,697	300,000	50,000	16,271	18,125,711
Transfers Out To								
0701 01 General Fund	-	-	-	-	-	-	25,000	25,000
0702 02 Food Service Fund	180,000	-	-	-	-	-	-	180,000
0709 09 Capital Improvements Fund	50,000	-	-	-	-	-	-	50,000
Total Transfers Out To	230,000	-	-	-	-	-	25,000	255,000
Contingency								
0810 03 Federal Funds	-	-	7,726	-	-	-	-	7,726
0810 06 Student Activity Fund	-	-	-	-	105,548	-	-	105,548
Total Contingency	50,000	-	7,726	-	105,548	-	-	163,274
SUBTOTAL	16,419,760	426,000	277,709	923,697	405,548	50,000	41,271	18,543,985
Ending Fund Balance								
0820 01 General Fund	668,100	-	-	-	-	-	-	668,100
Total Ending Fund Balance	668,100	-	-	-	-	-	-	668,100
TOTAL REQUIREMENTS	\$ 17,087,860	\$ 426,000	\$ 277,709	\$ 923,697	\$ 405,548	\$ 50,000	\$ 41,271	\$ 19,212,085

Corbett School District
 2020 - 2021 Fiscal Year Proposed Budget
 Combined Fund Detail - All Funds

	01 General Fund	02 Food Service	03 Federal Funds	04 Student Investment	06 Student Activity	09 Capital Improvements	20 Energy Projects	Total Funds
EXPENDITURES BY OBJECT								
Salaries								
0111 Licensed Salaries	3,899,692	-	65,442	324,667	-	-	-	4,289,801
0112 Classified Salaries	1,113,094	15,477	58,813	-	-	-	-	1,187,384
0113 Administrator Salaries	692,048	-	-	-	-	-	-	692,048
0114 Managerial - Confidential	513,005	72,545	-	-	-	-	-	585,550
0121 Substitute: Licensed	215,000	-	-	-	-	-	-	215,000
0122 Substitute: Classified	95,000	-	-	-	-	-	-	95,000
0124 Temporary: Classified	115,000	-	-	-	-	-	-	115,000
0130 Additional Salary	342,940	-	-	-	-	-	-	342,940
Total Salaries	6,985,779	88,022	124,255	324,667	-	-	-	7,522,723
Associated Payroll Costs								
0210 Public Employees Retire System	1,818,687	27,749	33,870	82,004	-	-	-	1,962,310
0220 Social Security Administration	514,326	6,734	9,505	23,601	-	-	-	554,166
0230 Other Required Payroll Costs	55,365	28	44	91	-	-	-	55,528
0240 Contractual Employee Benefits	1,748,204	26,687	43,777	106,387	-	-	-	1,925,055
Total Associated Payroll Costs	4,136,582	61,198	87,196	212,083	-	-	-	4,497,059
Purchased Services								
0310 Instructional-Prof-Tech Svcs	262,090	-	48,532	-	-	-	-	310,622
0320 Property Services	450,739	6,000	-	-	-	50,000	16,271	523,010
0340 Travel	69,994	-	-	-	-	-	-	69,994
0350 Communication	12,240	-	-	-	-	-	-	12,240
0371 Tuition: In State	138,732	-	-	-	-	-	-	138,732
0380 Non-Instruc-Prof-Tech Svcs	186,630	-	-	-	-	-	-	186,630
Total Purchased Services	1,120,425	6,000	48,532	-	-	50,000	16,271	1,241,228
Supplies and Materials								
0410 Consumable Supply & Materials	602,845	65,000	10,000	116,947	300,000	-	-	1,094,792
0420 Textbooks	32,850	-	-	-	-	-	-	32,850
0430 Library Books	2,950	-	-	-	-	-	-	2,950
0440 Periodicals	400	-	-	-	-	-	-	400
0450 Food	-	200,000	-	-	-	-	-	200,000
0460 Non-consumable Items	43,250	2,280	-	-	-	-	-	45,530
0470 Computer Software	20,450	-	-	-	-	-	-	20,450
0480 Computer Hardware	60,000	-	-	-	-	-	-	60,000
Total Supplies and Materials	762,745	267,280	10,000	116,947	300,000	-	-	1,456,972
Capital Outlay								
0520 Building Acquisition	2,300,000	-	-	-	-	-	-	2,300,000
0530 Improvements Other than Bldgs	26,000	-	-	-	-	-	-	26,000
0564 Bus and Capital Bus Improve	115,000	-	-	-	-	-	-	115,000
Total Capital Outlay	2,441,000	-	-	-	-	-	-	2,441,000
Other Objects								
0610 Redemption of Principal	261,207	-	-	262,412	-	-	-	523,619
0621 Regular Interest	130,985	-	-	7,588	-	-	-	138,573
0622 Bus Interest	9,137	-	-	-	-	-	-	9,137
0640 Dues and Fees	118,900	3,500	-	-	-	-	-	122,400
0650 Insurance and Judgements	173,000	-	-	-	-	-	-	173,000
Total Other Objects	693,229	3,500	-	270,000	-	-	-	966,729
TOTAL EXPENDITURES	16,139,760	426,000	269,983	923,697	300,000	50,000	16,271	18,125,711

Corbett School District 39
2020 - 2021 Fiscal Year Proposed Budget
Interfund Transfers

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>
General Fund	Food Services	
To support the Food Service program		\$ 180,000
General Fund	Capital Improvements	50,000
To reserve funds for significant facility maintenance and improvement		
Energy Projects Fund	General Fund	25,000
To purchase energy saving products and improvements as part of the Energy Efficient Schools Program (SB 1149).		
Total Interfund Transfers		<u><u>\$ 255,000</u></u>

Corbett School District 39
2020 - 2021 Fiscal Year Proposed Budget
Full-Time Equivalent (FTE) Positions by Fund

	Full-Time Equivalent				Total FTE
	General Fund	Food Service	Federal Funds	Student Investment	
K-12 General Ed					
Principal	4.00	-	-	-	4.00
Licensed Teacher	49.70	-	-	4.00	53.70
Counselor	-	-	-	1.50	1.50
ELD Specialist	1.00	-	-	-	1.00
Education Assistant	7.10	0.41	0.74	-	8.25
Office/Health	3.68	-	-	-	3.68
Total FTE	65.48	0.41	0.74	5.50	72.13
K-12 Special Ed					
Student Services Director	1.00	-	-	-	1.00
Learning Specialist	5.00	-	1.00	1.00	7.00
Occupational Therapist	1.00	-	-	-	1.00
Speech Pathologist	1.00	-	-	-	1.00
Education Assistant	6.00	-	0.83	-	6.83
Total FTE	14.00	-	1.83	1.00	16.83
Food Service					
Manager	-	1.00	-	-	1.00
Total FTE	-	1.00	-	-	1.00
Maintenance					
Supervisor	1.00	-	-	-	1.00
Custodian	3.00	-	-	-	3.00
Maintenance	0.28	-	-	-	0.28
Total FTE	4.28	-	-	-	4.28
Transportation					
Supervisor	1.00	-	-	-	1.00
Coordinator	1.00	-	-	-	1.00
Bus Driver	4.81	-	-	-	4.81
Total FTE	6.81	-	-	-	6.81
District Office					
Superintendent	1.00	-	-	-	1.00
Deputy Clerk	1.00	-	-	-	1.00
Technology Coordinator	1.00	-	-	-	1.00
Eligibility/Prekindergarten	1.00	-	-	-	1.00
District Office Assistant	1.75	-	-	-	1.75
Total FTE	5.75	-	-	-	5.75
Grand Total FTE	96.32	1.41	2.57	6.50	106.80

	Payroll Budget - All Funds				Total Payroll
	Total FTE	Regular Salary	Additional Salary*	Associated Payroll	
Payroll Budget by Department					
K-12 General Ed	72.13	4,619,856	224,883	3,005,653	7,850,391
K-12 Special Ed	16.83	916,554	34,918	589,942	1,541,414
Food Service	1.00	72,545	-	50,310	122,855
Maintenance	4.28	228,988	1,200	163,910	394,098
Transportation	6.81	488,098	1,200	337,059	826,357
District Office	5.75	428,741	8,000	290,496	727,237
Other Payroll	-	425,000	72,740	59,688	557,428
Grand Total FTE and Payroll	106.80	7,179,782	342,941	4,497,059	12,019,782

* Additional Salary includes Extra Duty (\$91k), Extra Period (\$223k), and Stipend Pay (\$29k) per employee agreements.

Corbett School District 39
2020 - 2021 Fiscal Year Annual Budget
Combined Fund Detail - All Funds

	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Revised Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Proposed Budget 2020-21</u>
RESOURCES					
Beginning Fund Balance	\$ 1,581,685	\$ 1,762,601	\$ 1,838,316	\$ 1,838,316	\$ 3,851,753
Revenues					
Local Sources					
1110 Property Taxes Levied	1,809,863	1,854,718	1,841,000	1,828,800	1,937,000
1190 Penalties & Interest on Taxes	7,340	1,905	2,000	2,200	2,000
1311 Tuition: Individual	138,919	170,198	180,000	124,494	180,000
1500 Earnings on Investments	47,379	68,747	69,500	51,000	69,500
1600 Food Service	115,674	121,456	125,000	86,000	120,000
1700 Extracurricular Activities	273,181	256,966	302,000	302,050	302,000
1910 Rentals	4,505	1,085	1,000	1,550	1,000
1920 Private Sources Contributions	107,341	139,720	100,000	11,619	100,000
1940 Services Provided Other LEAs	-	18,314	19,200	27,515	20,000
1960 Recovery Prior Yrs Expenditure	749	3,598	-	1,500	-
1990 Miscellaneous Revenue	126,186	26,248	71,000	160,725	68,000
Total Local Sources	2,631,137	2,662,955	2,710,700	2,597,453	2,799,500
Intermediate Sources					
2101 County School Funds	-	-	700	700	700
2102 General ESD Funds	190,000	200,000	200,000	200,000	260,000
2200 Restricted Revenue	75,454	8,629	500	-	500
Total Intermediate Sources	265,454	208,629	201,200	200,700	261,200
State Sources					
3101 State School Fund: Gen Support	9,277,879	9,293,859	9,779,954	10,101,694	9,868,300
3102 State School Fund: Lunch Match	10,757	-	-	-	-
3103 Common School Fund	131,892	138,457	112,339	126,544	113,900
3199 Oth Unrestricted Grants in Aid	53,021	-	-	-	-
3299 Oth Restricted Grants in Aid	287,391	948,195	1,291,894	1,290,240	1,513,100
Total State Sources	9,760,940	10,380,511	11,184,187	11,518,478	11,495,300
Federal Sources					
4500 Restricted Pass-Thru State	515,517	556,487	465,906	391,685	434,332
Total Federal Sources	515,517	556,487	465,906	391,685	434,332
Other Sources					
5100 Long Term Debt Financing Srcs	109,937	186,047	3,115,000	3,211,694	115,000
Total Other Sources	109,937	186,047	3,115,000	3,211,694	115,000
Total Revenues	13,282,985	13,994,629	17,676,993	17,920,010	15,105,332
Transfers In From					
5201 01 General Fund	188,576	75,307	340,000	294,500	230,000
5205 05 Early Retirement Fund	-	13,196	-	-	-
5211 11 Debt Service Fund	-	51,033	-	-	-
5220 20 Energy Projects Fund	22,000	25,000	25,000	25,000	25,000
Total Transfers In	210,576	164,536	365,000	319,500	255,000
TOTAL RESOURCES	\$ 15,075,246	\$ 15,921,766	\$ 19,880,309	\$ 20,077,826	\$ 19,212,085

Corbett School District 39
2020 - 2021 Fiscal Year Annual Budget
Combined Fund Detail - All Funds

	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Revised Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Proposed Budget 2020-21</u>
REQUIREMENTS					
Expenditures by Function					
Instruction					
0000 Not Applicable	-	-	-	-	-
1100 Regular Instruction					
1111 Primary K-3 Instruction	2,467,815	2,720,460	2,964,598	2,948,552	3,116,430
1113 Elementary Extra Curricular	405	-	-	410	-
1121 Middle Junior High Programs	1,390,547	1,312,315	1,300,074	1,160,934	1,544,388
1122 Middle Extra Curricular	125,139	101,508	106,217	100,680	105,672
1131 High School Instruction	1,867,842	1,800,582	1,800,702	1,888,368	1,906,887
1132 High School Extra Curricular	496,037	438,417	502,272	584,731	536,020
1140 Pre-Kindergarten	87,829	170,138	179,126	205,047	198,955
1200 Special Programs					
1220 Restrictive Prg For Disabled	72,767	120,143	80,000	171,681	269,890
1250 Less Restrictive Programs	1,353,362	1,324,573	1,366,288	1,474,466	1,441,278
1272 Title I	137,895	125,132	122,497	108,756	78,710
1280 Alternative Education	225,968	207,783	315,000	280,440	307,962
1291 English As A Second Language	152,821	88,892	80,869	127,002	33,000
1299 Other Designated Programs	-	32,328	10,000	5,415	10,000
Total Instruction	<u>8,378,427</u>	<u>8,442,271</u>	<u>8,827,643</u>	<u>9,056,482</u>	<u>9,549,192</u>
Support Services					
2100 Support Services					
2110 Attendance Services	55,722	59,280	57,870	34,778	57,870
2120 Guidance Services	42,494	60,130	101,489	79,761	250,577
2130 Health Services	39,249	36,348	37,889	38,157	38,475
2150 Speech Pathology & Audiology	-	-	-	63,090	82,259
2160 Other Student Treatment	-	-	-	-	102,768
2200 Instructional Staff Support					
2210 Improvement Of Instruction	82,056	82,482	81,232	87,843	86,463
2230 Assessment & Testing	81,475	107,721	72,000	57,226	72,000
2240 Instructional Staff Developmnt	51,005	91,788	94,980	33,756	95,973
2300 General Administration					
2310 Board Of Education	185,792	214,287	198,600	415,478	259,417
2320 Executive Administration	467,448	507,030	504,383	513,539	493,720
2400 School Administration					
2410 Office of the Principal	691,471	795,129	864,169	858,203	863,923
2500 Business Services Support					
2520 Fiscal Services	397,141	216,190	142,350	127,078	152,213
2540 Plant Operations & Maintenance	871,641	906,637	1,015,114	895,648	972,582
2550 Student Transportation	727,567	900,353	809,501	795,102	1,031,158
2570 Internal Services	31,996	30,517	35,000	115,912	35,000
2600 Central Support					
2640 Staff Services	-	-	-	136,825	318,000
2660 Technology Services	128,983	117,827	180,034	158,632	190,521
2700 Supplemental Retirement					
	-	48,143	-	-	-
Total Support Services	<u>3,854,040</u>	<u>4,173,862</u>	<u>4,194,611</u>	<u>4,411,028</u>	<u>5,102,919</u>

Corbett School District 39
2020 - 2021 Fiscal Year Annual Budget
Combined Fund Detail - All Funds

