

REVISED PROPOSED BUDGET 2026-2027



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

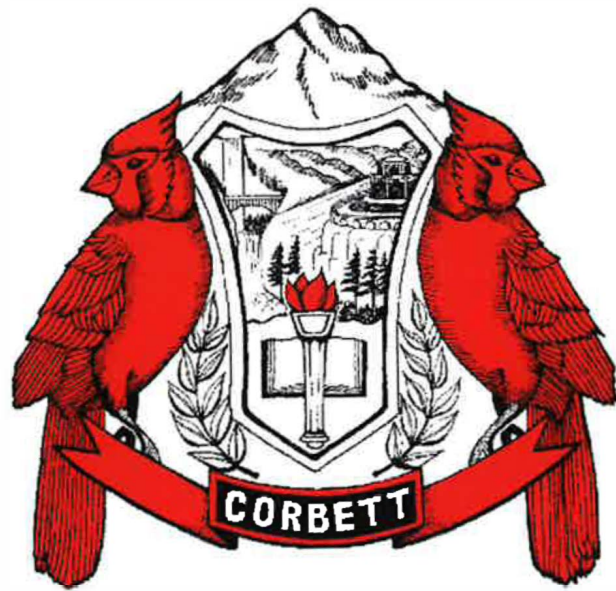
**CORBETT SCHOOL DISTRICT
CORBETT, OREGON**

**PROPOSED BUDGET
2026-2027**

Prepared by:

Dr. Derek Fialkiewicz
Superintendent

Dennis Clague, MBA, SFO
Chief Financial Officer



CORBETT SCHOOL DISTRICT
2026-2027 PROPOSED BUDGET DOCUMENT

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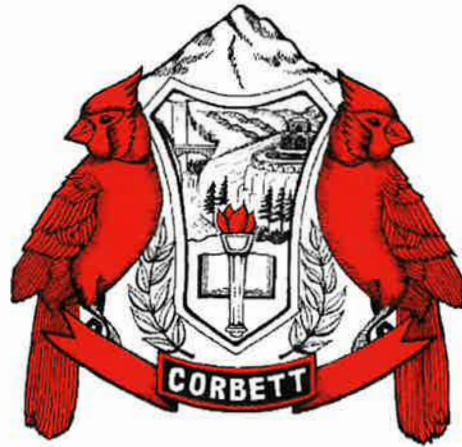
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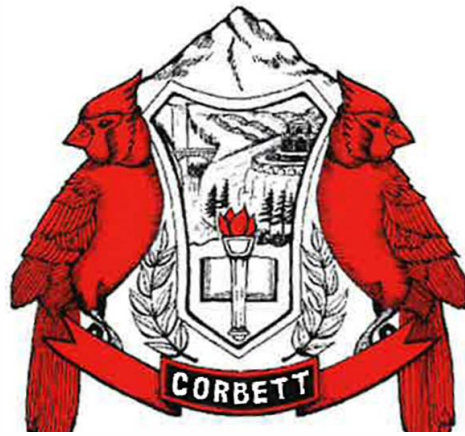
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EXECUTIVE SUMMARY

PROPOSED BUDGET

2026-2027



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 2026-2027 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 2026-2027 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 2026-2027 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 2026-2027 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.

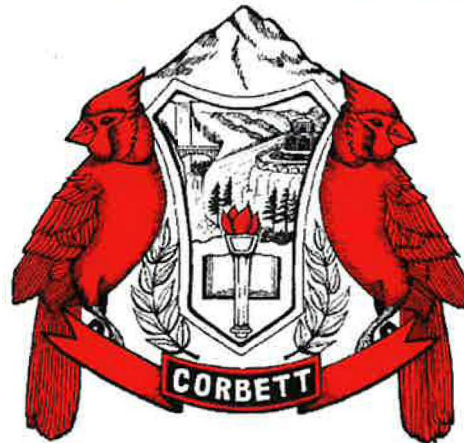
The Budget at a Glance highlights major budget changes for 2026-2027 with an emphasis on reorganization of funds and account to compile with Oregon Department of Education.

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.



Introduction:

This document will serve as a plan for both receipts and expenditures of funds for the period July 1, 2026 through June 30, 2027. The 2026 – 2027 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 2026 – 2027 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:

In December 2024, Corbett School District Board of Directors agreed to increase enrollment for 2025 – 2026 to 1224 students, which was up from 1089 students at the beginning of the 2024 – 2025 school year. Enrollment is projected at just over 1200 for 2026 – 2027 and will be strategically decreased by 10-15 students each of the next ten years. Applications to attend the Corbett Charter District continue to increase from recent years.

Budget Environment:

- The Oregon Legislature approved 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 2025 – 2026 to 2026 – 2027 is only \$226 million (\$5.537B - \$5.763B) or 4.1%. US inflation has increased over 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 2026 – 2027 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 **Classified Staff** – The retention of Educational Assistants is included in the 2026 – 2027 budget.
 - 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.

- **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.
- **Administration** – Three administrative positions were eliminated during the 2024 – 2025 budget reduction. Less than 4% of the 2026 – 2027 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 athletics and activities at the same level.
- **Areas receiving increased support in the 2026 – 2027 budget:**
 - **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. Additional funding will 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 2026 – 2027 budget:**
 - None
- **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.

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 provided 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 has resulted 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 strong General Fund Ending Fund Balance is between 7%-10% of the total General Fund Budget. The General Fund Ending Fund Balance for the 2025 – 2026 fiscal year is projected to be approximately \$350,000.00. The main objective of this 2026 – 2027 Corbett School District Budget continues to be rebuilding a healthy General Fund Ending Fund Balance, which, based on current projections, could be obtained by the end of the 2027 – 2028 school year.

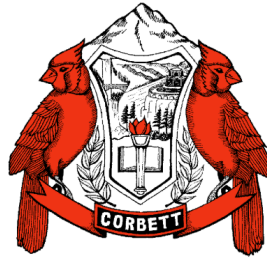
Variables That Affect Budget

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 certified and classified unions are beginning bargaining their next contract, which could include cost of living adjustments (COLA) and affect expenditures.

Conclusion

The 2026 – 2027 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 Mr. Dennis Clague, Chief Financial Officer, for his tireless contributions, and to the Budget Committee for their work on behalf of our scholars.

Corbett School District
Office of Superintendent
35800 E. Historic Columbia River Hwy
Corbett, OR 97019



Budget Summary

The Proposed Budget for the Corbett School District for the fiscal year 2026-2027 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 \$22,342,881.

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 2026-2027

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.

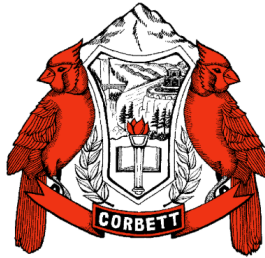
2026-2027 Budget Outlook

Oregon's economic forecast released February 19, 2026 indicates that Oregon's economy has stabilized over the last year due to leveling of population growth and other factors among core industrial entities. Quarters 3 and 4 of the calendar year saw bounce back which is foretasted to create robust hiring in 2025.

The 2025-2027 biennium PERS rates increased due to wages across the state increasing at a higher rate than forecasted. We are projecting payroll costs to increase 4.50% for 2026-2027 with payroll and employer cost totaling \$15.2 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 2026-2027 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 5% 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.

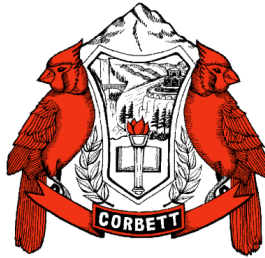
The SIA spending plan has to be focused on any, some, or all of the allowable uses that are detailed in HB 3427. Based on staff and community input, Corbett School District is using the SIA allocation in Special Revenue Fund to support students' mental or behavioral health needs by funding our counselors.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

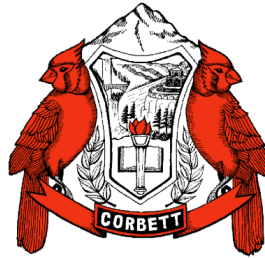
Corbett School Board Adopted Budget Priorities

The District produced an informational video and online survey to gather input for the 2026-2027 budget priorities. During January 2026, the Board met and discussed the staff and community input and priorities for the 2026-2027 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 2026-2027 program delivery planning work completed by the District's Budget Team.

- Ensure a Fund Balance, Emergency Reserve and Debt Management. The financial impact is \$250 thousand
- Retain Qualified Teachers for core subjects & Educational Assistants for Intervention, Behavior & Mental health supports including Special Education. The financial impact is \$11.8 million.
- Maintain Student Safety. The financial impact is \$354 thousand.
- Maintain CTE & Extra Curricular Programs. The financial impact is \$1.6 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.



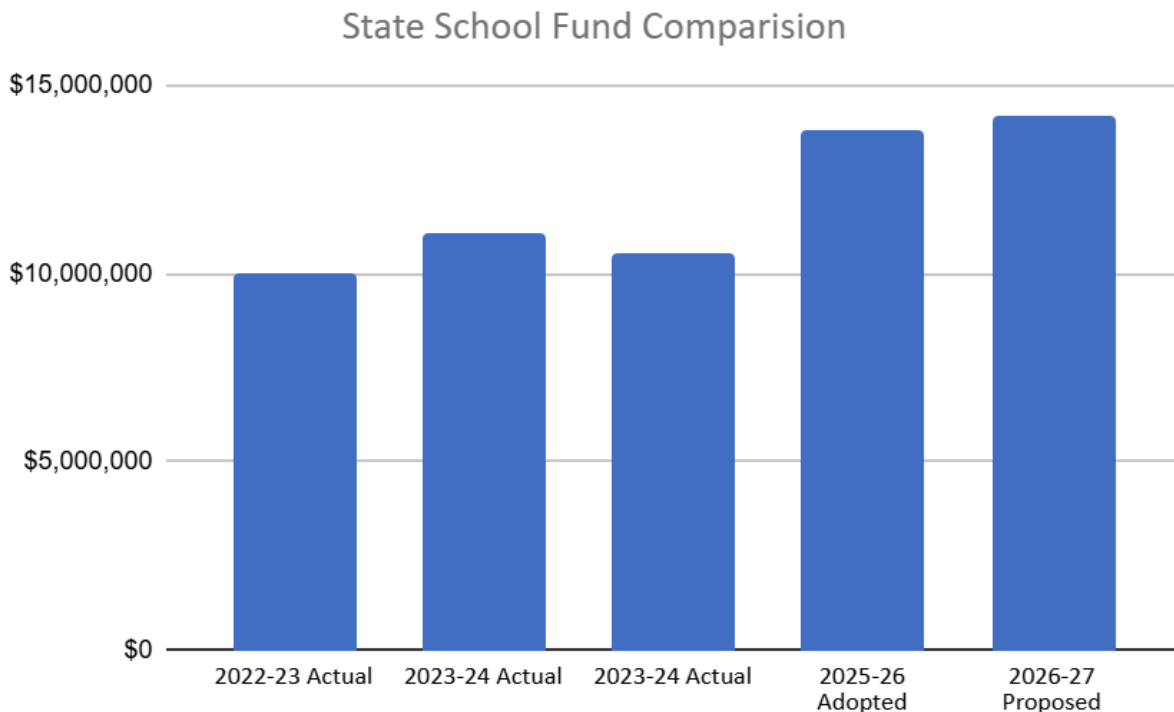
BUDGET DEVELOPMENT

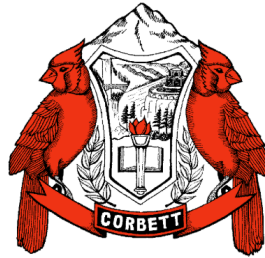
General Fund Resources

The District's 2026-2027 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 2026-2027 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.

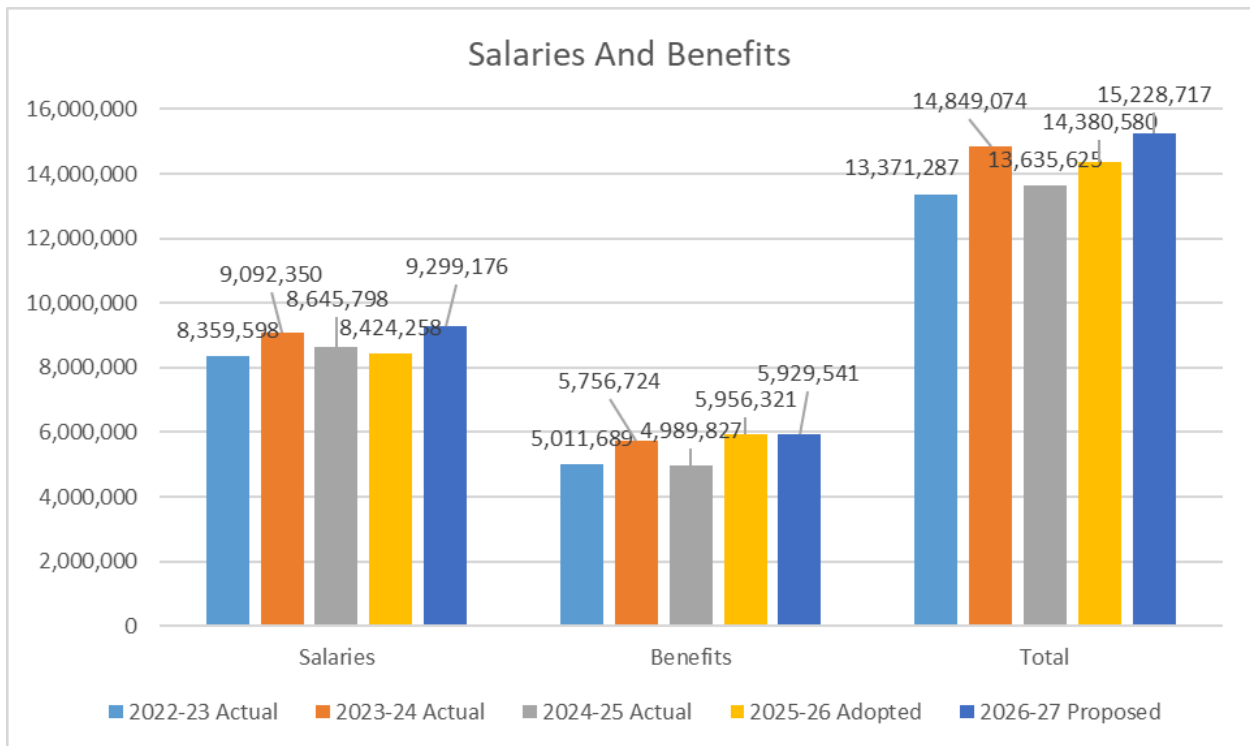


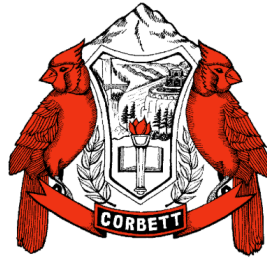


General Fund Expenditures & Requirements

The District’s 2026-2027 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 2026-2027 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 2026-2027 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.

	2022-23	2023-24	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Projected	Budgeted
Beginning Fund Balance	3,658,983	435,446	(219,062)	-	153,133
Budgeted Contingency					250,000
Budgeted Ending Fund Balance					250,000
Ending Fund Balance	435,446	(219,062)	-	153,133	500,000
(Spend Down)/Add Back	(3,223,537)	(654,508)	219,062	153,133	346,867

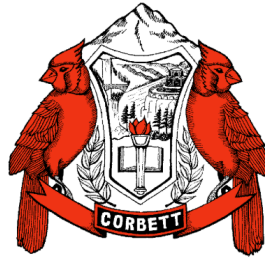
It is important to note the committed contingency amounts identified in the budget are to cover a variety of items, such as:

- 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 \$500,000 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	153,133
Budget Contingency	250,000
Budgeted Ending Fund Balance	250,000
Projected Ending Fund Balance	500,000
Annual Revenue Budget	
	17,287,542
(Excludes Beginning Balance)	
5% of Revenues	864,377



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 the General Fund previously are now projected to be accounted for in the Special Revenue Fund which is in compliance with Oregon Department of Education.

The 2026-2027 Proposed Budget totals \$22,342,881 for all funds. This represents a \$3,102,936 decrease over 2025-2026 Adopted Budget due to the District not receiving a \$2,500,000 Seismic Rehabilitation Grant included in the 2025-2026 budget and the School Based Mental Health grant ending in December 2026.. The increase in the State School Fund is also due to a higher allocation in the second year of the biennium.

Change anticipated for non-charter enrollment and proposed staffing for 2026-2027 as compared to the 2025-2026 adopted budget are summarized below.

	2025-2026	2026-2027	
All Funds	Adopted Budget	Budget	Change
ODE Enrollment as of Dec, 2025	1,210	1,200	(10)
Certified FTE	64.70	64.70	-
Classified FTE	33.64	36.82	3.18
Confidential/Supervisor FTE	8.00	8.00	-
Administrator FTE	7.00	7.00	-
Total Staff	113.34	116.52	3.18

EREK FIALKIEWICZ, Ed.D.
Superintendent
OBIN 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

REVISED 1/21/26 and 3/11/26

Budget Calendar July 1, 2026 to June 30, 2027

Board of Directors Meeting July 15, 2025

- √ Board Appoints Budget Officer

Board of Directors Meeting November 19, 2025

- √ Board Considers 2025-2026 Budget Calendar for 2026-2027 Budget

Staff and Community Input Sessions December 3 through December 18, 2025

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

Budget Priorities Board Work Session - CANCELED/RESCHEDULED Jan. 13, 2026/Jan. 21, 2026

Board Adoption of 2026-2027 Budget Priorities January 21, 2026

Publish 1st Notice of Budget Committee Meetings March 18, 2026

- √ 5 to 30 Days Before the 1st Meeting

Budget Workshop Training March 11, 2026

Publish 2nd Notice of Budget Committee Meetings April 1, 2026

- √ 5 to 30 Days Before the 2nd Meeting

Proposed Budget to Tax Supervising & Conservation Commission (TSCC) April 8, 2026

Proposed Budget Published revised 3/11/26 April 15, 2026

1st Budget Committee Meeting April 22, 2026

- √ Appoint Presiding Officer

EREK FIALKIEWICZ, Ed.D.
Superintendent
OBIN LINDEEN-BLAKELEY
Deputy Clerk/ HR Lead



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CORBETT SCHOOL DISTRICT NO. 39

- ✓ 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 29, 2026**

- ✓ 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)

Possible 3rd Budget Committee Meeting (if needed) _____ **26 May 6, 2026**

- ✓ 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 14, 2026**

Publish Notice of Budget Hearing (only once) _____ **May 20, 2026**

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

Board of Directors Meeting - Conduct Budget Hearing _____ **June 17, 2026**

- ✓ Conducted by School Board
- ✓ Open to Public

EREK FIALKIEWICZ, Ed.D.
Superintendent
OBIN 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

- √ Run Budget Hearing Concurrent with Board Meeting

Board of Directors Meeting - Enact Resolutions

June 17, 2026

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

Submit Tax Certification Documents

July 15, 2026

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

Copy of 2026-27 Budget Calendar



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 whereas 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

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 2026-2027 school year.

The Board was presented information received from the public. 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 2026-2027 budget.

BUDGET PRIORITIES:

The School Board has instructed the Superintendent and administration to use the priorities below to develop the 2026-2027 budget. The budget priorities are to:

- Ensure a Fund Balance, Emergency Reserve and Debt Management. The financial impact is \$500 thousand.
- Maintain and Improve Facilities. The financial impact \$250,000 thousand 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 \$11.7 million.
- Maintain Student Safety. The financial impact is \$334 thousand.
- Maintain CTE & Extra Curricular Programs. The financial impact is \$1.75 million.

CO RBETT SC HOOL DISTRICT 39

2026 - 27

BOARD OF DIRECTORS

Position No. 7	Leah Fredericks, Board Chair	Term expires 6/2027
Position No. 4	David Osborn, Board Vice Chair	Term expires 6/2029
Position No. 1	Dylan Rickert	Term expires 6/2027
Position No. 2	Zachary Arndt	Term expires 6/2029
Position No. 3	Malinda Carlson	Term expires 6/2029
Position No. 5	Maureen "Sis" Childs	Term expires 6/2029
Position No. 6	Ben Byers	Term expires 6/2027

Derek Fialkiewicz, Ed.D.
Dennis Clague
Robin Lindeen-Blakeley

Superintendent-Clerk
Chief Financial Officer
Deputy Clerk/HR Lead

BUDGET MEMBERS

Position No. 5	Brad Hunter, Presiding Officer	Term expires 12/2028
Position No. 6	Krystina Robison, Vice Presiding Officer	Term expires 12/2026
Position No. 1	Benno Lyon	Term expires 12/2028
Position No. 2	Patrick Murphy	Term expires 12/2027
Position No. 3	Sara Grigsby	Term expires 12/2027
Position No. 4	Jennifer Bruton	Term expires 12/2027
Position No. 7	Amy Ciecko	Term expires 12/2026

CORBETT SCHOOL DISTRICT
ADMINISTRATIVE & BUDGET TEAM

Administrative Team

Dr. Derek Fialkiewicz Superintendent
Dennis Clague, 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**

Grade	History					Projected			
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Kinder	69	68	74	73	76	74	74	74	73
1st	87	75	76	81	81	78	78	78	77
2nd	71	92	78	80	96	78	83	83	82
3rd	78	70	89	80	94	93	83	83	82
4th	82	82	75	95	87	93	93	83	82
5th	77	82	82	74	111	93	93	93	92
6th	92	79	85	94	96	93	93	93	92
7th	85	96	75	89	109	104	93	93	92
8th	91	93	93	80	104	104	104	93	92
9th	90	88	96	94	94	100	100	104	103
10th	85	88	83	89	89	100	100	100	99
11th	70	77	83	80	82	100	100	100	99
12th	76	64	76	80	82	100	100	100	99
Total K-12	1,053	1,054	1,065	1,089	1,203	1,210	1,194	1,177	1,160
Annual Change		1	11	24	138	7	(16)	(17)	(17)
Annual Change %		0.1%	1.0%	2.2%	11.5%	0.6%	-1.3%	-1.4%	-1.4%

As a charter District, Corbett School District has strategically increased enrollment for 2025-2026, then decreased annually to address enrollment declines. 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

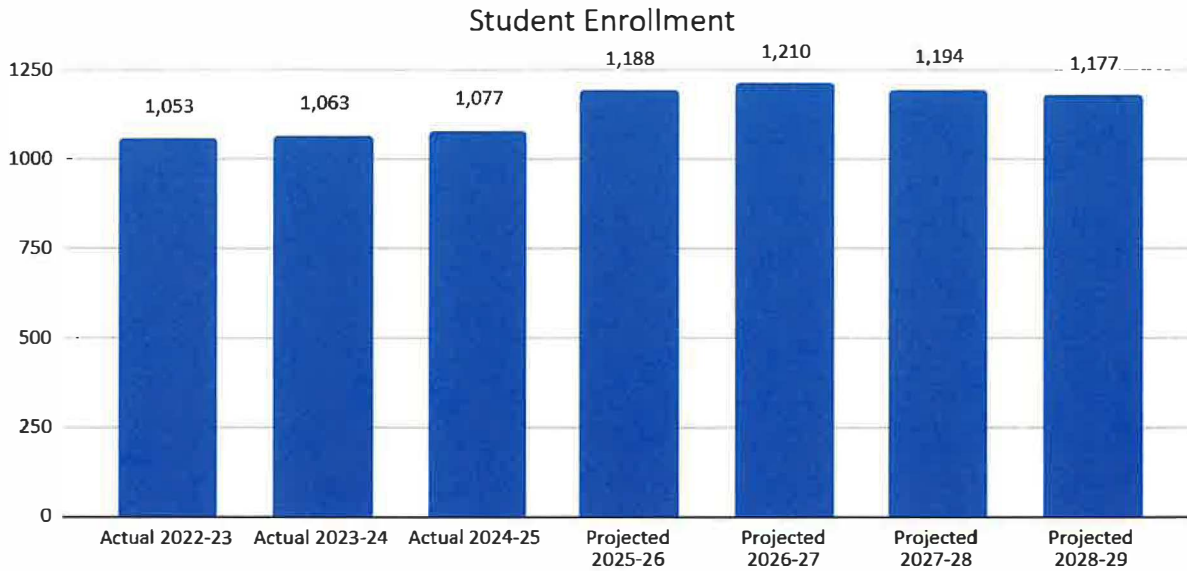
State School Fund Grants and Property Tax Revenues
(Funding Per Student)

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.

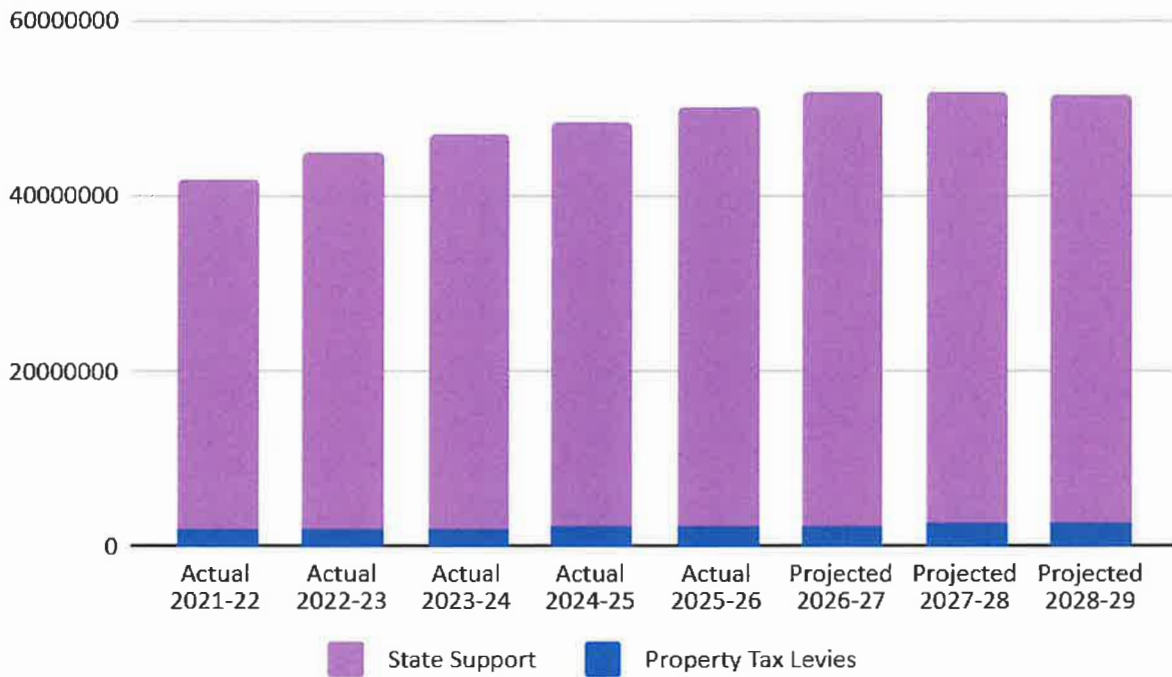
State School Fund (SSF)

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.



