

PROPOSED BUDGET

2025-2026



35800 E Historic Columbia River Hwy, Corbett, OR, 97019 * (503)261-4200 *
www.corbett.k12.or.us * Multnomah County

The goal of the Corbett School District is to foster intellectual development,
social awareness and civic responsibility among the members of our school community.

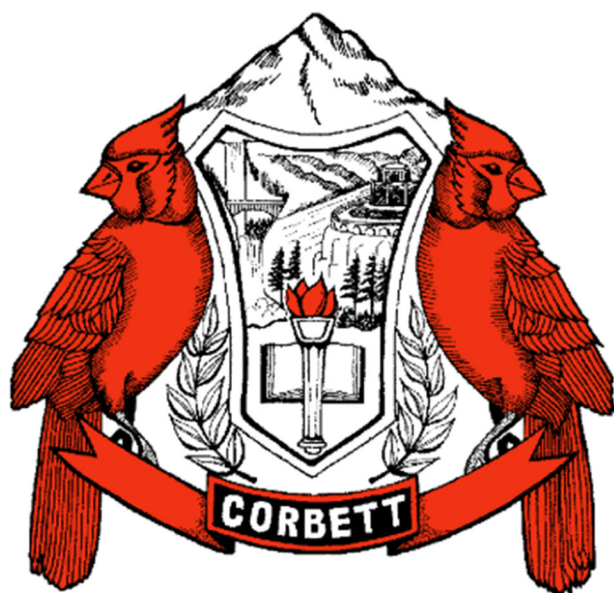
**CORBETT SCHOOL DISTRICT
CORBETT, OREGON**

**PROPOSED BUDGET
2025-2026**

Prepared by:

Dr. Derek Fialkiewicz
Superintendent

Regina Sampson, MBA, SFO
Chief Finance Officer



CORBETT SCHOOL DISTRICT
2025-2026 PROPOSED BUDGET DOCUMENT

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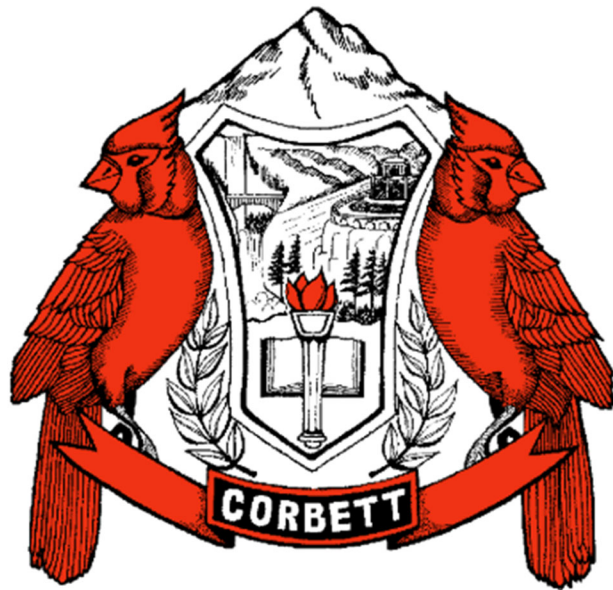
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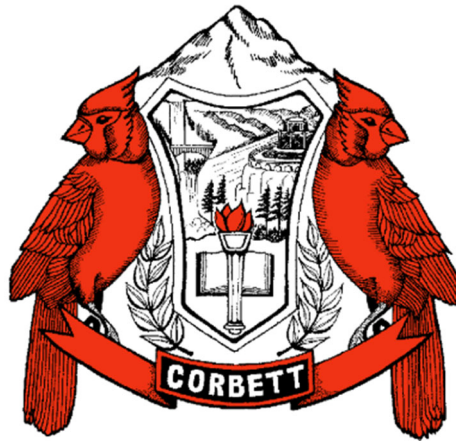
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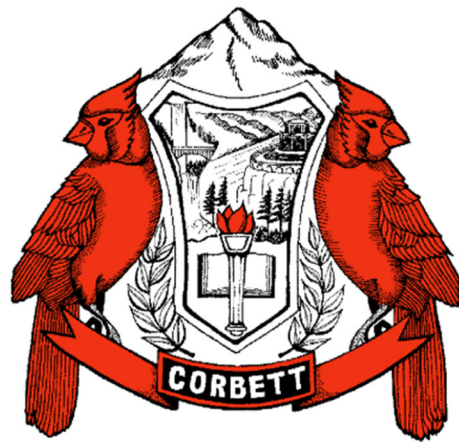




EXECUTIVE SUMMARY

PROPOSED BUDGET

2025-2026



CORBETT SCHOOL DISTRICT EXECUTIVE SUMMARY

The Executive Summary presents a comprehensive summary of required information from each section of the budget and could be presented separately from the budget document and still present a complete representation of the entity.

The primary purpose of this document is to provide timely and useful information concerning the past, current, and projected financial status of the District to facilitate financial decisions that support the educational goals of the District.

This budget document is the primary document used to present the financial plan of the District and to inform the reader about the demographics and operations of the District. The document was prepared in the format necessary to meet the requirements of the Association of School Business Officials International (ASBO) Meritorious Budget Award Program and the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

We are pleased to present the 2025-2026 budget for Corbett School District 39. The budget has been prepared in accordance with state regulations, local budget law, and policies covering the required twelve-month period from July 1 through June 30.

The goal of the Corbett School District is to foster intellectual development, social awareness and civic responsibility among the members of our school community.

CORBETT SCHOOL DISTRICT BUDGET DOCUMENT FORMAT

Welcome to the Corbett School District's 2025-2026 Budget Document. The following section will guide you through the budget document format and organization, as well as the budget preparation process.

Budget Format

The budget document is organized into four sections:

- Executive Summary
- Organizational Section
- Financial Section
- Informational Section

The **Table of Contents** leads the budget document. Summary information can be found in the first few pages of the budget document.

The **Executive Summary** includes the Budget Message from the Superintendent. The Budget Message is an introduction to the budget and is followed by a budget summary. The budget summary is a comprehensive narrative overview of the 2025-2026 budget and finance plan. In addition, summary budget information is presented in a tabular and graphic format as well as student enrollment history and projections, budget forecasts, and benchmark data.



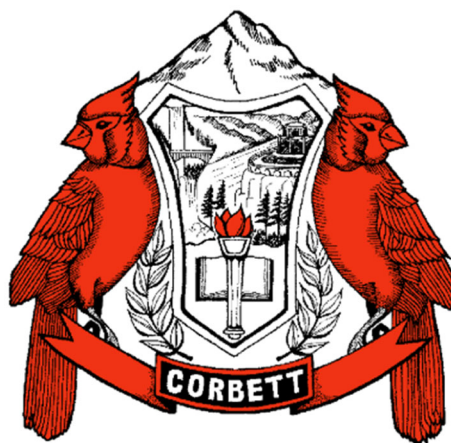
The 2025-2026 Board Budget Goals and Budget Committee Membership information are included in this section. The Budget Committee and School Board are jointly responsible for oversight and approval of the budget, and the School Board makes appropriations and imposes taxes.

The Budget at a Glance highlights major budget changes for 2025-2026 with an emphasis on reorganization of funds and account to compile with Oregon Department of Education.

The **Organizational Section** is comprised of general information about the District and its budget, including the level of education provided, the geographic area served, and the number of schools and students. Also included in this section are significant budget and financial policies, procedures, and regulations, as well as a detailed description of the budget process, measures and levies, and the history of Corbett School District.

The **Financial Section** contains required information for the District's funds and descriptions of significant revenue sources and expenditure categories.

The **Informational Section** includes detailed historical and projected personnel resource allocations, property tax information, and other performance measures used by the District.



Budget Message

Introduction:

This document will serve as a plan for both receipts and expenditures of funds for the period July 1, 2025 through June 30, 2026. The 2025-2026 Corbett School District Budget represents the collective efforts of many individuals working independently and collaboratively. The budget proposal presented here is, as in the past, focused on alignment with our district vision, values, budget goals, programming decisions, and student enrollment projections.

Vision Statement:

The Corbett School community connects, engages, inspires, and collaborates to support every student.

Values:

- Personal Responsibility
 - o Modeling personal responsibility, commitment, and ethical decision making.
- Advocacy
 - o Advocating for students so they learn to advocate for themselves.
- Resilience
 - o Personal development through resourcefulness and resilience.
- Inclusive, Collaborative Relationships
 - o Creating a community based on inclusiveness, equity, and building collaborative relationships.
- Innovation
 - o Nurturing curious, passionate, creative, and innovative minds.
- Continuous Learning
 - o Fostering student engagement in continuous learning, building on their personal strengths.

District 2025-2026 Budget Goals:

- Ensure a Fund Balance, Emergency Reserve, and Debt Management
- Maintain and improve facilities
- Retain qualified teachers for core subjects & qualified EAs for intervention, behavior, & mental health support including Special Education
- Maintain student safety
- Maintain CTE & extra-curricular programs

Programming Decisions:

- Continue to provide multi-age classrooms with place- and project-based learning opportunities for our K-5 students
- Continue to provide a well-rounded instructional program for our high school students, a part of which includes an opportunity for all students to have access to Advanced Placement (AP) and Career and Technical Education (CTE) courses
- Fund and facilitate extracurricular programs

Student Enrollment Projection:

Corbett School District Board of Directors agreed to temporarily increase enrollment for 2025-2026 to 1224 students, which is up from 1089 students at the beginning of the 2024-2025 school year. Enrollment will be strategically decreased by 10-15 students each of the next ten years. Applications to attend the Corbett Charter District in 2025-2026 have increased from recent years.

Budget Environment:

- The Oregon Governor has proposed education funding at \$11.3 billion for the 2025-2027 biennium. While this was a \$1.1 billion increase over the previous biennium, it falls short of the accepted level of funding necessary to maintain current funding levels with current inflation rates. Additionally, a biennium is funded at 49% for the first year and 51% for the second year. Therefore, the increase in funding from 2024-2025 to 2025-2026 is only \$335 million (\$5.537B - \$5.202B) or 5.5%. US inflation has increased at least 25% since 2020, making the Oregon education funding increase insufficient to cover current inflation increases.
- The Oregon School Funding Formula is based on a weighted equity model resulting in the Corbett School District funded at the third lowest level out of the state's 197 districts. It is important to note that the seven Multnomah County school districts West of the Sandy River receive at least 1.5 times Corbett's per-pupil funding

Overview

- **Areas maintained in the 2025-2026 budget:**
 - o **Certified Staff** – The greatest determiner of student success is the teacher in the classroom. One of the greatest inhibitors of teacher effectiveness is increased class sizes. The District is committed to retaining high quality teachers and keeping class sizes at acceptable levels.
 - o **Mental Health** – The mental health and wellbeing of our students, staff, families, and community is the building block of success for the Corbett School District. Necessary resources are often difficult to find or cost prohibitive for our families. Additional federal funds for our School-based Mental Health Department have been secured for mental health professionals and services.
 - o **Highly Qualified Staff** – We will continue the practice of hiring the most qualified individual for each open position. We are also committed to assisting all staff members in furthering their education and providing professional development targeted to our mission and goals.
- **Areas receiving increased support in the 2025-2026 budget:**
 - o **Classified Staff** – The addition of Educational Assistants is included in the 2025-2026 budget.
 - o **Facilities and Maintenance** – A significant portion of student and staff morale and pride begins with the facilities in which they are housed each day. Our facilities are in great need of repair and maintenance. An additional maintenance position will be added to assist with timely completion of facility maintenance. Additional funding will also be allocated to ensure all buildings have increased safety, sufficient heating and cooling, working restrooms, and cosmetic updates.

- **Technology** – Outdated technology is on the verge of failure. To ensure the District is not left without heat, cooling, fire suppression, cyber security, security cameras, communication, etc., these systems need to be updated.
- **Areas being reduced or eliminated in the 2025-2026 budget:**
 - **Administration** – Three administrative positions were eliminated during the 2024-2025 budget reduction and will not be reinstituted. Therefore, only 3.6% of the 2025-2026 school district budget includes administrative salaries. The national average is 6.7%.
 - **Athletics and Activities** – Student participation in extracurricular programs provides invaluable learning opportunities in leadership, teamwork, as well as increasing Cardinal Pride. We will continue to fund high school athletics at the same level. Middle school athletics, which have recently been funded through the district budget, will be managed by Corbett Youth Sports moving forward. Funding for various activities will be evaluated on an individual basis.
- **Areas to be addressed in the future:**
 - **Physical Education** – Physical health is a significant part of mental health. Physical Education provides students not only with fitness, but also lessons in leadership, teamwork, and sportsmanship. Additionally, students learn habits of a healthy lifestyle. Providing access to a licensed Physical Education teacher for all students K-12 can enhance student learning and promote the skills necessary for athletic success in high school.
 - **Music Education** – The ability to read music and play a musical instrument has proven to increase student problem solving and learning in all subject areas. The district is proud to be able to provide every K-12 student with the opportunity to learn music. A commitment to increasing the music education opportunities when feasible is acknowledged by the district.

Effects of 2024-2025 Budget Shortfall

In September of 2024, the district began to find accounting errors that had occurred over the past three years. Over projections of revenue, under projections of expenditures, and unreconciled accounts resulted in a \$3M shortfall. Reduction of staff by three administrators, 1.5 teachers, and three classified staff, along with a loan from Multnomah Educational Service District (MESD) provided for a minimally positive projected General Fund Ending Fund Balance for the 2024-2025 fiscal year.

Class Size

Increasing student enrollment is the only way for a school district to increase revenue, outside of a tax levy. Therefore, the Corbett School District Board of Directors agreed to increase enrollment for 2025-2026 to 1224 students, which will provide for approximately \$2M in additional revenue. When combined with current staffing levels, an increase in student enrollment supports rebuilding the General Fund Ending Fund Balance. Increased student enrollment at current staffing levels results in increased class sizes of about 4-5 students in each classroom. This student enrollment number will be strategically reduced by about 10-15 students per year over the next ten years to bring class sizes back to current levels without drastically affecting revenue.

General Fund Ending Fund Balance

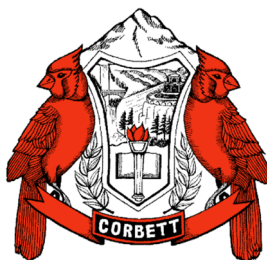
A string General Fund Ending Fund Balance is between 7%-10% of the total General Fund Budget. The General Fund Ending Fund Balance for the 2024-2025 fiscal year is projected to be \$0.00. The main objective of this 2025-2026 Corbett School District Budget is to begin rebuilding a healthy General Fund Ending Fund Balance, which, based on current projections, could be obtained within three years.

Variables That Affect Budget

Building a School District Budget is not an exact science. There are many variables that need to be considered that are outside of the district's control. Revenue is a projection based on enrollment and state and federal funding levels. Neither enrollment nor funding are fixed values. Each May, school district funding levels across the state are adjusted based on enrollment levels in each district. Expenditures over the next year are greatly affected by inflation rates. The district's greatest expenditure is salaries. The teachers' union is beginning bargaining their next contract, which could include cost of living adjustments (COLA) and affect expenditures.

Conclusion

The 2025-2026 budget represents one of the many ways in which we continually strive to shape the Corbett School District to meet our collaborative vision for our students. A special thanks to Mrs. Regina Sampson, Chief Financial Officer, for her tireless contributions, and to the Budget Committee for their work on behalf of our scholars.



Budget Summary

The Proposed Budget for the Corbett School District for the fiscal year 2025-2026 represents the financial plan to deliver services, utilizing the resources available to meet the Budget Priorities set by the School Board on behalf of our staff, students, and community, and totals \$25,445,817.

This budget proposal includes ongoing allocations for investments aligned with Budget Priorities, and leverages grant funds for labor, and facility improvements wherever possible.

The proposed budget is balanced and maintains programs and staffing, while realigning grants to Oregon Department of Education coding requirements and establishing a Capital Project Fund, and Risk Management within Special Revenue Funds.

Budgeting a Plan for 2025-2026

The Proposed Budget is based on the \$11.3 billion biennial State School Fund which is the Governor's proposed budget for 2025-2027.

The district will be working, over the next 3 years, toward having a 5% Fund Balance.

2025-2026 Budget Outlook

Oregon's economic forecast released February 26, 2025 indicates that Oregon's economy has lost momentum over the last year due to weak population growth and other factors among core industrial entities. The last 2 quarters of the 2024 calendar year showed a bounce back which is forecasted to create robust hiring in 2025.

The 2025-2027 biennium PERS rates increased due to wages across the state increasing at a higher rate that forecasted. Due to reduction in force during the 2024-2025 fiscal year along with steps, and cost of living increase, we are projecting payroll costs to remain stable overall for 2025-2026 with payroll and employer cost totaling \$14.8 million. This includes General Fund payroll cost of \$12.1 million.

The District has engaged the district and community stakeholders about how to best prioritize our 2025-2026 budget. The district staff is proposing a budget that allows the District to maintain current level of services to students, establishes an unappropriated ending fund balance, a Capital Project fund and a Risk Management reserve.

Special revenue funds, particularly in Student Investment Account which is funded by Corporate Activity Tax (CAT) collection, are expecting an increase in funding. In Federal funds, the District has carryover projected for School Based Mental Health grant although for Title funds the District projected a 25%



decrease. District staff will make the necessary adjustments when funding levels are finalized.

Student Investment Account

The Student Investment Account (SIA) comes from the Student Success Act, House Bill 3427 signed into law in May 2019. The purpose of the Student Success Act was to correct underinvestment in our schools and our children and includes provisions for new and improved services for children and families. The Act funds three accounts:

- The Early Learning Account (at least 20%)
- The Student Investment Account (at least 50%)
- Statewide Education Initiatives (up to 30%)

There are two stated purposes for the distributed funds under SIA:

- Meet students' mental or behavioral health needs, and
- Increase academic achievement for students, including reducing academic disparities for:
 - Economically disadvantaged students;
 - Students from racial or ethnic groups that have historically experienced academic disparities;
 - Students with disabilities;
 - Students who are English language learners;
 - Students who are homeless; and
 - Any other student groups that have historically experienced academic disparities, as determined by the State Board of Education.

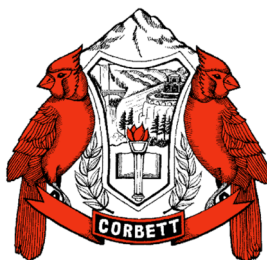
The SIA spending plan has to be focused on any, some, or all of the allowable uses that are detailed in HB 3427. Based on staff and community input, Corbett School District is using the SIA allocation in Special Revenue Fund to support students' mental or behavioral health needs by funding our counselors. The District has a total of 8.04 FTE in SIA.

High School Success and Career & Technical Education (Measure 98)

In November 2016, Oregon voters approved Measure 98 which dedicated funding to improving graduation rates through proven practices such as Career & Technical Education (CTE). The Proposed Budget continues existing Measure 98 investments for High School Career & Technical Education programs, attendance monitoring to reduce absenteeism, and counseling supports with an emphasis on graduation.

Continued funding of Measure 98 programs from the State will provide opportunities for students to connect with staff and programs of study that will keep them in school through graduation and prepare them for higher education or careers with relevant trade skills. The District has a total of 2.12 FTE in High School Success.

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Corbett, OR 97019



School-Based Mental Health (SBMH)

The District received 5 year grant beginning on January 1, 2023 to December 31, 2027 to provided credentialed mental health providers in schools. The benefit is better outcomes for student, including improved attendance, academic performance and fewer disruptions to learning. The District has a total of 5.10 FTE in SBMH.

BUDGETING A PLAN

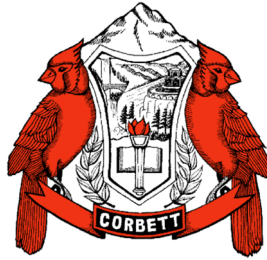
Corbett School Board Adopted Budget Priorities

The District produced an informational video and online survey to gather input for the 2025-2026 budget priorities. During January 2025, the Board met and discussed the staff and community input and priorities for the 2025-2026 budget. The Board formally approved the priorities to provide guidance and direction to the Superintendent and Chief Financial Officer in the preparation of the annual proposed budget.

The Board set the following budget priorities to guide the 2025-2026 program delivery planning work completed by the District's Budget Team.

- Ensure a Fund Balance, Emergency Reserve and Debt Management. The financial impact is \$1.05 million.
- Maintain and Improve Facilities. The financial impact \$4 million which includes anticipated grants not yet awarded.
- Retain Qualified Teachers for core subjects & Educational Assistants for Intervention, Behavior & Mental health supports including Special Education. The financial impact is \$11.4 million.
- Maintain Student Safety. The financial impact is \$334 thousand.
- Maintain CTE & Extra Curricular Programs. The financial impact is \$1.5 million.

The Administrative Team met with the Internal Budget Team to discuss the priorities and review budget allocations, and staffing. Once allocation sheets were returned the budget was prepared in such a way as to fund the plan's implementation utilizing available resources.



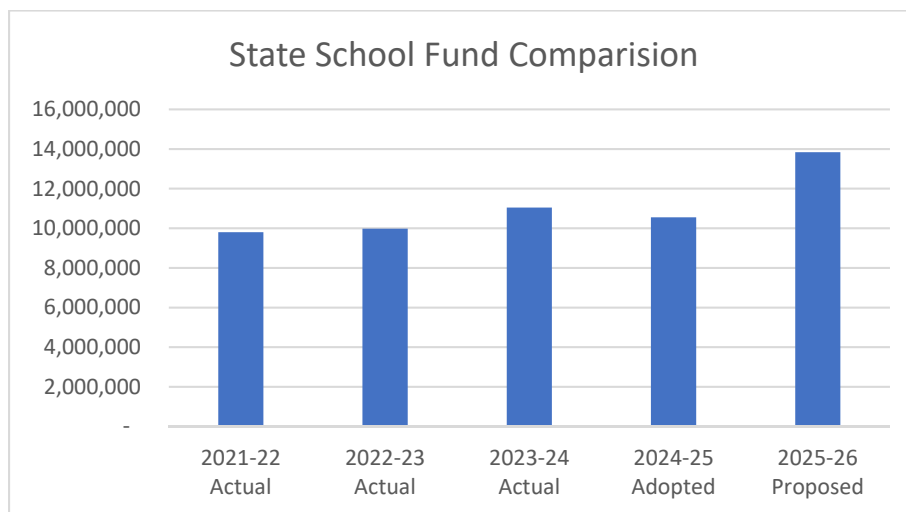
BUDGET DEVELOPMENT

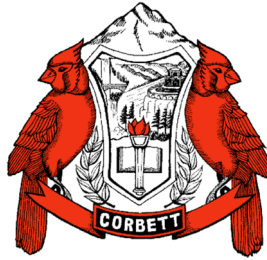
General Fund Resources

The District's 2025-2026 service plan is based on a number of revenue assumptions. The largest source of District revenue comes from the State School Fund and is determined using projected student enrollment in the District and projected transportation expenditures. These resources are budgeted within the District's General Fund.

The District's estimate of revenue and resources that will be available for District use in 2025-2026 is based upon the following revenue assumptions:

- State School Fund of \$11.3 Billion at 49/51 funding for 2025-27 biennium.
- Increased federal poverty estimates leading to an increase in State School Fund poverty weight funding.
- Increase in enrollment due to opening an additional 142 slots for students.

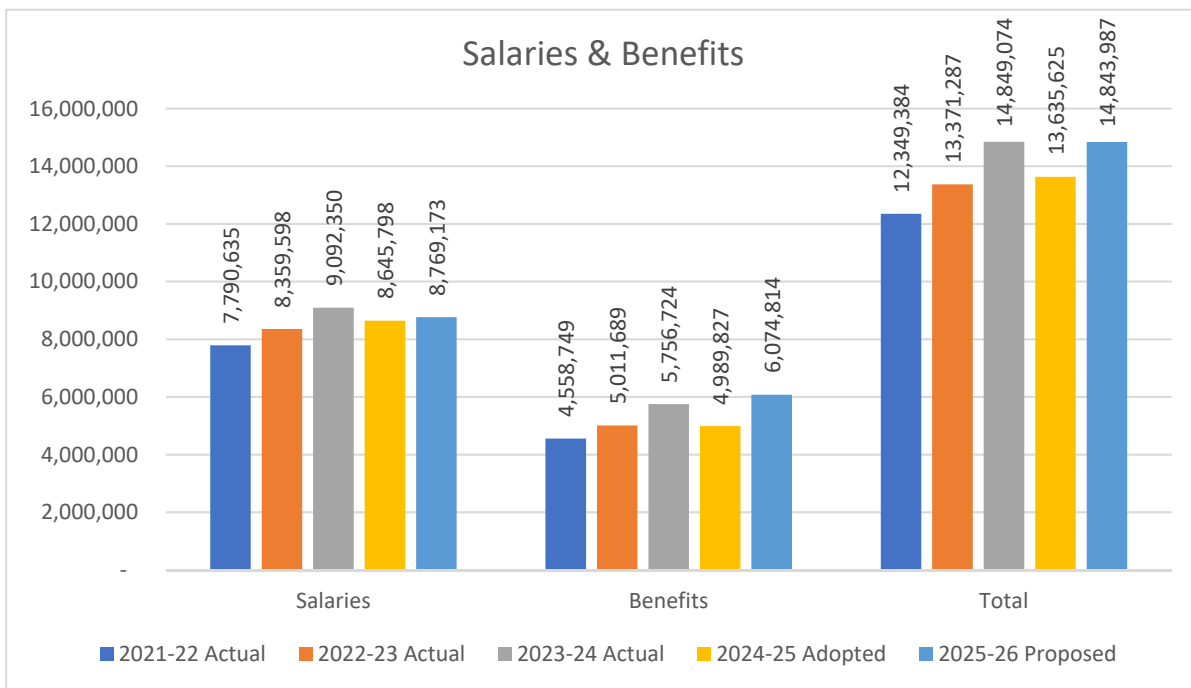


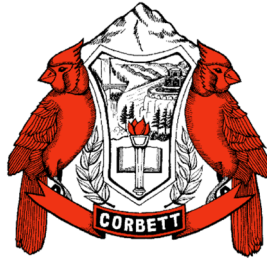


General Fund Expenditures & Requirements

The District's 2025-2026 service plan is based on a number of expenditure assumptions. The proposed staffing framework is based upon a comprehensive evaluation of staffing across all labor groups, departments, and buildings to align to the 2025-2026 plan with emphasis on the Board Budget Goals and Priorities. Additionally, the staffing level review created the basis for any staff position adjustments as a result of projected enrollment. The proposed budget assumes a full school year.

The 2025-2026 Proposed Budget roll-up costs include adjustments according to labor agreements with CEA in a negotiating year for Licensed staff, OSEA, and Administrative, Supervisors, Confidential staff.





The District has fully utilized all of its fund balance reserve and projected to expend less and revenue receipts in order to replenish the fund balance over the next 3 years.

	2021-22	2022-23	2023-24	2024-2025	2025-2026
	Actual	Actual	Actual	Projected	Budgeted
Beginning Fund Balance	4,504,501	3,658,983	435,446	(219,062)	-
Budgeted Contingency					250,000
Budgeted Ending Fund Balance					33,763
Ending Fund Balance	3,658,983	435,446	(219,062)	-	283,763
(Spend Down)/Add Back	(845,518)	(3,223,537)	(654,508)	219,062	283,763

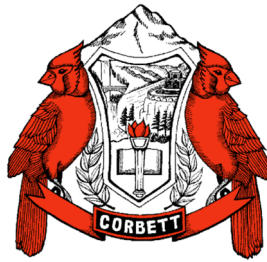
It is important to note the committed contingency amounts identified in the budget are to cover a variety of items, such as:

- Carry forward resources for the upcoming budget year; and
- Uncommitted amounts for unforeseen expenses.

Contingency and Ending Fund Balance Policy

As outlined in the Board policy for the District, the General Fund estimated ending fund cash balance is to be managed at a level that represents 5% of the total adopted General Fund budget revenues. The proposed budget includes contingency and unappropriated ending fund balance amounts that together total \$283,763 which is not 5% of budgeted revenues. The District has a 3-year plan to reach 5% Fund Balance.

General Fund Ending Fund Balance	
Beginning Fund Balance	-
Budget Contingency	250,000
Budgeted Ending Fund Balance	33,763
Projected Ending Fund Balance	283,763
Annual Revenue Budget (Excludes Beginning Balance)	16,751,280
5% of Revenues	837,564



BUDGET CHANGES

There are several changes to note this year due to implementation of a new accounting system for 2025-26. The District had adjusted the Funds to be in compliance with state reporting requirements. The Proposed Budget includes appropriations for the General Fund, Special Revenue Fund, Debt Fund and a Capital Project Fund.

In addition, grants that were accounted for in General Fund previously are now projected to be accounted for in Special Revenue Fund which is in compliance with Oregon Department of Education.

The 2025-2026 Proposed Budget totals \$25,445,817 for all funds. This represents a \$70,114 increase over 2024-2025 Adopted Budget largely due to increased State School Fund Grant and property taxes. The increase in State School Fund is also due to increase in slots for student enrollment.

The District has also added accounting designation for Human Resources in the Staff Services functions that were previously coded to the Office of the Superintendent function. Additionally, there have been various changes to designate the correct functions to ensure compliance with Oregon Department of Education. The District is also properly designating sub cost as service versus as previously accounted for as wages. Finally, staffing has been reviewed to begin adding the location to staff so that we are in compliance with Oregon Department of Education.

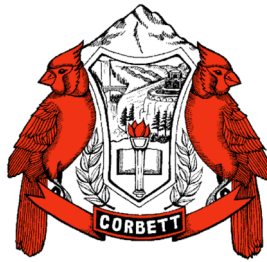
In the Special Revenue Fund, the District has added a reserve for Risk Management. As well as shifted Student Investment, Federal grants, Food Service and E-rate into Special Revenue Fund. This is to comply with the Oregon Department of Education.

Staffing changes in the Proposed budget are:

Certified

- -1.0 Band Teacher
- -1.0 Counselor
- -2.5 Budgeted Position Not filled
- 1.0 MS Teacher
- .5 HS Spanish Teacher
- .5 SPED GS Teacher

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Office of Superintendent
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Corbett, OR 97019



Classified

- -1.0 Building Secretary
- -2.61 Educational Assistance (Net)
- -1.0 Custodial
- -.17 Eligibility Officer
- .10 Bus Driver
- .50 SPED EA

Confidential

/Supervisors

- -1.0 CFO Position Shifted to Admin
- -1.0 Budgeted Position Not filled

Administrators

- -3.0 Curriculum & SBMH Director, HS Assistant Principal
- 1.0 CFO position Shifted from Supervisors

Change anticipated for non-charter enrollment and proposed staffing for 2024-2025 as compared to the 2023-2024 adopted budget are summarized below.

All Funds	2024-2025 Adopted Budget	2025-2026 Budget	Change
ODE Enrollment as of Dec, XXXX	1,077	1,219	142
Certified FTE	67.20	64.70	(2.50)
Classified FTE	37.82	33.64	(4.18)
Confidential/Supervisor FTE	10.00	8.00	(2.00)
Administrator FTE	9.00	7.00	(2.00)
Total Staff	124.02	113.34	(10.68)

DEREK FIALKIEWICZ, Ed.D.
Superintendent
ROBIN LINDEEN-BLAKELEY
Deputy Clerk/ HR Lead



35800 E. Historic Columbia River Highway
Corbett, Oregon 97019-9629

Administration Office 503-261-4200
Grade School 503-261-4236
Middle/High School 503-261-4226
CAPS 503-261-4294
Fax 503-695-3641

CORBETT SCHOOL DISTRICT NO. 39

Budget Calendar July 1, 2024 to June 30, 2025

Board of Directors Meeting **July 17, 2024**

- √ Board Appoints Budget Officer

Board of Directors Meeting **November 20, 2024**

- √ Board Considers 2024-2025 Budget Calendar for 2025-2026 Budget

Staff and Community Input Sessions **December 5 through December 19, 2024**

- √ Staff Input
- √ Community Input
- √ **Video and Input Survey available on District website**

Budget Priorities Board Work Session **January 8, 2025**

Board Adoption of 2025-2026 Budget Priorities **January 15, 2025**

Publish 1st Notice of Budget Committee Meetings **March 15, 2025**

- √ 5 to 30 Days Before the 1st Meeting

Budget Workshop Training **March 19, 2025**

Publish 2nd Notice of Budget Committee Meetings **March 21, 2025**

- √ 5 to 30 Days Before the 2nd Meeting

Proposed Budget to Tax Supervising & Conservation Commission (TSCC)

March 26, 2025

Proposed Budget Published **April 2, 2025**

1st Budget Committee Meeting **April 9, 2025**

- √ Appoint Presiding Officer
- √ Receive Budget Message
- √ Receive Proposed Budget Document and Discuss Relevant Changes
- √ Receive Public Testimony
- √ Respond to Questions from Budget Committee
- √ Budget Committee Deliberations (if ready)
- √ Budget approval and resolution approving the permanent tax rate imposing and categorizing taxes (if ready)

2nd Budget Committee Meeting (if needed) **April 16, 2025**

- √ Respond to Questions from First Meeting
- √ Receive Public Testimony
- √ Budget Committee Deliberations (if ready)
- √ Budget approval and resolution approving the permanent tax rate imposing and categorizing taxes (if ready)

DEREK FIALKIEWICZ, Ed.D.
Superintendent
ROBIN LINDEEN-BLAKELEY
Deputy Clerk/ HR Lead



35800 E. Historic Columbia River Highway
Corbett, Oregon 97019-9629

Administration Office	503-261-4200
Grade School	503-261-4236
Middle/High School	503-261-4226
CAPS	503-261-4294
Fax	503-695-3641

**CORBETT SCHOOL DISTRICT
NO. 39**

Possible 3rd Budget Committee Meeting (if needed) **April 23, 2025**

- √ Respond to Questions from Second Meeting
- √ Budget Committee Deliberations
- √ Budget approval and resolution approving the permanent tax rate imposing and categorizing taxes

Approved Budget submitted to TSCC **May 15, 2025**

Publish Notice of Budget Hearing (only once) **May 21, 2025**

- √ 5 to 30 Days Before the Hearing
- √ Publish Financial Summaries

Board of Directors Meeting - Conduct Budget Hearing **June 18, 2025**

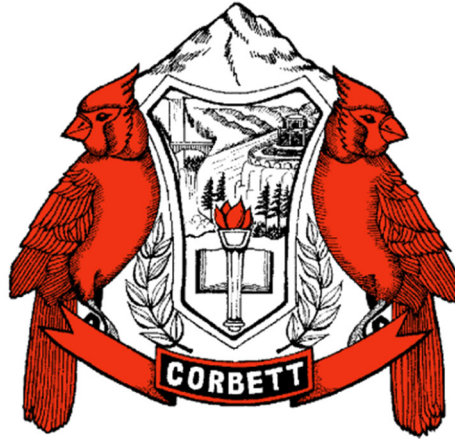
- √ Conducted by School Board
- √ Open to Public
- √ Run Budget Hearing Concurrent with Board Meeting

Board of Directors Meeting - Enact Resolutions **June 18, 2025**

- √ Adopt Budget, Authorize Appropriations & Impose and Categorize Taxes
- √ Amend 2024-2025 Appropriations (if necessary)

Submit Tax Certification Documents **July 15, 2025**

- √ To County Assessor Office for Certification of Tax Levy
- √ File Budget Document with County Recorder, TSCC and Designated Agencies



MISSION AND VISION STATEMENT

MISSION:

The goal of the Corbett School District is to foster intellectual development, social awareness, and civic responsibility among the members of our school community.

VISION:

The Corbett School community connects, engages, inspires, and collaborates to support every student.



CORBETT SCHOOL DISTRICT VALUES

- Personal Responsibility – Modeling personal responsibility, commitment, and ethical decision-making.
- Advocacy – Advocating for students so they learn to advocate for themselves.
- Resilience – Personal development through resourcefulness and resilience.
- Inclusive, Collaborative Relationships – Creating a community based on inclusiveness, equity, and building collaborative relationships.
- Innovation – Nurturing curious, passionate, creative, and innovative minds.
- Continuous Learning – Fostering student engagement in continuous learning, building on their personal strengths.



Values are the districts long range objectives where as the Budget Priorities are the annual objective developed to ensure the district is making steps to achieve District values.

CORBETT SCHOOL DISTRICT BUDGET PRIORITIES SUMMARY

The Superintendent developed a student, parent, staff, and community input session video. This video and the input survey were available from December 5, 2024, to December 19, 2024, collecting input for the 2025-2026 Budget.

In January, the Corbett School Board met for a Budget Priorities Work Session. The Superintendent and the Chief Finance Officer presented the input results for the Board's discussion of budget priorities for the 2025-2026 school year.

The Board was presented all survey inputs along with summary results. Key priorities from that input were determined. The Board deliberated all community and staff input priorities and then prioritized them to give the administration guidance for the development of the 2025-2026 budget.

BUDGET PRIORITIES:

The School Board has instructed the Superintendent and administration to use the priorities below to develop the 2025-2026 budget. The budget priorities are to:

- Ensure a Fund Balance, Emergency Reserve and Debt Management. The financial impact is \$1.05 million.
- Maintain and Improve Facilities. The financial impact \$4 million which includes anticipated grants not yet awarded.
- Retain Qualified Teachers for core subjects & Educational Assistants for Intervention, Behavior & Mental health supports including Special Education. The financial impact is \$11.4 million.
- Maintain Student Safety. The financial impact is \$334 thousand.
- Maintain CTE & Extra Curricular Programs. The financial impact is \$1.5 million.

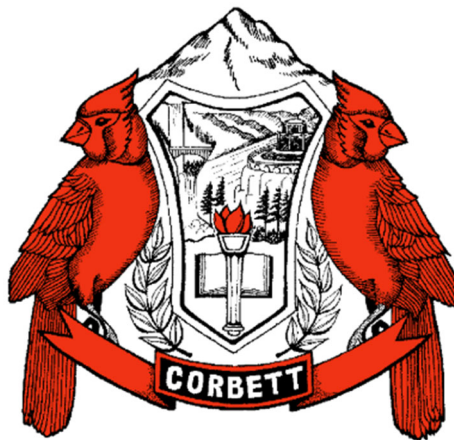
CORBETT SCHOOL DISTRICT
BUDGET COMMITTEE MEMBERS
BUDGET YEAR 2025-2026

BOARD MEMBERS

Todd Mickalson	Board Chair, Position 2	Term ends: 6/2025
Leah Fredericks	Vice Chair, Position 7	Term ends: 6/2027
Dylan Rickert	Position 1	Term ends: 6/2027
Todd Redfern	Position 3	Term ends: 6/2025
David Granberg	Position 4	Term ends: 6/2025
Bob Buttke	Position 5	Term ends: 6/2025
Ben Byers	Position 6	Term ends: 6/2027

COMMUNITY MEMBERS

Benno Lyon	Position 1	Term ends: 12/2025
Patrick Murphy	Position 2	Term ends: 12/2027
David Osborn	Position 3	Term ends: 12/2027
Jennifer Bruton	Position 4	Term ends: 12/2027
Brad Hunter	Position 5	Term ends: 12/2025
Krystina Robison	Position 6	Term ends: 12/2026
Amy Ciecko	Position 7	Term ends: 12/2026



CORBETT SCHOOL DISTRICT
ADMINISTRATIVE & BUDGET TEAM

Administrative Team

Dr. Derek Fialkiewicz, Superintendent
Regina Sampson, Chief Finance Officer

Internal Budget Team

Sara Brounstein, CAPS Principal
Kathy Childress, High School Principal
Cassie Duprey, Grade School Principal
Brian Lutes, Middle School Principal
Steve Salisbury, Facilities Supervisor
Jeanne Swift, Director of Student Services
Seth Tucker, Food Service Supervisor
Todd Williams, Transportation Supervisor
Chris Wingler, Technology Supervisor



**CORBETT SCHOOL DISTRICT
STUDENT ENROLLMENT & PROJECTIONS
BY GRADE LEVEL**

Enrollment Projection Methodology:

The District develops annual enrollment projections for grades K-12 using four types of information: birth rates, cohort history, current and projected housing development, and overall economic picture. Cohort history is a commonly used demographic technique that looks at the number of students in a given grade or series of grades (called a “cohort”) and determines how many of those students will move up to the next grade or school level. Cohort history in a given area is affected by in-and-out-migration of families in response to the economic climate, the type of housing available (i.e., single-family units vs. multiple-family units), and general mobility of the population. Because there are no previous years’ “cohorts” to compare classes with, kindergarten projections are generated using information from Principals and Teachers on class size.

**Student Enrollment - Historical and Projected
Enrollment Count at October 1 Annually**

	History				Projected			
Grade	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Kinder	69	68	74	73	78	74	74	74
1st	87	75	76	81	78	78	78	78
2nd	71	92	78	80	93	78	83	83
3rd	78	70	89	80	93	93	83	83
4th	82	82	75	95	93	93	93	83
5th	77	82	82	74	93	93	93	93
6th	92	79	85	94	104	93	93	93
7th	85	96	75	89	104	104	93	93
8th	91	93	93	80	104	104	104	93
9th	90	88	96	94	104	100	100	104
10th	85	88	83	89	100	100	100	100
11th	70	77	83	80	100	100	100	100
12th	76	64	76	80	80	100	100	100
Total K-12	1,053	1,054	1,065	1,089	1,224	1,210	1,194	1,177
Annual Change		1	11	24	135	-14	-16	-17
Annual Change %		0.1%	1.0%	2.2%	11.0%	-1.2%	-1.3%	-1.4%

As a charter District, Corbett School District has strategically planned to increase enrollment for 25-26, then decrease annually. The District had a significant drop in enrollment in 2021-22 and due to federal funding didn’t make the adjustment to staff. The plan to increase enrollment will allow the District to make adjustments strategically.

CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA

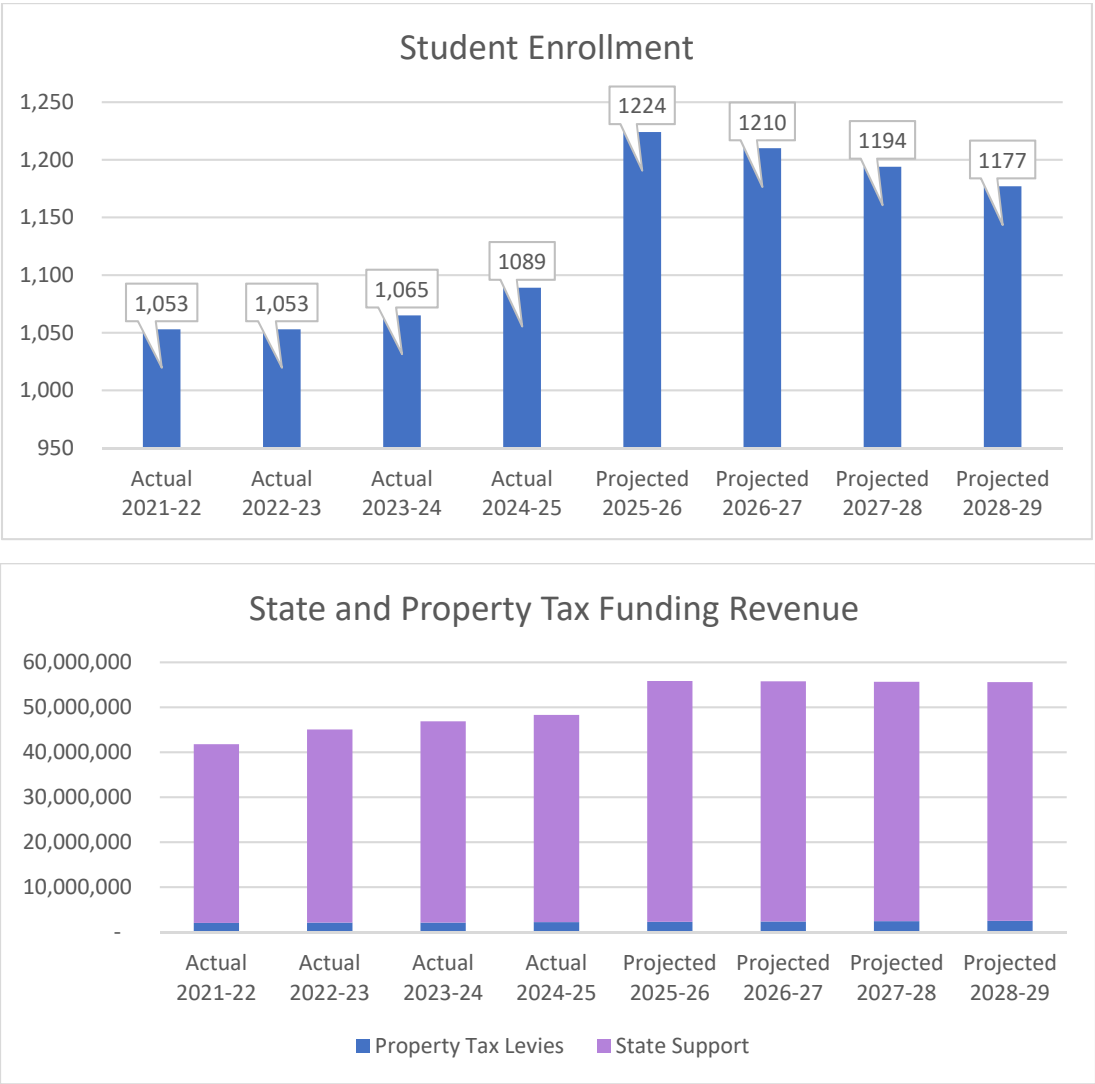
State School Fund Grants and Property Tax Revenues
(Funding Per Student)

State School Funds and Property Taxes are the primary sources of Corbett School District’s operating fund, the General Fund. The legislature determines how much money is available from both State sources, such as income taxes, and local sources, primarily property taxes.

State School Fund (SSF)

State School Fund is calculated based on enrollment. A per-student amount consists of two

different enrollment numbers: average daily membership, resident (ADMr), and average daily membership, weighted (ADMw). The ADMr number represents the average number of students enrolled at Corbett School District on a daily basis. The ADMw is an adjusted number to compensate for the high cost of educating certain groups of students, such as English Language Learners/English as a Second Language, special education, pregnant or parenting, income at or below poverty, and students in foster care.



CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA

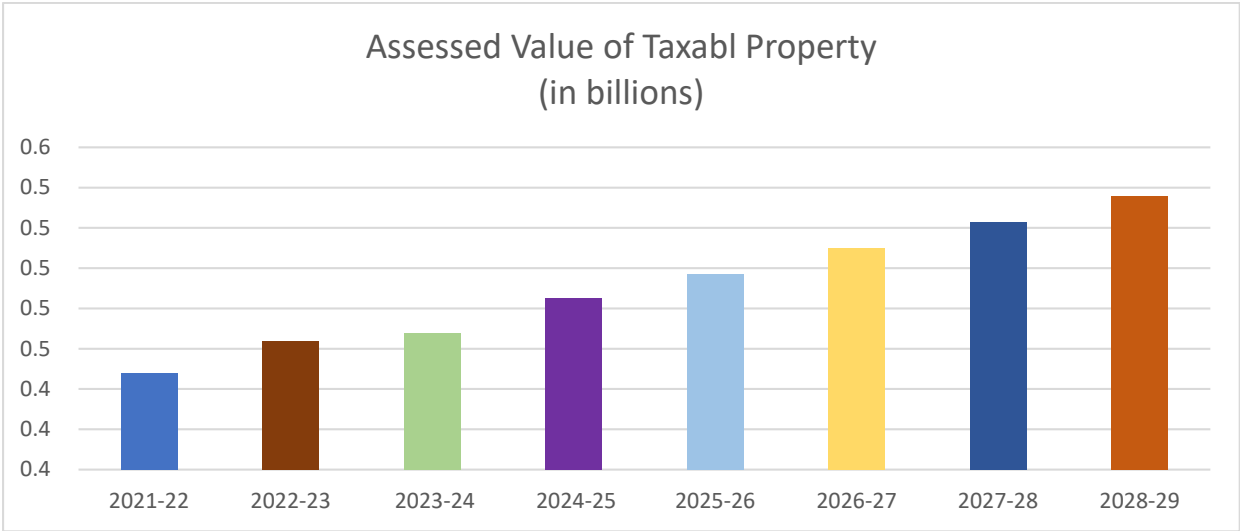
Property Taxes

Property taxes from each school district’s permanent rates are deducted from the General-Purpose Grant to determine the amount the school district will receive from the State School Fund Grant.

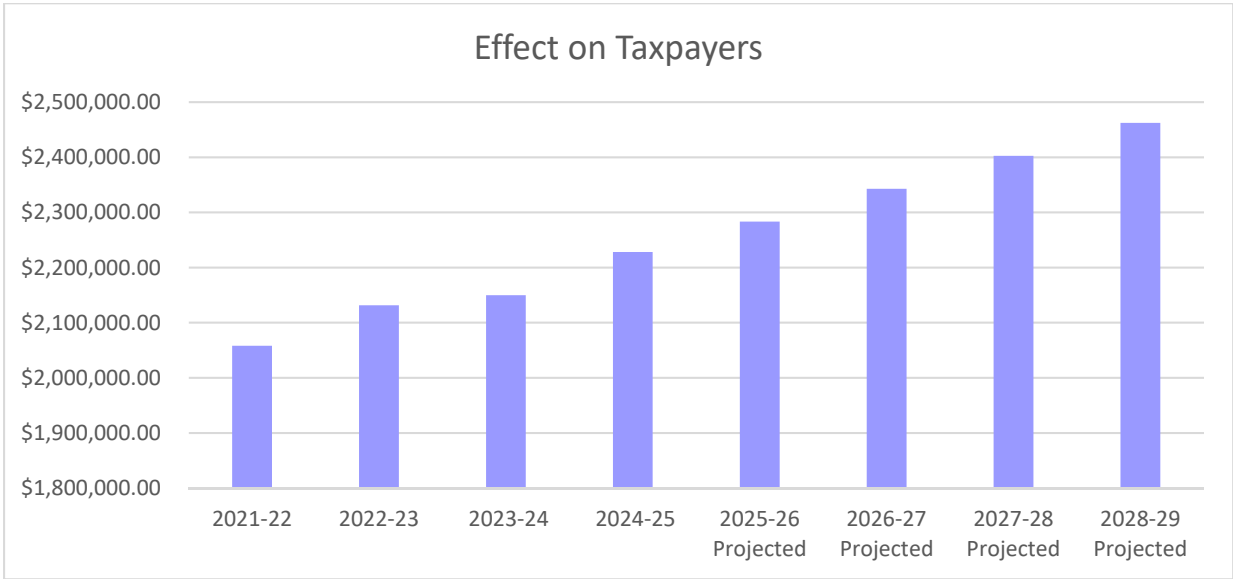
Property Owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Baker School District is \$4.5941 per \$1,000 per assessed value.