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
Enterprise & Community					
3120 Food Services	362,667	371,805	418,338	290,535	426,000
Total Enterprise & Community	362,667	371,805	418,338	290,535	426,000
Facilities Acquisition/Construction					
4150 Bldg Acquisition/Development	195,088	604,425	3,907,651	1,560,000	2,376,271
Total Facilities Acquisition/Constr.	195,088	604,425	3,907,651	1,560,000	2,376,271
Debt Service					
5110 Debt Service	311,847	326,554	347,900	487,756	671,329
Total Debt Service	311,847	326,554	347,900	487,756	671,329
Total Expenditures	13,102,069	13,918,917	17,696,143	15,805,801	18,125,711
Transfers Out To					
01 General Fund	22,000	89,229	25,000	25,000	25,000
02 Food Service Fund	153,576	75,307	155,000	142,695	180,000
09 Capital Improvements Fund	35,000	-	185,000	185,000	50,000
Total Transfers Out To	210,576	164,536	365,000	352,695	255,000
Contingency					
01 General Fund	-	-	660,892	-	50,000
03 Federal Funds	-	-	7,726	-	7,726
06 Student Activity Fund	-	-	105,548	-	105,548
Total Contingency	-	-	774,166	-	163,274
SUBTOTAL	13,312,645	14,083,453	18,835,309	16,158,496	18,543,985
Ending Fund Balance					
01 General Fund	1,480,687	1,666,530	1,045,000	3,717,208	668,100
02 Food Service Fund	54,150	12,338	-	-	-
03 Federal Funds	7,725	7,725	-	7,726	-
05 Early Retirement Fund	13,195	-	-	-	-
06 Student Activity Fund	106,457	105,548	-	105,548	-
09 Capital Improvements Fund	19,005	19,902	-	-	-
11 Debt Service Fund	51,033	-	-	-	-
20 Energy Projects Fund	30,349	26,270	-	21,271	-
Total Ending Fund Balance	1,762,601	1,838,313	1,045,000	3,851,753	668,100
TOTAL REQUIREMENTS	\$ 15,075,246	\$ 15,921,766	\$ 19,880,309	\$ 20,010,249	\$ 19,212,085

Corbett School District 39
2020 - 2021 Fiscal Year Annual Budget
Combined Fund Detail - All Funds

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
EXPENDITURES BY OBJECT					
Salaries					
0111 Licensed Salaries	3,833,892	3,919,108	3,773,442	3,973,717	4,289,801
0112 Classified Salaries	1,556,987	1,423,316	787,671	834,513	1,187,384
0113 Administrator Salaries	640,926	736,587	711,048	711,230	692,048
0114 Managerial - Confidential	-	-	552,266	570,515	585,550
0116 Retirement Stipend	-	12,393	-	9,936	-
0121 Substitute: Licensed	190,803	208,638	250,000	180,294	215,000
0122 Substitute: Classified	48,418	108,889	80,000	73,645	95,000
0123 Temporary: Licensed	-	-	-	13,309	-
0124 Temporary: Classified	42,487	42,647	44,000	92,532	115,000
0130 Additional Salary	229,368	69,834	194,003	253,899	342,940
Total Salaries	6,542,881	6,521,412	6,392,430	6,713,590	7,522,723
Associated Payroll Costs					
0210 Public Employees Retire System	1,471,172	1,519,663	1,763,311	1,857,350	1,962,310
0220 Social Security Administration	499,031	496,486	487,426	523,208	554,166
0230 Other Required Payroll Costs	34,178	55,542	62,097	36,852	55,528
0240 Contractual Employee Benefits	1,755,646	1,801,517	1,724,394	1,606,259	1,925,055
Total Associated Payroll Costs	3,760,027	3,873,208	4,037,228	4,023,669	4,497,059
Purchased Services					
0310 Instructional-Prof-Tech Svcs	198,672	301,361	273,881	395,135	310,622
0320 Property Services	407,300	431,143	701,476	511,186	523,010
0330 Student Transportation Svcs	5,954	1,521	-	2,667	-
0340 Travel	57,318	65,947	71,254	70,429	69,994
0350 Communication	18,400	13,590	12,240	16,408	12,240
0371 Tuition: In State	99,328	170,341	146,750	166,000	138,732
0380 Non-Instruc-Prof-Tech Svcs	154,356	314,697	186,630	238,747	186,630
Total Purchased Services	941,328	1,298,600	1,392,231	1,400,572	1,241,228
Supplies and Materials					
0410 Consumable Supply & Materials	758,642	720,960	969,216	852,327	1,094,792
0420 Textbooks	33,382	27,722	32,850	73,176	32,850
0430 Library Books	3,232	2,850	2,950	16,441	2,950
0440 Periodicals	177	-	400	85	400
0450 Food	171,172	160,271	182,338	105,100	200,000
0460 Non-consumable Items	26,383	45,070	48,250	76,189	45,530
0470 Computer Software	19,793	19,469	20,450	21,185	20,450
0480 Computer Hardware	13,424	26,904	60,000	102,090	60,000
Total Supplies and Materials	1,026,205	1,003,246	1,316,454	1,246,593	1,456,972
Capital Outlay					
0510 Land Acquisition	-	-	-	150,943	-
0520 Building Acquisition	74,817	403,734	3,738,200	1,340,898	2,300,000
0530 Improvements Other than Bldgs	-	25,987	26,000	8,200	26,000
0540 Depreciable Equipment	38,106	-	-	-	-
0550 Depreciable Technology	23,500	-	-	-	-
0564 Bus and Capital Bus Improve	109,937	186,047	115,000	111,694	115,000
0590 Other Capital Outlay	-	-	-	-	-
Total Capital Outlay	246,360	615,768	3,879,200	1,611,735	2,441,000

Corbett School District 39
2020 - 2021 Fiscal Year Annual Budget
Combined Fund Detail - All Funds

	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Revised</u> <u>Budget</u> <u>2019-20</u>	<u>Projected</u> <u>Actual</u> <u>2019-20</u>	<u>Proposed</u> <u>Budget</u> <u>2020-21</u>
Other Objects					
0610 Redemption of Principal	225,761	242,277	264,986	379,613	523,619
0621 Regular Interest	82,538	79,628	76,452	101,427	138,573
0622 Bus Interest	3,448	4,649	6,462	6,716	9,137
0640 Dues and Fees	130,270	131,961	175,700	230,918	122,400
0650 Insurance and Judgements	143,251	148,168	155,000	158,545	173,000
Total Other Objects	<u>585,268</u>	<u>606,683</u>	<u>678,600</u>	<u>877,219</u>	<u>966,729</u>
TOTAL EXPENDITURES	<u>13,102,069</u>	<u>13,918,917</u>	<u>17,696,143</u>	<u>15,873,378</u>	<u>18,125,711</u>

* Beginning in FY 2019-20, certain salary expenditures are classified in a separate object code.
 Extra period salary is categorized in object 0131 where previously it was in object 0111.
 Confidential staff salary is categorized in object 0114 where previously it was in object 0112.
 Management salary previously categorized in object 0113 is now in object 0114.

Corbett School District 39
2020 - 2021 Fiscal Year Annual Budget
Combined Fund Detail - 01 General Fund

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
RESOURCES					
Beginning Fund Balance	\$ 1,310,609	\$ 1,480,687	\$ 1,666,531	\$ 1,666,531	\$ 3,717,208
Revenues					
Local Sources					
1110 Property Taxes Levied	1,809,863	1,854,718	1,841,000	1,828,800	1,937,000
1190 Penalties & Interest on Taxes	7,340	1,905	2,000	2,200	2,000
1311 Tuition: Individual	138,919	170,198	180,000	124,494	180,000
1500 Earnings on Investments	47,361	68,747	69,500	51,000	69,500
1700 Extracurricular Activities	900	2,200	2,000	2,050	2,000
1910 Rentals	4,480	1,085	1,000	1,550	1,000
1920 Private Sources Contributions	72,029	139,720	100,000	10,619	100,000
1940 Services Provided Other LEAs	-	18,314	19,200	27,515	20,000
1960 Recovery Prior Yrs Expenditure	749	3,822	-	1,500	-
1990 Miscellaneous Revenue	102,136	5,327	48,000	140,725	48,000
Total Local Sources	2,183,777	2,266,036	2,262,700	2,190,453	2,359,500
Intermediate Sources					
2101 County School Funds	-	-	700	700	700
2102 General ESD Funds	190,000	200,000	200,000	200,000	260,000
2200 Restricted Revenue	75,454	8,629	500	-	500
Total Intermediate Sources	265,454	208,629	201,200	200,700	261,200
State Sources					
3101 State School Fund: Gen Support	9,277,879	9,293,859	9,779,954	10,101,694	9,868,300
3102 State School Fund: Lunch Match	-	(1,990)	(2,000)	(2,000)	(2,000)
3103 Common School Fund	131,892	138,457	112,339	126,544	113,900
3199 Oth Unrestricted Grants in Aid	53,021	-	-	-	-
3299 Oth Restricted Grants in Aid	284,308	428,470	538,894	673,403	586,403
Total State Sources	9,747,100	9,858,796	10,429,187	10,899,641	10,566,603
Federal Sources					
4500 Restricted Pass-Thru State	24,618	19,454	42,622	41,649	43,349
Total Federal Sources	24,618	19,454	42,622	41,649	43,349
Other Sources					
5100 Long Term Debt Financing Srcs	109,937	186,047	3,115,000	3,211,694	115,000
Total Other Sources	109,937	186,047	3,115,000	3,211,694	115,000
Total Revenues	12,330,886	12,538,962	16,050,709	16,544,137	13,345,652
Transfers In From					
05 Early Retirement Fund	-	13,196	-	-	-
11 Debt Service Fund	-	51,033	-	-	-
20 Energy Projects Fund	22,000	25,000	25,000	25,000	25,000
Total Transfers In	22,000	89,229	25,000	25,000	25,000
TOTAL RESOURCES	\$ 13,663,495	\$ 14,108,878	\$ 17,742,240	\$ 18,235,668	\$ 17,087,860

Corbett School District 39
2020 - 2021 Fiscal Year Annual Budget
Combined Fund Detail - 01 General Fund

	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Revised Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Proposed Budget 2020-21</u>
REQUIREMENTS					
Expenditures by Function					
Instruction					
1100 Regular Instruction					
1111 Primary K-3 Instruction	2,467,815	2,720,460	2,964,598	2,948,552	3,116,430
1113 Elementary Extra Curricular	405	-	-	410	-
1121 Middle Junior High Programs	1,390,547	1,312,315	1,300,074	1,160,934	1,246,110
1122 Middle Extra Curricular	65,520	41,771	56,217	50,680	55,672
1131 High School Instruction	1,867,842	1,800,582	1,800,702	1,888,368	1,807,463
1132 High School Extra Curricular	308,317	242,479	252,272	334,731	286,020
1140 Pre-Kindergarten	87,829	170,138	179,126	205,047	198,955
1200 Special Programs					
1220 Restrictive Prg For Disabled	72,767	120,143	80,000	171,681	170,464
1250 Less Restrictive Programs	1,121,415	1,083,641	1,206,501	1,315,384	1,273,998
1272 Title I	-	(750)	-	-	-
1280 Alternative Education	225,968	207,783	315,000	280,440	307,962
1291 English As A Second Language	152,821	88,892	80,869	127,002	33,000
Total Instruction	<u>7,761,246</u>	<u>7,787,454</u>	<u>8,235,359</u>	<u>8,483,229</u>	<u>8,496,074</u>
Support Services					
2100 Support Services					
2110 Attendance Services	55,722	59,280	57,870	34,778	57,870
2120 Guidance Services	42,494	60,130	101,489	79,761	94,008
2130 Health Services	39,249	36,348	37,889	38,157	38,475
2150 Speech Pathology & Audiology	-	-	-	63,090	82,259
2160 Other Student Treatment	-	-	-	-	102,768
2200 Instructional Staff Support					
2210 Improvement Of Instruction	82,056	80,483	81,232	83,954	83,463
2230 Assessment & Testing	81,475	107,721	72,000	57,226	72,000
2240 Instructional Staff Developmnt	51,005	84,335	84,980	33,756	84,980
2300 General Administration					
2310 Board Of Education	185,792	214,287	198,600	415,478	259,417
2320 Executive Administration	467,448	507,030	504,383	513,539	493,720
2400 School Administration					
2410 Office of the Principal	691,471	795,129	864,169	858,203	863,923
2500 Business Services Support					
2520 Fiscal Services	397,141	216,190	142,350	127,078	152,213
2540 Plant Operations & Maintenance	871,641	906,637	850,212	870,712	942,582
2550 Student Transportation	727,567	900,353	809,501	795,102	1,031,158
2570 Internal Services	31,996	30,517	35,000	115,912	35,000
2600 Central Support					
2640 Staff Services	-	-	-	136,825	318,000
2660 Technology Services	128,983	117,827	180,034	158,632	190,521
2700 Supplemental Retirement					
	-	48,143	-	-	-
Total Support Services	<u>3,854,040</u>	<u>4,164,410</u>	<u>4,019,709</u>	<u>4,382,203</u>	<u>4,902,357</u>
Facilities Acquisition/Construction					
4150 Bldg Acquisition/Development	67,099	88,622	3,093,380	770,000	2,340,000
Total Facilities Acquisition/Constr.	<u>67,099</u>	<u>88,622</u>	<u>3,093,380</u>	<u>770,000</u>	<u>2,340,000</u>

Corbett School District 39
 2020 - 2021 Fiscal Year Annual Budget
 Combined Fund Detail - 01 General Fund

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
Debt Service					
5110 Debt Service	311,847	326,554	347,900	487,756	401,329
Total Debt Service	311,847	326,554	347,900	487,756	401,329
Total Expenditures	11,994,232	12,367,040	15,696,348	14,123,188	16,139,760
Transfers Out To					
01 General Fund	-	1	-	-	-
02 Food Service Fund	153,576	75,307	155,000	142,695	180,000
09 Capital Improvements Fund	35,000	-	185,000	185,000	50,000
Total Transfers Out To	188,576	75,308	340,000	327,695	230,000
Contingency					
01 General Fund	-	-	660,892	-	50,000
Total Contingency	-	-	660,892	-	50,000
SUBTOTAL	12,182,808	12,442,348	16,697,240	14,450,883	16,419,760
Ending Fund Balance					
01 General Fund	1,480,687	1,666,530	1,045,000	3,717,208	668,100
Total Ending Fund Balance	1,480,687	1,666,530	1,045,000	3,717,208	668,100
TOTAL REQUIREMENTS	\$ 13,663,495	\$ 14,108,878	\$ 17,742,240	\$ 18,168,091	\$ 17,087,860

Corbett School District 39
2020 - 2021 Fiscal Year Annual Budget
Combined Fund Detail - 01 General Fund