State and Property Tax Funding Revenue



Property Taxes

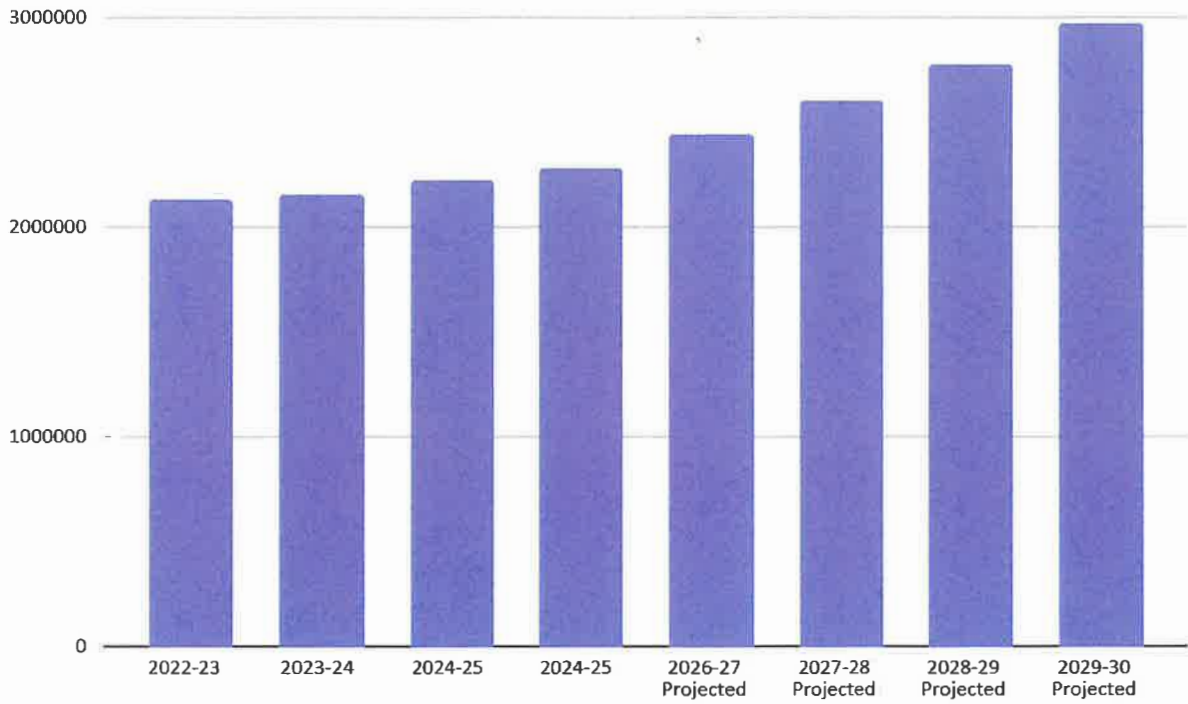
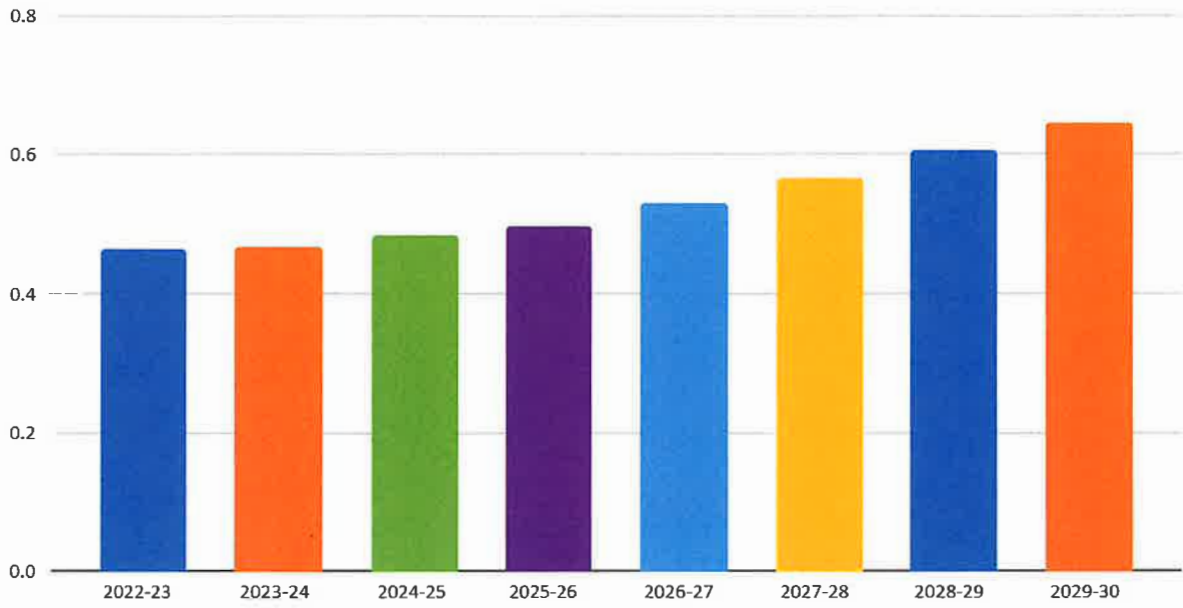
Property taxes from each school district’s permanent rates are deducted from the General-Purpose Grant to determine the amount the school district will receive from the State School Fund Grant.

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.

Assessed Value of Taxabl Property (in billions)



**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

<u>TAX YEAR</u>	<u>ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/23</u>	<u>DEDUCT DISCOUNTS</u>	<u>ADJUSTMENTS TO ROLLS</u>	<u>ADD INTEREST</u>	<u>CASH COLLECTIONS BY COUNTY</u>	<u>BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/24</u>
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

<u>TAX YEAR</u>	<u>ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/23</u>	<u>DEDUCT DISCOUNTS</u>	<u>ADJUSTMENTS TO ROLLS</u>	<u>ADD INTEREST</u>	<u>CASH COLLECTIONS BY COUNTY</u>	<u>BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/24</u>
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.

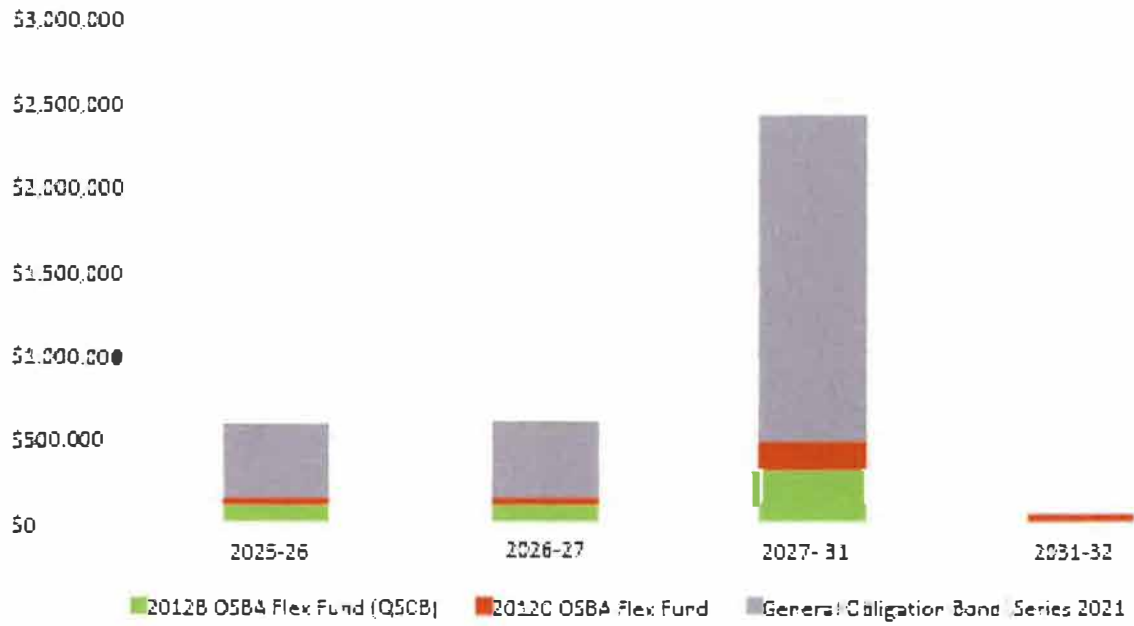
Specific Authority	Date of Issue	Amount of Original Issue	Principal		2026-2027 Interest Due	Outstanding 6/30/2027	Impacted Fund
			Outstanding 6/30/2026	2026-2027 Principal Due			
Bonds Payable							
2012B OSBA Flex Fund (QSCB)	7-Feb-12	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 46,250	\$ 1,000,000	General Fund
2012C OSBA Flex Fund	30-Oct-12	650,000	235,000	35,000	9,050	200,000	General Fund
General Obligation Bond, Series 2021	15-Apr-21	4,000,000	2,270,000	412,000	38,136	1,858,000	Debt Fund
Total Bonds		<u>5,650,000</u>	<u>3,505,000</u>	<u>447,000</u>	<u>93,436</u>	<u>3,058,000</u>	
Loans and Contracts Payable							
2011 SELP Loan	4-Nov-11	583,136	36,065	36,065	519	-	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	15,879	15,879	766	-	General Fund
2021-2022 Santander Financing	10-Feb-22	129,898	38,563	19,054	995	19,509	General Fund
2023-2024 Santander Financing	20-Jul-23	171,668	70,665	32,618	3,851	38,047	General Fund
2024 MESD Loan	11-Dec-24	2,000,000	1,750,000	250,000	35,000	1,500,000	General Fund
Total Loans and Contracts Payable		<u>3,236,040</u>	<u>1,945,265</u>	<u>387,708</u>	<u>42,229</u>	<u>1,557,556</u>	
Right to Use Lease							
Corbett Commons	1-Feb-23	420,683	-	-	-	-	Federal Fund
Total Right to Use Leases		<u>420,683</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Debt		<u>\$ 9,306,723</u>	<u>\$ 5,450,265</u>	<u>\$ 834,708</u>	<u>\$ 135,665</u>	<u>\$ 4,615,556</u>	

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
	2026-27	\$ 101,806	\$ 44,050	\$ 450,136
2027-28	101,806	42,825	463,214	607,845
2028-31	203,611	135,900	1,474,670	1,814,181
2031-32	-	46,800	-	46,800
	<u>\$ 407,222</u>	<u>\$ 269,575</u>	<u>\$ 2,388,020</u>	<u>\$3,064,817</u>

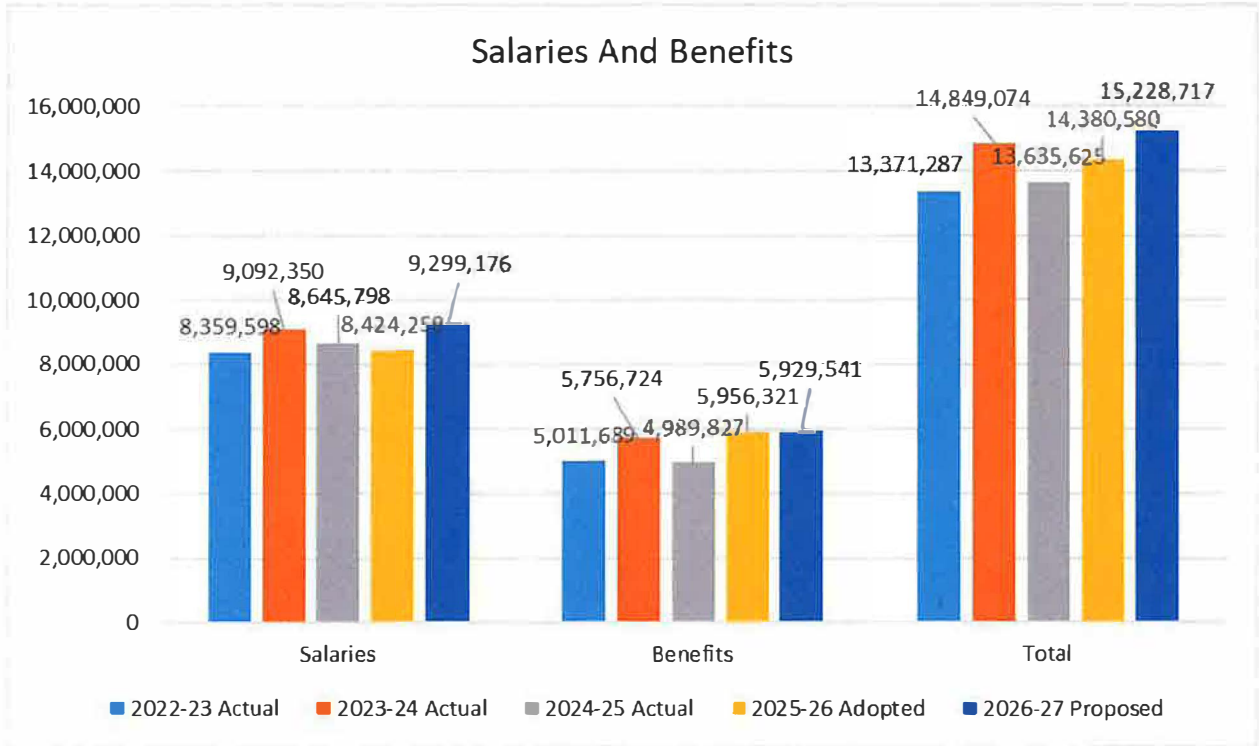
**CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY**

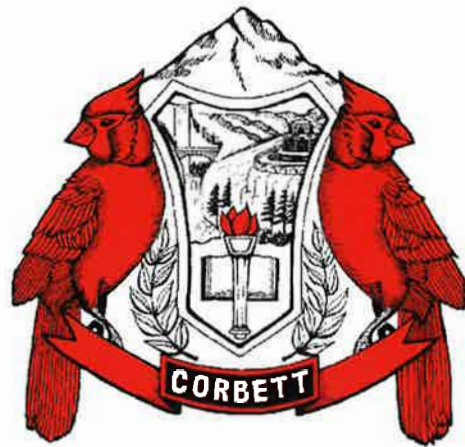
Bond Effects on Budget - Current & Future



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

Salaries increased by \$874,918 between 2025-2025 and 2026-2027. Benefits decrease by \$26,780 thousand, for the same period. The results in a salaries and benefits increase of \$848,138 for all funds.

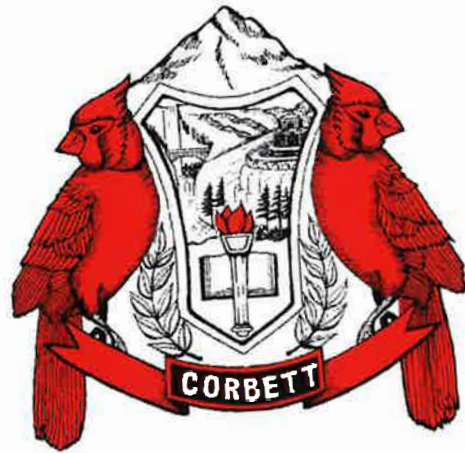




ORGANIZATIONAL SUMMARY

PROPOSED BUDGET

2026-2027



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.

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.

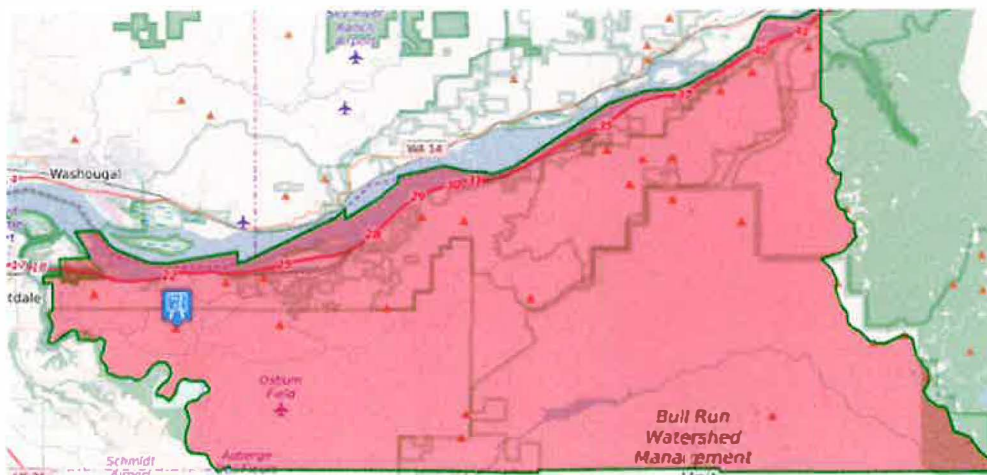
A Rural Community with a National Impact

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](#).

Academic Excellence and Innovation



**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

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

of accounting. Under this method, revenues are recognized when measurable and available. The 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.

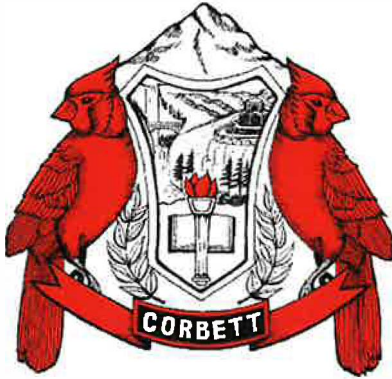
Estimated Common School Fund revenues for 2025-26 are \$144,000.

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 (ADM_r) 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

CORBETT SCHOOL DISTRICT
FINANCIAL REPORTING AND BUDGET PROCESS

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 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.

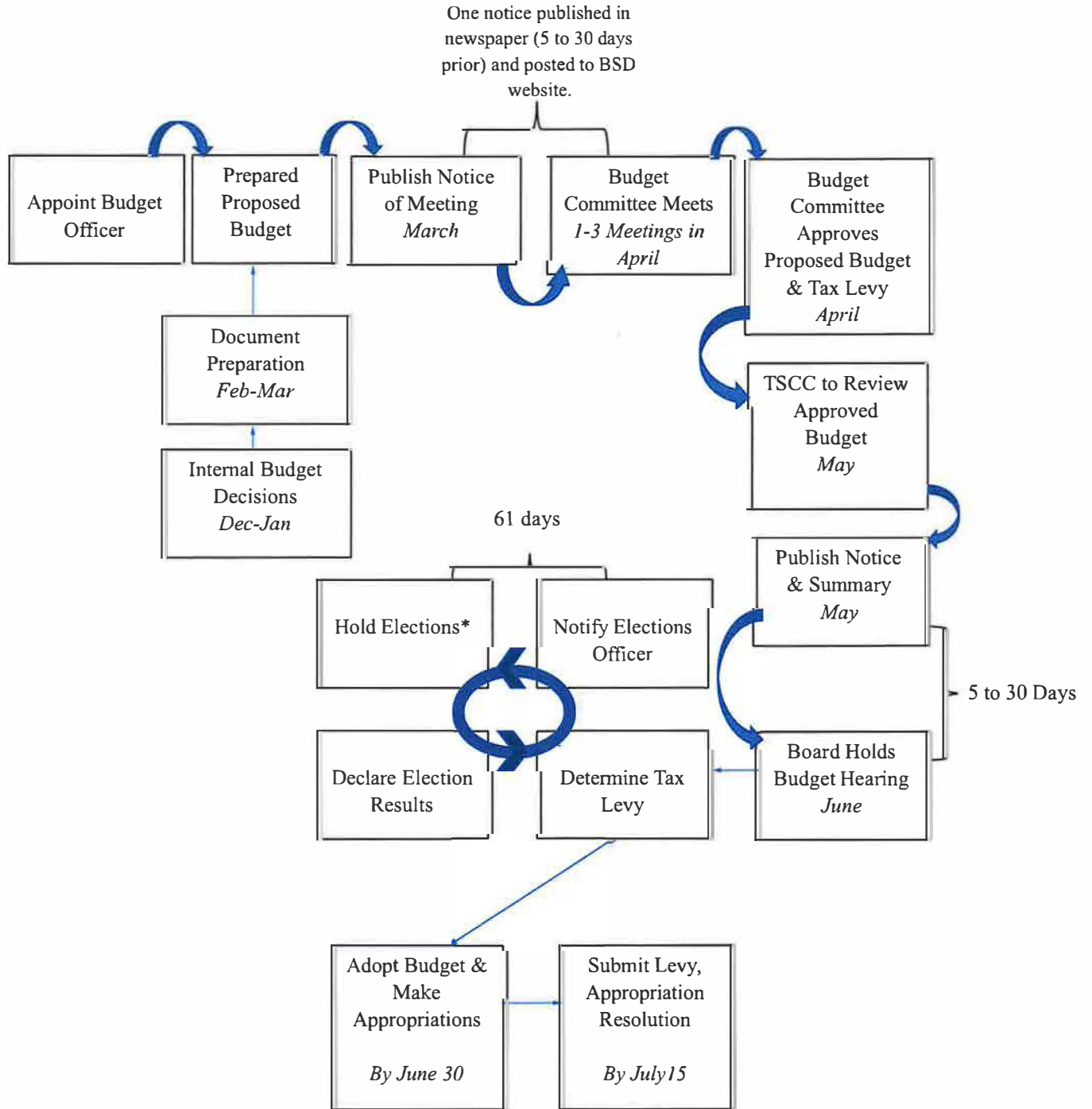
SUPPLEMENTAL BUDGETS

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.



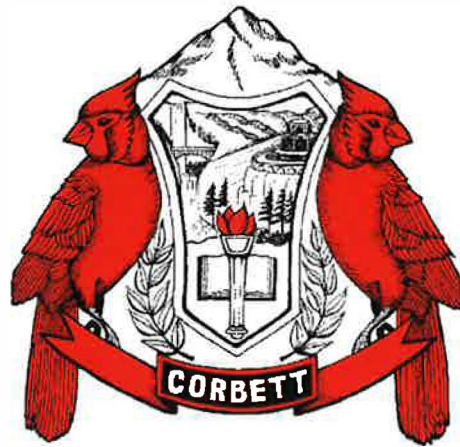
CORBETT SCHOOL DISTRICT
 THE BUDGET PROCESS:
 REQUIREMENTS OF OREGON BUDGET LAW
Corbett School District Activity or Dates in Italics



*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"> •Budget Team: •Review current budget and track enrollment •Gather data, needs and priorities •School Board: •Appoints Budget Officer •Approves Budget Calendar
December	<ul style="list-style-type: none"> •Budget Team: •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"> •Budget Team: •Prepares Budget Database and School Allocation based on Enrollment Projections •Prepares and Distributes Budget Input sheets •Inputs Revenue Estimates, Beginging Fund Balance Projections & Budget Assumptions •Budget Allocation Input is collected and input into the Budget Database •Cabinet: •Holds meetings with Building Administrator and Department Heads to discuss alloctions, staffing and capital/maintenance data •Meets regularly for ongoing collaboration, input and updates to generate a balanced Proposed Budget •School Board: •Holds Work Session to review and discuss Community Input for Budget Priorities •Approves Budget Priorites to direct the budget process
March	<ul style="list-style-type: none"> •Budget Team: •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"> •Budget Team: •Proposed Budget released •Superintendent delivers Budget Message & Finance presents the proposed budget to the Budget Committee •Budget Committee: • 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 •School Board:



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 whereas 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

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 2026-2027 school year.

The Board was presented information received from the public. 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 2026-2027 budget.

BUDGET PRIORITIES:

The School Board has instructed the Superintendent and administration to use the priorities below to develop the 2026-2027 budget. The budget priorities are to:

- Ensure a Fund Balance, Emergency Reserve and Debt Management. The financial impact is \$500 thousand.
- Maintain and Improve Facilities. The financial impact \$250,000 thousand 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 \$11.7 million.
- Maintain Student Safety. The financial impact is \$334 thousand.
- Maintain CTE & Extra Curricular Programs. The financial impact is \$1.75 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:

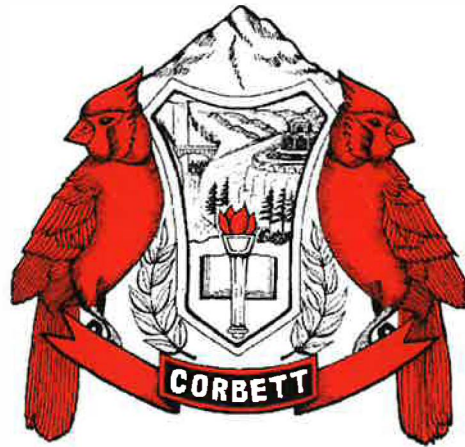
- Meet students’ mental or behavioral health needs, and
- Increase academic achievement for students, including reducing academic disparities for:
 - Economically disadvantaged students;
 - Students from racial or ethnic groups that have historically experienced academic disparities;
 - Students with 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

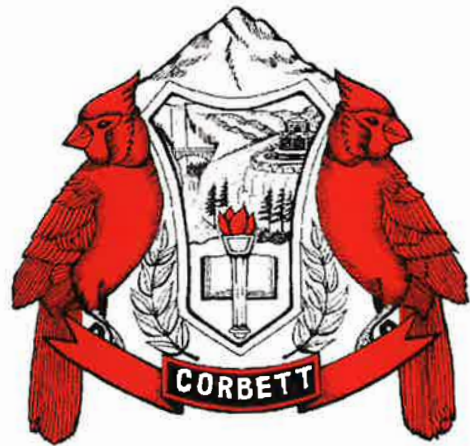
their students and families from the priority populations and staff to discuss, inform and develop their SIA plan and application to ensure it meets the spirit and intent of the law.





FINANCIAL SECTION

PROPOSED BUDGET

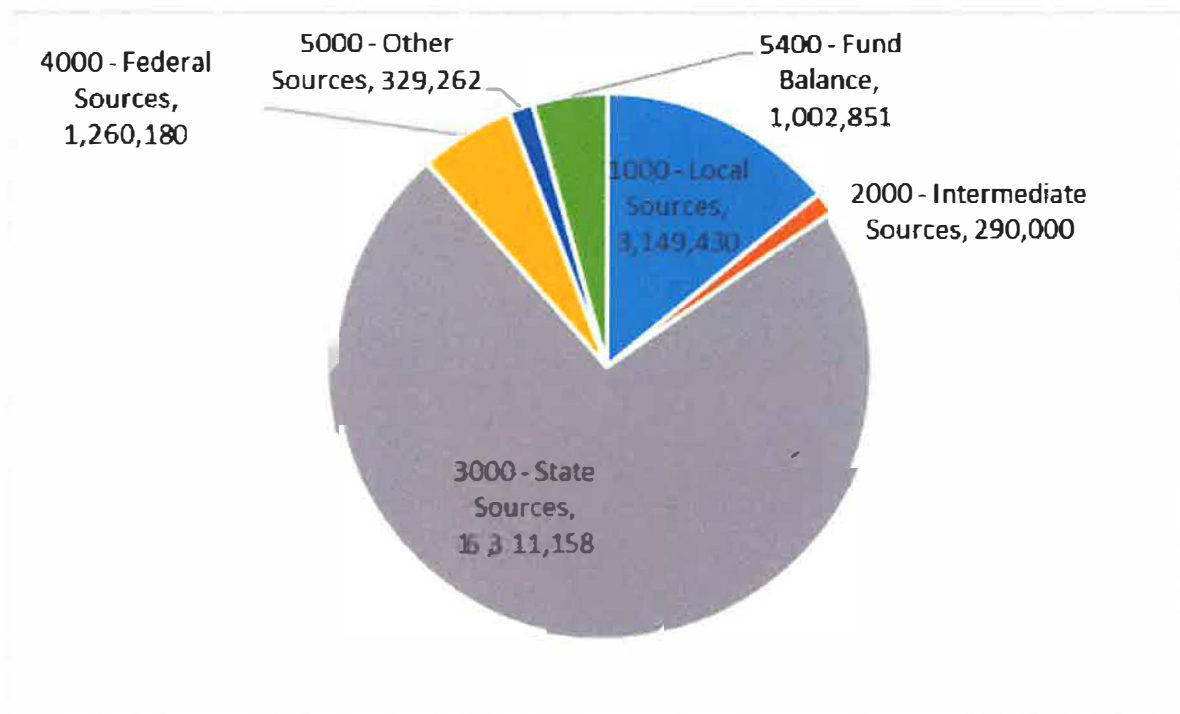


CORBETT SCHOOL DISTRICT
FINANCIAL OVERVIEW

The Financial section contains detailed information on Corbett School District revenues and expenditures in the 2026-2027 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 2026-2027



Revenues & Resources

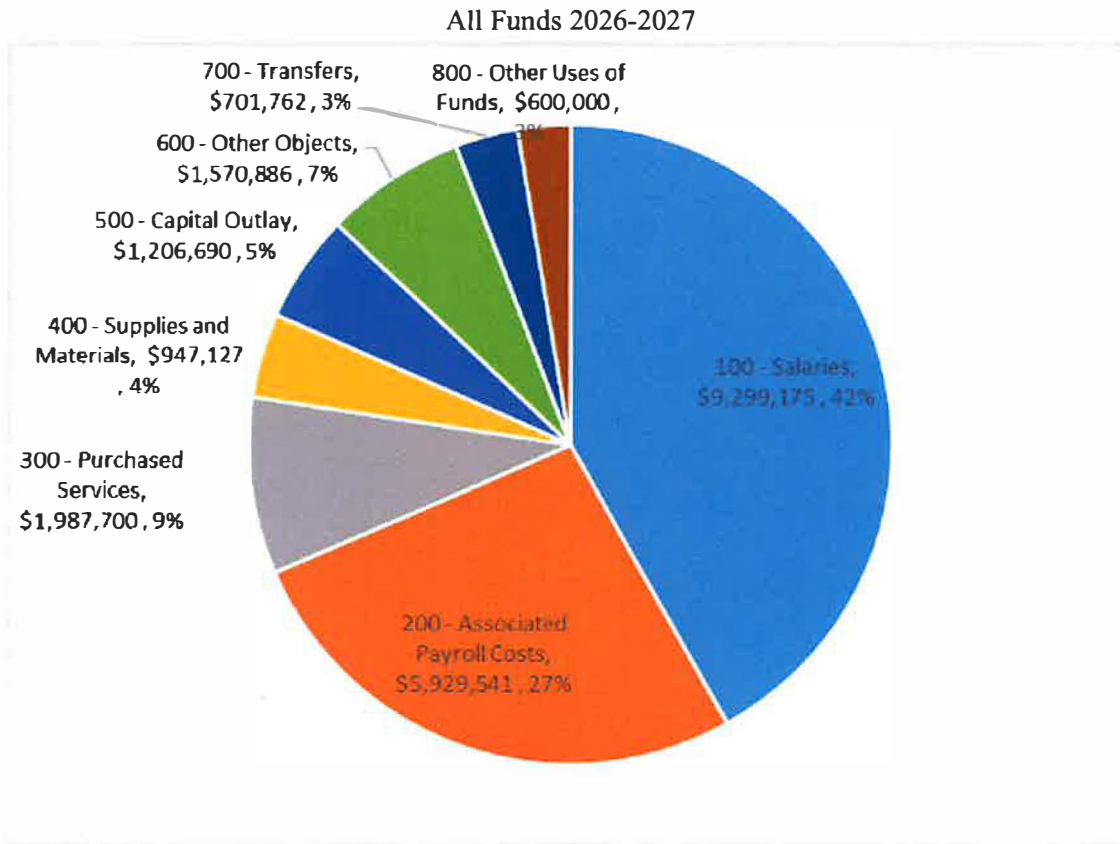
The 2026-2027 proposed budget revenues for all funds total \$22,342,881, a decrease of \$3,102,936, or 12.91 %, compared to the 2025-2026 adopted budget.