In 1990, when Measure 5 passed, the amount of property taxes education districts can collect was limited to \$5 per \$1,000 of real market value. At the same time, Measure 8 requires the State to replace property tax revenue lost due to the measure’s limitations. In 1997, Measure 50 separated assessed value from real market value.

Assessed values are limited to 3% increases per year unless there is new construction. Even if the market value is reduced, the assessed value can still go up by 3%. Once the assessed value “catches up” to market value, it can only go up if the market value goes up.



**CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA**



The permanent tax rates are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase their permanent rate authority. Rates for debt services are set based on each year's requirements. The district permanent tax rate is 4.5941 per \$1,000 of assessed value.

CORBETT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

MULTNOMAH COUNTY

GENERAL FUND

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/23	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/24
Current:						
2023-24	\$ 2,144,832	\$ (55,766)	\$ (24,169)	\$ -	\$ 2,031,037	\$ 33,860
Prior Years:						
2022-23	29,484	82	(4,468)	-	11,661	13,437
2021-22	10,732	7	(642)	-	3,602	6,495
2020-21	6,146	5	(296)	-	2,599	3,256
2019-20	2,942	-	(94)	-	1,943	904
2018-19 & Prior	7,016	-	(235)	-	632	6,149
Total Prior	56,320	95	(5,736)	-	20,437	30,241
Total All Years	\$ 2,201,151	\$ (55,672)	\$ (29,905)	\$ -	\$ 2,051,474	\$ 64,101

DEBT SERVICE FUND

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/23	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/24
Current:						
2023-24	\$ 497,993	\$ 12,948	\$ (5,612)	\$ -	\$ 471,572	\$ 7,862
Prior Years:						
2022-23	5,571	16	(844)	-	2,203	2,539
2021-22	1,948	1	(117)	-	654	1,179
2020-21	-	-	-	-	-	-
2019-20	-	-	-	-	-	-
2018-19 & Prior	5	-	(1)	-	-	4
Total Prior	7,523	17	(962)	-	2,857	3,721
Total All Years	\$ 505,516	\$ 12,965	\$ (6,573)	\$ -	\$ 474,429	\$ 11,583

CORBETT SCHOOL DISTRICT DEBT SERVICE SUMMARY

Corbett School District Debt Service Overview

Corbett School District's bond debt consists of 2012B OSBA Flex Fund (QSCB), 2012C OSBA Flex Fund and General Obligation (GO). The General Obligation (GO) is paid with revenues generated through voter-approved tax measures. ORS 328.245 establishes a parameter of bonded indebtedness for school districts. The 2021 GO Bond funded the District's ability to construct, renovate, improve, furnish and equip the District's facilities and site improvements and refinance other long-term debt. The 2012B OSBA Flex Fund (QSCB) and 2012C OSBA Flex Fund provided fund to renovate the Springdale school.

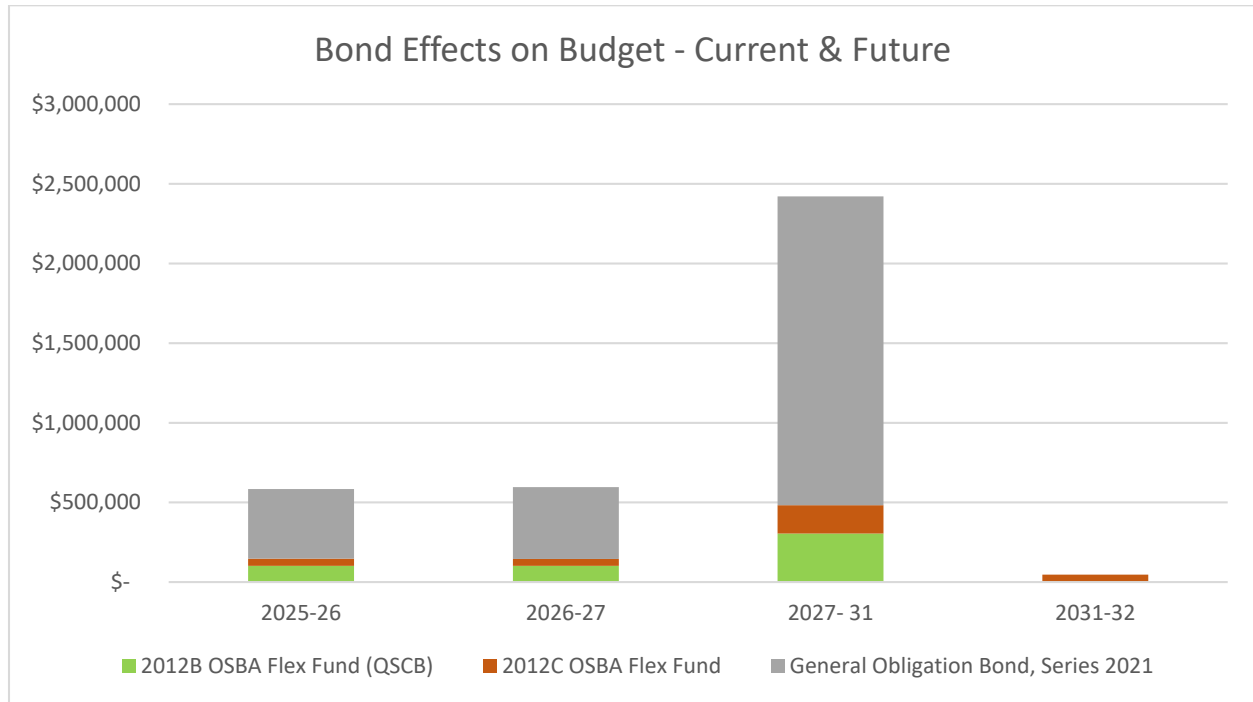
Corbett School District's loans and contracts are funded in part by the 70% reimbursement of transportation expenses through the State Funding Formula to support the District Bus Fleet. The 2011 SELP Loan and the 2024 MESD Loan were used to make energy updates throughout the District and support general operations, respectively.

Specific Authority	Date of Issue	Amount of Original Issue	Principal		2025-2026 Interest Due	Outstanding 6/30/2026	Impacted Fund
			Outstanding 6/30/2025	2025-2026 Principal Due			
Bonds Payable							
2012B OSBA Flex Fund (QSCB)	7-Feb-12	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 46,250	\$ 1,000,000	General Fund
2012C OSBA Flex Fund	30-Oct-12	650,000	270,000	35,000	10,275	235,000	General Fund
General Obligation Bond, Series 2021	15-Apr-21	4,000,000	2,662,000	392,000	44,722	2,270,000	Debt Fund
Total Bonds		5,650,000	3,932,000	427,000	101,247	3,505,000	
Loans and Contracts Payable							
2011 SELP Loan	4-Nov-11	583,136	83,905	47,841	2,175	36,065	General Fund
2018-2019 Santander Financing	5-Apr-19	111,354	17,254	17,254	647	-	General Fund
2019-2020 Santander Financing	10-Mar-20	111,694	16,838	16,838	451	-	General Fund
2020-2021 Santander Financing	20-Dec-20	128,290	31,383	15,503	766	15,879	General Fund
2021-2022 Santander Financing	10-Feb-22	129,898	57,138	18,575	1,474	38,563	General Fund
2023-2024 Santander Financing	20-Jul-23	171,668	103,283	32,618	5,629	70,665	General Fund
2024 MESD Loan	11-Dec-24	2,000,000	2,000,000	250,000	40,000	1,750,000	General Fund
Total Loans and Contracts Payable		3,236,040	2,309,801	398,629	51,142	1,911,173	
Right to Use Lease							
Corbett Commons	1-Feb-23	420,683	179,870	112,171	2,717	67,699	Federal Fund
Total Right to Use Leases		420,683	179,870	112,171	2,717	67,699	
Total Debt		\$ 9,306,723	\$ 6,421,671	\$ 937,799	\$ 155,106	\$ 5,483,872	

Bond Requirements & Effects on Budget Current and Future

Fiscal Year Ending June 30,	2012B OSBA Flex Fund (QSCB)	2012C OSBA Flex Fund	General Obligation Bond, Series 2021	Total
2025-26	\$ 101,806	\$ 45,275	\$ 436,722	\$ 583,802
2026-27	101,806	44,050	450,136	595,992
2027- 31	305,417	177,825	1,937,884	2,421,126
2031-32	-	46,800	-	46,800
	\$ 509,028	\$ 313,950	\$ 2,824,742	\$ 3,647,719

CORBETT SCHOOL DISTRICT DEBT SERVICE SUMMARY



CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

General Historical Information:

	2021-22	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	0.448	0.464	0.468	0.485	**
Property Tax Rate Extended:					
Operations	4.5941	4.5941	4.5941	4.5941	**
Debt Service	1.51	0.8618	0.6315	0.6298	**
Total Property Tax Rate	6.10	5.46	5.23	5.22	**
Enrollment					
Number of Employees (FTEs) Annual Budgeted Position	107.02	107.45	113.44	124.02	113.34
<i>Change</i>	3.22	0.43	5.99	10.58	-10.68
Average Daily Enrollment - ADMr (incl. charters)	1,033.02	1,030.77	1,048.08	1,065.04	1,212.00
<i>Change</i>	-45.89	-2.25	17.31	16.96	146.96
Weighted Enrollment ADMw (incl. charters)	1,252.59	1,220.26	1,234.26	1,231.26	1,397.97
<i>Change</i>	-84.23	-32.33	14.00	-3.00	166.71
District Buses					
# of Daily Route Buses	11	11	12	**	**
Miles Driven	93,643	108,680	118,134	**	**
Students Transported	387	544	485	**	**
Meals Served	**	59,353	100,684	**	**

Source: Oregon Department of Education and Corbett School District Departments

CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

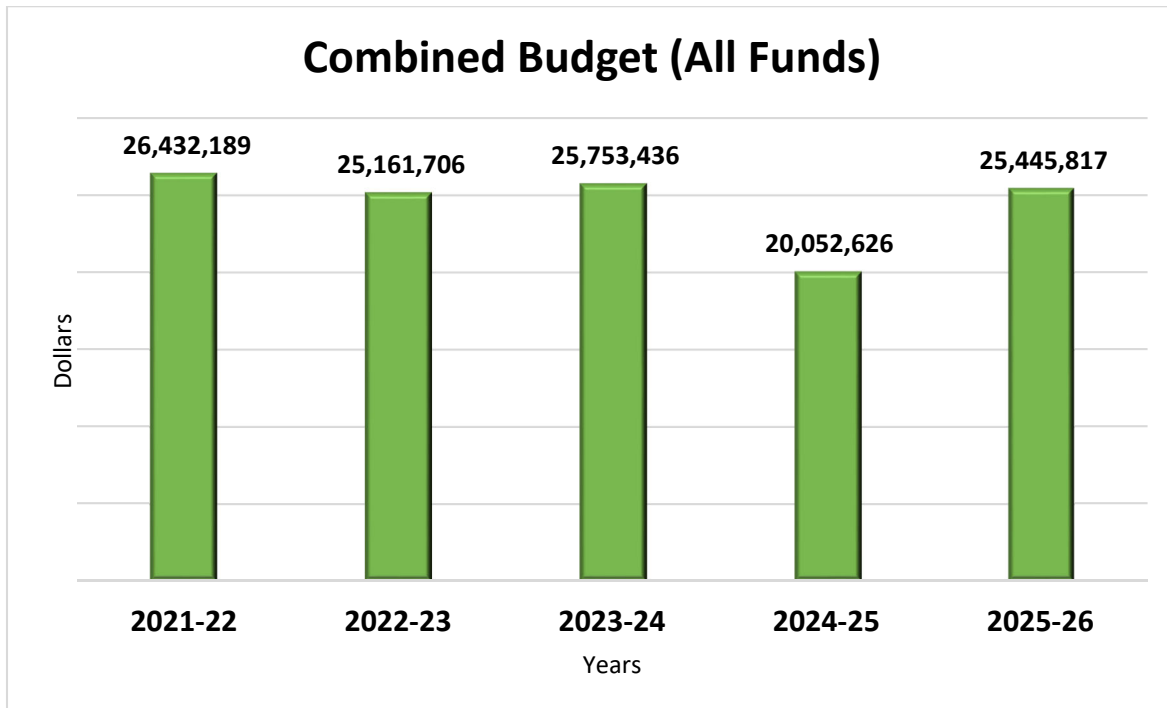
Highlights of the 2025-2026 Budget:

- The Internal Budget Process
 - The District used different methods of budgeting based on different factors.
 - Incremental budgeting was used on fixed building costs such as liability insurance and utilities.
 - A modified zero-based budgeting method was used for each school. School budget allocation begins with determining the past percent of allocation of State School funds to all schools, then enrollment projections for each school were the bases for the total allocation to each school. Then the administrator received a worksheet with three historical years, the current year budget, and current year actuals. Based on this information and the budget priorities each school determined the budget allocation for each service or supply level.
 - Careful consideration was given to the needs of individual schools, including their demographics, poverty, and rural/urban area.
 - Teacher-per-student ratios were also measured during this process.
 - Departments also used modified zero-based budgeting with an overall allocation based on historical usages, then the department head received a worksheet with three historical years, the current year budget, and current year actuals. Based on this information and the budget priorities each department determined the budget allocation for each service or supply level.
 - District administrative team worked with the Internal budget team members to allocate their budget to deliver quality service for 2025-2026.
 - Work to balance resources and requirements was ongoing throughout the budget preparation process.
 - Collaboration with Corbett Education Association (CEA), and Oregon School Employees Association (OSEA) is through the negotiation process.
 - The financial plan aligns with District policies and Board budget priorities.
 - Everything throughout the entire budget process was reviewed with a fresh perspective and according to the established budget priorities.
 - All budgetary requirements are comprehensive, justified, and complete based on known information at a point in time.
- The budget follows the **Oregon Department of Education Chart of Accounts**.
 - The District's prior account code structure did not align with the state's required chart of accounts with respect to expenditures fund, function, object, and areas. Thus during this budget process, a re-alignment is proposed in order to align with the state's required chart of accounts.
 - The District is now able to account for all direct and indirect costs by subject, grade level, organization, and by school or department.
 - Financial information resulting from this expense structure is reported to the Oregon Department of Education annually.

CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

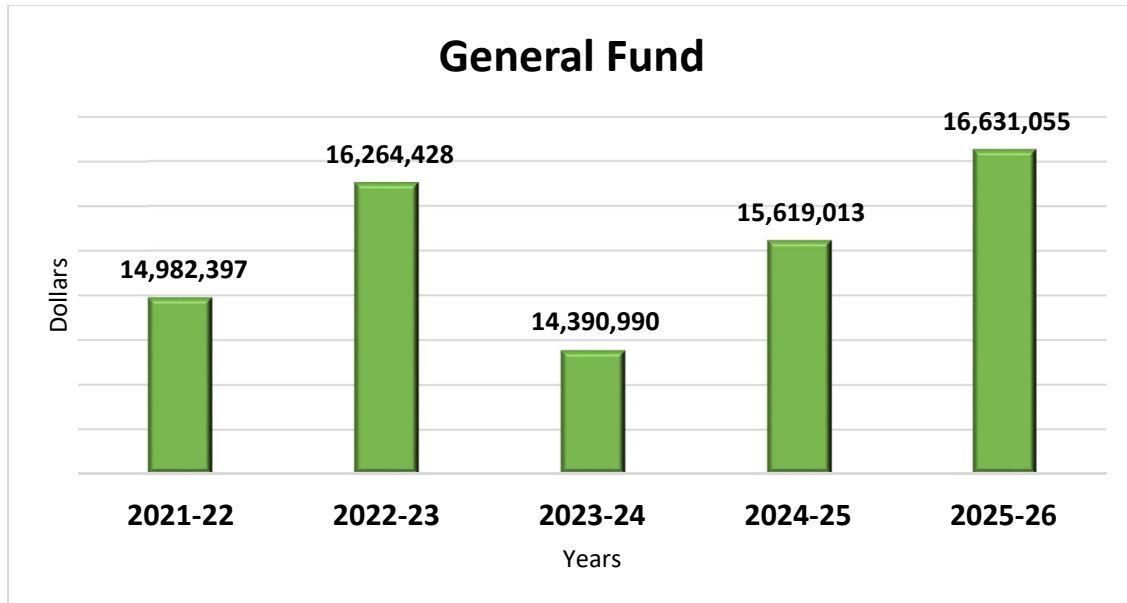
- The budget follows the **Meritorious Budget Award Criteria Checklist** to provide a reader-friendly budget document that:
 - Presents clear budget guidelines;
 - Promotes communication between departments and schools;
 - Encourages short and long-range budget goals;
 - Supports effective use of education resources.
- The 2025-2026 school year is the first year of the 2025-2027 State of Oregon funding biennium.
- The District's **Fund Balance** is not financially stable and the district has a three-year plan to increase this reserve to ensure long-term viability of the District.

The total combined budget, all funds, increased by 26.9%, or \$5,393,191, from \$20,052,626 in 2024-2025 to \$25,445,817 in 2025-2026 largely due to increased State School Fund Grant, property taxes, and the increase in slots for student enrollment. The proposed combined budget includes contingency budgets of \$350,000 and an Unappropriated Ending Fund Balance of \$33,763.



CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

General Fund increased by 6.48%, or \$1,012,042, from \$15,619,013 in 2024-2025 to \$16,631,055 in 2025-2026, including a contingency of \$250,000 and an Unappropriated Ending Fund Balance of \$33,763. This change is netted with decreases to the General fund by moving state grants to Special Revenue Fund and increases in State School Funds, property taxes and increased enrollment slots.



Other Funds:

Changes in other funds include conversion to the state required chart of accounts below is the crosswalk.

- 02 Food Service moved to Special Revenue Fund
- 03 Federal Funds moved to Special Revenue Fund
- 04 Student Investment Account Moved to Special Revenue Fund
- 08 FF&C Loan (Full Faith & Credit) moved to Capital Fund (History only)
- 09 GO Bond 2021 moved to Capital Projects Fund (History only)
- 10 OSCIM moved to Capital Projects Fund (History only)
- 11 GO Bond Debt Service moved to Debt Fund

We have also pulled all state grants that were previously tracked in General Fund are also now proposed in the Special Revenue Fund to comply with the state required chart of accounts. The below manual is for reference for this requirement.

In addition, it is proposed that the district establish a tracking process within Special Revenue Fund for various grants and contracts.

[https://www.oregon.gov/ode/schools-and-districts/grants/Documents/Program%20Budgeting%20and%20Accounting%20Manual%20\(PBAM\)%20-%202019%20Edition%20\(Effective%20as%20of%20July%201,%202020\).pdf](https://www.oregon.gov/ode/schools-and-districts/grants/Documents/Program%20Budgeting%20and%20Accounting%20Manual%20(PBAM)%20-%202019%20Edition%20(Effective%20as%20of%20July%201,%202020).pdf)

CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

Revenues & Resources

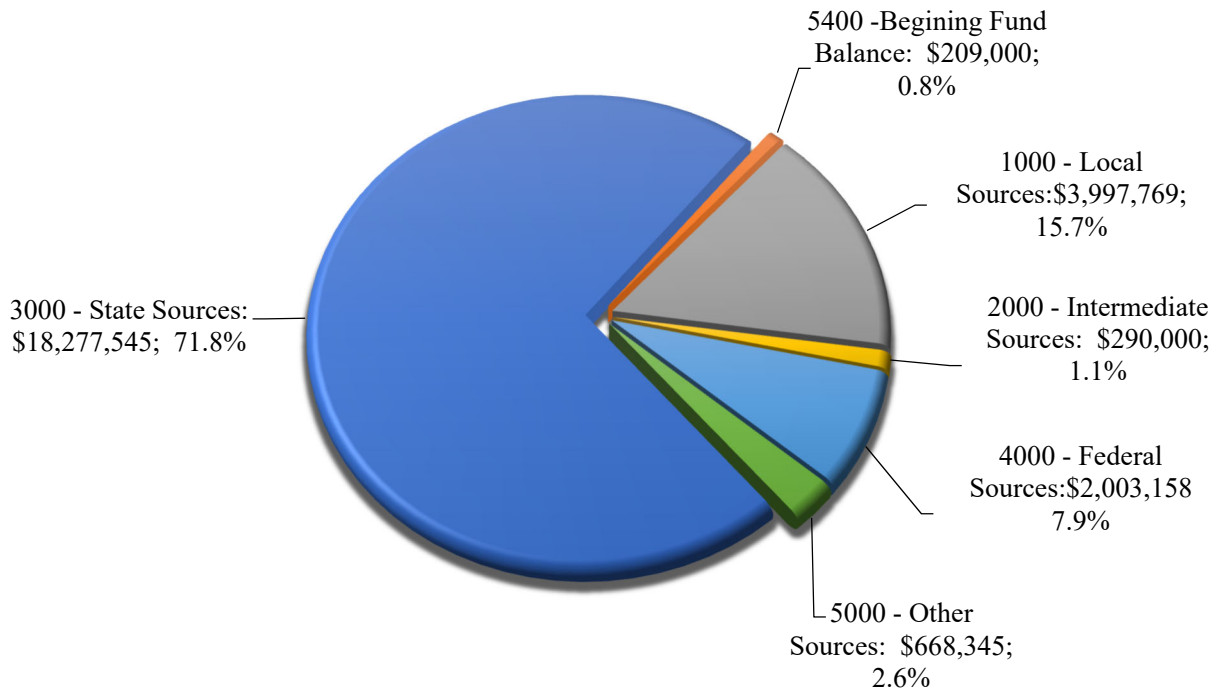
The 2025-2026 proposed revenues for all funds total \$25,475,817 an increase of \$5,393,191, or 26.90%, compared to the 2024-2025 adopted budget.

The 2025-2027 revenue budget includes federal, state, intermediate, and local sources. Other sources include financing, inter-fund transfers, and beginning fund balances.

The primary source of revenues for all funds is State Sources totaling \$18.28 million, or 71.8% of all sources. Additional major sources of funding for the District are Local Sources (including property taxes) totaling \$4.0 million or 15.7% of overall 2025-2026 funding, and beginning fund balance, which is a portion of the budget carried forward from reserves and prior year savings, projected to be \$209 thousand or 0.8% of the overall 2025-2026 proposed resources.

Summary of Revenues & Resources

All Fund 2025-2026

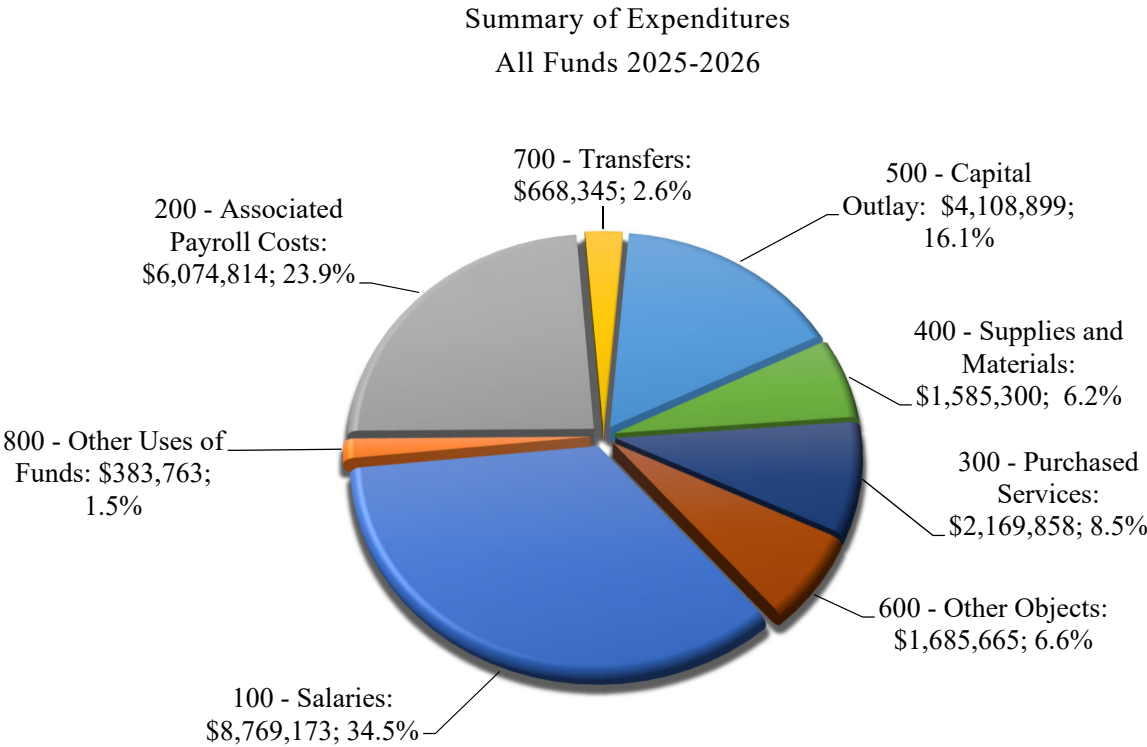


CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

Expenditures

In the 2025-2026 proposed budget expenditures for all funds have an increase of \$100,114 or 0.39%, compared to the 2024-2025 adopted budget.

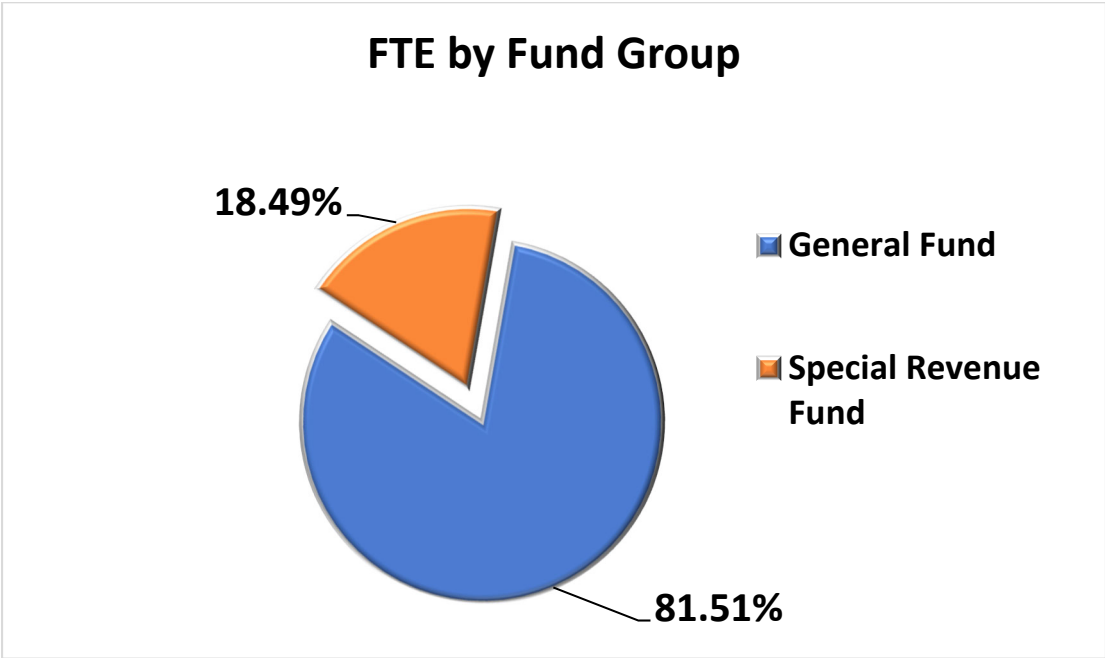
Expenditures in all fund graphs are categorized by salaries, payroll-related costs, employee benefits, purchased services, supplies and materials, capital outlay, other objects, transfers, and reserves. Wages and benefits are the largest expense making up 58.4% for all funds.



**CORBETT SCHOOL DISTRICT
BUDGET OVERVIEW**

Staffing Full-Time Equivalents (FTE):

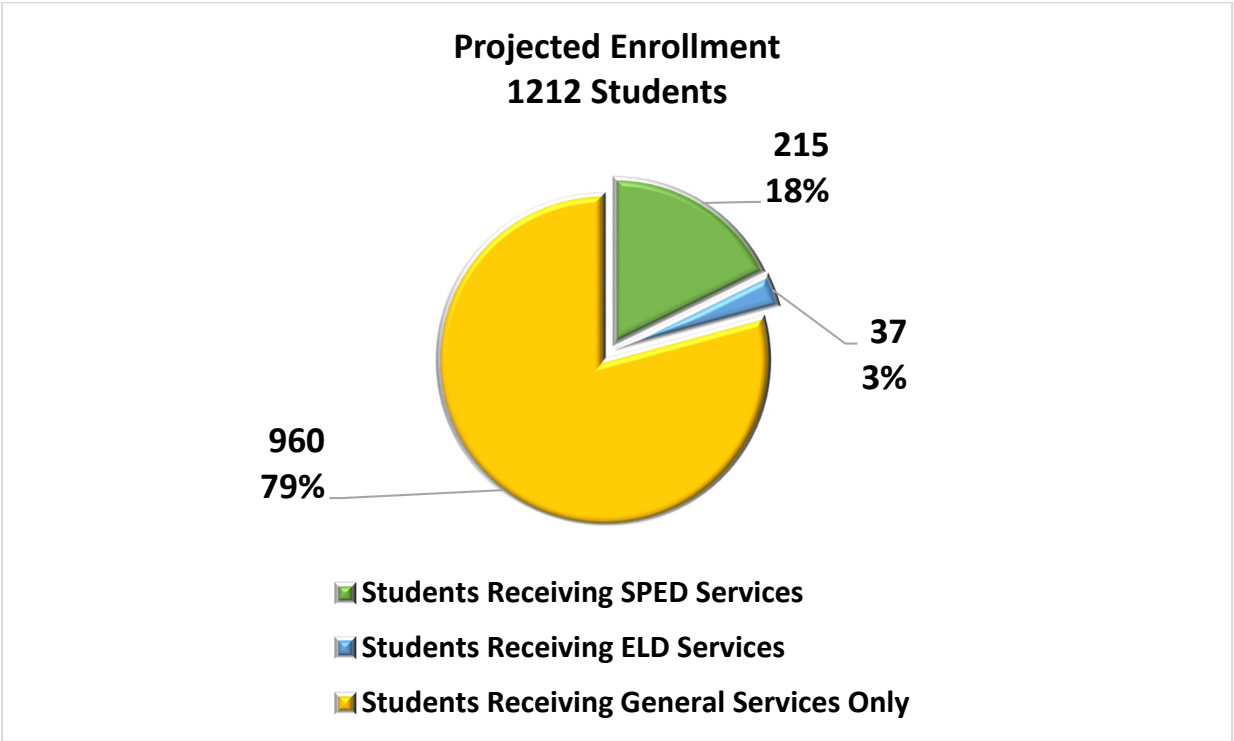
A full-time equivalent (FTE) for school district purposes is defined as an employee who works 8 hours a day or 40 hours a week. Employee contract days range from 155 to 260 work days in the year. The proposed budget includes FTE within the General Fund and Special Revenue Fund totaling 113.34 FTE, a decrease of 8.61% or 10.68 FTE increase from the 2024-2025 adopted budget.



CORBETT SCHOOL DISTRICT
BUDGET OVERVIEW

Student Enrollment

An enrolled student is defined as a student who attends one or more schools or programs with the District. Regardless of the number of schools or programs attended, each student is counted only once; the counts are not duplicated. The chart below shows students by special education English language learners and other students.



CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

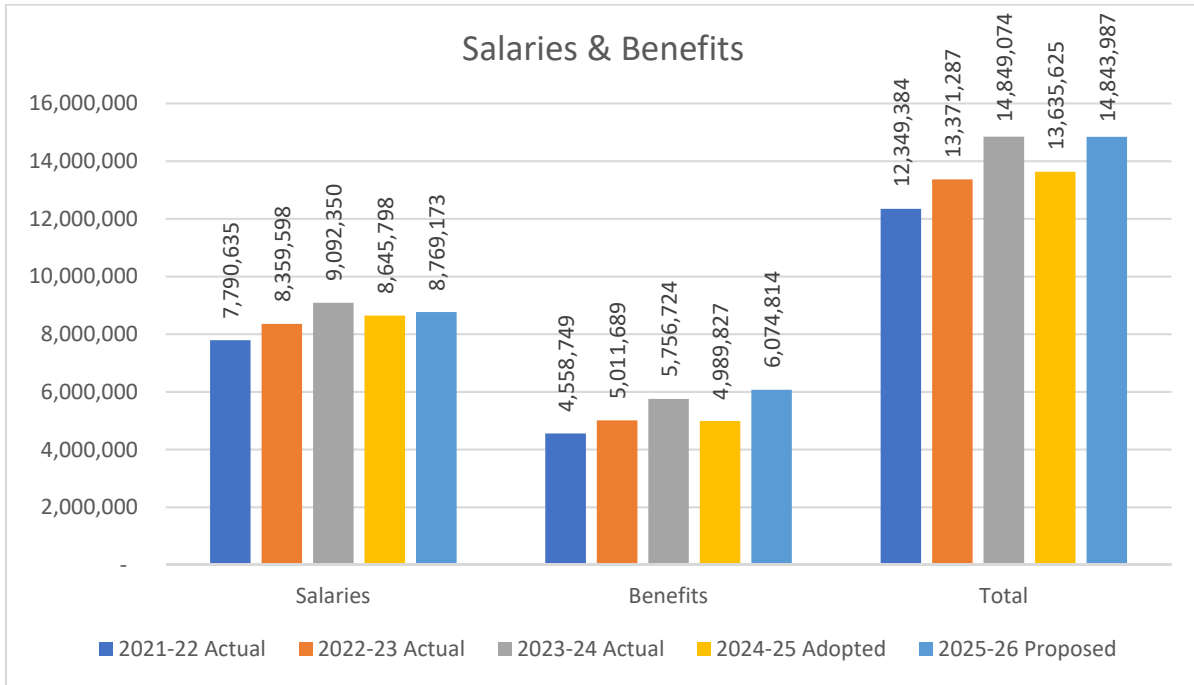
Fund Balance Governmental Fund – Last Five Fiscal Years

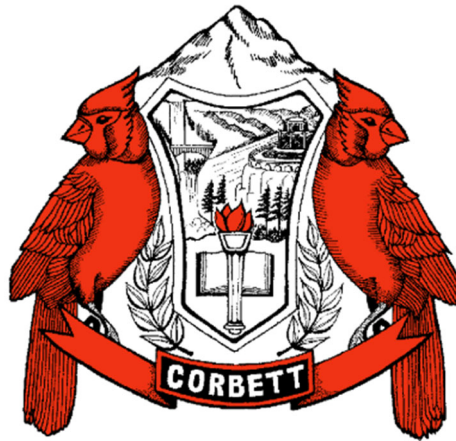
	<u>2023-2024</u>	<u>2022-2023</u>	<u>2021-2022</u>	<u>2020-2021</u>
General Fund				
Unspendable	\$ -	\$ 5,000	\$ 22,901	\$ 46,342
Restricted for:				
Capital Projects	-	-	2,353,262	2,253,074
Debt service	-	601,674	573,630	526,283
Assigned	-	-	709,190	1,248,087
Unassigned	(219,062)	(171,228)	-	430,715
Total general fund	<u>(219,062)</u>	<u>435,446</u>	<u>3,658,983</u>	<u>4,504,501</u>
All Other Government Funds				
Unspendable	8,850	20,721	6,387	8,879
Restricted for:				
Capital Construction & Building				
Maintenance	-	3,235,537	998,898	899,254
Debt service	97,626	10,198	912	-
Energy Projects	89,694	55,301	25,873	23,039
Federal Programs	13,499	-	8,402	-
Food Service	-	-	58,896	-
Student Body Activities	119,629	-	123,678	106,493
Committed:				
Food Service	-	53,837	-	-
Student Body Activities	-	135,549	-	-
Assigned:				
Capital project funds	-	(596,295)	-	-
Unassigned	(98,403)	-	-	(270,557)
Total all other governmental funds	<u>230,895</u>	<u>2,914,848</u>	<u>1,223,046</u>	<u>767,108</u>
Total Fund Balance (Deficit)	<u>\$ 11,833</u>	<u>\$ 3,350,294</u>	<u>\$ 4,882,029</u>	<u>\$ 5,271,609</u>

CORBETT SCHOOL DISTRICT ALL FUNDS SALARIES AND BENEFITS 5-YEAR COMPARISON

Salaries increased by \$123,375 between 2024-2025 and 2025-2026. Benefits also increase by \$1.08 million, for the same period. The results in a salaries and benefits increase of \$1.2 million for all funds.

The increase in salaries is offset by removing subs that are contracted services from payroll objects. Then the benefit increase is due to under budgeting benefits in 2024-25.

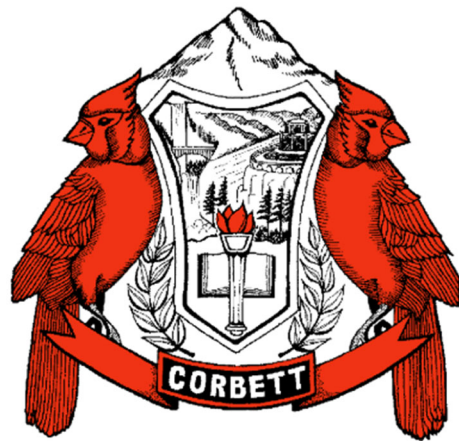




ORGANIZATIONAL SUMMARY

PROPOSED BUDGET

2025-2026



CORBETT SCHOOL DISTRICT HISTORY OF THE DISTRICT

History of Corbett School District

The Corbett community, named after Senator Henry Winslow Corbett, traces its origins to the late 19th century when Corbett purchased a farm in the area in 1885. Over time, this rural settlement grew into a close-knit community, eventually establishing a school system to serve its residents.

Corbett School District #39 was founded in the early 20th century, reflecting the community's commitment to education. From its inception, the district prioritized academic excellence while preserving local traditions. What began as a small rural school has since evolved into a nationally recognized institution known for its rigorous academic programs and innovative teaching practices.

Growth and Development

In its early years, the district consisted of a single schoolhouse serving multiple grade levels. As the population grew, additional schools were constructed to accommodate students at different educational stages. Today, Corbett School District maintains a high school, an alternative school, an elementary school, and a middle school, serving approximately 1,057 students.

Throughout its history, the district has adapted to changes in education while maintaining a strong sense of community. The transition to a charter district allowed for greater flexibility in curriculum design and instructional methods, fostering an environment where students are encouraged to excel.

Academic Excellence and Innovation

Corbett School District gained national recognition for its commitment to academic rigor. One of its defining initiatives, "**AP for ALL**," ensures that every high school student has access to Advanced Placement courses. This program has placed Corbett High School among the top-ranked schools in the nation, earning praise from publications such as *Newsweek* and *The Washington Post*.

Additionally, the district has embraced progressive educational models, including:

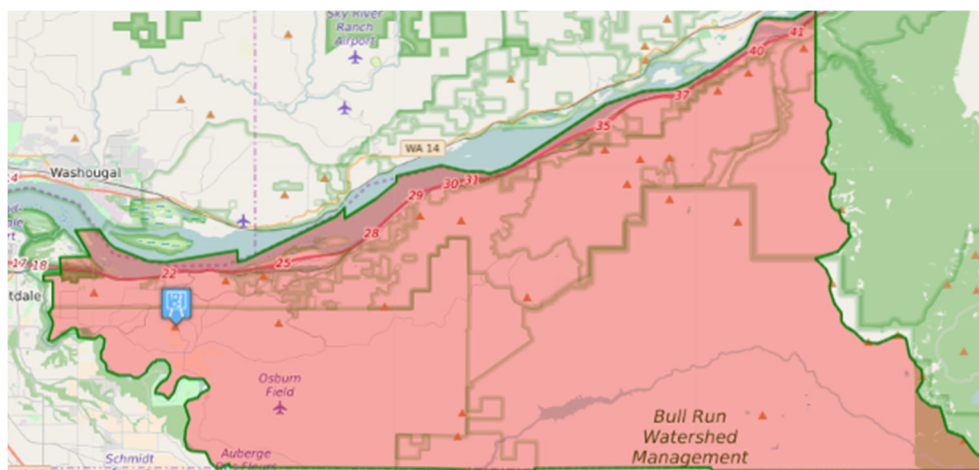
- **Multi-age instruction** to encourage mentorship and peer learning.
- **Place-based education** to connect students with their environment and community.
- **A continuous progress model** that allows students to advance at their own pace.

A Rural Community with a National Impact

Despite its small size and rural setting, Corbett School District has consistently ranked among the highest-performing districts in Oregon. Located just 20 miles east of Portland, it offers students the benefits of both a close-knit community and access to urban opportunities.

As Corbett continues to grow, the district remains dedicated to its founding mission—providing challenging and enriching educational experiences while honoring the traditions of the past.

For more information, visit [Corbett School District's website](#).



**CORBETT SCHOOL DISTRICT
FINANCIAL REPORTING AND BUDGET PROCESS**

REPORTING ENTITY

Corbett School District (the District) was organized under provisions of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools serving grades K-12. The District is governed by a separately elected seven-member Board which approves the Superintendent and Board Policies. The daily operations of the District are under the supervision of the Superintendent. As required by generally accepted accounting principles (GAAP), all activities of the District are included in the basic financial statements.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent.

The following is an overview of the District's funds:

GENERAL FUND

The General Fund is the District's primary operating fund.

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay, and other general expenses. Expenditures are presented by major function categories which contain program descriptions, budgeted positions, and program and services analysis. In addition, explanations are available for significant variances which exist between the 2023-24 and 2024-25 budgets.

Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF).

The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for students eligible for additional services such as special education, English Language development, students experiencing poverty, students in foster care, and students who are pregnant and parenting. The calculation consists of four grants including: general

purpose, transportation, high-cost disability, and facility grants.

SPECIAL REVENUE FUND

Accounts for revenues and expenditures of funds restricted for a specific purpose, from the federal or state governments as well as local sources i.e. Title IA, IDEA, Student Activities, Student Investment Account, and Food Service.

DEBT SERVICE FUND

Accounts for the District's payment of principal and interest on long-term obligations, consisting of General Obligation (GO) bonds. GO bonds allowed the District to finance capital projects such as to ability to construct, renovate, improve, furnish and equip the District's facilities and site improvements and refinance other long-term debt. Voters must approve the sale of these bond funds.

CAPITAL PROJECTS FUND

Accounts for activities related to the capital project improvement and construction of District facilities.

Revenue sources are the transfers from the General fund and donations.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The budgetary basis of accounting is the same as accounting principles generally accepted in the United States of America for the governmental fund types, and private purpose trust funds are budgeted by major functions in the governmental fund types.

Government-wide, internal service, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The

CORBETT SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and accrued vacation which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

DISTRICT FINANCIAL GOALS The District will develop a budget to align with statutory and policy requirements, and community priorities with particular attention to:

1. Ensure a Fund Balance, Emergency Reserve and Debt Management
2. Maintain and Improve Facilities
3. Retain Qualified Teachers for core subjects & qualified EA's for Intervention, Behavior & Mental health support including Special Education
4. Maintain Student Safety
5. Maintain CTE & Extra Curricular programs
6. Additional investment in K-12 core subject including curriculum and supplies.

The District has made significant budget cuts to staffing in 2024-25, thus stabilization and risk management along with re-establishing a 5% ending fund cash balance in General Fund in accordance with Board Policy will be key to support our staff.

KEY FACTORS IN BUDGET DEVELOPMENT

The overarching factors affecting the development of the 2025-26 budget are the Oregon economic outlook, State School Fund funding, enrollment, and contractual obligations.

The General Fund is the operating fund for the District. The following highlights factors in budget development for the General Fund. The Corbett Education Association collective bargaining agreement is currently in negotiations. The 2025-2625 salary schedule has not yet been approved by the association and the Board. The Oregon School Employees Association collective bargaining agreement expires in June 2026.

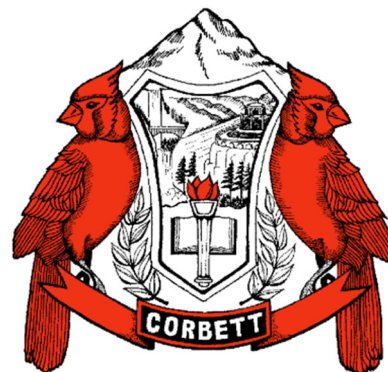
Revenues: Based upon the Governor's proposed budget of \$11.36 billion statewide for the biennium, with a 49/51 split between the two fiscal years. Corbett School District's portion based on projected enrollment for 2025-26 is estimated to be \$13,838,257.

Estimated Common School Fund revenues for 2025-26 are \$144,000.

Estimated property tax revenue of \$2,138,000 is based upon a 3.0% growth factor and collections are estimated to be at 97% based on the Oregon Department of Revenue's published estimates for Multnomah County.

Student enrollment is based on Average Daily Membership Resident (ADMr) projections and is based on data collected from each building, and has been estimated at 1,242. This level of slots has been board approved for 2025-26.

General Fund revenues and resources are projected to be \$16,631,055, with 100% being current year revenues as the District is projecting a zero beginning fund balance.



CORBETT SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

Expenditures: Program costs for instruction, support, and administrative functions primarily consist of personnel-related expenses. The budget is based upon negotiated collective bargaining agreements with licensed and classified groups and a non-bargained agreement with administrative employees. These agreements determine expenditures for wages and insurance benefits and are the basis for calculations of required personnel costs. District personnel costs include:

- PERS Employer Rate – 29.70% for Tier 1 and Tier 2 Employees and 26.52% for OPSRP Employees.
- FICA – 7.65% employer match
- Workers Compensation – ranging from .38% to 3.99%
- Oregon Paid Medical Family Leave - .4%
- Insurance – 100% District paid

All other costs, such as purchased services, supplies, and materials, and other objects are based on projected plans for service delivery during the fiscal year.

The General Fund expenditures are projected to be \$16,631,055. The budget is balanced with a contingency and Unappropriated Ending Fund Balance amount that does not yet comply with the Board Policy of ending each year with a 5% ending fund balance in the General Fund.

Property taxes are levied by the District on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. State School Funds and property taxes are the two largest funding sources in the General Fund.

In addition to local property tax, the local revenue is comprised of the following: Transportation Grant, Interest on Investments, Admissions & Fees, Rentals, and Indirect Rate charged to Grants. The District does not have alternative revenue or an operating levy.

THE BUDGET PROCESS

The District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation, and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund. Preparation of the budget involves many steps and months of collaborative work by District staff and stakeholders.

Notice of the first budget meeting is published in the local newspaper, five to thirty days before the first budget meeting, and posted on the District's website.

Once a proposed budget is developed, the Superintendent presents the budget and Budget Message to the Budget Committee, which then reviews, asks questions, and receives public comment. The Budget Committee approves a budget and tax levy and recommends adoption to the School Board.

Once a proposed budget document is provided to the Budget Committee it is available to the general public and citizens may obtain a copy by calling (503) 261-4200 or downloading a copy from the District's website at <https://corbett.k12.or.us/about/business-services/budget/>

HOW THE BUDGET IS ADOPTED

In addition to the seven-member School Board, the Budget Committee is comprised of seven additional members appointed by the board. The Budget Committee's duties are to hear and receive the Superintendent's Proposed Budget, ask questions and receive public testimony, approve a budget, and levy taxes on the approved budget. After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the

CORBETT SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

hearing. The notice indicates where the complete budget document is available for review.

After a budget hearing and consideration of public testimony, the School Board will then adopt the annual budget and the tax levy prior to June 30. See the chart on the next page for an illustration of the process.

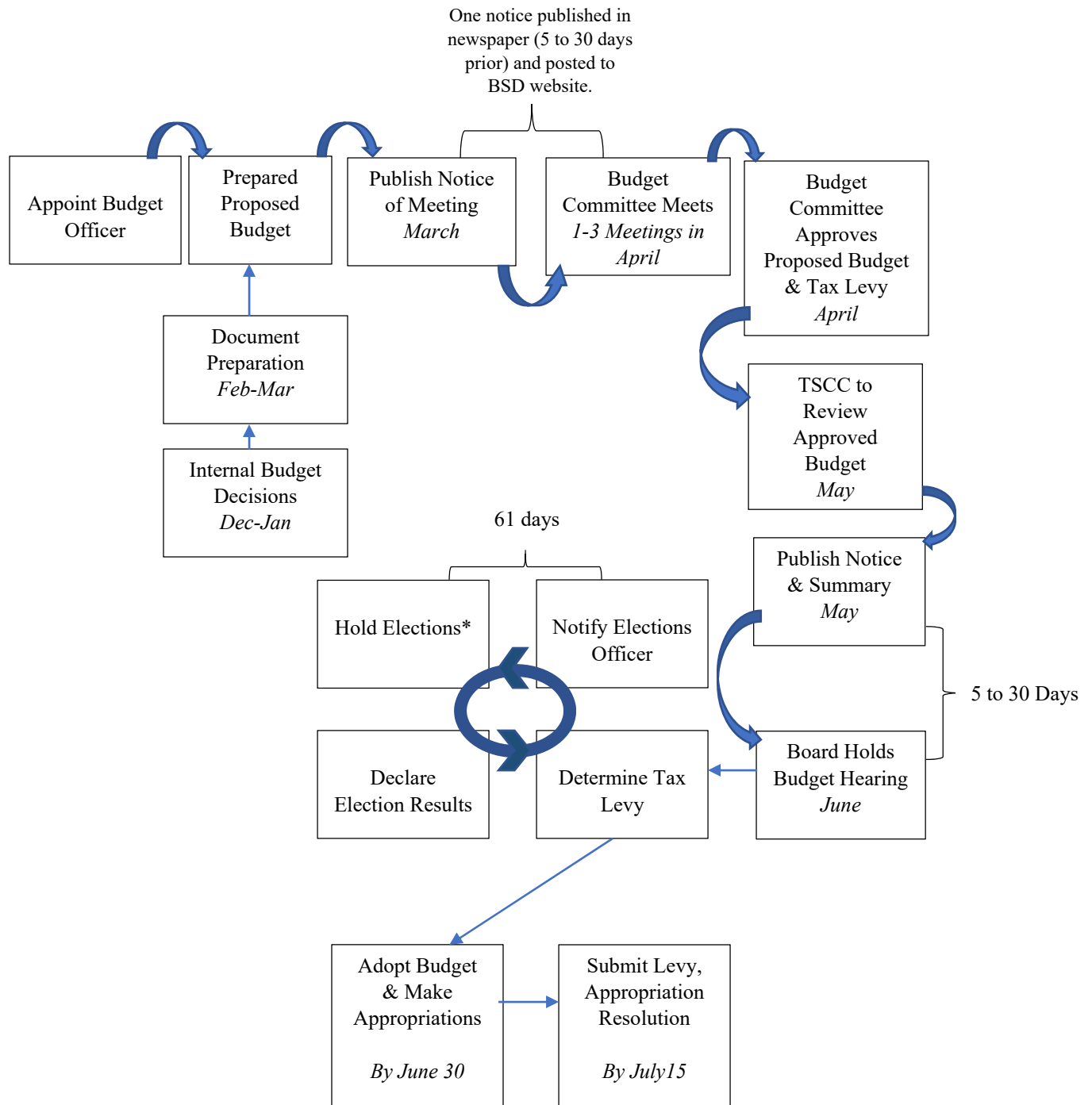
SUPPLEMENTAL BUDGETS

If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within the fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The Board of Directors may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.