	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Revised Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Proposed Budget 2020-21</u>
EXPENDITURES BY OBJECT					
Salaries					
0111 Licensed Salaries	3,650,896	3,765,110	3,682,779	3,875,827	3,899,692
0112 Classified Salaries	1,503,393	1,328,172	689,774	771,572	1,113,094
0113 Administrator Salaries	589,805	671,257	694,476	703,487	692,048
0114 Managerial - Confidential	-	-	501,261	512,231	513,005
0116 Retirement Stipend	-	12,393	-	9,936	-
0121 Substitute: Licensed	174,230	190,736	250,000	178,284	215,000
0122 Substitute: Classified	45,345	103,784	80,000	72,845	95,000
0123 Temporary: Licensed	-	-	-	13,309	-
0124 Temporary: Classified	42,487	42,647	44,000	92,532	115,000
0130 Additional Salary	229,368	69,834	194,003	253,899	342,940
Total Salaries	6,235,524	6,183,933	6,136,293	6,483,922	6,985,779
Associated Payroll Costs					
0210 Public Employees Retire System	1,416,814	1,447,264	1,689,299	1,791,869	1,818,687
0220 Social Security Administration	485,088	471,078	467,831	505,600	514,326
0230 Other Required Payroll Costs	34,029	55,402	57,740	36,796	55,365
0240 Contractual Employee Benefits	1,662,987	1,709,782	1,637,376	1,536,252	1,748,204
Total Associated Payroll Costs	3,598,918	3,683,526	3,852,246	3,870,517	4,136,582
Purchased Services					
0310 Instructional-Prof-Tech Svcs	189,998	286,697	261,290	378,590	262,090
0320 Property Services	401,740	399,982	504,119	479,300	450,739
0330 Student Transportation Svcs	5,954	1,521	-	2,667	-
0340 Travel	52,370	65,065	69,994	66,523	69,994
0350 Communication	18,400	13,007	12,240	16,408	12,240
0371 Tuition: In State	99,328	170,141	146,750	166,000	138,732
0380 Non-Instruc-Prof-Tech Svcs	103,137	231,833	186,630	218,747	186,630
Total Purchased Services	870,927	1,168,246	1,181,023	1,328,235	1,120,425
Supplies and Materials					
0410 Consumable Supply & Materials	463,530	398,546	604,086	510,412	602,845
0420 Textbooks	33,382	27,722	32,850	73,176	32,850
0430 Library Books	3,232	2,850	2,950	16,441	2,950
0440 Periodicals	177	-	400	85	400
0450 Food	(880)	-	-	100	-
0460 Non-consumable Items	25,513	43,433	43,250	55,838	43,250
0470 Computer Software	19,793	19,469	20,450	21,185	20,450
0480 Computer Hardware	(8,425)	26,904	60,000	98,400	60,000
Total Supplies and Materials	536,322	518,924	763,986	775,637	762,745
Capital Outlay					
0510 Land Acquisition	-	-	-	150,943	-
0520 Building Acquisition	-	-	2,948,200	590,898	2,300,000
0530 Improvements Other than Bldgs	-	25,987	26,000	8,200	26,000
0540 Depreciable Equipment	38,106	-	-	-	-
0550 Depreciable Technology	23,500	-	-	-	-
0564 Bus and Capital Bus Improve	109,937	186,047	115,000	111,694	115,000
Total Capital Outlay	171,543	212,034	3,089,200	861,735	2,441,000
Other Objects					

Corbett School District 39
2020 - 2021 Fiscal Year Annual Budget
Combined Fund Detail - 01 General Fund

	Actual	Actual	Revised	Projected	Proposed
	2017-18	2018-19	Budget	Actual	Budget
	2019-20	2019-20	2019-20	2019-20	2020-21
0610 Redemption of Principal	225,761	242,277	264,986	379,613	261,207
0621 Regular Interest	82,538	79,628	76,452	101,427	130,985
0622 Bus Interest	3,448	4,649	6,462	6,716	9,137
0640 Dues and Fees	126,000	125,655	170,700	224,418	118,900
0650 Insurance and Judgements	143,251	148,168	155,000	158,545	173,000
Total Other Objects	580,998	600,377	673,600	870,719	693,229
TOTAL EXPENDITURES	11,994,232	12,367,040	15,696,348	14,190,765	16,139,760

* Beginning in FY 2019-20, certain salary expenditures are classified in a separate object code.
 Extra period salary is categorized in object 0131 where previously it was in object 0111.
 Confidential staff salary is categorized in object 0114 where previously it was in object 0112.
 Management salary previously categorized in object 0113 is now in object 0114.

Corbett School District 39
 2020 - 2021 Fiscal Year Annual Budget
 Combined Fund Detail - 02 Food Service Fund

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
RESOURCES					
Beginning Fund Balance	\$ 12,223	\$ 54,150	\$ 12,338	\$ 12,338	\$ -
Revenues					
Local Sources					
1600 Food Service	115,674	121,456	125,000	86,000	120,000
1910 Rentals	25	-	-	-	-
1920 Private Sources Contributions	-	-	-	1,000	-
1960 Recovery Prior Yrs Expenditure	-	(224)	-	-	-
1990 Miscellaneous Revenue	422	-	-	-	-
Total Local Sources	116,121	121,232	125,000	87,000	120,000
State Sources					
3102 State School Fund: Lunch Match	10,757	1,990	2,000	2,000	2,000
3299 Oth Restricted Grants in Aid	3,083	3,025	3,000	6,803	3,000
Total State Sources	13,840	5,015	5,000	8,803	5,000
Federal Sources					
4500 Restricted Pass-Thru State	121,057	128,439	121,000	72,894	121,000
Total Federal Sources	121,057	128,439	121,000	72,894	121,000
Total Revenues	251,018	254,686	251,000	168,697	246,000
Transfers In From					
5201 01 General Fund	153,576	75,307	155,000	109,500	180,000
Total Transfers In	153,576	75,307	155,000	109,500	180,000
TOTAL RESOURCES	\$ 416,817	\$ 384,143	\$ 418,338	\$ 290,535	\$ 426,000
REQUIREMENTS					
Expenditures by Function					
2160 Other Student Treatment					-
Enterprise & Community					
3120 Food Services	362,667	371,805	418,338	290,535	426,000
Total Enterprise & Community	362,667	371,805	418,338	290,535	426,000
Total Expenditures	362,667	371,805	418,338	290,535	426,000
SUBTOTAL	362,667	371,805	418,338	290,535	426,000
Ending Fund Balance					
02 Food Service Fund	54,150	12,338	-	-	-
Total Ending Fund Balance	54,150	12,338	-	-	-
TOTAL REQUIREMENTS	\$ 416,817	\$ 384,143	\$ 418,338	\$ 290,535	\$ 426,000

Corbett School District 39
2020 - 2021 Fiscal Year Annual Budget
Combined Fund Detail - 02 Food Service Fund

	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Revised Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Proposed Budget 2020-21</u>
EXPENDITURES BY OBJECT					
Salaries					
0111 Licensed Salaries	317	695	-	-	-
0112 Classified Salaries	29,615	34,029	42,641	12,769	15,477
0113 Administrator Salaries	50,500	51,005	-	-	-
0114 Managerial - Confidential	-	-	51,005	58,284	72,545
0122 Substitute: Classified	1,436	3,196	-	-	-
Total Salaries	81,868	88,925	93,646	71,053	88,022
Associated Payroll Costs					
0210 Public Employees Retire System	18,836	22,045	27,951	22,383	27,749
0220 Social Security Administration	6,270	6,811	7,164	5,435	6,734
0230 Other Required Payroll Costs	49	47	3,216	21	28
0240 Contractual Employee Benefits	27,806	24,702	31,249	21,817	26,687
Total Associated Payroll Costs	52,961	53,605	69,580	49,656	61,198
Purchased Services					
0310 Instructional-Prof-Tech Svcs	-	10	-	-	-
0320 Property Services	5,560	4,915	7,774	4,950	6,000
0340 Travel	-	-	-	25	-
Total Purchased Services	5,560	4,925	7,774	4,975	6,000
Supplies and Materials					
0410 Consumable Supply & Materials	47,039	59,834	55,000	36,000	65,000
0450 Food	172,052	160,271	182,338	105,000	200,000
0460 Non-consumable Items	870	1,637	5,000	20,351	2,280
Total Supplies and Materials	219,961	221,742	242,338	161,351	267,280
Other Objects					
0640 Dues and Fees	2,317	2,608	5,000	3,500	3,500
Total Other Objects	2,317	2,608	5,000	3,500	3,500
TOTAL EXPENDITURES	362,667	371,805	418,338	290,535	426,000

* Beginning in FY 2019-20, certain salary expenditures are classified in a separate object code.
 Extra period salary is categorized in object 0131 where previously it was in object 0111.
 Confidential staff salary is categorized in object 0114 where previously it was in object 0112.
 Management salary previously categorized in object 0113 is now in object 0114.

Corbett School District 39
 2020 - 2021 Fiscal Year Annual Budget
 Combined Fund Detail - 03 Federal Funds

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
RESOURCES					
Beginning Fund Balance	\$ 7,725	\$ 7,725	\$ 7,726	\$ 7,726	\$ 7,726
Revenues					
Federal Sources					
4500 Restricted Pass-Thru State	369,842	408,594	302,284	277,142	269,983
Total Federal Sources	369,842	408,594	302,284	277,142	269,983
Total Revenues	369,842	408,594	302,284	277,142	269,983
TOTAL RESOURCES	\$ 377,567	\$ 416,319	\$ 310,010	\$ 284,868	\$ 277,709
REQUIREMENTS					
Expenditures by Function					
Instruction					
1200 Special Programs					
1250 Less Restrictive Programs	231,947	240,932	159,787	159,082	167,280
1272 Title I	137,895	125,882	122,497	108,756	78,710
1299 Other Designated Programs	-	32,328	10,000	5,415	10,000
Total Instruction	369,842	399,142	292,284	273,253	255,990
Support Services					
2160 Other Student Treatment					-
2200 Instructional Staff Support					
2210 Improvement Of Instruction	-	1,999	-	3,889	3,000
2240 Instructional Staff Developmnt	-	7,453	10,000	-	10,993
Total Support Services	-	9,452	10,000	3,889	13,993
Total Expenditures	369,842	408,594	302,284	277,142	269,983
Contingency					
03 Federal Funds	-	-	7,726	-	7,726
Total Contingency	-	-	7,726	-	7,726
SUBTOTAL	369,842	408,594	310,010	277,142	277,709
Ending Fund Balance					
03 Federal Funds	7,725	7,725	-	7,726	-
Total Ending Fund Balance	7,725	7,725	-	7,726	-
TOTAL REQUIREMENTS	\$ 377,567	\$ 416,319	\$ 310,010	\$ 284,868	\$ 277,709

Corbett School District 39
 2020 - 2021 Fiscal Year Annual Budget
 Combined Fund Detail - 03 Federal Funds

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
EXPENDITURES BY OBJECT					
Salaries					
0111 Licensed Salaries	182,679	153,303	90,663	97,890	65,442
0112 Classified Salaries	23,979	61,115	55,256	50,172	58,813
0113 Administrator Salaries	621	14,325	16,572	7,743	-
0121 Substitute: Licensed	16,573	17,902	-	2,010	-
0122 Substitute: Classified	1,637	1,909	-	800	-
Total Salaries	225,489	248,554	162,491	158,615	124,255
Associated Payroll Costs					
0210 Public Employees Retire System	35,522	50,354	46,061	43,098	33,870
0220 Social Security Administration	7,673	18,597	12,431	12,173	9,505
0230 Other Required Payroll Costs	100	93	1,141	35	44
0240 Contractual Employee Benefits	64,853	67,033	55,769	48,190	43,777
Total Associated Payroll Costs	108,148	136,077	115,402	103,496	87,196
Purchased Services					
0310 Instructional-Prof-Tech Svcs	8,674	14,654	12,591	1,545	48,532
0320 Property Services	-	410	410	-	-
0340 Travel	4,948	882	1,260	3,881	-
0371 Tuition: In State	-	200	-	-	-
0380 Non-Instruc-Prof-Tech Svcs	-	912	-	-	-
Total Purchased Services	13,622	17,058	14,261	5,426	48,532
Supplies and Materials					
0410 Consumable Supply & Materials	734	6,905	10,130	5,915	10,000
0480 Computer Hardware	21,849	-	-	3,690	-
Total Supplies and Materials	22,583	6,905	10,130	9,605	10,000
TOTAL EXPENDITURES	369,842	408,594	302,284	277,142	269,983

Corbett School District 39
 2020 - 2021 Fiscal Year Annual Budget
 Combined Fund Detail - 04 Student Investment Account

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
RESOURCES					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
State Sources					
3299 Oth Restricted Grants in Aid	-	-	-	-	923,697
Total State Sources	-	-	-	-	923,697
Total Revenues	-	-	-	-	923,697
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ 923,697
REQUIREMENTS					
Expenditures by Function					
Instruction					
1100 Regular Instruction					
1121 Middle Junior High Programs	-	-	-	-	298,278
1131 High School Instruction	-	-	-	-	99,424
1200 Special Programs					
1220 Restrictive Prg For Disabled	-	-	-	-	99,426
Total Instruction	-	-	-	-	497,128
Support Services					
2100 Support Services					
2120 Guidance Services	-	-	-	-	156,569
2160 Other Student Treatment	-	-	-	-	-
Total Support Services	-	-	-	-	156,569
Debt Service					
5110 Debt Service	-	-	-	-	270,000
Total Debt Service	-	-	-	-	270,000
Total Expenditures	-	-	-	-	923,697
SUBTOTAL	-	-	-	-	923,697
TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ -	\$ 923,697

Corbett School District 39
 2020 - 2021 Fiscal Year Annual Budget
 Combined Fund Detail - 04 Student Investment Account

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
EXPENDITURES BY OBJECT					
Salaries					
0111 Licensed Salaries	-	-	-	-	324,667
Total Salaries	-	-	-	-	324,667
Associated Payroll Costs					
0210 Public Employees Retire System	-	-	-	-	82,004
0220 Social Security Administration	-	-	-	-	23,601
0230 Other Required Payroll Costs	-	-	-	-	91
0240 Contractual Employee Benefits	-	-	-	-	106,387
Total Associated Payroll Costs	-	-	-	-	212,083
Supplies and Materials					
0410 Consumable Supply & Materials	-	-	-	-	116,947
Total Supplies and Materials	-	-	-	-	116,947
Other Objects					
0610 Redemption of Principal	-	-	-	-	262,412
0621 Regular Interest	-	-	-	-	7,588
Total Other Objects	-	-	-	-	270,000
TOTAL EXPENDITURES	-	-	-	-	923,697

Corbett School District 39
 2020 - 2021 Fiscal Year Annual Budget
 Combined Fund Detail - 06 Student Activity Fund

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
RESOURCES					
Beginning Fund Balance	\$ 81,515	\$ 106,457	\$ 105,548	\$ 105,548	\$ 105,548
Revenues					
Local Sources					
1700 Extracurricular Activities	272,281	254,766	300,000	300,000	300,000
Total Local Sources	272,281	254,766	300,000	300,000	300,000
Total Revenues	272,281	254,766	300,000	300,000	300,000
TOTAL RESOURCES	\$ 353,796	\$ 361,223	\$ 405,548	\$ 405,548	\$ 405,548
REQUIREMENTS					
Expenditures by Function					
Instruction					
1100 Regular Instruction					
1122 Middle Extra Curricular	59,619	59,737	50,000	50,000	50,000
1132 High School Extra Curricular	187,720	195,938	250,000	250,000	250,000
Total Instruction	247,339	255,675	300,000	300,000	300,000
2160 Other Student Treatment					-
Total Expenditures	247,339	255,675	300,000	300,000	300,000
Contingency					
06 Student Activity Fund	-	-	105,548	-	105,548
Total Contingency	-	-	105,548	-	105,548
SUBTOTAL	247,339	255,675	405,548	300,000	405,548
Ending Fund Balance					
06 Student Activity Fund	106,457	105,548	-	105,548	-
Total Ending Fund Balance	106,457	105,548	-	105,548	-
TOTAL REQUIREMENTS	\$ 353,796	\$ 361,223	\$ 405,548	\$ 405,548	\$ 405,548
EXPENDITURES BY OBJECT					
Supplies and Materials					
0410 Consumable Supply & Materials	247,339	255,675	300,000	300,000	300,000
Total Supplies and Materials	247,339	255,675	300,000	300,000	300,000
TOTAL EXPENDITURES	247,339	255,675	300,000	300,000	300,000