The 2026-2027 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 \$14.48 million or 64.82% of all sources. Additional major sources of funding for the District are Local Sources (including property taxes) totaling \$3.15 million or 14.10% of overall 2026-2027 funding, Federal Sources of \$1.26 million or 5.64% of overall 2026-2027 funding. The Beginning fund balance is that portion of the budget carried forward from reserves and prior year savings and is projected to be \$1,002,851 or 4.49% of the overall 2026-2027 proposed resources.

CORBETT SCHOOL DISTRICT
FINANCIAL OVERVIEW

Summary of Expenditures



Expenditures

In the 2026-2027 proposed budget expenditures for all funds have an increase of \$3,102,936 or 12.12%, compared to the 2025-2026 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 69.2% for all funds.

CORBETT SCHOOL DISTRICT
REVENUE DESCRIPTIONS

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 DESCRIPTIONS

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.

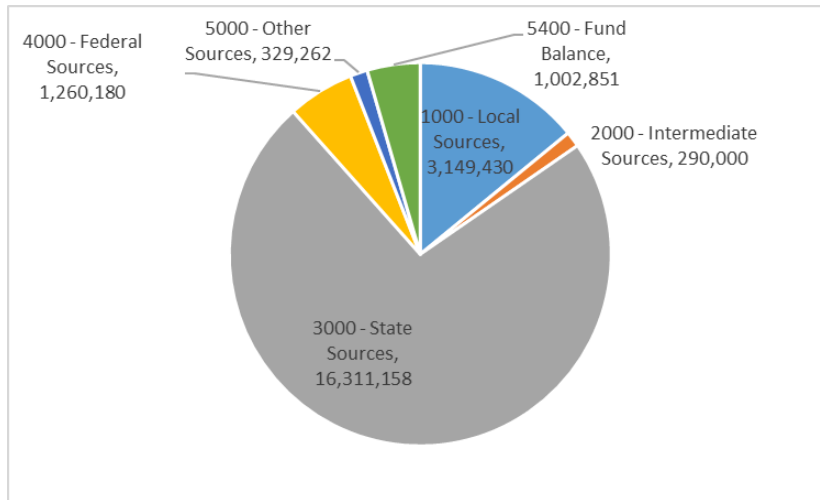
CORBETT SCHOOL DISTRICT
REVENUE DESCRIPTIONS

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

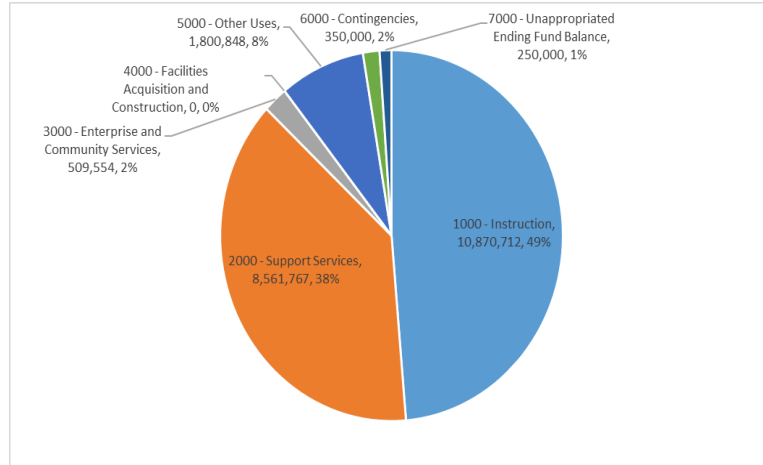
CORBETT SCHOOL DISTRICT
ALL FUNDS SUMMARY
RESOURCES BY SOURCE



2022/23 Actuals	2023/24 Actual	2024/25 Actual	2025/26 Adopted	ALL FUNDS SUMMARY RESOURCES BY SOURCE	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
3,213,327	3,938,587	3,842,556	3,997,769	1000 - Local Sources	3,149,430	-	-
202,118	424,430	900,000	290,000	2000 - Intermediate Sources	290,000	-	-
14,654,031	13,764,496	12,807,999	18,277,545	3000 - State Sources	16,311,158	-	-
706,452	1,630,053	1,209,790	1,853,158	4000 - Federal Sources	1,260,180	-	-
483,023	937,843	2,000,000	818,345	5000 - Other Sources	329,262	-	-
4,882,031	3,554,927	-	209,000	5400 - Fund Balance	1,002,851	-	-
24,140,982	24,250,336	20,760,345	25,445,817		22,342,881	-	-

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

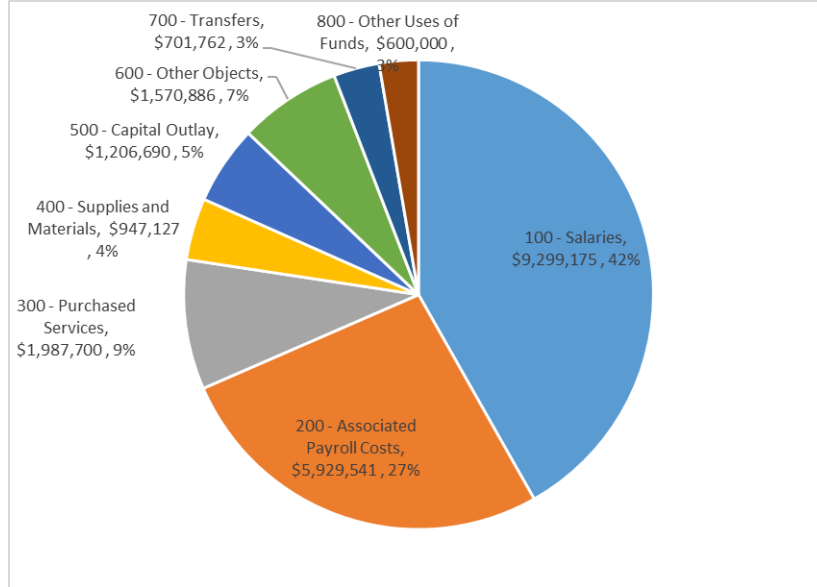
CORBETT SCHOOL DISTRICT
ALL FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2025/26 FTE	ALL FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
10,423,795	10,603,664	9,773,233	11,103,309	74.76	1000 - Instruction	10,870,712	-	-	72.43
5,856,415	8,052,611	7,914,294	11,861,377	36.55	2000 - Support Services	8,561,766	-	-	39.60
479,499	410,061	461,513	485,766	2.03	3000 - Enterprise and Community Services	509,554	-	-	2.20
3,299,122	4,314,961	32,025	-	-	4000 - Facilities Acquisition and Construction	-	-	-	-
731,856	857,207	1,244,557	1,761,602	-	5000 - Other Uses	1,800,849	-	-	-
-	-	-	200,000	-	6000 - Contingencies	350,000	-	-	-
3,350,295	11,832	31,955	33,763	-	7000 - Unappropriated Ending Fund Balance	250,000	-	-	-
24,140,982	24,250,336	19,457,577	25,445,817	113.34	Total:	22,342,881	-	-	114.23

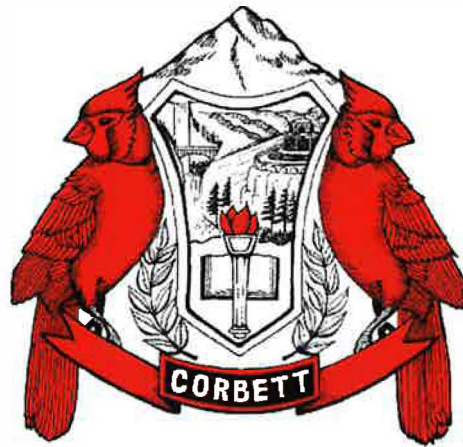
Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
ALL FUNDS SUMMARY
REQUIREMENTS BY MAJOR OBJECT



2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2025/26 FTE	ALL FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2025/26 Proposed	2025/26 Approved	2025/26 Adopted	2025/26 FTE
8,359,598	9,092,350	8,424,258	8,769,173	114.23	100 - Salaries	9,299,175	-	-	114.92
5,011,689	5,756,724	5,956,321	6,074,814	-	200 - Associated Payroll Costs	5,929,541	-	-	-
2,012,625	2,555,481	2,088,444	2,169,858	-	300 - Purchased Services	1,987,700	-	-	-
1,003,401	1,109,270	779,122	1,585,300	-	400 - Supplies and Materials	947,127	-	-	-
3,364,202	4,437,457	394,453	4,108,899	-	500 - Capital Outlay	1,206,690	-	-	-
985,832	1,272,222	1,783,023	1,685,665	-	600 - Other Objects	1,570,886	-	-	-
53,340	15,000	60,250	668,345	-	700 - Transfers	701,762	-	-	-
3,350,295	11,832	31,955	383,763	-	800 - Other Uses of Funds	600,000	-	-	-
24,140,982	24,250,336	19,517,826	22,242,881	114.23	Total:	22,242,881	-	-	114.92

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

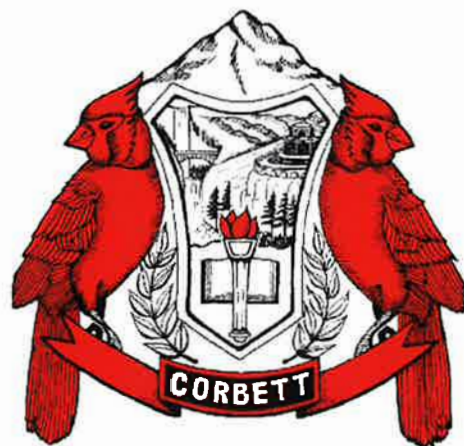


GENERAL FUND

PROPOSED BUDGET

2026-2027

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.

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

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

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.

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.

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 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

- 2219 **Other Improvement of Instruction Services**
Activities for improving instruction other than those classified above.
- 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.
- 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.
- 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.
- 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.
- 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 personnel and materials in the office of the chief executive officer.
- 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.
- 2490 **Other Support Services-School Administration**
Other school administration services which cannot be recorded under the preceding functions.
- 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.
- 2529 **Other Fiscal Services**
Fiscal services which cannot be classified under the preceding functions. Including unemployment.
- 2541 **Service Area Direction**
Activities of directing and managing the operation and maintenance of the school plant facilities.
- 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,

CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

- lighting, and ventilating systems; and rental and lease of buildings
- 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

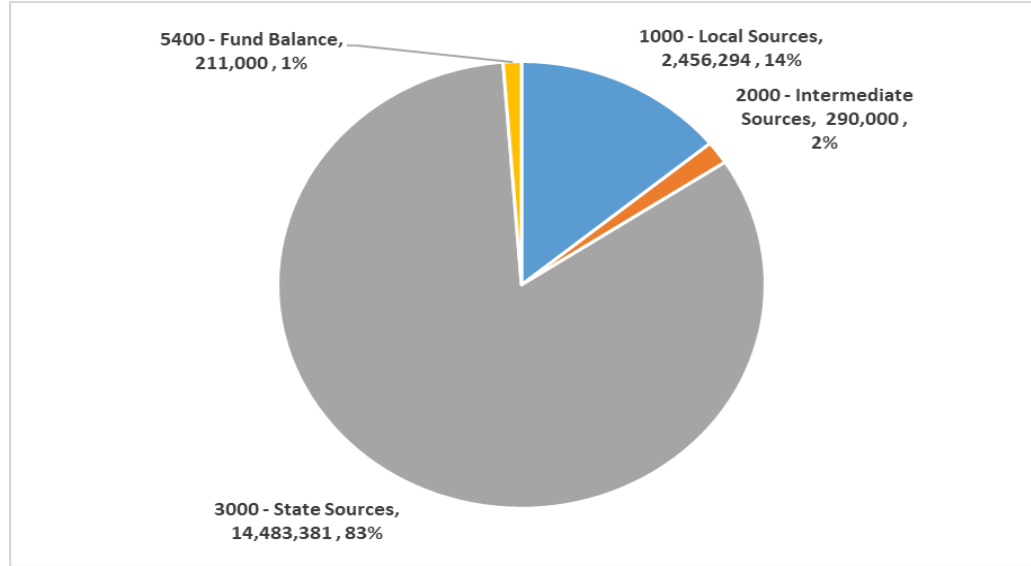
Contingencies (for Budget Only) 6000 Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

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



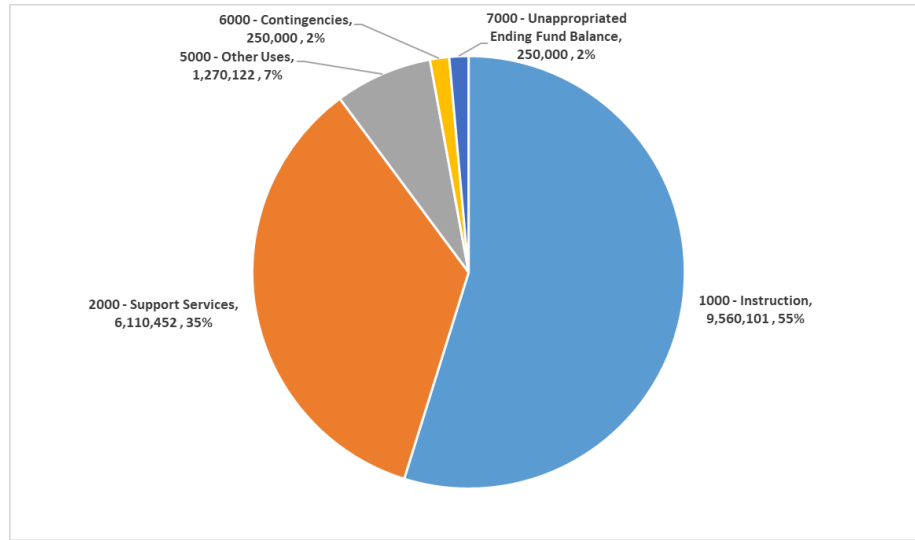
2022/23 Actuals	2023/24 Actuals	2024/25 Actual	2025/26 Adopted	GENERAL FUND SUMMARY RESOURCES BY SOURCE	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
2,337,794	2,499,349	3,321,617	2,358,798	1000 - Local Sources	2,456,294	-	-
200,128	201,787	900,000	290,000	2000 - Intermediate Sources	290,000	-	-
10,521,025	11,055,804	11,688,030	13,982,257	3000 - State Sources	14,483,381	-	-
83,406	77,471	110,256	-	4000 - Federal Sources	-	-	-
154,898	-	2,000,000	-	5000 - Other Sources	-	-	-
2,251,426	1,305,723	-	-	5400 - Fund Balance	211,000	-	-
15,548,677	15,140,134	18,019,902	16,631,055	Total:	17,440,675	-	-

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

**CORBETT SCHOOL DISTRICT
GENERAL FUND
RESOURCES**

2022/23 Actuals	2023/24 Actuals	2024/25 Actual	2025/26 Adopted	GENERAL FUND RESOURCES	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
1000 - Local Sources							
2,025,664	2,033,930	2,060,374	2,118,000	1111 - Current Year Taxes	2,202,140	-	-
18,999	17,343	18,744	20,000	1112 - Prior Years Taxes	22,000	-	-
2,716	5,940	4,576	1,000	1190 - Penalties & Interest On Taxes	1,000	-	-
128,479	-	-	-	- 1311 - Tuition: Individual	-	-	-
110,750	52,030	97,552	52,000	1510 - Interest On Investments	60,000	-	-
1,900	70,735	94,598	-	- 1740 - Athletic Fees	-	-	-
10,574	-	9,698	-	- 1790 - Extracurricular Fees	-	-	-
75	1,660	4,175	-	- 1910 - Rentals	-	-	-
(5,112)	351	-	-	- 1920 - Private Sources Contributions	-	-	-
-	-	-	-	- 1941 - Service Provided Other Leas	-	-	-
-	124,812	-	-	- 1960 - Recovery Prior YRS Expenditure	-	-	-
-	37,833	132,441	167,798	1980 - Fees Charged to Grants	171,154	-	-
205,304	696,710	899,458	-	- 1990 - Miscellaneous Revenue	-	-	-
-	100,000	-	-	- 1991 - Insurance Recoveries	-	-	-
-	-	-	-	- 1992 - Medicaid Admin Claiming	-	-	-
2,499,349	3,141,343	3,321,617	2,358,798	Total Object:	2,456,294	-	-
2000 - Intermediate Sources							
-	618	-	-	- 2101 - County School Funds	-	-	-
1,787	1,723	-	-	- 2199 - Other Intermediate Sources	-	-	-
-	-	-	-	- 2204 - Use Object 1992 for Mac	-	-	-
200,000	421,708	900,000	290,000	2990 - ESD Transit Funds	290,000	-	-
201,787	424,048	900,000	290,000	Total Object:	290,000	-	-
3000 - State Sources							
9,980,478	11,049,723	11,108,160	13,838,257	3101 - State School Fund: Gen Support	14,335,061	-	-
(2,915)	(1,582)	(1,977)	-	- 3102 - State School Fund: Lunch Match	-	-	-
143,204	144,304	155,120	144,000	3103 - Common School Fund	148,320	-	-
87,589	308,648	(85,471)	-	- 3110 - State School Fund: Adjustment	-	-	-
847,447	641,666	512,198	-	- 3299 - OTH Restricted Grants In Aid	-	-	-
11,055,804	12,142,760	11,688,030	13,982,257	Total Object:	14,483,381	-	-
4000 - Federal Sources							
(1,318)	-	38,487	-	4100 - Unrestricted Federal Revenue	-	-	-
6,727	-	-	-	- 4202 - Medicaid SBHS Reimbursement	-	-	-
72,062	90,405	71,769	-	- 4500 - Restricted Pass-Thru State	-	-	-
77,471	90,405	110,256	-	Total Object:	-	-	-
5000 - Other Sources							
-	922,843	-	-	- 5110 - Bond Proceeds	-	-	-
-	-	2,000,000	-	- 5150 - Loan Reciepts	-	-	-
-	-	-	-	- 5160 - Lease Purchase Receipts	-	-	-
-	15,000	-	-	- 5211 - From Debt Service	-	-	-
-	-	-	-	- 5220 - From Energy Projects Fund	-	-	-
-	937,843	2,000,000	-	Total Object:	-	-	-
5400 - Fund Balance							
1,305,723	53,545	-	-	- 5400 - Beginning Fund Balance	211,000	-	-
1,305,723	53,545	-	-	Total Object:	211,000	-	-
15,140,134	16,789,944	18,019,902	16,631,055	Total:	17,440,675	-	-

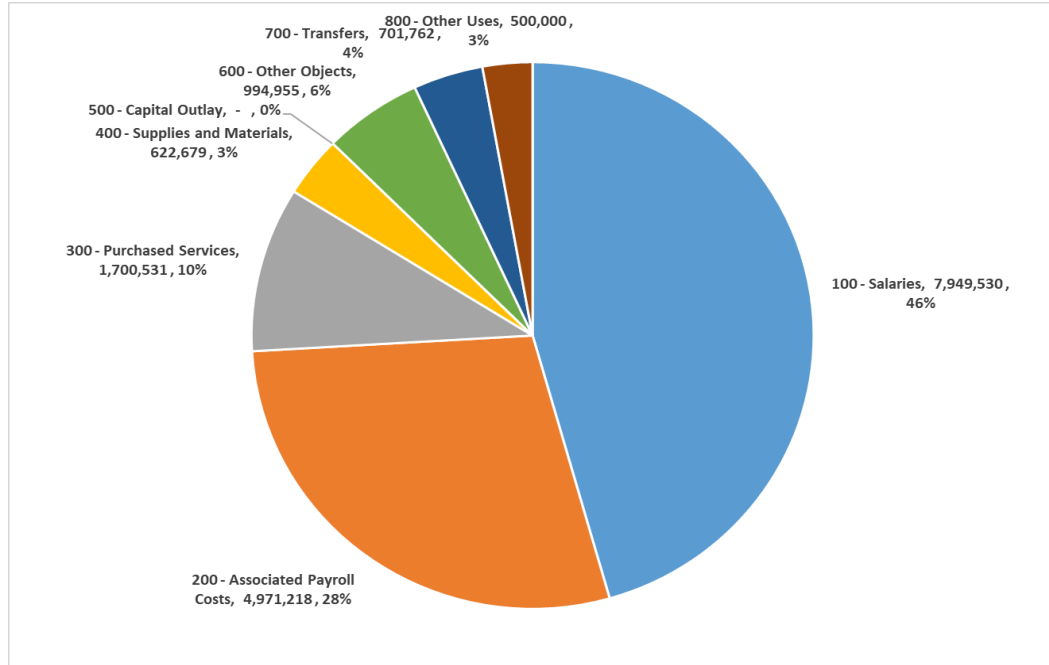
CORBETT SCHOOL DISTRICT
GENERAL FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2022/23 Actuals	2023/24 Actuals	2024/25 Actual	2025/26 Adopted	2025/26 FTE	GENERAL FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
8,814,332	9,225,867	8,797,343	9,449,900	65.31	1000 - Instruction	9,560,101	-	-	65.98
5,454,489	7,024,012	6,769,843	5,687,751	27.07	2000 - Support Services	6,110,452	-	-	33.57
129,228	11,431	-	-	-	- 3000 - Enterprise and Community Services	-	-	-	-
-	426,181	-	-	-	- 4000 - Facilities Acquisition and Construction	-	-	-	-
306,637	321,515	355,593	1,209,641	-	- 5000 - Other Uses	1,270,122	-	-	-
-	-	213,144	250,000	-	- 6000 - Contingencies	250,000	-	-	-
435,447	(219,063)	1,012,042	33,763	-	- 7000 - Unappropriated Ending Fund Balance	250,000	-	-	-
15,140,134	16,789,944	17,147,965	16,631,055	92.38	Total:	17,440,675	-	-	99.55

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

CORBETT SCHOOL DISTRICT
GENERAL FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT



2022/23	2023/24	2024/25	2025/26	2025/26	GENERAL FUND SUMMARY	2026/27	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	Adopted	FTE
7,185,099	7,545,578	7,161,431	7,187,018	92.38	100 - Salaries	7,949,530	-	-	99.55
4,496,958	5,061,473	5,219,651	4,960,592	-	200 - Associated Payroll Costs	4,971,218	-	-	-
1,696,210	2,421,898	1,906,665	1,662,670	-	300 - Purchased Services	1,700,531	-	-	-
648,896	720,344	524,052	904,761	-	400 - Supplies and Materials	622,679	-	-	-
65,080	548,678	394,453	-	-	500 - Capital Outlay	-	-	-	-
559,104	711,037	1,525,410	963,906	-	600 - Other Objects	994,955	-	-	-
53,340	-	-	668,345	-	700 - Transfers	701,762	-	-	-
(219,063)	1,012,042	-	283,763	-	800 - Other Uses	500,000	-	-	-
14,485,624	18,021,049	16,731,662	16,631,055	92.38	Total:	17,440,675	-	-	99.55

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

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2025/26 FTE	GENERAL FUND REQUIREMENTS	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
1100 - Inst Reg Prog									
-	51,083	-	-	-	- 111 - Licensed Salaries	-	-	-	-
-	18,426	-	-	-	- 112 - Classified Salaries	-	-	-	-
24,000	-	-	-	-	- 116 - Retirement Stipend	-	-	-	-
59,308	5,535	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
14,468	877	384	-	-	- 122 - Substitute: Classified	-	-	-	-
-	2,206	-	-	-	- 124 - Temporary: Classified	-	-	-	-
46,448	9,458	4,965	-	-	- 130 - Additional Salary	-	-	-	-
15,838	16,833	1,483	-	-	- 211 - Public Employees Retire System	-	-	-	-
-	298	312	-	-	- 212 - PERS Employee Contribution	-	-	-	-
11,024	6,262	409	-	-	- 220 - Social Security Administration	-	-	-	-
43	25	2	-	-	- 231 - Worker's Compensation	-	-	-	-
11,108	9,847	82	-	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	444	35	-	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	-	-	-	-	- 290 - Benefit Adjustments	-	-	-	-
-	-	-	-	-	- 640 - Dues and Fees	-	-	-	-
182,236	121,294	7,673	-	-	Total Function:	-	-	-	-
1111 - Elementary K-6									
1,553,016	1,603,002	1,575,202	1,811,050	22.38	111 - Licensed Salaries	1,930,448	-	-	22.33
41,307	74,629	64,753	93,083	2.31	112 - Classified Salaries	134,517	-	-	2.65
(207)	-	-	-	-	- 113 - Administrator Salaries	-	-	-	-
60,471	141,906	564	-	-	- 121 - Substitute: Licensed	-	-	-	-
9,564	52,537	-	-	-	- 122 - Substitute: Classified	6,020	-	-	-
798	1,088	1,351	-	-	- 124 - Temporary: Classified	-	-	-	-
30,296	38,162	25,624	50,000	-	- 130 - Additional Salary	52,470	-	-	-
7,574	4,797	-	-	-	- 131 - Extra Period Salary	-	-	-	-
439,830	452,120	465,606	513,492	-	- 211 - Public Employees Retire System	551,517	-	-	-
5,357	5,605	512	3,000	-	- 212 - PERS Employee Contribution	3,180	-	-	-
129,958	130,786	126,818	153,317	-	- 220 - Social Security Administration	162,547	-	-	-
340	317	285	7,756	-	- 231 - Worker's Compensation	8,221	-	-	-
361,288	542,735	412,327	513,454	-	- 240 - Contractual Employee Benefits	542,515	-	-	-
-	-	-	130,156	-	- 241 - Health Reimb Arrangement	-	-	-	-
-	10,280	10,838	8,016	-	- 252 - Oregon Paid Family Medical	8,497	-	-	-
4,217	14,593	-	-	-	- 311 - Instruction Services	8,258	-	-	-
8,259	1,287	240	-	-	- 312 - Instructional Prog Improvement	-	-	-	-
-	1,869	2,708	-	-	- 313 - Student Services	-	-	-	-
-	-	113,909	175,000	-	- 314 - EduStaff Subs Licensed	183,750	-	-	-
-	-	29,787	-	-	- 315 - Edustaff Subs Classified	10,830	-	-	-
6,500	6,700	9,625	-	-	- 319 - Othr Instr Prof/Tech Svcs	-	-	-	-
-	-	-	-	-	- 321 - Cleaning Services	-	-	-	-
962	2,331	-	500	-	- 322 - Repairs & Maintenance Services	3,679	-	-	-
304	-	-	-	-	- 329 - Other Property Services	-	-	-	-
2,751	948	490	4,000	-	- 340 - Travel	3,307	-	-	-
1,212	389	-	-	-	- 353 - Postage	-	-	-	-
499	-	-	-	-	- 389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
59,147	55,598	30,493	55,975	-	- 410 - Consumable Supply & Materials	48,385	-	-	-
3,441	11,408	2,845	38,000	-	- 420 - Textbooks	21,712	-	-	-
128	84	14	-	-	- 430 - Library Books	750	-	-	-
-	-	-	-	-	- 440 - Periodicals	-	-	-	-
750	3,178	2,660	5,657	-	- 460 - Non-Consumable Items	750	-	-	-
1,615	2,677	-	8,000	-	- 470 - Computer Software	46,592	-	-	-
-	-	-	-	-	- 480 - Computer Hardware	-	-	-	-
534	155	-	-	-	- 640 - Dues and Fees	5,100	-	-	-
2,729,909	3,159,181	2,876,651	3,570,456	24.69	Total Function:	3,733,045	-	-	24.98
1113 - K-6 Extra-Curr									
-	50	-	-	-	- 640 - Dues and Fees	-	-	-	-
-	50	-	-	-	Total Function:	-	-	-	-
1121 - 7-8 Programs									
809,068	786,339	723,673	741,977	8.78	111 - Licensed Salaries	762,310	-	-	8.84
-	-	-	-	-	- 112 - Classified Salaries	-	-	-	-
(120)	-	-	-	-	- 113 - Administrator Salaries	-	-	-	-
18,274	15,696	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
-	1,012	-	-	-	- 122 - Substitute: Classified	-	-	-	-
24,105	15,833	10,235	50,000	-	- 130 - Additional Salary	52,470	-	-	-
51,542	-	-	-	-	- 131 - Extra Period Salary	-	-	-	-