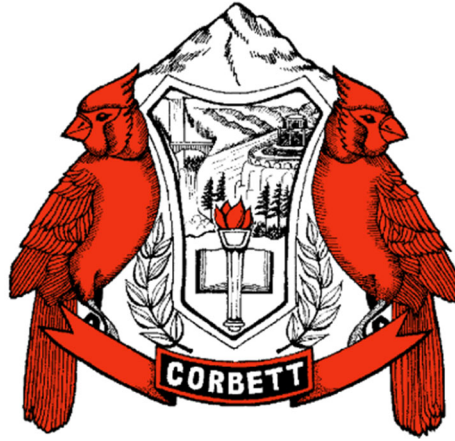
CORBETT SCHOOL DISTRICT
THE BUDGET PROCESS:
REQUIREMENTS OF OREGON BUDGET LAW
Corbett School District Activity or Dates in Italics



*Elections may be held earlier
Source ORS 294

CORBETT SCHOOL DISTRICT
BUDGET DEVELOPMENT AND MANAGEMENT PROCESS
BY MONTH

July - November	<ul style="list-style-type: none"> • <u>Budget Team:</u> <ul style="list-style-type: none"> • Review current budget and track enrollment • Gather data, needs and priorities • <u>School Board:</u> <ul style="list-style-type: none"> • Appoints Budget Officer • Approves Budget Calendar
December	<ul style="list-style-type: none"> • <u>Budget Team:</u> <ul style="list-style-type: none"> • Prepare and post Budget Input Video and Survey • Project and report to ODE: enrollment, property tax and transportation number for next fiscal year.
January - February	<ul style="list-style-type: none"> • <u>Budget Team:</u> <ul style="list-style-type: none"> • Prepares Budget Database and School Allocation based on Enrollment Projections • Prepares and Distributes Budget Input sheets • Inputs Revenue Estimates, Beginning Fund Balance Projections & Budget Assumptions • Budget Allocation Input is collected and input into the Budget Database • <u>Cabinet:</u> <ul style="list-style-type: none"> • Holds meetings with Building Administrator and Department Heads to discuss allocations, staffing and capital/maintenance data • Meets regularly for ongoing collaboration, input and updates to generate a balanced Proposed Budget • <u>School Board:</u> <ul style="list-style-type: none"> • Holds Work Session to review and discuss Community Input for Budget Priorities • Approves Budget Priorities to direct the budget process
March	<ul style="list-style-type: none"> • <u>Budget Team:</u> <ul style="list-style-type: none"> • Revenue estimates and beginning fund balance projections updated • Proposed Budget document is prepared and Budget Message completed • Budget Training Workshops Conducted
April	<ul style="list-style-type: none"> • <u>Budget Team:</u> <ul style="list-style-type: none"> • Proposed Budget released • Superintendent delivers Budget Message & Finance presents the proposed budget to the Budget Committee • <u>Budget Committee:</u> <ul style="list-style-type: none"> • Reviews the proposed budget, hears public testimony, deliberates and approves the Proposed Budget as presented or amended
May	<ul style="list-style-type: none"> • TSCC Reviews of Approved Budget
June	<ul style="list-style-type: none"> • <u>School Board:</u> <ul style="list-style-type: none"> • Holds a public hearing and adopts the budget as approved or amended



MISSION AND VISION STATEMENT

MISSION:

The goal of the Corbett School District is to foster intellectual development, social awareness, and civic responsibility among the members of our school community.

VISION:

The Corbett School community connects, engages, inspires, and collaborates to support every student.



CORBETT SCHOOL DISTRICT VALUES

- Personal Responsibility – Modeling personal responsibility, commitment, and ethical decision-making.
- Advocacy – Advocating for students so they learn to advocate for themselves.
- Resilience – Personal development through resourcefulness and resilience.
- Inclusive, Collaborative Relationships – Creating a community based on inclusiveness, equity, and building collaborative relationships.
- Innovation – Nurturing curious, passionate, creative, and innovative minds.
- Continuous Learning – Fostering student engagement in continuous learning, building on their personal strengths.



Values are the districts long range objectives where as the Budget Priorities are the annual objective developed to ensure the district is making steps to achieve District values.

CORBETT SCHOOL DISTRICT BUDGET PRIORITIES SUMMARY

The Superintendent developed a student, parent, staff, and community input session video. This video and the input survey were available from December 5, 2024, to December 19, 2024, collecting input for the 2025-2026 Budget.

In January, the Corbett School Board met for a Budget Priorities Work Session. The Superintendent and the Chief Finance Officer presented the input results for the Board's discussion of budget priorities for the 2025-2026 school year.

The Board was presented all survey inputs along with summary results. Key priorities from that input were determined. The Board deliberated all community and staff input priorities and then prioritized them to give the administration guidance for the development of the 2025-2026 budget.

BUDGET PRIORITIES:

The School Board has instructed the Superintendent and administration to use the priorities below to develop the 2025-2026 budget. The budget priorities are to:

- Ensure a Fund Balance, Emergency Reserve and Debt Management. The financial impact is \$1.05 million.
- Maintain and Improve Facilities. The financial impact \$4 million which includes anticipated grants not yet awarded.
- Retain Qualified Teachers for core subjects & Educational Assistance's for Intervention, Behavior & Mental health supports including Special Education. The financial impact is \$11.4 million.
- Maintain Student Safety. The financial impact is \$334 thousand.
- Maintain CTE & Extra Curricular Programs. The financial impact is \$1.5 million.

CORBETT SCHOOL DISTRICT MEASURES AND LEVIES

MEASURE 5

In November 1990, Oregon voters approved Measure 5, a citizen's initiative limiting total taxes on each property in the state to 1.5 percent of the property's real market value and shifting responsibility for funding public education to the state from the local level.

Measure 5, a constitutional amendment, phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of property value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of value in the 1995-96 fiscal year. Tax limitations do not apply to bonded debt for capital construction.

In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis.

Since Measure 5 was passed, the state's share of funding to schools increased from about 30% to about 70%.

MEASURE 50

In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original measure and change the property tax system from a tax base system (where a dollar rate is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997-98, assessed values were rolled back to 1995-96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.5941 per \$1,000 of assessed value. Other provisions limited the use of the bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

MEASURE 56

In November 2008, voters amended the state constitution to require that all local property tax measures on May and November elections be decided by majority vote, overturning the "double majority" requirement of Measure 50.

MEASURES 66 AND 67

In January 2010, Oregon voters upheld two tax increases approved by the 2009 legislature. Measure 66 increased personal income tax rates for high-income individuals, and Measure 67 increased corporate taxes by raising the \$10 corporate minimum tax to \$150, raising the corporate profits tax, and increasing certain business filing fees.

MEASURE 98

In November 2016, Oregon voters approved Measure 98, a dropout prevention and college readiness initiative. Measure 98 requires state funds to be distributed to public school districts for approved plans to establish or expand career and technical education programs, to establish or expand college-level educational opportunities for students, and to establish or expand dropout prevention strategies in high schools.

MEASURE 99

In November 2016, Oregon voters approved Measure 99 using Oregon Lottery funds to create the Oregon Outdoor School Education Fund. The program dedicates funds to provide every student in the fifth or sixth grade the opportunity to attend a week-long outdoor school program.

LOCAL OPTION LEVY

Since 1999, school districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the "tax gap" between the Measure 5 tax rate limit based on real market value and the Measure 50 tax rate based on assessed value.

CORBETT SCHOOL DISTRICT MEASURES AND LEVIES

As revised by the 2007 legislature, the amount a district can receive under a local option levy is restricted to the least of:

- Measure 5 limit: revenue received by the district from local option taxes imposed; or
- Dollars per student: \$1,000 per average daily membership, weighted (ADMs), growing by 3% per year as of 2008-09; or
- Percent of state resources: 20% of the combined total of the state general purpose grant, transportation grant, facility grant, and high-cost disability grant.

Operating levies cannot exceed five years. Capital levies cannot exceed the lesser of ten years or the expected useful life of the asset(s).

Local option levies for more than a year may be filed as either a fixed dollar amount per year or a tax rate. Local option revenue is excluded from the state funding formula.

Corbett School District does not currently have a local option tax.

GENERAL OBLIGATIONS BONDS

Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies or bonded debt fall outside the limits of Measure 5.

Measure 50 limited the use of bonded debt to fund capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs.

The 2009 state legislature approved a provision of the Oregon Constitution that effectively expanded the range of the qualifying uses of bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

Voters approved a \$4 million bond measure on the November 3, 2020 ballot to provide funds to construct, renovate, and improve District facilities. See Financial Section, Debt Service Fund for further details.

STUDENT INVESTMENT ACCOUNT

The Student Investment Account (SIA) comes from the Student Success Act. Oregon Governor Kate Brown signed House Bill 3427, the Student Success Act, into law on May 2019. The purpose of the Student Success Act was to correct underinvestment in our schools and our children and includes sweeping provisions for new and improved services for children and families. The Act funds three accounts:

- The Early Learning Account (at least 20 percent)
- Student Investment Account (at least 50 percent)
- Statewide Education Initiatives (up to 30 percent)

There are two stated purposes for the funds distributed under the SIA:

- Meet students’ mental or behavioral health needs, and
- Increase academic achievement for students, including reducing academic disparities for:
 - Economically disadvantaged students;
 - Students from racial or ethnic groups that have historically experienced academic disparities;
 - Students with disabilities;
 - Students who are English language learners;
 - Students who are foster children;
 - Students who are homeless; and
 - Any other student groups that have historically experienced academic disparities, as determined by the State Board of Education

CORBETT SCHOOL DISTRICT MEASURES AND LEVIES

The SIA spending plan had to be focused in any, some or all of the allowable uses that were detailed in HB 3427. Corbett School District used the allowable uses as they engaged with their students and families from the priority

populations and staff to discuss, inform and develop their SIA plan and application to ensure it meets the spirit and intent of the law.



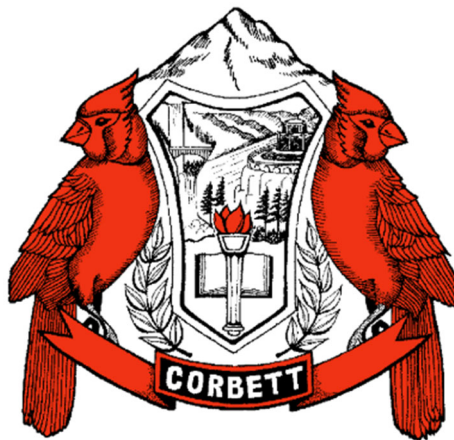
CORBETT SCHOOL DISTRICT
BUDGET COMMITTEE MEMBERS
BUDGET YEAR 2025-2026

BOARD MEMBERS

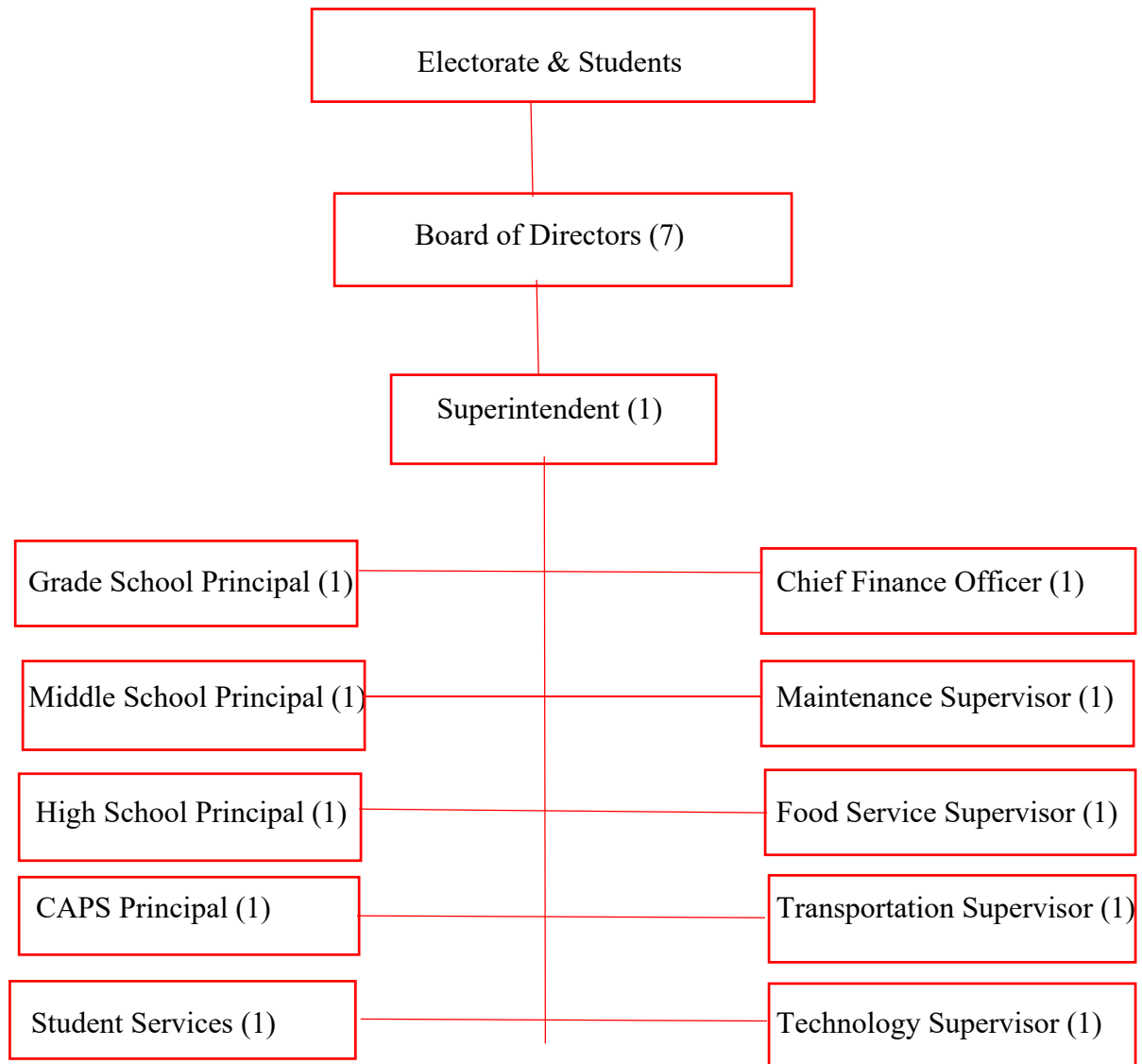
Todd Mickalson	Board Chair, Position 2	Term ends: 6/2025
Leah Fredericks	Vice Chair, Position 7	Term ends: 6/2027
Dylan Rickert	Position 1	Term ends: 6/2027
Todd Redfern	Position 3	Term ends: 6/2025
David Grenberg	Position 4	Term ends: 6/2025
Bob Buttke	Position 5	Term ends: 6/2025
Ben Byers	Position 6	Term ends: 6/2027

COMMUNITY MEMBERS

Benno Lyon	Position 1	Term ends: 12/2025
Patrick Murphy	Position 2	Term ends: 12/2027
David Osborn	Position 3	Term ends: 12/2027
Jennifer Bruton	Position 4	Term ends: 12/2027
Brad Hunter	Position 5	Term ends: 12/2025
Krystina Robison	Position 6	Term ends: 12/2026
Amy Ciecko	Position 7	Term ends: 12/2026



CORBETT SCHOOL DISTRICT
2024-25 ORGANIZATION CHART



CORBETT SCHOOL DISTRICT
SCHOOL BOARD POLICIES

Code: DB/DBA/DBD
Adopted: 10/16/97
Readopted: 8/18/2021
Orig. Code(s): DB/DBA/DBD

Code: DBD
Adopted: 10/16/97
Readopted: 8/18/21
Orig. Code(s): 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 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.

Legal Reference(s):
ORS 294.305 – 294.565
ORS 328.542 – 328.565

Code: DBC
Adopted: 10/16/97
Readopted: 8/18/21
Orig. Code(s): DBC

BUDGET CALENDAR

The board will adopt a budget calendar which will identifies 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.

Legal Reference(s):
ORS 294.305 – 294.565
ORS 328.542 – 328.565

BUDGET PRIORITIES

The district 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 them.

Legal Reference(s):
ORS 294.305 – 294.565

Code: DBE
Adopted: 10/16/97
Readopted: 8/18/21
Orig. Code(s): 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's 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 the budget committee.

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

Legal Reference(s):
ORS 294.305 – 294.565
ORS 328.542 – 328.565

CORBETT SCHOOL DISTRICT
SCHOOL BOARD POLICIES

Code: DBEA
Adopted: 3/12/14
Revised/Readopted: 8/18/21
Orig. Code(s): DBEA

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 following will govern the make up and process of establishing the district's budget committee:

1. The budget committee consists of seven members appointed by the Board plus the elected Board members of the district. To be eligible for appointment, the appointive member must: a. Live and be registered to vote in the district; b. Not be an officer, agent or employee of the district.
2. No budget committee member may receive any type of compensation from the district.
3. 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.

4. 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.

5. 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. The appointive members of a budget committee in a district that prepares a biennial budget shall be appointed to four-year terms. Budget Committee – DBEA 2-2 The terms shall be staggered so that as near as practicable, one-fourth of the terms of the appointive members expire each year.

6. 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.

Budget Committee Responsibilities

The following items explain the budget committee's responsibilities:

7. 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.
8. A majority of the constituted committee is required for passing an action item. Majority for a 14- member budget committee is 8. Therefore,

CORBETT SCHOOL DISTRICT
SCHOOL BOARD POLICIES

if only 8 members are present, a unanimous vote is needed for passing an action.

9. 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.

10. The budget committee may request any information used in the preparation of or for revising the budget document from the superintendent or business manager. 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.

11. 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.

Legal Reference(s);
ORS 174.130
ORS 192.610 – 192.695
ORS 294.305 – 294.565
ORS 433.835 – 433.875

Code: DBH
Adopted: 9/20/00
Revised/Readopted: 8/18/21
Orig. Code(s): DBH

BUDGET ADOPTION

After the public hearing on the budget and any modification of the budget deemed necessary as a result of that hearing, the Board will approve the resolutions to adopt and appropriate the budget. The Board will further determine, make and declare the ad valorem property tax amount or the 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 Oregon Revised Statute (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.

Legal Reference(s);
ORS Chapter 255
ORS 294.305 – 294.565
ORS 310.060
OAR 150-310-0020
ORS 328.542

Code: DBI
Adopted: 9/20/00
Revised/Readopted: 8/18/21
Orig. Code(s): DBI

BUDGET AMENDMENT

The budget estimates and proposed ad valorem property tax amounts 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 budget period to which the budget relates.

The amount of estimated expenditures for each fund 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 may 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.

Legal Reference(s);
ORS 294.456
ORS 294.471
ORS 294.473

CORBETT SCHOOL DISTRICT
SCHOOL BOARD POLICIES

Code: DBJ
Adopted: 10/16/97
Revised/Readopted: 8/18/21
Orig. Code(s): DBJ

Code: DBK
Adopted: 10/16/97
Revised/Readopted: 8/18/21
Orig. Code(s): DBK

BUDGET IMPLEMENTATION

The district budget becomes the financial plan of the district for the ensuing budget period when adopted by the Board.

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

Legal Reference(s);
ORS 294.305 – 294.565
ORS Chapter 310

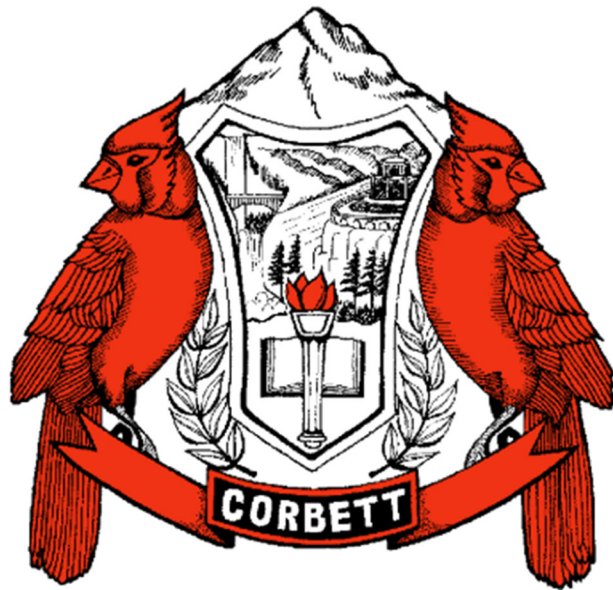
BUDGET TRANSFER AUTHORITY

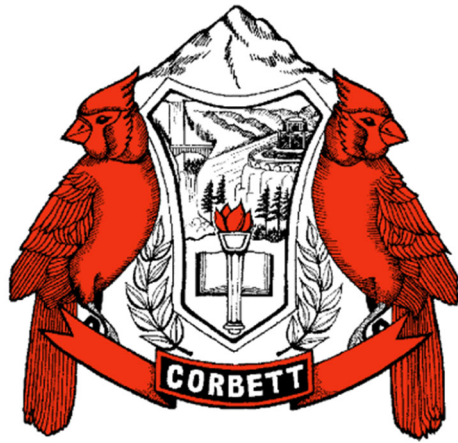
The annual budget is a financial plan which may be subject to change in response to circumstances or events occurring during the ensuing budget period. All appropriation transfers shall be authorized when completed by official resolution of the Board. The authorizing resolution must state: the need for the transfer; its purpose; and the amount of the transfer.

Transfers of general operating contingency appropriations, which in aggregate during a fiscal year or budget period exceed 15 percent of the total appropriations of the fund, may be made only after the adoption of a supplemental budget prepared for that purpose.

The superintendent has the authority to approve transfers between programs (i.e., elementary, middle school, high school) and or object codes (i.e., 100-salaries, 200-benefits, 300-purchasing service, 400- supplies) within the same appropriation.

Legal Reference(s);
ORS 294.463

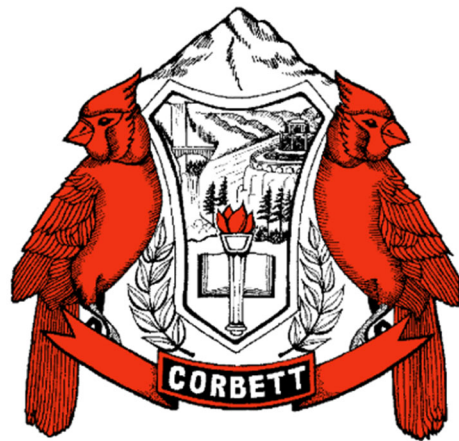




FINANCIAL SECTION

PROPOSED BUDGET

2025-2026

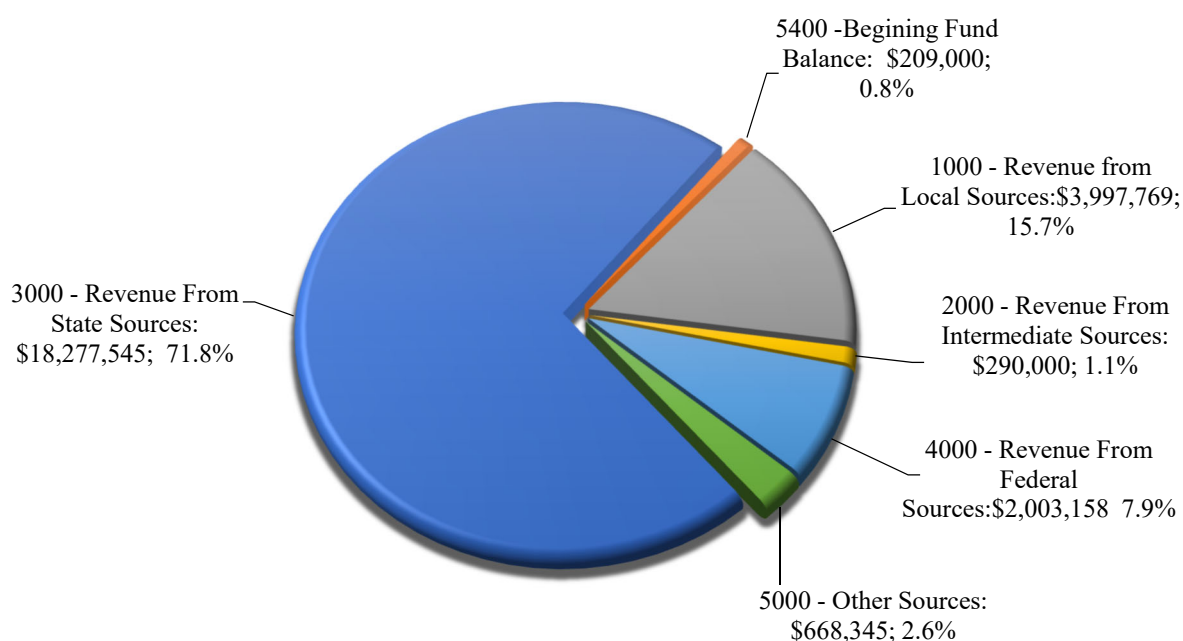


CORBETT SCHOOL DISTRICT FINANCIAL OVERVIEW

The Financial section contains detailed information on Corbett School District revenues and expenditures in the 2025-2026 budget. The initial part of this section is a summary of all funds. The remaining portion of this section includes more detail with narratives and financial reports for revenues and expenditures.

Revenue trends have improved as the State government has increased funding for education. The State School Fund (SSF) funding in the Governor's proposed 2025-2027 Budget is \$11.3 billion. Property tax-assessed values and collections continue to increase. The Board has also approved additional enrollment slots which increases funding over previous years.

Summary of Revenues & Resources
All Funds 2025-2026



Revenues & Resources

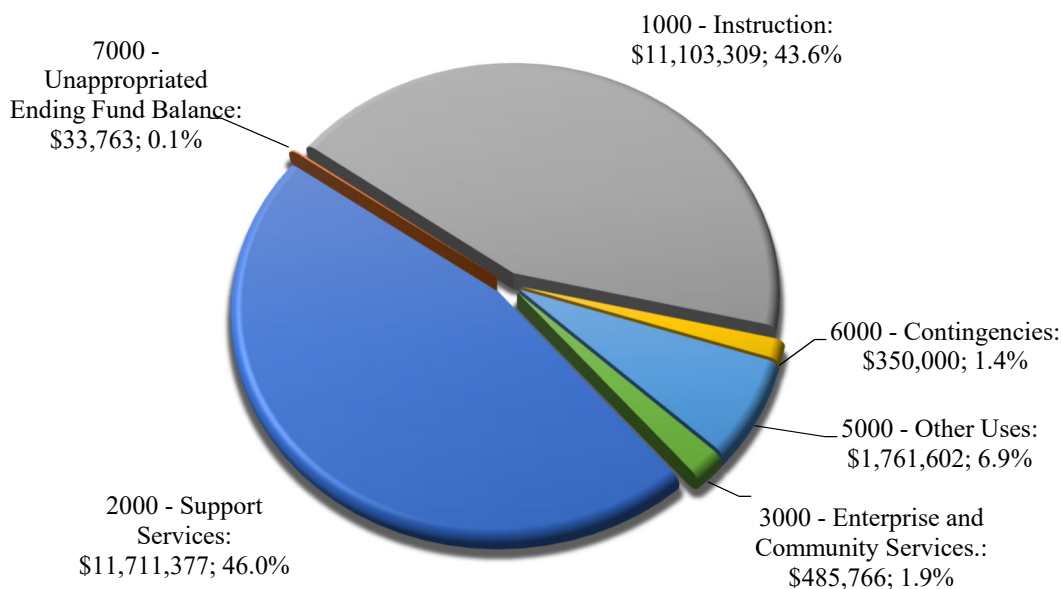
The 2025-2026 proposed budget revenues for all funds total \$25,445,817, an increase of \$5,393,191, or 26.90%, compared to the 2024-2025 adopted budget.

The 2025-2026 revenue budget includes federal, state, local, intermediate and beginning fund balance as sources. Other sources include inter-fund transfers.

The primary source of revenue for all funds is State Sources totaling \$18.28 million or 71.8% of all sources. Additional major sources of funding for the District are Local Sources (including property taxes) totaling \$4.0 million or 15.7% of overall 2025-2026 funding, Federal Sources of \$2.0 million or 7.9% of overall 2025-2026 funding. The Beginning fund balance is that portion of the budget carried forward from reserves and prior year savings and is projected to be \$209,000 or 0.8% of the overall 2025-2026 proposed resources.

CORBETT SCHOOL DISTRICT
FINANCIAL OVERVIEW

Summary of Expenditures
All Funds 2025-2026



Expenditures

In the 2025-2026 proposed budget expenditures for all funds have an increase of \$100,114 or 0.39%, compared to the 2024-2025 adopted budget.

Expenditures in all fund graphs are categorized by salaries, payroll-related costs, employee benefits, purchased services, supplies and materials, capital outlay, other objects, transfers, and reserves. Wages and benefits are the largest expense making up 58.4% for all funds. Support Services makes up 46.0% of the budget due to the expectation of receiving a seismic grant that is budget in the 2000 Support Service function for \$2.5 million.

CORBETT SCHOOL DISTRICT
REVENUE DESRIPTONS

This dimension permits the classification of revenue by source. The primary classification differentiates local, intermediate, State, and Federal revenue sources.

LOCAL REVENUE – 1000

1111 Current Year's Taxes

Property taxes are levied by a district on the assessed value of real property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1112 Prior Year's Taxes

Taxes collected for fiscal periods preceding the current year.

1114 Payments in Lieu of Property Taxes

Amounts received in lieu of property taxes, including tax court settlements

1311 Tuition From Individuals

Money received from individuals, private sources, or welfare agencies as tuition in regular day schools.

1321 Adult Tuition from Individuals

Money received from adult individuals for education provided by the district.

1400 Transportation Fees

Money received from individuals, private sources, welfare agencies, and other districts for transporting students to and from school and school activities.

1510 Interest on Investments

Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.

1610 Food Services - Daily Sales - Reimbursable Programs

Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the U.S. Department of Agriculture

1630 Special Functions

Money received from students, adults or organizations for the sale of food products and services is considered special functions

1710 Admissions

Revenue from patrons of a school-sponsored activity such as a concert or football game.

1740 Fees

Revenue from students for fees such as locker fees, towel fees, and equipment fees.

1800 Community Services Activities

Revenue from community services activities operated by a district

1910 Rentals

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

1920 Contributions, Donations, and General Fundraising From Private Sources

Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected

CORBETT SCHOOL DISTRICT
REVENUE DESCRIPTONS

**1940 Services Provided Other Local
Education Agencies**

Revenue from services provided by other districts, other than for tuition and transportation services. These services include data processing, purchasing, maintenance, cleaning, consulting, and guidance.

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

1970 Services Provided Other Funds
Services provided other funds, such as printing or data processing.

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

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

INTERMEDIATE REVENUE – 2000

2101 County School Funds
Revenue from the apportionment of the resources of the County School Fund.

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

2210 ESD Flow-Through Funds
Revenue received from the Educational Service District that is not referred to in other specific intermediate or other sources from an intermediate agency

STATE REVENUE – 3000

3101 State School Fund—General Support
Revenue is recorded as grants by the District from state funds which can be used for any legal purpose desired by the district without restrictions. ORS 327.006 to 327.013.

3102 State School Fund—School Lunch Match
That portion of the grant from the State School Fund which is earmarked by the district for the required matching of the Section 4 federal school lunch grant received by the district.

3103 Common School Fund
Revenue is recorded as grants by the District for state funds which can be used for any legal purpose desired by the District without restriction. ORS 327.403

3222 State School Fund (SSF) Transportation Equipment
Revenue is recorded as grants by the District for state funds which must be used for a categorical or specific purpose. ORS 327.033

3299 Other Restricted Grant-in-aid
Revenue is recorded as grants by the District from state funds which must be used for a categorical or specific purpose.

FEDERAL REVENUE – 4000

4300 Restricted Revenue Direct From the Federal Government
Revenues direct from the federal government as grants to the district which must be used for a categorical or specific 52 purpose.

CORBETT SCHOOL DISTRICT
REVENUE DESCRIPTIONS

4500 Restricted Revenue From the Federal Government Through the State

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4501 Restricted Revenue From the Federal Government Through the State - Breakfast

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4502 Restricted Revenue From the Federal Government Through the State - Lunch

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4503 Restricted Revenue From the Federal Government Through the State - Milk

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4504 Restricted Revenue From the Federal Government Through the State – Summer Admin

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4505 Restricted Revenue From the Federal Government Through the State – National Summer

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies

Revenues from the federal government through an intermediate agency.

4801 Federal Forest Fees

Payments made out of general revenues by the federal government unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately-owned property or other tax bases. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately-owned property due to action by the federal government unit. ORS 294.060

4900 Revenue for/on Behalf of the District

Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies. It includes a contribution of fixed assets by a federal governmental unit to the district and foods donated by the federal government to the district.

OTHER REVENUE – 5000

5110 Bond Proceeds

Receipts of proceeds from the sale of bonds.

5160 Lease Purchase Receipts

5200 Interfund Transfers

Revenue earned or received from another fund that will not be repaid.

CORBETT SCHOOL DISTRICT
REVENUE DESCRIPTORS

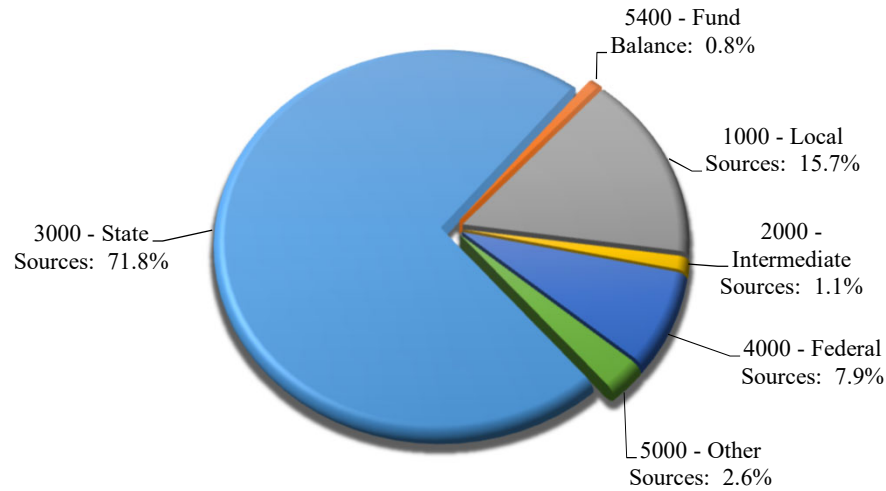
**5300 Sale of or Compensation for Loss of
Fixed Assets**

Revenue from the sale of school property
or compensation for the sale or loss of
fixed assets.

5400 Resources—Beginning Fund Balance



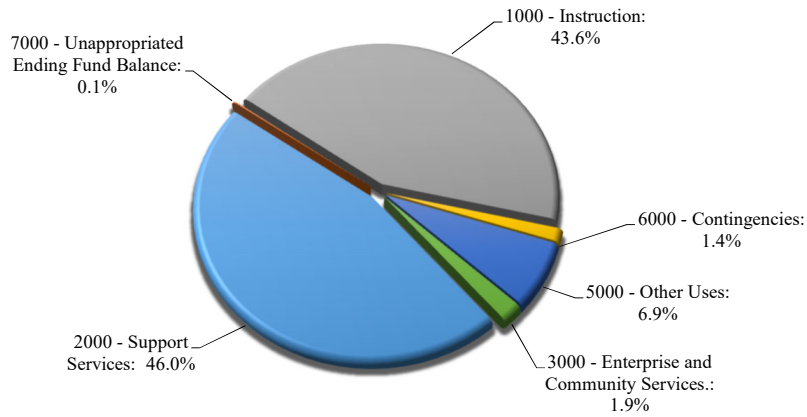
CORBETT SCHOOL DISTRICT
ALL FUNDS SUMMARY
RESOURCES BY SOURCE



2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	ALL FUNDS SUMMARY RESOURCES BY SOURCE	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
2,853,041	3,213,327	3,938,587	3,473,091	1000 - Local Sources	3,997,769	-	-
200,128	202,118	424,430	201,200	2000 - Intermediate Sources	290,000	-	-
12,021,571	14,654,031	13,764,496	13,696,813	3000 - State Sources	18,277,545	-	-
1,096,159	706,452	1,630,053	1,537,024	4000 - Federal Sources	2,003,158	-	-
365,942	483,023	937,843	121,268	5000 - Other Sources	668,345	-	-
5,271,608	4,882,031	3,554,927	1,023,230	5400 - Fund Balance	209,000	-	-
21,808,450	24,140,982	24,250,336	20,052,626	Total:	25,445,817	-	-

Note: Accounted for using the modified accrual method of accounting.

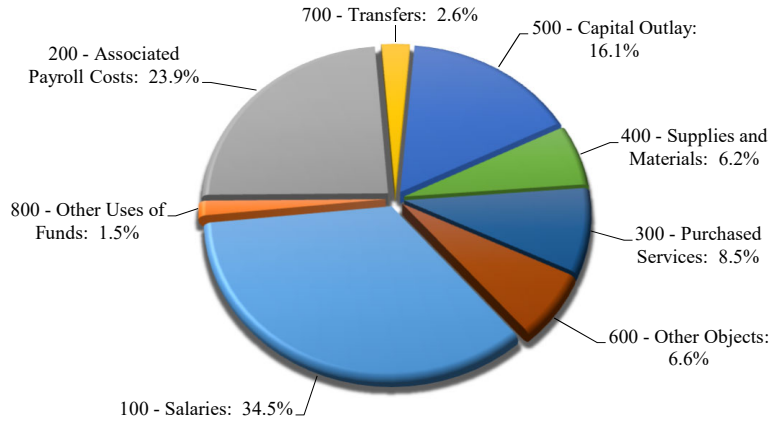
CORBETT SCHOOL DISTRICT
ALL FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2021/22	2022/23	2023/24	2024/25	2024/25	ALL FUNDS SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR FUNCTION	Proposed	Approved	Adopted	FTE
9,800,970	10,423,795	10,603,664	10,194,495	90.94	1000 - Instruction	11,103,309	-	-	74.76
5,303,626	5,856,415	8,052,611	7,310,177	31.48	2000 - Support Services	11,711,377	-	-	36.55
466,595	479,499	410,061	393,268	1.58	3000 - Enterprise and Community Services	485,766	-	-	2.03
471,281	3,299,122	4,314,961	20,000	-	4000 - Facilities Acquisition and Construction	-	-	-	-
858,946	731,856	857,207	891,668	-	5000 - Other Uses	1,761,602	-	-	-
-	-	-	213,144	-	6000 - Contingencies	350,000	-	-	-
4,907,032	3,350,295	11,832	1,029,874	-	7000 - Unappropriated Ending Fund Balance	33,763	-	-	-
21,808,450	24,140,982	24,250,336	20,052,626	124.00	Total:	25,445,817	-	-	113.34

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
ALL FUNDS SUMMARY
REQUIREMENTS BY MAJOR OBJECT



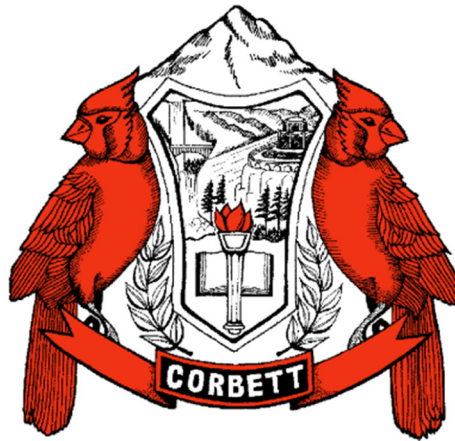
2021/22	2022/23	2023/24	2024/25	2024/2	ALL FUNDS SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	Adopted	FTE
7,790,635	8,359,598	9,092,350	9,469,697	124.00	100 - Salaries	8,769,173	-	-	113.34
4,558,749	5,011,689	5,756,724	4,863,968	-	200 - Associated Payroll Costs	6,074,814	-	-	-
1,662,828	2,012,625	2,555,481	1,439,575	-	300 - Purchased Services	2,169,858	-	-	-
1,057,934	1,003,401	1,109,270	1,744,119	-	400 - Supplies and Materials	1,585,300	-	-	-
647,397	3,364,202	4,437,457	-	-	500 - Capital Outlay	4,108,899	-	-	-
972,831	985,832	1,272,222	1,170,981	-	600 - Other Objects	1,685,665	-	-	-
211,044	53,340	15,000	121,268	-	700 - Transfers	668,345	-	-	-
4,907,032	3,350,295	11,832	1,243,018	-	800 - Other Uses of Funds	383,763	-	-	-
21,808,450	24,140,982	24,250,336	20,052,626	124.00	Total:	25,445,817	-	-	113.34

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
SCHEDULE OF TRANSFERS

From	To	Amount	Explanation
General Fund	Capital Project Fund	250,000	Support of Capital Improvements
General Fund	Special Funds	318,345	Food Service State required matching
General Fund	Special Funds	100,000	Risk Management Reserve

Total		<u>668,345</u>	
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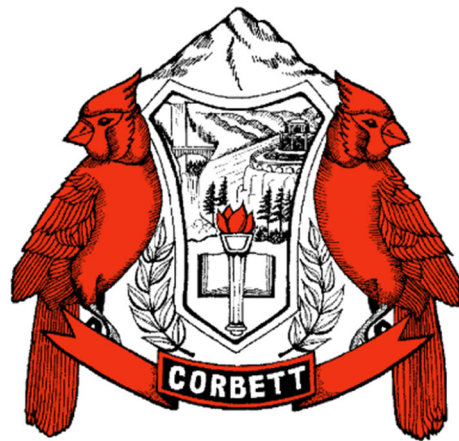


GENERAL FUND

PROPOSED BUDGET

2025-2026

Accounts for revenues and expenditures for instructional programs, daily operations of schools and general functions of the school district. The revenues primarily come from State School Fund and Property Taxes. Accounted for using the modified accrual method of accounting.



CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

Functions describe the type of activity program that is carried out. The five major functional areas are: 1000- Instruction, 2000- Support Services, 3000- Enterprise and Community Services, 4000- Facilities Acquisition and Construction, and 5000- Other Uses. Functions in the 6000 functional area are for budget purposes only. The functions associated with these areas are presented below. Specific costs associated with each function can be found on the corresponding fund financial pages. The Baker School District does not have 4000- Facilities Acquisition and Construction in the General Fund.

1000- Instruction - Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

1111 Elementary, K-5 or K-6

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics are considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

1112 Intermediate, 4-6

Retired function, now rolled into 1111

1121 Middle/Junior High Programs

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics are considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years

1131 High School Programs

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

1132 High School Extracurricular

School-sponsored activities, under the guidance and supervision of district staff, are designed to provide students with such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech, and debate

1140 Pre-kindergarten Programs

Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

1210 Programs for the Talented and Gifted

Special learning experiences for students identified as gifted or talented.

CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

1220 Restrictive Programs for Students with Disabilities

Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms, and Functional Living Skills

1250 Less Restrictive Programs for Students with Disabilities

Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

1260 Treatment and Habilitation

Services designed to address a child's developmental deficits in sensory, motor, communication, self-help, and socialization areas. May be used for birth to 5 (pre-K) special education.

1271 Remediation

Instructional activities designed to improve the achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School, and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-

out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student performance to meet state standards. Also, use for instructional expenses related to historically underserved students.

1282 Private Alternative Programs

Alternative learning experiences provided by private contractors.

1283 District Alternative Programs

Alternative learning experiences provided by the school district.

1289 Other Alternative Programs

Other alternative learning experiences that cannot be classified above.

1291 English Language Learner (ELL)

As per ORS 336.079, instructional activities for ELL students used in the acquisition of the English language.

1299 Other Programs

students for a new or different career; develop skills and appreciation for special interest; or enrich the aesthetic qualities of life.

1400 Summer School Programs

Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year

CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

Support Services – 2000 Support services are those services that 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.

2113 Social Work Services

Activities such as investigating and diagnosing student problems; casework and group work for students and parents; interpretation of student problems for other staff members; advocacy for change in circumstances surrounding the individual student which are related to the student's school problem(s)

2114 Student Accounting Services

Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

2115 Student Safety

Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety.

2120 Guidance Services

Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students

2130 Health Services

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

2140 Psychological Services

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation 60 and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

2150 Speech Pathology and Audiology Services

Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2160 Other Student Treatment Services

Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

2190 Service Direction, Student Support Services

Activities concerned with the direction and management of student support services; e.g., special education, ELL, and at-risk programs.

2210 Improvement of Instruction Services

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

<p>2219 Other Improvement of Instruction Services Activities for improving instruction other than those classified above.</p>	<p>personnel and materials in the office of the chief executive officer.</p>
<p>2220 Educational Media Services Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, online, and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.</p>	<p>2410 Office of the Principal Services Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district.</p>
<p>2230 Assessment and Testing Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.</p>	<p>2490 Other Support Services-School Administration Other school administration services which cannot be recorded under the preceding functions.</p>
<p>2240 Instructional Staff Development Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other 62 activities designed to improve teacher performance.</p>	<p>2520 Fiscal Services Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.</p>
<p>2310 Board of Education Services Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy-making. Use this function to record legal services.</p>	<p>2529 Other Fiscal Services Fiscal services which cannot be classified under the preceding functions. Including unemployment.</p>
<p>2321 Office of the Superintendent Services Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district. This function area includes all</p>	<p>2541 Service Area Direction Activities of directing and managing the operation and maintenance of the school plant facilities.</p>
	<p>2542 Care and Upkeep of Buildings Services Activities concerned with keeping a physical plant clean and ready for daily use. Included are: Operating the heating, lighting, and ventilating systems; and rental and lease of buildings</p>

CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

2543 Care and Upkeep of Grounds Services
Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

2544 Maintenance
Expenditures for activities concerned with the maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

2545 Transportation Repairs & Maintenance
Function used by the district to track expenses related to facilities and grounds vehicles.

2546 Security Services
Activities concerned with maintaining the security and safety of school property.

2549 Other Operation and Maintenance of Plant Services
Operation and maintenance of plant activities which cannot be classified under the preceding functions.

2551 Service Area Direction
Activities pertaining to directing and managing student transportation services.

2552 Vehicle Operation Services
Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included.

2554 District-wide Maintenance
Function used by the District to track maintenance projects that span more than one building or area.

2559 Other Student Transportation Services
Student transportation services

which cannot be classified under the preceding functions.

2570 Internal Services
Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.

2610 Direction of Central Support Services
Activities concerned with directing and managing the central support services as a group.

2620 Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services
Activities, on a system-wide basis, are associated with conducting and managing programs of planning, research, development, evaluation, and grant writing for a district.

2626 Grant Writing
Activities concerned with seeking, writing, and submitting grants for the district.

2630 Information Services
Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, various news media, or personal contact.

2640 Staff Services
Activities concerned with maintaining an efficient staff for the district include such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of fingerprinting employees under this function.

CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

2660 Technology Services

Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications

costs like telephones. Use for major administrative technology expenditures well as repair of administrative technology, and central networking.

Enterprise and Community Services 3000 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.

3110 Service Area Direction

Activities of directing and managing food services.

3390 Other Community Services

Services provided to the community which cannot be classified above. College scholarship expenditures are recorded here.

3300 Community Services

Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare 68 activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also, use for non-instructional expenses related to historically underserved students.

3500 Custody and Care of Children Services

Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or childcare centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.

Other Uses 5000 Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund, and apportionment of funds by ESD

5100 Debt Service

The servicing of the debt of a district. Categories of debt service are listed under objects.

5200 Transfers of Funds

These are transactions which withdraw money from one fund and place it in another without recourse.

CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

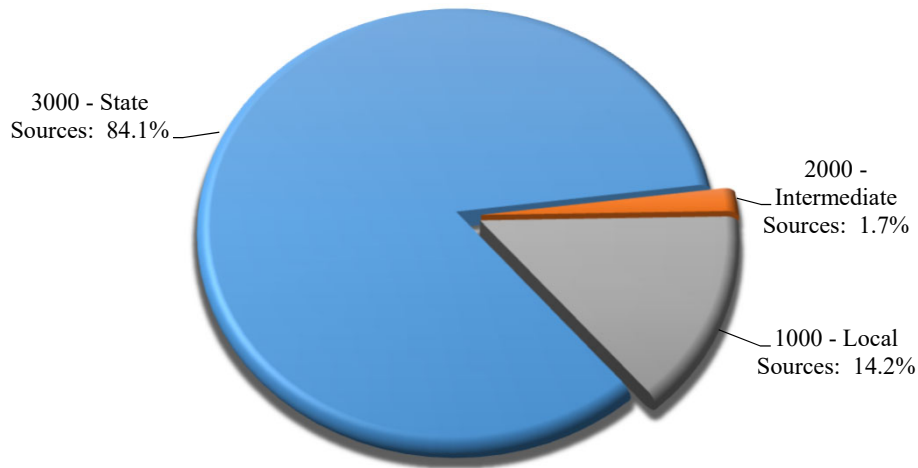
Contingencies (for Budget Only) 6000 Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

6110 Operating Contingency

Budgeted amount to be transferred by school board resolution to the proper expenditure code.

Unappropriated Ending Fund Balance 7000 An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

**CORBETT SCHOOL DISTRICT
GENERAL FUND SUMMARY
RESOURCES BY SOURCE**



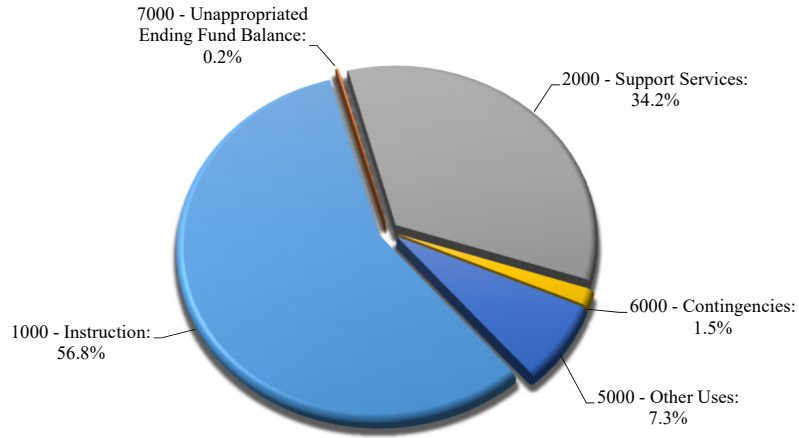
2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	GENERAL FUND SUMMARY RESOURCES BY SOURCE	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
2,337,794	2,499,349	3,141,343	2,563,146	1000 - Local Sources	2,358,798	-	-
200,128	201,787	424,048	201,200	2000 - Intermediate Sources	290,000	-	-
10,521,025	11,055,804	12,142,760	12,702,813	3000 - State Sources	13,982,257	-	-
83,406	77,471	90,405	92,541	4000 - Federal Sources	-	-	-
154,898	-	937,843	-	5000 - Other Sources	-	-	-
2,251,426	1,305,723	53,545	872,694	5400 - Fund Balance	-	-	-
15,548,677	15,140,134	16,789,944	16,432,394	Total:	16,631,055	-	-

Note: Accounted for using the modified accrual method of accounting.

