

CORBETT SCHOOL DISTRICT

Goals 2020-2021

Corbett School District

1. Every student will succeed.
2. Board will complete a re-write and adoption of policies.
3. Relocate CMS and District Office by June 30, 2022.
4. Provide a high-quality education to all of our students while remaining safe during COVID-19.
5. Measure student climate on discrimination, including bias incidents, and associated mental wellness.

CORBETT SCHOOL DISTRICT
BUDGET COMMITTEE MEETING
ZOOM VIRTUAL
35800 E HISTORIC COLUMBIA RIVER HIGHWAY
CORBETT, OREGON 97019
7:00 PM - Wednesday, April 28, 2021

1. CALL TO ORDER
 2. ELECTION OF OFFICERS 2
 3. BUDGET CALENDAR REVIEW 3
 4. PRESENTATION OF BUDGET MESSAGE 4
 5. BUDGET COMMITTEE DISCUSSION
 6. AUDIENCE COMMENTS
 7. ADJOURNMENT
1. Next Meetings: Wednesday, May 5
Wednesday, May 12 if necessary
Wednesday, June 16, 2021 Public Hearing on the Budget
all meetings at 7:00 p.m.
- virtual by ZOOM unless otherwise determined

school board agenda Wednesday, April 28, 2021

CORBETT SCHOOL DISTRICT NO.39

2020-2021

BOARD OF DIRECTORS

Position No. 3	Michelle Vo	Board Chair	Term expires 6/2021
Position No. 4	David Gorman	Vice Chair	Term expires 6/2021
Position No. 1	Todd Redfern		Term expires 6/2023
Position No. 2	Todd Mickalson		Term expires 6/2021
Position No. 5	Bob Buttke		Term expires 6/2021
Position No. 6	Rebecca Bratton		Term expires 6/2021
Position No. 7	Katey Kinnear		Term expires 6/2023

Dan Wold	Superintendent-Clerk
Cindy Duley	Business Manager
Robin Lindeen-Blakeley	Deputy Clerk/HR Lead

BUDGET MEMBERS

Position No. 2	Hope Beraka	Presiding Officer	Term expires 12/2021
Position No. 1	Brad Garrett	Vice Presiding Officer	Term expires 12/2022
Position No. 3	Kynan Church		Term expires 12/2021
Position No. 4	Dirk Iwata-Reuyl		Term expires 12/2021
Position No. 5	Rebecca Stewart		Term expires 12/2022
Position No. 6	Stuart Childs		Term expires 12/2023
Position No. 7	Stephanie Nystrom		Term expires 12/2023

Corbett School District 2021 Calendar for Fiscal Year 2021-2022 Budget

January 2021 to April 2021

- CSD Board appoints Budget Committee members (ORS 294.414) *if necessary* CSD Board

February 2021 to April 2021

- CSD Management develops Budget Calendar
- CSD Management develops the Proposed Budget CSD Staff

Friday, April 16, 2021 Publish Notices of Budget Committee Meetings

- Newspaper notice within 5-30 days before meeting (ORS 294.426)
- Online notice for at least 10 days before meeting (ORS 294.426)

Wednesday, April 28, 2021 1st Budget Committee Meeting Budget Committee

- Proposed budget document available to committee and public (ORS 294.426)
- Elect Presiding Officer, appoint Recorder
- Superintendent’s Budget Message and Proposed Budget Presentation (ORS 294.403)
- Budget Committee discussion

Wednesday, May 5, 2021 2nd Budget Committee Meeting Budget Committee

- Public Comment
- Continue discussion of proposed budget presentation for approval
- Budget Committee Recommendations
- Approve Budget Document (ORS 294.428) *(Resolution)*

Wednesday, May 12 2021 3rd Budget Committee Meeting *if necessary* Budget Committee

- Continue discussion of proposed budget presentation for approval

Friday, May 14, 2021 Deadline to submit Approved Budget to TSCC
 ORS 294.431(1), “thirty days before hearing” or May
 15th, whichever comes first. May request extension.

Friday, June 4, 2021 Publish Notices of CSD Public Hearing on the Budget

- Newspaper notice within 5-30 days before hearing (ORS 294.438)
- Online notice for at least 10 days before meeting (ORS 294.438)

Wednesday, June 16, 2021 CSD Public Hearing & Board Meeting CSD Board

- CSD Public Hearing on the Budget (ORS 294.453)
- Adopt Budget Appropriation & Certify Tax Levy - (ORS 294.456) *(Resolution)*
- Each fund cannot be increased by more than 10% of Approved Budget

Thursday, July 15, 2021 Deadline to File Certification of Tax Levy with Counties
 Deadline to File Budget with TSCC (ORS 294.458)

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon



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

2021-2022 Fiscal Year
Proposed Budget

Cover art is courtesy of 9th grade student artist

Grace Lozano

Thank you, Grace, for this beautiful photo.