Corbett School District 39
 2020 - 2021 Fiscal Year Annual Budget
 Combined Fund Detail - 09 Capital Improvement Fund

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
RESOURCES					
Beginning Fund Balance	\$ 76,682	\$ 19,005	\$ 19,902	\$ 19,902	\$ -
Revenues					
Local Sources					
1920 Private Sources Contributions	35,312	-	-	-	-
Total Local Sources	35,312	-	-	-	-
State Sources					
3299 Oth Restricted Grants in Aid	-	516,700	750,000	610,034	-
Total State Sources	-	516,700	750,000	610,034	-
Total Revenues	35,312	516,700	750,000	610,034	-
Transfers In From					
5201 01 General Fund	35,000	-	185,000	185,000	50,000
Total Transfers In	35,000	-	185,000	185,000	50,000
TOTAL RESOURCES	\$ 146,994	\$ 535,705	\$ 954,902	\$ 814,936	\$ 50,000
REQUIREMENTS					
Expenditures by Function					
Support Services					
2160 Other Student Treatment					-
2500 Business Services Support					
2540 Plant Operations & Maintenance	-	-	164,902	24,936	30,000
Total Support Services	-	-	164,902	24,936	30,000
Facilities Acquisition/Construction					
4150 Bldg Acquisition/Development	127,989	515,803	790,000	790,000	20,000
Total Facilities Acquisition/Constr.	127,989	515,803	790,000	790,000	20,000
Total Expenditures	127,989	515,803	954,902	814,936	50,000
SUBTOTAL	127,989	515,803	954,902	814,936	50,000
Ending Fund Balance					
09 Capital Improvements Fund	19,005	19,902	-	-	-
Total Ending Fund Balance	19,005	19,902	-	-	-
TOTAL REQUIREMENTS	\$ 146,994	\$ 535,705	\$ 954,902	\$ 814,936	\$ 50,000

Corbett School District 39
 2020 - 2021 Fiscal Year Annual Budget
 Combined Fund Detail - 09 Capital Improvement Fund

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
EXPENDITURES BY OBJECT					
Purchased Services					
0310 Instructional-Prof-Tech Svcs	-	-	-	15,000	-
0320 Property Services	-	25,836	164,902	26,936	50,000
0350 Communication	-	583	-	-	-
0380 Non-Instruc-Prof-Tech Svcs	51,219	81,952	-	20,000	-
Total Purchased Services	51,219	108,371	164,902	61,936	50,000
Capital Outlay					
0510 Land Acquisition	-	-	-	-	-
0520 Building Acquisition	74,817	403,734	790,000	750,000	-
Total Capital Outlay	74,817	403,734	790,000	750,000	-
Other Objects					
0640 Dues and Fees	1,953	3,698	-	3,000	-
Total Other Objects	1,953	3,698	-	3,000	-
TOTAL EXPENDITURES	127,989	515,803	954,902	814,936	50,000

Corbett School District 39
 2020 - 2021 Fiscal Year Annual Budget
 Combined Fund Detail - 20 Energy Projects Fund

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
RESOURCES					
Beginning Fund Balance	\$ 28,721	\$ 30,349	\$ 26,271	\$ 26,271	\$ 21,271
Revenues					
Local Sources					
1990 Miscellaneous Revenue	23,628	20,921	23,000	20,000	20,000
Total Local Sources	23,628	20,921	23,000	20,000	20,000
Total Revenues	23,628	20,921	23,000	20,000	20,000
TOTAL RESOURCES	\$ 52,349	\$ 51,270	\$ 49,271	\$ 46,271	\$ 41,271
REQUIREMENTS					
Expenditures by Function					
Facilities Acquisition/Construction					
4150 Bldg Acquisition/Development	-	-	24,271	-	16,271
Total Facilities Acquisition/Constr.	-	-	24,271	-	16,271
Total Expenditures	-	-	24,271	-	16,271
Transfers Out To					
01 General Fund	22,000	25,000	25,000	25,000	25,000
Total Transfers Out To	22,000	25,000	25,000	25,000	25,000
SUBTOTAL	22,000	25,000	49,271	25,000	41,271
Ending Fund Balance					
20 Energy Projects Fund	30,349	26,270	-	21,271	-
Total Ending Fund Balance	30,349	26,270	-	21,271	-
TOTAL REQUIREMENTS	\$ 52,349	\$ 51,270	\$ 49,271	\$ 46,271	\$ 41,271
EXPENDITURES BY OBJECT					
Purchased Services					
0320 Property Services	-	-	24,271	-	16,271
Total Purchased Services	-	-	24,271	-	16,271
TOTAL EXPENDITURES	-	-	24,271	-	16,271

Corbett School District 39
 2020 - 2021 Fiscal Year Annual Budget
 Combined Fund Detail - 05 Early Retirement Fund

Dissolved FY 2018-19

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
RESOURCES					
Beginning Fund Balance	\$ 13,195	\$ 13,195	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 13,195	\$ 13,195	\$ -	\$ -	\$ -
REQUIREMENTS					
Transfers Out To					
01 General Fund	-	13,195	-	-	-
Total Transfers Out To	-	13,195	-	-	-
SUBTOTAL	-	13,195	-	-	-
Ending Fund Balance					
05 Early Retirement Fund	13,195	-	-	-	-
Total Ending Fund Balance	13,195	-	-	-	-
TOTAL REQUIREMENTS	\$ 13,195	\$ 13,195	\$ -	\$ -	\$ -

Corbett School District 39
 2020 - 2021 Fiscal Year Annual Budget
 Combined Fund Detail - 11 Debt Service Fund

Dissolved FY 2018-19

	Actual 2017-18	Actual 2018-19	Revised Budget 2019-20	Projected Actual 2019-20	Proposed Budget 2020-21
RESOURCES					
Beginning Fund Balance	\$ 51,015	\$ 51,033	\$ -	\$ -	\$ -
Revenues					
Local Sources					
1500 Earnings on Investments	18	-	-	-	-
Total Local Sources	18	-	-	-	-
Total Revenues	18	-	-	-	-
TOTAL RESOURCES	\$ 51,033	\$ 51,033	\$ -	\$ -	\$ -
REQUIREMENTS					
Transfers Out To					
01 General Fund	-	51,033	-	-	-
Total Transfers Out To	-	51,033	-	-	-
SUBTOTAL	-	51,033	-	-	-
Ending Fund Balance					
11 Debt Service Fund	51,033	-	-	-	-
Total Ending Fund Balance	51,033	-	-	-	-
TOTAL REQUIREMENTS	\$ 51,033	\$ 51,033	\$ -	\$ -	\$ -

Debt Schedules

The District has debt obligations for certificates of participation, a full faith & credit financing agreement, two real estate loans, and capital leases for bus replacements. The Full Faith & Credit Financing Agreement, Series 2020, principal and a portion of interest is paid out of the Student Investment Account; all other debt is paid out of the General Fund.

Summary of Debt Obligation Payments for FY 2020-21

FY2020 schedules	0610		0621		0610		0622		Total	Ending
COP Debt	Debt Principal		Debt Interest		Bus Principal		Bus Interest		Payment	Balance
OSBA Flex 2001	\$	20,000.00	\$	1,150.00	\$	-	\$	-	\$ 21,150.00	\$ -
OSBA Flex 2012		30,000.00		15,287.50		-		-	45,287.50	395,000.00
2012 QSCB		55,555.55		46,250.00		-		-	101,805.55	500,000.05
FF&C 2020		262,412.00		64,433.46		-		-	326,845.46	2,639,996.00
Subtotal		367,967.55		127,120.96		-		-	495,088.51	3,534,996.05
Loans & Leases < 7 Years										
SELP 2012		40,170.72		9,845.28		-		-	50,016.00	259,378.32
Bus 2018		-		-		22,021.65		1,283.99	23,305.64	22,654.55
Bus 2018		-		-		14,349.56		1,768.44	16,118.00	30,421.15
Bus 2019		-		-		14,353.18		3,547.82	17,901.00	80,255.31
Bus 2021		-		-		14,752.13		2,536.87	17,289.00	96,941.87
Property 2016		25,478.95		326.13		-		-	25,805.08	0.00
Property 2019		24,525.09		1,280.00		-		-	25,805.09	75,474.91
Subtotal		90,174.76		11,451.41		65,476.52		9,137.12	176,239.81	565,126.11
Grand Total	\$	458,142.31	\$	138,572.37	\$	65,476.52	\$	9,137.12	\$ 671,328.32	\$ 4,100,122.16

Object FY 2020-2021 Budget Summary

0610 Principal	\$	523,619
0621 Debt Interest		138,572
0622 Bus Interest		9,137
Total Budget	\$	671,328

OSBA Flex 2001

Oregon School Board Association certification of participation for main campus maintenance.

**Corbett School District 39
 Debt Service Schedule
 OSBA FlexFund Series 2001**

Period Ending	Principal	Coupon	Interest	Debt Service	Total Annual Debt Service	Principal Balance Remaining
5/15/2001						250,000
12/1/2001			7,058.72	7,058.72		250,000
6/1/2002	5,000	3.500%	6,482.50	11,482.50	18,541.22	245,000
12/1/2002			6,395.00	6,395.00		245,000
6/1/2003	10,000	3.850%	6,395.00	16,395.00	22,790.00	235,000
12/1/2003			6,202.50	6,202.50		235,000
6/1/2004	10,000	4.050%	6,202.50	16,202.50	22,405.00	225,000
12/1/2004			6,000.00	6,000.00		225,000
6/1/2005	10,000	4.200%	6,000.00	16,000.00	22,000.00	215,000
12/1/2005			5,790.00	5,790.00		215,000
6/1/2006	10,000	4.350%	5,790.00	15,790.00	21,580.00	205,000
12/1/2006			5,572.50	5,572.50		205,000
6/1/2007	10,000	4.500%	5,572.50	15,572.50	15,572.50	195,000
12/1/2007			5,347.50	5,347.50		195,000
6/1/2008	10,000	4.650%	5,347.50	15,347.50	20,695.00	185,000
12/1/2008			5,115.00	5,115.00		185,000
6/1/2009	10,000	4.750%	5,115.00	15,115.00	20,230.00	175,000
12/1/2009			4,877.50	4,877.50		175,000
6/1/2010	10,000	4.850%	4,877.50	14,877.50	19,755.00	165,000
12/1/2010			4,635.00	4,635.00		165,000
6/1/2011	10,000	4.950%	4,635.00	14,635.00	19,270.00	155,000
12/1/2011			4,387.50	4,387.50		155,000
6/1/2012	10,000	5.500%	4,387.50	14,387.50	18,775.00	145,000
12/1/2012			4,112.50	4,112.50		145,000
6/1/2013	15,000	5.500%	4,112.50	19,112.50	23,225.00	130,000
12/1/2013			3,700.00	3,700.00		130,000
6/1/2014	15,000	5.500%	3,700.00	18,700.00	22,400.00	115,000
12/1/2014			3,287.50	3,287.50		115,000
6/1/2015	15,000	5.500%	3,287.50	18,287.50	21,575.00	100,000
12/1/2015			2,875.00	2,875.00		100,000
6/1/2016	15,000	5.750%	2,875.00	17,875.00	20,750.00	85,000
12/1/2016			2,443.75	2,443.75		85,000
6/1/2017	15,000	5.750%	2,443.75	17,443.75	19,887.50	70,000
12/1/2017			2,012.50	2,012.50		70,000
6/1/2018	15,000	5.750%	2,012.50	17,012.50	19,025.00	55,000
12/1/2018			1,581.25	1,581.25		55,000
6/1/2019	15,000	5.750%	1,581.25	16,581.25	18,162.50	40,000
12/1/2019			1,150.00	1,150.00		40,000
6/1/2020	20,000	5.750%	1,150.00	21,150.00	22,300.00	20,000
12/1/2020			575.00	575.00		20,000
6/1/2021	20,000	5.750%	575.00	20,575.00	21,150.00	-
Totals	250,000		165,661	415,661		

OSBA Flex 2012

Oregon School Board certificate of participation for the remodel of Springdale School

**Corbett School District 39
 Debt Service Schedule
 OSBA FlexFund Series 2012C**

Period Ending	Principal	Coupon	Interest	Debt Service	Total Annual Debt Service	Principal Balance Remaining
6/1/2013	35,000	0.500%	10,829.87	45,829.87	45,829.87	615,000
12/1/2013			9,151.25	9,151.25		615,000
6/1/2014	25,000	0.750%	9,151.25	34,151.25	43,302.50	590,000
12/1/2014			9,057.50	9,057.50		590,000
6/1/2015	25,000	1.100%	9,057.50	34,057.50	43,115.00	565,000
12/1/2015			8,920.00	8,920.00		565,000
6/1/2016	25,000	1.200%	8,920.00	33,920.00	42,840.00	540,000
12/1/2016			8,770.00	8,770.00		540,000
6/1/2017	25,000	1.600%	8,770.00	33,770.00	42,540.00	515,000
12/1/2017			8,570.00	8,570.00		515,000
6/1/2018	30,000	1.800%	8,570.00	38,570.00	47,140.00	485,000
12/1/2018			8,300.00	8,300.00		485,000
6/1/2019	30,000	2.000%	8,300.00	38,300.00	46,600.00	455,000
12/1/2019			8,000.00	8,000.00		455,000
6/1/2020	30,000	2.375%	8,000.00	38,000.00	46,000.00	425,000
12/1/2020			7,643.75	7,643.75		425,000
6/1/2021	30,000	2.625%	7,643.75	37,643.75	45,287.50	395,000
12/1/2021			7,250.00	7,250.00		395,000
6/1/2022	30,000	3.000%	7,250.00	37,250.00	44,500.00	365,000
12/1/2022			6,800.00	6,800.00		365,000
6/1/2023	30,000	3.500%	6,800.00	36,800.00	43,600.00	335,000
12/1/2023			6,275.00	6,275.00		335,000
6/1/2024	30,000	3.500%	6,275.00	36,275.00	42,550.00	305,000
12/1/2024			5,750.00	5,750.00		305,000
6/1/2025	35,000	3.500%	5,750.00	40,750.00	46,500.00	270,000
12/1/2025			5,137.50	5,137.50		270,000
6/1/2026	35,000	3.500%	5,137.50	40,137.50	45,275.00	235,000
12/1/2026			4,525.00	4,525.00		235,000
6/1/2027	35,000	3.500%	4,525.00	39,525.00	44,050.00	200,000
12/1/2027			3,912.50	3,912.50		200,000
6/1/2028	35,000	3.500%	3,912.50	38,912.50	42,825.00	165,000
12/1/2028			3,300.00	3,300.00		165,000
6/1/2029	40,000	4.000%	3,300.00	43,300.00	46,600.00	125,000
12/1/2029			2,500.00	2,500.00		125,000
6/1/2030	40,000	4.000%	2,500.00	42,500.00	45,000.00	85,000
12/1/2030			1,700.00	1,700.00		85,000
6/1/2031	40,000	4.000%	1,700.00	41,700.00	43,400.00	45,000
12/1/2031			900.00	900.00		45,000
6/1/2032	45,000	4.000%	900.00	45,900.00	46,800.00	-
Totals	650,000		243,755	893,755		

2012 QSCB

On February 7, 2012 the District entered into a financing agreement to accept \$1,000,000 of Qualified School Construction Bond (QSCB) proceeds from the Oregon Department of Education. The \$1,000,000 was used for the remodel of the Springdale School.