**CORBETT SCHOOL DISTRICT
GENERAL FUND
RESOURCES**

2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	GENERAL FUND RESOURCES	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
1000 - Local Sources							
1,971,927	2,025,664	2,033,930	2,062,000	1111 - Current Year Taxes	2,118,000	-	-
18,131	18,999	17,343	-	1112 - Prior Years Taxes	20,000	-	-
510	2,716	5,940	7,000	1190 - Penalties & Interest On Taxes	1,000	-	-
102,730	128,479	-	-	1311 - Tuition: Individual	-	-	-
23,101	110,750	52,030	20,000	1510 - Interest On Investments	52,000	-	-
-	1,900	70,735	70,885	1740 - Athletic Fees	-	-	-
1,035	10,574	-	5,000	1790 - Extracurricular Fees	-	-	-
685	75	1,660	1,000	1910 - Rentals	-	-	-
18,420	(5,112)	351	35,000	1920 - Private Sources Contributions	-	-	-
26,400	-	-	-	1941 - Service Provided Other Leas	-	-	-
3,463	-	124,812	210,709	1960 - Recovery Prior YRS Expenditure	-	-	-
-	-	37,833	-	1980 - Fees Charged to Grants	167,798	-	-
147,423	205,304	696,710	151,552	1990 - Miscellaneous Revenue	-	-	-
-	-	100,000	-	1991 - Insurance Recoveries	-	-	-
23,968	-	-	-	1992 - Medicaid Admin Claiming	-	-	-
2,337,794	2,499,349	3,141,343	2,563,146	Total Object:	2,358,798	-	-
2000 - Intermediate Sources							
128	-	618	700	2101 - County School Funds	-	-	-
-	1,787	1,723	-	2199 - Other Intermediate Sources	-	-	-
-	-	-	500	2204 - Use Object 1992 for Mac	-	-	-
200,000	200,000	421,708	200,000	2990 - ESD Transit Funds	290,000	-	-
200,128	201,787	424,048	201,200	Total Object:	290,000	-	-
3000 - State Sources							
9,805,280	9,980,478	11,049,723	11,985,569	3101 - State School Fund: Gen Support	13,838,257	-	-
-	(2,915)	(1,582)	-	3102 - State School Fund: Lunch Match	-	-	-
66,685	143,204	144,304	144,304	3103 - Common School Fund	144,000	-	-
(43,577)	87,589	308,648	-	3110 - State School Fund: Adjustment	-	-	-
692,638	847,447	641,666	572,940	3299 - OTH Restricted Grants In Aid	-	-	-
10,521,025	11,055,804	12,142,760	12,702,813	Total Object:	13,982,257	-	-
4000 - Federal Sources							
44,932	(1,318)	-	-	4100 - Unrestricted Federal Revenue	-	-	-
-	6,727	-	-	4202 - Medicaid SBHS Reimbursement	-	-	-
38,475	72,062	90,405	92,541	4500 - Restricted Pass-Thru State	-	-	-
83,406	77,471	90,405	92,541	Total Object:	-	-	-
5000 - Other Sources							
-	-	922,843	-	5110 - Bond Proceeds	-	-	-
129,898	-	-	-	5160 - Lease Purchase Receipts	-	-	-
-	-	15,000	-	5211 - From Debt Service	-	-	-
25,000	-	-	-	5220 - From Energy Projects Fund	-	-	-
154,898	-	937,843	-	Total Object:	-	-	-
5400 - Fund Balance							
2,251,426	1,305,723	53,545	872,694	5400 - Beginning Fund Balance	-	-	-
2,251,426	1,305,723	53,545	872,694	Total Object:	-	-	-
15,548,677	15,140,134	16,789,944	16,432,394	Total:	16,631,055	-	-

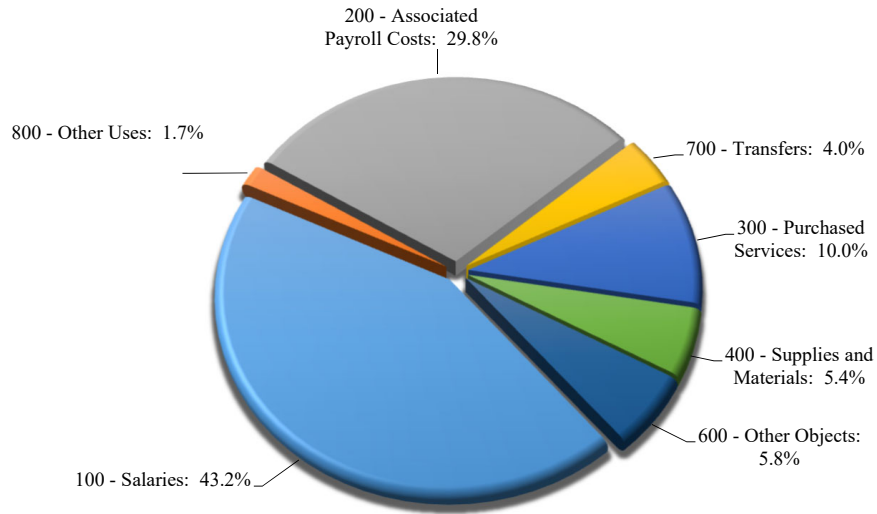
**CORBETT SCHOOL DISTRICT
GENERAL FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND SUMMARY		2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR FUNCTION		Proposed	Approved	Adopted	FTE
8,751,354	8,814,332	9,225,867	8,947,848	66.70	1000 - Instruction		9,449,900	-	-	65.31
5,072,174	5,454,489	7,024,012	6,096,428	29.05	2000 - Support Services		5,687,751	-	-	27.07
118,846	129,228	11,431	6,000	-	3000 - Enterprise and Community Services		-	-	-	-
5,880	-	426,181	-	-	4000 - Facilities Acquisition and Construction		-	-	-	-
294,700	306,637	321,515	355,593	-	5000 - Other Uses		1,209,641	-	-	-
-	-	-	213,144	-	6000 - Contingencies		250,000	-	-	-
1,305,724	435,447	(219,063)	813,381	-	7000 - Unappropriated Ending Fund Balance		33,763	-	-	-
15,548,677	15,140,134	16,789,944	16,432,394	95.75	Total:		16,631,055	-	-	92.38

Note: Accounted for using the modified accrual method of accounting.

**CORBETT SCHOOL DISTRICT
GENERAL FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT**



2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE		Proposed	Approved	Adopted	FTE
7,011,041	7,185,099	7,545,578	8,060,501	95.75	100 - Salaries	7,187,018	-	-	92.38
4,139,354	4,496,958	5,061,473	4,250,017	-	200 - Associated Payroll Costs	4,960,592	-	-	-
1,639,539	1,696,210	2,421,898	1,363,843	-	300 - Purchased Services	1,662,670	-	-	-
671,068	648,896	720,344	978,834	-	400 - Supplies and Materials	904,761	-	-	-
168,419	65,080	548,678	-	-	500 - Capital Outlay	-	-	-	-
596,335	559,104	711,037	631,406	-	600 - Other Objects	963,906	-	-	-
17,197	53,340	-	121,268	-	700 - Transfers	668,345	-	-	-
1,305,724	435,447	(219,063)	1,026,525	-	800 - Other Uses	283,763	-	-	-
15,548,677	15,140,134	16,789,944	16,432,394	95.75	Total:	16,631,055	-	-	92.38

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
1100 - Inst Reg Prog									
-	-	51,083	-	-	111 - Licensed Salaries	-	-	-	-
-	-	18,426	-	-	112 - Classified Salaries	-	-	-	-
-	24,000	-	-	-	116 - Retirement Stipend	-	-	-	-
27,259	59,308	5,535	25,000	-	121 - Substitute: Licensed	-	-	-	-
3,452	14,468	877	25,000	-	122 - Substitute: Classified	-	-	-	-
-	-	2,206	-	-	124 - Temporary: Classified	-	-	-	-
20,129	46,448	9,458	-	-	130 - Additional Salary	-	-	-	-
4,105	15,838	16,833	-	-	211 - Public Employees Retire System	-	-	-	-
47	-	298	-	-	212 - PERS Employee Contribution	-	-	-	-
3,889	11,024	6,262	-	-	220 - Social Security Administration	-	-	-	-
26	43	25	-	-	231 - Worker's Compensation	-	-	-	-
-	11,108	9,847	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	444	-	-	252 - Oregon Paid Family Medical	-	-	-	-
247,798	-	-	-	-	290 - Benefit Adjustments	-	-	-	-
258	-	-	-	-	640 - Dues and Fees	-	-	-	-
306,965	182,236	121,294	50,000	-	Total Function:	-	-	-	-
1111 - Elementary K-6									
1,491,070	1,553,016	1,603,002	1,620,489	20.68	111 - Licensed Salaries	1,811,050	-	-	22.38
67,806	41,307	74,629	83,406	2.31	112 - Classified Salaries	93,083	-	-	2.31
-	(207)	-	-	-	113 - Administrator Salaries	-	-	-	-
81,073	60,471	141,906	70,000	-	121 - Substitute: Licensed	-	-	-	-
13,598	9,564	52,537	20,000	-	122 - Substitute: Classified	-	-	-	-
523	798	1,088	-	-	124 - Temporary: Classified	-	-	-	-
32,180	30,296	38,162	50	-	130 - Additional Salary	50,000	-	-	-
737	7,574	4,797	-	-	131 - Extra Period Salary	-	-	-	-
436,413	439,830	452,120	435,264	-	211 - Public Employees Retire System	513,492	-	-	-
5,508	5,357	5,605	5,567	-	212 - PERS Employee Contribution	3,000	-	-	-
129,338	129,958	130,786	130,352	-	220 - Social Security Administration	153,317	-	-	-
380	340	317	-	-	231 - Worker's Compensation	7,756	-	-	-
290,167	361,288	542,735	332,824	-	240 - Contractual Employee Benefits	513,454	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	130,156	-	-	-
-	-	10,280	-	-	252 - Oregon Paid Family Medical	8,016	-	-	-
2,996	4,217	14,593	3,000	-	311 - Instruction Services	-	-	-	-
16,010	8,259	1,287	10,000	-	312 - Instructional Prog Improvement	-	-	-	-
2,847	-	1,869	-	-	313 - Student Services	-	-	-	-
-	-	-	-	-	314 - EduStaff Subs	175,000	-	-	-
6,325	6,500	6,700	2,500	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
680	-	-	-	-	321 - Cleaning Services	-	-	-	-
-	962	2,331	-	-	322 - Repairs & Maintenance Services	500	-	-	-
-	304	-	-	-	329 - Other Property Services	-	-	-	-
1,297	2,751	948	2,800	-	340 - Travel	4,000	-	-	-
818	1,212	389	-	-	353 - Postage	-	-	-	-
-	499	-	-	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
58,111	59,147	55,598	112,940	-	410 - Consumable Supply & Materials	55,975	-	-	-
13,815	3,441	11,408	2,000	-	420 - Textbooks	38,000	-	-	-
635	128	84	500	-	430 - Library Books	-	-	-	-
199	-	-	-	-	440 - Periodicals	-	-	-	-
4,417	750	3,178	3,050	-	460 - Non-Consumable Items	5,657	-	-	-
-	1,615	2,677	-	-	470 - Computer Software	8,000	-	-	-
8,820	-	-	-	-	480 - Computer Hardware	-	-	-	-
(360)	534	155	1,200	-	640 - Dues and Fees	-	-	-	-
2,665,403	2,729,909	3,159,181	2,835,942	22.99	Total Function:	3,570,456	-	-	24.69
1113 - K-6 Extra-Curr									
-	-	50	-	-	640 - Dues and Fees	-	-	-	-
-	-	50	-	-	Total Function:	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
1121 - 7-8 Programs									
727,412	809,068	786,339	832,384	10.65	111 - Licensed Salaries	741,977	-	-	8.78
36,486	-	-	-	-	112 - Classified Salaries	-	-	-	-
-	(120)	-	-	-	113 - Administrator Salaries	-	-	-	-
14,523	18,274	15,696	20,000	-	121 - Substitute: Licensed	-	-	-	-
-	-	1,012	-	-	122 - Substitute: Classified	-	-	-	-
11,817	24,105	15,833	-	-	130 - Additional Salary	50,000	-	-	-
64,737	51,542	-	-	-	131 - Extra Period Salary	-	-	-	-
230,426	243,002	198,268	193,268	-	211 - Public Employees Retire System	199,031	-	-	-
103	-	-	-	-	212 - PERS Employee Contribution	3,000	-	-	-
65,563	69,195	61,413	63,677	-	220 - Social Security Administration	64,412	-	-	-
157	156	143	-	-	231 - Worker's Compensation	3,336	-	-	-
124,289	136,143	184,806	125,960	-	240 - Contractual Employee Benefits	182,589	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	45,656	-	-	-
-	-	4,742	-	-	252 - Oregon Paid Family Medical	3,369	-	-	-
9	6,435	6,615	5,700	-	311 - Instruction Services	-	-	-	-
825	1,898	99	5,000	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	-	-	-	314 - EduStaff Subs	75,000	-	-	-
-	200	-	-	-	319 - Othr Instr Prof/Tech Services	5,000	-	-	-
3,325	3,263	250	-	-	322 - Repairs & Maintenance Services	3,000	-	-	-
251	-	-	-	-	331 - Reimbursable Student Transport	-	-	-	-
-	42	546	2,780	-	340 - Travel	4,000	-	-	-
404	617	-	-	-	353 - Postage	-	-	-	-
-	250	-	-	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
13,585	17,894	13,585	30,180	-	410 - Consumable Supply & Materials	29,000	-	-	-
4,387	2,800	1,135	-	-	420 - Textbooks	5,000	-	-	-
2,043	109	111	1,530	-	430 - Library Books	949	-	-	-
198	-	-	200	-	440 - Periodicals	-	-	-	-
18	-	-	-	-	450 - Food	-	-	-	-
4,735	750	221	-	-	460 - Non-Consumable Items	5,000	-	-	-
-	1,117	144	-	-	470 - Computer Software	-	-	-	-
-	31	162	550	-	640 - Dues and Fees	-	-	-	-
1,305,293	1,386,770	1,291,121	1,281,229	10.65	Total Function:	1,420,319	-	-	8.78
1122 - 7-8 Extra-Curr									
-	35,985	39,157	41,797	-	111 - Licensed Salaries	-	-	-	-
-	-	14,342	-	-	112 - Classified Salaries	-	-	-	-
4,800	-	-	-	-	116 - Retirement Stipend	-	-	-	-
-	938	-	-	-	121 - Substitute: Licensed	-	-	-	-
-	1,476	430	191,011	-	130 - Additional Salary	34,842	-	-	-
13,117	45,617	53,989	-	-	131 - Extra Period Salary	-	-	-	-
3,487	13,802	15,776	58,272	-	211 - Public Employees Retire System	-	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	(600)	-	-	-
1,371	6,412	8,225	17,810	-	220 - Social Security Administration	(1,518)	-	-	-
1	10	17	-	-	231 - Worker's Compensation	(52)	-	-	-
1,545	9,967	6,722	1,729	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	541	-	-	252 - Oregon Paid Family Medical	139	-	-	-
-	750	-	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
1,303	(100)	2,841	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
-	-	500	-	-	324 - Rentals	-	-	-	-
2,179	-	3,276	1,000	-	340 - Travel	-	-	-	-
30	-	-	-	-	355 - Printing and Binding	-	-	-	-
515	(8)	782	-	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
2,002	5,203	2,001	-	-	410 - Consumable Supply & Materials	-	-	-	-
157	20	-	-	-	450 - Food	-	-	-	-
518	151	181	1,000	-	640 - Dues and Fees	-	-	-	-
31,023	120,220	148,779	312,619	-	Total Function:	32,811	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
1131 - High School									
937,850	998,362	994,662	1,186,628	13.35	111 - Licensed Salaries	1,210,875	-	-	14.72
5,383	-	5,393	-	-	112 - Classified Salaries	-	-	-	-
-	(2,805)	-	-	-	113 - Administrator Salaries	-	-	-	-
19,200	-	-	-	-	116 - Retirement Stipend	-	-	-	-
12,867	15,783	33,759	50,000	-	121 - Substitute: Licensed	-	-	-	-
441	-	190	-	-	122 - Substitute: Classified	-	-	-	-
23,143	30,187	11,396	-	-	130 - Additional Salary	-	-	-	-
80,562	83,294	-	-	-	131 - Extra Period Salary	-	-	-	-
266,045	304,748	263,406	302,438	-	211 - Public Employees Retire System	302,701	-	-	-
55	-	-	-	-	212 - PERS Employee Contribution	-	-	-	-
84,980	86,073	77,461	87,050	-	220 - Social Security Administration	100,283	-	-	-
216	200	179	-	-	231 - Worker's Compensation	5,120	-	-	-
169,629	197,083	182,217	136,746	-	240 - Contractual Employee Benefits	306,025	-	-	-
-	-	-	9,178	-	241 - Health Reimb Arrangement	76,521	-	-	-
-	-	5,946	-	-	252 - Oregon Paid Family Medical	5,244	-	-	-
6,837	11,937	8,893	-	-	311 - Instruction Services	3,300	-	-	-
220	1,521	147	5,000	-	312 - Instructional Prog Improvement	100	-	-	-
609	685	682	-	-	313 - Student Services	-	-	-	-
-	-	-	-	-	314 - EduStaff Subs	50,000	-	-	-
-	4,230	-	-	-	318 - Prof Imprvmt- Non-Instr Staff	700	-	-	-
787	243	450	-	-	319 - Othr Instr Prof/Tech Services	1,000	-	-	-
2,186	3,263	135	-	-	322 - Repairs & Maintenance Services	2,000	-	-	-
4,590	-	-	-	-	329 - Other Property Services	-	-	-	-
4,140	17,896	1,140	11,500	-	340 - Travel	500	-	-	-
404	408	-	-	-	353 - Postage	-	-	-	-
1,779	57,815	66,270	-	-	371 - Tuition: In State	-	-	-	-
174	550	-	-	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
31,456	37,574	36,018	30,950	-	410 - Consumable Supply & Materials	31,000	-	-	-
7,150	4,571	2,950	-	-	420 - Textbooks	1,500	-	-	-
1,436	191	592	400	-	430 - Library Books	-	-	-	-
-	246	330	-	-	440 - Periodicals	-	-	-	-
23,937	7,398	3,210	2,550	-	460 - Non-Consumable Items	5,850	-	-	-
1,843	2,741	143	1,000	-	470 - Computer Software	2,200	-	-	-
-	869	149	-	-	480 - Computer Hardware	-	-	-	-
570	1,187	2,661	1,000	-	640 - Dues and Fees	750	-	-	-
1,688,488	1,866,249	1,698,380	1,824,440	13.35	Total Function:	2,105,669	-	-	14.72
1132 - HS Extra-Curr									
-	35,985	39,158	41,797	1.00	111 - Licensed Salaries	46,498	-	-	0.50
-	-	30,394	-	-	112 - Classified Salaries	-	-	-	-
-	(19)	-	-	-	113 - Administrator Salaries	-	-	-	-
-	589	305	-	-	114 - Managerial - Confidential	-	-	-	-
-	938	-	-	-	121 - Substitute: Licensed	-	-	-	-
37,696	36,337	38,151	35,790	-	124 - Temporary: Classified	-	-	-	-
5,358	11,606	14,122	82,470	-	130 - Additional Salary	175,000	-	-	-
53,331	167,932	164,520	-	-	131 - Extra Period Salary	-	-	-	-
16,225	36,295	36,414	36,565	-	211 - Public Employees Retire System	17,593	-	-	-
-	35	18	-	-	212 - PERS Employee Contribution	1,829	-	-	-
7,353	19,872	21,909	11,096	-	220 - Social Security Administration	20,279	-	-	-
40	53	62	-	-	231 - Worker's Compensation	543	-	-	-
5,544	16,627	17,825	8,707	-	240 - Contractual Employee Benefits	10,398	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	2,600	-	-	-
-	-	1,194	-	-	252 - Oregon Paid Family Medical	1,061	-	-	-
-	-	30	-	-	311 - Instruction Services	-	-	-	-
-	-	994	-	-	313 - Student Services	-	-	-	-
-	2,886	45	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
156,632	10,803	17,868	10,000	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
3,936	6,471	5,902	2,000	-	321 - Cleaning Services	5,000	-	-	-
1,516	(13,000)	1,767	-	-	322 - Repairs & Maintenance Services	-	-	-	-
58	3,876	465	2,000	-	324 - Rentals	-	-	-	-
-	4,947	-	-	-	325 - Electricity	-	-	-	-
2,187	4,162	8,150	1,000	-	340 - Travel	6,000	-	-	-
241	(1,020)	12,625	-	-	389 - Other Non-Inst Prof/Tech Svcs	30,000	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
33,206	51,017	56,878	11,250	-	410 - Consumable Supply & Materials	25,100	-	-	-
635	2,542	442	-	-	450 - Food	-	-	-	-
-	-	-	5,800	-	460 - Non-Consumable Items	-	-	-	-
-	800	-	-	-	470 - Computer Software	-	-	-	-
993	314	-	-	-	480 - Computer Hardware	-	-	-	-
6,883	19,840	11,450	10,000	-	640 - Dues and Fees	15,000	-	-	-
331,833	419,889	480,689	258,475	1.00	Total Function:	356,901	-	-	0.50
1140 - Pre-K Programs									
2,427	2,589	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
223	-	-	-	-	460 - Non-Consumable Items	-	-	-	-
-	1,670	-	-	-	530 - Improvements Other Than Bldgs	-	-	-	-
2,650	4,259	-	-	-	Total Function:	-	-	-	-
1220 - Restrict SPED									
-	-	(13,578)	-	-	111 - Licensed Salaries	-	-	-	-
30,330	25,646	72,933	30,378	0.91	112 - Classified Salaries	-	-	-	-
-	513	-	-	-	121 - Substitute: Licensed	-	-	-	-
279	336	-	-	-	122 - Substitute: Classified	-	-	-	-
1,780	1,535	1,615	-	-	130 - Additional Salary	-	-	-	-
8,535	7,361	8,923	7,604	-	211 - Public Employees Retire System	-	-	-	-
2,478	2,026	4,437	2,324	-	220 - Social Security Administration	-	-	-	-
16	11	15	-	-	231 - Worker's Compensation	-	-	-	-
13,780	16,732	37,236	18,973	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	287	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	-	524	-	-	340 - Travel	-	-	-	-
-	-	247	-	-	410 - Consumable Supply & Materials	-	-	-	-
275	-	-	-	-	470 - Computer Software	-	-	-	-
57,471	54,160	112,640	59,279	0.91	Total Function:	-	-	-	-
1225 - SPED Out of Dist									
-	-	-	-	-	340 - Travel	520	-	-	-
117,889	149,220	119,263	60,000	-	371 - Tuition: In State	120,000	-	-	-
117,889	149,220	119,263	60,000	-	Total Function:	120,520	-	-	-
1250 - Restrict SPED									
289,017	203,758	290,019	341,710	2.69	111 - Licensed Salaries	333,802	-	-	4.17
205,588	228,200	302,849	429,260	10.19	112 - Classified Salaries	444,349	-	-	12.46
117,435	105,343	89,669	110,763	1.00	113 - Administrator Salaries	-	-	-	-
6,398	6,526	-	-	-	114 - Managerial - Confidential	-	-	-	-
45,898	14,673	64,007	50,000	-	121 - Substitute: Licensed	-	-	-	-
24,453	46,994	40,187	50,000	-	122 - Substitute: Classified	-	-	-	-
135	1,925	-	-	-	124 - Temporary: Classified	-	-	-	-
21,470	36,196	36,782	13,458	-	130 - Additional Salary	-	-	-	-
31,550	36,614	-	-	-	131 - Extra Period Salary	-	-	-	-
172,361	159,124	168,178	200,408	-	211 - Public Employees Retire System	206,363	-	-	-
7,190	6,951	5,773	7,013	-	212 - PERS Employee Contribution	-	-	-	-
58,472	55,259	54,515	70,002	-	220 - Social Security Administration	59,527	-	-	-
292	204	210	-	-	231 - Worker's Compensation	2,955	-	-	-
169,850	162,875	260,409	174,471	-	240 - Contractual Employee Benefits	345,774	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	96,807	-	-	-
-	-	4,150	-	-	252 - Oregon Paid Family Medical	3,114	-	-	-
32,450	7,775	13,106	6,000	-	311 - Instruction Services	122,000	-	-	-
-	-	-	-	-	312 - Instructional Prog Improvement	1,000	-	-	-
372,813	229,166	264,523	396,838	-	313 - Student Services	30,000	-	-	-
-	-	-	-	-	314 - EduStaff Subs	100,000	-	-	-
7,670	12,898	160,027	12,050	-	319 - Othr Instr Prof/Tech Services	20,000	-	-	-
3,491	-	-	-	-	324 - Rentals	-	-	-	-
4,240	-	-	-	-	329 - Other Property Services	-	-	-	-
8,162	4,689	7,255	2,170	-	340 - Travel	2,500	-	-	-
15	535	389	640	-	353 - Postage	500	-	-	-
-	1,160	-	-	-	355 - Printing and Binding	-	-	-	-
1,932	-	500	-	-	382 - Legal Services (Func 2310)	2,000	-	-	-
3,177	-	160	81,250	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
5,975	22,400	27,340	21,500	-	410 - Consumable Supply & Materials	25,000	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
-	132	-	-	-	415 - Testing Materials	1,000	-	-	-
-	197	7,981	-	-	420 - Textbooks	7,000	-	-	-
324	59	237	-	-	460 - Non-Consumable Items	200	-	-	-
240	5,515	604	2,500	-	470 - Computer Software	-	-	-	-
2,761	2,102	1,294	-	-	480 - Computer Hardware	-	-	-	-
31,416	33,910	1,988	16,840	-	640 - Dues and Fees	1,000	-	-	-
1,624,775	1,385,179	1,802,152	1,986,873	13.87	Total Function:	1,804,891	-	-	16.63
1252 - IDEA B 619									
249	-	-	-	-	312 - Instructional Prog Improvement	-	-	-	-
294	-	-	-	-	313 - Student Services	-	-	-	-
14,248	-	7,500	-	-	640 - Dues and Fees	-	-	-	-
14,791	-	7,500	-	-	Total Function:	-	-	-	-
1280 - Alt Ed									
838	-	-	-	-	114 - Managerial - Confidential	-	-	-	-
2,020	-	-	-	-	121 - Substitute: Licensed	-	-	-	-
644	-	-	-	-	124 - Temporary: Classified	-	-	-	-
21,457	-	-	-	-	130 - Additional Salary	-	-	-	-
4,926	-	-	-	-	211 - Public Employees Retire System	-	-	-	-
50	-	-	-	-	212 - PERS Employee Contribution	-	-	-	-
1,932	-	-	-	-	220 - Social Security Administration	-	-	-	-
8	-	-	-	-	231 - Worker's Compensation	-	-	-	-
913	-	-	-	-	240 - Contractural Employee Benefits	-	-	-	-
8,600	-	-	-	-	311 - Instruction Services	-	-	-	-
-	-	198	-	-	312 - Instructional Prog Improvement	-	-	-	-
5,533	-	-	-	-	313 - Student Services	-	-	-	-
-	-	5,335	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
-	4,000	-	-	-	371 - Tuition: In State	-	-	-	-
-	-	24,662	-	-	389 - Other Non-Inst Prof/Tech Svcs	25,000	-	-	-
280	287	165	-	-	410 - Consumable Supply & Materials	-	-	-	-
47,202	4,287	30,361	-	-	Total Function:	25,000	-	-	-
1283 - HS Success M98									
157,465	151,675	116,986	95,295	2.10	111 - Licensed Salaries	-	-	-	-
-	30,000	-	-	-	113 - Administrator Salaries	-	-	-	-
871	1,242	-	-	-	121 - Substitute: Licensed	-	-	-	-
748	2,573	1,749	-	-	130 - Additional Salary	-	-	-	-
1,677	1,570	-	-	-	131 - Extra Period Salary	-	-	-	-
43,623	41,576	33,137	23,852	-	211 - Public Employees Retire System	-	-	-	-
10,154	12,009	9,088	7,290	-	220 - Social Security Administration	-	-	-	-
22	26	20	-	-	231 - Worker's Compensation	-	-	-	-
19,477	26,812	3,185	3,460	-	240 - Contractural Employee Benefits	-	-	-	-
-	-	726	-	-	252 - Oregon Paid Family Medical	-	-	-	-
3,711	-	-	-	-	311 - Instruction Services	-	-	-	-
1,844	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
34,064	13,843	-	60,000	-	371 - Tuition: In State	-	-	-	-
9,737	232	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
3,120	-	-	-	-	420 - Textbooks	-	-	-	-
2,666	-	-	-	-	430 - Library Books	-	-	-	-
4,703	-	-	-	-	460 - Non-Consumable Items	-	-	-	-
293,881	281,557	164,889	189,897	2.10	Total Function:	-	-	-	-
1291 - ELL									
-	10,562	-	-	-	111 - Licensed Salaries	-	-	-	-
-	5,945	-	-	-	112 - Classified Salaries	-	-	-	-
-	-	389	-	-	122 - Substitute: Classified	-	-	-	-
-	5,074	-	-	-	124 - Temporary: Classified	-	-	-	-
-	50,908	-	-	-	130 - Additional Salary	-	-	-	-
-	17,029	-	-	-	211 - Public Employees Retire System	-	-	-	-
-	75	-	-	-	212 - PERS Employee Contribution	-	-	-	-
-	5,175	-	-	-	220 - Social Security Administration	-	-	-	-
-	14	-	-	-	231 - Worker's Compensation	-	-	-	-
-	15,392	-	-	-	240 - Contractural Employee Benefits	-	-	-	-
-	7,316	-	-	-	311 - Instruction Services	-	-	-	-
1,498	-	-	-	-	313 - Student Services	-	-	-	-
498	-	1,328	-	-	340 - Travel	-	-	-	-
1,548	89	5,671	-	-	410 - Consumable Supply & Materials	1,500	-	-	-
-	-	-	-	-	420 - Textbooks	1,000	-	-	-
-	-	-	-	-	430 - Library Books	500	-	-	-
413	-	-	-	-	470 - Computer Software	2,000	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/2	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
2,995	-	-	-	-	480 - Computer Hardware	-	-	-	-
6,952	117,579	7,387	-	-	Total Function:	5,000	-	-	-
1299 - Other Special									
-	-	37,743	33,886	0.50	111 - Licensed Salaries	-	-	-	-
-	-	10,204	26,389	1.33	112 - Classified Salaries	-	-	-	-
-	-	1,010	-	-	130 - Additional Salary	-	-	-	-
-	4,689	-	-	-	131 - Extra Period Salary	-	-	-	-
-	-	13,013	15,087	-	211 - Public Employees Retire System	-	-	-	-
-	-	3,745	4,611	-	220 - Social Security Administration	-	-	-	-
-	-	11	-	-	231 - Worker's Compensation	-	-	-	-
-	-	10,665	9,121	-	240 - Contractural Employee Benefits	-	-	-	-
-	-	318	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	11,075	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	13,000	-	-	-	383 - Architect/Engineer	-	-	-	-
-	5,719	165	-	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	1,812	-	-	420 - Textbooks	-	-	-	-
-	25,941	521	-	-	460 - Non-Consumable Items	-	-	-	-
-	-	2,975	-	-	470 - Computer Software	-	-	-	-
-	19,404	-	-	-	530 - Improvements Other Than Bldgs	-	-	-	-
-	19,399	-	-	-	541 - Depreciable New Equip	-	-	-	-
-	99,227	82,182	89,094	1.83	Total Function:	-	-	-	-
1400 - Summer School									
-	(95)	-	-	-	113 - Administrator Salaries	-	-	-	-
6,175	(6,175)	-	-	-	114 - Managerial - Confidential	-	-	-	-
17,050	(17,050)	-	-	-	121 - Substitute: Licensed	-	-	-	-
2,100	850	-	-	-	123 - Temporary: Licensed	-	-	-	-
822	(822)	-	-	-	124 - Temporary: Classified	-	-	-	-
96,304	11,359	-	-	-	130 - Additional Salary	6,400	-	-	-
29,978	5,888	-	-	-	211 - Public Employees Retire System	-	-	-	-
762	-	-	-	-	212 - PERS Employee Contribution	384	-	-	-
9,169	2,079	-	-	-	220 - Social Security Administration	490	-	-	-
8	2	-	-	-	231 - Worker's Compensation	33	-	-	-
20,592	3,769	-	-	-	240 - Contractural Employee Benefits	-	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	26	-	-	-
16,494	-	-	-	-	311 - Instruction Services	-	-	-	-
9,897	225	-	-	-	313 - Student Services	-	-	-	-
-	11,944	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
7,094	-	-	-	-	340 - Travel	-	-	-	-
16,118	1,431	-	-	-	410 - Consumable Supply & Materials	1,000	-	-	-
237	15	-	-	-	420 - Textbooks	-	-	-	-
236	-	-	-	-	430 - Library Books	-	-	-	-
200	171	-	-	-	450 - Food	-	-	-	-
3,332	-	-	-	-	460 - Non-Consumable Items	-	-	-	-
16,998	-	-	-	-	480 - Computer Hardware	-	-	-	-
3,172	-	-	-	-	640 - Dues and Fees	-	-	-	-
256,737	13,590	-	-	-	Total Function:	8,333	-	-	-
2115 - Student Safety									
-	(1,834)	-	-	-	111 - Licensed Salaries	-	-	-	-
-	1,834	-	-	-	112 - Classified Salaries	-	-	-	-
-	(1)	-	-	-	231 - Worker's Compensation	-	-	-	-
-	-	143	-	-	312 - Instructional Prog Improvement	-	-	-	-
1,375	2,650	-	500	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
118	396	795	-	-	319 - Othr Instr Prof/Tech Services	2,000	-	-	-
149	-	-	-	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
1,819	591	1,633	680	-	410 - Consumable Supply & Materials	2,000	-	-	-
2,431	2,426	3,277	2,710	-	640 - Dues and Fees	3,500	-	-	-
5,892	6,062	5,848	3,890	-	Total Function:	7,500	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/2	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
2120 - Guidance Service									
56,193	14,983	-	-	-	111 - Licensed Salaries	-	-	-	-
2,836	4,758	-	-	-	121 - Substitute: Licensed	-	-	-	-
1,032	(1,238)	160	-	-	130 - Additional Salary	-	-	-	-
2,370	16,053	-	-	-	131 - Extra Period Salary	-	-	-	-
16,577	21,932	41	-	-	211 - Public Employees Retire System	-	-	-	-
4,776	6,293	12	-	-	220 - Social Security Administration	-	-	-	-
14	17	0	-	-	231 - Worker's Compensation	-	-	-	-
12,977	20,158	67	-	-	240 - Contractual Employee Benefits	-	-	-	-
11,486	1,672	19,430	-	-	311 - Instruction Services	-	-	-	-
-	900	-	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	12	300	8,000	-	313 - Student Services	-	-	-	-
-	2,470	292	-	-	340 - Travel	-	-	-	-
5,672	2,281	2,059	1,500	-	410 - Consumable Supply & Materials	-	-	-	-
495	5,240	1,446	-	-	420 - Textbooks	-	-	-	-
345	-	-	-	-	470 - Computer Software	-	-	-	-
65	-	554	-	-	640 - Dues and Fees	-	-	-	-
114,837	95,531	24,361	9,500	-	Total Function:	-	-	-	-
2126 - Student Placement									
49,456	50,440	65,584	66,912	1.25	112 - Classified Salaries	-	-	-	-
280	962	-	-	-	124 - Temporary: Classified	-	-	-	-
1,840	1,272	2,213	-	-	130 - Additional Salary	-	-	-	-
13,634	13,745	17,181	16,748	-	211 - Public Employees Retire System	-	-	-	-
3,974	4,057	5,215	5,119	-	220 - Social Security Administration	-	-	-	-
20	20	25	-	-	231 - Worker's Compensation	-	-	-	-
14,098	16,705	26,517	17,904	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	411	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	-	1,000	-	-	311 - Instruction Services	-	-	-	-
299	1,725	1,341	16,317	-	313 - Student Services	-	-	-	-
-	67	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
102	1,886	1,747	5,316	-	340 - Travel	-	-	-	-
-	4	-	-	-	353 - Postage	-	-	-	-
75	25	-	-	-	355 - Printing and Binding	-	-	-	-
3,842	3,686	733	2,580	-	410 - Consumable Supply & Materials	-	-	-	-
-	685	999	-	-	480 - Computer Hardware	-	-	-	-
6,550	393	33,181	-	-	640 - Dues and Fees	-	-	-	-
94,170	95,670	156,147	130,896	1.25	Total Function:	-	-	-	-
2130 - Health Services									
-	-	556	-	-	111 - Licensed Salaries	-	-	-	-
-	-	27,050	44,945	0.71	112 - Classified Salaries	21,443	-	-	0.45
23,991	24,474	-	-	-	114 - Managerial - Confidential	-	-	-	-
-	-	2,620	-	-	130 - Additional Salary	-	-	-	-
6,377	6,505	7,660	11,250	-	211 - Public Employees Retire System	5,687	-	-	-
1,836	1,886	2,312	3,438	-	220 - Social Security Administration	1,640	-	-	-
11	10	10	-	-	231 - Worker's Compensation	81	-	-	-
1,525	1,764	247	518	-	240 - Contractual Employee Benefits	9,358	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	2,340	-	-	-
-	-	182	-	-	252 - Oregon Paid Family Medical	86	-	-	-
450	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
137	-	-	-	-	321 - Cleaning Services	-	-	-	-
396	-	-	-	-	371 - Tuition: In State	-	-	-	-
5,830	4,762	4,836	4,400	-	410 - Consumable Supply & Materials	5,000	-	-	-
2,635	3,327	2,108	500	-	640 - Dues and Fees	3,500	-	-	-
43,187	42,728	47,582	65,051	0.71	Total Function:	49,135	-	-	0.45
2150 - Speech/Hearing									
-	-	69,106	72,372	1.00	111 - Licensed Salaries	73,200	-	-	1.00
-	-	4,055	1,447	-	130 - Additional Salary	-	-	-	-
-	-	18,197	18,477	-	211 - Public Employees Retire System	19,413	-	-	-
-	-	5,493	5,647	-	220 - Social Security Administration	5,600	-	-	-
-	-	15	-	-	231 - Worker's Compensation	278	-	-	-
-	-	231	976	-	240 - Contractual Employee Benefits	20,796	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,200	-	-	-
-	-	432	-	-	252 - Oregon Paid Family Medical	293	-	-	-
369	140	64	-	-	410 - Consumable Supply & Materials	-	-	-	-
369	140	97,592	98,919	1.00	Total Function:	124,780	-	-	1.00