243,002	198,268	200,717	199,031	- 211 - Public Employees Retire System	213,252	-	-	-
-	-	-	3,000	- 212 - PERS Employee Contribution	3,180	-	-	-
69,195	61,413	56,033	64,412	- 220 - Social Security Administration	63,881	-	-	-
156	143	129	3,336	- 231 - Worker's Compensation	3,536	-	-	-
136,143	184,806	151,888	182,589	- 240 - Contractual Employee Benefits	187,994	-	-	-
-	-	-	45,656	- 241 - Health Reimb Arrangement	-	-	-	-
-	4,742	4,770	3,369	- 252 - Oregon Paid Family Medical	3,571	-	-	-
6,435	6,615	199	-	- 311 - Instruction Services	7,200	-	-	-
1,898	99	-	-	- 312 - Instructional Prog Improvement	2,700	-	-	-
-	-	12,547	75,000	- 314 - EduStaff Subs Licensed	78,750	-	-	-
-	-	212	-	- 315 - Edustaff Subs Classified	-	-	-	-
200	-	-	5,000	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
3,263	250	2,158	3,000	- 322 - Repairs & Maintenance Services	3,600	-	-	-
-	-	-	-	- 331 - Reimbursable Student Transport	-	-	-	-
42	546	388	4,000	- 340 - Travel	4,500	-	-	-
617	-	-	-	- 353 - Postage	-	-	-	-
250	-	-	-	- 389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
17,894	13,585	8,125	29,000	- 410 - Consumable Supply & Materials	26,250	-	-	-
2,800	1,135	343	5,000	- 420 - Textbooks	-	-	-	-
109	111	-	949	- 430 - Library Books	375	-	-	-
-	-	-	-	- 440 - Periodicals	-	-	-	-
-	-	-	-	- 450 - Food	-	-	-	-
750	221	276	5,000	- 460 - Non-Consumable Items	6,375	-	-	-
1,117	144	128	-	- 470 - Computer Software	-	-	-	-
31	162	25	-	- 640 - Dues and Fees	-	-	-	-
1,386,770	1,291,121	1,171,846	1,420,319	8.78	Total Function:	1,419,944	-	8.84
1122 - 7-8 Extra-Curr					-			
35,985	39,157	9,724	-	- 111 - Licensed Salaries	-	-	-	-
-	14,342	-	-	- 112 - Classified Salaries	-	-	-	-
-	-	-	-	- 116 - Retirement Stipend	-	-	-	-
938	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
1,476	430	-	34,842	- 130 - Additional Salary	48,495	-	-	-
45,617	53,989	28,757	-	- 131 - Extra Period Salary	-	-	-	-
13,802	15,776	3,042	-	- 211 - Public Employees Retire System	6,398	-	-	-
-	-	-	(600)	- 212 - PERS Employee Contribution	272	-	-	-
6,412	8,225	2,930	(1,518)	- 220 - Social Security Administration	2,749	-	-	-
10	17	6	(52)	- 231 - Worker's Compensation	-	-	-	-
9,967	6,722	2,511	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	541	195	139	- 252 - Oregon Paid Family Medical	147	-	-	-
750	-	-	-	- 318 - Prof Imprvmt- Non-Inst Staff	-	-	-	-
(100)	2,841	3,046	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
-	500	-	-	- 324 - Rentals	-	-	-	-
-	3,276	-	-	- 340 - Travel	-	-	-	-
-	-	-	-	- 355 - Printing and Binding	-	-	-	-
(8)	782	2,010	-	- 389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
5,203	2,001	213	-	- 410 - Consumable Supply & Materials	-	-	-	-
20	-	-	-	- 450 - Food	-	-	-	-
151	181	-	-	- 640 - Dues and Fees	-	-	-	-
120,220	148,779	52,433	32,811	-	Total Function:	58,061	-	-
1131 - High School								
998,362	994,662	1,000,122	1,210,875	14.72	111 - Licensed Salaries	1,261,742	-	14.71
-	5,393	-	-	-	112 - Classified Salaries	-	-	-
(2,805)	-	-	-	-	113 - Administrator Salaries	-	-	-
-	-	-	-	-	116 - Retirement Stipend	-	-	-
15,783	33,759	-	-	-	121 - Substitute: Licensed	-	-	-
-	190	-	-	-	122 - Substitute: Classified	-	-	-
30,187	11,396	15,791	-	-	130 - Additional Salary	-	-	-
83,294	-	-	-	-	131 - Extra Period Salary	-	-	-
304,748	263,406	266,061	302,701	-	211 - Public Employees Retire System	348,297	-	-
-	-	-	-	-	212 - PERS Employee Contribution	-	-	-
86,073	77,461	77,564	100,283	-	220 - Social Security Administration	105,655	-	-
200	179	176	5,120	-	231 - Worker's Compensation	5,427	-	-
197,083	182,217	211,499	306,025	-	240 - Contractual Employee Benefits	315,083	-	-
-	-	-	76,521	-	241 - Health Reimb Arrangement	-	-	-
-	5,946	6,603	5,244	-	252 - Oregon Paid Family Medical	5,559	-	-
11,937	8,893	3,800	3,300	-	311 - Instruction Services	7,818	-	-
1,521	147	-	100	-	312 - Instructional Prog Improvement	-	-	-
685	682	-	-	-	313 - Student Services	-	-	-
-	-	29,425	50,000	-	314 - EduStaff Subs	53,400	-	-
4,230	-	-	700	-	318 - Prof Imprvmt- Non-Inst Staff	-	-	-
243	450	113	1,000	-	319 - Othr Instr Prof/Tech Services	-	-	-

3,263	135	2,456	2,000	- 322 - Repairs & Maintenance Services	3,600	-	-	-
-	-	-	-	- 329 - Other Property Services	-	-	-	-
17,896	1,140	641	500	- 340 - Travel	-	-	-	-
408	-	-	-	- 353 - Postage	-	-	-	-
57,815	66,270	-	-	- 371 - Tuition: In State	-	-	-	-
550	-	-	-	- 389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
37,574	36,018	17,602	31,000	- 410 - Consumable Supply & Materials	12,150	-	-	-
-	-	-	-	- 415 - Testing Materials	1,125	-	-	-
4,571	2,950	730	1,500	- 420 - Textbooks	2,175	-	-	-
191	592	80	-	- 430 - Library Books	375	-	-	-
246	330	71	-	- 440 - Periodicals	-	-	-	-
-	-	3,940	-	- 450 - Food	2,250	-	-	-
7,398	3,210	1,390	5,850	- 460 - Non-Consumable Items	1,350	-	-	-
2,741	143	70	2,200	- 470 - Computer Software	150	-	-	-
869	149	-	-	- 480 - Computer Hardware	-	-	-	-
1,187	2,661	452	750	- 640 - Dues and Fees	-	-	-	-
1,866,249	1,698,380	1,638,588	2,105,669	14 72	Total Function:	2,126,156	-	14.71
1132 - HS Extra-Curr								
35,985	39,158	63,888	46,498	0.50 111 - Licensed Salaries	48,795	-	-	0.50
-	30,394	36,287	-	- 112 - Classified Salaries	-	-	-	-
(19)	-	-	-	- 113 - Administrator Salaries	-	-	-	-
589	305	-	-	- 114 - Managerial - Confidential	-	-	-	-
938	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
36,337	38,151	48,338	-	- 124 - Temporary: Classified	-	-	-	-
11,606	14,122	3,789	175,000	- 130 - Additional Salary	183,645	-	-	-
167,932	164,520	209,684	-	- 131 - Extra Period Salary	22,111	-	-	-
36,295	36,414	55,915	17,593	- 211 - Public Employees Retire System	32,494	-	-	-
35	18	259	1,829	- 212 - PERS Employee Contribution	1,939	-	-	-
19,872	21,909	27,620	20,279	- 220 - Social Security Administration	22,875	-	-	-
53	62	70	543	- 231 - Worker's Compensation	576	-	-	-
16,627	17,825	35,678	10,398	- 240 - Contractual Employee Benefits	10,706	-	-	-
-	-	-	2,600	- 241 - Health Reimb Arrangement	-	-	-	-
-	1,194	2,088	1,061	- 252 - Oregon Paid Family Medical	1,125	-	-	-
-	30	745	-	- 311 - Instruction Services	-	-	-	-
-	994	-	-	- 313 - Student Services	-	-	-	-
2,886	45	-	-	- 318 - Prof Imprvmt- Non-Inst Staff	-	-	-	-
10,803	17,868	21,556	-	- 319 - Othr Instr Prof/Tech Services	19,800	-	-	-
6,471	5,902	4,148	5,000	- 321 - Cleaning Services	-	-	-	-
(13,000)	1,767	-	-	- 322 - Repairs & Maintenance Services	-	-	-	-
3,876	465	-	-	- 324 - Rentals	-	-	-	-
4,947	-	-	-	- 325 - Electricity	-	-	-	-
4,162	8,150	3,054	6,000	- 340 - Travel	-	-	-	-
(1,020)	12,625	15,656	30,000	- 389 - Other Non-Inst Prof/Tech Svcs	9,000	-	-	-
51,017	56,878	33,080	25,100	- 410 - Consumable Supply & Materials	15,000	-	-	-
2,542	442	241	-	- 450 - Food	-	-	-	-
-	-	854	-	- 460 - Non-Consumable Items	-	-	-	-
800	-	-	-	- 470 - Computer Software	-	-	-	-
314	-	1,266	-	- 480 - Computer Hardware	-	-	-	-
19,840	11,450	12,590	15,000	- 640 - Dues and Fees	12,750	-	-	-
419,889	480,689	576,804	356,901	0.50	Total Function:	380,816	-	0.50
1140 - Pre-K Programs								
2,589	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	- 460 - Non-Consumable Items	-	-	-	-
1,670	-	-	-	- 530 - Improvements Other Than Bldgs	-	-	-	-
4,259	-	-	-	Total Function:	-	-	-	-
1220 - Restrict SPED								
-	(13,578)	-	-	- 111 - Licensed Salaries	-	-	-	-
25,646	72,933	20,536	-	- 112 - Classified Salaries	-	-	-	-
513	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
336	-	-	-	- 122 - Substitute: Classified	-	-	-	-
1,535	1,615	56	-	- 130 - Additional Salary	-	-	-	-
7,361	8,923	5,529	-	- 211 - Public Employees Retire System	-	-	-	-
2,026	4,437	1,466	-	- 220 - Social Security Administration	-	-	-	-
11	15	8	-	- 231 - Worker's Compensation	-	-	-	-
16,732	37,236	10,964	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	287	134	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	-	484	-	- 314 - Edustaff Subs Licensed	-	-	-	-
-	524	-	-	- 340 - Travel	-	-	-	-
-	247	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	- 470 - Computer Software	-	-	-	-
54,160	112,640	39,177	-	Total Function:	-	-	-	-

1225 - SPED Out of Dist									
-	-	-	515	-	340 - Travel	-	-	-	-
149,220	119,263	60,000	4,547	-	371 - Tuition: In State	5,400	-	-	-
149,220	119,263	60,000	5,062	-	Total Function:	5,400	-	-	-
1250 - Restric SPED									
203,758	290,019	238,282	333,802	4.17	111 - Licensed Salaries	356,211	-	-	3.50
228,200	302,849	379,614	444,349	12.46	112 - Classified Salaries	475,349	-	-	13.45
105,343	89,669	71,061	-	-	113 - Administrator Salaries	-	-	-	-
6,526	-	-	-	-	114 - Managerial - Confidential	-	-	-	-
14,673	64,007	-	-	-	121 - Substitute: Licensed	-	-	-	-
46,994	40,187	(1,900)	-	-	122 - Substitute: Classified	-	-	-	-
1,925	-	2,950	-	-	124 - Temporary: Classified	-	-	-	-
36,196	36,782	14,122	-	-	130 - Additional Salary	-	-	-	-
36,614	-	-	-	-	131 - Extra Period Salary	-	-	-	-
159,124	168,178	195,013	206,363	-	211 - Public Employees Retire System	221,522	-	-	-
6,951	5,773	4,655	-	-	212 - PERS Employee Contribution	-	-	-	-
55,259	54,515	53,718	59,527	-	220 - Social Security Administration	63,841	-	-	-
204	210	203	2,955	-	231 - Worker's Compensation	3,132	-	-	-
162,875	260,409	257,061	345,774	-	240 - Contractual Employee Benefits	361,885	-	-	-
-	-	-	96,807	-	241 - Health Reimb Arrangement	-	-	-	-
-	4,150	4,597	3,114	-	252 - Oregon Paid Family Medical	3,301	-	-	-
7,775	13,106	469,309	122,000	-	311 - Instruction Services	164,700	-	-	-
-	-	850	1,000	-	312 - Instructional Prog Improvement	900	-	-	-
229,166	264,523	24,982	30,000	-	313 - Student Services	27,000	-	-	-
-	-	62,803	100,000	-	314 - EduStaff Subs Licensed	94,500	-	-	-
-	-	24,737	-	-	315 - EduStaff Subs Classified	-	-	-	-
12,898	160,027	8,247	20,000	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
-	-	-	-	-	324 - Rentals	-	-	-	-
-	-	-	-	-	329 - Other Property Services	-	-	-	-
4,689	7,255	779	2,500	-	340 - Travel	-	-	-	-
535	389	142	500	-	353 - Postage	-	-	-	-
1,160	-	-	-	-	355 - Printing and Binding	-	-	-	-
-	-	45,401	-	-	371 - Tuition: In State	-	-	-	-
-	500	-	2,000	-	382 - Legal Services (Func 2310)	9,000	-	-	-
-	160	-	-	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
22,400	27,340	6,298	25,000	-	410 - Consumable Supply & Materials	12,506	-	-	-
132	-	-	1,000	-	415 - Testing Materials	750	-	-	-
197	7,981	110	7,000	-	420 - Textbooks	5,252	-	-	-
59	237	117	200	-	460 - Non-Consumable Items	150	-	-	-
5,515	604	1,204	-	-	470 - Computer Software	-	-	-	-
2,102	1,294	54	-	-	480 - Computer Hardware	-	-	-	-
33,910	1,988	1,440	1,000	-	640 - Dues and Fees	850	-	-	-
1,385,179	1,802,152	1,865,849	1,804,891	16.63	Total Function:	1,800,849	-	-	16.95
1252 - IDEA B 619									
-	-	-	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	-	-	-	313 - Student Services	-	-	-	-
-	-	-	-	-	389 - Other Professional Services	-	-	-	-
-	7,500	-	-	-	640 - Dues and Fees	-	-	-	-
-	7,500	-	-	-	Total Function:	-	-	-	-
1280 - Alt Ed									
-	-	-	-	-	114 - Managerial - Confidential	-	-	-	-
-	-	-	-	-	121 - Substitute: Licensed	-	-	-	-
-	-	-	-	-	124 - Temporary: Classified	-	-	-	-
-	-	-	-	-	130 - Additional Salary	-	-	-	-
-	-	-	-	-	211 - Public Employees Retire System	-	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	-	-	-	-
-	-	-	-	-	220 - Social Security Administration	-	-	-	-
-	-	-	-	-	231 - Worker's Compensation	-	-	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	-	-	-	311 - Instruction Services	-	-	-	-
-	198	3	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	5,533	-	-	313 - Student Services	-	-	-	-
-	-	1,800	-	-	314 - Edustaff Subs Licensed	-	-	-	-
-	5,335	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
4,000	-	-	-	-	371 - Tuition: In State	-	-	-	-
-	24,662	-	25,000	-	389 - Other Non-Inst Prof/Tech Svcs	23,625	-	-	-
287	165	268	-	-	410 - Consumable Supply & Materials	-	-	-	-
4,287	30,361	7,604	25,000	-	Total Function:	23,625	-	-	-
1283 - HS Success M98									
151,675	116,986	186,951	-	-	111 - Licensed Salaries	-	-	-	-
30,000	-	-	-	-	113 - Administrator Salaries	-	-	-	-

2	-	-	33	- 231 - Worker's Compensation	35	-	-	-
3,769	-	-	-	- 240 - Contractual Employee Benefits	28	-	-	-
-	-	-	26	- 252 - Oregon Paid Family Medical	-	-	-	-
-	-	-	-	- 311 - Instruction Services	-	-	-	-
225	-	220	-	- 313 - Student Services	-	-	-	-
11,944	-	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
-	-	-	-	- 340 - Travel	-	-	-	-
1,431	-	55	1,000	- 410 - Consumable Supply & Materials	750	-	-	-
15	-	-	-	- 420 - Textbooks	-	-	-	-
-	-	-	-	- 430 - Library Books	-	-	-	-
171	-	-	-	- 450 - Food	-	-	-	-
-	-	-	-	- 460 - Non-Consumable Items	-	-	-	-
-	-	-	-	- 480 - Computer Hardware	-	-	-	-
-	-	-	-	- 640 - Dues and Fees	-	-	-	-
13,590	-	275	8,333	Total Function:	8,455	-	-	-

2115 - Student Safety

(1,834)	-	-	-	- 111 - Licensed Salaries	-	-	-	-
1,834	-	9,478	-	- 112 - Classified Salaries	-	-	-	-
-	-	2,737	-	211 - Public Employees Retire System	-	-	-	-
-	-	718	-	220 - Social Security Administration	-	-	-	-
(1)	-	2	-	- 231 - Worker's Compensation	-	-	-	-
-	-	4,619	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	62	-	252 - Oregon Paid Family Medical	-	-	-	-
-	143	-	-	- 312 - Instructional Prog Improvement	-	-	-	-
2,650	-	-	-	- 318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
396	795	1,625	2,000	- 319 - Othr Instr Prof/Tech Services	1,890	-	-	-
-	-	2,812	-	- 322 - Repairs & Maintenance Services	-	-	-	-
-	-	-	-	- 389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
591	1,633	450	2,000	- 410 - Consumable Supply & Materials	1,500	-	-	-
2,426	3,277	780	3,500	- 640 - Dues and Fees	2,975	-	-	-
6,062	5,848	23,283	7,500	Total Function:	6,365	-	-	-

2120 - Guidance Service

14,983	-	-	-	- 111 - Licensed Salaries	-	-	-	-
4,758	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
(1,238)	160	-	-	- 130 - Additional Salary	-	-	-	-
16,053	-	-	-	- 131 - Extra Period Salary	-	-	-	-
21,932	41	-	-	211 - Public Employees Retire System	-	-	-	-
6,293	12	-	-	220 - Social Security Administration	-	-	-	-
17	0	-	-	- 231 - Worker's Compensation	-	-	-	-
20,158	67	-	-	- 240 - Contractual Employee Benefits	-	-	-	-
1,672	19,430	-	-	- 311 - Instruction Services	-	-	-	-
900	-	-	-	- 312 - Instructional Prog Improvement	-	-	-	-
12	300	-	-	- 313 - Student Services	-	-	-	-
-	-	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
2,470	292	-	-	- 340 - Travel	-	-	-	-
2,281	2,059	429	-	- 410 - Consumable Supply & Materials	-	-	-	-
5,240	1,446	-	-	- 420 - Textbooks	-	-	-	-
-	-	2,287	-	- 460 - Non-Consumable Supply & Materials	-	-	-	-
-	-	-	-	- 470 - Computer Software	-	-	-	-
-	554	-	-	- 640 - Dues and Fees	-	-	-	-
95,531	24,361	2,716	-	Total Function:	-	-	-	-

2126 - Student Placement

50,440	65,584	62,689	-	- 112 - Classified Salaries	-	-	-	-
962	-	10,630	-	- 124 - Temporary: Classified	-	-	-	-
1,272	2,213	5,336	-	- 130 - Additional Salary	-	-	-	-
13,745	17,181	18,537	-	211 - Public Employees Retire System	-	-	-	-
4,057	5,215	6,060	-	220 - Social Security Administration	-	-	-	-
20	25	33	-	- 231 - Worker's Compensation	-	-	-	-
16,705	26,517	18,793	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	411	498	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	1,000	-	-	- 311 - Instruction Services	-	-	-	-
1,725	1,341	-	-	- 313 - Student Services	-	-	-	-
67	-	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
1,886	1,747	-	-	- 340 - Travel	-	-	-	-
4	-	-	-	- 353 - Postage	-	-	-	-
25	-	-	-	- 355 - Printing and Binding	-	-	-	-
3,686	733	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
685	999	-	-	- 480 - Computer Hardware	-	-	-	-
393	33,181	-	-	- 640 - Dues and Fees	-	-	-	-
95,670	156,147	122,576	-	Total Function:	-	-	-	-

2130 - Health Services

-	556	-	-	-	111 - Licensed Salaries	-	-	-	-
-	27,050	30,328	21,443	0.45	112 - Classified Salaries	22,532	-	-	0.45
24,474	-	-	-	-	114 - Managerial - Confidential	-	-	-	-
-	2,620	-	-	-	130 - Additional Salary	-	-	-	-
6,505	7,660	8,061	5,687	-	211 - Public Employees Retire System	\$6,036	-	-	-
1,886	2,312	2,320	1,640	-	220 - Social Security Administration	1,745	-	-	-
10	10	10	81	-	231 - Worker's Compensation	86	-	-	-
1,764	247	1,811	9,358	-	240 - Contractual Employee Benefits	9,635	-	-	-
-	-	-	2,340	-	241 - Health Reimb Arrangement	-	-	-	-
-	182	197	86	-	252 - Oregon Paid Family Medical	91	-	-	-
-	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
-	-	-	-	-	321 - Cleaning Services	-	-	-	-
-	-	-	-	-	371 - Tuition: In State	-	-	-	-
4,762	4,836	1,272	5,000	-	410 - Consumable Supply & Materials	3,750	-	-	-
3,327	2,108	-	3,500	-	640 - Dues and Fees	2,975	-	-	-
42,728	47,582	44,000	49,135	0.45	Total Function:	46,850	-	-	0.45

2140 - Psychological Services

-	-	-	-	-	111 - Licensed Salaries	130,581	-	-	2.00
-	-	-	-	-	112 - Classified Salary	16,345	-	-	1.05
-	-	-	-	-	130 - Additional Salary	-	-	-	-
-	-	-	-	-	211 - Public Employees Retire System	29,325	-	-	-
-	-	-	-	-	220 - Social Security Administration	8,457	-	-	-
-	-	-	-	-	231 - Worker's Compensation	419	-	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	27,636	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	6,908	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	439	-	-	-
-	-	-	-	-	319 - Othr Instr Prof/Tech Services	112,612	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	6,645	-	-	-
-	-	-	-	-	Total Function:	339,367	-	-	3.05

2150 - Speech/Hearing

-	69,106	40,741	73,200	1.00	111 - Licensed Salaries	76,816	-	-	1.00
-	4,055	1,527	-	-	130 - Additional Salary	-	-	-	-
-	18,197	11,466	19,413	-	211 - Public Employees Retire System	10,289	-	-	-
-	5,493	3,234	5,600	-	220 - Social Security Administration	5,876	-	-	-
-	15	9	278	-	231 - Worker's Compensation	295	-	-	-
-	231	9,950	20,796	-	240 - Contractual Employee Benefits	6,145	-	-	-
-	-	-	5,200	-	241 - Health Reimb Arrangement	-	-	-	-
-	432	275	293	-	252 - Oregon Paid Family Medical	311	-	-	-
140	64	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
140	97,592	67,202	124,780	1.00	Total Function:	99,733	-	-	1.00

2160 - Other Treatment

67,243	61,422	92,775	93,703	1.00	111 - Licensed Salaries	98,332	-	-	1.00
-	2,237	1,856	-	-	130 - Additional Salary	-	-	-	-
17,873	15,729	23,686	24,850	-	211 - Public Employees Retire System	13,171	-	-	-
5,144	4,748	7,239	7,168	-	220 - Social Security Administration	7,522	-	-	-
10	17	-	356	-	231 - Worker's Compensation	-	-	-	-
11,558	5,020	3,427	20,796	-	240 - Contractual Employee Benefits	6,145	-	-	-
-	-	-	5,200	-	241 - Health Reimb Arrangement	-	-	-	-
-	327	-	375	-	252 - Oregon Paid Family Medical	-	-	-	-
-	161	-	-	-	340 - Travel	-	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
101,828	89,662	128,983	152,448	1.00	Total Function:	125,170	-	-	1.00

2190 - Student Support Services

-	-	1,853	5,602	0.15	112 - Classified Salaries	12,024	-	-	0.15
-	-	28,497	62,766	0.50	113 - Administrator Salaries	89,553	-	-	-
-	-	9,703	20,128	-	211 - Public Employees Retire System	29,159	-	-	-
-	-	1,710	3,766	-	212 - PERS Employee Contribution	5,415	-	-	-
-	-	2,290	5,231	-	220 - Social Security Administration	7,806	-	-	-
-	-	5	259	-	231 - Worker's Compensation	102	-	-	-
-	-	5,210	13,517	-	240 - Contractual Employee Benefits	20,826	-	-	-
-	-	-	3,380	-	241 - Health Reimb Arrangement	1,727	-	-	-
-	-	195	274	-	252 - Oregon Paid Family Medical	107	-	-	-
-	-	-	2,000	-	340 - Travel	1,800	-	-	-
-	-	-	500	-	410 - Consumable Supply & Materials	375	-	-	-
-	-	-	500	-	640 - Dues and Fees	425	-	-	-
-	-	49,461	117,923	0.65	Total Function:	169,319	-	-	0.15

2213 - Curriculum Dev

99,355	25,860	17,090	-	-	111 - Licensed Salaries	-	-	-	-
-	86,216	38,864	-	-	113 - Administrator Salaries	-	-	-	-