Corbett School District 39
Debt Service Schedule
2012B QSCB

Period Ending	Principal	Interest	Total Debt Service	Sinking Fund Deposits	Direct Payments	Sinking Fund	Net Debt Service	Annual Net D/S	Balance
12/30/2012	-	41,496.53	41,496.53	-	(41,496.53)	-	-	-	1,000,000
6/30/2013	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	944,444
12/30/2013	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2014	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	888,889
12/30/2014	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2015	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	833,333
12/30/2015	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2016	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	777,778
12/30/2016	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2017	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	722,222
12/30/2017	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2018	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	666,667
12/30/2018	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2019	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	611,111
12/30/2019	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2020	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	555,556
12/30/2020	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2021	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	500,000
12/30/2021	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2022	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	444,445
12/30/2022	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2023	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	388,889
12/30/2023	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2024	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	333,333
12/30/2024	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2025	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	277,778
12/30/2025	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2026	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	222,222
12/30/2026	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2027	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	166,667
12/30/2027	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2028	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	111,111
12/30/2028	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2029	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55	55,556
12/30/2029	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-	
6/30/2030	1,000,000	23,125.00	1,023,125.00	55,555.55	(23,125.00)	1,000,000	55,555.55	55,555.55	0
Totals	1,000,000	850,871.53	1,850,871.53	1,000,000	(850,871.53)	1,000,000	1,000,000	1,000,000	

SELP 2012

On November 4, 2011 the District received a loan in the amount of \$583,136 from the State of Oregon Department of Energy through their Small Scale Local Energy Loan Program (SELP). The proceeds from the loan went to make energy efficient updates throughout the District.

**Corbett School District 39
 Debt Service Schedule
 2012 Small-Scale Energy Loan Program (SELP)**

Period Ending	Principal	Interest	Total Annual Debt Service	Principal Balance Remaining
				583,136
2011-12	8,168.71	4,335.29	12,504.00	574,967
2012-13	30,374.95	19,641.05	50,016.00	544,592
2013-14	31,455.30	18,560.70	50,016.00	513,137
2014-15	32,574.06	17,441.94	50,016.00	480,563
2015-16	33,688.30	16,327.70	50,016.00	446,875
2016-17	34,930.81	15,085.19	50,016.00	411,944
2017-18	36,173.20	13,842.80	50,016.00	375,771
2018-19	37,459.78	12,556.22	50,016.00	338,311
2019-20	38,761.85	11,254.15	50,016.00	299,549
2020-21	40,170.72	9,845.28	50,016.00	259,378
2021-22	41,599.50	8,416.50	50,016.00	217,779
2022-23	43,079.03	6,936.97	50,016.00	174,700
2023-24	44,597.19	5,418.81	50,016.00	130,103
2024-25	46,197.42	3,818.58	50,016.00	83,905
2025-26	47,840.53	2,175.47	50,016.00	36,065
2026-27	36,064.65	518.96	36,583.61	0
Totals	583,136	166,176	749,312	

Full Faith & Credit Financing Agreement, Series 2020

On January 31, 2020, the District entered into a financing agreement in the amount of \$3,000,000. The proceeds are for the purchase and renovation of land and buildings located in the Corbett School District from neighboring Reynolds School District No. 7, and additional construction at the existing high school and middle school.

**Corbett School District 39
 Debt Service Schedule
 Full Faith & Credit Financing Agreement, Series 2020**

Period Ending	Principal	Coupon	Interest	Debt Service	Total Annual Debt Service	Principal Balance Remaining
6/15/2020	97,592	2.220%	24,975.00	122,567.00	122,567.00	2,902,408
12/15/2020			32,216.73	32,216.73		2,902,408
6/15/2021	262,412	2.220%	32,216.73	294,628.73	326,845.46	2,639,996
12/15/2021			29,303.96	29,303.96		2,639,996
6/15/2022	268,238	2.220%	29,303.96	297,541.96	326,845.92	2,371,758
12/15/2022			26,326.51	26,326.51		2,371,758
6/15/2023	274,192	2.220%	26,326.51	300,518.51	326,845.02	2,097,566
12/15/2023			23,282.98	23,282.98		2,097,566
6/15/2024	280,279	2.220%	23,282.98	303,561.98	326,844.96	1,817,287
12/15/2024			20,171.89	20,171.89		1,817,287
6/15/2025	286,502	2.220%	20,171.89	306,673.89	326,845.78	1,530,785
12/15/2025			16,991.71	16,991.71		1,530,785
6/15/2026	292,862	2.220%	16,991.71	309,853.71	326,845.42	1,237,923
12/15/2026			13,740.95	13,740.95		1,237,923
6/15/2027	299,364	2.220%	13,740.95	313,104.95	326,845.90	938,559
12/15/2027			10,418.00	10,418.00		938,559
6/15/2028	306,009	2.220%	10,418.00	316,427.00	326,845.00	632,550
12/15/2028			7,021.31	7,021.31		632,550
6/15/2029	312,803	2.220%	7,021.31	319,824.31	326,845.62	319,747
12/15/2029			3,549.19	3,549.19		319,747
6/15/2030	319,747	2.220%	3,549.19	323,296.19	326,845.38	-
Totals	3,000,000		391,021	3,391,021		

Mershon Properties

On December 1, 2016 the District received a loan from Jeferey Mershon in the amount of \$100,000. The proceeds from the loan were used to purchase land.

CSD Desc Mershon Property 2019
Asset Property: 35420 SE Hist Columbia River Hwy, Corbett, OR 97019
Debt Real Estate
Escrow Guardian Contract Services Inc
Terms 1.28% APR, 4 annual payments
Initial Cost \$ 150,000.00
Down Pmt \$ 50,000.00 11/5/2019

Fiscal Year	Date	Beginning Bal	Principal	Interest	Payment	Principal Bal
2019-2020	11/7/2019	\$ 100,000.00	-	-	-	100,000.00
2020-2021	7/15/2020		24,525.09	1,280.00	25,805.09	75,474.91
2021-2022	7/15/2021		24,839.01	966.08	25,805.09	50,635.90
2022-2023	7/15/2022		25,156.95	648.14	25,805.09	25,478.95
2023-2024	7/15/2023		25,478.95	326.13	25,805.08	-
Totals			\$ 100,000.00	\$ 3,220.35	\$ 103,220.35	

CSD Desc Mershon Property 2016
Asset Vacant Property: Section 34 1 N 4E, TL 300 2.75 Acres, Corbett, OR 97019
Debt Real Estate
Escrow Guardian Contract Services Inc
Terms 1.28% APR, 4 annual payments
Initial Cost \$ 150,000.00
Down Pmt \$ 50,000.00 12/13/2016

Fiscal Year	Date	Beginning Bal	Principal	Interest	Payment	Principal Bal
2016-2017	12/1/2016	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
2017-2018	12/1/2017		24,525.09	1,280.00	25,805.09	75,474.91
2018-2019	12/1/2018		24,839.01	966.08	25,805.09	50,635.90
2019-2020	12/1/2019		25,156.95	648.14	25,805.09	25,478.95
2020-2021	12/1/2020		25,478.95	326.13	25,805.08	-
Totals			\$ 100,000.00	\$ 3,220.35	\$ 103,220.35	

Capital Leases for Bus Replacement

CSD Desc 2019-20 Bus Loan
Asset 2021 Blue Bird T3FE 60 pass
Debt Capital Lease
Lessor Santander Bank N.A.
Terms 2.68% APR, 7 annual payments
Initial Cost \$ 111,694.00
Down Pmt \$ -

Fiscal Year	Date	Beginning Bal	Principal	Interest	Payment	Principal Bal
2019-2020	3/10/2020	\$ 111,694.00	\$ -	\$ -	\$ -	\$ 111,694.00
2019-2020	4/10/2020		17,034.77	254.23	17,289.00	94,659.23
2020-2021	4/10/2021		14,752.13	2,536.87	17,289.00	79,907.10
2021-2022	4/10/2022		15,147.49	2,141.51	17,289.00	64,759.61
2022-2023	4/10/2023		15,553.44	1,735.56	17,289.00	49,206.17
2023-2024	4/10/2024		15,970.27	1,318.73	17,289.00	33,235.90
2024-2025	4/10/2025		16,398.28	890.72	17,289.00	16,837.62
2025-2026	4/10/2026		16,837.62	451.38	17,289.00	-
Totals			\$ 111,694.00	\$ 9,329.00	\$ 121,023.00	

CSD Desc 2018-19 Bus Loan #2
Asset 2019 Blue Bird Vision BBCV3310 77 pass
Debt Capital Lease
Lessor Santander Bank N.A.
Terms 3.95% APR, 5 annual payments
Initial Cost \$ 111,354.00
Down Pmt \$ -

Fiscal Year	Date	Beginning Bal	Principal	Interest	Payment	Principal Bal
2018-2019	4/5/2019	\$ 111,354.00	\$ -	\$ -	\$ -	\$ 111,354.00
2019-2020	7/15/2019		\$ 16,745.51	\$ 1,155.49	\$ 17,901.00	\$ 94,608.49
2020-2021	7/15/2020		14,353.18	3,547.82	17,901.00	80,255.31
2021-2022	7/15/2021		14,891.43	3,009.57	17,901.00	65,363.88
2022-2023	7/15/2022		15,449.85	2,451.15	17,901.00	49,914.03
2023-2024	7/15/2023		16,029.22	1,871.78	17,901.00	33,884.81
2024-2025	7/15/2024		16,630.32	1,270.68	17,901.00	17,254.49
2025-2026	7/15/2025		17,254.49	646.51	17,901.00	-
Totals			\$ 111,354.00	\$ 13,953.00	\$ 125,307.00	

CSD Desc 2018-19 Bus Loan #1
Asset 2018 Chevy Micro Bird G5
Debt Capital Lease
Lessor Santander Bank N.A.
Terms 3.95% APR, 5 annual payments
Initial Cost \$ 74,693.00
Down Pmt \$ -

Fiscal Year	Date	Beginning Bal	Principal	Interest	Payment	Principal Bal
2018-2019	10/15/2018	\$ 74,693.00	\$ -	\$ -	\$ -	\$ 74,693.00
2018-2019	10/15/2018		16,118.00	-	16,118.00	58,575.00
2019-2020	10/15/2019		13,804.29	2,313.71	16,118.00	44,770.71
2020-2021	10/15/2020		14,349.56	1,768.44	16,118.00	30,421.15
2021-2022	10/15/2021		14,916.36	1,201.64	16,118.00	15,504.79
2022-2023	10/15/2022		15,504.79	613.21	16,118.00	-
Totals			\$ 74,693.00	\$ 5,897.00	\$ 80,590.00	

CSD Desc 2017-18 Bus Loan #1
Asset New 2018 BlueBird Bus Model: T3FE 3800
Debt Capital Lease
Lessor De Lage Landen Public Finance LLC
Terms 2.87% APR, 5 annual payments
Initial Cost \$ 109,937.00
Down Pmt \$ -

Fiscal Year	Date	Beginning Bal	Principal	Interest	Payment	Principal Bal
2017-2018	9/15/2017	\$ 109,937.00	\$ -	\$ -	\$ -	\$ 109,937.00
2017-2018	10/15/2017		23,045.95	259.69	23,305.64	86,891.05
2018-2019	10/15/2018		20,808.41	2,497.23	23,305.64	66,082.64
2019-2020	10/15/2019		21,406.44	1,899.20	23,305.64	44,676.20
2020-2021	10/15/2020		22,021.65	1,283.99	23,305.64	22,654.55
2021-2022	10/15/2021		22,654.55	651.09	23,305.64	-
Totals			\$ 109,937.00	\$ 6,591.20	\$ 116,528.20	

INFORMATIONAL SECTION

Board Policy / Local Budget Law Concerning District Budget

DB/DBA/DBD: District Budget

The district budget will serve as the financial plan of operation for the district and will include estimates of expenditures for a given period and purpose and the proposed means of financing the estimated expenditures.

The district budget will be prepared and authorized in full compliance with the Local Budget Law. The superintendent will be designated as budget officer and will prepare the written budget document.

The district's budgeting system will be in accordance with federal, state and local laws, regulations and locally adopted procedures.

The fiscal year will extend from July 1 to June 30 inclusive.

ORS 294.305 – 294.565, 328.542 – 328.565

DBC: Budget Calendar

The Board will adopt annually a budget calendar which will identify dates and deadlines required for the legal presentation and adoption of the budget.

The superintendent will prepare and recommend a proposed calendar for Board approval. Such calendar will identify dates and activities which comply with state law

ORS 294.305 – 294.565, 328.542 – 328.565

DBD: Budget Priorities

As the budget is prepared, staff will use a prioritizing system consistent with program needs as identified by staff and the Board. Priorities should be established to be used as a basis for budget additions or reductions.

The budget committee will review suggested priorities and will either accept, modify or reject the priorities.

ORS 294.305 – 294.565

DBE: Budget Preparation

The superintendent has the overall responsibility for budget preparation and will develop such procedures necessary to ensure that the proposed budget reflects all areas of district operation.

The superintendent and administrative staff will establish budget priorities for the district and will make appropriate recommendations related to those priorities to the Board and budget committee.

The superintendent will deliver the budget message and actual budget document to the budget committee when the message and budget have been completed and are ready for presentation.

ORS 294.305 – 294.565, 328.542 – 328.565

BEA: Budget Committee

By law, the budget committee is charged with making recommendations concerning financial priorities. The budget committee will have the responsibility for reviewing the financial programs of the district, reviewing the proposed district budget as presented by the superintendent, and recommending an annual or biennial district budget in keeping with the provisions of applicable state laws.

Educational policy decisions, however, are the responsibility of the Board, not the budget committee. The committee does not have the authority to add programs or to approve additional personnel or increase salaries. While the committee may, in effect, delete programs because of a fund decrease. The committee is charged primarily with a fiscal evaluation of programs. The committee may, alternatively, set an amount that changes the recommended budget and may request the administration make such changes in accordance with priorities set by the Board.

The budget committee consists of seven members appointed by the Board plus the elected Board members. To be eligible for appointment, the appointive member must:

1. Live and be registered to vote in the district;
2. Not be an officer, agent or employee of the district.

No budget committee member may receive any type of compensation from the district.

At its first meeting in July, the Board will identify vacant budget committee positions which must be filled by appointment of the Board. The Board will announce the vacancies and receive applications from interested persons during the month of July. Such applications will include a signed statement that the applicant is willing to serve as a member of the budget committee and to adhere to the policies of the district. The Board may appoint budget committee members to as many consecutive terms as deemed appropriate.

At the first regular Board meeting in August, the Board will review the names of persons filing applications and names of those persons who have served previously and are willing to be reappointed. At the first regular meeting in September, the Board will appoint persons to fill the vacant positions.

The appointive committee members of a budget committee in a district that prepares an annual budget will be appointed for three-year terms. The terms will be staggered so that, as near as practicable, one-third of the appointive members' terms end each year. Appointive members of a budget committee in a district that prepares a biennial budget shall be appointed to four-year terms. The terms shall be staggered so that as near as practicable, one-fourth of the terms of the appointive members expire each year.