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2024/25 5 FTE	GENERAL FUND REQUIREMENTS	2025/26 Proposed	2025/26 Approved	2025/26 Adopted	2025/26 FTE
2160 - Other Treatment									
70,129	67,243	61,422	92,775	1.00	111 - Licensed Salaries	93,703	-	-	1.00
-	-	2,237	1,856	-	130 - Additional Salary	-	-	-	-
18,640	17,873	15,729	23,686	-	211 - Public Employees Retire System	24,850	-	-	-
5,365	5,144	4,748	7,239	-	220 - Social Security Administration	7,168	-	-	-
14	10	17	-	-	231 - Worker's Compensation	356	-	-	-
10,974	11,558	5,020	3,427	-	240 - Contractual Employee Benefits	20,796	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,200	-	-	-
-	-	327	-	-	252 - Oregon Paid Family Medical	375	-	-	-
149	-	161	-	-	340 - Travel	-	-	-	-
428	-	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
105,699	101,828	89,662	128,983	1.00	Total Function:	152,448	-	-	1.00
2190 - Student Support Services									
-	-	-	-	-	112 - Classified Salaries	5,602	-	-	0.15
-	-	-	-	-	113 - Administrator Salaries	62,766	-	-	0.50
-	-	-	-	-	211 - Public Employees Retire System	20,128	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	3,766	-	-	-
-	-	-	-	-	220 - Social Security Administration	5,231	-	-	-
-	-	-	-	-	231 - Worker's Compensation	259	-	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	13,517	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	3,380	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	274	-	-	-
-	-	-	-	-	340 - Travel	2,000	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	500	-	-	-
-	-	-	-	-	640 - Dues and Fees	500	-	-	-
-	-	-	-	-	Total Function:	117,923	-	-	0.65
2213 - Curriculum Dev									
9,968	99,355	25,860	3,586	0.20	111 - Licensed Salaries	-	-	-	-
-	-	86,216	97,702	-	113 - Administrator Salaries	-	-	-	-
2,306	8,578	3,983	3,800	-	130 - Additional Salary	10,000	-	-	-
21,440	26,953	30,584	26,405	-	211 - Public Employees Retire System	-	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	600	-	-	-
5,076	8,134	8,811	8,039	-	220 - Social Security Administration	765	-	-	-
13	20	16	-	-	231 - Worker's Compensation	52	-	-	-
1,730	2,018	310	671	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	694	-	-	252 - Oregon Paid Family Medical	40	-	-	-
-	700	-	-	-	311 - Instruction Services	-	-	-	-
8,599	8,750	-	-	-	312 - Instructional Prog Improvement	12,000	-	-	-
-	380	-	-	-	340 - Travel	-	-	-	-
-	3,401	57,965	-	-	410 - Consumable Supply & Materials	22,000	-	-	-
80	37,340	7,837	94,000	-	420 - Textbooks	74,000	-	-	-
70	-	-	-	-	460 - Non-Consumable Items	-	-	-	-
-	3,182	5,047	-	-	470 - Computer Software	15,000	-	-	-
-	394	1,470	-	-	640 - Dues and Fees	-	-	-	-
49,283	199,205	228,791	234,203	0.20	Total Function:	134,457	-	-	-
2230 - Assess and Test									
-	146	-	-	-	122 - Substitute: Classified	-	-	-	-
-	11	-	-	-	220 - Social Security Administration	-	-	-	-
-	0	-	-	-	231 - Worker's Compensation	-	-	-	-
-	-	170	-	-	311 - Instruction Services	-	-	-	-
6,550	-	-	-	-	313 - Student Services	-	-	-	-
-	-	565	-	-	321 - Cleaning Services	-	-	-	-
249	1,168	4,346	200	-	410 - Consumable Supply & Materials	-	-	-	-
50,012	41,991	39,481	50,000	-	415 - Testing Materials	60,000	-	-	-
-	-	2,668	-	-	420 - Textbooks	-	-	-	-
883	-	-	-	-	470 - Computer Software	-	-	-	-
57,694	43,316	47,229	50,200	-	Total Function:	60,000	-	-	-
2240 - Instr Staff Dev									
15,313	18,837	48,307	9,800	-	311 - Instruction Services	170,000	-	-	-
1,540	3,674	4,330	1,500	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	50	-	-	313 - Student Services	-	-	-	-
285	248	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
1,095	2,733	1,216	6,500	-	340 - Travel	-	-	-	-
4,494	1,170	-	-	-	371 - Tuition: In State	-	-	-	-
120	-	993	150	-	410 - Consumable Supply & Materials	-	-	-	-
483	-	-	350	-	430 - Library Books	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
258	-	11,156	1,000	-	640 - Dues and Fees	1,700	-	-	-
23,588	26,661	66,052	19,300	-	Total Function:	171,700	-	-	-
2310 - Board of Educ									
-	-	-	-	-	114 - Managerial - Confidential	22,118	-	-	0.25
-	-	-	-	-	211 - Public Employees Retire System	6,569	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	1,327	-	-	-
-	-	-	-	-	220 - Social Security Administration	1,692	-	-	-
17,149	35,910	16,994	46,219	-	231 - Worker's Compensation	84	-	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	5,199	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	1,300	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	88	-	-	-
-	-	138	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	875	-	-	318 - Prof Imprvmt- Non-Instr Staff	1,000	-	-	-
13,796	10,290	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
(1,965)	734	1,014	-	-	354 - Advertising	1,200	-	-	-
9,500	12,800	-	-	-	381 - Audit Services (Func 2310)	29,500	-	-	-
-	-	-	15,000	-	382 - Legal Services (Func 2310)	20,000	-	-	-
-	700	-	-	-	385 - Management Services	-	-	-	-
-	-	-	2,600	-	388 - Election Services (Func 2310)	2,600	-	-	-
125	232	96	-	-	410 - Consumable Supply & Materials	-	-	-	-
145	-	-	-	-	450 - Food	-	-	-	-
461	1,421	-	-	-	480 - Computer Hardware	-	-	-	-
3,810	4,695	5,749	5,000	-	640 - Dues and Fees	5,000	-	-	-
-	-	-	-	-	650 - Insurance and Judgements	40,000	-	-	-
208,175	189,301	227,683	268,000	-	651 - Liability Insurance	313,000	-	-	-
251,195	256,082	252,548	336,819	-	Total Function:	450,677	-	-	0.25
2321 - Superintendent									
-	-	3,214	-	-	111 - Licensed Salaries	-	-	-	-
-	-	-	-	0.33	112 - Classified Salaries	-	-	-	-
140,000	142,328	150,169	150,000	0.90	113 - Administrator Salaries	81,000	-	-	0.50
132,168	130,524	137,384	144,304	2.07	114 - Managerial - Confidential	33,446	-	-	0.50
-	269	-	-	-	121 - Substitute: Licensed	-	-	-	-
9,865	20,796	-	-	-	130 - Additional Salary	-	-	-	-
13,092	12,342	-	-	-	131 - Extra Period Salary	-	-	-	-
76,659	46,720	68,366	78,556	-	211 - Public Employees Retire System	30,351	-	-	-
15,533	8,493	15,992	4,730	-	212 - PERS Employee Contribution	6,867	-	-	-
21,861	24,069	22,819	22,514	-	220 - Social Security Administration	8,687	-	-	-
57	(540)	55	-	-	231 - Worker's Compensation	435	-	-	-
43,189	47,905	108,739	58,632	-	240 - Contractual Employee Benefits	20,796	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,200	-	-	-
-	-	1,608	-	-	252 - Oregon Paid Family Medical	458	-	-	-
5,326	1,348	4,200	27,000	-	311 - Instruction Services	-	-	-	-
295	17,377	3,680	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	-	500	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
855	1,245	5,175	-	-	319 - Othr Instr Prof/Tech Services	13,000	-	-	-
-	955	-	-	-	321 - Cleaning Services	-	-	-	-
-	-	88,130	46,757	-	322 - Repairs & Maintenance Services	-	-	-	-
-	190	-	-	-	324 - Rentals	-	-	-	-
-	60	52	-	-	329 - Other Property Services	-	-	-	-
7,794	10,413	5,014	4,000	-	340 - Travel	10,000	-	-	-
734	621	856	-	-	351 - Telephone	1,000	-	-	-
100	-	489	-	-	353 - Postage	500	-	-	-
892	318	1,091	-	-	354 - Advertising	-	-	-	-
-	-	2,308	-	-	355 - Printing and Binding	-	-	-	-
4,047	19,871	9,395	-	-	382 - Legal Services (Func 2310)	-	-	-	-
-	1,044	50,875	7,355	-	389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
4,146	15,915	7,893	10,000	-	410 - Consumable Supply & Materials	5,000	-	-	-
-	3,500	3,500	-	-	412 - Milk/Dairy	-	-	-	-
7,000	-	-	-	-	413 - Donation Expenditures	-	-	-	-
10	-	-	-	-	420 - Textbooks	-	-	-	-
-	109	-	-	-	430 - Library Books	-	-	-	-
1,118	348	80	-	-	450 - Food	-	-	-	-
-	-	4,239	-	-	460 - Non-Consumable Items	-	-	-	-
-	-	70	-	-	470 - Computer Software	-	-	-	-
-	-	124,241	-	-	564 - Bus and Capital Bus Improve	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
7,419	16,914	11,599	5,000	-	640 - Dues and Fees	7,000	-	-	-
-	-	29,748	-	-	650 - Insurance and Judgements	-	-	-	-
492,161	523,133	860,982	559,348	3.30	Total Function:	223,740	-	-	1.00
2410 - Off of Principal									
8,708	-	(26,631)	-	-	111 - Licensed Salaries	-	-	-	-
38,985	39,768	64,790	82,661	2.85	112 - Classified Salaries	104,088	-	-	2.30
508,355	409,697	525,245	595,342	3.40	113 - Administrator Salaries	372,096	-	-	3.00
77,143	79,886	45,384	32,788	-	114 - Managerial - Confidential	16,723	-	-	0.25
1,494	1,033	-	-	-	121 - Substitute: Licensed	-	-	-	-
1,399	547	1,169	-	-	122 - Substitute: Classified	-	-	-	-
20,762	15,881	21,255	19,000	-	130 - Additional Salary	-	-	-	-
163,447	171,138	175,722	202,274	-	211 - Public Employees Retire System	135,074	-	-	-
26,000	26,063	27,883	15,895	-	212 - PERS Employee Contribution	23,330	-	-	-
48,769	45,710	48,992	55,829	-	220 - Social Security Administration	37,706	-	-	-
125	115	115	-	-	231 - Worker's Compensation	1,872	-	-	-
78,140	104,167	140,495	114,665	-	240 - Contractual Employee Benefits	115,418	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	31,424	-	-	-
-	-	3,548	-	-	252 - Oregon Paid Family Medical	1,971	-	-	-
5,834	3,516	13,362	-	-	311 - Instruction Services	10,000	-	-	-
39	826	362	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	270	-	-	313 - Student Services	-	-	-	-
5,494	(195)	1,688	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
365	3,701	5,964	5,000	-	322 - Repairs & Maintenance Services	10,000	-	-	-
2,509	-	2,433	1,000	-	324 - Rentals	3,000	-	-	-
-	-	195	-	-	329 - Other Property Services	-	-	-	-
-	-	72	-	-	331 - Reimbursable Student Transport	-	-	-	-
5,215	4,150	5,676	1,400	-	340 - Travel	17,500	-	-	-
-	-	229	-	-	351 - Telephone	-	-	-	-
-	-	-	2,000	-	353 - Postage	-	-	-	-
55	300	-	-	-	354 - Advertising	-	-	-	-
1,136	720	-	-	-	355 - Printing and Binding	1,000	-	-	-
-	-	2,122	-	-	371 - Tuition: In State	-	-	-	-
3,550	-	3,360	-	-	389 - Other Non-Inst Prof/Tech Svcs	3,000	-	-	-
17,114	25,126	11,030	16,820	-	410 - Consumable Supply & Materials	53,605	-	-	-
1,288	-	-	-	-	413 - Donation Expenditures	-	-	-	-
-	2,926	-	-	-	415 - Testing Materials	-	-	-	-
7	204	-	-	-	430 - Library Books	1,000	-	-	-
-	-	393	-	-	440 - Periodicals	-	-	-	-
2,010	26	-	-	-	450 - Food	-	-	-	-
1,406	4,140	113	1,500	-	460 - Non-Consumable Items	12,000	-	-	-
8,177	12,089	8,775	1,000	-	470 - Computer Software	9,500	-	-	-
-	-	1,379	-	-	480 - Computer Hardware	-	-	-	-
-	6,483	-	-	-	530 - Improvements Other Than Bldgs	-	-	-	-
8,149	6,280	10,635	7,040	-	640 - Dues and Fees	9,400	-	-	-
1,035,674	964,298	1,096,024	1,154,214	6.25	Total Function:	969,707	-	-	5.55
2520 - Fiscal Service									
-	-	3,657	-	-	111 - Licensed Salaries	-	-	-	-
-	-	-	-	1.00	113 - Administrator Salaries	149,392	-	-	1.00
52,434	52,786	61,584	185,469	1.17	114 - Managerial - Confidential	122,455	-	-	1.75
1,865	-	-	1,400	-	130 - Additional Salary	5,000	-	-	-
10,285	5,812	8,290	40,426	-	211 - Public Employees Retire System	72,797	-	-	-
2,322	1,312	1,963	-	-	212 - PERS Employee Contribution	16,611	-	-	-
4,171	4,038	4,933	14,295	-	220 - Social Security Administration	21,179	-	-	-
17	17	19	-	-	231 - Worker's Compensation	1,059	-	-	-
3,451	52,778	-	9,896	-	232 - Unemployment Compensation	-	-	-	-
13,702	18,930	34,404	19,626	-	240 - Contractual Employee Benefits	57,189	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	14,300	-	-	-
-	-	367	-	-	252 - Oregon Paid Family Medical	1,108	-	-	-
1,304	-	-	-	-	311 - Instruction Services	-	-	-	-
693	-	-	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
225	-	4,430	-	-	319 - Othr Instr Prof/Tech Services	10,000	-	-	-
-	-	160	-	-	322 - Repairs & Maintenance Services	-	-	-	-
1,359	590	-	1,000	-	324 - Rentals	-	-	-	-
1,639	454	1,743	1,000	-	340 - Travel	6,800	-	-	-
904	2,717	3,122	1,500	-	353 - Postage	2,500	-	-	-
-	-	-	500	-	355 - Printing and Binding	-	-	-	-
1,304	2,425	-	-	-	371 - Tuition: In State	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
5,800	32,700	30,996	22,450	-	381 - Audit Services (Func 2310)	-	-	-	-
719	-	-	-	-	389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
869	2,416	2,844	4,000	-	410 - Consumable Supply & Materials	4,000	-	-	-
-	99	-	-	-	440 - Periodicals	-	-	-	-
802	1,084	999	-	-	470 - Computer Software	39,200	-	-	-
5,281	-	700	-	-	480 - Computer Hardware	1,500	-	-	-
12,562	14,255	13,826	10,000	-	640 - Dues and Fees	15,000	-	-	-
121,708	192,413	174,034	311,562	2.17	Total Function:	540,090	-	-	2.75
2541 - Dir Op/Maintenance									
-	-	6,628	-	3.95	111 - Licensed Salaries	-	-	-	-
156,562	163,587	163,612	233,011	-	112 - Classified Salaries	-	-	-	-
-	(2,389)	-	-	-	113 - Administrator Salaries	16,200	-	-	0.10
85,281	86,974	90,178	91,864	1.00	114 - Managerial - Confidential	92,783	-	-	1.00
-	-	2,658	-	-	122 - Substitute: Classified	-	-	-	-
-	-	379	-	-	124 - Temporary: Classified	-	-	-	-
1,189	7,087	21,438	1,200	-	130 - Additional Salary	-	-	-	-
62,786	68,164	66,496	87,200	-	211 - Public Employees Retire System	28,902	-	-	-
5,117	5,218	5,476	-	-	212 - PERS Employee Contribution	6,539	-	-	-
18,461	19,544	21,525	24,945	-	220 - Social Security Administration	8,324	-	-	-
102	98	111	-	-	231 - Worker's Compensation	415	-	-	-
51,164	63,770	73,787	82,528	-	240 - Contractual Employee Benefits	22,876	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,720	-	-	-
-	-	1,471	-	-	252 - Oregon Paid Family Medical	436	-	-	-
-	-	213	-	-	313 - Student Services	-	-	-	-
2,557	190	-	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
21,015	43,461	23,325	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
4,135	79,014	27,736	-	-	321 - Cleaning Services	-	-	-	-
110,774	279,354	324,041	75,000	-	322 - Repairs & Maintenance Services	-	-	-	-
149	149	1,314	-	-	324 - Rentals	-	-	-	-
116,853	116,422	63,647	53,560	-	326 - Fuel	-	-	-	-
285	-	2,641	-	-	328 - Garbage	-	-	-	-
9	-	-	-	-	353 - Postage	-	-	-	-
470	-	-	-	-	355 - Printing and Binding	-	-	-	-
-	-	11,000	-	-	383 - Architect/Engineer	-	-	-	-
37,108	31,389	39,625	30,000	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	-	13,870	-	416 - Gasoline and Oil	-	-	-	-
-	-	2,899	-	-	417 - Tires/Tubes/Batteries	-	-	-	-
(753)	-	-	1,000	-	460 - Non-Consumable Items	-	-	-	-
1,200	9,808	-	-	-	530 - Improvements Other Than Bldgs	-	-	-	-
10,796	8,315	18,480	-	-	541 - Depreciable New Equip	-	-	-	-
660	1,268	1,410	1,500	-	640 - Dues and Fees	50	-	-	-
685,918	981,423	970,090	695,678	4.95	Total Function:	182,245	-	-	1.10
2542 - Bldg Care/Upkeep									
-	-	-	-	-	112 - Classified Salaries	216,510	-	-	4.40
-	-	-	-	-	124 - Temporary: Classified	21,000	-	-	-
-	-	-	-	-	211 - Public Employees Retire System	57,418	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	1,260	-	-	-
-	-	-	-	-	220 - Social Security Administration	18,169	-	-	-
-	-	-	-	-	231 - Worker's Compensation	6,258	-	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	91,502	-	-	-
-	2,633	-	-	-	241 - Health Reimb Arrangement	26,000	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	949	-	-	-
45	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
90	-	1,408	-	-	321 - Cleaning Services	30,000	-	-	-
965	4,264	-	28,580	-	322 - Repairs & Maintenance Services	-	-	-	-
-	-	-	100	-	324 - Rentals	6,000	-	-	-
125,661	139,427	184,765	141,000	-	325 - Electricity	179,000	-	-	-
-	-	-	-	-	326 - Fuel	120,000	-	-	-
18,015	32,253	48,523	33,280	-	327 - Water and Sewage	28,600	-	-	-
29,737	28,357	28,295	28,410	-	328 - Garbage	29,500	-	-	-
-	-	-	51,350	-	329 - Other Property Services	-	-	-	-
649	544	602	100	-	351 - Telephone	640	-	-	-
-	-	-	18,530	-	389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
65	13,651	21,646	13,100	-	410 - Consumable Supply & Materials	60,000	-	-	-
457	486	-	7,000	-	460 - Non-Consumable Items	5,000	-	-	-
6,680	-	-	-	-	541 - Depreciable New Equip	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
5,138	-	-	-	-	542 - Depreciable Replacement	-	-	-	-
-	-	-	-	-	640 - Dues and Fees	1,500	-	-	-
187,502	221,615	285,239	321,450	-	Total Function:	899,306	-	-	4.40
2543 - Grounds Maintnce									
-	-	1,048	-	-	111 - Licensed Salaries	-	-	-	-
-	5,402	4,369	37,106	0.13	112 - Classified Salaries	5,789	-	-	0.17
-	-	179	-	-	121 - Substitute: Licensed	-	-	-	-
45,111	48,713	56,250	55,000	-	124 - Temporary: Classified	58,000	-	-	-
14,449	16,080	18,605	10,123	-	211 - Public Employees Retire System	1,535	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	3,480	-	-	-
3,409	4,098	4,689	2,839	-	220 - Social Security Administration	4,880	-	-	-
23	26	26	-	-	231 - Worker's Compensation	465	-	-	-
11,261	13,840	28,624	19,115	-	240 - Contractual Employee Benefits	3,535	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	884	-	-	-
-	-	255	-	-	252 - Oregon Paid Family Medical	255	-	-	-
-	-	9,300	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
-	60	-	-	-	321 - Cleaning Services	-	-	-	-
350	5,718	347,120	10,000	-	322 - Repairs & Maintenance Services	-	-	-	-
6,056	4,155	5,739	-	-	324 - Rentals	6,000	-	-	-
1,421	3,018	7,167	6,600	-	327 - Water and Sewage	7,600	-	-	-
19,960	44,699	45,964	10,000	-	410 - Consumable Supply & Materials	50,000	-	-	-
-	-	-	165	-	416 - Gasoline and Oil	-	-	-	-
6	-	-	-	-	460 - Non-Consumable Items	-	-	-	-
14,832	-	-	-	-	541 - Depreciable New Equip	-	-	-	-
-	-	3,018	-	-	640 - Dues and Fees	3,000	-	-	-
116,878	145,810	532,351	150,948	0.13	Total Function:	145,423	-	-	0.17
2544 - Repair of Bldgs									
-	-	887	-	-	111 - Licensed Salaries	-	-	-	-
15,356	9,378	14,654	19,352	0.40	112 - Classified Salaries	-	-	-	-
6,008	1,604	3,817	-	-	130 - Additional Salary	-	-	-	-
5,679	2,919	4,906	4,844	-	211 - Public Employees Retire System	-	-	-	-
1,634	840	1,481	1,480	-	220 - Social Security Administration	-	-	-	-
10	5	8	-	-	231 - Worker's Compensation	-	-	-	-
-	-	-	120	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	110	-	-	252 - Oregon Paid Family Medical	-	-	-	-
401	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
1,935	5,790	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	-	-	-	-	389 - Other Non-Inst Prof/Tech Svcs	25,000	-	-	-
-	304	2,474	-	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	1,558	-	-	480 - Computer Hardware	-	-	-	-
287	-	-	-	-	640 - Dues and Fees	-	-	-	-
31,311	20,841	29,896	25,796	0.40	Total Function:	25,000	-	-	-
2546 - Security									
-	-	4,324	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	-	1,558	-	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
-	-	5,882	-	-	Total Function:	-	-	-	-
2551 - Dir Transportatn									
339	-	13,882	-	-	111 - Licensed Salaries	-	-	-	-
135,045	126,509	163,807	196,081	4.09	112 - Classified Salaries	27,776	-	-	0.60
-	(2,386)	-	-	-	113 - Administrator Salaries	16,200	-	-	0.10
135,615	146,213	164,084	170,496	2.10	114 - Managerial - Confidential	142,952	-	-	1.75
-	-	188	-	-	121 - Substitute: Licensed	-	-	-	-
754	116	-	-	-	122 - Substitute: Classified	-	-	-	-
45,479	44,716	56,759	45,000	-	124 - Temporary: Classified	50,000	-	-	-
15,211	3,816	5,485	1,200	-	130 - Additional Salary	3,700	-	-	-
85,930	81,410	102,319	95,094	-	211 - Public Employees Retire System	49,573	-	-	-
8,137	8,807	10,488	526	-	212 - PERS Employee Contribution	12,771	-	-	-
25,502	24,654	31,019	28,135	-	220 - Social Security Administration	18,395	-	-	-
120	115	135	-	-	231 - Worker's Compensation	990	-	-	-
95,033	105,974	180,066	114,232	-	240 - Contractual Employee Benefits	50,950	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	12,855	-	-	-
-	-	2,259	-	-	252 - Oregon Paid Family Medical	964	-	-	-
3,343	-	-	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
2,379	1,118	929	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
41,745	14,865	69,662	-	-	322 - Repairs & Maintenance Services	-	-	-	-
386	890	-	-	-	324 - Rentals	-	-	-	-
43,798	50,097	48,247	4,120	-	326 - Fuel	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

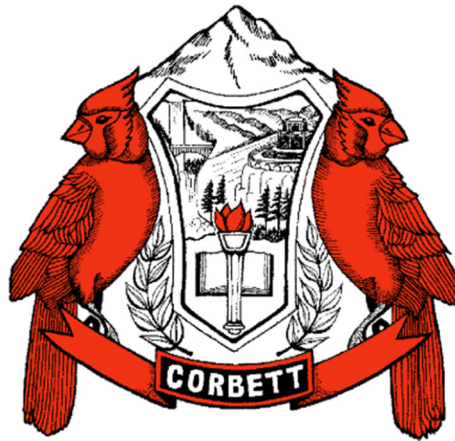
2021/22	2022/23	2023/24	2024/25	2024/2	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
21	1,007	100	-	-	331 - Reimbursable Student Transport	-	-	-	-
811	210	2,188	250	-	340 - Travel	-	-	-	-
200	-	-	-	-	355 - Printing and Binding	-	-	-	-
-	-	-	500	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
24,163	8,298	9,868	2,500	-	410 - Consumable Supply & Materials	-	-	-	-
1,114	-	2,886	42,355	-	416 - Gasoline and Oil	-	-	-	-
10,331	10,329	2,737	5,000	-	417 - Tires/Tubes/Batteries	-	-	-	-
(194)	-	-	5,000	-	460 - Non-Consumable Items	-	-	-	-
129,898	-	-	-	-	564 - Bus and Capital Bus Improve	-	-	-	-
1,217	73	869	500	-	640 - Dues and Fees	-	-	-	-
806,378	626,828	867,978	710,989	6.19	Total Function:	387,126	-	-	2.45
2552 - Student Transport									
-	-	-	-	-	112 - Classified Salaries	212,226	-	-	4.60
-	-	510	-	-	122 - Substitute: Classified	-	-	-	-
-	-	-	-	-	211 - Public Employees Retire System	57,757	-	-	-
-	-	-	-	-	220 - Social Security Administration	16,237	-	-	-
-	-	-	-	-	231 - Worker's Compensation	7,586	-	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	95,661	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	42,763	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	849	-	-	-
-	-	-	-	-	322 - Repairs & Maintenance Services	45,000	-	-	-
-	-	-	-	-	340 - Travel	2,000	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	10,000	-	-	-
-	-	-	-	-	416 - Gasoline and Oil	50,000	-	-	-
-	-	-	-	-	417 - Tires/Tubes/Batteries	11,000	-	-	-
-	-	-	-	-	640 - Dues and Fees	1,000	-	-	-
-	-	510	-	-	Total Function:	552,079	-	-	4.60
2558 - SP Ed Transport									
-	-	968	-	-	111 - Licensed Salaries	-	-	-	-
18,087	18,449	20,626	23,019	0.50	112 - Classified Salaries	-	-	-	-
4,053	5,087	7,703	-	-	124 - Temporary: Classified	-	-	-	-
5,885	6,256	7,425	5,762	-	211 - Public Employees Retire System	-	-	-	-
1,752	1,858	2,300	1,761	-	220 - Social Security Administration	-	-	-	-
10	10	11	-	-	231 - Worker's Compensation	-	-	-	-
14,949	18,076	28,106	17,756	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	177	-	-	252 - Oregon Paid Family Medical	-	-	-	-
(126)	-	-	-	-	564 - Bus and Capital Bus Improve	-	-	-	-
44,611	49,736	67,315	48,298	0.50	Total Function:	-	-	-	-
2559 - OTH Transportatn									
8,600	8,772	6,448	-	-	130 - Additional Salary	-	-	-	-
2,286	2,332	1,640	-	-	211 - Public Employees Retire System	-	-	-	-
659	672	494	-	-	220 - Social Security Administration	-	-	-	-
2	2	1	-	-	231 - Worker's Compensation	-	-	-	-
772	740	1,289	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	42	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	-	100	-	-	313 - Student Services	-	-	-	-
-	2,525	3,556	2,280	-	340 - Travel	-	-	-	-
43	-	14	-	-	410 - Consumable Supply & Materials	-	-	-	-
12,362	15,042	13,585	2,280	-	Total Function:	-	-	-	-
2570 - Internal Svcs									
(4,556)	-	-	-	-	111 - Licensed Salaries	-	-	-	-
109,968	-	-	-	-	112 - Classified Salaries	-	-	-	-
814	-	-	-	-	114 - Managerial - Confidential	-	-	-	-
3,304	-	-	-	-	121 - Substitute: Licensed	-	-	-	-
809	-	-	-	-	122 - Substitute: Classified	-	-	-	-
647	-	-	-	-	130 - Additional Salary	-	-	-	-
111	-	-	-	-	211 - Public Employees Retire System	-	-	-	-
907	-	-	-	-	220 - Social Security Administration	-	-	-	-
(1)	-	-	-	-	231 - Worker's Compensation	-	-	-	-
(4,197)	-	-	-	-	240 - Contractual Employee Benefits	-	-	-	-
5,412	-	-	-	-	312 - Instructional Prog Improvement	-	-	-	-
32,285	30,602	21,733	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
4,170	-	4,104	-	-	322 - Repairs & Maintenance Services	-	-	-	-
10,523	686	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
62,800	-	-	-	-	480 - Computer Hardware	-	-	-	-
222,994	31,288	25,837	-	-	Total Function:	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
2574 - Printing/Duplctn									
-	-	99	-	-	312 - Instructional Prog Improvement	-	-	-	-
4,246	391	2,504	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
14,996	18,058	13,906	15,000	-	324 - Rentals	15,500	-	-	-
13,382	98	-	-	-	325 - Electricity	-	-	-	-
-	1	330	-	-	340 - Travel	-	-	-	-
218	-	-	-	-	354 - Advertising	-	-	-	-
15,848	21,738	19,279	-	-	410 - Consumable Supply & Materials	20,000	-	-	-
503	890	480	2,500	-	640 - Dues and Fees	-	-	-	-
49,194	41,175	36,598	17,500	-	Total Function:	35,500	-	-	-
2640 - Staff Services									
-	-	-	-	-	114 - Managerial - Confidential	35,388	-	-	0.40
-	-	-	-	-	211 - Public Employees Retire System	10,510	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	2,123	-	-	-
-	-	-	-	-	220 - Social Security Administration	2,707	-	-	-
-	-	-	-	-	231 - Worker's Compensation	134	-	-	-
-	2,001	-	-	-	240 - Contractual Employee Benefits	8,318	-	-	-
304,442	446,900	706,854	384,000	-	241 - Health Reimb Arrangement	2,080	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	142	-	-	-
-	83,974	-	-	-	290 - Benefit Adjustments	-	-	-	-
-	-	-	-	-	340 - Travel	300	-	-	-
-	-	-	-	-	354 - Advertising	1,400	-	-	-
-	-	(312)	-	-	640 - Dues and Fees	1,710	-	-	-
304,442	532,876	706,542	384,000	-	Total Function:	64,812	-	-	0.40
2660 - Tech Services									
-	-	962	-	-	111 - Licensed Salaries	-	-	-	-
-	-	-	-	-	113 - Administrator Salaries	16,200	-	-	0.10
65,484	76,986	79,873	82,452	1.00	114 - Managerial - Confidential	83,277	-	-	1.00
252	296	311	1,400	-	130 - Additional Salary	-	-	-	-
17,473	20,542	20,564	26,019	-	211 - Public Employees Retire System	26,381	-	-	-
3,944	4,637	4,869	-	-	212 - PERS Employee Contribution	5,969	-	-	-
5,029	5,912	6,208	6,415	-	220 - Social Security Administration	7,597	-	-	-
20	20	20	-	-	231 - Worker's Compensation	378	-	-	-
11,238	13,915	7,534	3,303	-	240 - Contractual Employee Benefits	22,876	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,720	-	-	-
-	-	444	-	-	252 - Oregon Paid Family Medical	398	-	-	-
4,765	-	-	-	-	313 - Student Services	-	-	-	-
-	-	8,596	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
17,514	26,837	18,783	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
1,647	1,951	3,224	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	-	1,213	22,560	-	324 - Rentals	-	-	-	-
-	154	261	2,400	-	351 - Telephone	640	-	-	-
-	4,500	4,500	-	-	389 - Other Non-Inst Prof/Tech Svcs	48,270	-	-	-
1,244	2,931	3,946	2,000	-	410 - Consumable Supply & Materials	1,000	-	-	-
5,494	17,542	19,014	-	-	460 - Non-Consumable Items	1,000	-	-	-
16,520	14,847	27,698	158,786	-	470 - Computer Software	14,000	-	-	-
57,095	39,780	108,653	268,528	-	480 - Computer Hardware	126,025	-	-	-
-	-	9,739	-	-	550 - Depreciable Technology	-	-	-	-
7,407	9,939	8,922	62,741	-	640 - Dues and Fees	-	-	-	-
215,126	240,788	335,335	636,604	1.00	Total Function:	359,731	-	-	1.10
2690 - Other Support Services									
-	-	-	-	-	111 - Licensed Salaries	18,109	-	-	0.20
-	-	-	-	-	211 - Public Employees Retire System	5,378	-	-	-
-	-	-	-	-	220 - Social Security Administration	1,385	-	-	-
-	-	-	-	-	231 - Worker's Compensation	69	-	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	4,159	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,200	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	72	-	-	-
-	-	-	-	-	Total Function:	34,372	-	-	0.20
3500 - Children Svcs									
25,191	-	-	-	-	111 - Licensed Salaries	-	-	-	-
37,817	67,065	4,476	-	-	112 - Classified Salaries	-	-	-	-
2,082	1,834	-	-	-	122 - Substitute: Classified	-	-	-	-
818	1,709	-	-	-	130 - Additional Salary	-	-	-	-
14,060	18,280	1,134	-	-	211 - Public Employees Retire System	-	-	-	-
5,046	5,406	342	-	-	220 - Social Security Administration	-	-	-	-
32	31	2	-	-	231 - Worker's Compensation	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

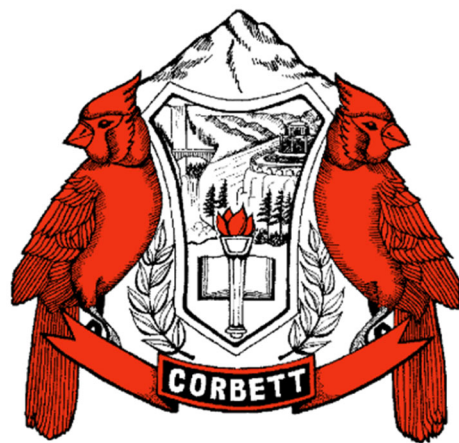
2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2024/2 5 FTE	GENERAL FUND REQUIREMENTS	2025/26 Proposed	2025/26 Approved	2025/26 Adopted	2025/26 FTE
32,886	34,903	5,460	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	16	-	-	252 - Oregon Paid Family Medical	-	-	-	-
915	-	-	-	-	311 - Instruction Services	-	-	-	-
-	-	-	6,000	-	410 - Consumable Supply & Materials	-	-	-	-
118,846	129,228	11,431	6,000	-	Total Function:	-	-	-	-
4150 - Bldg Acq/Develmt									
5,880	-	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	-	29,963	-	-	383 - Architect/Engineer	-	-	-	-
-	-	396,218	-	-	520 - Building Acquisition	-	-	-	-
5,880	-	426,181	-	-	Total Function:	-	-	-	-
5110 - LNG TRM Debt SVC									
197,990	176,374	213,648	165,575	-	610 - Redemption of Principal	433,629	-	-	-
70,033	67,435	52,843	61,570	-	621 - Regular Interest Excl Buses	98,700	-	-	-
9,479	9,488	7,877	7,180	-	622 - Bus Interest	8,967	-	-	-
-	-	47,147	-	-	640 - Dues and Fees	-	-	-	-
277,503	253,297	321,515	234,325	-	Total Function:	541,296	-	-	-
5200 - Funds Transfer									
17,197	53,340	-	121,268	-	710 - Transfer Out	668,345	-	-	-
17,197	53,340	-	121,268	-	Total Function:	668,345	-	-	-
6110 - Op Contingency									
-	-	-	213,144	-	810 - Planned Reserve	250,000	-	-	-
-	-	-	213,144	-	Total Function:	250,000	-	-	-
7000 - Unapp Fund Bal									
1,305,724	435,447	(219,063)	813,381	-	820 - Reserve for Next Year	33,763	-	-	-
1,305,724	435,447	(219,063)	813,381	-	Total Function:	33,763	-	-	-
15,548,677	15,140,134	16,789,944	16,432,394	95.74	Total:	16,631,055	-	-	92.38



SPECIAL REVENUE FUND

PROPOSED BUDGET

2025-2026



CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
PROGRAM DESCRIPTIONS

Federal, State, and Local Programs Funds

Accounts for revenues and expenditures of grants that are generally restricted for specific educational projects. Principal revenue sources are federal, state, and local grants, donations, and general fund transfers.

Title I-A

Accounts for revenues and expenditures received from the federal government are passed on to the state to ensure children from low-income families meet challenging state academic standards.

IDEA (Individuals with Disabilities Education Act) Part B, Sec 611

Accounts for revenues and expenditures received from the federal government are passed on to the state for the purpose of providing education and services to students with a disability, strengthening education, driving reforms, and improving results.

Title II-A Teacher Quality

Accounts for revenues and expenditures from the federal government are passed on to the state for the purpose of increasing student academic achievement by increasing the number of highly qualified teachers, paraprofessionals, and administrators in schools and classrooms.

IDEA (Individuals with Disabilities Education Act) Part B, Section 619

Accounts for revenues and expenditures received from the federal government are passed on to the state for the purpose of providing education and services to students ages 3-5 with a disability, strengthening education, driving reforms, and improving results.

ESSA Partnership - Every Student Succeeds Act

Accounts for the revenues and expenditures for Every Student Succeeds Act which provides students with advancing equity, promoting a well-rounded education, strengthening district systems, and fostering ongoing engagement.

Title IV-A

Accounts for the revenues and expenditures related to improving the use of technology in order to improve the academic achievement and digital literacy of all students and to provide all students with access to a well-rounded education.

Federal Grants - Other

Accounts for revenues and expenditures for one-time grants that support various programs. Revenues are received from federal sources and are segregated by sub-area for tracking.

Title III Consortium

Accounts for revenues and expenditures for English learners, including immigrant children and youth; to attain English proficiency, develop high levels of academic achievement, and can meet the same challenging state academic standards that all children are expected to meet. The allocation also assists educators in cultivating educational programs for students, families, and communities.

Youth Transition Program

Accounts for the revenues and expenditures related to an intergovernmental agreement in association with a youth transition program. The primary source of revenue is the State of Oregon Department of Human Services.

Student Investment Account

Accounts for revenues and expenditures to help meet students' mental or behavioral health needs and to increase academic achievement for students, including reducing academic disparities for: economically disadvantaged students; students from racial or ethnic groups that have historically experienced academic disparities; students with disabilities; students who are English language learners; students who are

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
PROGRAM DESCRIPTIONS

foster children; students who are homeless; and any other student groups that have historically experienced academic disparities as determined by the State Board of Education.

High School Success Act – Measure 98 Accounts for revenues and expenditures dedicated to improving graduation rates through high school Career and Technical Education (CTE).

State & Local Funds

Accounts for revenues and expenditures of one-time grants that are generally restricted for specific educational projects. Principal revenue sources are donations and state and local grants.

Outdoor School (Measure 99)

Accounts for the revenue and expenditures to provide fifth or sixth-grade students access to a week of outdoor school.

Information Technology E-Rate

Accounts for revenues and expenditures from the Schools and Libraries Program (E-Rate) related to telecommunications and internet access.

Associated Student Bond

Accounts for revenues and expenditures of all schools' student body funds. The revenue sources are participation fees and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

Risk Management Reserve

Account for a State School Fund transfer from the General Fund to reserve fund for state payback, PERS Rate changes as well as other financial risk to the district.

Food Service

Accounts for revenues and expenditures for the food dispensing programs. Principal revenue sources are sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon, and a transfer from the General Fund for "match".

Fresh Fruit and Vegetable Program: Accounts for revenues and expenditures for a series of grants within Nutrition Services to provide produce for individual schools.

TAP Grant

The Technical Assurances Program (TAP) helps districts plan for capital improvements and expansion so they can better inform their communities.

Seismic Grant

The Seismic Rehabilitation Grant Program is a state of Oregon competitive grant program that provides funding for the seismic rehabilitation of critical public buildings, particularly public schools.

Police Grant

Resource for safety and security for radios in school.

PGE Electric Bus Grant

Accounts for revenues and expense to purchase electric buses.

Drive Charge Grant

Accounts for revenues and expense to purchase and install electric charging stations.

Early Indicator Grant

A grant program to align school, district, and community systems to help students stay on track to graduate from High School.

Early Literacy Grant

A grant program to increase early literacy for children from birth to third grade and reduce literacy academic disparities for student groups.

SB1149

Accounts for revenues and expenditures related to receipts from PGE to improve school energy efficiency.

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
PROGRAM DESCRIPTIONS

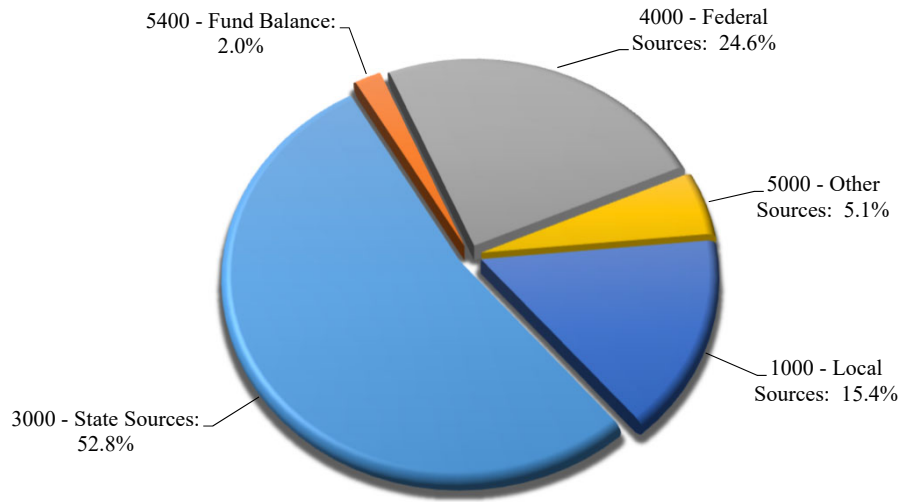
High School Success

Accounts for revenues and expenditures to improve student progress toward graduation and improve high school readiness for college and career.

School Based Mental Heath

Provide funding to increase the number of credentialed school-based mental health services providers providing mental health services to students with demonstrated need.

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND SUMMARY
RESOURCES BY SOURCE



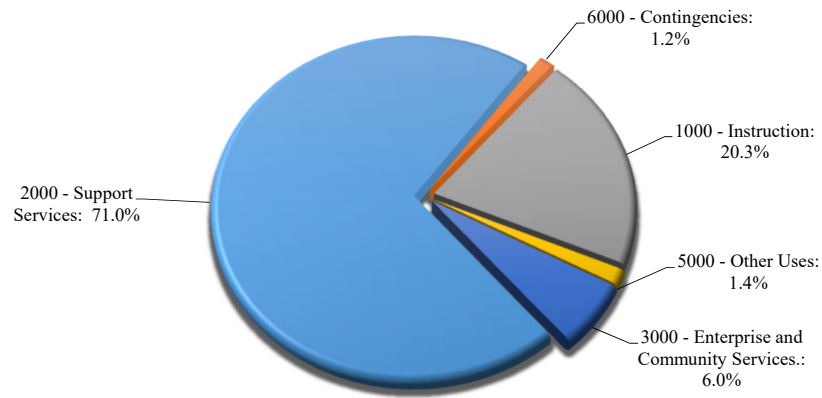
2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SPECIAL REVENUE FUND SUMMARY RESOURCES BY SOURCE	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
152,951	298,659	283,860	430,000	1000 - Local Sources	1,251,899	-	-
841,299	871,556	1,007,655	994,000	3000 - State Sources	4,295,288	-	-
1,012,753	628,981	1,539,648	1,444,483	4000 - Federal Sources	2,003,158	-	-
2,197	483,023	-	121,268	5000 - Other Sources	418,345	-	-
(132,145)	223,237	216,485	94,841	5400 - Fund Balance	159,000	-	-
1,877,054	2,505,455	3,047,647	3,084,592	Total:	8,127,690	-	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
RESOURCES

2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	SPECIAL REVENUE FUND RESOURCES	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
1000 - Local Sources							
661	81,600	79,762	100,000	1610 - Food Sales to Students	-	-	-
123,589	185,023	169,704	300,000	1711 - Co-Curricular Fees	220,000	-	-
324	-	-	-	1740 - Athletic Fees	-	-	-
-	500	-	-	1920 - Private Sources Contributions	-	-	-
28,377	31,536	34,393	30,000	1990 - Miscellaneous Revenue	1,031,899	-	-
152,951	298,659	283,860	430,000	Total Object:	1,251,899	-	-
3000 - State Sources							
-	2,915	1,582	2,000	3102 - State School Fund: Lunch Match	-	-	-
841,299	868,641	1,006,073	992,000	3299 - OTH Restricted Grants In Aid	4,295,288	-	-
841,299	871,556	1,007,655	994,000	Total Object:	4,295,288	-	-
4000 - Federal Sources							
-	-	-	-	4300 - Restricted Federal Revenues	1,535,000	-	-
259,672	323,796	604,065	136,000	4500 - Restricted Pass-Thru State	336,783	-	-
-	-	-	-	4504 - National School Brkfst Program	41,350	-	-
396,988	148,503	103,750	160,000	4505 - National School Lunch Program	86,175	-	-
356,092	(444)	1,745	198,900	4508 - IDEA Part B	-	-	-
-	-	-	-	4700 - Federal through Intermediate	3,850	-	-
-	157,127	830,088	949,583	4990 - Revenue On Behalf of District	-	-	-
1,012,753	628,981	1,539,648	1,444,483	Total Object:	2,003,158	-	-
5000 - Other Sources							
-	429,683	-	-	5160 - Lease Purchase Receipts	-	-	-
-	-	-	-	5200 - Transfer In	418,345	-	-
2,197	53,340	-	121,268	5201 - From General Fund	-	-	-
2,197	483,023	-	121,268	Total Object:	418,345	-	-
5400 - Fund Balance							
(132,145)	223,237	216,485	94,841	5400 - Beginning Fund Balance	159,000	-	-
(132,145)	223,237	216,485	94,841	Total Object:	159,000	-	-
1,877,054	2,505,455	3,047,647	3,084,592	Total:	8,127,690	-	-

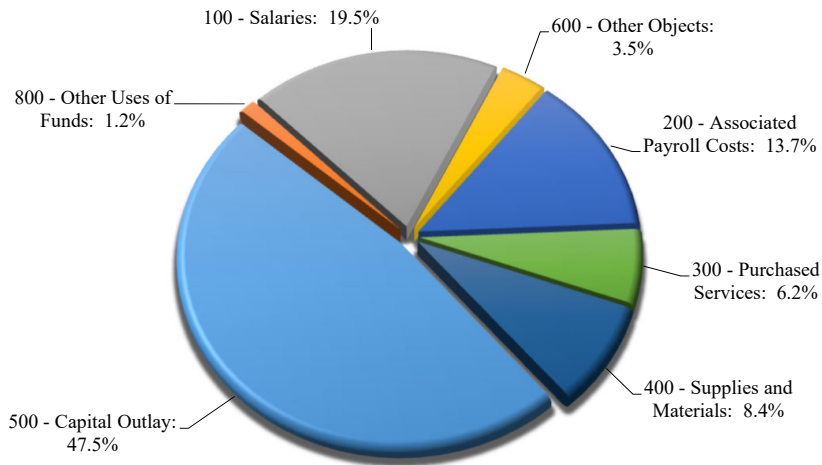
**CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2021/22	2022/23	2023/24	2024/25	2024/25	SPECIAL REVENUE FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE		Proposed	Approved	Adopted	FTE
1,049,616	1,609,463	1,377,797	1,246,647	8.49	1000 - Instruction	1,653,409	-	-	9.45
231,452	401,925	1,028,598	1,213,749	7.33	2000 - Support Services	5,773,626	-	-	9.48
347,750	350,272	398,630	387,268	-	3000 - Enterprise and Community Services	485,766	-	-	2.03
-	429,683	-	20,000	-	4000 - Facilities Acquisition and Construction	-	-	-	-
-	45,000	109,353	112,087	-	5000 - Other Uses	114,889	-	-	-
-	-	-	-	-	6000 - Contingencies	100,000	-	-	-
248,237	(330,887)	133,269	104,841	-	7000 - Unappropriated Ending Fund Balance	-	-	-	-
1,877,054	2,505,455	3,047,647	3,084,592	15.82	Total:	8,127,690			20.96

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT



2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2024/25 FTE	SPECIAL REVENUE FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2025/26 Proposed	2025/26 Approved	2025/26 Adopted	2025/26 FTE
779,594	1,174,500	1,546,772	1,409,196	15.82	100 - Salaries	1,582,155	-	-	20.96
419,395	514,730	695,251	613,951	-	200 - Associated Payroll Costs	1,114,222	-	-	-
23,289	316,415	133,583	75,732	-	300 - Purchased Services	507,188	-	-	-
386,866	354,505	388,926	765,285	-	400 - Supplies and Materials	680,539	-	-	-
13,577	429,683	-	-	-	500 - Capital Outlay	3,858,899	-	-	-
6,096	46,509	149,846	115,587	-	600 - Other Objects	284,687	-	-	-
-	-	-	-	-	700 - Transfers	-	-	-	-
248,237	(330,887)	133,269	104,841	-	800 - Other Uses	100,000	-	-	-
1,877,054	2,505,455	3,047,647	3,084,592	15.82	Total:	8,127,690	-	-	20.96

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	SPECIAL REVENUE FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
1111 - Elementary K-6									
125,671	127,231	87,971	92,775	1.00	111 - Licensed Salaries	102,156	-	-	1.11
16,182	22,272	2,102	-	-	112 - Classified Salaries	11,157	-	-	0.32
1,451	2,895	-	-	-	121 - Substitute: Licensed	-	-	-	-
-	2,301	-	-	-	122 - Substitute: Classified	-	-	-	-
4,497	7,024	5,045	-	-	130 - Additional Salary	-	-	-	-
37,244	42,295	25,282	23,222	-	211 - Public Employees Retire System	30,051	-	-	-
11,244	12,305	7,216	7,097	-	220 - Social Security Administration	8,669	-	-	-
33	36	12	-	-	231 - Worker's Compensation	430	-	-	-
31,829	43,095	17,476	19,713	-	240 - Contractual Employee Benefits	29,658	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	8,329	-	-	-
-	-	562	-	-	252 - Oregon Paid Family Medical	454	-	-	-
-	-	141	-	-	340 - Travel	-	-	-	-
-	-	104	-	-	410 - Consumable Supply & Materials	17,523	-	-	-
-	-	-	-	-	420 - Textbooks	5,000	-	-	-
-	-	-	-	-	430 - Library Books	5,000	-	-	-
-	-	-	-	-	470 - Computer Software	5,000	-	-	-
228,151	259,454	145,911	142,807	1.00	Total Function:	223,427	-	-	1.43
1121 - 7-8 Programs									
74,979	9,682	64,943	-	-	111 - Licensed Salaries	-	-	-	-
40,277	63,772	70,371	113,708	2.16	112 - Classified Salaries	63,425	-	-	1.66
-	-	21,442	-	0.60	113 - Administrator Salaries	109,622	-	-	1.00
4,947	2,827	-	-	-	121 - Substitute: Licensed	-	-	-	-
574	921	-	-	-	122 - Substitute: Classified	-	-	-	-
4,745	7,280	3,053	-	-	130 - Additional Salary	-	-	-	-
2,347	-	-	-	-	131 - Extra Period Salary	-	-	-	-
29,743	22,078	42,350	28,461	-	211 - Public Employees Retire System	45,892	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	6,578	-	-	-
9,782	6,463	12,170	8,699	-	220 - Social Security Administration	13,238	-	-	-
41	38	46	-	-	231 - Worker's Compensation	657	-	-	-
26,672	17,576	28,220	12,092	-	240 - Contractual Employee Benefits	55,318	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	15,600	-	-	-
-	-	1,005	-	-	252 - Oregon Paid Family Medical	692	-	-	-
1,000	-	-	-	-	312 - Instructional Prog Improvement	-	-	-	-
1,505	-	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
196,611	130,636	243,599	162,960	2.76	Total Function:	311,022	-	-	2.66
1122 - 7-8 Extra-Curr									
34,961	43,210	72,557	50,000	-	410 - Consumable Supply & Materials	156,000	-	-	-
34,961	43,210	72,557	50,000	-	Total Function:	156,000	-	-	-
1131 - High School									
65,513	69,249	75,352	80,435	1.00	111 - Licensed Salaries	132,660	-	-	2.12
528	1,033	1,350	-	-	121 - Substitute: Licensed	-	-	-	-
1,918	1,297	164	-	-	130 - Additional Salary	-	-	-	-
10,921	10,669	-	-	-	131 - Extra Period Salary	-	-	-	-
20,966	21,862	20,072	20,133	-	211 - Public Employees Retire System	37,359	-	-	-
6,040	6,293	5,777	6,153	-	220 - Social Security Administration	10,148	-	-	-
14	15	14	-	-	231 - Worker's Compensation	504	-	-	-
11,275	13,884	3,104	3,264	-	240 - Contractual Employee Benefits	44,180	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	11,047	-	-	-
-	-	452	-	-	252 - Oregon Paid Family Medical	531	-	-	-
29,311	-	-	55,840	-	410 - Consumable Supply & Materials	-	-	-	-
72	-	-	-	-	420 - Textbooks	-	-	-	-
31,872	-	-	-	-	460 - Non-Consumable Items	-	-	-	-
2,502	1	-	-	-	640 - Dues and Fees	-	-	-	-
180,932	124,304	106,285	165,825	1.00	Total Function:	236,429	-	-	2.12
1132 - HS Extra-Curr									
71,443	129,942	117,039	250,000	-	410 - Consumable Supply & Materials	223,000	-	-	-
71,443	129,942	117,039	250,000	-	Total Function:	223,000	-	-	-
1220 - Restrict SPED									
-	-	43,520	44,825	0.50	111 - Licensed Salaries	-	-	-	-
-	-	1,006	-	-	130 - Additional Salary	-	-	-	-
-	-	11,835	11,220	-	211 - Public Employees Retire System	-	-	-	-
-	-	3,388	3,429	-	220 - Social Security Administration	-	-	-	-
-	-	7	-	-	231 - Worker's Compensation	-	-	-	-
-	-	1,609	1,747	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	267	-	-	252 - Oregon Paid Family Medical	-	-	-	-
169	-	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
169	-	61,631	61,221	0.50	Total Function:	-	-	-	-

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	SPECIAL REVENUE FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
1240 - Do Not Use									
-	-	40,827	-	-	371 - Tuition: In State	-	-	-	-
-	-	40,827	-	-	Total Function:	-	-	-	-
1250 - Restrict SPED									
-	62,399	69,181	72,475	1.00	111 - Licensed Salaries	189,125	-	-	2.33
-	2,752	-	-	-	121 - Substitute: Licensed	-	-	-	-
-	3,502	4,834	1,449	-	130 - Additional Salary	-	-	-	-
-	17,587	19,312	18,503	-	211 - Public Employees Retire System	50,156	-	-	-
-	5,252	5,558	5,655	-	220 - Social Security Administration	14,468	-	-	-
-	13	14	-	-	231 - Worker's Compensation	718	-	-	-
-	105	10	852	-	240 - Contractual Employee Benefits	48,524	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	12,133	-	-	-
-	-	432	-	-	252 - Oregon Paid Family Medical	756	-	-	-
-	-	-	-	-	311 - Instruction Services	9,214	-	-	-
-	-	-	-	-	690 - Indirect Rate	12,069	-	-	-
-	91,609	99,341	98,934	1.00	Total Function:	337,163	-	-	2.33
1251 - IDEA B 611									
70,559	75,238	82,894	86,632	0.18	111 - Licensed Salaries	-	-	-	-
43,640	37,983	23,191	15,897	0.55	112 - Classified Salaries	-	-	-	-
2,111	1,556	1,012	-	-	121 - Substitute: Licensed	-	-	-	-
-	2,185	-	-	-	122 - Substitute: Classified	-	-	-	-
2,351	6,901	13,969	1,733	-	130 - Additional Salary	-	-	-	-
28,264	24,360	31,479	26,097	-	211 - Public Employees Retire System	-	-	-	-
9,093	7,956	9,065	7,976	-	220 - Social Security Administration	-	-	-	-
(24)	36	25	-	-	231 - Worker's Compensation	-	-	-	-
-	-	24,903	28,993	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	702	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	-	462	29,296	-	340 - Travel	-	-	-	-
2,827	-	-	376	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	300	-	-	470 - Computer Software	-	-	-	-
158,821	156,216	188,001	197,000	-	Total Function:	-	-	-	-
1252 - IDEA B 619									
-	-	1,192	-	-	112 - Classified Salaries	-	-	-	-
-	-	255	-	-	211 - Public Employees Retire System	-	-	-	-
-	-	8	-	-	212 - PERS Employee Contribution	-	-	-	-
-	-	79	-	-	220 - Social Security Administration	-	-	-	-
-	-	0	-	-	231 - Worker's Compensation	-	-	-	-
-	-	204	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	6	-	-	252 - Oregon Paid Family Medical	-	-	-	-
294	-	-	-	-	340 - Travel	-	-	-	-
-	-	-	1,900	-	410 - Consumable Supply & Materials	-	-	-	-
249	-	-	-	-	640 - Dues and Fees	-	-	-	-
543	-	1,745	1,900	-	Total Function:	-	-	-	-
1253 - IDEA Enhancement									
-	4,216	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
-	6,917	-	-	-	460 - Non-Consumable Items	-	-	-	-
-	5,743	-	-	-	470 - Computer Software	-	-	-	-
-	16,876	-	-	-	Total Function:	-	-	-	-
1255 - IDEA B 611ARP									
2,923	-	-	-	-	340 - Travel	-	-	-	-
14,846	-	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
5,752	-	-	-	-	420 - Textbooks	-	-	-	-
2,972	-	-	-	-	470 - Computer Software	-	-	-	-
994	-	-	-	-	480 - Computer Hardware	-	-	-	-
13,577	-	-	-	-	541 - Depreciable New Equip	-	-	-	-
41,064	-	-	-	-	Total Function:	-	-	-	-
1256 - IDEA B 619ARP									
1,534	-	-	-	-	340 - Travel	-	-	-	-
1,534	-	-	-	-	Total Function:	-	-	-	-
1272 - Title I-A									
35,179	31,138	22,024	33,886	0.50	111 - Licensed Salaries	29,585	-	-	0.39
5,313	5,420	13,643	34,476	1.00	112 - Classified Salaries	18,240	-	-	0.52
-	1,663	-	-	-	121 - Substitute: Licensed	-	-	-	-
19	29	-	-	-	122 - Substitute: Classified	-	-	-	-
1,391	335	7,450	-	-	130 - Additional Salary	-	-	-	-
10,722	11,522	11,487	17,111	-	211 - Public Employees Retire System	12,683	-	-	-
442	3,416	3,298	5,230	-	220 - Social Security Administration	3,658	-	-	-
3	9	12	-	-	231 - Worker's Compensation	181	-	-	-

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	SPECIAL REVENUE FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
2,814	11,093	9,906	13,276	-	240 - Contractual Employee Benefits	18,797	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	7,271	-	-	-
-	-	260	-	-	252 - Oregon Paid Family Medical	191	-	-	-
-	-	-	436	-	312 - Instructional Prog Improvement	-	-	-	-
-	250	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
2,299	540	244	1,585	-	410 - Consumable Supply & Materials	2,968	-	-	-
1,002	-	-	-	-	420 - Textbooks	-	-	-	-
59,184	65,414	68,326	106,000	1.50	Total Function:	93,574	-	-	0.90
1274 - Title IV-A									
-	6,049	3,025	-	-	111 - Licensed Salaries	-	-	-	-
-	4,714	1,874	-	-	112 - Classified Salaries	-	-	-	-
-	-	981	-	-	130 - Additional Salary	-	-	-	-
-	-	1,567	-	-	211 - Public Employees Retire System	-	-	-	-
-	-	450	-	-	220 - Social Security Administration	-	-	-	-
-	-	2	-	-	231 - Worker's Compensation	-	-	-	-
-	-	1,361	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	35	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	-	705	-	-	340 - Travel	-	-	-	-
-	-	-	10,000	-	410 - Consumable Supply & Materials	-	-	-	-
-	10,763	10,000	10,000	-	Total Function:	-	-	-	-
1283 - HS Success M98									
-	-	-	-	-	371 - Tuition: In State	60,702	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	3,000	-	-	-
-	-	-	-	-	Total Function:	63,702	-	-	-
1291 - ELL									
-	-	-	-	-	314 - EduStaff Subs	2,850	-	-	-
-	-	-	-	-	430 - Library Books	1,000	-	-	-
-	-	-	-	-	Total Function:	3,850	-	-	-
1299 - Other Special									
-	56,965	88,577	-	-	111 - Licensed Salaries	-	-	-	-
-	108,468	31,099	-	-	112 - Classified Salaries	-	-	-	-
-	6,175	-	-	-	114 - Managerial - Confidential	-	-	-	-
963	22,131	217	-	-	121 - Substitute: Licensed	-	-	-	-
295	11,631	-	-	-	122 - Substitute: Classified	-	-	-	-
-	2,100	-	-	-	123 - Temporary: Licensed	-	-	-	-
-	822	3,968	-	-	124 - Temporary: Classified	-	-	-	-
3,398	16,765	2,736	-	-	130 - Additional Salary	-	-	-	-
11,964	31,514	26,807	-	-	211 - Public Employees Retire System	-	-	-	-
7,939	13,656	9,597	-	-	220 - Social Security Administration	-	-	-	-
70	71	36	-	-	231 - Worker's Compensation	-	-	-	-
49,772	35,674	8,102	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	726	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	-	50	-	-	311 - Instruction Services	-	-	-	-
-	-	44,123	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	269,213	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
1,801	1,289	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	6,500	-	-	420 - Textbooks	-	-	-	-
-	4,563	-	-	-	460 - Non-Consumable Items	-	-	-	-
76,204	581,038	222,539	-	-	Total Function:	-	-	-	-
1400 - Summer School									
-	-	-	-	-	130 - Additional Salary	4,576	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	274	-	-	-
-	-	-	-	-	220 - Social Security Administration	350	-	-	-
-	-	-	-	-	231 - Worker's Compensation	24	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	18	-	-	-
-	-	-	-	-	Total Function:	5,242	-	-	-
2115 - Student Safety									
-	-	-	-	-	112 - Classified Salaries	27,994	-	-	0.83
-	-	-	-	-	211 - Public Employees Retire System	7,424	-	-	-
-	-	-	-	-	220 - Social Security Administration	2,142	-	-	-
-	-	-	-	-	231 - Worker's Compensation	106	-	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	17,261	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	4,316	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	112	-	-	-
-	-	-	-	-	Total Function:	59,355	-	-	0.83
2120 - Guidance Service									
161,385	175,609	231,394	252,936	3.00	111 - Licensed Salaries	164,235	-	-	2.00
4,358	(35)	5,465	-	-	130 - Additional Salary	-	-	-	-