8,578	3,983	800	10,000	-	130 - Additional Salary	10,494	-	-	-
26,953	30,584	2,871	-	-	211 - Public Employees Retire System	-	-	-	-
-	-	-	600	-	212 - PERS Employee Contribution	636	-	-	-
8,134	8,811	4,342	765	-	220 - Social Security Administration	803	-	-	-
20	16	10	52	-	231 - Worker's Compensation	10	-	-	-
2,018	310	6,780	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	694	369	40	-	252 - Oregon Paid Family Medical	420	-	-	-
700	-	12,132	-	-	311 - Instruction Services	-	-	-	-
8,750	-	8,750	12,000	-	312 - Instructional Prog Improvement	-	-	-	-
380	-	-	-	-	340 - Travel	-	-	-	-
3,401	57,965	-	22,000	-	410 - Consumable Supply & Materials	-	-	-	-
37,340	7,837	9,449	74,000	-	420 - Textbooks	21,267	-	-	-
-	-	-	-	-	460 - Non-Consumable Items	11,250	-	-	-
3,182	5,047	13,157	15,000	-	470 - Computer Software	-	-	-	-
394	1,470	695	-	-	640 - Dues and Fees	-	-	-	-
199,205	228,791	115,309	134,457	-	Total Function:	44,880	-	-	-
2230 - Assess and Test									
146	-	-	-	-	122 - Substitute: Classified	-	-	-	-
11	-	-	-	-	220 - Social Security Administration	-	-	-	-
0	-	-	-	-	231 - Worker's Compensation	-	-	-	-
-	170	160	-	-	311 - Instruction Services	-	-	-	-
-	-	-	-	-	313 - Student Services	-	-	-	-
-	565	-	-	-	321 - Cleaning Services	-	-	-	-
1,168	4,346	2,812	-	-	410 - Consumable Supply & Materials	-	-	-	-
41,991	39,481	43,511	60,000	-	415 - Testing Materials	14,850	-	-	-
-	2,668	-	-	-	420 - Textbooks	-	-	-	-
-	-	-	-	-	470 - Computer Software	-	-	-	-
-13,316	47,229	46,483	60,000	-	Total Function:	14,850	-	-	-
2240 - Instr Staff Dev									
18,837	48,307	51,836	170,000	-	311 - Instruction Services	-	-	-	-
3,674	4,330	208	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	50	-	-	-	313 - Student Services	-	-	-	-
248	-	10,296	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
2,733	1,216	-	-	-	340 - Travel	-	-	-	-
1,170	-	-	-	-	371 - Tuition: In State	-	-	-	-
-	993	92	-	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	-	430 - Library Books	-	-	-	-
-	11,156	1,977	1,700	-	640 - Dues and Fees	-	-	-	-
26,661	66,052	64,408	171,700	-	Total Function:	-	-	-	-
2310 - Board of Educ									
-	-	9,256	22,118	0.25	114 - Managerial - Confidential	23,525	-	-	0.25
-	-	105	-	-	130 - Additional Salary	-	-	-	-
-	-	2,965	6,569	-	211 - Public Employees Retire System	6,963	-	-	-
-	-	555	1,327	-	212 - PERS Employee Contribution	8,483	-	-	-
-	-	712	1,692	-	220 - Social Security Administration	1,827	-	-	-
35,910	16,994	14,293	84	-	231 - Worker's Compensation	-	-	-	-
-	-	2,159	5,199	-	240 - Contractual Employee Benefits	5,353	-	-	-
-	-	-	1,300	-	241 - Health Reimb Arrangement	-	-	-	-
-	-	60	88	-	252 - Oregon Paid Family Medical	-	-	-	-
-	138	385	-	-	312 - Instructional Prog Improvement	378	-	-	-
-	875	-	1,000	-	318 - Prof Imprvmt-Non-Instr Staff	945	-	-	-
10,290	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
734	1,014	110	1,200	-	354 - Advertising	5,400	-	-	-
12,800	-	51,650	29,500	-	381 - Audit Services (Func 2310)	25,286	-	-	-
-	-	6,084	20,000	-	382 - Legal Services (Func 2310)	18,900	-	-	-
700	-	-	-	-	385 - Management Services	-	-	-	-
-	-	-	2,600	-	388 - Election Services (Func 2310)	2,457	-	-	-
232	96	114	-	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	-	450 - Food	-	-	-	-
1,421	-	-	-	-	480 - Computer Hardware	-	-	-	-
4,695	5,749	1,675	5,000	-	640 - Dues and Fees	4,250	-	-	-
-	-	38,900	40,000	-	650 - Insurance and Judgements	38,080	-	-	-
189,301	227,683	265,052	313,000	-	651 - Liability Insurance	327,755	-	-	-
256,082	252,548	394,073	450,677	0.25	Total Function:	469,602	-	-	0.25
2321 - Superintendent									
-	3,214	-	-	-	111 - Licensed Salaries	-	-	-	-
-	-	5,702	-	-	112 - Classified Salaries	90,383	-	-	-
142,328	150,169	119,098	81,000	0.50	113 - Administrator Salaries	35,728	-	-	0.50
130,524	137,384	96,307	33,446	0.50	114 - Managerial - Confidential	-	-	-	0.50
269	-	-	-	-	121 - Substitute: Licensed	-	-	-	-
20,796	-	11,783	-	-	130 - Additional Salary	-	-	-	-

12,342	-	-	-	-	131 - Extra Period Salary	-	-	-	-
46,720	68,366	64,110	30,351	-	211 - Public Employees Retire System	33,768	-	-	-
8,493	15,992	13,089	6,867	-	212 - PERS Employee Contribution	7,639	-	-	-
24,069	22,819	18,213	8,687	-	220 - Social Security Administration	9,675	-	-	-
(540)	55	42	435	-	231 - Worker's Compensation	20	-	-	-
47,905	108,739	62,858	20,796	-	240 - Contractual Employee Benefits	22,103	-	-	-
-	-	-	5,200	-	241 - Health Reimb Arrangement	172	-	-	-
-	1,608	1,517	458	-	252 - Oregon Paid Family Medical	21	-	-	-
1,348	4,200	-	-	-	311 - Instruction Services	-	-	-	-
17,377	3,680	-	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	-	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
1,245	5,175	-	13,000	-	319 - Othr Instr Prof/Tech Services	4,095	-	-	-
955	-	-	-	-	321 - Cleaning Services	-	-	-	-
-	88,130	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
190	-	-	-	-	324 - Rentals	-	-	-	-
60	52	-	-	-	329 - Other Property Services	-	-	-	-
10,413	5,014	1,719	10,000	-	340 - Travel	9,000	-	-	-
621	856	707	1,000	-	351 - Telephone	900	-	-	-
-	489	500	500	-	353 - Postage	450	-	-	-
318	1,091	1,377	-	-	354 - Advertising	-	-	-	-
-	2,308	-	-	-	355 - Printing and Binding	-	-	-	-
19,871	9,395	8,929	-	-	382 - Legal Services (Func 2310)	16,014	-	-	-
1,044	50,875	1,230	-	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
15,915	7,893	5,880	5,000	-	410 - Consumable Supply & Materials	3,938	-	-	-
3,500	3,500	-	-	-	412 - Milk/Dairy	-	-	-	-
-	-	-	-	-	413 - Donation Expenditures	-	-	-	-
-	-	-	-	-	420 - Textbooks	-	-	-	-
109	-	-	-	-	430 - Library Books	-	-	-	-
348	80	-	-	-	450 - Food	-	-	-	-
-	4,239	-	-	-	460 - Non-Consumable Items	-	-	-	-
-	70	-	-	-	470 - Computer Software	-	-	-	-
-	-	104,690	-	-	541 - Depreciable New Equip	-	-	-	-
-	124,241	257,738	-	-	564 - Bus and Capital Bus Improve	-	-	-	-
16,914	11,599	9,933	7,000	-	640 - Dues and Fees	11,196	-	-	-
-	29,748	13,686	-	-	650 - Insurance and Judgements	-	-	-	-
523,133	860,982	799,108	223,740	1.00	Total Function:	245,102	-	-	1.00
2410 - Off of Principal									
-	(26,631)	860	-	-	111 - Licensed Salaries	-	-	-	-
39,768	64,790	117,390	104,088	2.30	112 - Classified Salaries	112,162	-	-	4.03
409,697	525,245	453,020	372,096	3.00	113 - Administrator Salaries	406,848	-	-	3.00
79,886	45,384	8,434	16,723	0.25	114 - Managerial - Confidential	17,864	-	-	0.25
1,033	-	-	-	-	121 - Substitute: Licensed	-	-	-	-
547	1,169	-	-	-	122 - Substitute: Classified	-	-	-	-
15,881	21,255	40,511	-	-	130 - Additional Salary	-	-	-	-
171,138	175,722	178,066	135,074	-	211 - Public Employees Retire System	146,120	-	-	-
26,063	27,883	30,776	23,330	-	212 - PERS Employee Contribution	69,960	-	-	-
45,710	48,992	47,244	37,706	-	220 - Social Security Administration	41,594	-	-	-
115	115	114	1,872	-	231 - Worker's Compensation	1,928	-	-	-
104,167	140,495	107,057	115,418	-	240 - Contractual Employee Benefits	120,465	-	-	-
-	-	-	31,424	-	241 - Health Reimb Arrangement	-	-	-	-
-	3,548	4,015	1,971	-	252 - Oregon Paid Family Medical	2,030	-	-	-
3,516	13,362	2,289	10,000	-	311 - Instruction Services	9,450	-	-	-
826	362	52	-	-	312 - Instructional Prog Improvement	9,000	-	-	-
-	270	-	-	-	313 - Student Services	-	-	-	-
-	-	212	-	-	315 - EduStaff Subs Classified	-	-	-	-
(195)	1,688	1,336	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
3,701	5,964	2,031	10,000	-	322 - Repairs & Maintenance Services	-	-	-	-
-	2,433	2,400	3,000	-	324 - Rentals	-	-	-	-
-	195	-	-	-	329 - Other Property Services	-	-	-	-
-	72	-	-	-	331 - Reimbursable Student Transport	-	-	-	-
4,150	5,676	-	17,500	-	340 - Travel	2,700	-	-	-
-	229	-	-	-	351 - Telephone	-	-	-	-
-	-	-	-	-	353 - Postage	-	-	-	-
300	-	-	-	-	354 - Advertising	-	-	-	-
720	-	-	1,000	-	355 - Printing and Binding	-	-	-	-
-	2,122	-	-	-	371 - Tuition: In State	-	-	-	-
-	3,360	4,154	3,000	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
25,126	11,030	15,278	53,605	-	410 - Consumable Supply & Materials	32,250	-	-	-
-	-	-	-	-	413 - Donation Expenditures	-	-	-	-
2,926	-	1	-	-	415 - Testing Materials	-	-	-	-
204	-	-	1,000	-	430 - Library Books	-	-	-	-

9,808	-	-	-	-	-	530 - Improvements Other Than Bldgs	-	-	-	-
8,315	18,480	-	-	-	-	541 - Depreciable New Equip	-	-	-	-
1,268	1,410	2,232	50	-	-	640 - Dues and Fees	1,943	-	-	-
981,423	970,090	853,629	182,245	1.10	-	Total Function:	424,009	-	-	1.10
2542 - Bldg Care/Upkeep										
-	-	62,455	216,510	4.40	-	112 - Classified Salaries	229,604	-	-	4.40
-	-	-	21,000	-	-	124 - Temporary: Classified	60,155	-	-	-
-	-	163	-	-	-	130 - Additional Salary	9,321	-	-	-
-	-	17,408	57,418	-	-	211 - Public Employees Retire System	64,990	-	-	-
-	-	-	1,260	-	-	212 - PERS Employee Contribution	1,336	-	-	-
-	-	4,793	18,169	-	-	220 - Social Security Administration	23,053	-	-	-
-	-	28	6,258	-	-	231 - Worker's Compensation	6,633	-	-	-
-	-	25,497	91,502	-	-	240 - Contractural Employee Benefits	94,210	-	-	-
2,633	-	-	26,000	-	-	241 - Health Reimb Arrangement	-	-	-	-
-	-	407	949	-	-	252 - Oregon Paid Family Medical	1,006	-	-	-
-	-	201	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
-	1,408	-	30,000	-	-	321 - Cleaning Services	9,000	-	-	-
4,264	-	3,879	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	-	-	6,000	-	-	324 - Rentals	4,050	-	-	-
139,427	184,765	193,825	179,000	-	-	325 - Electricity	174,188	-	-	-
-	-	-	120,000	-	-	326 - Fuel	125,000	-	-	-
32,253	48,523	31,281	28,600	-	-	327 - Water and Sewage	26,735	-	-	-
28,357	28,295	18,757	29,500	-	-	328 - Garbage	28,409	-	-	-
-	-	-	-	-	-	329 - Other Property Services	-	-	-	-
544	602	387	640	-	-	351 - Telephone	-	-	-	-
-	-	-	-	-	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
13,651	21,646	9,916	60,000	-	-	410 - Consumable Supply & Materials	45,000	-	-	-
486	-	-	5,000	-	-	460 - Non-Consumable Items	3,750	-	-	-
-	-	-	-	-	-	541 - Depreciable New Equip	-	-	-	-
-	-	-	-	-	-	542 - Depreciable Replacement	-	-	-	-
-	-	20	1,500	-	-	640 - Dues and Fees	-	-	-	-
221,615	285,239	369,017	899,306	4.40	-	Total Function:	906,440	-	-	4.40
2543 - Grounds Maintnce										
-	1,048	-	-	-	-	111 - Licensed Salaries	-	-	-	-
5,402	4,369	5,288	5,789	0.17	-	112 - Classified Salaries	53,468	-	-	0.17
-	-	226	-	-	-	122 - Substitute: Classified	-	-	-	-
-	179	-	-	-	-	121 - Substitute: Licensed	-	-	-	-
48,713	56,250	58,829	58,000	-	-	124 - Temporary: Classified	59,981	-	-	-
16,080	18,605	20,321	1,535	-	-	211 - Public Employees Retire System	1,627	-	-	-
-	-	-	3,480	-	-	212 - PERS Employee Contribution	14,218	-	-	-
4,098	4,689	4,878	4,880	-	-	220 - Social Security Administration	5,173	-	-	-
26	26	25	465	-	-	231 - Worker's Compensation	493	-	-	-
13,840	28,624	18,199	3,535	-	-	240 - Contractural Employee Benefits	9,961	-	-	-
-	-	-	884	-	-	241 - Health Reimb Arrangement	884	-	-	-
-	255	418	255	-	-	252 - Oregon Paid Family Medical	270	-	-	-
-	9,300	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
60	-	880	-	-	-	321 - Cleaning Services	-	-	-	-
5,718	347,120	14,342	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
4,155	5,739	2,100	6,000	-	-	324 - Rentals	5,400	-	-	-
3,018	7,167	2,678	7,600	-	-	327 - Water and Sewage	6,840	-	-	-
44,699	45,964	15,051	50,000	-	-	410 - Consumable Supply & Materials	37,500	-	-	-
-	-	-	-	-	-	416 - Gasoline and Oil	-	-	-	-
-	-	620	-	-	-	460 - Non-Consumable Items	-	-	-	-
-	-	-	-	-	-	541 - Depreciable New Equip	-	-	-	-
-	3,018	3	3,000	-	-	640 - Dues and Fees	-	-	-	-
145,810	532,351	143,858	145,423	0.17	-	Total Function:	195,815	-	-	0.17
2544 - Repair of Bldgs										
-	887	-	-	-	-	111 - Licensed Salaries	-	-	-	-
9,378	14,654	-	-	-	-	112 - Classified Salaries	-	-	-	-
1,604	3,817	-	-	-	-	130 - Additional Salary	-	-	-	-
2,919	4,906	5,204	-	-	-	211 - Public Employees Retire System	-	-	-	-
840	1,481	1,486	-	-	-	220 - Social Security Administration	-	-	-	-
5	8	-	-	-	-	231 - Worker's Compensation	-	-	-	-
-	-	-	-	-	-	240 - Contractural Employee Benefits	-	-	-	-
-	110	-	-	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	-	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
5,790	-	367	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	-	-	25,000	-	-	389 - Other Non-Inst Prof/Tech Svcs	31,500	-	-	-
304	2,474	145	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	1,313	-	-	-	460 - Non-Consumable Supply and Materials	-	-	-	-
-	1,558	-	-	-	-	480 - Computer Hardware	-	-	-	-

					- 640 - Dues and Fees				
20,841	29,896	8,515	25,000			Total Function:	31,500		
					2546 - Security				
	4,324				- 322 - Repairs & Maintenance Services				
	1,558				- 389 - Other Non-Inst Prof/Tech Svcs				
	5,882					Total Function:			
					2551 - Dir Transportatn				
	13,882				- 111 - Licensed Salaries				
126,509	163,807	184,448	27,776	0.60	112 - Classified Salaries	29,148			0.97
(2,386)		7,373	16,200	0.10	113 - Administrator Salaries	17,000			0.10
146,213	164,084	152,529	142,952	1.75	114 - Managerial - Confidential	152,218			1.75
	188				- 121 - Substitute: Licensed				
	116				- 122 - Substitute: Classified				
44,716	56,759	62,703	50,000		- 124 - Temporary: Classified	52,470			
3,816	5,485	5,668	3,700		- 130 - Additional Salary	3,883			
81,410	102,319	116,086	49,573		- 211 - Public Employees Retire System	52,547			
8,807	10,488	10,310	12,771		- 212 - PERS Employee Contribution	13,537			
24,654	31,019	31,746	18,395		- 220 - Social Security Administration	17,549			
115	135	124	990		- 231 - Worker's Compensation	1,049			
105,974	180,066	135,211	50,950		- 240 - Contractual Employee Benefits	52,458			
			12,855		- 241 - Health Reimb Arrangement				
	2,259	2,678	964		- 252 - Oregon Paid Family Medical	1,022			
					- 318 - Prof Imprvnt-Non-Instr Staff				
1,118	929	518			- 319 - Othr Instr Prof/Tech Services				
14,865	69,662	12,256			- 322 - Repairs & Maintenance Services				
890					- 324 - Rentals				
50,097	48,247	4,716			- 326 - Fuel				
1,007	100				- 331 - Reimbursable Student Transport				
210	2,188	277			- 340 - Travel				
					- 355 - Printing and Binding				
					- 389 - Other Non-Inst Prof/Tech Svcs				
8,298	9,868	7,310			- 410 - Consumable Supply & Materials				
	2,886	23,264			- 416 - Gasoline and Oil				
10,329	2,737	823			- 417 - Tires/Tubes/Batteries				
					- 460 - Non-Consumable Items				
					- 564 - Bus and Capital Bus Improve				
73	869	1,133			- 640 - Dues and Fees				
626,828	867,978	759,172	387,126	2.45		Total Function:	392,881		2.82
					2552 - Student Transport				
			212,226	4.60	112 - Classified Salaries	264,386			4.50
					- 122 - Substitute: Classified				
			57,757		- 211 - Public Employees Retire System	69,140			
			16,237		- 220 - Social Security Administration	20,345			
			7,586		- 231 - Worker's Compensation	8,041			
			95,661		- 240 - Contractual Employee Benefits	122,591			
			42,763		- 241 - Health Reimb Arrangement	849			
			849		- 252 - Oregon Paid Family Medical	900			
			45,000		- 322 - Repairs & Maintenance Services	42,525			
			2,000		- 340 - Travel	1,800			
			10,000		- 410 - Consumable Supply & Materials	7,500			
			50,000		- 416 - Gasoline and Oil	39,375			
			11,000		- 417 - Tires/Tubes/Batteries	8,250			
			1,000		- 640 - Dues and Fees	850			
	510		552,079	4.60		Total Function:	586,552		4.50
					2558 - SP Ed Transport				
					- 111 - Licensed Salaries				
18,449	11,212	23,019			- 112 - Classified Salaries				
5,087	475				- 124 - Temporary: Classified				
6,256	3,185	5,762			- 211 - Public Employees Retire System				
1,858	923	1,761			- 220 - Social Security Administration				
10	4				- 231 - Worker's Compensation				
18,076	9,427	17,756			- 240 - Contractual Employee Benefits				
	76				- 252 - Oregon Paid Family Medical				
					- 564 - Bus and Capital Bus Improve				
49,736	25,302	48,298				Total Function:			
					2559 - OTH Transportatn				
8,772	6,448	6,641			- 130 - Additional Salary				
2,332	1,640	1,765			- 211 - Public Employees Retire System				
672	494	509			- 220 - Social Security Administration				
2		1			- 231 - Worker's Compensation				
740	1,289	1,235			- 240 - Contractual Employee Benefits				

-	42	43	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	100	-	-	-	313 - Student Services	-	-	-	-
2,525	3,556	(2,447)	-	-	340 - Travel	-	-	-	-
-	14	2	-	-	410 - Consumable Supply & Materials	-	-	-	-
15,042	13,585	7,750	-	-	Total Function:	-	-	-	-
2570 - Internal Svcs									
-	-	-	-	-	111 - Licensed Salaries	-	-	-	-
-	-	-	-	-	112 - Classified Salaries	-	-	-	-
-	-	-	-	-	114 - Managerial - Confidential	-	-	-	-
-	-	-	-	-	121 - Substitute: Licensed	-	-	-	-
-	-	-	-	-	122 - Substitute: Classified	-	-	-	-
-	-	-	-	-	130 - Additional Salary	-	-	-	-
-	-	-	-	-	211 - Public Employees Retire System	-	-	-	-
-	-	-	-	-	220 - Social Security Administration	-	-	-	-
-	-	-	-	-	231 - Worker's Compensation	-	-	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	-	-	-	312 - Instructional Prog Improvement	-	-	-	-
30,602	21,733	1,085	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
-	4,104	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
686	-	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	-	480 - Computer Hardware	-	-	-	-
31,288	25,837	1,085	-	-	Total Function:	-	-	-	-
2574 - Printing/Duplctn									
-	99	-	-	-	312 - Instructional Prog Improvement	-	-	-	-
391	2,504	400	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
18,058	13,906	5,762	15,500	-	324 - Rentals	14,648	-	-	-
98	-	-	-	-	325 - Electricity	-	-	-	-
1	330	-	-	-	340 - Travel	-	-	-	-
-	-	-	-	-	354 - Advertising	-	-	-	-
21,738	19,279	30,448	20,000	-	410 - Consumable Supply & Materials	15,750	-	-	-
890	480	421	-	-	640 - Dues and Fees	-	-	-	-
41,175	36,598	37,030	35,500	-	Total Function:	30,398	-	-	-
2640 - Staff Services									
-	-	3,702	35,388	0.40	114 - Managerial - Confidential	36,600	-	-	0.40
-	-	42	-	-	130 - Additional Salary	-	-	-	-
-	-	1,186	10,510	-	211 - Public Employees Retire System	11,141	-	-	-
-	-	222	2,123	-	212 - PERS Employee Contribution	12,533	-	-	-
-	-	285	2,707	-	220 - Social Security Administration	2,923	-	-	-
-	-	1	134	-	231 - Worker's Compensation	142	-	-	-
2,001	-	2,546	8,318	-	240 - Contractual Employee Benefits	8,564	-	-	-
446,900	706,854	905,047	2,080	-	241 - Health Reimb Arrangement	2,080	-	-	-
-	-	24	142	-	252 - Oregon Paid Family Medical	151	-	-	-
83,974	-	-	-	-	290 - Benefit Adjustments	-	-	-	-
-	-	250	-	-	311 - Instructional Services	-	-	-	-
-	-	-	-	-	340 - Travel	270	-	-	-
-	-	-	1,400	-	354 - Advertising	900	-	-	-
-	(312)	3,698	1,710	-	640 - Dues and Fees	1,454	-	-	-
532,876	706,542	917,003	64,812	0.40	Total Function:	76,758	-	-	0.40
2660 - Tech Services									
-	962	-	-	-	111 - Licensed Salaries	-	-	-	-
-	-	7,373	16,200	0.10	113 - Administrator Salaries	17,000	-	-	0.10
76,986	79,873	80,996	83,277	1.00	114 - Managerial - Confidential	88,021	-	-	1.00
296	311	1,021	-	-	130 - Additional Salary	-	-	-	-
20,542	20,564	24,047	26,381	-	211 - Public Employees Retire System	28,133	-	-	-
4,637	4,869	5,466	5,969	-	212 - PERS Employee Contribution	6,365	-	-	-
5,912	6,208	6,823	7,597	-	220 - Social Security Administration	8,120	-	-	-
20	20	20	378	-	231 - Worker's Compensation	401	-	-	-
13,915	7,534	18,322	22,876	-	240 - Contractual Employee Benefits	23,553	-	-	-
-	-	-	5,720	-	241 - Health Reimb Arrangement	-	-	-	-
-	444	580	398	-	252 - Oregon Paid Family Medical	422	-	-	-
-	-	-	-	-	313 - Student Services	-	-	-	-
-	8,596	-	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
26,837	18,783	6,139	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
1,951	3,224	583	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	1,213	-	-	-	324 - Rentals	-	-	-	-
154	261	155	640	-	351 - Telephone	-	-	-	-
4,500	4,500	9,676	48,270	-	389 - Other Non-Inst Prof/Tech Svcs	49,500	-	-	-
2,931	3,946	1,850	1,000	-	410 - Consumable Supply & Materials	750	-	-	-
17,542	19,014	-	1,000	-	460 - Non-Consumable Items	750	-	-	-
14,847	27,698	73,928	14,000	-	470 - Computer Software	7,500	-	-	-
39,780	108,653	101,009	126,025	-	480 - Computer Hardware	85,217	-	-	-

-	9,739	-	-	-	550 - Depreciable Technology	-	-	-	-
9,939	8,922	-	-	-	640 - Dues and Fees	-	-	-	-
240,788	335,335	337,986	359,731	1.10		Total Function:	315,732	-	1.10
2690 - Other Support Services									
-	-	8,528	18,109	0.20	111 - Licensed Salaries	18,724	-	-	0.20
-	-	2,871	5,378	-	211 - Public Employees Retire System	8,666	-	-	-
-	-	652	1,385	-	220 - Social Security Administration	1,559	-	-	-
-	-	1	69	-	231 - Worker's Compensation	73	-	-	-
-	-	166	4,159	-	240 - Contractual Employee Benefits	4,282	-	-	-
-	-	-	5,200	-	241 - Health Reimb Arrangement	1,040	-	-	-
-	-	55	72	-	252 - Oregon Paid Family Medical	75	-	-	-
-	-	12,273	34,372	0.20		Total Function:	34,419	-	0.20
3500 - Children Svcs									
-	-	-	-	-	111 - Licensed Salaries	-	-	-	-
67,065	4,476	-	-	-	112 - Classified Salaries	-	-	-	-
1,834	-	-	-	-	122 - Substitute: Classified	-	-	-	-
1,709	-	-	-	-	130 - Additional Salary	-	-	-	-
18,280	1,134	-	-	-	211 - Public Employees Retire System	-	-	-	-
5,406	342	-	-	-	220 - Social Security Administration	-	-	-	-
31	2	-	-	-	231 - Worker's Compensation	-	-	-	-
34,903	5,460	-	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	16	-	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	-	-	-	-	311 - Instruction Services	-	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
129,228	11,431	-	-	-		Total Function:	-	-	-
4150 - Bldg Acq/Develmt									
-	-	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	29,963	-	-	-	383 - Architect/Engineer	-	-	-	-
-	396,218	32,025	-	-	520 - Building Acquisition	-	-	-	-
-	426,181	32,025	-	-		Total Function:	-	-	-
5110 - LNG TRM Debt SVC									
176,374	213,648	1,062,976	433,629	-	610 - Redemption of Principal	455,310	-	-	-
67,435	52,843	55,976	98,700	-	621 - Regular Interest Excl Buses	103,635	-	-	-
9,488	7,877	13,499	8,967	-	622 - Bus Interest	9,415	-	-	-
-	47,147	-	-	-	640 - Dues and Fees	-	-	-	-
253,297	321,515	1,132,451	541,296	-		Total Function:	568,360	-	-
5200 - Funds Transfer									
53,340	-	121,268	668,345	-	710 - Transfer Out	701,762	-	-	-
53,340	-	121,268	668,345	-		Total Function:	701,762	-	-
6110 - Op Contingency									
-	-	213,144	250,000	-	810 - Planned Reserve	250,000	-	-	-
-	-	213,144	250,000	-		Total Function:	250,000	-	-
7000 - Unapp Fund Bal									
1,012,042	-	-	33,763	-	820 - Reserve for Next Year	250,000	-	-	-
1,012,042	-	-	33,763	-		Total Function:	250,000	-	-
15,716,729	17,009,007	17,136,012	16,631,055	92.38		Total:	17,447,320	-	98.10

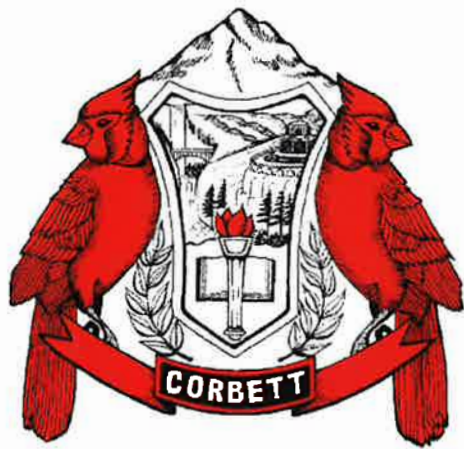


SPECIAL REVENUE FUND

PROPOSED BUDGET

2026-2027





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

Federal, State, and Local Programs Funds

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CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
PROGRAM DESCRIPTIONS

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.