If any appointive member is unable to complete the term for which he/she was appointed, the Board will announce the vacancy at the first regular Board meeting following the committee member's resignation or removal. An appointment to fill the position for its unexpired term will be made at the next regular Board meeting.

At its first meeting after appointment, the budget committee will elect a presiding officer from among its members. It may also establish other ground rules as necessary for successful operation of the committee.

A majority of the constituted committee is required for passing an action item. Majority for a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action.

The budget committee shall hold one or more meetings to receive the budget message, receive the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public.

The budget committee may request from the superintendent or business manager any information used in the preparation of or for revising the budget document. The committee may request the attendance of any district employee at its meetings. The budget committee will approve the budget document as submitted by the superintendent or as subsequently revised by the committee.

After approval of the original or revised budget document, the budget committee's duties cease. The hearing on the approved budget is held by the Board.

ORS 174.130, 192.610 – 192.710, 294.305 – 294.565

DBG: Budget Hearing

The Board shall provide for a public hearing on the budget, in accordance with the law, after the budget document has been approved by the budget committee. Consideration shall be given to matters discussed at the public hearing.

It is the responsibility of the Board to set salaries of employees and to make recommendations to the budget committee regarding fiscal requirements of the district.

After a public hearing on the budget and any modifications of the budget deemed necessary, the Board will approve the proper resolutions to adopt and appropriate the budget and to determine, make and declare the ad valorem property taxes to be certified to the assessor for the ensuing year; and itemize and categorize the ad valorem property taxes.

The superintendent will ensure all necessary documentation is submitted to the county assessor's office as required by the Local Budget Law.

ORS 192.610 – 192.710, 294.305 – 294.565

DBH: Budget Adoption Procedures

After the public hearing on the budget and any modifications of the budget deemed necessary as a result of that hearing, the Board will approve the proper resolutions to adopt and appropriate the budget. The Board will further determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor for the ensuing year, and itemize and categorize the ad valorem property tax amount or rate as provided in ORS 310.060.

The superintendent will ensure all necessary documentation is submitted to the county assessor's office as required by the Local Budget Law.

ORS Chapter 255, 294.305 – 294.565, 310.060, 328.542, OAR 150-310.060-(A)

DBI: Budget Amendment Procedures

The budget estimates and proposed ad valorem property tax amount or rate of any fund as shown in the budget document may be amended by the Board prior to adoption. Such amendment may also be made following adoption if the amendments are adopted prior to the commencement of the fiscal year to which the budget relates.

The amount of estimated expenditures for each fund, however, shall not be increased by more than \$5,000 or 10 percent of the estimated expenditures, whichever is greater.

The ad valorem property tax amount or rate to be certified shall not exceed the amount approved by the budget committee, unless the amended budget document is republished and another public hearing is held as required by law.

ORS 294.435

DBJ: Budget Implementation

The budget, as adopted by the Board, becomes the financial plan of the district for the coming year.

The superintendent and staff are authorized to make expenditures and commitments in accordance with the policies of the Board and the adopted budget.

The superintendent will make the Board aware of any substantial changes in expected revenues or unusual expenditures so the Board may adjust the budget, if necessary.

ORS 294.305 – 294.565, ORS Chapter 310

DBK: Budget Transfer Authority

The annual budget is a financial plan, and as such, may be subject to change in response to circumstances or events occurring after the initial appropriation. Transfers within a fund or from one fund to another will follow these provisions:

1. All appropriation transfers from one fund to another will be presented to the Board for approval;
2. All budget transfers including appropriation transfers involving \$10,000 or more per transfer or which represent a material change in a given program will be presented to the Board as they are identified;
3. All appropriation transfers involving less than \$10,000 per transfer or which do not represent a material change in a given program will be accumulated and presented to the Board for approval generally in June;
4. All other budget transfers within a fund will be controlled by the superintendent.

The district will make expenditures by line item within the budget approved by the budget committee and adopted by the Board.

Only the Board is empowered to make intrafund and interfund changes to the adopted appropriations. The district administration will adhere to the following standards:

1. Any funds budgeted but not needed will show as a resource in the next year's budget. Should a purchase be under budgeted, the superintendent will be notified and permission to over-expend

the line item will be sought. To provide flexibility for schools, the aggregate of supplies and materials appropriation, by school and by program, will be considered a “line item”;

2. Over-expenditures of \$500 per line item aggregate or more will be reported to the Board by the superintendent as soon as possible after the expenditure;
3. Funds will be spent as allocated in the budget except in situations of emergency or financial crisis as determined by the Board.

ORS 294.450

Board Resolutions

RESOLUTION NO 11.99-19 – RESOLVED that the Board approved the single school District with Charter Agreement Status application proposal as presented at the Public Hearing Charter District on October 15, 2019, between the Corbett School Board, Corbett School District 39 and the Corbett District School.

Meeting: Regular Session, November 20, 2019

Motion: Director Gorman moved and Director Buttke seconded.

Action: The motion passed 7-0.

RESOLUTION NO 2.125-20 – RESOLVED that the Board adopted the Budget Calendar as presented in the Board packet for Corbett School District fiscal year 2020-2021.

Meeting: Regular Session, February 19, 2020

Motion: Director Mickalson moved and Director Buttke seconded.

Action: The motion passed 5-0.

RESOLUTION NO. 2.126-20 – RESOLVED that the Board confirmed the reappointment of Brad Garrett to Budget Position No. 1, term expires December 31, 2022 and confirmed the resignation of Vance Rogers, Budget Position no. 5. Term expired December 31, 2019.

Meeting: Regular Session, February 19, 2020

Motion: Director Gorman moved and Director Buttke seconded.

Action: The motion passed 5-0.

RESOLUTION NO. 3.137-20 – RESOLVED that the Board appoint Rebecca Stewart to Budget Committee Position No. 5, term expires December 22, 2022.

Meeting: Regular Session, March 11, 2020

Motion: Director Gorman moved and Director Buttke seconded.

Action: The motion passed 5-0.

Public Notices

First Notice Budget Committee Meetings published in Gresham Outlook

NOTICE OF CORBETT SCHOOL DISTRICT BUDGET COMMITTEE MEETINGS

A public meeting of the CORBETT SCHOOL DISTRICT Budget Committee, Multnomah County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held on Wednesday, April 29, 2020 at 7:00 pm. In response to the current health emergency, school facilities are closed and the meeting will be held virtually via Zoom. Visit the CSD website for details on how to attend: www.corbett.k12.or.us or see the link:

<https://v3.boardbook.org/Public/PublicHome.aspx?ak=1001104>

The purpose of the meeting is to receive the budget message and to receive public comment on the budget. This is a public meeting where deliberation of the CSD Budget Committee will take place. Any person may attend the meeting and provide comment on the proposed programs to the CSD Budget Committee.

Beginning Friday, April 24, 2020 at 5:00 p.m., the budget document may be viewed on the CSD website. Public comment will be taken by email and live via Zoom. Written comments received by 5:00 pm April 23, 2020 will be read during the public comment section of the meeting on April 29th. Schedule Zoom comment up through 5:00 pm April 23, 2020 by providing your name, phone number, and address to the CSD via phone message at 503-261-4211 or email to rlindeen@corbett.k12.or.us. All comments are subject to a three-minute limit per community member.

Additional CSD Budget Committee meetings, if needed, are scheduled to be held on Wednesday, May 6, 2020, and Wednesday, May 13, 2020 at 7:00 pm. These will also be held via Zoom with details on our website. All meetings are open to the public.

Randy Trani, Ed.D.
Budget Officer
Corbett School District
www.corbett.k12.or.us

Published 04/17/20

GO161792

Second Notice Budget Committee on Corbett website

The screenshot shows a web browser window displaying the Corbett School District website. The browser's address bar shows the URL: corbett.k12.or.us/2020/04/20/notice-of-corbett-school-district-budget-committee-meetings/. The website header includes the district logo, the name "CORBETT SCHOOL DISTRICT", and navigation links for ABOUT, PARENTS, STUDENTS, STAFF, SCHOOL BOARD, ATHLETICS, and SCHOOLS. A banner at the top reads "KINDERGARTEN ROUNDUP OPEN! (¡MATRICULACIÓN ABIERTA PARA EL KINDER!)...". Below this is a "Latest News" section with a breadcrumb trail: HOME / LATEST NEWS / NOTICE OF CORBETT SCHOOL DISTRICT BUDGET COMMITTEE MEETINGS. The main article is dated "April 20, 2020" and titled "Notice of Corbett School District Budget Committee Meetings". The text describes a public meeting on Wednesday, April 29, 2020, at 7:00 pm, held virtually via Zoom due to the health emergency. It provides a link to the meeting: <https://v3.boardbook.org/Public/PublicHome.aspx?ak=1001104>. The purpose of the meeting is to receive the budget message and public comment. It also states that the budget document is available on the CSD website starting Friday, April 24, 2020, at 5:00 p.m., and that public comment will be taken via email and live Zoom. Written comments received by 5:00 pm on April 23, 2020, will be read during the meeting. The meeting is open to the public, and additional meetings are scheduled for May 6 and May 13, 2020. The article is signed by Randy Trani, Ed.D., Budget Officer, Corbett School District. To the right of the main article is a "Latest District News" sidebar with three items: "Kindergarten Roundup Open! (¡Matriculación abierta para el Kinder!)" dated April 21, 2020; "Notice of Corbett School District Budget Committee Meetings" dated April 20, 2020; and "CAPS Application Open!" dated April 20, 2020. A "View all articles" button is located at the bottom of the sidebar.

Notice of Corbett School District

Charter Agreement between the Corbett School Board, Corbett School District 39 and the Corbett District School (Charter Law ORS Chapter 338)

Applicant: Corbett District School.

Name of Proposed School: Corbett District School ("CDS"). However, Corbett District School will serve as a placeholder name, as the intention is to survey students in the fall to enlist their help in deciding the ultimate name of the school.

Philosophy and Mission of Charter School: The Corbett District School is being created out of a need to maintain the financial stability and current service levels that the Corbett School District offers. This serves as an application to convert the current Corbett School to a district with a single charter school. The intention of this charter agreement is to provide the Corbett School District a mechanism to admit non-resident students outside of the inter-district transfer process.

The Corbett District School will embrace the District's Board Goal "To foster intellectual development and promote social equity for all students, maintain and plan for adequate facilities, operate the District in a fiscally responsible manner, and maintain positive and collaborative relationships within all district communities."

The Corbett District School will continue to embrace current educational practices of the Corbett School District which include but are not limited to:

- Multi-age Instruction.
- Thematic based learning.
- Place based learning.
- Continuous progress.

Currently, the Corbett School District has formed a visions and values committee and plans to form a strategic planning committee to help chart a path forward for the District. As appropriate, the recommendations of the visions and values and strategic planning committees will inform the creation and operation of the Corbett District School. The Corbett School District also intends to complete a strategic planning process and, as appropriate, the work of the strategic plan will inform the creation and operation of the Corbett District School.

Description of the Curriculum: The curriculum of Corbett District School will fully incorporate the Common Core/Oregon State Content Standards consistent with ORS 329.045. **A complete curriculum guide can be found in Appendix A.**

Description of Expected Results: The goal of Corbett District School is for every student to make adequate yearly progress toward meeting or exceeding state and district standards. Longitudinal data accumulated by Corbett School District 39 ("District") will provide information upon which to assess the progress and success of CDS.

Corbett District School will provide a community school environment where students, teachers, parents, community members and administrative staff interact on a daily basis to provide an exceptional education to students. The core curriculum course offerings of CDS will be enhanced by courses taught by Teacher Standards and Practices Commission (TSPC) certified instructors who have particular expertise in the subject.

Governance Structure of the Charter School: The initial Corbett District School Governing Board ("Charter Board") consists of the publicly elected School Board Members of the Corbett School District 39. As a conversion school, CDS will retain its current governance structure of seven board members representing at large positions publicly elected, consistent with the election laws of the State of Oregon and Multnomah County, within the school district.

Corbett District School will operate under Charter Law ORS Chapter 338 and the written charter. The Board will continue to oversee all fiduciary and curricular planning and adoptions, hold regular board meetings consistent with current practices of the Corbett School District Board, approve the budget and expenditures, and foster community relations.

The CDS will continue to follow all board policies currently adopted by the Corbett School District. The Charter Board reserves the right to modify, update, delete, or add board policies consistent with State Law.

Projected Enrollment and Grades to Be Served: Projected enrollment figures for Corbett District School are based on the Corbett School District 39 2018-19 enrollment of approximately 1212 students in grades K through 12. The Corbett District School may also operate fee for service programs like preschool. Currently, the School Board has placed an enrollment cap of 1300, however the publicly elected Charter School Board reserves the right to adjust the enrollment numbers in light of an ever changing financial environment.

Target Population of Students to Be Served: Corbett District School plans a diverse program serving grades Pre-K through 12 and targeted at the following groups: students currently enrolled in Corbett Schools, and students in surrounding communities who may benefit from a smaller, differentiated education program.

Distinctive Learning or Teaching Techniques to Be Used: Meeting the instructional needs of all learners requires a differentiated delivery system for all areas of the curriculum. This differentiation must be based on providing the appropriate level of support so that each student can progress in a continuous improvement model and attain his or her full potential as a literate citizen and lifelong learner. Corbett District School is committed to utilizing the following instructional methods and opportunities:

(a) **Project-based and or thematic-based learning:** Courses will involve hands-on, lab, and/or project-based instruction that require students to produce digital assignments, and/or tactile products. This may be done individually or as a collaborative/team effort.

(b) **Lecture/discussion method:** Inquiry about broad-based, open-ended questions will require problem-solving techniques. Classes will have an emphasis on reading, writing, and presentation skills. This may include the use of digital equipment, i.e., computers and software, cameras, interactive whiteboards, and other technologies to support vocational areas in the school.

(c) **Online courses:** The uses of an online education program may be incorporated as appropriate.

(d) **Science, Technology, Engineering, Arts and Math (STEAM), CTE, and College Preparatory Programs:** The Corbett District School will continue to offer, maintain, and expand course offerings in STEAM, CTE and College Preparatory programs. These offerings may be modified based upon the work of the visions and values and strategic planning committees and the judgement of the Charter Board.

Legal Address, Facilities, and Physical Location: The current Corbett School, headquartered at 35800 East Historic Columbia River Highway, Corbett, Oregon 97019, will transition into the Corbett District School, which will remain in the same facility in the community of Corbett. The district retains ownership of all facilities, equipment and supplies including properties at 32405 E.

Historic Columbia River Highway, 35800 E. Historic Columbia River Highway and 36115 E. Historic Columbia River Highway. The charter owns no physical assets.

Description of Admissions Policy: The Charter Board will set enrollment targets at least annually. The Charter Board may increase, or decrease the enrollment target at any time and they recognize that the work of the visions and values and strategic planning committees will be considered in establishing enrollment targets.

In the event that more students apply for admission to Corbett District School than can be accommodated, an objective, confidential lottery will be held to determine enrollment. Priority in all lotteries will be given to students who have siblings currently attending the Corbett District School and to students who have been attending the Corbett District School by other means such as by tuition or by mechanisms called for in collective bargaining units. Further, resident students who move out of district and who wish to continue attending Corbett District School will be guaranteed enrollment for the remainder of the school year in which they move and they will be given priority in the following year lottery(ies). Students who turn down the invitation to enroll or drop from the program after enrolling will be replaced by the next student in order of lottery selection. (ORS 338.125) All students who reside within current school district boundaries are guaranteed admission. Further, all students currently attending Corbett School District will be guaranteed admission to the Corbett District School when the school begins initial operation. Admission applications can be accepted on a rolling basis throughout the year. Confidential lotteries will be conducted before the start of each trimester on a date established by administration provided the Charter Board opens space in the Corbett District School for that lottery. If needed a waitlist will be established after each lottery and remain in effect until the next lottery is announced.