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
REQUIREMENTS

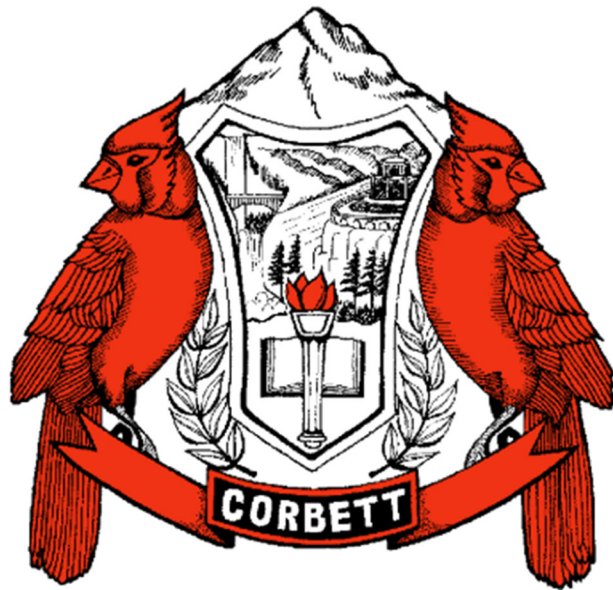
2021/22	2022/23	2023/24	2024/25	2024/25	SPECIAL REVENUE FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
7,111	1,753	-	-	-	131 - Extra Period Salary	-	-	-	-
30,283	28,444	62,957	63,310	-	211 - Public Employees Retire System	43,555	-	-	-
9,052	9,926	18,130	19,350	-	220 - Social Security Administration	12,564	-	-	-
20	21	41	-	-	231 - Worker's Compensation	624	-	-	-
19,243	21,724	12,155	20,657	-	240 - Contractural Employee Benefits	41,592	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	10,400	-	-	-
-	-	1,407	-	-	252 - Oregon Paid Family Medical	657	-	-	-
-	-	290	-	-	311 - Instruction Services	-	-	-	-
-	7,350	-	-	-	313 - Student Services	-	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	2,355	-	-	-
231,452	244,793	331,840	356,253	3.00	Total Function:	275,982	-	-	2.00
2126 - Student Placement									
-	-	-	-	-	112 - Classified Salaries	74,513	-	-	1.00
-	-	-	-	-	124 - Temporary: Classified	54,000	-	-	-
-	-	-	-	-	211 - Public Employees Retire System	19,761	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	3,240	-	-	-
-	-	-	-	-	220 - Social Security Administration	9,831	-	-	-
-	-	-	-	-	231 - Worker's Compensation	563	-	-	-
-	-	-	-	-	240 - Contractural Employee Benefits	20,796	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,200	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	514	-	-	-
-	-	-	-	-	340 - Travel	5,898	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	2,580	-	-	-
-	-	-	-	-	Total Function:	196,896	-	-	1.00
2130 - Health Services									
-	-	-	-	-	112 - Classified Salaries	26,208	-	-	0.55
-	-	-	-	-	211 - Public Employees Retire System	6,950	-	-	-
-	-	-	-	-	220 - Social Security Administration	2,005	-	-	-
-	-	-	-	-	231 - Worker's Compensation	100	-	-	-
-	-	-	-	-	240 - Contractural Employee Benefits	11,438	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	2,860	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	105	-	-	-
-	-	-	-	-	Total Function:	49,666	-	-	0.55
2140 - Psych Services									
-	14,764	273,086	285,948	2.73	111 - Licensed Salaries	332,814	-	-	4.00
-	-	14,191	16,055	0.50	112 - Classified Salaries	-	-	-	-
-	53,665	148,861	165,377	1.10	113 - Administrator Salaries	-	-	-	-
-	4,089	1,932	-	-	114 - Managerial - Confidential	-	-	-	-
-	15,603	-	-	-	121 - Substitute: Licensed	-	-	-	-
-	120	17,946	2,080	-	130 - Additional Salary	-	-	-	-
-	865	-	-	-	131 - Extra Period Salary	-	-	-	-
-	21,766	96,296	117,875	-	211 - Public Employees Retire System	88,263	-	-	-
-	352	2,194	779	-	212 - PERS Employee Contribution	-	-	-	-
-	6,815	34,664	35,914	-	220 - Social Security Administration	25,459	-	-	-
-	15	89	-	-	231 - Worker's Compensation	1,264	-	-	-
-	11,182	26,841	15,746	-	240 - Contractural Employee Benefits	83,184	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	20,800	-	-	-
-	-	2,534	-	-	252 - Oregon Paid Family Medical	1,331	-	-	-
-	-	8,672	-	-	311 - Instruction Services	-	-	-	-
-	-	2,060	-	-	319 - Othr Instr Prof/Tech Services	338,923	-	-	-
-	-	68	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	600	1,250	-	-	340 - Travel	-	-	-	-
-	-	259	-	-	354 - Advertising	-	-	-	-
-	3,303	4,476	109,094	-	410 - Consumable Supply & Materials	20,000	-	-	-
-	-	49	-	-	470 - Computer Software	-	-	-	-
-	7,204	5,223	88,628	-	480 - Computer Hardware	-	-	-	-
-	8	492	-	-	640 - Dues and Fees	-	-	-	-
-	-	37,833	-	-	690 - Indirect Rate	-	-	-	-
-	140,351	679,014	837,496	4.33	Total Function:	912,038	-	-	4.00
2190 - Student Support Services									
-	-	-	-	-	112 - Classified Salaries	18,496	-	-	0.50
-	-	-	-	-	113 - Administrator Salaries	62,765	-	-	0.50
-	-	-	-	-	211 - Public Employees Retire System	23,546	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	3,766	-	-	-
-	-	-	-	-	220 - Social Security Administration	6,217	-	-	-
-	-	-	-	-	231 - Worker's Compensation	309	-	-	-
-	-	-	-	-	240 - Contractural Employee Benefits	20,796	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,200	-	-	-

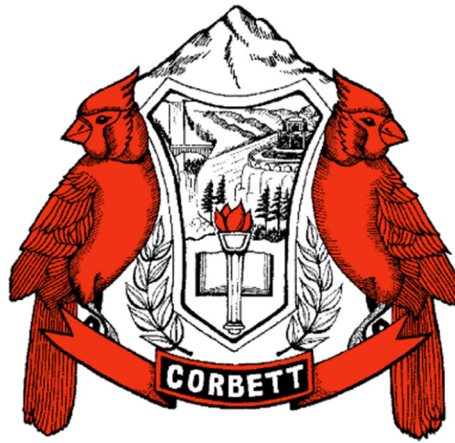
CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
REQUIREMENTS

2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2024/25 FTE	SPECIAL REVENUE FUND REQUIREMENTS	2025/26 Proposed	2025/26 Approved	2025/26 Adopted	2025/26 FTE
-	-	-	-	-	252 - Oregon Paid Family Medical	325	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	2,745	-	-	-
-	-	-	-	-	430 - Library Books	7,601	-	-	-
-	-	-	-	-	Total Function:	151,766	-	-	1.00
-	-	-	3,000	-	2214 - Title III Instr				
-	2,249	111	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	502	-	-	-	340 - Travel	-	-	-	-
-	2,751	111	3,000	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	-	Total Function:	-	-	-	-
-	-	-	-	-	2230 - Assess and Test				
-	-	-	-	-	410 - Consumable Supply & Materials	3,145	-	-	-
-	-	-	-	-	Total Function:	3,145	-	-	-
-	14,031	-	-	-	2240 - Instr Staff Dev				
-	-	17,633	17,000	-	112 - Classified Salaries	-	-	-	-
-	-	-	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	-	-	-	340 - Travel	2,154	-	-	-
-	-	-	-	-	371 - Tuition: In State	6,463	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	3,112	-	-	-
-	-	-	-	-	690 - Indirect Rate	720	-	-	-
-	14,031	17,633	17,000	-	Total Function:	12,449	-	-	-
-	-	-	-	-	2321 - Superintendent				
-	-	-	-	-	113 - Administrator Salaries	16,200	-	-	0.10
-	-	-	-	-	211 - Public Employees Retire System	4,296	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	972	-	-	-
-	-	-	-	-	220 - Social Security Administration	1,226	-	-	-
-	-	-	-	-	231 - Worker's Compensation	62	-	-	-
-	-	-	-	-	240 - Contractural Employee Benefits	2,080	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	520	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	65	-	-	-
-	-	-	-	-	Total Function:	25,421	-	-	0.10
-	-	-	-	-	2490 - Other Support Services				
-	-	-	-	-	690 - Indirect Rate	155,009	-	-	-
-	-	-	-	-	Total Function:	155,009	-	-	-
-	-	-	-	-	2542 - Bldg Care/Upkeep				
-	-	-	-	-	410 - Consumable Supply & Materials	3,000	-	-	-
-	-	-	-	-	Total Function:	3,000	-	-	-
-	-	-	-	-	2544 - Repair of Bldgs				
-	-	-	-	-	319 - Othr Instr Prof/Tech Services	25,000	-	-	-
-	-	-	-	-	520 - Building Acquisition	2,500,000	-	-	-
-	-	-	-	-	Total Function:	2,525,000	-	-	-
-	-	-	-	-	2551 - Dir Transportatn				
-	-	-	-	-	530 - Improvements Other Than Bldgs	54,113	-	-	-
-	-	-	-	-	Total Function:	54,113	-	-	-
-	-	-	-	-	2552 - Student Transport				
-	-	-	-	-	541 - Depreciable New Equip	954,786	-	-	-
-	-	-	-	-	Total Function:	954,786	-	-	-
-	-	-	-	-	2660 - Tech Services				
-	-	-	-	-	322 - Repairs & Maintenance Services	10,000	-	-	-
-	-	-	-	-	389 - Other Non-Inst Prof/Tech Srvs	25,000	-	-	-
-	-	-	-	-	480 - Computer Hardware	10,000	-	-	-
-	-	-	-	-	550 - Depreciable Technology	350,000	-	-	-
-	-	-	-	-	Total Function:	395,000	-	-	-
-	-	-	-	-	3110 - Food Service Direction				
-	-	-	-	-	113 - Administrator Salaries	16,200	-	-	0.10
-	-	-	-	-	114 - Managerial - Confidential	8,847	-	-	0.10
-	-	-	-	-	211 - Public Employees Retire System	6,924	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	1,503	-	-	-
-	-	-	-	-	220 - Social Security Administration	1,903	-	-	-
-	-	-	-	-	231 - Worker's Compensation	96	-	-	-
-	-	-	-	-	240 - Contractural Employee Benefits	4,160	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	1,040	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	100	-	-	-
-	-	-	-	-	Total Function:	40,773	-	-	0.20
(9,367)	-	2,345	-	-	3120 - Food Prep/Dispsn				
18,142	20,766	22,969	26,057	0.42	111 - Licensed Salaries	-	-	-	-
75,476	76,986	79,873	82,452	1.00	112 - Classified Salaries	36,060	-	-	0.83
48	71	-	-	-	114 - Managerial - Confidential	83,277	-	-	1.00
					122 - Substitute: Classified	-	-	-	-

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	SPECIAL REVENUE FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
2,670	837	525	-	-	130 - Additional Salary	-	-	-	-
23,889	24,287	24,640	29,816	-	211 - Public Employees Retire System	31,648	-	-	-
4,529	4,619	4,850	-	-	212 - PERS Employee Contribution	4,997	-	-	-
6,655	7,550	8,090	8,301	-	220 - Social Security Administration	9,130	-	-	-
29	31	31	-	-	231 - Worker's Compensation	453	-	-	-
19,754	29,795	53,193	33,280	-	240 - Contractural Employee Benefits	38,057	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	10,400	-	-	-
-	-	577	-	-	252 - Oregon Paid Family Medical	477	-	-	-
-	9	630	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
7,780	15,312	13,702	3,000	-	321 - Cleaning Services	10,752	-	-	-
1,400	3,429	728	1,000	-	322 - Repairs & Maintenance Services	2,000	-	-	-
8,358	16,839	1,873	2,000	-	324 - Rentals	8,232	-	-	-
-	958	-	-	-	328 - Garbage	-	-	-	-
-	205	-	-	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
13,009	1,685	2,569	10,000	-	410 - Consumable Supply & Materials	12,000	-	-	-
-	-	-	13,320	-	412 - Milk/Dairy	18,000	-	-	-
169,205	144,846	170,185	160,542	-	450 - Food	174,000	-	-	-
2,287	545	8,670	14,000	-	460 - Non-Consumable Items	2,500	-	-	-
540	-	1,009	-	-	470 - Computer Software	1,010	-	-	-
3,345	1,500	2,171	3,500	-	640 - Dues and Fees	2,000	-	-	-
347,750	350,272	398,630	387,268	1.42	Total Function:	444,993	-	-	1.83
4150 - Bldg Acq/Develmt									
-	-	-	20,000	-	322 - Repairs & Maintenance Services	-	-	-	-
-	429,683	-	-	-	590 - Other Capital Outlay	-	-	-	-
-	429,683	-	20,000	-	Total Function:	-	-	-	-
5110 - LNG TRM Debt SVC									
-	41,168	101,768	106,877	-	615 - Long Term Lease Principal	112,171	-	-	-
-	3,832	7,582	5,210	-	625 - Long Term Lease Interest	2,718	-	-	-
-	45,000	109,350	112,087	-	Total Function:	114,889	-	-	-
6110 - Op Contingency									
-	-	-	104,841	-	810 - Planned Reserve	100,000	-	-	-
-	-	-	104,841	-	Total Function:	100,000	-	-	-
7000 - Upapp Fund Bal									
248,237	(330,887)	133,269	104,841	-	820 - Reserve for Next Year	-	-	-	-
248,237	(330,887)	133,269	104,841	-	Total Function:	-	-	-	-
1,877,054	2,505,455	3,047,647	3,084,592	16.50	Total:	8,127,690	-	-	20.96

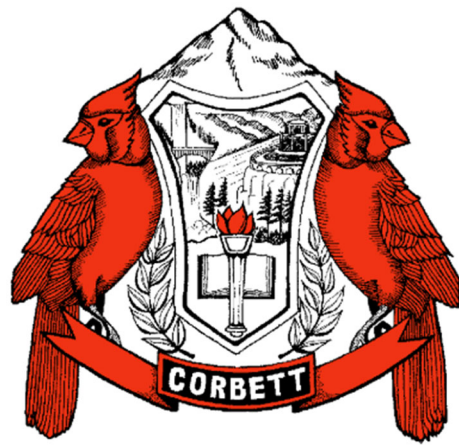




DEBT SERVICE FUND

PROPOSED BUDGET

2025-2026



CORBETT SCHOOL DISTRICT
DEBT SERVICE FUND
PROGRAM DESCRIPTIONS

2021 General Obligation Bond

Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. The principal revenue source is property taxes.



CORBETT SCHOOL DISTRICT DEBT SERVICE SUMMARY

Corbett School District Debt Service Overview

Corbett School District's bond debt consists of 2012B OSBA Flex Fund (QSCB), 2012C OSBA Flex Fund and General Obligation (GO). The General Obligation (GO) is paid with revenues generated through voter-approved tax measures. ORS 328.245 establishes a parameter of bonded indebtedness for school districts. The 2021 GO Bond funded the District's ability to construct, renovate, improve, furnish and equip the District's facilities and site improvements and refinance other long-term debt. The 2012B OSBA Flex Fund (QSCB) and 2012C OSBA Flex Fund provided fund to renovate the Springdale school.

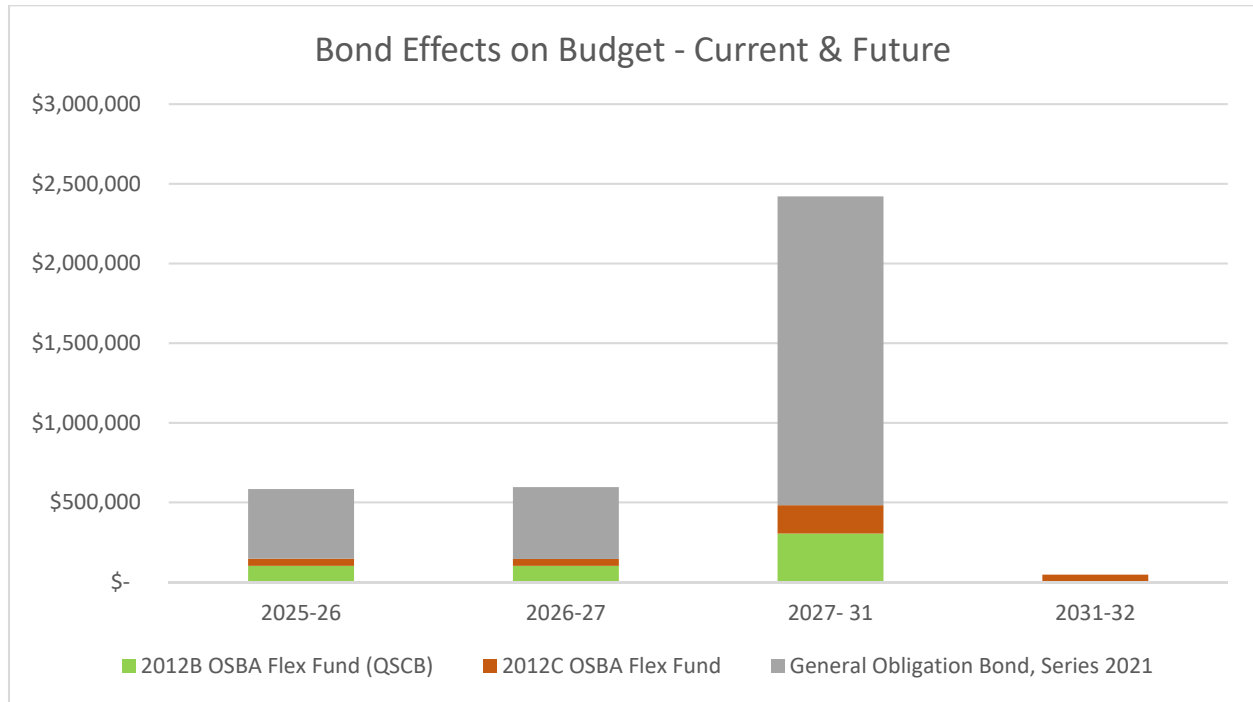
Corbett School District's loans and contracts are funded in part by the 70% reimbursement of transportation expenses through the State Funding Formula to support the District Bus Fleet. The 2011 SELP Loan and the 2024 MESD Loan were used to make energy updates throughout the District and support general operations, respectively.

Specific Authority	Date of Issue	Amount of Original Issue	Principal		2025-2026 Interest Due	Outstanding 6/30/2026	Impacted Fund
			Outstanding 6/30/2025	2025-2026 Principal Due			
Bonds Payable							
2012B OSBA Flex Fund (QSCB)	7-Feb-12	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 46,250	\$ 1,000,000	General Fund
2012C OSBA Flex Fund	30-Oct-12	650,000	270,000	35,000	10,275	235,000	General Fund
General Obligation Bond, Series 2021	15-Apr-21	4,000,000	2,662,000	392,000	44,722	2,270,000	Debt Fund
Total Bonds		5,650,000	3,932,000	427,000	101,247	3,505,000	
Loans and Contracts Payable							
2011 SELP Loan	4-Nov-11	583,136	83,905	47,841	2,175	36,065	General Fund
2018-2019 Santander Financing	5-Apr-19	111,354	17,254	17,254	647	-	General Fund
2019-2020 Santander Financing	10-Mar-20	111,694	16,838	16,838	451	-	General Fund
2020-2021 Santander Financing	20-Dec-20	128,290	31,383	15,503	766	15,879	General Fund
2021-2022 Santander Financing	10-Feb-22	129,898	57,138	18,575	1,474	38,563	General Fund
2023-2024 Santander Financing	20-Jul-23	171,668	103,283	32,618	5,629	70,665	General Fund
2024 MESD Loan	11-Dec-24	2,000,000	2,000,000	250,000	40,000	1,750,000	General Fund
Total Loans and Contracts Payable		3,236,040	2,309,801	398,629	51,142	1,911,173	
Right to Use Lease							
Corbett Commons	1-Feb-23	420,683	179,870	112,171	2,717	67,699	Federal Fund
Total Right to Use Leases		420,683	179,870	112,171	2,717	67,699	
Total Debt		\$ 9,306,723	\$ 6,421,671	\$ 937,799	\$ 155,106	\$ 5,483,872	

Bond Requirements & Effects on Budget Current and Future

Fiscal Year Ending June 30,	2012B OSBA Flex Fund (QSCB)	2012C OSBA Flex Fund	General Obligation Bond, Series 2021	Total
2025-26	\$ 101,806	\$ 45,275	\$ 436,722	\$ 583,802
2026-27	101,806	44,050	450,136	595,992
2027- 31	305,417	177,825	1,937,884	2,421,126
2031-32	-	46,800	-	46,800
	\$ 509,028	\$ 313,950	\$ 2,824,742	\$ 3,647,719

CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY



**CORBETT SCHOOL DISTRICT
DEBT SERVICE FUND SUMMARY
RESOURCES BY SOURCE**



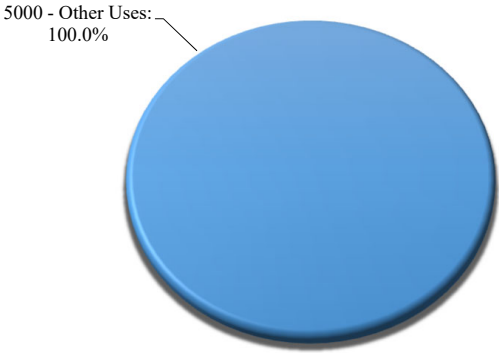
2021/22	2022/23	2023/24	2024/25	DEBT SERVICE FUND SUMMARY	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	RESOURCES BY SOURCE	Proposed	Approved	Adopted
356,312	389,350	513,385	479,945	1000 - Local Sources	387,072	-	-
-	154	382	-	2000 - Intermediate Sources	-	-	-
-	-	-	-	3000 - State Sources	-	-	-
15,000	-	-	-	5000 - Other Sources	-	-	-
-	912	10,198	55,695	5400 - Fund Balance	50,000	-	-
371,312	390,416	523,964	535,640	Total:	437,072	-	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
DEBT SERVICE
RESOURCES

2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	DEBT SERVICE FUND RESOURCES	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
1000 - Revenue from Local Sources							
356,158	382,736	472,247	479,945	1111 - Current Year Taxes	363,572	-	-
63	1,366	2,176	-	1112 - Prior Years Taxes	3,500	-	-
91	(1,053)	1,331	-	1190 - Penalties & Interest On Taxes	-	-	-
-	6,301	37,631	-	1510 - Interest On Investments	20,000	-	-
356,312	389,350	513,385	479,945	Total Object:	387,072	-	-
2000 - Revenue From Intermediate Sources							
-	154	382	-	2199 - Other Intermediate Sources	-	-	-
-	154	382	-	Total Object:	-	-	-
5000 - Other Sources							
15,000	-	-	-	5201 - From General Fund	-	-	-
15,000	-	-	-	Total Object:	-	-	-
5400 - Fund Balance							
-	912	10,198	55,695	5400 - Beginning Fund Balance	50,000	-	-
-	912	10,198	55,695	Total Object:	50,000	-	-
371,312	390,416	523,964	535,640	Total:	437,072	-	-

CORBETT SCHOOL DISTRICT
DEBT SERVICE FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION

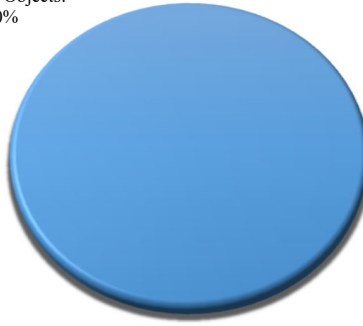


2021/22	2022/23	2023/24	2024/25	2024/25	DEBT SERVICE FUND SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS BY MAJOR FUNCTION	Proposed	Approved	Adopted	FTE
370,400	380,219	426,339	423,988	-	5000 - Other Uses	437,072	-	-	-
912	10,197	97,625	111,652	-	7000 - Unappropriated Ending Fund Balance	-	-	-	-
371,312	390,416	523,964	535,640	-	Total:	437,072	-	-	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
DEBT SERVICE FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT

600 - Other Objects:
100.0%



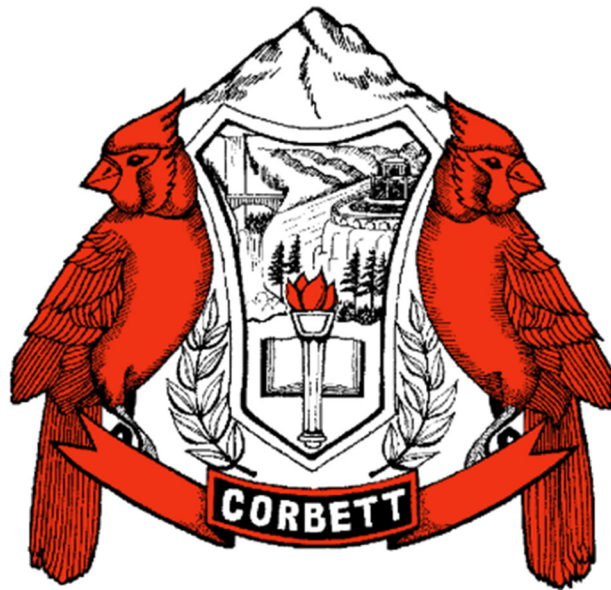
2021/22	2022/23	2023/24	2024/25	2024/25	DEBT SERVICE FUND SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	Adopted	FTE
370,400	380,219	411,339	423,988	-	600 - Other Objects	437,072	-	-	-
-	-	15,000	-	-	700 - Transfers	-	-	-	-
912	10,197	97,625	111,652	-	800 - Other Uses	-	-	-	-
371,312	390,416	523,964	535,640	-	Total:	437,072	-	-	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
DEBT SERVICE
REQUIREMENTS BY MAJOR OBJECT

2021/22	2022/23	2023/24	2024/25	2024/2	DEBT SERVICE FUND SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	Adopted	FTE
5110 - LNG TRM Debt SVC									
292,000	318,000	382,922	373,000	-	610 - Redemption of Principal	392,000	-	-	-
78,400	62,219	28,417	50,988	-	621 - Regular Interst Excl Buses	44,722	-	-	-
-	-	-	-	-	640 - Dues and Fees	350	-	-	-
370,400	380,219	411,339	423,988	-	Total Function:	437,072	-	-	-
5200 - Funds Transfer									
-	-	15,000	-	-	701 -Transfer	-	-	-	-
-	-	15,000	-	-	Total Function:	-	-	-	-
7000 - Upapp Fund Bal									
912	10,197	97,625	111,652	-	820 - Reserve for Next Year	-	-	-	-
912	10,197	97,625	111,652	-	Total Function:	-	-	-	-
371,312	390,416	523,964	535,640	-	Total:	437,072	-	-	-

Note: Accounted for using the modified accrual method of accounting.



CORBETT SCHOOL DISTRICT
RATIOS OF GENERAL BONDED DEBT OUTSTANDING AND LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

GENERAL BONDED DEBT OUTSTANDING									
FISCAL YEAR	GENERAL OBLIGATION BONDS	OSBA FLEX FUND BONDS	FULL FAITH & CREDIT BOND	TOTAL	LESS GO BOND DEBT SERVICE FUND	NET GENERAL BONDED DEBT	RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUATION(3)	RATIO OF NET GENERAL BONDED DEBT TO TRUE CASH VALUE(3)	
2023-2024	\$ 3,035,000	\$ 1,305,000	\$ -	\$ 4,340,000		\$ 4,340,000	0.93	%	0.47
2022-2023	3,390,000	1,335,000	-	4,725,000	-	4,725,000	1.02		0.51
2021-2022	3,708,000	1,365,000	-	5,073,000	-	5,073,000	1.13		0.65
2020-2021	4,000,000	1,395,000	-	5,395,000	-	5,395,000	1.23		0.78
2019-2020	-	1,445,000	2,902,408.00	4,347,408	-	4,347,408	1.05		0.65
2018-2019	-	1,495,000	-	1,495,000	-	1,495,000	0.37		0.23
2017-2018	-	1,540,000	-	1,540,000	-	1,540,000	0.38		0.23
2016-2017	-	1,585,000	-	1,585,000	-	1,585,000	0.40		0.28
2015-2016	-	1,625,000	-	1,625,000	-	1,625,000	0.42		0.31
2014-2015	-	1,665,000	-	1,665,000	-	1,665,000	0.45		0.37

Legal Debt Margin Calculation for Fiscal Year 2022-2023:

Real Market Value (1)	\$ 919,616,048
Debt Limit (7.95%)(1)	73,109,476
Amount of Debt Applicable to Debt Limit (GO Bonds)	(4,340,000)
Legal Debt Margin	<u>\$ 68,769,476</u>

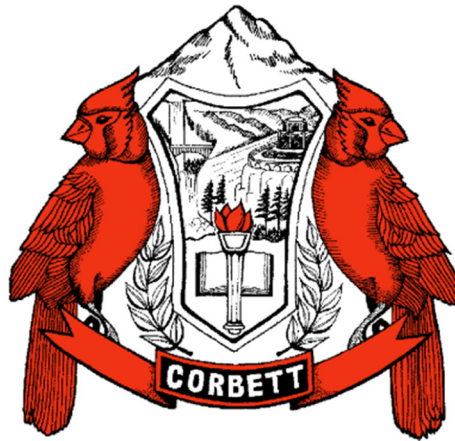
FISCAL YEAR	RATIO OF TOTAL GENERAL BONDED DEBT TO PERSONAL INCOME(3)	TOTAL GENERAL BONDED DEBT PER CAPITA	NET GENERAL BONDED DEBT PER CAPITA	LEGAL DEBT LIMIT(1)	LEGAL DEBT MARGIN(2)	RATIO OF LEGAL DEBT MARGIN TO DEBT LIMIT
2023-2024	2.61 %	\$ 1,123.48	\$ 1,123	\$ 73,041,481	\$ 68,701,481	94.06 %
2022-2023	2.88	1,223	1,223	73,109,476	68,384,476	93.54
2021-2022	3.30	1,288	1,288	62,108,561	57,035,561	91.83
2020-2021	3.56	1,293	1,293	55,217,530	49,822,530	90.23
2019-2020	2.90	1,068	1,068	53,408,095	49,060,687	91.86
2018-2019	1.17	382	382	52,775,468	51,280,468	97.17
2017-2018	1.26	394	394	54,086,989	52,546,989	97.15
2016-2017	1.51	408	408	44,550,061	42,965,061	96.44
2015-2016	1.37	388	388	41,185,789	39,560,789	96.05
2014-2015	1.45	386	386	35,306,729	33,641,729	95.28

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements

(1) ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values of all taxable properties within the District bases on

(2) The legal debt margin is the District's available borrowing authority under ORS 328.245 and is calculated by subtracting the net debt applicable to the legal debt limit from the legal debt limit.

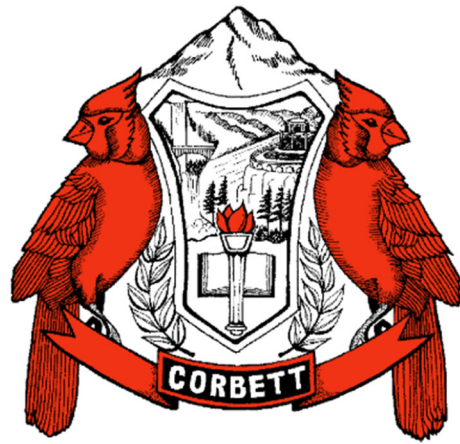
(3) Demographic and Economic Statistics can be found on Personal Income and Population and Assessed Value and True Cash Value Pages.



CAPITAL PROJECT FUND

PROPOSED BUDGET

2025-2026



CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND
PROGRAM DESCRIPTIONS

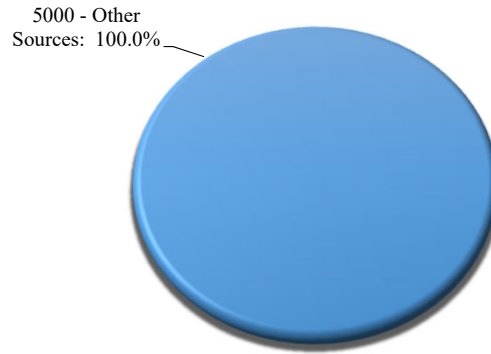
Capital Project

Accounts for activities related to the acquisition, construction, and equipping of facilities. Revenue sources are transfers from General Fund and donations.

Full Faith & Credit

Listed as historical reference only. Full Faith & Credit financing agreement was paid in full during fiscal year 2023/24. This will remain listed until it falls off the 3 years of actuals in 2028/29.

CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND SUMMARY
RESOURCES BY SOURCE



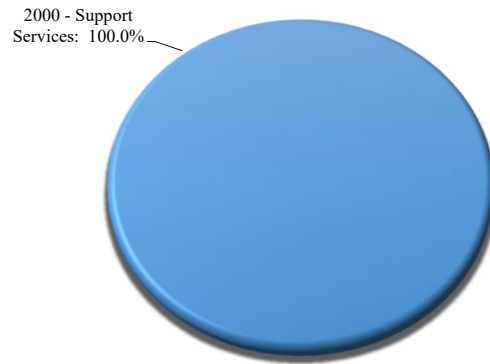
2021/22	2022/23	2023/24	2024/25	CAPITAL PROJECT FUND SUMMARY	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	RESOURCES BY SOURCE	Proposed	Approved	Adopted
5,985	25,969	-	-	1000 - Local Sources	-	-	-
-	178	-	-	2000 - Intermediate Sources	-	-	-
659,248	2,726,672	614,081	-	3000 - State Sources	-	-	-
193,847	-	-	-	5000 - Other Sources	250,000	-	-
3,152,328	3,352,159	3,274,699	-	5400 - Fund Balance	-	-	-
4,011,407	6,104,977	3,888,780	-	Total:	250,000	-	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND
RESOURCES

2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	CAPITAL PROJECT FUND RESOURCES	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
1000 - Local Sources							
5,985	25,969	-	-	1510 - Interest On Investments	-	-	-
5,985	25,969	-	-	Total Object:	-	-	-
2000 - Intermediate Sources							
-	178	-	-	2199 - Other Intermediate Sources	-	-	-
-	178	-	-	Total Object:	-	-	-
3000 - State Sources							
659,248	2,726,672	614,081	-	3299 - OTH Restricted Grants In Aid	-	-	-
659,248	2,726,672	614,081	-	Total Object:	-	-	-
5000 - Other Sources							
193,847	-	-	-	5200 - Transfer In	250,000	-	-
193,847	-	-	-	Total Object:	250,000	-	-
5400 - Fund Balance							
3,152,328	3,352,159	3,274,699	-	5400 - Beginning Fund Balance	-	-	-
3,152,328	3,352,159	3,274,699	-	Total Object:	-	-	-
4,011,407	6,104,977	3,888,780	-	Total:	250,000	-	-

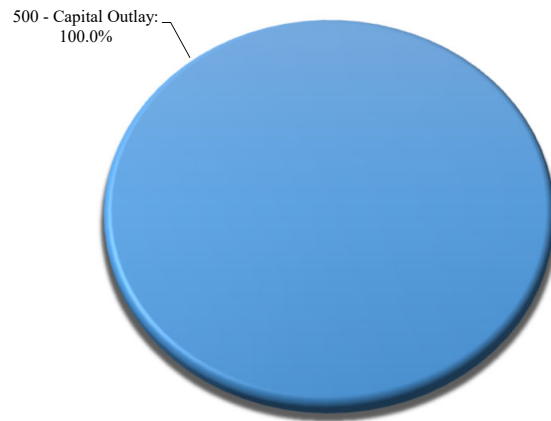
CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2024/25 FTE	CAPITAL PROJECT FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2025/26 Proposed	2025/26 Approved	2025/26 Adopted	2025/26 FTE
-	-	-	-	-	2000 - Support Services	250,000	-	-	-
465,401	2,869,440	3,888,780	-	-	4000 - Facilities Acquisition and Construction	-	-	-	-
193,847	-	-	-	-	5000 - Other Uses	-	-	-	-
3,352,159	3,235,537	-	-	-	7000 - Unappropriated Ending Fund Balance	-	-	-	-
4,011,407	6,104,977	3,888,780	-	-	Total:	250,000	-	-	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT

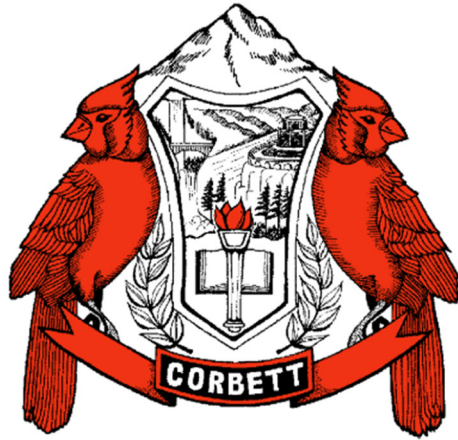


2021/22	2022/23	2023/24	2024/25	2024/25	CAPITAL PROJECT FUND SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	Adopted	6 FTE
465,401	2,869,440	3,888,780	-	-	500 - Capital Outlay	250,000	-	-	-
193,847	-	-	-	-	700 - Transfers	-	-	-	-
3,352,159	3,235,537	-	-	-	800 - Other Uses	-	-	-	-
4,011,407	6,104,977	3,888,780	-	-	Total:	250,000	-	-	-

Note: Accounted for using the modified accural method of accounting.

CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND
REQUIREMENTS

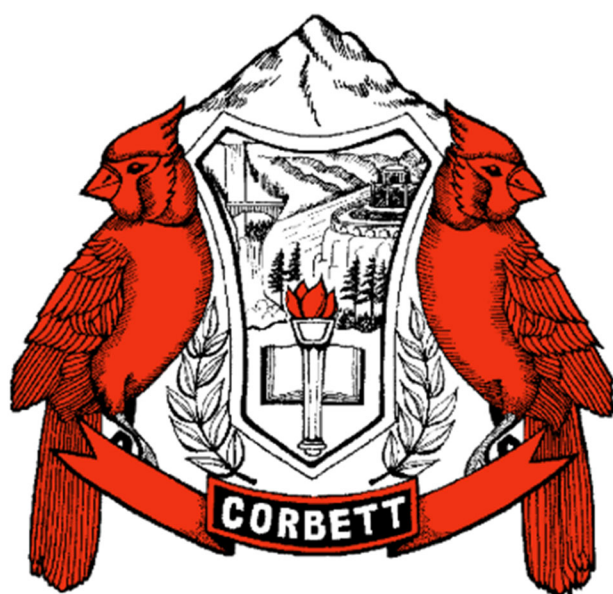
2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2024/25 FTE	CAPITAL PROJECT FUND REQUIREMENTS	2025/26 Proposed	2025/26 Approved	2025/26 Adopted	2025/26 FTE
2544 - Repair of Bldgs									
-	-	-	-	-	520 - Building Acquisition	250,000	-	-	-
-	-	-	-	-	Total Function:	250,000	-	-	-
4150 - Bldg Acq/Develmt									
465,401	2,869,440	3,888,780	-	-	520 - Building Acquisition	-	-	-	-
465,401	2,869,440	3,888,780	-	-	Total Function:	-	-	-	-
5200 - Funds Transfer									
193,847	-	-	-	-	710 - Transfers Out	-	-	-	-
193,847	-	-	-	-	Total Function:	-	-	-	-
7000 - Upapp Fund Bal									
3,352,159	3,235,537	-	-	-	820 - Reserve for Next Year	-	-	-	-
3,352,159	3,235,537	-	-	-	Total Function:	-	-	-	-
4,011,407	6,104,977	3,888,780	-	-	Total:	250,000	-	-	-



INFORMATIONAL SECTION

PROPOSED BUDGET

2025-2026



CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA

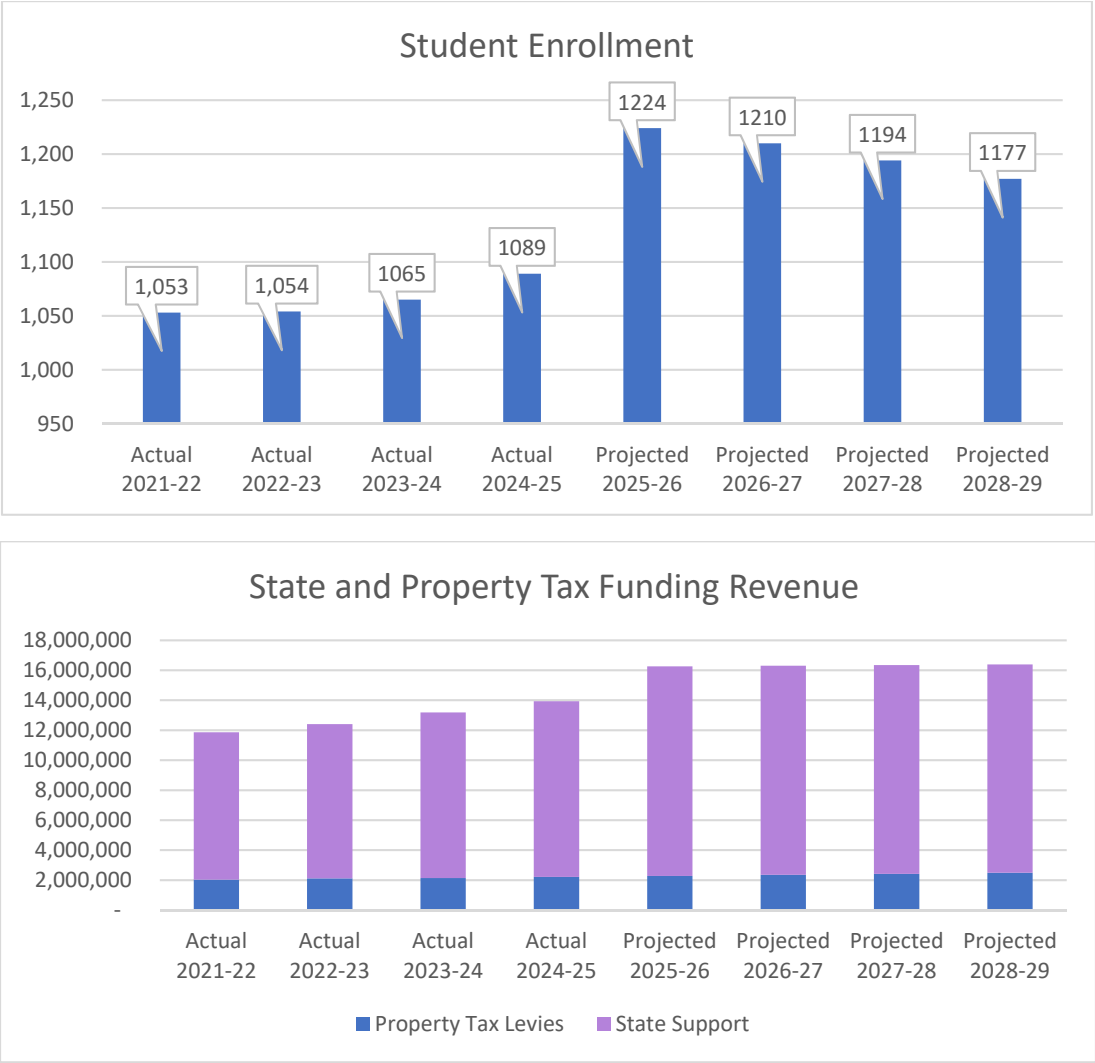
State School Fund Grants and Property Tax Revenues
(Funding Per Student)

State School Funds and Property Taxes are the primary sources of Corbett School District’s operating fund, the General Fund. The legislature determines how much money is available from both State sources, such as income taxes, and local sources, primarily property taxes.

State School Fund (SSF)

State School Fund is calculated based on enrollment. A per-student amount consists of two

different enrollment numbers: average daily membership, resident (ADMr), and average daily membership, weighted (ADMw). The ADMr number represents the average number of students enrolled at Corbett School District on a daily basis. The ADMw is an adjusted number to compensate for the high cost of educating certain groups of students, such as English Language Learners/English as a Second Language, special education, pregnant or parenting, income at or below poverty, and students in foster care.



**CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA**

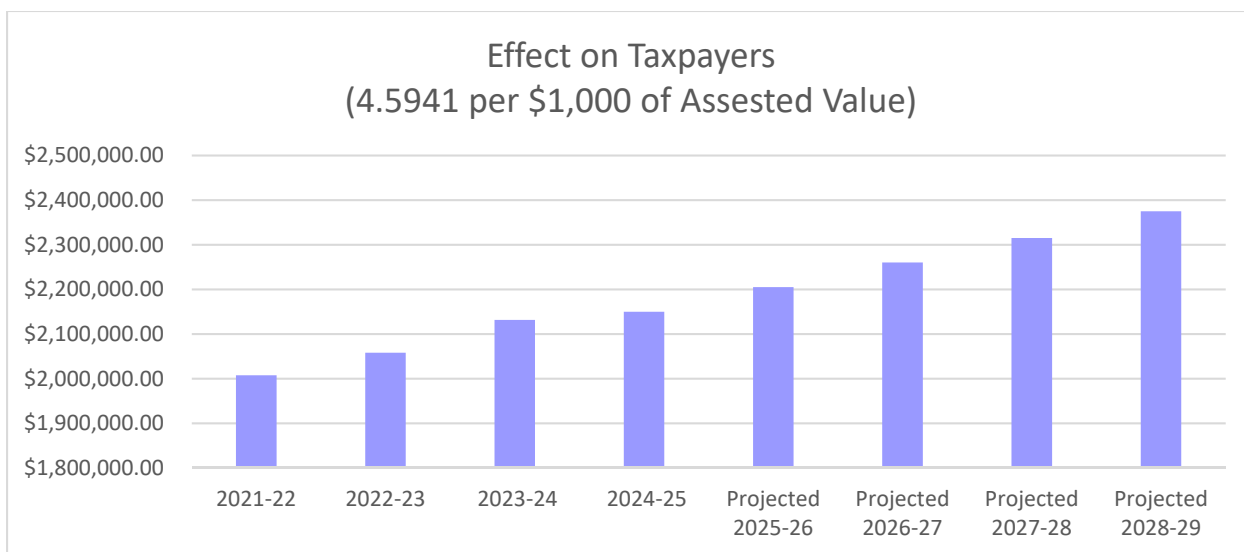
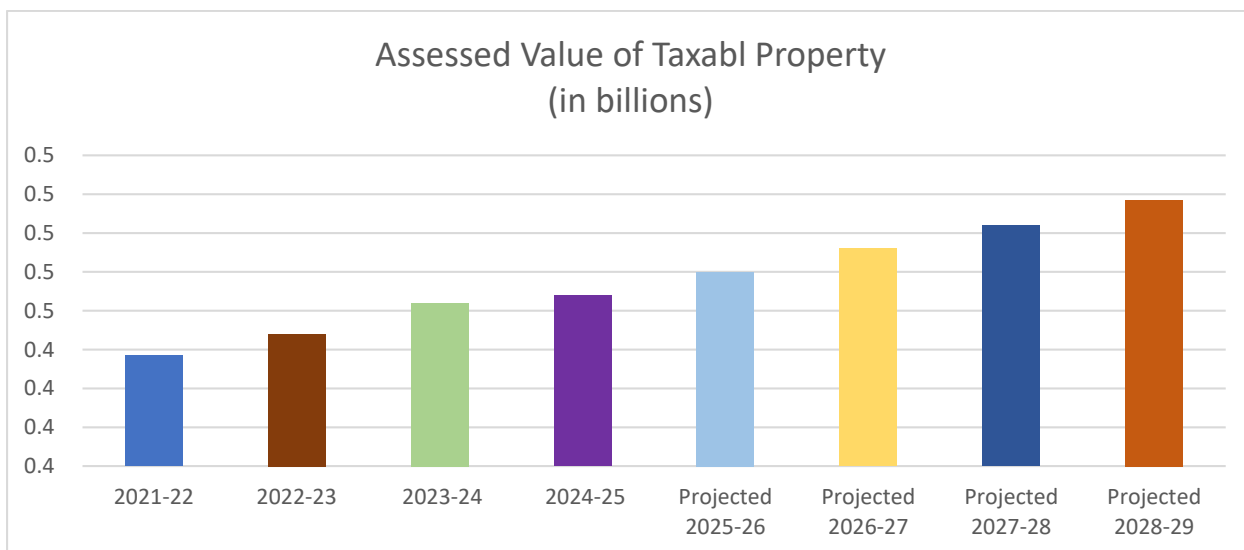
Property Taxes

Property taxes from each school district's permanent rates are deducted from the General-Purpose Grant to determine the amount the school district will receive from the State School Fund Grant.

Property Owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Corbett School District is \$4.5941 per \$1,000 per assessed value.

In 1990, when Measure 5 passed, the amount of property taxes education districts can collect was limited to \$5 per \$1,000 of real market value. At the same time, Measure 8 requires the State to replace property tax revenue lost due to the measure's limitations. In 1997, Measure 50 separated assessed value from real market value.

Assessed values are limited to 3% increases per year unless there is new construction. Even if the market value is reduced, the assessed value can still go up by 3%. Once the assessed value "catches up" to market value, it can only go up if the market value goes up.



CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA

The permanent tax rates are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase their permanent rate authority. Rates for debt services are set based on each year's requirements. The district permanent tax rate is 4.5941 per \$1,000 of assessed value.