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 Assistanes 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 Change 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

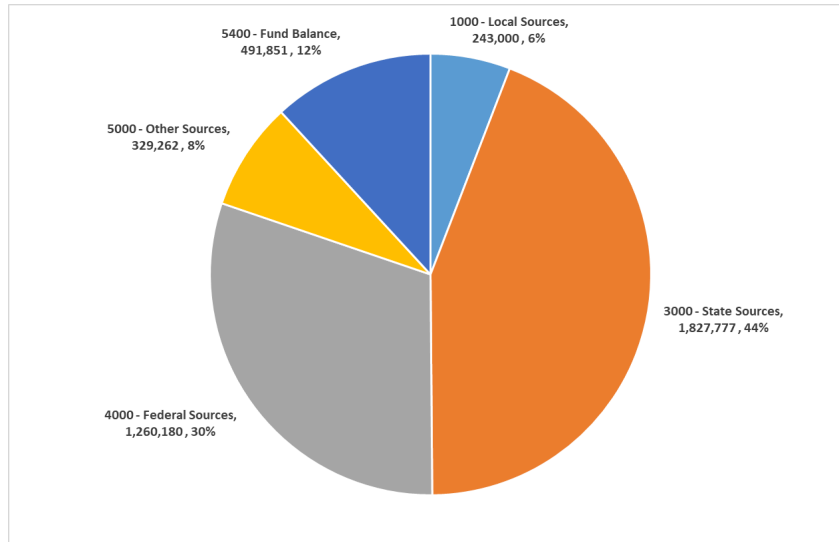
High School Success

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

School Based Mental Health

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



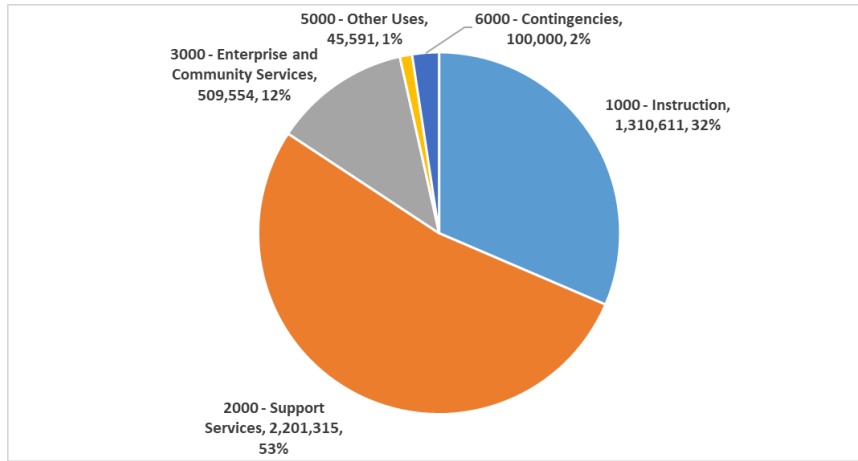
2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	SPECIAL REVENUE FUND SUMMARY RESOURCES BY SOURCE	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
152,951	298,659	751,665	1,251,899	1000 - Local Sources	243,000	-	-
841,299	871,556	1,007,655	4,295,288	3000 - State Sources	1,827,777	-	-
1,012,753	628,981	1,171,303	2,003,158	4000 - Federal Sources	1,260,180	-	-
2,197	483,023	-	418,345	5000 - Other Sources	329,262	-	-
(132,145)	223,237	210,485	159,000	5400 - Fund Balance	491,851	-	-
1,877,054	2,505,455	3,141,108	8,127,690	Total:	4,152,070	-	-

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

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
RESOURCES

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	SPECIAL REVENUE FUND RESOURCES	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
1000 - Local Sources							
661	81,600	-	-	1610 - Food Sales to Students	-	-	-
123,589	185,023	-	220,000	1711 - Co-Curricular Fees	220,000	-	-
324	-	76,481	-	1740 - Athletic Fees	-	-	-
-	500	-	-	1920 - Private Sources Contributions	-	-	-
28,377	31,536	934,857	1,031,899	1990 - Miscellaneous Revenue	23,000	-	-
152,951	298,659	1,011,338	1,251,899	Total Object:	243,000	-	-
3000 - State Sources							
-	2,915	-	-	3102 - State School Fund: Lunch Match	-	-	-
841,299	868,641	1,622,279	4,295,288	3299 - OTH Restricted Grants In Aid	1,827,778	-	-
841,299	871,556	1,622,279	4,295,288	Total Object:	1,827,778	-	-
4000 - Federal Sources							
-	-	-	1,535,000	4300 - Restricted Federal Revenues	775,000	-	-
259,672	323,796	307,386	336,783	4500 - Restricted Pass-Thru State	347,429	-	-
-	-	43,293	41,350	4504 - National School Brkfst Program	43,418	-	-
396,988	148,503	92,414	86,175	4505 - National School Lunch Program	90,484	-	-
356,092	(444)	1,745	-	4508 - IDEA Part B	-	-	-
-	-	-	3,850	4700 - Federal through Intermediate	3,850	-	-
-	157,127	709,203	-	4990 - Revenue On Behalf of District	-	-	-
1,012,753	628,981	1,154,041	2,003,158	Total Object:	1,260,180	-	-
5000 - Other Sources							
-	429,683	-	-	5160 - Lease Purchase Receipts	-	-	-
-	-	-	418,345	5200 - Transfer In	329,262	-	-
2,197	53,340	-	-	5201 - From General Fund	-	-	-
2,197	483,023	-	418,345	Total Object:	329,262	-	-
5400 - Fund Balance							
(132,145)	223,237	216,485	159,000	5400 - Beginning Fund Balance	491,851	-	-
(132,145)	223,237	216,485	159,000	Total Object:	491,851	-	-
1,877,054	2,505,455	4,004,143	8,127,690	Total:	4,152,071	-	-

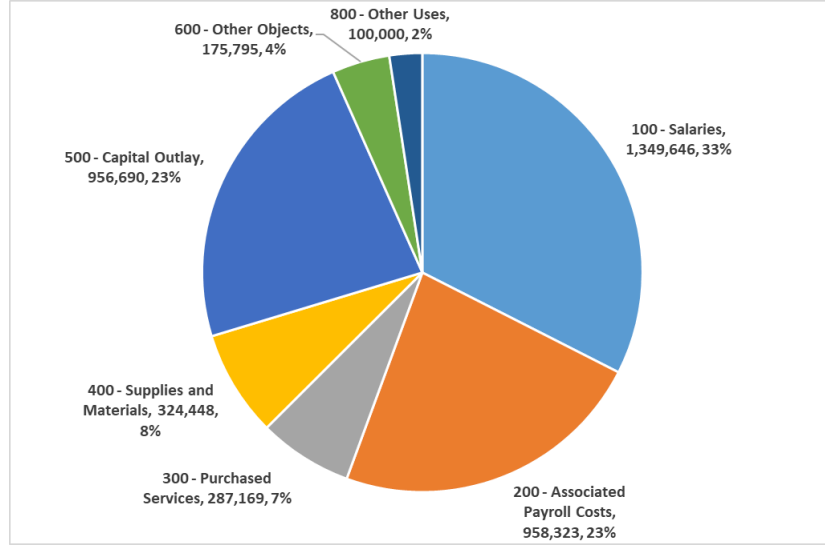
CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Adopted	2025/26 FTE	SPECIAL REVENUE FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
1,049,616	1,609,463	1,377,797	1,653,409	9.45	1000 - Instruction	1,310,611	-	-	8.62
231,452	401,925	1,028,598	5,773,626	9.48	2000 - Support Services	2,201,315	-	-	4.55
347,750	350,272	398,630	485,766	2.03	3000 - Enterprise and Community Services	509,554	-	-	2.20
-	429,683	-	-	-	4000 - Facilities Acquisition and Construction	-	-	-	-
-	45,000	109,353	114,889	-	5000 - Other Uses	45,591	-	-	-
-	-	-	100,000	-	6000 - Contingencies	100,000	-	-	-
248,237	(330,887)	133,269	-	-	7000 - Unappropriated Ending Fund Balance	-	-	-	-
1,877,054	2,505,455	3,047,647	8,127,690	20.96	Total:	4,167,071			15.37

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

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT



2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Proposed	2025/26 FTE	SPECIAL REVENUE FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
1,174,500	1,546,772	1,409,196	1,582,155	20.96	100 - Salaries	1,349,646	-	-	15.37
514,730	695,251	613,951	1,114,222	-	200 - Associated Payroll Costs	958,323	-	-	-
316,415	133,583	75,732	507,188	-	300 - Purchased Services	287,169	-	-	-
354,505	388,926	765,285	680,539	-	400 - Supplies and Materials	324,448	-	-	-
429,683	-	-	3,858,899	-	500 - Capital Outlay	956,690	-	-	-
46,509	149,846	115,587	284,687	-	600 - Other Objects	175,795	-	-	-
-	-	-	-	-	700 - Transfers	-	-	-	-
248,237	(330,887)	104,841	100,000	-	800 - Other Uses	100,000	-	-	-
3,084,579	2,583,491	3,084,592	8,127,690	20.96	Total:	4,152,071	-	-	15.37

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

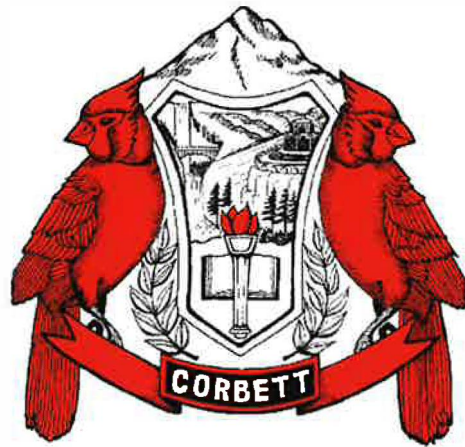
CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
REQUIREMENTS

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Adopted	2025/26 FTE	SPECIAL REVENUE FUND REQUIREMENTS	2025/26 Proposed	2025/26 Approved	2025/26 Adopted	2025/26 FTE
1111 - Elementary K-6									
127,231	87,971	92,775	102,156	1.11	111 - Licensed Salaries	108,665	-	-	1.11
22,272	2,102	-	11,157	0.32	112 - Classified Salaries	19,563	-	-	0.38
2,895	-	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
2,301	-	-	-	-	- 122 - Substitute: Classified	-	-	-	-
7,024	5,045	-	-	-	- 130 - Additional Salary	-	-	-	-
42,295	25,282	23,222	30,051	-	- 211 - Public Employees Retire System	34,540	-	-	-
12,305	7,216	7,097	8,669	-	- 220 - Social Security Administration	11,810	-	-	-
36	12	-	430	-	- 231 - Worker's Compensation	1,437	-	-	-
43,095	17,476	19,713	29,658	-	- 240 - Contractual Employee Benefits	32,203	-	-	-
-	-	-	8,329	-	- 241 - Health Reimb Arrangement	8,493	-	-	-
-	562	-	454	-	- 252 - Oregon Paid Family Medical	461	-	-	-
-	-	-	-	-	- 314 - Edustaff Subs Licensed	2,000	-	-	-
-	-	-	-	-	- 315 - Edustaff Subs Classified	5,000	-	-	-
-	141	-	-	-	- 340 - Travel	-	-	-	-
-	104	-	17,523	-	- 410 - Consumable Supply & Materials	18,049	-	-	-
-	-	-	5,000	-	- 420 - Textbooks	5,150	-	-	-
-	-	-	5,000	-	- 430 - Library Books	5,150	-	-	-
-	-	-	5,000	-	- 470 - Computer Software	5,150	-	-	-
259,454	145,911	142,807	223,427	1.43	Total Function:	257,671	-	-	1.49
1121 - 7-8 Programs									
9,682	64,943	-	-	-	- 111 - Licensed Salaries	-	-	-	-
63,772	70,371	113,708	63,425	1.66	112 - Classified Salaries	64,275	-	-	1.00
-	21,442	-	109,622	1.00	113 - Administrator Salaries	111,091	-	-	1.00
2,827	-	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
921	-	-	-	-	- 122 - Substitute: Classified	-	-	-	-
7,280	3,053	-	-	-	- 130 - Additional Salary	-	-	-	-
-	-	-	-	-	- 131 - Extra Period Salary	-	-	-	-
22,078	42,350	28,461	45,892	-	- 211 - Public Employees Retire System	46,507	-	-	-
-	-	-	6,578	-	- 212 - PERS Employee Contribution	6,666	-	-	-
6,463	12,170	8,699	13,238	-	- 220 - Social Security Administration	13,415	-	-	-
38	46	-	657	-	- 231 - Worker's Compensation	666	-	-	-
17,576	28,220	12,092	55,318	-	- 240 - Contractual Employee Benefits	56,059	-	-	-
-	-	-	15,600	-	- 241 - Health Reimb Arrangement	15,809	-	-	-
-	1,005	-	692	-	- 252 - Oregon Paid Family Medical	701	-	-	-
-	-	-	-	-	- 312 - Instructional Prog Improvement	-	-	-	-
-	-	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
130,636	243,599	162,960	311,022	2.66	Total Function:	315,189	-	-	2.00
1122 - 7-8 Extra-Curr									
43,210	72,557	50,000	156,000	-	- 410 - Consumable Supply & Materials	50,000	-	-	-
43,210	72,557	50,000	156,000	-	Total Function:	50,000	-	-	-
1131 - High School									
69,249	75,352	80,435	132,660	2.12	111 - Licensed Salaries	132,660	-	-	2.12
1,033	1,350	-	-	-	- 121 - Substitute: Licensed	37,359	-	-	-
1,297	164	-	-	-	- 130 - Additional Salary	10,148	-	-	-
10,669	-	-	-	-	- 131 - Extra Period Salary	504	-	-	-
21,862	20,072	20,133	37,359	-	- 211 - Public Employees Retire System	44,180	-	-	-
6,293	5,777	6,153	10,148	-	- 220 - Social Security Administration	11,047	-	-	-
15	14	-	504	-	- 231 - Worker's Compensation	531	-	-	-
13,884	3,104	3,264	44,180	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	-	-	11,047	-	- 241 - Health Reimb Arrangement	-	-	-	-
-	452	-	531	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	-	55,840	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	-	- 420 - Textbooks	-	-	-	-
-	-	-	-	-	- 460 - Non-Consumable Items	-	-	-	-
-	-	-	-	-	- 640 - Dues and Fees	-	-	-	-
124,304	106,285	165,825	236,429	2.12	Total Function:	236,429	-	-	2.12
1132 - HS Extra-Curr									
129,942	117,039	250,000	223,000	-	- 410 - Consumable Supply & Materials	-	-	-	-
129,942	117,039	250,000	223,000	-	Total Function:	-	-	-	-
1220 - Restrict SPED									
-	43,520	44,825	-	-	- 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	-	-	-	-
-	-	-	-	-	- 311 - Instruction Services	-	-	-	-
-	-	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-

-	61,631	61,221	-	-		Total Function:	-	-	-
1240 - Do Not Use									
-	40,827	-	-	-	-	371 - Tuition: In State	-	-	-
40,827	-	-	-	-	-	Total Function:	-	-	-
1250 - Restric SPED									
62,399	69,181	72,475	189,125	2.33	-	111 - Licensed Salaries	192,450	-	2.00
2,752	-	-	-	-	-	121 - Substitute: Licensed	-	-	-
3,502	4,834	1,449	-	-	-	130 - Additional Salary	-	-	-
17,587	19,312	18,503	50,156	-	-	211 - Public Employees Retire System	51,038	-	-
5,252	5,558	5,655	14,468	-	-	220 - Social Security Administration	14,722	-	-
13	14	-	718	-	-	231 - Worker's Compensation	731	-	-
105	10	852	48,524	-	-	240 - Contractual Employee Benefits	49,368	-	-
-	-	-	12,133	-	-	241 - Health Reimb Arrangement	12,344	-	-
-	432	-	756	-	-	252 - Oregon Paid Family Medical	769	-	-
-	-	-	9,214	-	-	311 - Instruction Services	9,402	-	-
-	-	-	-	-	-	410 - Consumable Supply & Materials	25,052	-	-
-	-	-	12,069	-	-	690 - Indirect Rate	-	-	-
91,609	99,341	98,934	337,163	2.33	-	Total Function:	355,876	-	2.00
1251 - IDEA B 611									
75,238	82,894	86,632	-	-	-	111 - Licensed Salaries	-	-	-
37,983	23,191	15,897	-	-	-	112 - Classified Salaries	-	-	-
1,556	1,012	-	-	-	-	121 - Substitute: Licensed	-	-	-
2,185	-	-	-	-	-	122 - Substitute: Classified	-	-	-
6,901	13,969	1,733	-	-	-	130 - Additional Salary	-	-	-
24,360	31,479	26,097	-	-	-	211 - Public Employees Retire System	-	-	-
7,956	9,065	7,976	-	-	-	220 - Social Security Administration	-	-	-
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	-	-	-
-	-	376	-	-	-	410 - Consumable Supply & Materials	-	-	-
-	300	-	-	-	-	470 - Computer Software	-	-	-
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	-	-	-
-	-	-	-	-	-	340 - Travel	-	-	-
-	-	1,900	-	-	-	410 - Consumable Supply & Materials	-	-	-
-	-	-	-	-	-	640 - Dues and Fees	-	-	-
-	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:	-	-	-
1272 - Title I-A									
31,138	22,024	33,886	29,585	0.39	-	111 - Licensed Salaries	24,747	-	0.39
5,420	13,643	34,476	18,240	0.52	-	112 - Classified Salaries	15,257	-	0.62
1,663	-	-	-	-	-	121 - Substitute: Licensed	-	-	-
29	-	-	-	-	-	122 - Substitute: Classified	-	-	-
335	7,450	-	-	-	-	130 - Additional Salary	-	-	-
11,522	11,487	17,111	12,683	-	-	211 - Public Employees Retire System	10,609	-	-
3,416	3,298	5,230	3,658	-	-	220 - Social Security Administration	3,060	-	-
9	12	-	181	-	-	231 - Worker's Compensation	151	-	-
11,093	9,906	13,276	18,797	-	-	240 - Contractual Employee Benefits	15,723	-	-
-	-	-	7,271	-	-	241 - Health Reimb Arrangement	6,082	-	-
-	260	-	191	-	-	252 - Oregon Paid Family Medical	160	-	-
-	-	436	-	-	-	312 - Instructional Prog Improvement	-	-	-
250	-	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-
540	244	1,585	2,968	-	-	410 - Consumable Supply & Materials	2,483	-	-
-	-	-	-	-	-	420 - Textbooks	-	-	-
65,414	68,326	106,000	93,574	0.90	-	Total Function:	78,272	-	1.01
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				
					- 410 - Consumable Supply & Materials				
10,763	10,000	10,000							
					1280 - Alternate Education				
					- 371 - Tuition: In State	60,702			
					- 410 - Consumable Supply & Materials				
					1283 - HS Success M98				
				60,702	- 371 - Tuition: In State				
				3,000	- 410 - Consumable Supply & Materials				
				63,702					
					1291 - ELL				
				2,850	- 314 - EduStaff Subs				
				1,000	- 430 - Library Books				
				3,850					
					1299 - Other Special				
56,965	88,577				- 111 - Licensed Salaries				
108,468	31,099				- 112 - Classified Salaries				
6,175					- 114 - Managerial - Confidential				
22,131	217				- 121 - Substitute: Licensed				
11,631					- 122 - Substitute: Classified				
2,100					- 123 - Temporary: Licensed				
822	3,968				- 124 - Temporary: Classified				
16,765	2,736				- 130 - Additional Salary				
31,514	26,807				- 211 - Public Employees Retire System				
13,656	9,597				- 220 - Social Security Administration				
71	36				- 231 - Worker's Compensation				
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				
1,289					- 410 - Consumable Supply & Materials				
	6,500				- 420 - Textbooks				
4,563					- 460 - Non-Consumable Items				
581,038	222,539								
					1400 - Summer School				
				4,576	- 130 - Additional Salary	2,288			
				274	- 212 - PERS Employee Contribution	137			
				350	- 220 - Social Security Administration	175			
				24	- 231 - Worker's Compensation	12			
				18	- 252 - Oregon Paid Family Medical	9			
				5,242					
					2115 - Student Safety				
				27,994	0.83 112 - Classified Salaries	28,369			1.00
				7,424	- 211 - Public Employees Retire System	7,523			
				2,142	- 220 - Social Security Administration	2,171			
				106	- 231 - Worker's Compensation	107			
				17,261	- 240 - Contractual Employee Benefits	17,492			
				4,316	- 241 - Health Reimb Arrangement	4,374			
				112	- 252 - Oregon Paid Family Medical	114			
				59,355	0.83				1.00
					2120 - Guidance Service				
175,609	231,394	252,936	164,235	2.00	111 - Licensed Salaries	166,435			2.00
(35)	5,465				- 130 - Additional Salary				
1,753					- 131 - Extra Period Salary				
28,444	62,957	63,310	43,555		- 211 - Public Employees Retire System	44,139			
9,926	18,130	19,350	12,564		- 220 - Social Security Administration	12,732			
21	41		624		- 231 - Worker's Compensation	632			
21,724	12,155	20,657	41,592		- 240 - Contractual Employee Benefits	42,149			
			10,400		- 241 - Health Reimb Arrangement	10,539			
	1,407		657		- 252 - Oregon Paid Family Medical	666			
	290				- 311 - Instruction Services				
7,350					- 313 - Student Services				
			2,355		- 410 - Consumable Supply & Materials	2,387			
244,793	331,840	356,253	275,982	2.00					2.00
					2126 - Student Placement				
			74,513	1.00	112 - Classified Salaries	78,239			1.00
			54,000		- 124 - Temporary: Classified	56,700			
			19,761		- 211 - Public Employees Retire System	20,749			
			3,240		- 212 - PERS Employee Contribution	3,402			
			9,831		- 220 - Social Security Administration	10,323			
			563		- 231 - Worker's Compensation	591			
			20,796		- 240 - Contractual Employee Benefits	21,836			
			5,200		- 241 - Health Reimb Arrangement	5,460			
			514		- 252 - Oregon Paid Family Medical	540			

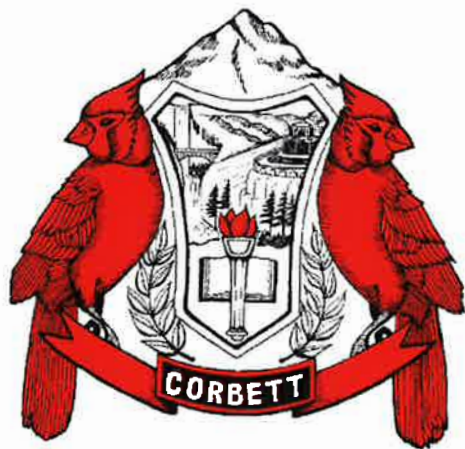
-	-	-	5,898	-	340 - Travel	6,193	-	-	-
-	-	-	2,580	-	410 - Consumable Supply & Materials	5,709	-	-	-
-	-	-	196,896	1.00	Total Function:	209,742	-	-	1.00
2130 - Health Services									
-	-	-	26,208	0.55	112 - Classified Salaries	26,559	-	-	0.55
-	-	-	6,950	-	211 - Public Employees Retire System	7,043	-	-	-
-	-	-	2,005	-	220 - Social Security Administration	2,032	-	-	-
-	-	-	100	-	231 - Worker's Compensation	101	-	-	-
-	-	-	11,438	-	240 - Contractual Employee Benefits	11,591	-	-	-
-	-	-	2,860	-	241 - Health Reimb Arrangement	2,898	-	-	-
-	-	-	105	-	252 - Oregon Paid Family Medical	106	-	-	-
-	-	-	49,666	0.55	Total Function:	50,330	-	-	0.55
2140 - Psych Services									
14,764	273,086	285,948	332,814	4.00	111 - Licensed Salaries	156,976	-	-	-
-	14,191	16,055	-	-	112 - Classified Salaries	-	-	-	-
53,665	148,861	165,377	-	-	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	88,263	-	211 - Public Employees Retire System	35,025	-	-	-
352	2,194	779	-	-	212 - PERS Employee Contribution	-	-	-	-
6,815	34,664	35,914	25,459	-	220 - Social Security Administration	10,103	-	-	-
15	89	-	1,264	-	231 - Worker's Compensation	502	-	-	-
11,182	26,841	15,746	83,184	-	240 - Contractual Employee Benefits	33,010	-	-	-
-	-	-	20,800	-	241 - Health Reimb Arrangement	8,254	-	-	-
-	2,534	-	1,331	-	252 - Oregon Paid Family Medical	528	-	-	-
-	8,672	-	-	-	311 - Instruction Services	-	-	-	-
-	2,060	-	338,923	-	319 - Othr Instr Prof/Tech Services	134,493	-	-	-
-	68	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
600	1,250	-	-	-	340 - Travel	-	-	-	-
-	259	-	-	-	354 - Advertising	-	-	-	-
3,303	4,476	109,094	20,000	-	410 - Consumable Supply & Materials	7,937	-	-	-
-	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	912,038	4.00	Total Function:	386,828	-	-	-
2190 - Student Support Services									
-	-	-	18,496	0.50	112 - Classified Salaries	7,340	-	-	-
-	-	-	62,765	0.50	113 - Administrator Salaries	-	-	-	-
-	-	-	23,546	-	211 - Public Employees Retire System	9,344	-	-	-
-	-	-	3,766	-	212 - PERS Employee Contribution	1,494	-	-	-
-	-	-	6,217	-	220 - Social Security Administration	2,467	-	-	-
-	-	-	309	-	231 - Worker's Compensation	123	-	-	-
-	-	-	20,796	-	240 - Contractual Employee Benefits	8,252	-	-	-
-	-	-	5,200	-	241 - Health Reimb Arrangement	2,063	-	-	-
-	-	-	325	-	252 - Oregon Paid Family Medical	129	-	-	-
-	-	-	2,745	-	410 - Consumable Supply & Materials	2,500	-	-	-
-	-	-	7,601	-	430 - Library Books	6,922	-	-	-
-	-	-	151,766	1.00	Total Function:	40,634	-	-	-
2214 - Title III Instr									
-	-	3,000	-	-	312 - Instructional Prog Improvement	-	-	-	-
2,249	111	-	-	-	340 - Travel	-	-	-	-
502	-	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
2,751	111	3,000	-	-	Total Function:	-	-	-	-
2230 - Assess and Test									
-	-	-	3,145	-	410 - Consumable Supply & Materials	3,145	-	-	-
-	-	-	3,145	-	Total Function:	3,145	-	-	-
2240 - Instr Staff Dev									
14,031	-	-	-	-	112 - Classified Salaries	-	-	-	-
-	17,633	17,000	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	-	2,154	-	340 - Travel	2,374	-	-	-
-	-	-	6,463	-	371 - Tuition: In State	7,122	-	-	-
-	-	-	3,112	-	410 - Consumable Supply & Materials	3,429	-	-	-
-	-	-	720	-	690 - Indirect Rate	-	-	-	-
14,031	17,633	17,000	12,449	-	Total Function:	12,925	-	-	-
2321 - Superintendent									
-	-	-	16,200	0.10	113 - Administrator Salaries	18,750	-	-	-
-	-	-	4,296	-	211 - Public Employees Retire System	4,296	-	-	-
-	-	-	972	-	212 - PERS Employee Contribution	972	-	-	-
-	-	-	1,226	-	220 - Social Security Administration	1,226	-	-	-
-	-	-	62	-	231 - Worker's Compensation	62	-	-	-
-	-	-	2,080	-	240 - Contractual Employee Benefits	2,080	-	-	-
-	-	-	520	-	241 - Health Reimb Arrangement	520	-	-	-
-	-	-	65	-	252 - Oregon Paid Family Medical	65	-	-	-



DEBT SERVICE FUND

PROPOSED BUDGET

2026-2027



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.