Applicable Statutes and Rules: All applicable federal and state laws and Oregon Administrative Rules will apply to Corbett District School. (ORS 338.115)

Proposed Budget and Financial Plan: The budget will be based on the state school fund factored on enrollment for the current year or the previous year, whichever is highest. Evidence of financial soundness is found in the existing Corbett School District budget and financial plan already in place and utilized by Corbett School District 39.

Standards of Behavior and Discipline: Corbett District School Board will adopt those behavior and discipline policies in use by Corbett School District 39. These policies are available for review at the school district office.

School Calendar: The school calendar for the 2019-2020 school year will be the calendar already established by the Corbett School District. The Corbett District School Governing Board will establish yearly calendars consistent with current practice of the Corbett School District Board. The operational hours of the Corbett District School will remain the same as those currently established by the Corbett School District. The Corbett District School Governing Board may elect to change those hours in the future.

Staffing/Qualifications: The Corbett District School will maintain current staffing of both certified and classified staff*, with new staff added when needed to meet targets set by the Corbett District School Governing Board. In addition, all certified teachers must meet TSPC licensure standards and have appropriate academic, and/or career experience. Licensed teachers may, at the discretion of district administration, teach outside of their endorsement areas consistent with Charter Law.

**Budget deficits caused by inadequate state funding may result in reductions in staff. The Charter School Governing Board will follow district policy if any positions must be cut.*

Opening Date: The Corbett District School will open on a date no later than January 1, 2020. The Corbett School District Board may opt to open the Corbett District School at a date prior to January 1, 2020.

Special Education Arrangements: Corbett School District 39 and Corbett District School will provide for the needs of those enrolled students who qualify under state and federal laws regarding Special Education, regular education, and related services for students who qualify under Section 504 of the Rehabilitation Act of 1973. CDS will actively identify those students who qualify for special education services and will utilize district resources, the Multnomah Education Service District resolution services, as well as other external resource providers to ensure maintenance of effort. (ORS 338.165)

Community Involvement: The Corbett School District encourages parent and community involvement. The community will continue to be provided opportunities to influence the development of the charter as well as the ongoing refinements and modifications during charter implementation. Public Board Meetings will be held monthly and progress of implementation will be monitored/guided through the public meetings process. Further, standing committees such as the visions and values and strategic planning committees will have the opportunity to influence the development of the charter.

Term of the Charter: The initial term of the charter will be five years renewable from the date of signing. (ORS 338.065 (3)(a))

Plan for Performance Bonding/Insurance: The agreements, policies, and coverage with agencies currently insuring Corbett School District 39 will be maintained by Corbett District School. In the future these may be modified as determined necessary by the elected Corbett District School Governing Board .

Collective Bargaining Units: Corbett District School will maintain all collective bargaining agreements in place on the date that the Corbett District School opens. Future, contract negotiations will be consistent with state and federal law.

Placement of Students, Staff, and Property upon Termination/Non-Renewal of Charter: Termination of the charter shall not abridge Corbett School District's legal authority to operate as a non-chartered (regular) public school district. In the event of termination or non-renewal of this charter, Corbett School District shall follow the reduction in force provisions in any applicable collective bargaining agreements for licensed and classified employees or as otherwise provided by the Corbett School District. If, as a result of termination or non-renewal of this charter, a determination is made to reconstitute the school as a regular public school, the District Board will, as staffing requirements permit and funding allows, and on the recommendation of the Superintendent, make every effort to rehire all staff employed by Corbett District School at the time of its reconstitution as a regular public school.

If the school is reconstituted as a regular public school, all students currently enrolled will become enrolled students of the reconstituted school. Students currently attending outside the district will be allowed to continue with an existing inter-district agreement.

In the event of a termination of this charter, all assets, equipment, supplies, and other items provided to Corbett District School which were the property of Corbett School District 39 prior to this charter or were added after the fact with funds belonging to Corbett School District 39 or are of a nature that their loss or absence would prevent the operation of the district or its programs after termination of this charter, shall be returned to or retained by Corbett School

District 39. All other assets shall be given to the Corbett School District. (ORS 338.105)

Fiscal Audit: The School Superintendent will develop a balanced operating budget to be approved by the District Budget Committee and School Board as part of the current budgetary process. Corbett District Charter School will retain Corbett School District's designated auditor. Corbett District School will report in writing to the district the manner in which CDS intends to address any deficiencies in the audit. ODE is permitted to audit, review, and inspect expenditures during this time. (ORS 338.095)

Conversion of an Existing Public School District:

a) Student enrollment shall be voluntary. Students who choose not to attend Corbett District School have the option of being home schooled or request an interdistrict transfer. Any student who resides within the district boundary but has opted out of attendance at Corbett District School will be released by the Corbett School District 39 to the school of their choice. (ORS 338.145)

b) Employment practices, policies, and agreements: Corbett District School shall use the existing practices of Corbett School District 39 regarding the selection and hiring, training, discipline, and firing of its teaching, administrative, and operations staff with the exception of those changed by waiver or mutual consent of parties in a collective bargaining agreement. During the life of this charter, Corbett District School will implement policies in compliance with all applicable federal and state laws and collective bargaining agreements in effect at the time of the charter signing regarding recruitment, promotion, discipline, and termination of personnel; methods for evaluating performance; and a plan for resolving employee-related problems, including complaint and grievance procedures shall remain in effect for the remaining length of the agreement. Employees' payroll shall be processed through the business office of the Corbett School District 39 unless changed during the life of this charter. (ORS 338.135)

c) Employee assignment to the charter school shall be voluntary. However, as CDS will be the only school for grades K-12 located within Corbett School District 39, there are no alternative assignments available within the district to staff members who choose not to participate in the charter school. Therefore, any staff member who is under contract at the time of the charter signing and who chooses not to participate in the charter school shall be released from their contract if they request such a release at least 30 days prior to the charter going into effect. All contracts and agreements with staff members in effect at the time the school becomes chartered shall remain in effect for the remaining term of such contract or agreement. (ORS 338.135)

Approved this XXX day of XXXX.

Todd Mickalson, District Board Chairman

K-12 SCHOOL EQUALIZATION FORMULA

STATE SCHOOL FUND DISTRIBUTION

$$\text{District Formula Revenue (Equalization Funding)} = \text{General Purpose Grant} + \text{Transportation Grant} + \text{High Cost Disability Grant} + \text{Facility Grant}$$

School District Revenue

$$\text{District Formula Revenue} = \text{State School Fund Grant} + \text{Local Revenue}$$

The school equalization formula determines each school district's general operating revenue from the State School Fund (SSF) in combination with local revenue. It is the sum of a general purpose grant, a transportation grant, a high cost disability grant and a facility grant. The formula allocates state and local revenue based on relative need for the formula component grants given the funding level available.

State School Fund

The Legislature allocates money to the State School Fund primarily from the state General Fund and lottery revenue for distribution to school districts.

Local Revenue

Statutorily, the school formula only includes district local revenue from the following sources:

Operating property taxes collected (including prior years)

Common School Fund

County School Fund

Federal forest related revenue

State managed county trust forests (Chapter 530)

ESD funds required to be shared with school districts

Revenue *in lieu of* property taxes

Supplantable federal funds

General Purpose Revenue

$$\text{General Purpose Grant} = \text{Weighted Students (ADMw)} \times \$4,500 \text{ Adjusted by Teacher Experience and Balanced to Available Funds}$$

Weighted Students (ADMw)

Weighted student count is measured by average daily membership with extra counts or weights for students in special categories. Average daily membership (ADM) is the average number of resident students during the school year. Weighted ADM or ADMw counts students in special enrollment categories as more than one student.

The higher of the current year or prior year ADMw is used. The higher count is called extended ADMw.

Student Weights

Student weight categories are as follows:

Category	Additional Weight	Count (ADMw)
Special Education and At Risk		
Individual Education Program	1.00	2.00
English Language Learner	0.50	1.50
Pregnant and Parenting	1.00	2.00
Students in Poverty Adjusted	0.25	1.25
Neglected and Delinquent	0.25	1.25
Students in Foster Care	0.25	1.25
Grade and School		
Kindergarten (Half-day)	-0.50	0.50
Elementary District	-0.10	0.90
Union High District	0.20	1.20
Remote Small School	Varies	

Individual Education Program Weight

Students with various limitations such as hearing, speech, and visual impairments receive special individual education. The count cannot exceed 11% of ADM without approval by the Department of Education.

Remote Small School Weight

A school site qualifies for additional ADMw if

ADM less than (varies with grades) Elementary 252 (9gr) High 350 (4gr)
Distance to nearest same district school more than 8 miles

The additional ADMw varies with number of students and distance. Generally, the smaller the school the greater the additional weight per student. The high school distance adjustment for being less than 20 miles from the nearest high school was phased out and sunset at the end of 2004-05. The weighting scheme will change when full-day kindergarten ADM weight becomes the same as other grades.

Teacher Experience and Balance to Funding

The dollars per weighted student target is arbitrarily set at \$4,500 (adopted in 1991) before adjustment for teacher experience.

The teacher experience adjustment increases (or decreases) the target by \$25 for each year the district average teacher experience is more (or less) than the statewide average teacher experience.

A calculated multiplier balances funds available to funds allocated. The multiplier modifies the adjusted target amount to distribute the available state appropriation. The multiplier changes over time and is estimated to be 1.8864 using \$4,500 per ADMw in 2019-20. The equivalent amount is \$8,860 per ADMw.

Transportation Revenue

Transportation Grant = 70% to 90% of Transportation Costs

Districts are ranked by approved transportation costs per student from highest to lowest. The district grant depends on the following ranking:

District Rank	% of Costs
Top 10%	90%
Next 10%	80%
Bottom 80%	70%

The grant is the percent of costs corresponding to district rank times approved transportation costs.

Approved transportation costs are the following:

- Preschool handicapped students
- Elementary students more than 1 mile from school
- Secondary students more than 1.5 miles from school
- Students going between school facilities
- Students on field trips
- Health or safety needs
- Room and board *in lieu* of transportation

High Cost Disability Revenue

High Cost Disability Grant = Up to Sum of Costs above \$30,000 per Disability Student

For a student with approved disability costs above \$30,000, the grant is the cost minus \$30,000. The district grant is the sum of the grants for each student with disability costs above \$30,000. ESD costs for each student can be included in the student total. Total district grants cannot exceed \$35 million per year. If total grants initially exceed this amount, the grants are reduced proportionally.

Facility Revenue

Facility Grant = Up to 8% of Construction Costs

Districts adding new classroom space receive up to 8% of construction (excluding land) and portable unit costs for furnishings and equipment. Total grants are limited to \$7 million per biennium. If grants at 8% exceed the limit, the reimbursement percent is reduced.

School Revenue Share

The school share of both school district and ESD formula revenue is 95.5%. Formula revenue is State School Fund dollars available for distribution to school districts and ESDs and designated local revenue (primarily property taxes) included for each in their respective formulas. The K-12 equalization formula uses 95.5% of this total to allocate to school districts.

State Payment Schedule

The July payment is 16.67% of the estimated State School Fund grant with 8.33% in each of the following 10 months. There is no June payment. Adjustment for audited data occurs in the following year.

Other State School Fund Allocations

The 2019 Legislature allocated \$7.6 million of the State School Fund for special programs and grants for the 2019-21 biennium. The largest were \$5 million to small districts with small high schools (of which 2020-21 allocation is subject to a legislative approval) and \$1.6 million for the purposes of the Oregon virtual school district.

The 2019 legislature appropriated \$39.5 million from the SSF to the Educator Advancement Fund for the biennium. The Network is funded by \$6 million carve-out and \$16.75 million each from the school districts and education service districts. The 2019 Legislature also decided to provide Local Option Equalization Grants \$3.86 million from the SSF.

FORMULA GRANT PERCENTAGE by DISTRICT SIZE					
2018-19					
District Size by ADM	# of Districts	General Purpose	Transportation	High Cost Disability	Facility
0- 500	76	94.05%	5.85%	0.10%	0.00%
500- 1,000	31	95.08%	4.59%	0.24%	0.09%
1,000- 3,000	43	95.69%	4.03%	0.23%	0.06%
3,000- 5,000	17	95.70%	3.70%	0.59%	0.01%
5,000-10,000	18	95.74%	3.76%	0.49%	0.01%
10,000 and Greater	12	95.37%	3.66%	0.85%	0.12%



OREGON AT-A-GLANCE DISTRICT PROFILE

Corbett SD 39



SUPERINTENDENT: Randy Trani | 35800 E Hist Columbia River Hwy, Corbett 97019 | 503-261-4200

Students We Serve

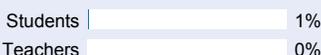


1,212

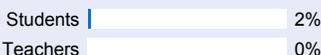
Student Enrollment

DEMOGRAPHICS

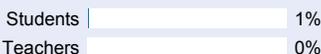
American Indian/Alaska Native



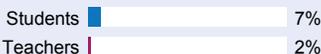
Asian



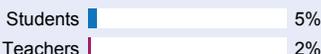
Black/African American



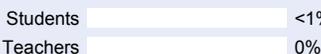
Hispanic/Latino



Multiracial



Native Hawaiian/Pacific Islander



White



<5%

Ever English Learners



16

Languages Spoken

14%

Students with Disabilities

7%

Mobile Students

22%

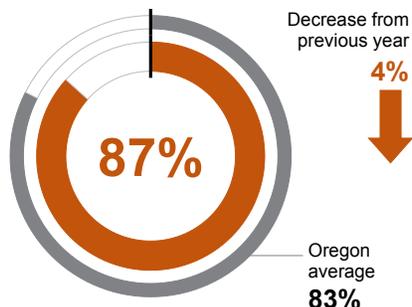
Free/Reduced Price Lunch

*<10 students or data unavailable

Start Strong

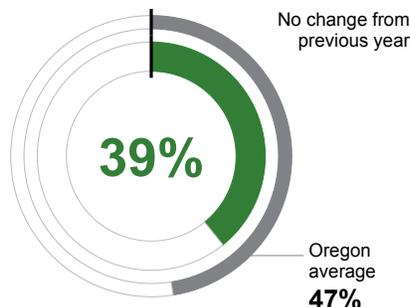
Grades K-2 REGULAR ATTENDERS

Students who attended more than 90% of their enrolled school days.



Grade 3 ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



Academic Progress

Grades 3-8 INDIVIDUAL STUDENT PROGRESS

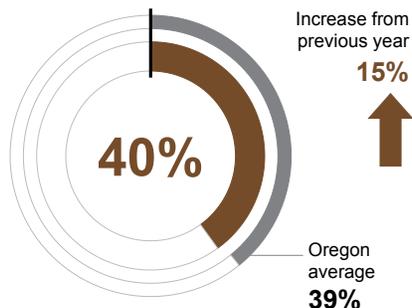
Year-to-year progress in English language arts and mathematics.