2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 2/28/2025

Multnomah County, Corbett SD 39 - 2186**2025-2026 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$2,138,000.00
Common School Fund	=	\$175,933.55
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$2,313,933.55

2025-2026 Experience Adjustment

District Average Teacher Experience	=	11.44
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.65

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$908,363.00
Transportation per ADMr Rank		29%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$635,854.10		

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.65 by \$25 then add \$4500 to the result = \$4,483.75
 Then multiply \$4,483.75 by the Extended ADMw 1397.97 and then by the funding ratio 2.47542604256 = \$15,516,336.77

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$15,516,336.77 to the Transportation Grant \$635,854.10 = \$16,152,190.87

2025-2026 State School Fund Grant

Subtract the Local Revenue \$2,313,933.55 from the Total Formula Revenue \$16,152,190.87 = \$13,838,257.31

2025-2026 Rates per ADMw

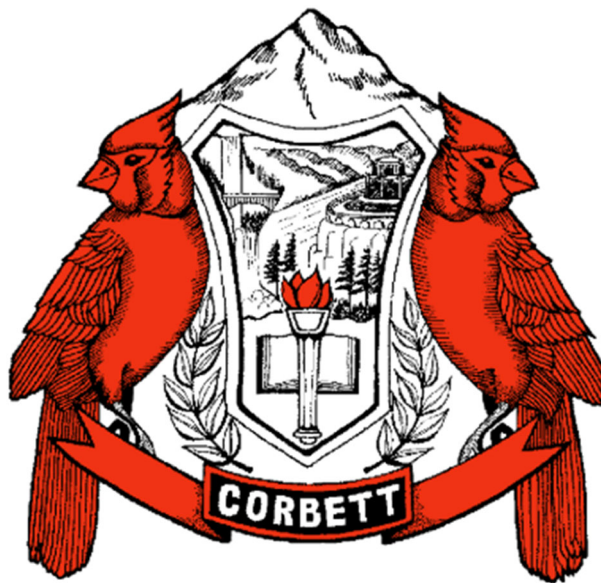
General Purpose Grant per Extended ADMw =	\$11,099	Total Formula Revenue per Extended ADMw =	\$11,554
Charter Schools Rate(ORS 338.155) =	#Type!		

Payments

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due

CORBETT SCHOOL DISTRICT
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

ASSESSMENT YEAR	FISCAL YEAR	PROPERTY VALUE ASSESSED VALUATION(1)			TOTAL	TOTAL DIRECT TAX RATE(2)
		REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY		
2023	2023-2024	418,282,620	1,263,800	48,447,920	467,994,340	5.66
2022	2022-2023	405,082,600	1,754,780	57,634,900	464,472,280	5.46
2021	2021-2022	392,766,070	1,881,000	53,327,900	447,974,970	5.42
2020	2020-2021	382,359,910	2,060,490	52,739,900	437,160,300	4.59
2019	2019-2020	368,830,600	1,598,300	44,266,500	414,695,400	4.59
2018	2018-2019	356,852,210	1,870,340	45,467,400	404,189,950	4.59
2017	2017-2018	346,555,820	1,710,590	61,799,600	410,066,010	4.59
2016	2016-2017	335,906,820	1,943,990	60,779,400	398,630,210	4.59
2015	2015-2016	324,417,340	2,229,360	62,056,600	388,703,300	4.59
2014	2014-2015	308,682,510	2,345,270	56,813,770	367,841,550	4.59



CORBETT SCHOOL DISTRICT
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS

ASSESSMENT YEAR	FISCAL YEAR	PROPERTY VALUE TRUE CASH VALUATION(1)				RATIO OF ASSESSED VALUATION TO TRUE CASH VALUATION
		REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	TOTAL	
2023	2023-2024	\$ 802,869,160	\$ 2,105,460	\$113,786,153	918,760,773	50.94 %
2022	2022-2023	\$ 783,378,120	\$ 2,235,610	\$134,002,318	919,616,048	50.51
2021	2021-2022	667,892,510	2,220,610	111,126,638	781,239,758	57.34
2020	2020-2021	592,084,430	2,347,760	100,127,940	694,560,130	62.94
2019	2019-2020	586,200,740	1,990,140	83,609,059	671,799,939	61.73
2018	2018-2019	582,530,710	2,985,990	78,325,665	663,842,365	60.89
2017	2017-2018	583,817,730	2,558,780	93,962,971	680,339,481	60.27
2016	2016-2017	475,871,260	2,342,690	82,164,176	560,378,126	71.14
2015	2015-2016	425,136,560	2,511,730	90,411,946	518,060,236	75.03
2014	2014-2015	367,422,910	2,532,290	74,154,595	444,109,795	82.83

(1) Source <https://www.oregon.gov/dor/gov-research/Pages/Research-Reports-and-Statistics.aspx> Under the Oregon Property Tax Statistics Section

(2) per \$1,000 of assessed value.

(3) Information does not include Union County

CORBETT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

MULTNOMAH COUNTY

GENERAL FUND

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/23	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/24
Current:						
2023-24	\$ 2,144,832	\$ (55,766)	\$ (24,169)	\$ -	\$ 2,031,037	\$ 33,860
Prior Years:						
2022-23	29,484	82	(4,468)	-	11,661	13,437
2021-22	10,732	7	(642)	-	3,602	6,495
2020-21	6,146	5	(296)	-	2,599	3,256
2019-20	2,942	-	(94)	-	1,943	904
2018-19 & Prior	7,016	-	(235)	-	632	6,149
Total Prior	56,320	95	(5,736)	-	20,437	30,241
Total All Years	\$ 2,201,151	\$ (55,672)	\$ (29,905)	\$ -	\$ 2,051,474	\$ 64,101

DEBT SERVICE FUND

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/23	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/24
Current:						
2023-24	\$ 497,993	\$ 12,948	\$ (5,612)	\$ -	\$ 471,572	\$ 7,862
Prior Years:						
2022-23	5,571	16	(844)	-	2,203	2,539
2021-22	1,948	1	(117)	-	654	1,179
2020-21	-	-	-	-	-	-
2019-20	-	-	-	-	-	-
2018-19 & Prior	5	-	(1)	-	-	4
Total Prior	7,523	17	(962)	-	2,857	3,721
Total All Years	\$ 505,516	\$ 12,965	\$ (6,573)	\$ -	\$ 474,429	\$ 11,583

CORBETT SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND TEN YEARS PRIOR

MULTNOMAH COUNTY

Industry	2023				2014			
	Employees	Rank	Percentage of Total Employment		Employees	Rank	Percentage of Total Employment	
Amazon.com	2,538	1	28.33	%	-		0.00	%
FedEx Ground	1,750	2	19.54		740	1	29.68	
Walsh Trucking Co., LTD	416	3	4.64		220	2	8.82	
Tube Specialites	140	4	1.56		191	3	7.66	
Brand Safeway Services	137	5	1.53		90	10	3.61	
Travel Centers of America	125	6	1.40		125	6	5.01	
Edgefield McMenamins	120	7	1.34		120	7	4.81	
Corbett School District No. 39	118	8	1.32		-		0.00	
Wolcott Plumbing	113	9	1.26		-		0.00	
Home Depot USA, Inc.	108	10	1.21		168	8	6.74	
Subtotal of Largest Industries	5,565		62.12		1,654		66.35	
All Other	3,393		37.88		839		33.65	
Total Baker County Employment (3)	8,958		100.00	%	2,493		100.00	%



CORBETT SCHOOL DISTRICT
DEMOGRAPHIC & ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION (1)	PERSONAL INCOME	PER CAPITA PERSONAL INCOME (1)	UNEMPLOYMENT RATE (3)
2023 (2)	3863	\$ 166,309,876	\$ 43,052	4.00%
2022	3,863	163,910,953	42,431	4.00
2021	3,939	153,880,974	39,066	3.90
2020	4,171	151,419,813	36,303	6.60
2019	4,069	149,706,648	36,792	3.40
2018	3,918	127,640,604	32,578	4.30
2017	3,912	122,519,928	31,319	4.10
2016	3,886	104,953,088	27,008	4.30
2015	4,186	118,267,058	28,253	5.10
2014	4,308	115,195,920	26,740	6.00

Sources:

(1) <https://data.census.gov/table/ACSST5Y2014.S0601?q=Corbett%20Oregon%2097019>

(2) <https://censusreporter.org/profiles/06000US4105190663-corbett-ccd-multnomah-county-or/>

(3) <https://fred.stlouisfed.org/series/ORUR>

**CORBETT SCHOOL DISTRICT
STUDENT ENROLLMENT & PROJECTIONS
BY GRADE LEVEL**

Enrollment Projection Methodology:

The District develops annual enrollment projections for grades K-12 using four types of information: birth rates, cohort history, current and projected housing development, and overall economic picture. Cohort history is a commonly used demographic technique that looks at the number of students in a given grade or series of grades (called a “cohort”) and determines how many of those students will move up to the next grade or school level. Cohort history in a given area is affected by in-and-out-migration of families in response to the economic climate, the type of housing available (i.e., single-family units vs. multiple-family units), and general mobility of the population. Because there are no previous years’ “cohorts” to compare classes with, kindergarten projections are generated using information from Principals and Teachers on class size.

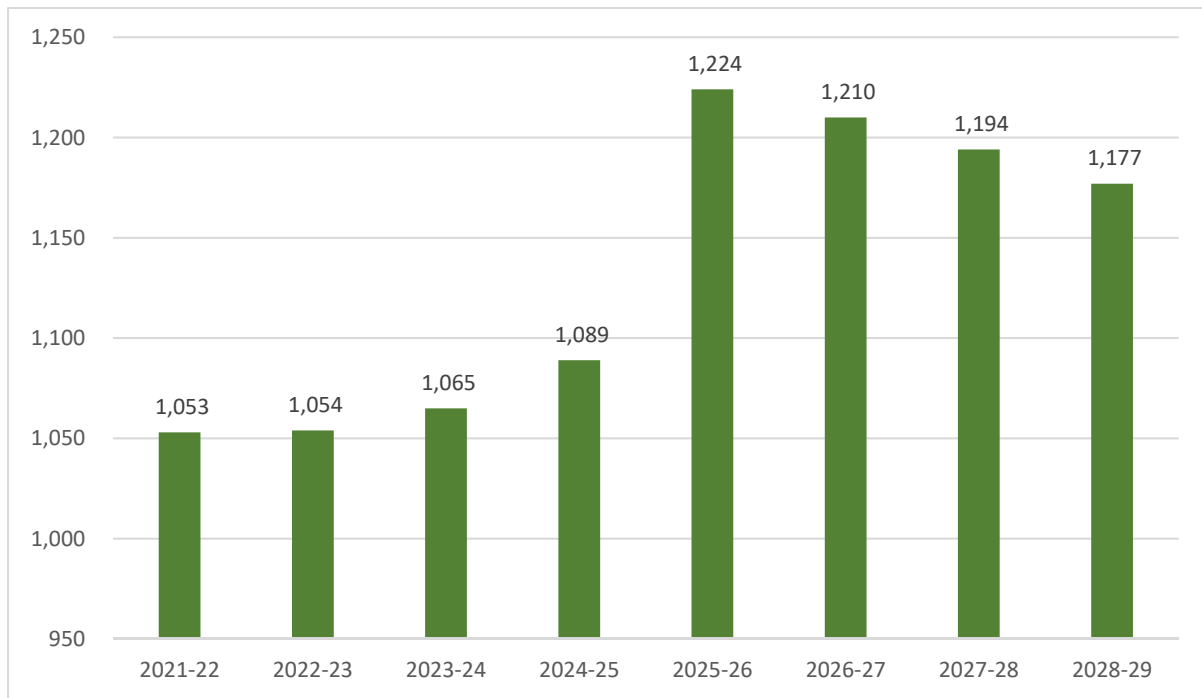
**Student Enrollment - Historical and Projected
Enrollment Count at October 1 Annually**

	History				Projected			
Grade	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Kinder	69	68	74	73	78	74	74	74
1st	87	75	76	81	78	78	78	78
2nd	71	92	78	80	93	78	83	83
3rd	78	70	89	80	93	93	83	83
4th	82	82	75	95	93	93	93	83
5th	77	82	82	74	93	93	93	93
6th	92	79	85	94	104	93	93	93
7th	85	96	75	89	104	104	93	93
8th	91	93	93	80	104	104	104	93
9th	90	88	96	94	104	100	100	104
10th	85	88	83	89	100	100	100	100
11th	70	77	83	80	100	100	100	100
12th	76	64	76	80	80	100	100	100
Total K-12	1,053	1,054	1,065	1,089	1,224	1,210	1,194	1,177
Annual Change		1	11	24	135	-14	-16	-17
Annual Change %		0.1%	1.0%	2.2%	11.0%	-1.2%	-1.3%	-1.4%

As a charter District, Corbett School District has strategically planned to increase enrollment for 25-26, then decrease annually. The District had a significant drop in enrollment in 2021-22 but due to federal funding didn’t make the adjustment to staff. The plan to increase enrollment will allow the District to make adjustments strategically.

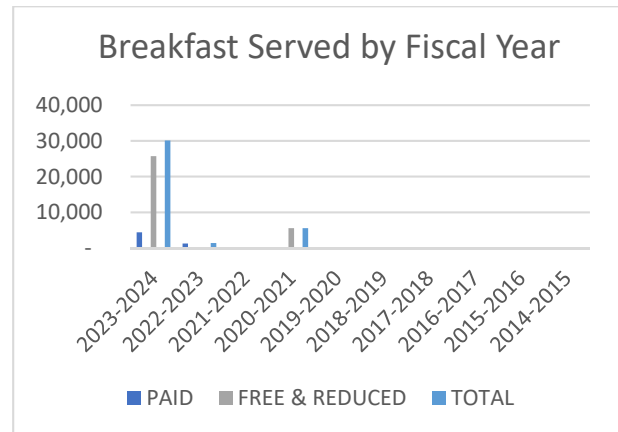
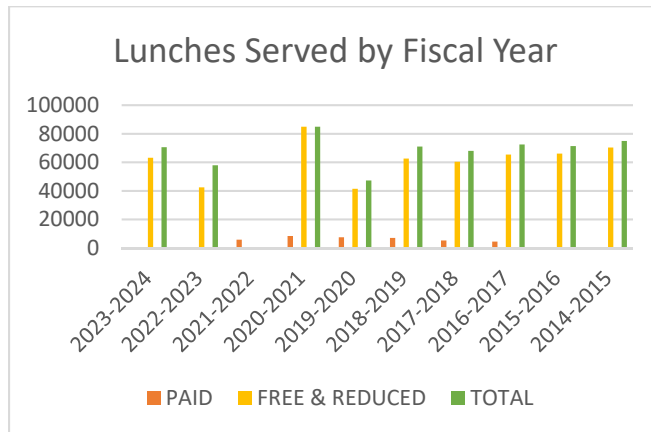
CORBETT SCHOOL DISTRICT
STUDENT ENROLLMENT AND PROJECTIONS

Students by year



CORBETT SCHOOL DISTRICT OPERATING STATISTICS LAST TEN YEARS

FISCAL YEAR	NUMBER OF TYPE A LUNCHES SERVED			NUMBER OF BREAKFASTS SERVED		
	PAID	FREE & REDUCED	TOTAL	PAID	FREE & REDUCED	TOTAL
2023-2024	7,294	63,269	70,563	4,388	25,733	30,121
2022-2023	15,472	42,463	57,935	1,286	132	1,418
2021-2022	-	-	-	-	-	-
2020-2021	-	85,005	85,005	-	5,564	5,564
2019-2020	5,864	41,436	47,300	-	-	-
2018-2019	8,422	62,691	71,113	-	-	-
2017-2018	7,580	60,424	68,004	-	-	-
2016-2017	7,100	65,438	72,538	-	-	-
2015-2016	5,265	66,147	71,412	-	-	-
2014-2015	4,562	70,437	74,999	62	100	162



FISCAL YEAR	ADMw (1)	STUDENT ENROLLMENT(2)	COST PER PUPIL(3)	LICENSED STAFF FTE (4)	PUPIL- LICENSED STAFF RATIO	Number of students graduated (5)
2023-2024	1,234.26	1,062	\$ 22,016	65.2	16.29	TBD
2022-2023	1,220.26	1,055	\$ 19,013	64.2	16.43	62
2021-2022	1,209.86	1,037	\$ 15,470	NA	NA	71
2020-2021	1,252.59	1,083	\$ 13,134	NA	NA	72
2019-2020	1,336.82	1,188	\$ 12,417	NA	NA	94
2018-2019	1,377.10	1,222	\$ 11,123	NA	NA	87
2017-2018	1,377.30	1,235	\$ 10,356	NA	NA	96
2016-2017	1,395.50	1,238	\$ 9,746	NA	NA	78
2015-2016	1,397.85	1,239	\$ 9,600	NA	NA	90
2014-2015	1,348.83	1,317	\$ 9,200	NA	NA	40

Sources:

Corbett School District and Nutrition Service

(1) ADMw is from ODE ADMW Breakout report including Charter Schools May Report for 2017-18 forward

<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/School-District-and-ESD-payment-Statements.aspx>. Information 2012-2013 to 2016-2017 direct from ODE

(2) Enrollment is the ODE Student Enrollment Report number including Charter Schools

<https://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx> the other years were requested directly from ODE

(3) Cost per pupil is calculated by the District using total expenditures on the Statement of revenues, expenditures and changes in fund balances, excluding capital outlay, debt services Charter School passthrough payments.

(4) Licensed staff numbers from the ODE Staffing position report Removing Charter codes 4728 & 4759; Current year from Payroll

(5) Graduated Students are not formally available from ODE Graduation Rate Report as Oregon Certificate Awarded until January, following graduation. 4YR District and School tab

<https://www.oregon.gov/ode/reports-and-data/students/Pages/Cohort-Graduation-Rate.aspx>

TBD = Data not yet finalized

NA = The payroll system used does not allow separation of teachers by year. As we tracking it annually we will be able to produce the ratio.

CORBETT SCHOOL DISTRICT DEBT SERVICE SUMMARY

Corbett School District Debt Service Overview

Corbett School District's bond debt consists of 2012B OSBA Flex Fund (QSCB), 2012C OSBA Flex Fund and General Obligation (GO). The General Obligation (GO) is paid with revenues generated through voter-approved tax measures. ORS 328.245 establishes a parameter of bonded indebtedness for school districts. The 2021 GO Bond funded the District's ability to construct, renovate, improve, furnish and equip the District's facilities and site improvements and refinance other long-term debt. The 2012B OSBA Flex Fund (QSCB) and 2012C OSBA Flex Fund provided fund to renovate the Springdale school.

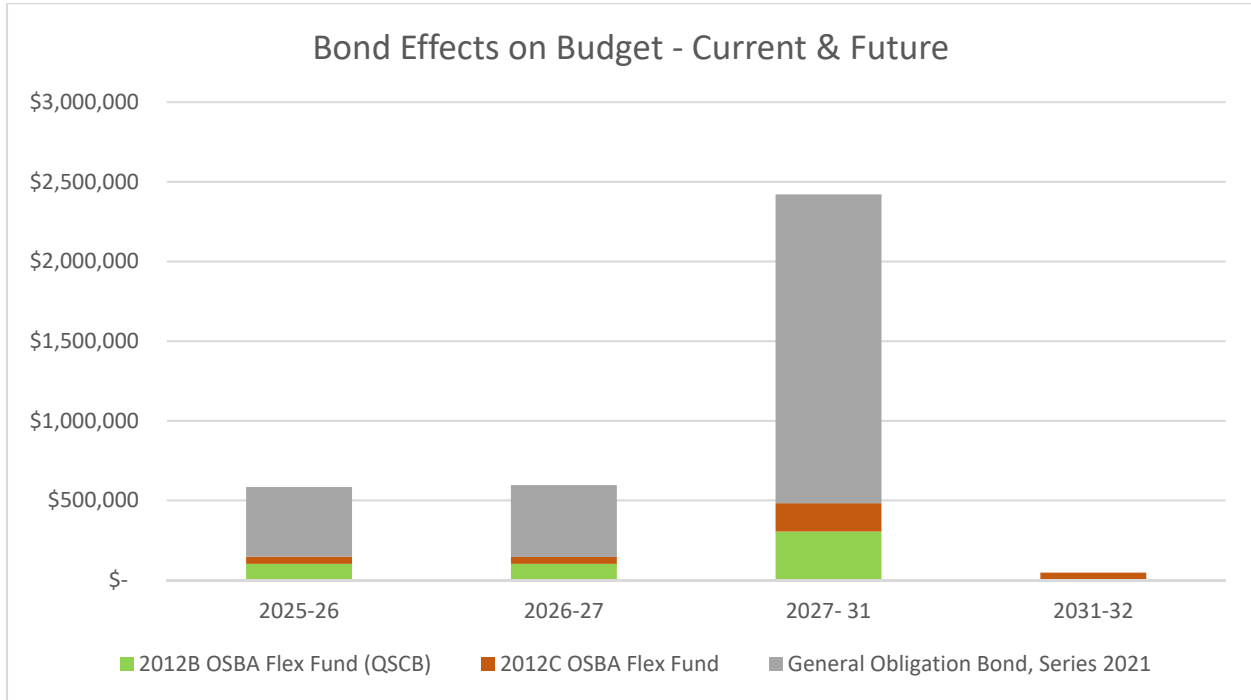
Corbett School District's loans and contracts are funded in part by the 70% reimbursement of transportation expenses through the State Funding Formula to support the District Bus Fleet. The 2011 SELP Loan and the 2024 MESD Loan were used to make energy updates throughout the District and support general operations, respectively.

Specific Authority	Date of Issue	Amount of Original Issue	Principal		2025-2026 Interest Due	2025-2026 Outstanding 6/30/2026	Impacted Fund
			Outstanding 6/30/2025	2025-2026 Principal Due			
Bonds Payable							
2012B OSBA Flex Fund (QSCB)	7-Feb-12	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 46,250	\$ 1,000,000	General Fund
2012C OSBA Flex Fund	30-Oct-12	650,000	270,000	35,000	10,275	235,000	General Fund
General Obligation Bond, Series 2021	15-Apr-21	4,000,000	2,662,000	392,000	44,722	2,270,000	Debt Fund
Total Bonds		5,650,000	3,932,000	427,000	101,247	3,505,000	
Loans and Contracts Payable							
2011 SELP Loan	4-Nov-11	583,136	83,905	47,841	2,175	36,065	General Fund
2018-2019 Santander Financing	5-Apr-19	111,354	17,254	17,254	647	-	General Fund
2019-2020 Santander Financing	10-Mar-20	111,694	16,838	16,838	451	-	General Fund
2020-2021 Santander Financing	20-Dec-20	128,290	31,383	15,503	766	15,879	General Fund
2021-2022 Santander Financing	10-Feb-22	129,898	57,138	18,575	1,474	38,563	General Fund
2023-2024 Santander Financing	20-Jul-23	171,668	103,283	32,618	5,629	70,665	General Fund
2024 MESD Loan	11-Dec-24	2,000,000	2,000,000	250,000	40,000	1,750,000	General Fund
Total Loans and Contracts Payable		3,236,040	2,309,801	398,629	51,142	1,911,173	
Right to Use Lease							
Corbett Commons	1-Feb-23	420,683	179,870	112,171	2,717	67,699	Federal Fund
Total Right to Use Leases		420,683	179,870	112,171	2,717	67,699	
Total Debt		\$ 9,306,723	\$ 6,421,671	\$ 937,799	\$ 155,106	\$ 5,483,872	

Bond Requirements & Effects on Budget Current and Future

Fiscal Year Ending June 30,	2012B OSBA Flex Fund (QSCB)	2012C OSBA Flex Fund	General Obligation Bond, Series 2021	Total
2025-26	\$ 101,806	\$ 45,275	\$ 436,722	\$ 583,802
2026-27	101,806	44,050	450,136	595,992
2027- 31	305,417	177,825	1,937,884	2,421,126
2031-32	-	46,800	-	46,800
	\$ 509,028	\$ 313,950	\$ 2,824,742	\$ 3,647,719

CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY



CORBETT SCHOOL DISTRICT
FINANCING AGREEMENTS

1 - 2019 Blue Bird BBCV3310 77 Pass 2018-2019 Santander Bank

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
7/15/2019	\$ 16,745.51	\$ 1,155.49	\$ 17,901.00
7/15/2020	14,353.18	3,547.82	17,901.00
7/15/2021	14,891.43	3,009.57	17,901.00
7/15/2022	15,449.85	2,451.15	17,901.00
7/15/2023	16,029.22	1,871.78	17,901.00
7/15/2024	16,630.32	1,270.68	17,901.00
7/15/2025	17,254.49	646.51	17,901.00
	<u>\$ 111,354.00</u>	<u>\$ 13,953.00</u>	<u>\$ 125,307.00</u>

1 - 2021 Blue Bird T3FE 60 Pass 2019-2020 Santander Bank

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
4/10/2020	\$ 17,034.77	\$ 254.23	\$ 17,289.00
4/10/2021	14,752.13	2,536.87	17,289.00
4/10/2022	15,147.49	2,141.51	17,289.00
4/10/2023	15,553.44	1,735.56	17,289.00
4/10/2024	15,970.27	1,318.73	17,289.00
4/10/2025	16,398.28	890.72	17,289.00
4/10/2026	16,837.62	451.38	17,289.00
	<u>\$ 111,694.00</u>	<u>\$ 9,329.00</u>	<u>\$ 121,023.00</u>

1-2022 Blue Bird T3FE 84 Pass 2020-2021 Santander Bank

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
12/20/2020	\$ 38,500.00	\$ -	\$ 38,500.00
12/20/2021	14,078.12	2,190.88	16,269.00
12/20/2022	14,421.63	1,847.37	16,269.00
12/20/2023	14,773.52	1,495.48	16,269.00
12/20/2024	15,133.99	1,135.01	16,269.00
12/20/2025	15,503.26	765.74	16,269.00
12/20/2026	15,879.48	389.52	16,269.00
	<u>\$ 128,290.00</u>	<u>\$ 7,824.00</u>	<u>\$ 136,114.00</u>

General Fund: For School Bus Replacement

CORBETT SCHOOL DISTRICT
FINANCING AGREEMENTS

1 - 2023 Blue Bird T3FE 84 Pass	2021-2022 Santander Bank
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<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
3/10/2022	\$ 19,791.91	\$ 257.09	\$ 20,049.00
3/10/2023	17,208.26	2,840.74	20,049.00
3/10/2024	17,652.24	2,396.76	20,049.00
3/10/2025	18,107.66	1,941.34	20,049.00
3/10/2026	18,574.84	1,474.16	20,049.00
3/10/2027	19,054.07	994.93	20,049.00
3/10/2028	19,509.02	539.98	20,049.00
	<u>\$ 129,898.00</u>	<u>\$ 10,445.00</u>	<u>\$ 140,343.00</u>

1 - 2024 Blue Bird T3FE 84 Pass	2023-2024 Santander Bank
---------------------------------	--------------------------

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
8/20/2023	\$ 37,452.39	\$ 794.61	\$ 38,247.00
8/20/2024	30,932.25	7,314.75	38,247.00
8/20/2025	32,618.06	5,628.94	38,247.00
8/20/2026	34,395.74	3,851.26	38,247.00
8/20/2027	36,269.56	1,977.44	38,247.00
	<u>\$ 171,668.00</u>	<u>\$ 19,567.00</u>	<u>\$ 191,235.00</u>

General Fund: For School Bus Replacement

CORBETT SCHOOL DISTRICT
DEBT SCHEDULES
SMALL-SCALE ENERGY LOAN (SELP)

Date	Principal	Interest	Debt Service	Annual Debt Service
2011-2012	\$ 8,168.71	\$ 4,335.29	\$ 12,504.00	\$ 12,504.00
2012-2013	30,374.96	19,641.04	50,016.00	50,016.00
2013-2014	31,455.30	18,560.70	50,016.00	50,016.00
2014-2015	32,574.07	17,441.93	50,016.00	50,016.00
2015-2016	33,688.29	16,327.71	50,016.00	50,016.00
2016-2017	34,930.82	15,085.18	50,016.00	50,016.00
2017-2018	36,173.20	13,842.80	50,016.00	50,016.00
2018-2019	37,459.77	12,556.23	50,016.00	50,016.00
2019-2020	38,761.85	11,254.15	50,016.00	50,016.00
2020-2021	40,170.73	9,845.27	50,016.00	50,016.00
2021-2022	41,599.48	8,416.52	50,016.00	50,016.00
2022-2023	43,079.05	6,936.95	50,016.00	50,016.00
2023-2024	44,597.19	5,418.81	50,016.00	50,016.00
2024-2025	46,197.42	3,818.58	50,016.00	50,016.00
2025-2026	47,840.52	2,175.48	50,016.00	50,016.00
2026-2027	36,064.64	518.96	36,583.60	36,583.60
	<u>\$ 583,136.00</u>	<u>\$ 166,175.60</u>	<u>\$ 749,311.60</u>	<u>\$ 749,311.60</u>

General Fund: State of Oregon Department of Energy proceeds used to make energy updates throughout the District.

CORBETT SCHOOL DISTRICT
DEBT SCHEDULES
OSBA FLEX FUND SERIES 2012B (QSCB)

Date	Principal	Sinking Fund	Interest	Debt Service	Annual Debt Service
12/30/2012	\$ -	\$ -	\$ 41,496.53	\$ 41,496.53	\$ -
6/30/2013	-	55,555.55	23,125.00	78,680.55	120,177.08
12/30/2013	-	-	23,125.00	23,125.00	-
6/30/2014	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2014	-	-	23,125.00	23,125.00	-
6/30/2015	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2015	-	-	23,125.00	23,125.00	-
6/30/2016	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2016	-	-	23,125.00	23,125.00	-
6/30/2017	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2017	-	-	23,125.00	23,125.00	-
6/30/2018	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2018	-	-	23,125.00	23,125.00	-
6/30/2019	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2019	-	-	23,125.00	23,125.00	-
6/30/2020	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2020	-	-	23,125.00	23,125.00	-
6/30/2021	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2021	-	-	23,125.00	23,125.00	-
6/30/2022	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2022	-	-	23,125.00	23,125.00	-
6/30/2023	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2023	-	-	23,125.00	23,125.00	-
6/30/2024	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2024	-	-	23,125.00	23,125.00	-
6/30/2025	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2025	-	-	23,125.00	23,125.00	-
6/30/2026	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2026	-	-	23,125.00	23,125.00	-
6/30/2027	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2027	-	-	23,125.00	23,125.00	-
6/30/2028	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2028	-	-	23,125.00	23,125.00	-
6/30/2029	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2029	-	-	23,125.00	23,125.00	-
6/30/2030	-	55,555.65	23,125.00	78,680.65	101,805.65
6/30/2030	1,000,000.00	(1,000,000.00)	-	-	-
	<u>\$ 1,000,000.00</u>	<u>-</u>	<u>\$ 850,871.53</u>	<u>\$ 1,850,871.53</u>	<u>\$ 1,850,871.53</u>

General Fund: Qualified School Construction Bond (QSCB) proceed from Oregon Department of Educaiton for remodel of the Sprindale School.

CORBETT SCHOOL DISTRICT
DEBT SCHEDULES
OSBA FLEX FUND SERIES 2012C

Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service
6/1/2013	\$ 35,000.00	0.50%	\$ 10,829.87	\$ 45,829.87	\$ 45,829.87
12/1/2013	-		9,151.25	9,151.25	-
6/1/2014	25,000.00	0.75%	9,151.25	34,151.25	43,302.50
12/1/2014	-		9,057.50	9,057.50	-
6/1/2015	25,000.00	1.10%	9,057.50	34,057.50	43,115.00
12/1/2015	-		8,920.00	8,920.00	-
6/1/2016	25,000.00	1.20%	8,920.00	33,920.00	42,840.00
12/1/2016	-		8,770.00	8,770.00	-
6/1/2017	25,000.00	1.60%	8,770.00	33,770.00	42,540.00
12/1/2017	-		8,570.00	8,570.00	-
6/1/2018	30,000.00	1.80%	8,570.00	38,570.00	47,140.00
12/1/2018	-		8,300.00	8,300.00	-
6/1/2019	30,000.00	2.00%	8,300.00	38,300.00	46,600.00
12/1/2019	-		8,000.00	8,000.00	-
6/1/2020	30,000.00	2.38%	8,000.00	38,000.00	46,000.00
12/1/2020	-		7,643.75	7,643.75	-
6/1/2021	30,000.00	2.63%	7,643.75	37,643.75	45,287.50
12/1/2021	-		7,250.00	7,250.00	-
6/1/2022	30,000.00	0.03%	7,250.00	37,250.00	44,500.00
12/1/2022	-		6,800.00	6,800.00	-
6/1/2023	30,000.00	3.50%	6,800.00	36,800.00	43,600.00
12/1/2023	-		6,275.00	6,275.00	-
6/1/2024	30,000.00	3.50%	6,275.00	36,275.00	42,550.00
12/1/2024	-		5,750.00	5,750.00	-
6/1/2025	35,000.00	3.50%	5,750.00	40,750.00	46,500.00
12/1/2025	-		5,137.50	5,137.50	-
6/1/2026	35,000.00	3.50%	5,137.50	40,137.50	45,275.00
12/1/2026	-		4,525.00	4,525.00	-
6/1/2027	35,000.00	3.50%	4,525.00	39,525.00	44,050.00
12/1/2027	-		3,912.50	3,912.50	-
6/1/2028	35,000.00	3.50%	3,912.50	38,912.50	42,825.00
12/1/2028	-		3,300.00	3,300.00	-
6/1/2029	40,000.00	4.00%	3,300.00	43,300.00	46,600.00
12/1/2029	-		2,500.00	2,500.00	-
6/1/2030	40,000.00	4.00%	2,500.00	42,500.00	45,000.00
12/1/2030	-		1,700.00	1,700.00	-
6/1/2031	40,000.00	4.00%	1,700.00	41,700.00	43,400.00
12/1/2031	-		900.00	900.00	-
6/1/2032	45,000.00	4.00%	900.00	45,900.00	46,800.00
	<u>\$ 650,000.00</u>		<u>\$ 243,754.87</u>	<u>\$ 893,754.87</u>	<u>\$ 893,754.87</u>

General Fund: Oregon School Board Association bond proceeds used to remodel Springdale School.

CORBETT SCHOOL DISTRICT
DEBT SCHEDULES
MESD Operating Loan

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
6/30/2025	\$ -	\$ 19,166.65	\$ 19,166.65	\$ 19,166.65
6/30/2026	250,000.00	40,000.00	290,000.00	290,000.00
6/30/2027	250,000.00	35,000.00	285,000.00	285,000.00
6/30/2028	250,000.00	30,000.00	280,000.00	280,000.00
6/30/2029	250,000.00	25,000.00	275,000.00	275,000.00
6/30/2030	250,000.00	20,000.00	270,000.00	270,000.00
6/30/2031	250,000.00	15,000.00	265,000.00	265,000.00
6/30/2032	250,000.00	10,000.00	260,000.00	260,000.00
6/30/2033	250,000.00	5,000.00	255,000.00	255,000.00
	<u>\$ 2,000,000.00</u>	<u>\$ 199,166.65</u>	<u>\$ 2,199,166.65</u>	<u>\$ 2,199,166.65</u>

General Fund: Loan proceeds were used to support general operations.

CORBETT SCHOOL DISTRICT
DEBT SCHEDULES
RIGHT TO USE LEASE

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
2022-2023	\$ 41,168.08	\$ 3,831.92	\$ 45,000.00	\$ 45,000.00
2023-2024	101,767.70	7,582.30	109,350.00	109,350.00
2024-2025	106,876.96	5,209.04	112,086.00	112,086.00
2025-2026	112,170.52	2,717.48	114,888.00	114,888.00
2026-2027	67,699.35	386.65	68,086.00	68,086.00
	<u>\$ 429,682.61</u>	<u>\$ 19,727.39</u>	<u>\$ 449,410.00</u>	<u>\$ 449,410.00</u>

Federal Fund: School Based Mental Health Grant supplies space for counselors, Corbett Commons.

CORBETT SCHOOL DISTRICT
DEBT SCHEDULES
GENERAL OBLIGATION BONDS, SERIES 2021

Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2021	\$ -		\$ 44,800.00	\$ 44,800.00	\$ -
6/15/2022	292,000.00	1.68%	33,600.00	325,600.00	370,400.00
12/15/2022	-		31,147.20	31,147.20	-
6/15/2023	318,000.00	1.68%	31,147.20	349,147.20	380,294.40
12/15/2023	-		28,476.00	28,476.00	-
6/15/2024	355,000.00	1.68%	28,476.00	383,476.00	411,952.00
12/15/2024	-		25,494.00	25,494.00	-
6/15/2025	373,000.00	1.68%	25,494.00	398,494.00	423,988.00
12/15/2025	-		22,360.80	22,360.80	-
6/15/2026	392,000.00	1.68%	22,360.80	414,360.80	436,721.60
12/15/2026	-		19,068.00	19,068.00	-
6/15/2027	412,000.00	1.68%	19,068.00	431,068.00	450,136.00
12/15/2027	-		15,607.20	15,607.20	-
6/15/2028	432,000.00	1.68%	15,607.20	447,607.20	463,214.40
12/15/2028	-		11,978.40	11,978.40	-
6/15/2029	453,000.00	1.68%	11,978.40	464,978.40	476,956.80
12/15/2029	-		8,173.20	8,173.20	-
6/15/2030	475,000.00	1.68%	8,173.20	483,173.20	491,346.40
12/15/2030	-		4,183.20	4,183.20	-
6/15/2031	498,000.00	1.68%	4,183.20	502,183.20	506,366.40
	<u>\$ 4,000,000.00</u>		<u>\$ 411,376.00</u>	<u>\$ 4,411,376.00</u>	<u>\$ 4,411,376.00</u>

Debt Fund: General Obligation Bond proceeds us to construct, renovate, improve, furnish and equip the District's facilities and site improvements and refinance other long-term debt.

OREGON AT-A-GLANCE SCHOOL PROFILE

Corbett School

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



Students We Serve



1,079

Student Enrollment

DEMOGRAPHICS

American Indian/Alaska Native



Asian



Black/African American



Hispanic/Latino



Multiracial



Native Hawaiian/Pacific Islander

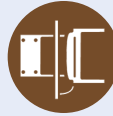


White



<5%

Ever English Learners



16

Languages Spoken

16%

Students with Disabilities

88%

Required Childhood Vaccinations

>95%

Free/Reduced Price Lunch

*<10 students or data unavailable

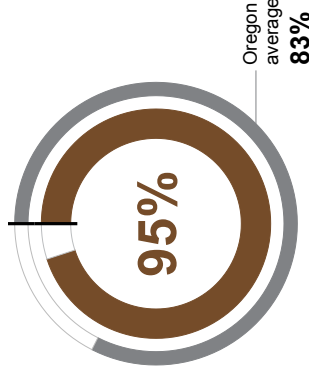
Special Note

The At-A-Glance School and District profiles tell a story about Oregon's schools and districts. The story is harder to tell this year as the COVID-19 pandemic significantly impacted our schools and the data we collect. As a result, statewide assessment and attendance data cannot be compared to prior years and are not shown here. We have included links to our website where you can view the 2020-21 statewide assessment and attendance data and read a detailed description of how these data were impacted. We're thankful for your partnership as we focus on care, connection and the creation of safe, inclusive and supportive learning environments.

Academic Success

ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2016-17 graduating in 2019-20.



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.

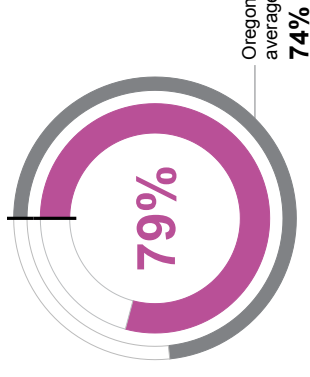
School Environment

REGULAR ATTENDERS

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

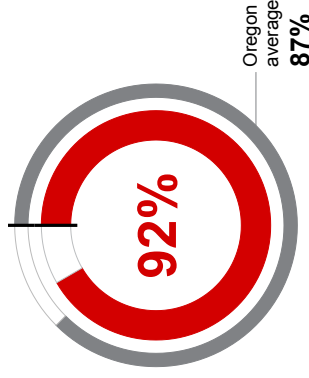
For 2020-21 Regular Attenders data please visit:

www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Regular-Attenders-2021.aspx



FIVE-YEAR COMPLETION

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

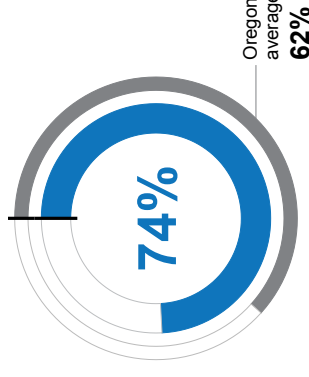


State Goals

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.

COLLEGE GOING

Students enrolling in a two or four year college within 16 months of completing high school in 2017-18. Data from the National Student Clearinghouse.



Safe & Welcoming Environment

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

OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Corbett School

Outcomes

Our Staff (rounded FTE)



REGULAR ATTENDERS

American Indian/Alaska Native
Asian
Black/African American
Hispanic/Latino
Multiracial
Native Hawaiian/Pacific Islander
White
Free/Reduced Price Lunch
Ever English Learner
Students with Disabilities
Migrant
Homeless
Talented and Gifted
Female
Male
Non-Binary

ON-TRACK TO GRADUATE

<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
73%
<10 students or data unavailable
<10 students or data unavailable
81%
41%
<10 students or data unavailable
39%
<10 students or data unavailable
<10 students or data unavailable
>95%
87%
73%
<10 students or data unavailable

ON-TIME GRADUATION

<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
94%
>95%
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
>95%
94%
Coming in 2022-23

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, engineering, computer science, woodworking, 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, Student Voice), 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 a variety of events designed to encourage community and parental engagement including a community open house, transition activities, 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.

OREGON AT-A-GLANCE SCHOOL PROFILE

Corbett School

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

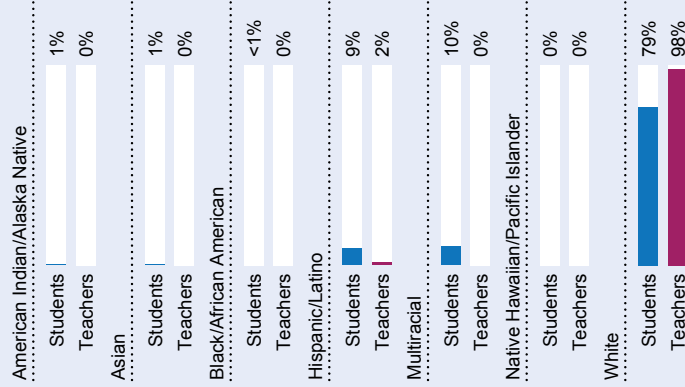


Students We Serve

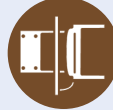


1,029
Student Enrollment

DEMOGRAPHICS



5%
Ever English Learners



16
Languages Spoken

17%
Students with Disabilities

87%
Required Childhood Vaccinations

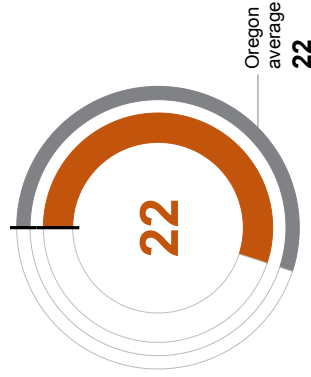
>95%
Free/Reduced Price Lunch

*~10 students or data unavailable

School Environment

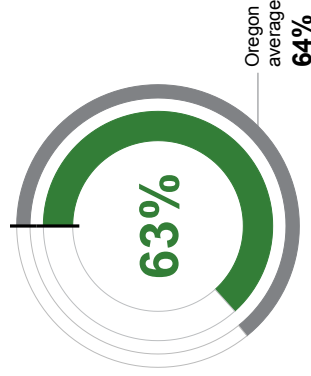
CLASS SIZE

Median size of classes in core subjects.



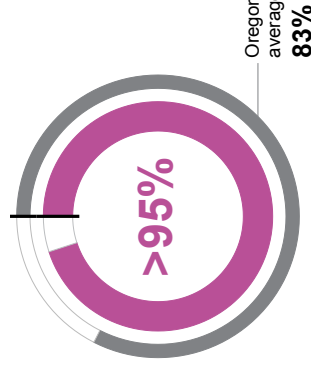
REGULAR ATTENDERS

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



ON-TRACK TO GRADUATE

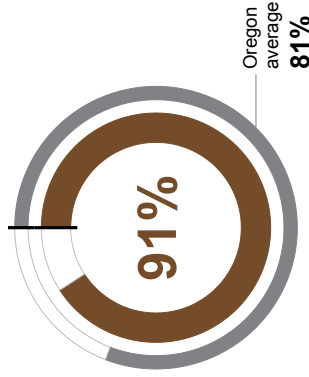
Students earning one-quarter of graduation credits in their 9th grade year.



Academic Success

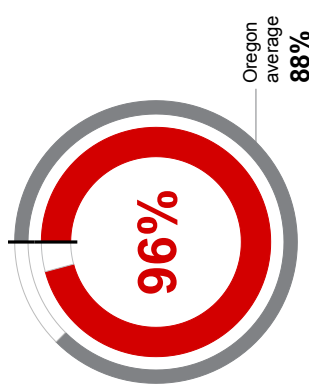
ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2017-18 graduating in 2020-21.



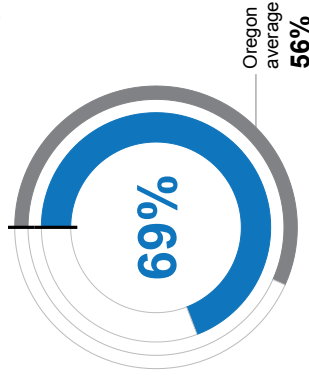
FIVE-YEAR COMPLETION

Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2016-17 finishing in 2020-21.



COLLEGE GOING

Students enrolling in a two or four year college within 16 months of completing high school in 2019-20. Data from 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: multigage classes, morning meetings, translation/interpretation offered as needed, zones of regulation instruction, and various mental health supports.

OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Corbett School

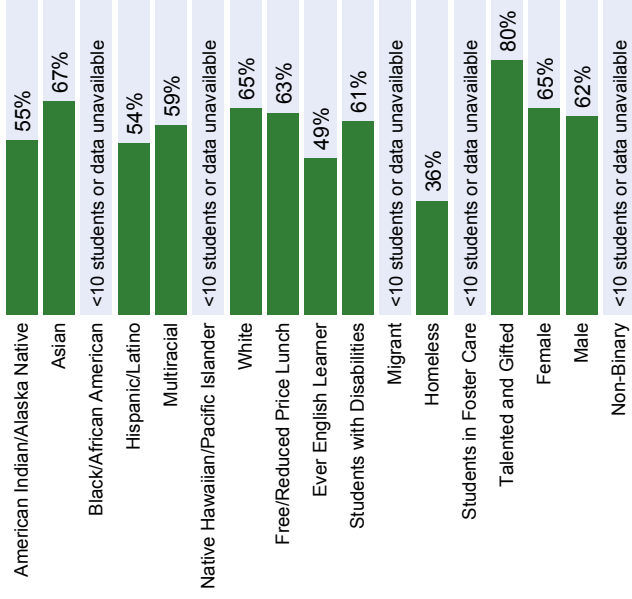
Outcomes



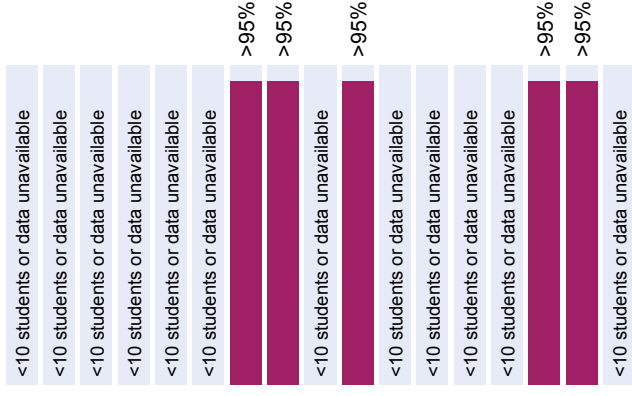
Our Staff (rounded FTE)



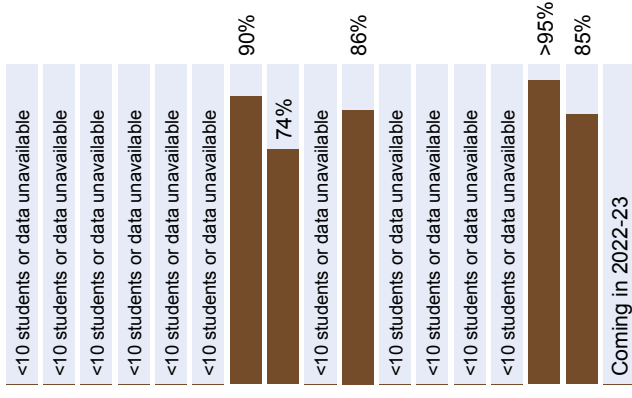
REGULAR ATTENDERS



ON-TRACK TO GRADUATE



ON-TIME GRADUATION



About Our School

ADVANCED COURSEWORK

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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, YTP for students with disabilities, and lunchtime college information sessions. Career related learning experiences include: Child development, culinary arts, engineering, computer science, woodworking, and internships.

EXTRACURRICULAR ACTIVITIES

Academic extracurricular opportunities include: National Honor Society and grade/middle school math clubs. School sponsored clubs (e.g.): High school service clubs (Key Club, Communicare, Leadership, Student Voice), GSA, 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.

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Corbett School

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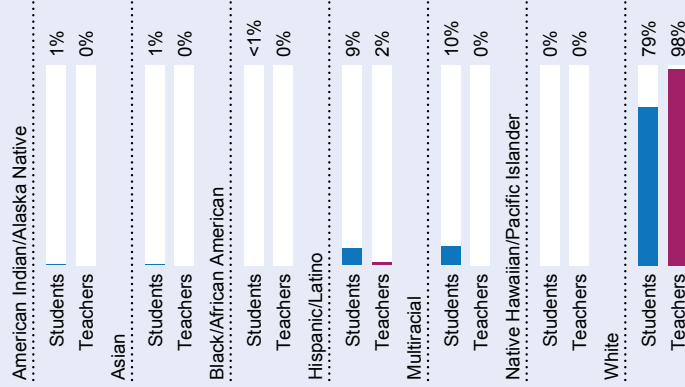


Students We Serve

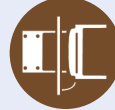


1,028
Student Enrollment

DEMOGRAPHICS



5%
Ever English Learners



18
Languages Spoken

18%
Students with Disabilities

85%
Required Childhood Vaccinations

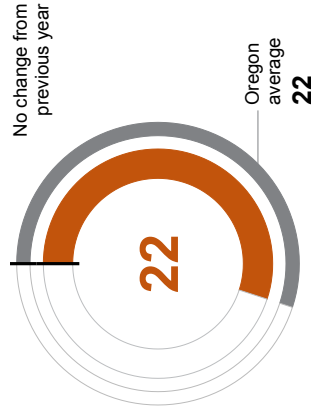
23%
Free/Reduced Price Lunch

*<10 students or data unavailable

School Environment

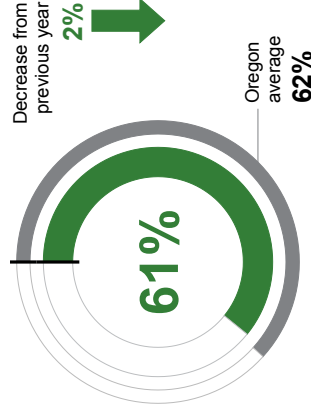
CLASS SIZE

Median size of classes in core subjects.