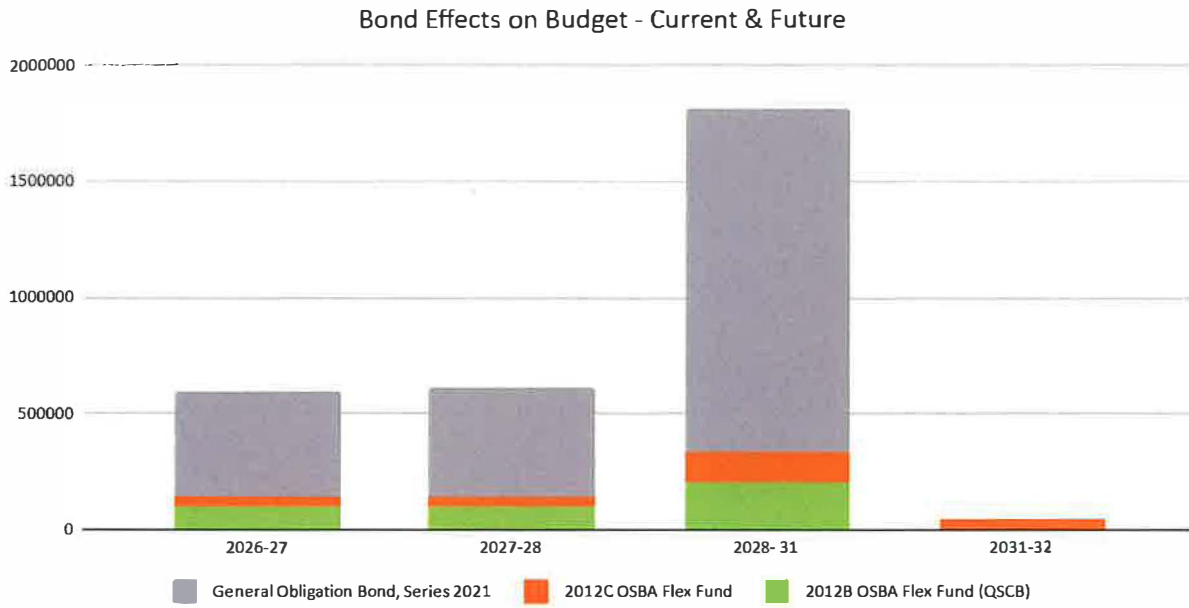
Corbett School District's loans and contracts are funded in part by the 70% reimbursement of transportation expenses through the State Funding Formula to support the District Bus Fleet. The 2011 SELP Loan and the 2024 MESD Loan were used to make energy updates throughout the District and support general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

Specific Authority	Date of Issue	Amount of Original Issue	Principal		2026-2027 Interest Due	Outstanding 6/30/2027	Impacted Fund
			Outstanding 6/30/2026	2026-2027 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	235,000	35,000	9,050	200,000	General Fund
General Obligation Bond, Series 2021	15-Apr-21	4,000,000	2,270,000	412,000	38,136	1,858,000	Debt Fund
Total Bonds		5,650,000	3,505,000	447,000	93,436	3,058,000	
Loans and Contracts Payable							
2011 SELP Loan	4-Nov-11	583,136	36,065	36,065	519	-	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	15,879	15,879	766	-	General Fund
2021-2022 Santander Financing	10-Feb-22	129,898	38,563	19,054	995	19,509	General Fund
2023-2024 Santander Financing	20-Jul-23	171,668	70,665	32,618	3,851	38,047	General Fund
2024 MESD Loan	11-Dec-24	2,000,000	1,750,000	250,000	35,000	1,500,000	General Fund
Total Loans and Contracts Payable		3,236,040	1,945,265	387,708	42,229	1,557,556	
Right to Use Lease							
Corbett Commons	1-Feb-23	420,683	-	-	-	-	Federal Fund
Total Right to Use Leases		420,683	-	-	-	-	
Total Debt		\$ 9,306,723	\$ 5,450,265	\$ 834,708	\$ 135,665	\$ 4,615,556	

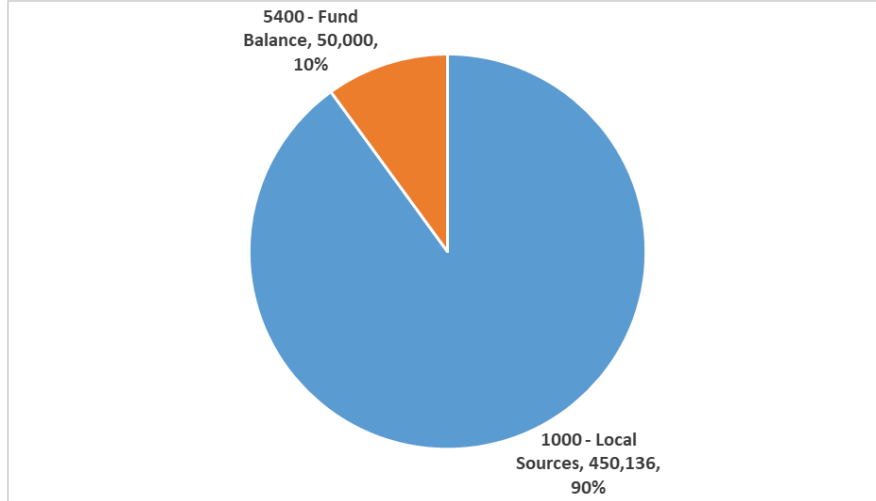
Bond Requirements & Effects on Budget Current and Future

Fiscal Year Ending June 30,	2012B OSBA	2012C OSBA	General	Total
	Flex Fund (QSCB)	Flex Fund	Obligation Bond, Series 2021	
2026-27	\$ 101,806	\$ 44,050	\$ 450,136	\$ 595,992
2027-28	101,806	42,825	463,214	607,845
2028-31	203,611	135,900	1,474,670	1,814,181
2031-32	-	46,800	-	46,800
	\$ 407,222	\$ 269,575	\$ 2,388,020	\$3,064,817

CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY



CORBETT SCHOOL DISTRICT
DEBT SERVICE FUND SUMMARY
RESOURCES BY SOURCE



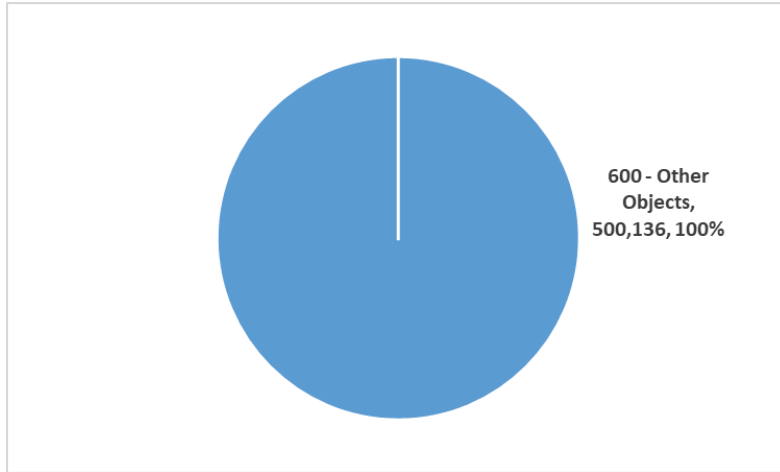
2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	DEBT SERVICE FUND RESOURCES	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
389,350	513,385	483,985	387,072	1000 - Local Sources	450,136	-	-
154	382	-	-	- 2000 - Intermediate Sources	-	-	-
-	-	-	-	- 3000 - State Sources	-	-	-
-	-	-	-	- 5000 - Other Sources	-	-	-
912	10,198	22,000	50,000	5400 - Fund Balance	50,000	-	-
390,416	523,964	505,985	437,072	Total:	500,136	-	-

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

CORBETT SCHOOL DISTRICT
DEBT SERVICE
RESOURCES

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	DEBT SERVICE FUND RESOURCES		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
1000 - Revenue from Local Sources								
382,736	472,247	440,540	363,572	1111 - Current Year Taxes		423,556	-	-
1,366	2,176	3,699	3,500	1112 - Prior Years Taxes		3,959	-	-
(1,053)	1,331	1,014	-	1190 - Penalties & Interest On Taxes		-	-	-
6,301	37,631	36,608	20,000	1510 - Interest On Investments		22,621	-	-
389,350	513,385	481,862	387,072		Total Object:	450,136	-	-
2000 - Revenue From Intermediate Sources								
154	382	-	-	2199 - Other Intermediate Sources		-	-	-
154	382	-	-		Total Object:	-	-	-
5000 - Other Sources								
-	-	-	-	5201 - From General Fund		-	-	-
-	-	-	-		Total Object:	-	-	-
5400 - Fund Balance								
912	10,198	24,123	50,000	5400 - Beginning Fund Balance		50,000	-	-
912	10,198	24,123	50,000		Total Object:	50,000	-	-
390,416	523,964	505,985	437,072		Total:	500,136	-	-

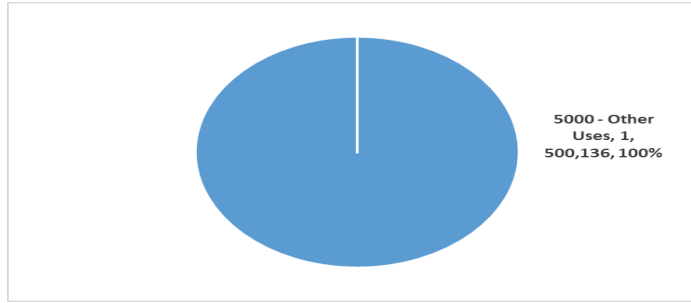
CORBETT SCHOOL DISTRICT
DEBT SERVICE FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT



2022/23 Actuals	2023/24 Actuals	2024/25 Actual	2025/26 Adopted	2025/26 FTE	DEBT SERVICE FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
380,219	411,339	405,022	437,072	-	600 - Other Objects	500,136	-	-	-
-	15,000	-	-	-	700 - Transfers	-	-	-	-
-	97,625	55,826	-	-	800 - Other Uses	-	-	-	-
380,219	523,964	460,848	437,072	-	Total:	500,136	-	-	-

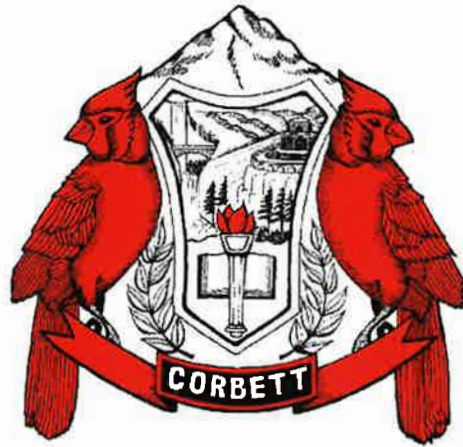
Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
DEBT SERVICE FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2022/23	2023/24	2024/25	2025/26	2024/25	DEBT SERVICE FUND SUMMARY		2026/27	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR FUNCTION		Proposed	Approved	Adopted	FTE
380,219	426,339	405,022	437,072	-	5000 - Other Uses		500,136	-	-	-
10,197	97,625	55,826	-	-	7000 - Unappropriated Ending Fund Balance		-	-	-	-
390,416	523,964	460,848	437,072	-	Total:		500,136	-	-	-

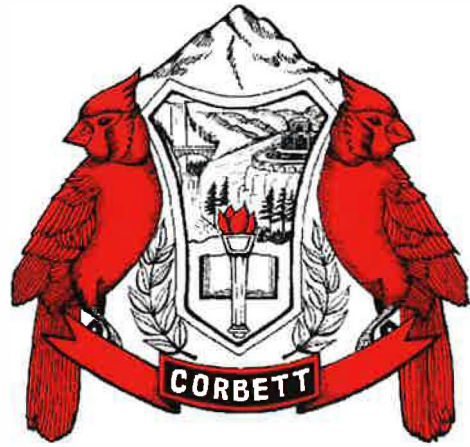
Note: Accounted for using the modified accrual method of accounting.



CAPITAL PROJECT FUND

PROPOSED BUDGET

2026-2027



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



2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	CAPITAL PROJECT FUND SUMMARY RESOURCES BY SOURCE	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
25,969	-	-	-	1000 - Local Sources	-	-	-
178	-	-	-	2000 - Intermediate Sources	-	-	-
2,726,672	614,081	-	-	3000 - State Sources	-	-	-
-	-	-	250,000	5000 - Other Sources	-	-	-
3,352,159	3,274,699	-	-	5400 - Fund Balance	250,000	-	-
3,888,780	-	-	250,000	Total:	250,000	-	-

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

CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND
RESOURCES

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	CAPITAL PROJECT FUND RESOURCES	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
				1000 - Local Sources			
25,969	-	-	-	1510 - Interest On Investments	-	-	-
25,969	-	-	-	Total Object:	-	-	-
				2000 - Intermediate Sources			
178	-	-	-	2199 - Other Intermediate Sources	-	-	-
178	-	-	-	Total Object:	-	-	-
				3000 - State Sources			
2,726,672	614,081	-	-	3299 - OTH Restricted Grants In Aid	-	-	-
2,726,672	614,081	-	-	Total Object:	-	-	-
				5000 - Other Sources			
-	-	-	250,000	5200 - Transfer In	-	-	-
-	-	-	250,000	Total Object:	-	-	-
				5400 - Fund Balance			
3,274,699	-	-	-	5400 - Beginning Fund Balance	250,000	-	-
3,274,699	-	-	-	Total Object:	250,000	-	-
6,027,517	614,081	-	250,000	Total:	250,000	-	-

CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2025/26 FTE	CAPITAL PROJECT FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
-	-	-	250,000	-	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	250,000	-	Total:	250,000	-	-	-

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

CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT

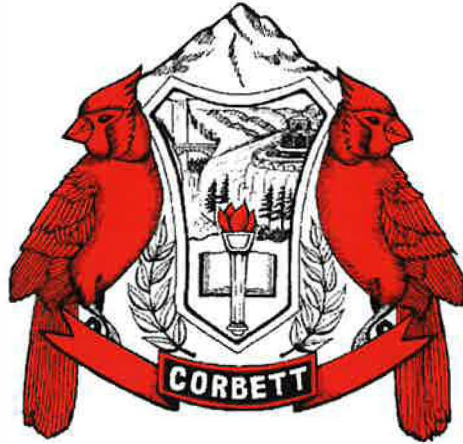


2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2025/26 FTE	CAPITAL PROJECT FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
465,401	2,869,440	3,888,780	250,000	-	500 - Capital Outlay	250,000	-	-	-
193,847	-	-	-	-	700 - Transfers	-	-	-	-
3,352,159	3,235,537	-	-	-	800 - Other Uses	-	-	-	-
4,011,407	6,104,977	3,888,780	250,000	-	Total:	250,000	-	-	-

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

CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND
REQUIREMENTS

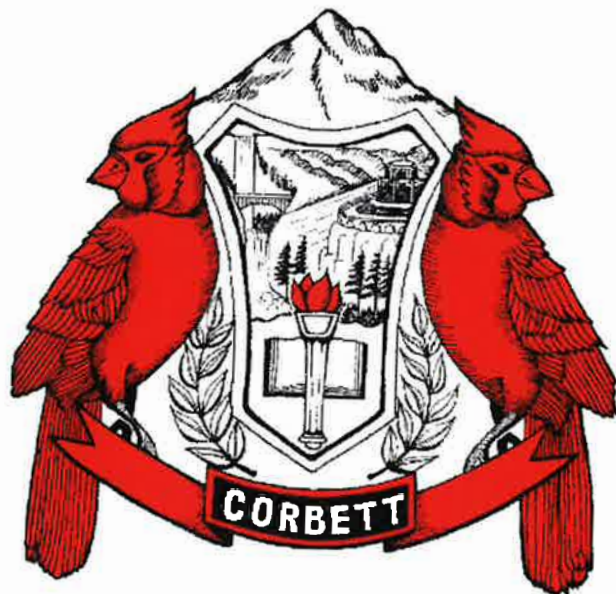
2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2024/25 FTE	CAPITAL PROJECT FUND REQUIREMENTS	2025/26 Proposed	2025/26 Approved	2025/26 Adopted	2025/26 FTE
					2544 - Repair of Bldgs				
-	-	-	-	-	- 520 - Building Acquisition	250,000	-	-	-
-	-	-	-	-	Total Function:	250,000	-	-	-
					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

2026-27



**CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA**

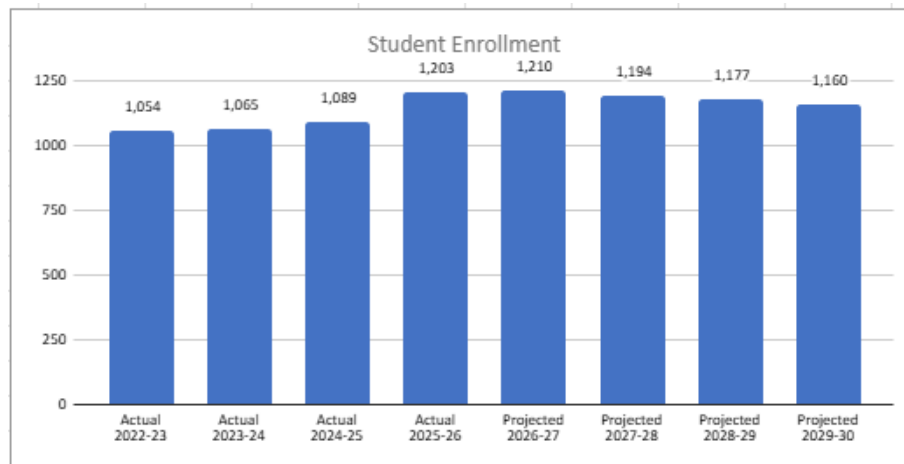
**State School Fund Grants and Property Tax Revenues
(Funding Per Student)**

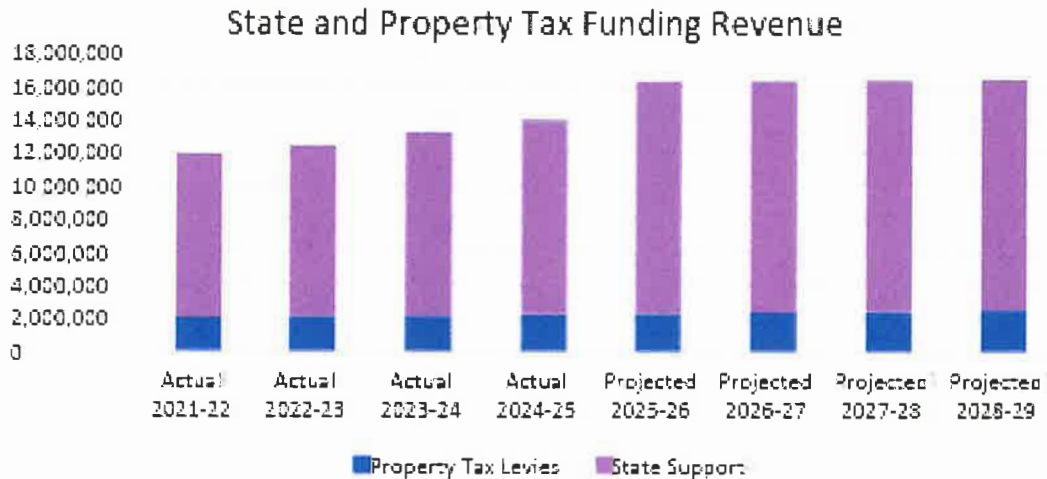
State School Funds and Property Taxes are the primary sources of Corbett School District’s operating fund, the General Fund. The legislature determines how much money is available from both State sources, such as income taxes, and local sources, primarily property taxes.

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.





Property Taxes

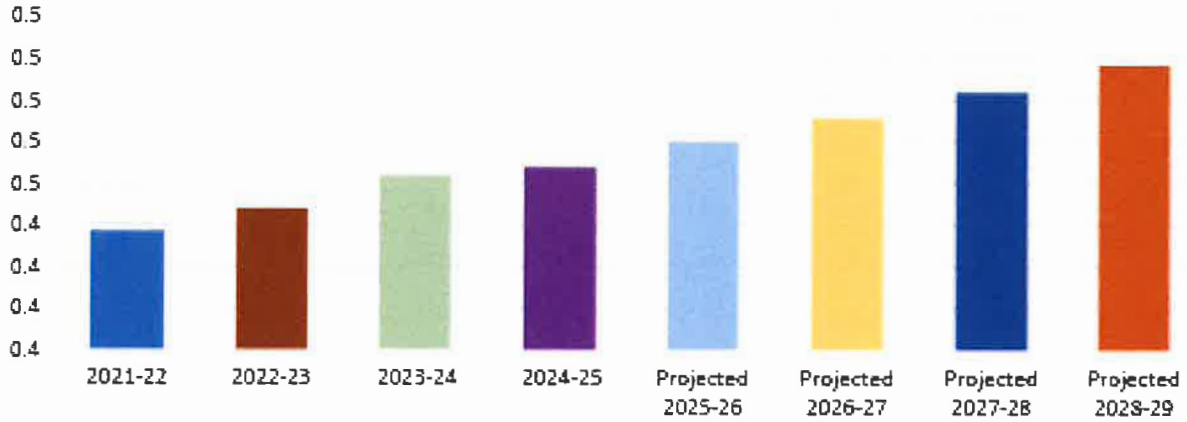
Property taxes from each school district’s permanent rates are deducted from the General-Purpose Grant to determine the amount the school district will receive from the State School Fund Grant.

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.

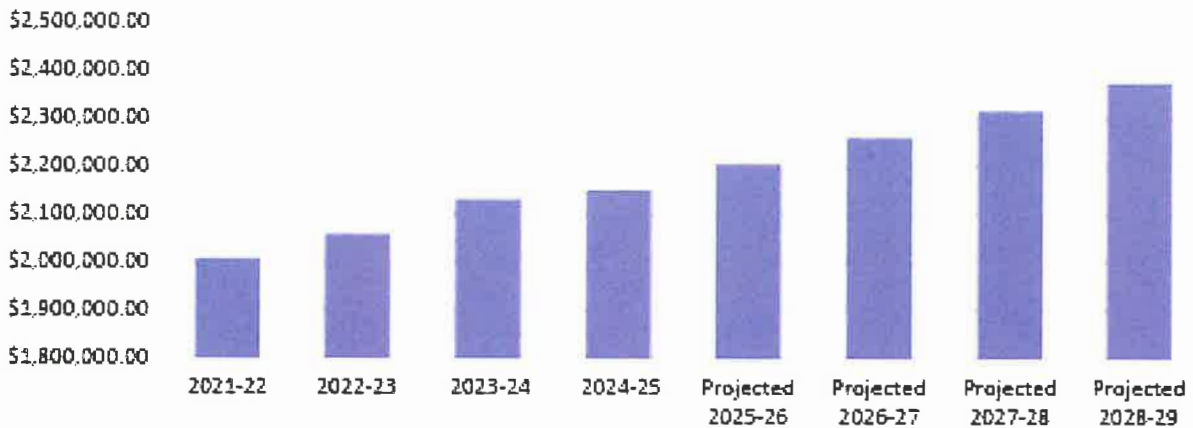
In 1990, when Measure 5 passed, the amount of property taxes education districts can collect was limited to \$5 per \$1,000 of real market value. At the same time, Measure 8 requires the State to replace property tax revenue lost due to the measure’s limitations. In 1997, Measure 50 separated assessed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

Assessed Value of Taxabl Property (in billions)



Effect on Taxpayers (4.5941 per \$1,000 of Assested Value)



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
STATE SCHOOL FUNDING FORMULA



STATE SCHOOL FUND GRANT

2026-2027

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

Multnomah County, Corbett SD 39 - 2186

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$2,202,000.00
Common School Fund	=	\$175,716.93
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	=	\$2,377,716.93

2026-2027 Experience Adjustment

District Average Teacher Experience	=	11.17
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	-1.40

2026-2027 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	=	\$661,288.00
Transportation per ADMr Rank		13%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$462,901.60		

2026-2027 Extended ADMw

2026-2027 ADMw 1,390.00 2025-2026 ADMw 1,359.81 Extended ADMw 1,390.00

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of -1.4 by \$25 then add \$4500 to the result = \$4,465.00
Then multiply \$4,465.00 by the Extended ADMw 1390 and then by the funding ratio 2.5922539943 = \$16,088,435.58

2026-2027 Total Formula Revenue

Add the General Purpose Grant \$16,088,435.58 to the Transportation Grant \$462,901.60 = \$16,551,337.18

2026-2027 State School Fund Grant

Subtract the Local Revenue \$2,377,716.93 from the Total Formula Revenue \$16,551,337.18 = \$14,173,620.25

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,574 Total Formula Revenue per Extended ADMw = \$11,907
Charter Schools Rate(ORS 338.155) = \$11,574

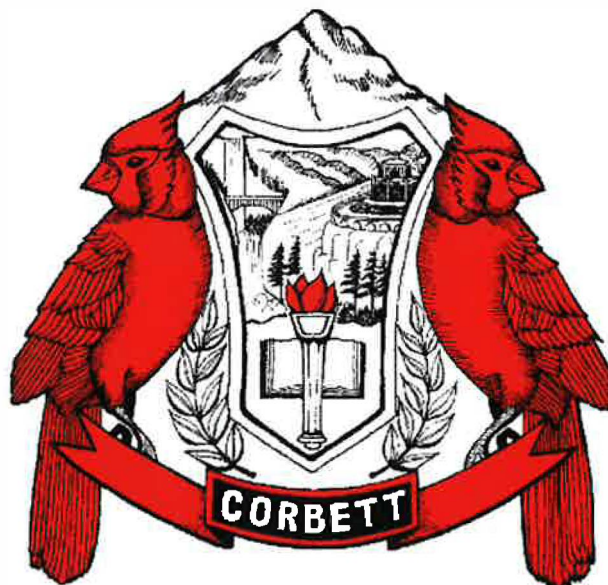
Payments

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**

**CORBETT SCHOOL DISTRICT NO. 39
 MULTNOMAH COUNTY, OREGON
 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		
2024	2024-2025	432,621,840	1,244,720	51,469,100	485,335,660	5.58
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



**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	ASSESSMENT YEAR	FISCAL YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY
		REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	TOTAL						
2024	2024-2025	\$ 786,292,580	\$ 1,831,190	\$111,357,460	899,481,230	53.95 %	2024	2024-2025	87.42 %	0.20 %	12.38 %
2023	2023-2024	\$ 802,869,160	\$ 2,105,460	\$113,786,153	918,760,773	50.94	2023	2023-2024	87.39	0.23	12.38
2022	2022-2023	\$ 783,378,120	\$ 2,235,610	\$134,002,318	919,616,048	50.51	2022	2022-2023	85.19	0.24	14.57
2021	2021-2022	667,892,510	2,220,610	111,126,638	781,239,758	57.34	2021	2021-2022	85.49	0.28	14.22
2020	2020-2021	592,084,430	2,347,760	100,127,940	694,560,130	62.94	2020	2020-2021	85.25	0.34	14.42
2019	2019-2020	586,200,740	1,990,140	83,609,059	671,799,939	61.73	2019	2019-2020	87.26	0.30	12.45
2018	2018-2019	582,530,710	2,985,990	78,325,665	663,842,365	60.89	2018	2018-2019	87.75	0.45	11.80
2017	2017-2018	583,817,730	2,558,780	93,962,971	680,339,481	60.27	2017	2017-2018	85.81	0.38	13.81
2016	2016-2017	475,871,260	2,342,690	82,164,176	560,378,126	71.14	2016	2016-2017	84.92	0.42	14.66
2015	2015-2016	425,136,560	2,511,730	90,411,946	518,060,236	75.03	2015	2015-2016	82.06	0.48	17.45

(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

(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 NO. 39
MULTNOMAH COUNTY, OREGON
Principal Employers

Industry				2016			
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment	
Amazon.com	3,841	1	37.73 %	-		0.00 %	
FedEx Ground	1,750	2	17.19	740		29.68	
Walsh Trucking Co., LTD	416	3	4.09	220		8.82	
Home Depot USA, Inc.	190	4	1.87	168		6.74	
Travel Centers of America	125	5	1.23	125		5.01	
Edgefield McMenamans	120	6	1.18	120		4.81	
Tube Specialites	116	7	1.14	191		7.66	
Toyo Tanso	102	8	1.00				
Skyline Sheet Metal, Inc.	100	9	0.98				
Apollo Drain & Rooter Service Inc.	96	10	0.94				
Brand Safeway Services				90	10		
Subtotal of Largest Industries	6,856		67.35	1,654			
All Other			32.65	839			
Total Employment (3)			100.00 %	2,493			%

Sources:

City of Troutdale, annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2023



**CORBETT SCHOOL DISTRICT
DEMOGRAPHIC & ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

**CORBETT SCHOOL DISTRICT NO. 39
MULTNOMAH COUNTY, OREGON
DEMOGRAPHIC AND ECONOMIC STATISTICS**

FISCAL YEAR	POPULATION (1)	PERSONAL INCOME	PER CAPITA PERSONAL INCOME (1)	UNEMPLOYMENT RATE (3)
2024	3,876	\$ 175,863,075	\$ 45,525	5.20%
2023	3,863	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

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.