High School Success

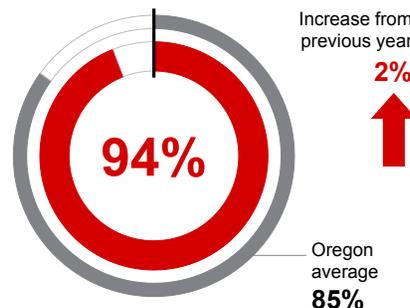
Grade 8 MATHEMATICS

Students meeting state grade-level expectations.



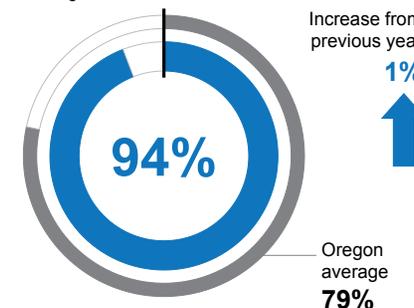
Grade 9 ON-TRACK TO GRADUATE

Students earning one-quarter of graduation credits in their 9th grade year.



Grade 12 ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2014-15.



District Goals

To foster intellectual development and promote social equity for all students, maintain and plan for adequate facilities, operate the District in a fiscally responsible manner, and maintain positive and collaborative relationships within all district communities.

State Goals

The Oregon Department of Education is partnering with school districts and local communities to ensure a 90% on-time, four year graduation rate by 2025. To progress toward this goal, the state will prioritize efforts to improve attendance, provide a well-rounded education, invest in implementing culturally responsive practices, and promote continuous improvement to close opportunity and achievement gaps for historically and currently underserved students.



Our Staff (rounded FTE)



5

Administrators



53

Teachers



14

Educational assistants



0

Counselors



<1

Licensed Librarians



0

Psychologists



81%

% of licensed teachers with more than 3 years of experience

Outcomes

Grades K-2 REGULAR ATTENDERS

American Indian/Alaska Native	<10 students or data unavailable
Asian	<10 students or data unavailable
Black/African American	<10 students or data unavailable
Hispanic/Latino	92%
Multiracial	91%
Native Hawaiian/Pacific Islander	<10 students or data unavailable
White	86%
Free/Reduced Price Lunch	77%
Ever English Learner	<10 students or data unavailable
Students with Disabilities	>95%
Migrant	<10 students or data unavailable
Talented and Gifted	<10 students or data unavailable
Female	83%
Male	91%
Non-Binary	<10 students or data unavailable

Grade 8 MATHEMATICS

American Indian/Alaska Native	<10 students or data unavailable
Asian	<10 students or data unavailable
Black/African American	<10 students or data unavailable
Hispanic/Latino	<10 students or data unavailable
Multiracial	<10 students or data unavailable
Native Hawaiian/Pacific Islander	<10 students or data unavailable
White	40%
Free/Reduced Price Lunch	32%
Ever English Learner	<10 students or data unavailable
Students with Disabilities	<10 students or data unavailable
Migrant	<10 students or data unavailable
Talented and Gifted	<10 students or data unavailable
Female	28%
Male	52%
Non-Binary	<10 students or data unavailable

Grade 3 ENGLISH LANGUAGE ARTS

<10 students or data unavailable
37%
32%
<10 students or data unavailable
<10 students or data unavailable
24%
<10 students or data unavailable
<10 students or data unavailable
40%
38%
<10 students or data unavailable

Grade 9 ON-TRACK TO GRADUATE

<10 students or data unavailable
94%
>95%
<10 students or data unavailable
>95%
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
94%
94%
Coming in 2019-20

Grades 3-8 INDIVIDUAL STUDENT PROGRESS

<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
Average
High
<10 students or data unavailable
High
High
Average
Average
<10 students or data unavailable
<10 students or data unavailable
High
High
<10 students or data unavailable

Grade 12 ON-TIME GRADUATION

100%
100%
100%
100%
100%
100%
100%
93%
88%
Data not available
100%
100%
100%
98%
91%
Coming in 2019-20



OREGON AT-A-GLANCE SCHOOL PROFILE

Corbett School



PRINCIPAL: Randy Trani | GRADES: K-12 | 35800 E Hist Columbia River Hwy, Corbett 97019 | 503-261-4200

Students We Serve

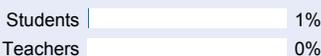


1,210

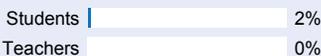
Student Enrollment

DEMOGRAPHICS

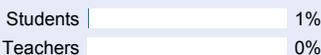
American Indian/Alaska Native



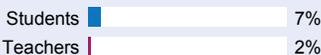
Asian



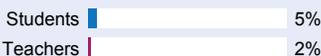
Black/African American



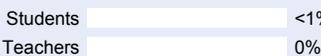
Hispanic/Latino



Multiracial



Native Hawaiian/Pacific Islander



White



<5%

Ever English Learners



16

Languages Spoken

14%

Students with Disabilities

91%

Required Vaccinations

22%

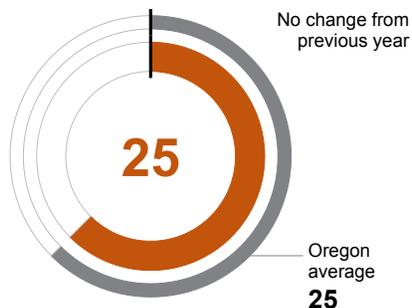
Free/Reduced Price Lunch

*<10 students or data unavailable

School Environment

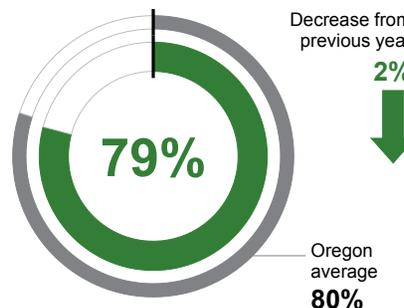
CLASS SIZE

Median size of classes in core subjects.



REGULAR ATTENDERS

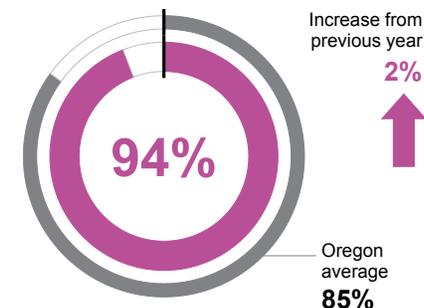
Students who attended more than 90% of their enrolled school days.



Academic Progress

ON-TRACK TO GRADUATE

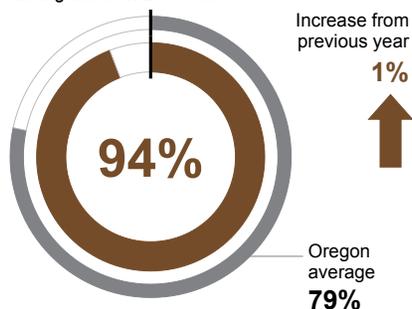
Students earning one-quarter of graduation credits in their 9th grade year.



Academic Success

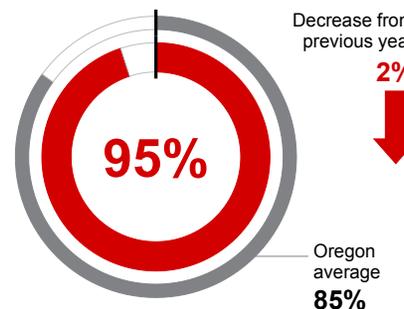
ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2014-15.



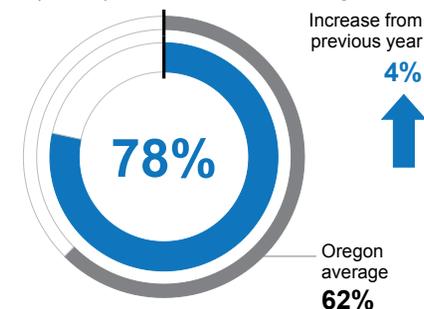
FIVE-YEAR COMPLETION

Students earning a high school diploma or GED within five years.



COLLEGE GOING

Students enrolling in a two or four year college within one year of completing high school, as reported by the National Student Clearinghouse.



School Goals

To foster intellectual development and promote social equity for all students, maintain and plan for adequate facilities, operate the District in a fiscally responsible manner, and maintain positive and collaborative relationships within all district communities.

State Goals

The Oregon Department of Education is partnering with school districts and local communities to ensure a 90% on-time, four year graduation rate by 2025. To progress toward this goal, the state will prioritize efforts to improve attendance, provide a well-rounded education, invest in implementing culturally responsive practices, and promote continuous improvement to close opportunity and achievement gaps for historically and currently underserved students.

Safe & Welcoming Environment

Corbett School District strives to create a safe and welcoming environment through a variety of initiatives including: Multitage classes, morning meetings, translation/interpretation offered as needed, zones of regulation instruction, and a school resource officer.



OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Corbett School



PRINCIPAL: Randy Trani | GRADES: K-12 | 35800 E Hist Columbia River Hwy, Corbett 97019 | 503-261-4200

Our Staff (rounded FTE)



52

Teachers



13

Educational assistants



0

Counselors



8%

Average teacher turnover rate



80%

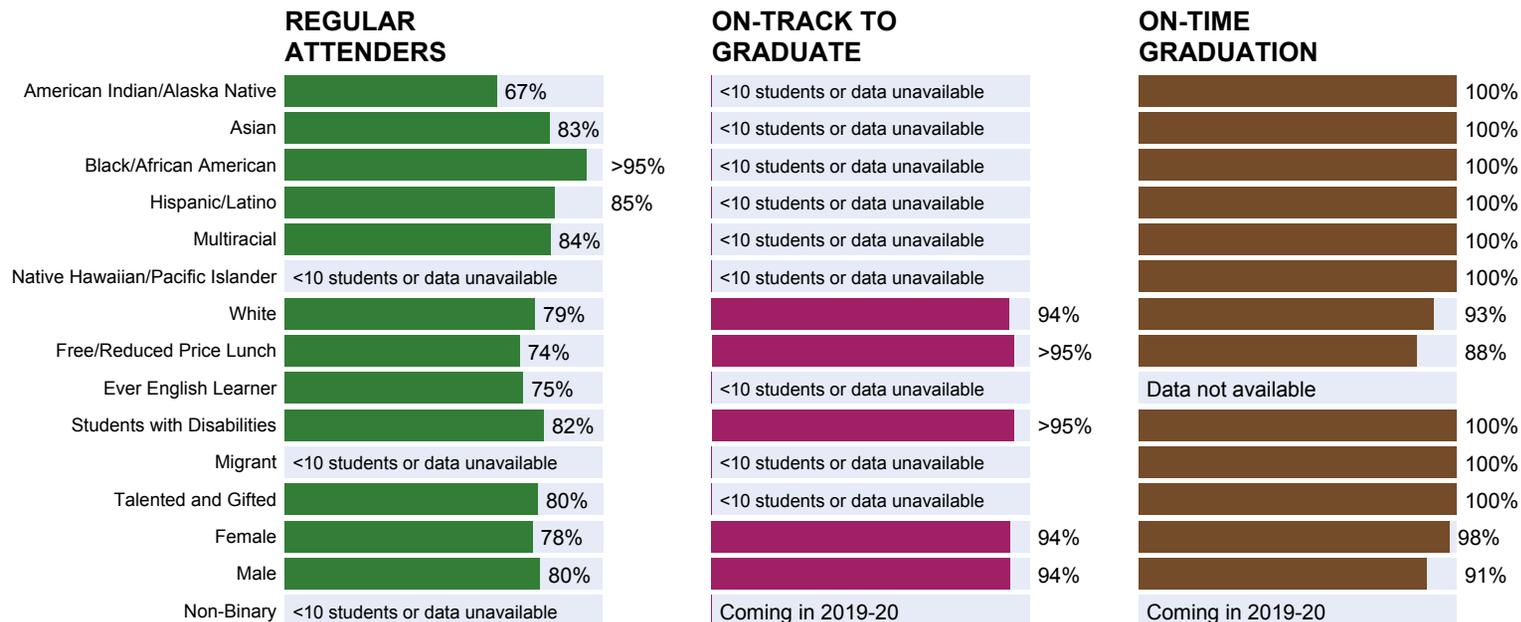
% of licensed teachers with more than 3 years of experience



Yes

Same principal in the last 3 years

Outcomes



About Our School

ADVANCED COURSEWORK

AP for All Program (100% of students are able to enroll in AP courses) Math: AB Calculus, BC Calculus, Statistics, Computer Science **English/Language Arts:** Literature & Composition, Language & Composition, **Science:** Environmental Science, Biology, Chemistry, Physics, **Social Studies:** Human Geography, World History, US History, Government, Psychology, **Interdisciplinary:** Research, Seminar, **World Languages:** Spanish Language and Culture, **The Arts:** Art Depth, Art Breadth

Multiple dual credit courses through MHCC and a Senior Plus Program - 1/2 day at MHCC.

CAREER & TECHNICAL EDUCATION

College & career opportunities include: Career exploration opportunities for seniors, Friday college visits, and lunchtime college information sessions.

Career related learning experiences include: Child development, culinary arts, technology, and internships.

EXTRACURRICULAR ACTIVITIES

Academic extracurricular opportunities include: National Honor Society and grade/middle school math clubs.

School sponsored clubs include: High school service clubs (Key Club, Communicare, Leadership), K-12 drama club, K-8 garden club, and middle/high school travel clubs.

Sports include: Community sponsored sports grade K-5 and interscholastic sports grades 6-12.

PARENT & COMMUNITY ENGAGEMENT

Corbett School District hosts variety of events designed to encourage community and parental engagement including a Community barbecue and open house, transition day, monthly principal chats, family nights, and end of unit celebrations.

Parents are also encouraged to become involved directly in the school and/or classrooms through the PTA, volunteer opportunities, chaperone opportunities, and a district site council.

Glossary of Terms and Acronyms

Major Function Definitions

1000 – Instruction: This function relates to 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. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence.

2000 – Support Services: This function accounts for those services which provide administrative, technical, personal (such as 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.

3000 – Enterprise and Community Services: These are 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: This function relates to 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. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here.

5000 – Other Uses: This function is used for servicing the debt of a district and conduit-type transfers from one fund to another fund.

6000 – Contingencies (for budget only): These are 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: This is an estimate of funds needed to maintain operations of the 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.

Other Terms

Activity: A specific and distinguished line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, food inspection is an activity performed in the discharge of the health function.

ADM: Average daily membership is the year-to-date average of daily student enrollment.

Appropriation: A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Budget: A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the Board.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures and other data used in making the estimates.

Budgetary Control: The management of the district in accordance with an adopted budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

Budgetary Expenditures: Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, government fund types are concerned with the measurement of budgetary expenditures.

Capital Outlay: Expenditures which result in the acquisition of or addition to fixed assets.

Certified Employees: Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists

Classified Employees: Support staff, including instructional assistants, clerical staff, custodians and maintenance.

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

Current Resources: Resources to which recourse can be had 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.

Deficit: The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

FTE: Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

Functional Classification: Expenditure classification according to the principle 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.

Object: As used in expenditure classification this term applies to the articles 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.

Payroll Fringe or Associated Costs: Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are:

- Group Health Insurance
- Contributions to public employees' retirement system (PERS)
- Social Security (FICA)
- Workers' compensation
- Unemployment insurance

Resources: Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues: Moneys received or anticipated by a local government from either tax or non-tax sources.

State School Fund: 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 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.

Transfers: Amounts distributed from one fund to finance activities in another fund.

Unappropriated Ending Fund Balance: Amount budgeted to carryover 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 year.