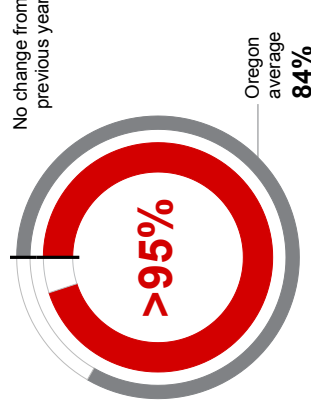
REGULAR ATTENDERS

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



ON-TRACK TO GRADUATE

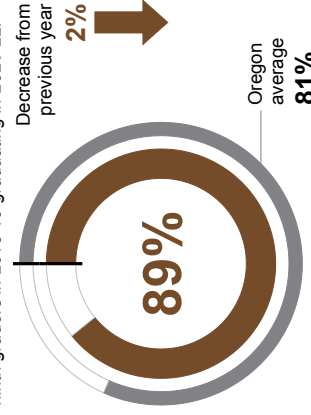
Students earning one-quarter of graduation credits in their 9th grade year.



Academic Success

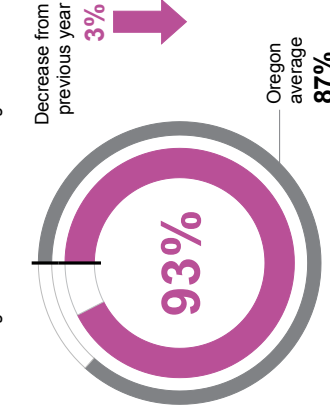
ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2018-19 graduating in 2021-22.



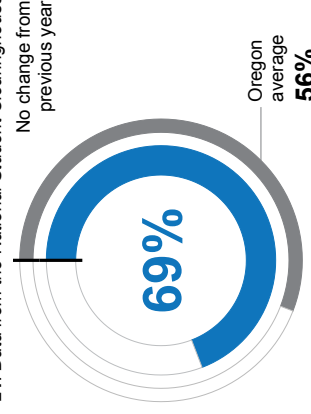
FIVE-YEAR COMPLETION

Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2017-18 finishing in 2021-22.



COLLEGE GOING

Students enrolling in a two or four year college within 16 months of completing high school in 2020-21. Data from the National Student Clearinghouse.



School Goals

Our priority is to promote social equity for all students as we foster intellectual development and strengthen critical thinking skills to prepare them for college and future careers.

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 2027. 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: multigage classes, morning meetings, translation/interpretation services as needed, zones of regulated instruction, and increased mental health support through our Student Based Mental Health facility.

OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Corbett School

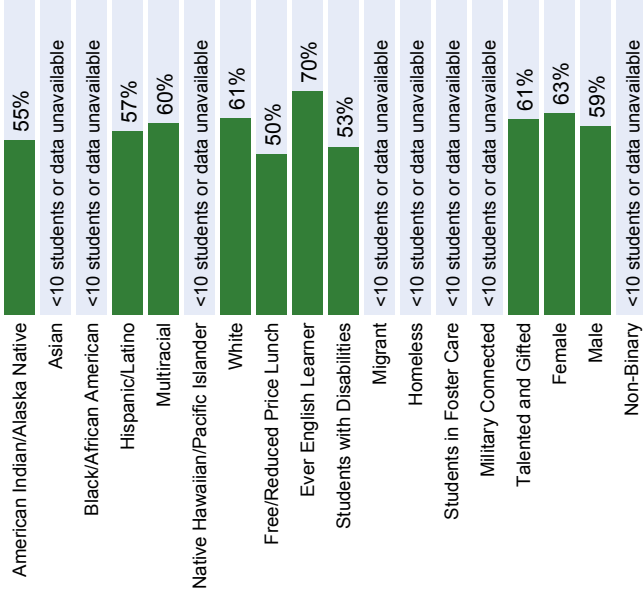
Outcomes



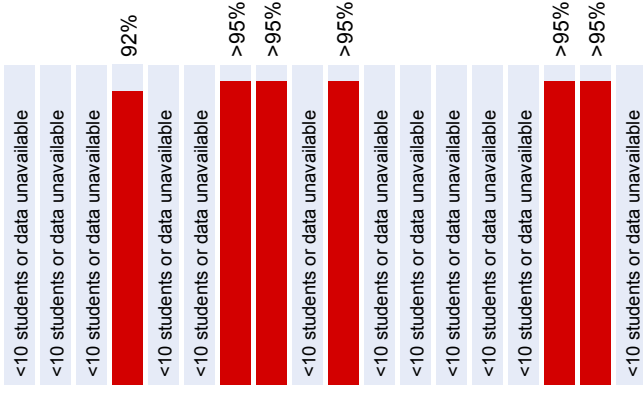
Our Staff (rounded FTE)



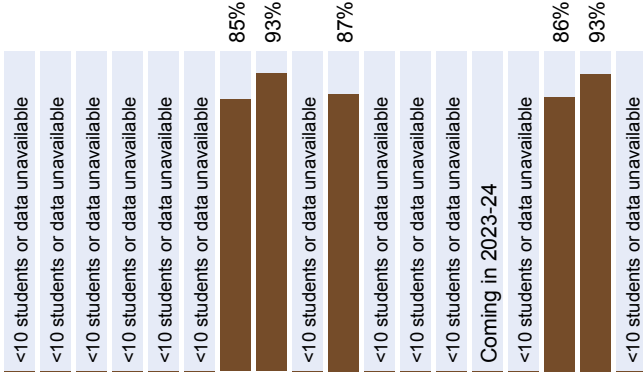
REGULAR ATTENDERS



ON-TRACK TO GRADUATE



ON-TIME GRADUATION



About Our School

ADVANCED COURSEWORK

AP for All Program (100% of students are able to enroll in AP courses) **Math:** up to B C Calculus, Statistics, and Computer Science; **ELA:** AP Literature and AP Language; **Science:** Chemistry and Physics; **Social Sciences:** AP US History, AP Psychology, Research and Seminar. We also offer multiple dual credit courses through MHCC and a Senior Plus Program.

CAREER & TECHNICAL EDUCATION

College & Career opportunities include: Career exploration opportunities for seniors, Friday college visits, Youth Transition Program for students with disabilities, and lunchtime college information sessions. Career-related learning experiences include: culinary arts, computer science, materials management, and internships.

EXTRACURRICULAR ACTIVITIES

Academic extracurricular opportunities include: National Honor Society and grade/middle school math clubs. School sponsored clubs (e.g.): High school service clubs include Key Club and GSA, K-12 drama club, and middle/high school travel clubs. Sports information can be found at <https://corbett.bigteams.com/>

PARENT & COMMUNITY ENGAGEMENT

Corbett School District hosts a variety of events designed to encourage community and parental engagement including a community open house, 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 the district site council.

OREGON AT-A-GLANCE SCHOOL PROFILE

Corbett School

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

2023-24

Students We Serve



1,067
Student Enrollment

DEMOGRAPHICS

American Indian/Alaska Native



Asian



Black/African American



Hispanic/Latino



Multiracial



Native Hawaiian/Pacific Islander

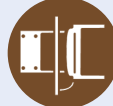


White



5%

Ever English Learners



12

Languages Spoken

20%

Students with Disabilities

86%

Required Childhood Vaccinations

18%

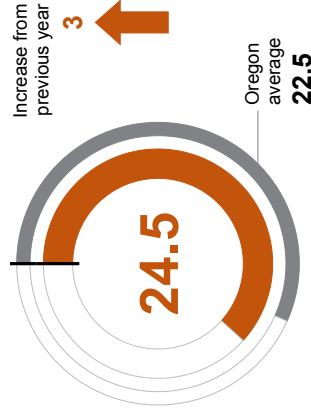
Students Experiencing Poverty

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School Environment

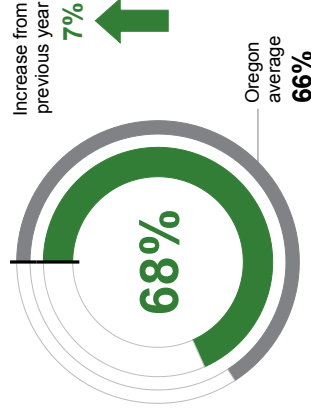
CLASS SIZE

Median size of classes in core subjects.



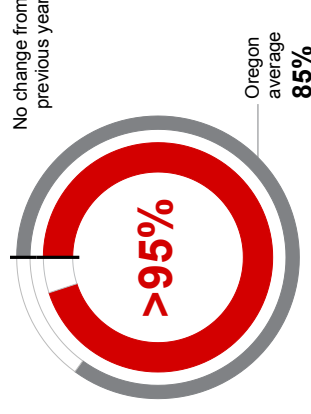
REGULAR ATTENDERS

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



ON-TRACK TO GRADUATE

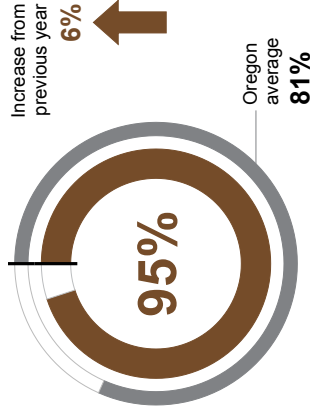
Students earning one-quarter of graduation credits in their 9th grade year.



Academic Success

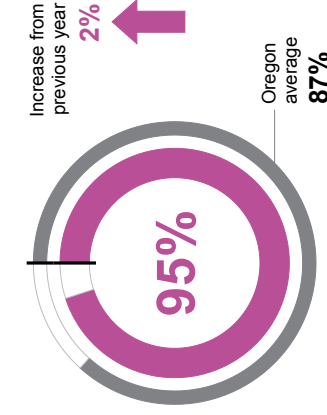
ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2019-20 graduating in 2022-23.



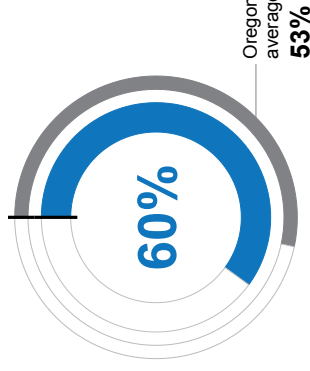
FIVE-YEAR COMPLETION

Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2018-19 finishing in 2022-23.



COLLEGE GOING

Students enrolling in a two or four year college within 12 months of completing high school in 2021-22. Data from the National Student Clearinghouse.



School Goals

Our priority is to promote an inclusive culture for all students as we foster intellectual development and strengthen critical thinking skills to prepare them for college and future careers.

State Goals

The Oregon Department of Education is collaborating with school districts and communities across the state to achieve a 90% on-time graduation rate by 2027. Grounded in the pillars of Academic Excellence, Belonging and Wellness, and Reimagined Accountability, ODE prioritizes evidence-based practices to boost early literacy, attendance, and student engagement. We are committed to closing opportunity and achievement gaps for marginalized students and securing long-term success for all of Oregon's learners by investing in culturally responsive practices, fostering inclusive environments and always driving for continuous improvement.

Safe & Welcoming Environment

Corbett School District strives to create a safe and welcoming environment through a variety of initiatives including: multigage classes, morning meetings, translation/interpretation services as needed, zones of regulated instruction, and increased mental health support through our Student Based Mental Health facility.

OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Corbett School

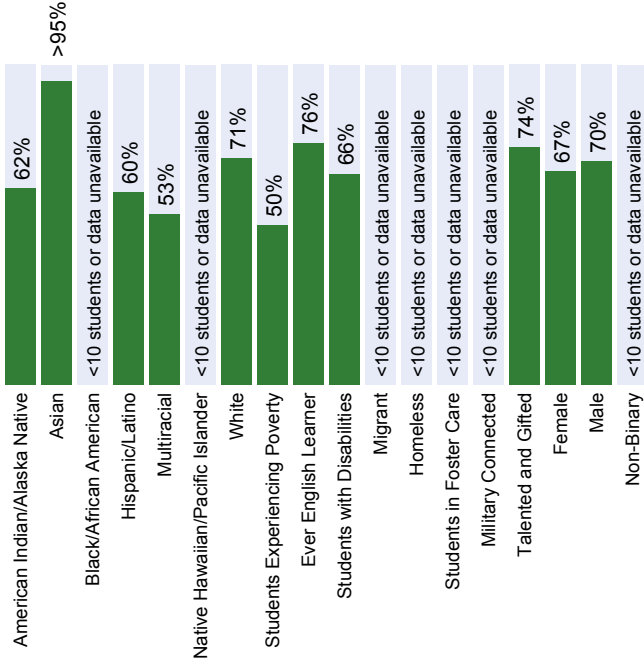
Outcomes



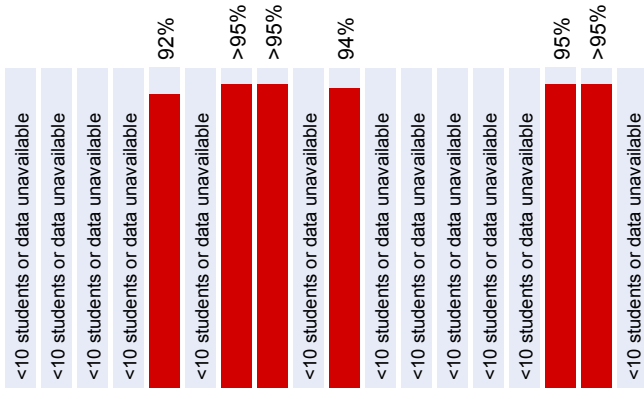
Our Staff (rounded FTE)



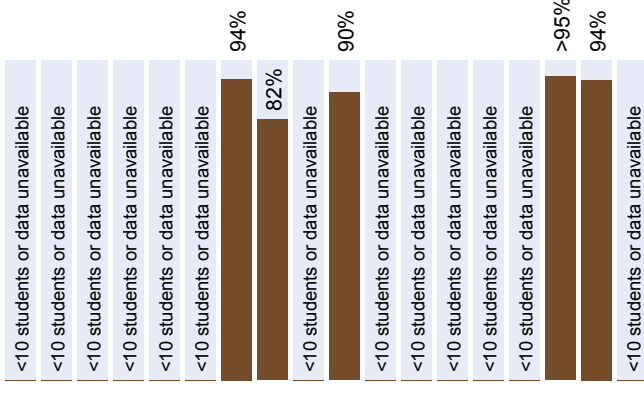
REGULAR ATTENDERS



ON-TRACK TO GRADUATE



ON-TIME GRADUATION



About Our School

ADVANCED COURSEWORK

AP for All Program: 100% of students are able to enroll in AP coursework, and AP courses are co-seated with high school level courses, ensuring that all students have access to high quality instruction and challenging content. We offer several dual credit courses through MHCC, as well as participate in MHCC's Early College program

CAREER & TECHNICAL EDUCATION

College & Career opportunities include: Career exploration opportunities for seniors, Friday college visits, Youth Transition Program for students with disabilities, and lunchtime college information sessions. Career-related learning experiences include: culinary arts, computer science, materials management, and internships.

EXTRACURRICULAR ACTIVITIES

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Summary of PERS Employer Contribution Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions, and exclude contributions to the IAP and debt service for pension obligation bonds.

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/23 - 6/30/25			Net Employer Contribution Rate 7/1/25 - 6/30/27		
			OPSRP	OPSRP		OPSRP	OPSRP
		Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	General Service Payroll (reflects 0.65% member redirect offset)	Police and Fire Payroll	Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	General Service Payroll (reflects 0.65% member redirect offset)	Police and Fire Payroll
School Districts							
School							
4342	North Santiam School District #29J	0.24%	0.00%	2.19%	6.49%	3.31%	8.58%
4381	North Wasco County School District #21	13.33%	10.49%	15.28%	26.22%	23.04%	28.31%
3307	Oakland School District	25.93%	23.09%	27.88%	28.41%	25.23%	30.50%
3524	Oakridge School District	13.91%	11.07%	15.86%	18.58%	15.40%	20.67%
3684	Ontario School District #8C	18.21%	15.37%	20.16%	24.24%	21.06%	26.33%
3122	Oregon City School District #62	6.36%	3.52%	8.31%	12.45%	9.27%	14.54%
4345	Oregon Trail School District 46	27.38%	24.54%	29.33%	29.31%	26.13%	31.40%
3462	Paisley School District	25.61%	22.77%	27.56%	28.17%	24.99%	30.26%
3820	Parkrose School District	9.17%	6.33%	11.12%	13.48%	10.30%	15.57%
3931	Pendleton School District #16R	2.83%	0.00%	4.78%	13.82%	10.64%	15.91%
3043	Philomath School District #17J	19.18%	16.34%	21.13%	24.97%	21.79%	27.06%
3414	Phoenix-Talent School District	13.59%	10.75%	15.54%	22.65%	19.47%	24.74%
3958	Pilot Rock School District #2R	13.64%	10.80%	15.59%	21.31%	18.13%	23.40%
3470	Pleasant Hill School District	27.26%	24.42%	29.21%	29.23%	26.05%	31.32%
3818	Portland Public Schools	0.00%	0.00%	1.29%	8.60%	5.42%	10.69%
4403	Portland Village School	26.37%	23.53%	28.32%	28.73%	25.55%	30.82%
3370	Prairie City School District #4	20.48%	17.64%	22.43%	25.45%	22.27%	27.54%
4320	Rainier School District #13	12.44%	9.60%	14.39%	19.66%	16.48%	21.75%
4311	Redmond School District #2J	8.14%	5.30%	10.09%	15.01%	11.83%	17.10%
4312	Reedsport School District	15.82%	12.98%	17.77%	22.80%	19.62%	24.89%
3824	Reynolds School District	8.43%	5.59%	10.38%	18.70%	15.52%	20.79%
3847	Riverdale School	13.98%	11.14%	15.93%	21.50%	18.32%	23.59%
3310	Roseburg Public Schools	1.38%	0.00%	3.33%	11.71%	8.53%	13.80%
3735	Salem-Keizer Public Schools	16.31%	13.47%	18.26%	22.51%	19.33%	24.60%
3665	Santiam Canyon School District	14.43%	11.59%	16.38%	21.37%	18.19%	23.46%
3000	School Districts	27.87%	25.03%	29.82%	29.70%	26.52%	31.79%
3647	Scio School District #95C	23.35%	20.51%	25.30%	25.54%	22.36%	27.63%
3187	Seaside Schools	16.97%	14.13%	18.92%	22.26%	19.08%	24.35%
4440	Sheridan Allprep Academy	24.16%	21.32%	26.11%	28.78%	25.60%	30.87%
4144	Sheridan School District #48J	26.93%	24.09%	28.88%	28.85%	25.67%	30.94%
4337	Sherman County School District	19.01%	16.17%	20.96%	22.56%	19.38%	24.65%
4317	Sherwood School District #88J	22.84%	20.00%	24.79%	26.09%	22.91%	28.18%
4270	Silver Falls School District	6.34%	3.50%	8.29%	15.83%	12.65%	17.92%
3296	Sisters School District	9.51%	6.67%	11.46%	21.16%	17.98%	23.25%
3537	Siuslaw School District #97J	14.41%	11.57%	16.36%	24.84%	21.66%	26.93%
3506	South Lane School District	0.00%	0.00%	0.00%	7.17%	3.99%	9.26%

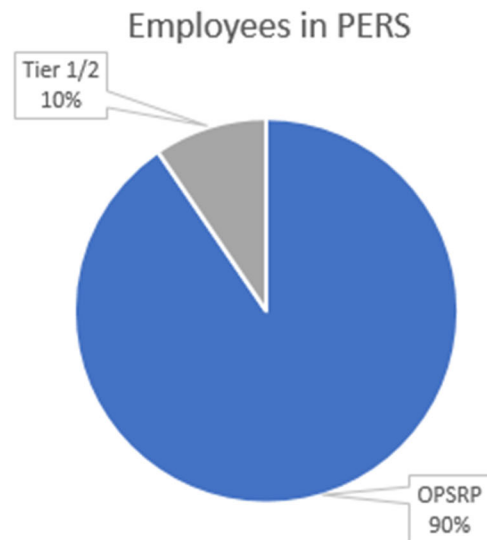
CORBETT SCHOOL DISTRICT
PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

Corbett School District is a Public Employee Retirement System (PERS) employer and all employees who work in PERS-qualifying positions at Corbett School District become PERS members. More information about PERS can be found at <http://www.oregon.gov/pers>.

The District has not participated in the Oregon School Board Association limited tax pension obligation bond offset the estimated unfunded PERS actuarial liability (the UAL). PERS costs continue to rise impacting district budgets throughout Oregon.

Members are Tier 1/2 if they began working for a PERS employer prior to August 28, 2003. Members that begin with a PERS employer after August 28, 2003, are Oregon Public Service Retirement Plan members (OPSRP).

Year	Tier 1/2	OPSRP
2017-19	27.20	21.87
2019-21	32.03	26.58
2021-23	26.83	23.72
2023-25	27.87	25.03
2025-27	29.70	26.52



CORBETT SCHOOL DISTRICT
PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

ANNUAL OPEB COST AND NET OPEB OBLIGATION FOR IMPLICIT BENEFITS AND DISTRICT CONTRIBUTIONS

The annual OPEB cost and net OPEB obligation are calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year June 30, 2024, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

	2024	2023	2022	2021	2020
Total OPEB Liability					
Service cost	\$ 25,768	\$ 26,067	\$ 31,398	\$ 30,336	\$ 19,747
Interest on total OPEB liability	15,290	13,517	8,177	7,624	10,061
Effect of changes to benefit terms	-	-	-	-	-
Effect of economic/demographic gains or losses	(197,089)	-	58,753	-	22,556
Effect of assumption changes or inputs	(45,277)	(8,219)	(50,480)	-	13,808
Benefit payments	-	(19,058)	(20,420)	(8,434)	(3,996)
Net change in total OPEB liability **	(201,308)	12,307	27,428	29,526	62,175
Total OPEB liability, beginning	381,973	369,666	342,238	312,712	250,537
Total OPEB liability, ending (a) **	<u>\$ 180,665</u>	<u>\$ 381,973</u>	<u>\$ 369,666</u>	<u>\$ 342,238</u>	<u>\$ 312,712</u>
Covered payroll	\$ 7,544,030	\$ 6,757,857	\$ 5,354,588	\$ 6,268,859	\$ 6,084,247
Total OPEB OEBB liability as a % of covered payroll	2.39%	5.65%	6.90%	5.46%	5.14%

	2019	2018	2017	2016	2015
Total OPEB Liability					
Service cost	\$ 19,079	\$ 13,653	-	-	-
Interest on total OPEB liability	8,791	5,594	-	-	-
Effect of changes to benefit terms	-	-	-	-	-
Effect of economic/demographic gains or losses	-	-	-	-	-
Effect of assumption changes or inputs	65,531	-	-	-	-
Benefit payments	(4,445)	-	-	-	-
Net change in total OPEB liability **	88,956	19,247	-	-	-
Total OPEB liability, beginning	161,581	142,334	-	-	-
Total OPEB liability, ending (a) **	<u>\$ 250,537</u>	<u>\$ 161,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,889,467	\$ 5,953,560	\$ -	\$ -	\$ -
Total OPEB OEBB liability as a % of covered payroll	4.25%	2.71%	-	-	-

*This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the current GASB standards, they should not be reported.

CORBETT SCHOOL DISTRICT
CORBETT EDUCATION ASSOCIATION

Corbett School District is currently in negotiations with the Corbett Education Association. This schedule will be updated upon ratification of the new collective bargaining agreement. Below is the 2024-2025 Corbett Education Association salary schedule:

Step	BA	BA+30	BA+45	BA+60/MA	BA+90/MA+24	BA+105/MA+45
0	47,432	49,085	50,795	52,565	54,397	56,293
1	49,156	50,868	52,641	54,474	56,373	58,338
2	50,941	52,749	54,552	56,454	58,423	60,457
3	52,793	54,632	56,535	58,505	60,546	62,655
4	54,709	56,615	58,589	60,632	62,744	64,930
5	56,698	68,674	60,718	62,716	65,024	67,290
6	58,758	60,805	62,924	65,116	67,386	69,735
7	60,891	63,014	65,210	67,483	69,834	72,269
8	63,104	65,304	67,579	69,935	72,372	74,893
9	65,397	67,675	70,034	72,475	75,000	77,613
10	67,772	70,134	72,579	75,108	77,725	80,434
11		72,682	75,215	77,836	80,549	83,354
12		75,323	77,948	80,665	83,474	86,385
13				83,593	86,508	89,522
14				86,632	89,650	90,775



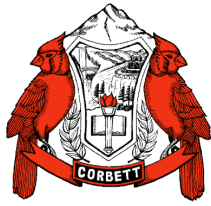
CORBETT SCHOOL DISTRICT
CORBETT ASSOCIATION OF CLASSIFIED
EMPLOYEES

Below is the 2025-2027 Oregon School Employee Association salary schedule and classifications with Corbett School District:

Step	Class 1	Class 2	Class 3	Class 4	Class 5	Class 5
1	17.73	18.80	19.92	21.12	22.39	23.73
2	18.62	19.74	20.92	22.17	23.51	24.92
3	19.55	20.72	21.97	23.28	24.68	26.16
4	20.53	21.76	23.06	24.45	25.91	27.47
5	21.55	22.85	24.22	25.67	27.21	28.84
6	22.63	23.99	25.43	26.95	28.57	30.29
7	23.76	25.19	26.70	28.30	30.00	31.8
8	24.95	26.45	28.03	29.72	31.50	33.39
9	26.20	27.77	29.44	31.20	33.07	35.06
10	27.51	29.16	30.91	32.76	34.73	36.81
11	28.88	30.62	32.45	34.40	36.46	38.65

Position Classification

Class 1	Class 2	Class 3	Class 4	Class 5	Class 5
Head Cook	Building Secretary Assistant	Groundskeeper	Maintenance	Bus Driver	Driver/Safety Trainer
Custodian	Special Education Assistant	Special Education Secretary			Eligibility Officer
	Educational Assistant	Building Secretary			
	Campus Monitor	Health Assistant			
		Food Services Assistant			
		Special Education Assistant - FLS			



BUDGET 2025-2026 WORKSHOP TRAINING

Regina Sampson, Chief Finance Officer



Mission

The goal of the Corbett School District is to foster intellectual development, social awareness, and civic responsibility among the members of our school community.

Vision

The Corbett School community connects, engages, inspires, and collaborates to support every student.

Agenda

- Oregon Budget Law
- Rules, Roles & Responsibilities
- Budget Process
 - 2025-2026 Budget Priorities
 - Budget Document Organization
- Preparing the Proposed Budget
- Understanding the Chart of Accounts
- Review approving the budget & levy rates



What is a Budget?

- A financial plan for one fiscal period
 - Fiscal year begins July 1; ends June 30
- The budget provides the direction based on Board Budget Goals & Priorities
- Based on Estimates of Revenues & Expenditures
- Budget includes lawful appropriations which gives the authority to spend public money



Oregon Budget Law



- ORS 294.321
 - Establishes standard procedures
 - Defines programs and fiscal policies
 - Encourages citizen participation
 - Requires estimates of resources and expenditures
 - Controls expenditure's of public dollars

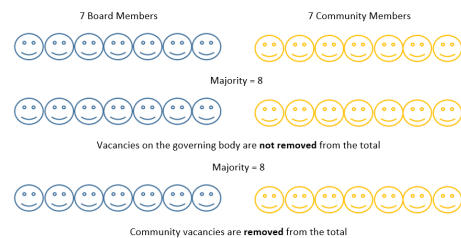


Budget Committee Quorum Rules

- The budget committee must have a quorum present in order to conduct a meeting or take action.
- Quorum is one more than half the number of the membership
- Takes majority of membership, not just majority of those present, voting in the affirmative to approve any motion



Budget Committee Majority



Budget Committee Responsibilities

The Committee's primary objectives are to:

- Receive the budget document
- Receive the budget message
- Hear and consider public comment
- Approve the Budget



"The Budget Committee may not deliberate on the budget document before the first meeting."
ORS 294.426(6)(a)



Roles & Responsibilities

The budget is:

- Prepared & **Proposed** by Staff
- Reviewed & **Approved** by the Budget Committee
- Modified & **Adopted** by the Governing Board



Budget Committee Responsibilities

What does the budget committee **NOT** do?

- Set salaries, benefits or employment contract terms
- Set staff levels
- Decide whether or not a service or program should be provided
 - Make district policy



Budget Committee Responsibilities

The following tasks must be completed at the first meeting:

- Elect a chairperson
- Adopt rules of order
- Receive the budget message from the superintendent
- Budget officer reviews the proposed budget and any significant changes
- Hear public comments
- Approve the Budget and Tax Levies (if ready)
- Set dates for future meetings (if needed)



Board Budget Priorities

ANNUAL BUDGET

The School Board has instructed the Superintendent and administration to use the priorities below to develop the 2025-2026 budget. The budget priorities are to:

- Ensure a Fund Balance, Emergency Reserve and Debt Management.
- Maintain and Improve Facilities.
- Retain Qualified Teachers for core subjects & Educational Assistants for Intervention, Behavior & Mental health supports including Special Education.
- Maintain Student Safety.
- Maintain CTE & Extra Curricular Programs.



Budget Document

Budget document is formatted to meet the requirements of the Association of School Business Officials International (ASBO) Meritorious Budget Award Program and the Government Finance Officers Association (GFOA) Distinguished Budget Presentation. This format includes an/a:

- Executive Section
- Organizational Section
- Financial Section
- Informational Section



The 2025-2026 Budget Document

- Executive Section
 - Budget Message
 - Presented by the Superintendent at the 1st budget meeting
 - Budget Summary
 - Budget Team
 - Budget Document Format
 - Budget Calendar
 - Vision, Mission & Priorities
 - State School Funding Formula
 - Budget Overview

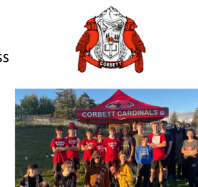


EXECUTIVE SUMMARY
PROPOSED BUDGET
2025-2026



The 2025-2026 Budget Document

- Organizational Section
 - Financial Reporting and Budget Process
 - Budget Law Process
 - Budget Process by Month
 - Vision, Mission & Priorities
 - Budget Committee Members
 - Organizational Chart 2024-2025
 - School Board Policies
 - History of the District



ORGANIZATIONAL SUMMARY
PROPOSED BUDGET
2025-2026



The 2025-2026 Budget Document

- Financial Section
 - Financial Overview
 - Schedule of Transfers
 - Summary and Details of Resources & Requirements



FINANCIAL SECTION
PROPOSED BUDGET
2025-2026



The 2025-2026 Budget Document

- Informational Section
 - State School Funding Formula
 - Enrollment Projection
 - Assess Values of Taxable Property
 - Operating Statistics
 - Debt Summary
 - District Report Cards
 - Public Employee Retirement Information
 - Salary Schedules
 - Glossary of Terms



INFORMATIONAL SECTION
PROPOSED BUDGET
2025-2026



Preparing the Proposed Budget



- Estimates of resources & requirements are based on known information at one point in time
- Resources & requirements must be budgeted & balance with each fund



Budget Process

- FTE verification reports reviewed at cabinet for buildings and departments
- Project enrollment estimates based on Board approved slots
- Review staffing needs based on enrollment projects
- Estimate revenues
- Prepare discretionary fund allocations buildings and departments



Internal Budget Team

- Dr. Derek Fialkiewicz Superintendent
- Regina Sampson, Chief Finance Officer
- Sara Brounstein, CAPS Principal
- Kathy Childress, High School Principal
- Cassie Duprey, Grade School Principal
- Brian Lutes, Middle School Principal
- Steve Salisbury, Facilities Supervisor
- Jeanne Swift, Director of Student Services
- Seth Tucker, Food Service Supervisor
- Todd Williams, Transportation Supervisor
- Chris Winkler, Technology Supervisor



CAPS

January 31, 2025

Student Information Instructions

Below is information about how the schools' disciplinary status. The columns on the left represent two years of history and the current year actual plus encumbrances, (encumbrances are expenditures or expenditures that are committed but not paid). The right column shows the current year budget, a Proposed Amount column and an Explanation column. Year 2025 is available in the 2025-26 Proposed Amount column.

Disciplinary status is calculated to each school is calculated based on projected enrollment. The two shaded columns are for you to fill in, informing us of where you would like to budget your status for the 2025-26 school year.

What you need to do:

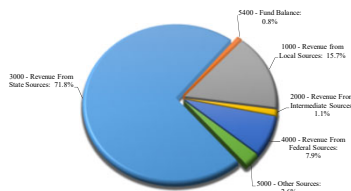
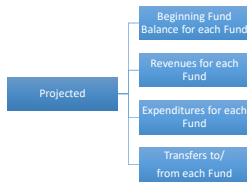
- Update the Proposed Amount column in rows that have an Account with your proposed amount. The table will automatically update.
- For Proposed Amounts that differ significantly from the Prior Year, an Explanation is required.
- Make sure that the total of the Proposed Amount matches the Allocation amount shown in the column.

If you need help completing, please contact Regina Sampson, sampsonregina@corbett.k12.or.us or 503-261-4206.

Please return to Regina Sampson on or before March 15, 2022.

CAPS		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Function - Area - Object		Actuals	Actuals	YTD Actuals	Proposed	Comments	
1111 - Elementary K-6							
500 - The Arts							
110 - The Arts	340 - Travel	01 1111 5.000 00 00 0040	297	-	-		
110 - The Arts	380 - Other Non-Inst Prof/Fac Staff	01 1111 5.000 00 00 0080	292	-	-		
110 - The Arts	410 - Computer Supply & Materials	01 1111 5.000 00 00 0410	-	28	-		
110 - The Arts	420 - Textbooks	01 1111 5.000 00 00 0420	-	113	-		
110 - The Arts	460 - Non-Consumable Items	01 1111 5.000 00 00 0460	716	23	-		
Total Arts		01 1111 5.000 00 00 0400	1,305	223	-		
200 - Second Language							
210 - Second Language	340 - Travel	01 1111 5.000 00 00 0040	317	-	-		
210 - Second Language	410 - Computer Supply & Materials	01 1111 5.000 00 00 0410	183	-	-		
210 - Second Language	420 - Library Books	01 1111 5.000 00 00 0420	317	132	-		
Total Arts		01 1111 5.000 00 00 0400	317	132	-		
50 - General Instruction							
00 - Genl Chrmr Nat	310 - Instruction Services	01 1111 5.000 00 00 0011	-	-	-		
00 - Genl Chrmr Nat	312 - Instructional Prog Improvement	01 1111 5.000 00 00 0012	6,112	1,287	-		
00 - Genl Chrmr Nat	315 - Student Services	01 1111 5.000 00 00 0015	-	-	73		
00 - Genl Chrmr Nat	319 - Other Inst Prof/Fac Staff	01 1111 5.000 00 00 0019	-	280	21,432		
00 - Genl Chrmr Nat	322 - Health & Maintenance Services	01 1111 5.000 00 00 0022	-	3,881	-		
00 - Genl Chrmr Nat	340 - Travel	01 1111 5.000 00 00 0040	1,431	-	389		
00 - Genl Chrmr Nat	380 - Other Non-Inst Prof/Fac Staff	01 1111 5.000 00 00 0080	462	-	7,510		
00 - Genl Chrmr Nat	410 - Computer Supply & Materials	01 1111 5.000 00 00 0410	7,880	4,888	9,683		
00 - Genl Chrmr Nat	420 - Textbooks	01 1111 5.000 00 00 0420	12,011	128	-		
00 - Genl Chrmr Nat	460 - Non-Consumable Items	01 1111 5.000 00 00 0460	128	-	14		
00 - Genl Chrmr Nat	470 - Computer Software	01 1111 5.000 00 00 0470	194	-	577		
Total Instruction		01 1111 5.000 00 00 0000	29,984	19,488	39,086		

Projecting Revenue



Projecting Revenue

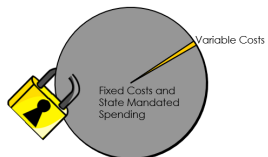
- Tax Levy
 - General Fund
 - Fixed Permanent Rate \$4.5941 per \$1,000 assessed value
 - Limitations on increase in assessed value
 - Debt Fund – GO Bond
 - Based on Debt Schedule and collection rates



CORBETT SCHOOL DISTRICT DEBT SCHEDULE					
Date	Principal	Interest	Debt Service	Annual	Debt Service
12/15/2021	\$ 292,000.00	\$ 44,800.00	\$ 44,800.00	\$ 44,800.00	\$ 44,800.00
6/1/2022	-	31,600.00	31,600.00	31,600.00	31,600.00
12/15/2022	-	31,647.20	31,647.20	31,647.20	31,647.20
6/1/2023	318,000.00	1,687.00	319,687.00	319,687.00	319,687.00
12/15/2023	333,000.00	1,687.00	334,687.00	334,687.00	334,687.00
6/1/2024	333,000.00	1,687.00	334,687.00	334,687.00	334,687.00
12/15/2024	333,000.00	1,687.00	334,687.00	334,687.00	334,687.00
6/1/2025	333,000.00	1,687.00	334,687.00	334,687.00	334,687.00
12/15/2025	333,000.00	1,687.00	334,687.00	334,687.00	334,687.00
6/1/2026	333,000.00	1,687.00	334,687.00	334,687.00	334,687.00
12/15/2026	333,000.00	1,687.00	334,687.00	334,687.00	334,687.00



Projecting Expenses



- Contracted Salaries (Negotiated)
- Contracted Health Benefits (Negotiated)
- Utilities
- Mandated Special Education Spending (MOE)
- Mandated Professional Services: Lawyer, Auditor
- Debt



Transfers

- Transfer from General Fund to Food Service for State Mandate Matching fund & cover fund deficit
- Transfer from General Fund to Special Revenue for Risk Management reserve
- Transfer from General Fund to Capital Fund

From	To	Amount	Explanation
General Fund	Capital Project Fund	250,000	Support of Capital Improvements
General Fund	Special Funds	318,345	Food Service State required matching
General Fund	Special Funds	100,000	Risk Management Reserve
Total		668,345	



Understanding Chart of Accounts

Fund. Function. Object

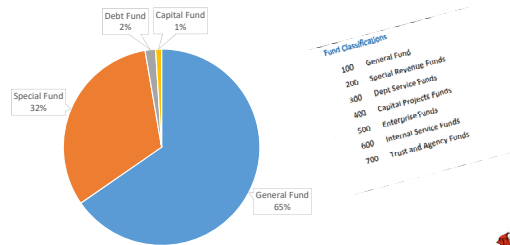


Previous Fund Conversion

- 01 General Fund move to 100 General Fund
- 02 Food Service, 03 Federal Funds, 04 Student Investment Account & 20 Energy Projects to 200 Special Revenue Fund along with State and Local Grants such as High School Success that was previously accounted for in the 01 General Fund
- 11 GO Bond Debt Service move to 300 Debt Service Fund, then history includes 08 FF&C Loan
- 09 GO Bond 2021 & 10 OSCIM Grant history was moved to 400 Capital Project Fund

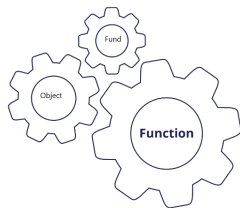


Funds Making up the Budget



Understanding Chart of Accounts

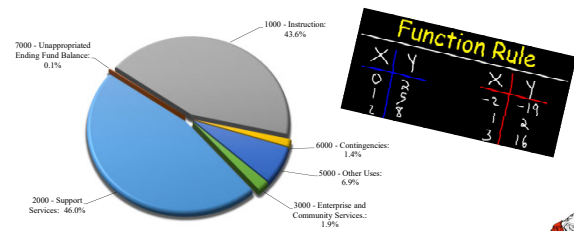
Fund. Function. Object



- 1000 – Instruction
- 2000 – Support Services
- 3000 – Community Services
- 4000 – Facilities, Construction & Improvements
- 5000 – Other Uses – Debt Service
- 6000 – Contingencies
- 7000 – Unappropriated End Fund Balance

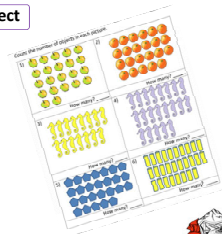


Functions Across All Funds



Understanding Chart of Accounts

- 100 Salaries
- 200 Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay (example: depreciable equipment and technology)
- 600 Other objects (example: debt payments, insurance judgment, etc.)
- 700 Transfers
- 800 Contingency (planned reserved) and unappropriated (reserved for next year)



Review approving the budget

Corbett School District 39

Motion to Approve Budget and Appropriation of Funds

April 9, 2025

BE IT MOVED, that the Budget Committee of Corbett School District 39 hereby approves the 2025-2026 "Proposed" budget in the total sum of \$25,445,817 now on file in the District Administration Office.

BE IT MOVED, that the requirements for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby approved to be appropriated, provided however, that the sum of the appropriations is limited to the available resources.

General Fund			
	Proposed	Approved	Change
1000 Instruction	\$ 9,449,900	-	-
2000 Support Services	\$ 5,687,751	-	-
3000 Community Services	\$ -	-	-
5000 Other Uses (Debt & Transfers)	\$ 1,209,641	-	-
6000 Contingencies	\$ 250,000	-	-
7000 Unappropriated Ending Fund Balance	\$ 33,763	-	-
Total General Fund	\$ 16,631,055	-	-



Review approving levy rates

Corbett School District 39

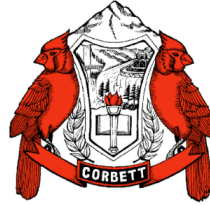
Motion Levying Taxes

April 9, 2025

BE IT MOVED, that the Budget Committee of Corbett School District 39 hereby approves the 2025-2026 "Proposed" budget in the total sum of **\$25,447,074** and that the permanent tax rate of 4.5941 per \$1,000 of assessed value be levied upon all taxable property within the District.

BE IT FURTHER MOVED, that the tax of \$437,722 be levied upon all taxable property and categorized as education within the District to retire a portion of the District's long-term bonded debt obligation.

Levy Within Tax Base (Permanent Rate)	\$4.5941
Levy for Bonded Debt (excluded from all limitations)	\$437,722



• Any Questions?

- Regina Sampson, CFO, MBA, SFO
- RSampson@Corbett.k12.or.us

NOTICE OF BUDGET COMMITTEE MEETING

The Budget Committee of Corbett School District 39, Multnomah County, State of Oregon, will convene on April 9th, at 7:00 p.m. The purpose of this meeting is to receive the budget message, budget document and to hear public comment about the budget of the fiscal year July 1, 2025 to June 30, 2026.

This public meeting will be held both virtually and in-person. You can attend in-person, Corbett School District, 35800 E Historic Columbia River Highway, Corbett, OR 97019 or the link to the virtual meeting can be found at, <https://meetings.boardbook.org/Public/Organization/1554>.

Each budget committee meeting will have a scheduled time for public input, questions and comments. There will be a Zoom meeting facilitator who will coordinate public comment via a chat box. The Budget Committee will also accept oral or written comment or testimony for each of the meetings. Written comments or testimonies can be submitted electronically to rlindeen@corbett.k12.or.us or by mail addressed to the Corbett School District, 35800 E Historic Columbia River Highway, Corbett, OR 97019. Clearly label as public comment or testimony.

A copy of the budget document will be available for review on the Corbett School District website at <https://corbett.k12.or.us/about/business-services/budget/> on March 26, 2025. Additionally, a copy of the budget document may be inspected or obtained on or after March 26, 2025, at Corbett School District, 35800 E Historic Columbia River Highway, Corbett, OR 97019, between the hours of 7:30 a.m. and 4:00 p.m., Monday – Friday.

Listed below are the dates and times of additional Budget Committee meetings, if needed. These are in-person/virtual public meetings where deliberations of the Budget Committee will take place. Any person may provide comment or testimony.

In-person/Virtual – April 16, 2025, 7:00 p.m.

In-person/Virtual – May 23, 2025, 7:00 p.m.

A copy of this notice is also posted on the Corbett School District website at <https://corbett.k12.or.us/about/business-services/budget/>

Dr. Derek Fialkiewicz, Budget Officer
35800 E Historic Columbia River Highway
Corbett, OR 97019
(503)261-4201

Published March 14 & 21, 2025.

OL354182

CORBETT SCHOOL DISTRICT
GLOSSARY OF TERMS AND ACRONYMS

ACCOUNTING SYSTEM:

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government of any of its funds, fund types, balanced account groups, or organizational components.

ACCRUAL BASIS:

The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

AD VALOREM TAX:

Tax is based on the assessed value of an item, such as real estate or personal property.

ADOPTED BUDGET:

The financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

APPROPRIATION:

A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

APPROVED BUDGET:

The budget that has been approved by the budget committee.

ASSESSED VALUE:

The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

ASSIGNED FUND BALANCE:

Intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

AUDIT:

A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets, and makes recommendations for improvements where necessary.

AVERAGE DAILY MEMBERSHIP (ADM):

The year-to-date average of daily student enrollment in the district.

AVERAGE DAILY MEMBERSHIP

WEIGHTED (ADM_w):

Average daily membership, weighted for additional student characteristics.

AVID:

Advancement Via Individual Determination

AYP:

Adequate yearly progress

BALANCED BUDGET:

Projected resources equal projected requirements within each fund.

BASIS OF ACCOUNTING:

Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

BOARD OF EDUCATION:

Seven members elected board, created according to state law and vested with responsibilities for educational activities in a given geographical area, who establishes policy, hires a superintendent, and governs the operations of the district.

BOND:

A written promise, general under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

CORBETT SCHOOL DISTRICT
GLOSSARY OF TERMS AND ACRONYMS

BONDED DEBT:

Part of the school district's debt which is covered by outstanding bonds of the district.

BONDS ISSUED:

Bonds sold.

BUDGET:

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the purposed means of financing them.

BUDGET COMMITTEE:

A statutorily (ORS 294.414) defined committee is composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes, and approving the final budget which is presented to the School Board for adoption.

BUDGET DOCUMENT:

The written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

BUDGET MESSAGE:

Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

BUDGETARY CONTROL:

The control or management of a school district in accordance with an adopted budget to keep expenditures within the limitations of available appropriations and available resources.

CAPITAL BUDGET:

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

CAPITAL OUTLAY:

Items that have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

CAPITAL PROJECTS FUND:

Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

CASH BASIS:

System of accounting under which revenues are accounted for only when received in cash and expenditures are accounted for only when paid.

CAT:

Corporate Activity Tax

COLA:

Cost of living adjustment

COMMITTED FUND BALANCE:

Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.

CONTINGENCY:

An estimate in an operating fund for unforeseen spending that may become necessary.

CSD:

Corbett School District

CTE:

Career and Technical Education

DEBT:

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of education agencies include bonds, warrants and notes, etc.

DEBT LIMIT:

The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE FUND:

A fund established to account for payment of general long-term debt principal and interest.

DELINQUENT TAXES:

Taxes that remain unpaid after the date on which a penalty for nonpayment is attached.

CORBETT SCHOOL DISTRICT
GLOSSARY OF TERMS AND ACRONYMS

DHS:

Department of Human Services

ELL:

English Language Learner

ENCUMBRANCE:

An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

EXPENDITURES:

Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

FFCO:

Full Faith & Credit Obligation

FISCAL YEAR:

A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FUNCTION:

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND:

A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances, and changes, all segregated for specific, regulated activities and objectives.

FUND BALANCE:

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

FUND TYPE:

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

FULL-TIME EQUIVALENT (FTE):

The term is used to note the percentage of the job employed based on One full-time employee being the norm. One FTE is one employee 100% of the time for the entire year. (.5) FTE is one employee working half of the day in that position.

GAAP:

Generally Accepted Accounting Principles

GASB:

Governmental Accounting Standards Board

GENERAL FUND:

A fund used to account for most operating activities except those activities required to be accounted for in another fund.

GENERAL OBLIGATION DEBT:

Tax-supported bonded debt which is backed by the full faith and credit of the district.

GO BOND:

General Obligation Bond

GOVERNING BODY:

The county court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

GPA:

Grade Point Average

GRANT:

A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

IDEA:

Individuals with Disabilities Education Act

IEP:

Individualized Education Program

INSTRUCTION:

The activities dealing directly with the teaching of students or improving the quality of teaching.

IT:

Information & Technology

CORBETT SCHOOL DISTRICT
GLOSSARY OF TERMS AND ACRONYMS

LEVY:

Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

LIABILITIES:

Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

LOCAL OPTION TAX:

A voter-approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose, or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

MANDT TRAINING:

Holistic evidence-based training to reduce workplace violence.

MEASURE 5 CONSTITUTIONAL LIMITS:

The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

MOE:

Maintenance of effort

NSLP:

National School Lunch Program

OAR:

Oregon Administrative Rule. Written to clarify Oregon law. Has the authority of law.

OAKS:

Oregon Assessment of Knowledge and Skills

OBJECT CLASSIFICATION:

A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

ODE:

Oregon Department of Education

ODOT:

Oregon Department of Transportation

OEBB:

Oregon Educators' Benefit Board

OETC:

Oregon Education Technology Consortium

OPSRP:

Oregon Public Service Retirement Plan

ORS:

Oregon Revised Statute. Oregon laws established by the legislature.

OSAA:

Oregon School Activities Association

OSBA:

Oregon School Boards Association

PBIS:

Positive Behavioral Interventions and Supports

PERMANENT RATE LIMIT:

The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

PERS:

Public Employees Retirement System

PROGRAM:

A group of related activities to accomplish a major service or function for which the local government is responsible.

PROPERTY TAXES:

Ad valorem tax is certified to the county assessor by a local government unit.

PROPOSED BUDGET:

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

CORBETT SCHOOL DISTRICT
GLOSSARY OF TERMS AND ACRONYMS

PURCHASED SERVICES:

Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property, and fleet insurance.

REQUIREMENT:

The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

RESOLUTION:

A formal order of a governing body.

RESOURCE:

Estimated beginning funds on hand plus anticipated receipts.

RMV:

Real Market Value

SB:

Senate Bill

SIA:

Student Investment Account

SPECIAL REVENUE FUND:

A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

SSA:

Student Success Act

SSF:

State School Fund

SUPPLEMENTAL BUDGET:

A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

TAG:

Talented and Gifted

TOSA:

Teacher on Special Assignment

TRANSFERS:

Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

TRUST AND AGENCY FUND:

A fund used to account for activities of assets held in trust by a local government.

UAL:

Unfunded Actuarial Liability

**UNAPPROPRIATED ENDING FUND
BALANCE:**

The amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget unless necessitated by a qualifying emergency.

UNASSIGNED FUND BALANCE:

Is the residual classification for the government's general fund and includes all spendable amounts not contained in the other fund balance classifications.