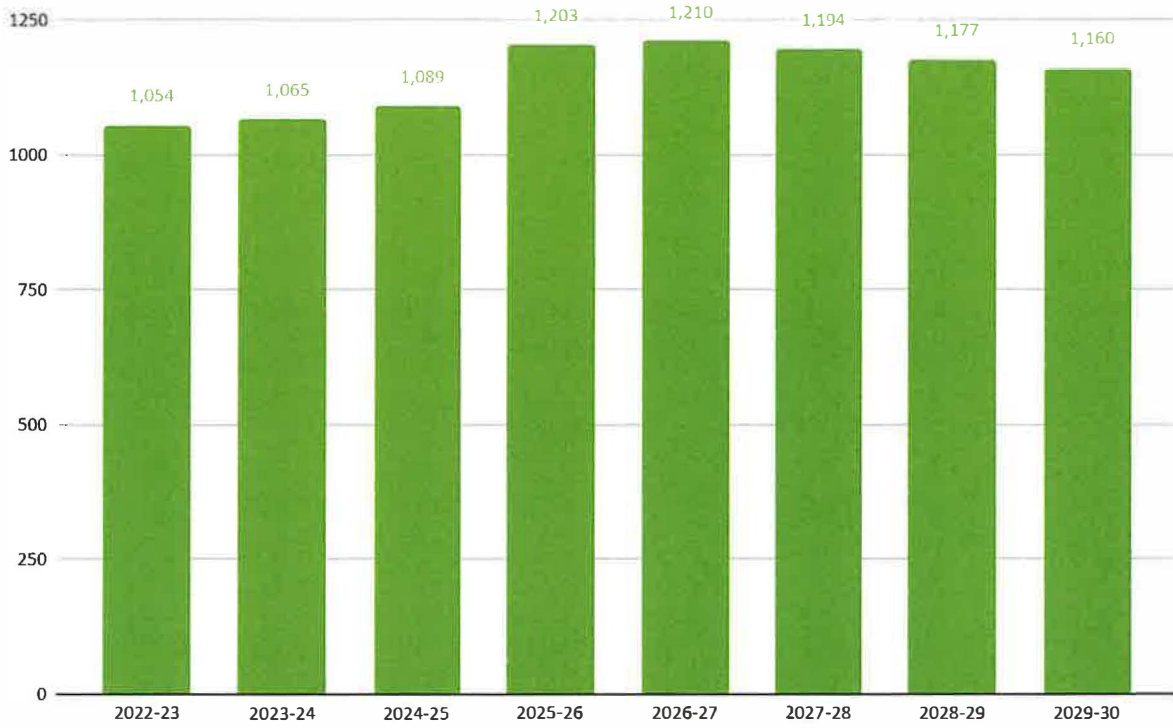
**Student Enrollment - Historical and Projected
Enrollment Count at October 1 Annually**

Grade	History				Projected			
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Kinder	69	68	74	73	76	74	74	74
1st	87	75	76	81	81	78	78	78
2nd	71	92	78	80	96	78	83	83
3rd	78	70	89	80	94	93	83	83
4th	82	82	75	95	87	93	93	83
5th	77	82	82	74	111	93	93	93
6th	92	79	85	94	96	93	93	93
7th	85	96	75	89	109	104	93	93
8th	91	93	93	80	104	104	104	93
9th	90	88	96	94	94	100	100	104
10th	85	88	83	89	89	100	100	100
11th	70	77	83	80	82	100	100	100
12th	76	64	76	80	82	100	100	100
Total K-12	1,053	1,054	1,065	1,089	1,203	1,210	1,194	1,177
Annual Change		1	11	24	114	7	-16	-17
Annual Change %		0.1%	1.0%	2.2%	9.45%	.6%	-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
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.

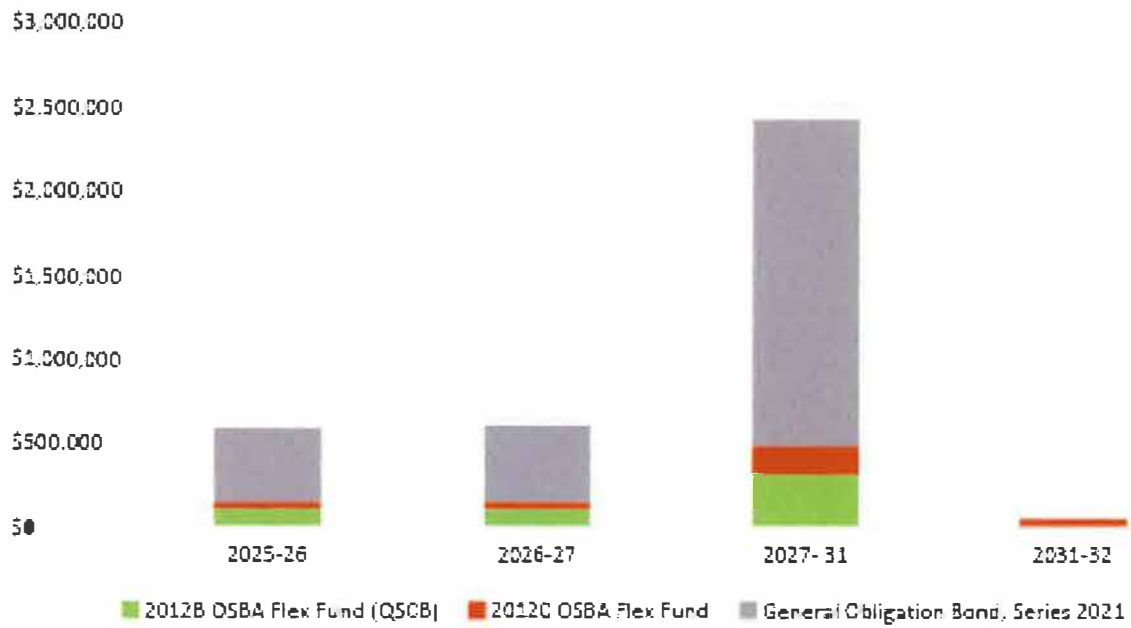
Specific Authority	Date of Issue	Amount of Original Issue	Principal		2025-2026 Interest Due	Outstanding 6/30/2026	Impacted Fund
			Outstanding 6/30/2025	2025-2026 Principal Due			
Bonds Payable							
2012B OSBA Flex Fund (QSCB)	7-Feb-12	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 46,250	\$ 1,000,000	General Fund
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	<u>4,000,000</u>	<u>2,662,000</u>	<u>392,000</u>	<u>44,722</u>	<u>2,270,000</u>	Debt Fund
Total Bonds		<u>5,650,000</u>	<u>3,932,000</u>	<u>427,000</u>	<u>101,247</u>	<u>3,505,000</u>	
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	<u>2,000,000</u>	<u>2,000,000</u>	<u>250,000</u>	<u>40,000</u>	<u>1,750,000</u>	General Fund
Total Loans and Contracts Payable		<u>3,236,040</u>	<u>2,309,801</u>	<u>398,629</u>	<u>51,142</u>	<u>1,911,173</u>	
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		<u>420,683</u>	<u>179,870</u>	<u>112,171</u>	<u>2,717</u>	<u>67,699</u>	
Total Debt		<u>\$ 9,306,723</u>	<u>\$ 6,421,671</u>	<u>\$ 937,799</u>	<u>\$ 155,106</u>	<u>\$ 5,483,972</u>	

Bond Requirements & Effects on Budget Current and Future

Fiscal Year Ending June 30,	2012B OSBA	2012C OSBA	General	Total
	Flex Fund (QSCB)	Flex Fund	Obligation Bond, Series 2021	
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
	<u>\$ 509,028</u>	<u>\$ 313,950</u>	<u>\$ 2,824,742</u>	<u>\$ 3,647,719</u>

**CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY**

Bond Effects on Budget - Current & Future





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

Table with demographic data for American Indian/Alaska Native, Asian, Black/African American, Hispanic/Latino, Multiracial, Native Hawaiian/Pacific Islander, and White.

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

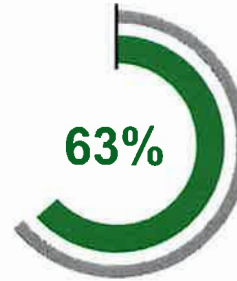
Median size of classes in core subjects.



Oregon average 22

REGULAR ATTENDERS

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

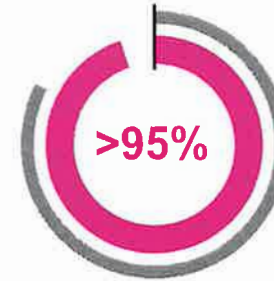


Oregon average 64%

Academic Progress

ON-TRACK TO GRADUATE

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

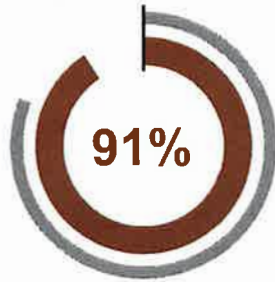


Oregon average 83%

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.



Oregon average 81%

FIVE-YEAR COMPLETION

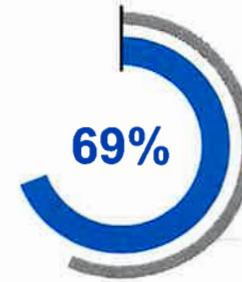
Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2016-17 finishing in 2020-21.



Oregon average 88%

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.



Oregon average 56%

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: multiage 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

2021-22

Our Staff (rounded FTE)



REGULAR ATTENDERS

American Indian/Alaska Native **55%**

Asian **67%**

Black/African American <10 students or data unavailable

Hispanic/Latino **54%**

Multiracial **59%**

Native Hawaiian/Pacific Islander <10 students or data unavailable

White **65%**

Free/Reduced Price Lunch **63%**

Ever English Learner **49%**

Students with Disabilities **61%**

Migrant <10 students or data unavailable

Homeless **36%**

Students in Foster Care <10 students or data unavailable

Talented and Gifted **80%**

Female **65%**

Male **62%**

Non-Binary <10 students or data unavailable

ON-TRACK TO GRADUATE

<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

>95%

>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%

>95%

<10 students or data unavailable

Coming in 2022-23

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

90%

74%

<10 students or data unavailable

86%

<10 students or data unavailable

<10 students or data unavailable

<10 students or data unavailable

>95%

85%

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, 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.

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

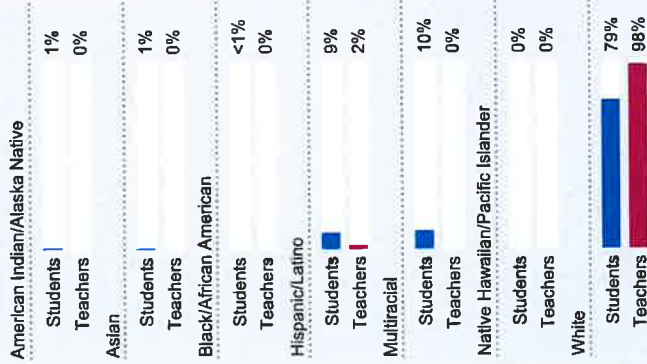


Students We Serve



1,028
Student Enrollment

DEMOGRAPHICS



5%
Ever English Learners



18
Languages Spoken

18%
Students with Disabilities

85%
Required Childhood Vaccinations

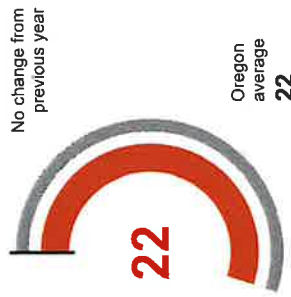
23%
Free/Reduced Price Lunch

*<10 students or data unavailable

School Environment

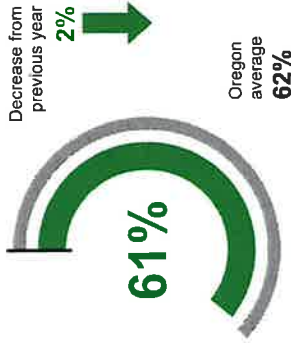
CLASS SIZE

Median size of classes in core subjects.



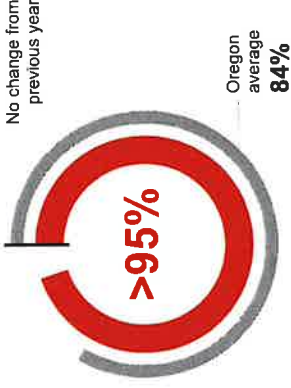
REGULAR ATTENDERS

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.

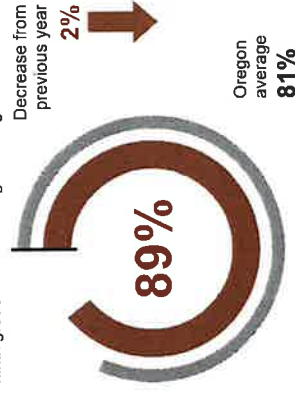


Academic Progress

Academic Success

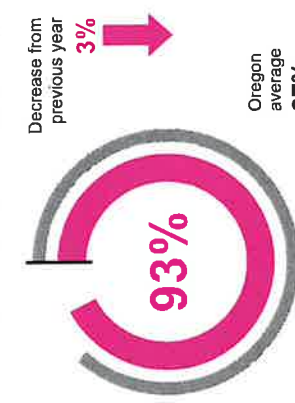
ON-TIME GRADUATION

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



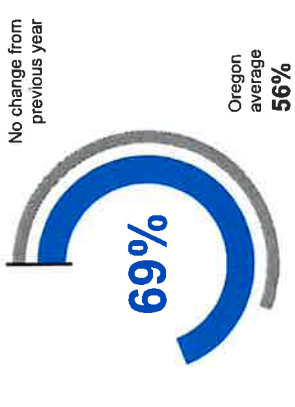
FIVE-YEAR COMPLETION

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: multiage 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

Corbett School

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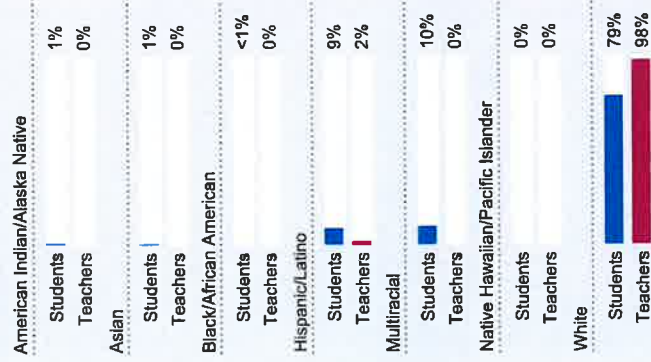


Students We Serve



1,028
Student Enrollment

DEMOGRAPHICS



5%

Ever English Learners



18

Languages Spoken

18%

Students with Disabilities

23%

Required Childhood Vaccinations

Free/Reduced Price Lunch

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School Environment

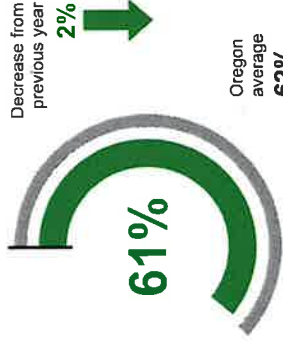
CLASS SIZE

Median size of classes in core subjects.



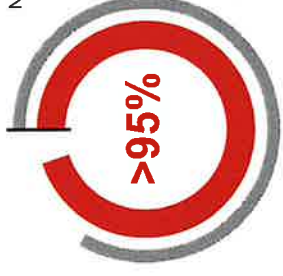
REGULAR ATTENDERS

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.

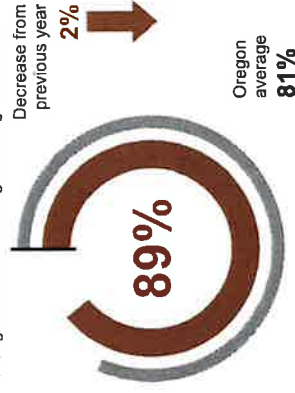


Academic Progress

Academic Success

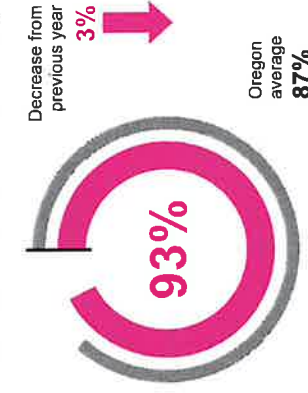
ON-TIME GRADUATION

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



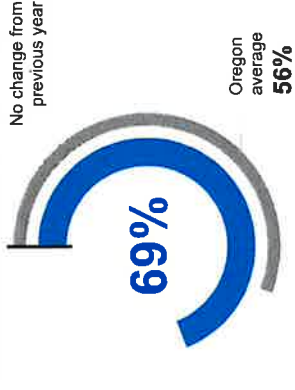
FIVE-YEAR COMPLETION

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OREGON AT-A-GLANCE SCHOOL PROFILE

Corbett School

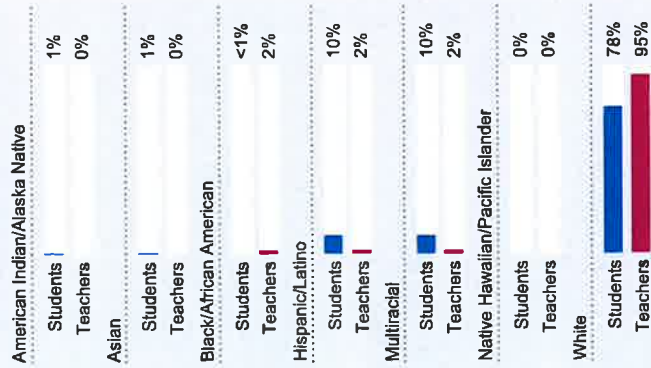
PRINCIPAL: Kathy Childress | GRADES: K-12 | 35800 E Hist Columbia River Hwy, Corbett 97019 | 503-261-4200



Students We Serve



DEMOGRAPHICS



5%

Ever English Learners



12

Languages Spoken

20%

Students with Disabilities

86%

Required Childhood Vaccinations

18%

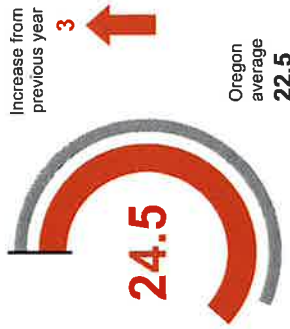
Students Experiencing Poverty

*<10 students or data unavailable

School Environment

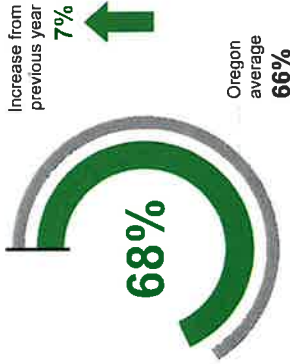
CLASS SIZE

Median size of classes in core subjects.



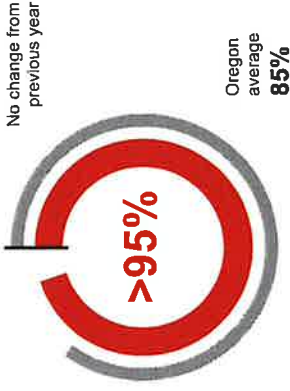
REGULAR ATTENDERS

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



ON-TRACK TO GRADUATE

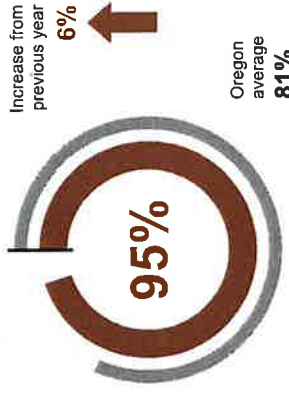
Students earning one-quarter of graduation credits in their 9th grade year.



Academic Success

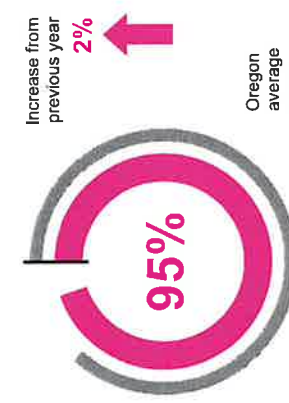
ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 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: multiage 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 DISTRICT PROFILE

Corbett SD 39

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

2024-25

Students We Serve



1,057
Student Enrollment

DEMOGRAPHICS

American Indian/Alaska Native	Students 1%	Teachers 0%
Asian	Students 1%	Teachers 0%
Black/African American	Students <1%	Teachers 0%
Hispanic/Latino	Students 10%	Teachers 2%
Multiracial	Students 10%	Teachers 2%
Native Hawaiian/Pacific Islander	Students <1%	Teachers 0%
White	Students 77%	Teachers 97%

5%
Ever English Learners



11
Languages Spoken

22%
Students with Disabilities

5%
Mobile Students

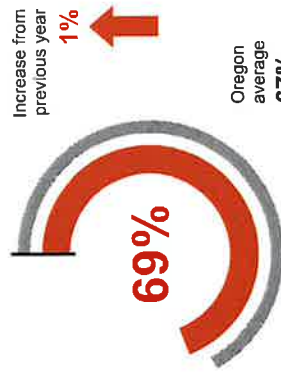
18%
Students Experiencing Poverty

*<10 students or data unavailable

District Environment

REGULAR ATTENDERS

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

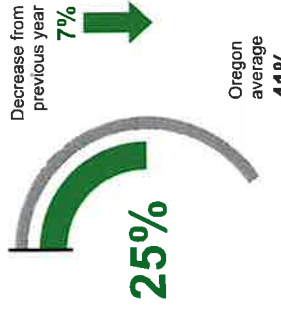


Academic Success

Grade 3

ENGLISH LANGUAGE ARTS

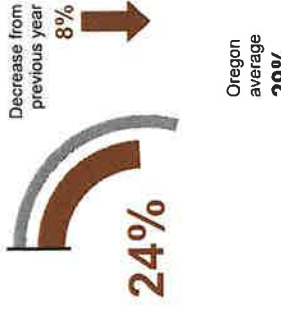
Students meeting state grade-level expectations.



Grade 8

MATHEMATICS

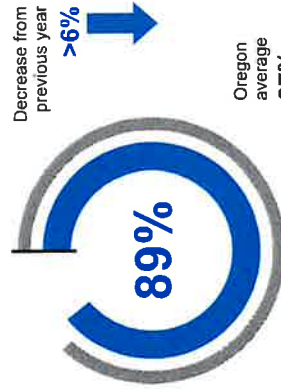
Students meeting state grade-level expectations.



High School Success

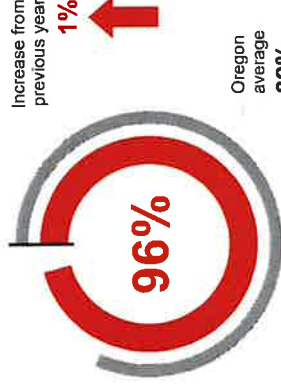
ON-TRACK TO GRADUATE

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



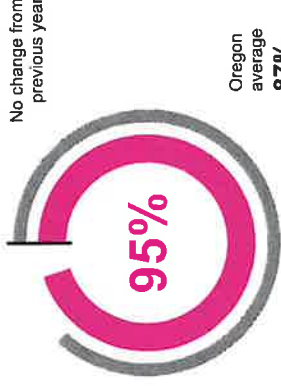
ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2020-21 graduating in 2023-24.



FIVE-YEAR COMPLETION

Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2019-20 finishing in 2023-24.



District Goals

*Submission optional for this section.

State Goals

The Oregon Department of Education is partnering with school districts and communities statewide to reach a 90% on-time graduation rate by 2027. Anchored in the pillars of Academic Excellence, Belonging & Wellness, and Accountability, ODE prioritizes evidence-based strategies that strengthen early literacy, improve attendance, and deepen student engagement. We are committed to eliminating opportunity and achievement gaps for historically underserved students. By investing in culturally responsive practices, cultivating inclusive school environments, and fostering a culture of continuous improvement, we can help ensure every student thrives.

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		
		Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	OPSRP Police and Fire Payroll	Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	OPSRP 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%

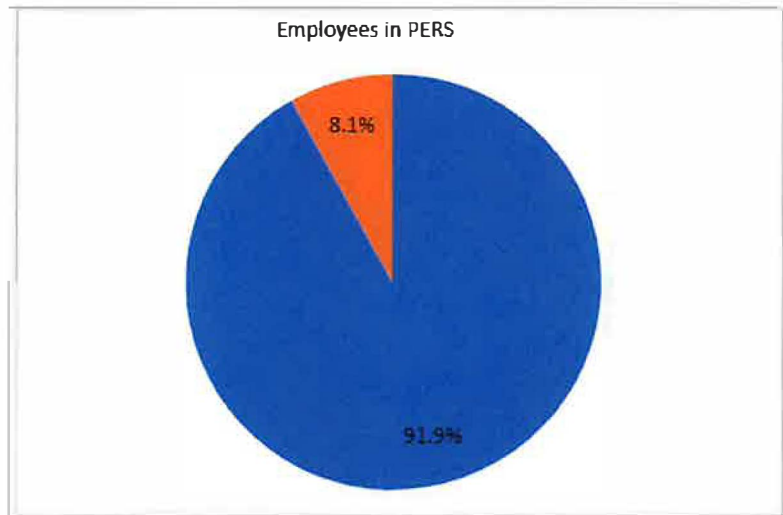
**CORBETT SCHOOL DISTRICT
PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)**

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
CORBETT EDUCATIONAL 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 2025-2026 Corbett Education Association salary schedule:

Step	BA	BA +30	BA +45	BA +60 MA	BA +90 MA +24	BA +105 MA +45
0	\$48,144	\$49,821	\$51,557	\$53,354	\$55,213	\$57,138
1	\$49,894	\$51,631	\$53,431	\$55,291	\$57,219	\$59,213
2	\$51,705	\$53,540	\$55,370	\$57,301	\$59,299	\$61,364
3	\$53,585	\$55,450	\$57,383	\$59,382	\$61,454	\$63,594
4	\$55,529	\$57,465	\$59,468	\$61,542	\$63,685	\$65,904
5	\$57,548	\$59,554	\$61,628	\$63,657	\$65,999	\$68,299
6	\$59,639	\$61,717	\$63,868	\$66,093	\$68,397	\$70,781
7	\$61,804	\$63,959	\$66,188	\$68,496	\$70,881	\$73,353
8	\$64,051	\$66,284	\$68,592	\$70,984	\$73,457	\$76,016
9	\$66,378	\$68,690	\$71,084	\$73,562	\$76,125	\$78,777
10	\$68,789	\$71,186	\$73,668	\$76,235	\$78,891	\$81,641
11		\$73,772	\$76,343	\$79,003	\$81,757	\$84,605
12		\$76,453	\$79,117	\$81,875	\$84,727	\$87,681
13				\$84,847	\$87,806	\$90,865
14				\$87,932	\$90,995	\$94,167



CORBETT SCHOOL DISTRICT
OREGON SCHOOL EMPLOYEE ASSOCIATION

The 2026-27 Oregon School Employee Association salary schedule and classifications with Corbett School District are being bargained at this time. Below is the 2025-26 information.

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			

EXHIBIT A

NOTICE OF BUDGET COMMITTEE MEETING

The Budget Committee of Corbett School District 39, Multnomah County, State of Oregon, will convene on April 22nd, 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, 2026 to June 30, 2027.

This public meeting will be held both virtually and in-person. You can attend in-person, Corbett Middle School, 31520 E Woodard Rd, Troutdale, 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 riindeen@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 April 15, 2026. Additionally, a copy of the budget document may be inspected or obtained on or after April 15, 2026, 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 29, 2026, 7:00 p.m.

In-person/Virtual - May 6, 2026, 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 Mar. 18 & Apr. 1, 2026

OL381672

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.

BEA:

Baker Education Association

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:

CORBETT SCHOOL DISTRICT
GLOSSARY OF TERMS AND ACRONYMS

Information & Technology

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

OSEA:

Oregon School Employees 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.