Non-Discrimination Notice

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

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SUPERINTENDENT'S BUDGET MESSAGE

Dan Wold, Interim Superintendent

Presented to the Corbett Budget Committee on April 28, 2021

Mission Statement

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

Introduction

This document will serve as a plan for both receipts and expenditures of funds for the period July 1, 2021 through June 30, 2022. The 2021-22 Corbett School District Budget represents the collective efforts of many individuals working independently and together. The budget proposal presented here is, as in the past, focused on alignment with our district goals, programing decisions and student enrollment projections.

District Goals:

1. Maintain reasonable class size by retaining teacher positions that would otherwise need to be eliminated due to a gradual reduction in student population;
2. Increase student supports in the area of mental health by hiring additional counselors;
3. Increase student safety by renovating the district property on Woodard Road and eventually relocating Corbett Middle School to that facility; and,
4. Increase student offerings in Career and Technical Education (CTE).

Programing Decisions:

1. Continue to provide multi-age classrooms, place-based learning and project-based learning for our elementary students.
2. Continue to provide a well-rounded curriculum for our high school students, a part of which includes an opportunity for all students to take Advanced Placement courses.
3. Address lost staffing in Mathematics by adding back an Advanced Mathematics instructor at the high school.
4. Add a virtual program option for our students (Corbett Academy for Virtual Education, or CAVE). This program will serve K-12 through the pandemic for students who have medical challenges, and 4-12 students beyond the pandemic.

Student Enrollment Projections

Our district enrollment projection for 2021-22 is 1106 students, up slightly from 1094 this year. We anticipate that several students who left during the current pandemic will return in the fall, but it is difficult to predict how many. So, we are budgeting on just the 1106 number.

Budget Environment

1. The Oregon Legislature is currently communicating a plan to fund education at 9.1 billion over the next biennium. While this is an increase over the current biennium, the funding level still makes it challenging for Oregon K-12 school districts to provide a comparable education experience to our national counterparts. Legislative leaders and education leaders agree that increasing Oregon funding by 25% would only bring us to the national average. And, the percentage of the state's budget allocated to K-12 Education fell from 44.8% in 2003 to 39.2% in 2017. Education received a major boost in 2019, but much of that was in categorical funding for which Corbett does not qualify.
2. The Oregon School Funding Formula, while well-intended, leaves Corbett the third most poorly funded school system out of the state's 197 districts. The budget committee and community have been made aware of this for several years, and I will only add that the four districts that border ours, Gresham-Barlow, Hood River, Oregon Trail and Reynolds, receive an average of 125.3% more funding per pupil than Corbett does.

While we know that teacher quality and family support, two things we have in abundance in Corbett School District, have a stronger impact on student success than buildings or books, it is important to view the budget process through these twin lenses.

Overview

A. Areas maintained in 2021-22 budget

1. **Class Size:** Primary among areas that require status quo support is classroom staffing. The 2021-22 budget will continue to support these class size expectations and the full time equivalent (FTE) needed to maintain reasonable class size averages.
2. **Comprehensive curriculum:** To accomplish our mission, we need to offer our students advanced and remedial opportunities, physical education, arts and music experiences, field trips and CTE courses.
3. **Athletics and Activities:** Providing a variety of extra-curricular experiences that allow students to explore artistic, athletic and academic interests through participation in activities and competitions.
4. **High-Quality Certified Staff:** While it is less expensive in terms of dollars to hire inexperienced teachers, we will continue to hire the most qualified, and continue our commitment to assist them in furthering their education relative to our staffing needs. We will also continue to provide staff in-service targeted to our mission and goals.

5. **Support staff:** Staffing for transportation, technology, finance and clerical/secretarial remain the same.

B. Areas receiving increased support in 2021-22

A number of areas defined through our extensive process of community engagement during the 2019-20 school year are in need of added support if we are to meet our vision for the future. Added support in these areas also may take the form of time and attention. Areas receiving increased financial and support are:

1. **Well-being:** A positive, safe and healthy environment that prioritizes the personal well-being of students, and is supported through intentional practices and a focus on active, healthy lifestyles and responsible decision-making. This budget includes an additional 1.0 FTE in counseling to support student needs and staff work primarily around student mental health. Funding for this increase is included in our SIA application. The 1.0 FTE represents transitioning our two 0.5 counselors from MESD to full time.
2. **Career and Technical Education (CTE):** Some small increase in staffing and materials. Funding for this increase is included in our SIA application.
3. **Custodial:** To meet the needs of added cleaning during the pandemic, we added a temporary custodian this school year. We anticipate continuing to need this increase as the cleaning protocols continue into next school year, and then to handle the new middle school.
4. **Advanced Math:** The high school functioned this year without an instructor trained and licensed in Advanced Mathematics, as that instructor was shifted over to CTE. The large classes that resulted are not ideal for learning, and also prevented us from bringing high school students back daily this spring.
5. **Technology Director Salary:** The pandemic has added to the duties of most of our staff, but especially so in technology. With the addition of over 800 technology devices and the need for offering a virtual education model, the duties of the technology director have increased significantly. I am including a \$3000/year increase in salary for our technology director.

C. Areas being reduced or eliminated

1. **Preschool:** A combination of factors including new state preschool regulations and the impact of the preschool on the general fund were contributing factors in the decision to discontinue the preschool. Preschool enrollment is not supported by the State School Fund; in consideration of the unpredictability of preschool enrollment and related tuition during times of uncertain program design, and the alternate possible uses of the preschool classroom for K-12 education, this program has been discontinued for 2021-22.
2. **AP Tests:** With AP tests being optional now, we anticipate a reduction in the number of AP tests that we need to purchase for our high school students.

3. **Technology Devices:** A goal of the previous budget was to purchase sufficient technology devices for students to have a 1-1 ratio. That has mostly been accomplished, and though some devices will be purchased for attrition, this budget reflects reduced numbers of devices purchased.

D. Areas to be addressed in the future

Long-term planning is an important process that may not have an immediate impact on the current budget. However, it is worth noting for the purpose of understanding that the annual budget does not address several important areas associated with student success. These areas are mentioned in the budget narrative to aid in the process of keeping a focus on long-term planning and future budgets.

1. **K-7/8 Physical Education:** As a district, we have three full-time music teachers and one part-time PE teacher. Ideally, those areas would be the staffed at the same level. Adding at least one K-7/8 PE specialist is a future goal.
2. **Classified Staff:** Though generally understaffed in most areas compared to the state model, the state averages and our own goals, we are most understaffed on the classified level, and are at about 60% of standard for custodial and secretarial/clerical. Increasing staffing in these two areas is a future goal.
3. **Certified Staff:** Superintendent and board will need to carefully monitor enrollment as we transition away from the pandemic, and work together to determine ideal programing, the staffing necessary to provide that programing, and the number of students needed to support that staffing. With our small schools, even with the combined grade levels in the K-7/8 classrooms, the reduction of one staff member means a large increase in class sizes. And, at the high school, the reduction of a staff member often means the loss of a program. Yet, our enrollment has been decreasing over the past several years, and difficult staffing decisions may need to be made.
4. **Superintendent:** This year, as the district leader, I tried to set an example by not asking for a raise for next year. The board is planning a nation-wide, comprehensive superintendent search next year, and may want to consider increasing the budget for superintendent salary the following year. As an interim, I am working for considerably less than my predecessor, and comparable superintendent positions in the state are currently being advertised at the previous salary plus two years of typical raises.
5. **Athletics:** I plan to form a committee to study our financial commitment to athletics. Currently, athletics are funded through a blend of district, parent, and booster sources. I would like the committee to study what sports offerings we can support financially without booster contributions toward coaches salaries, what sports we can support participant-wise, and also look at updating our current fee structure.

The 2021-22 budget represents one of the many ways in which we continually strive to shape the Corbett School District to meet our community vision for our students. A special thanks to Budget Director Cindy Duley for her tireless contributions, and to the the Budget Committee for their work on behalf of our scholars.

Corbett School District No. 39

Multnomah County, Oregon

FY 2021-2022 Proposed Budget in Brief

Monday, April 26, 2021

RESOURCES - ALL FUNDS	Proposed Budget 2021-2022	REQUIREMENTS - ALL FUNDS	Proposed Budget 2021-2022
Revenues		Expenditures	
Property Taxes	\$ 2,251,300	Instruction	\$ 10,170,589
Other Local Sources	860,500	Support Services	5,774,140
Intermediate Sources	201,200	Enterprise & Community	426,000
State School Fund Grant	9,681,300	Facilities Acquis./Constr.	7,053,708
Other State Sources	6,026,165	Debt Service	667,142
Federal Sources	1,077,056	Total Expenditures	24,091,579
Other Sources	115,000	Transfers Out	205,000
Total Revenues	20,212,521	Contingency	682,940
Transfers In	205,000	Total Appropriation	24,979,519
Beginning Fund Balance	6,014,668	Ending Fund Balance	1,452,670
TOTAL RESOURCES	<u>\$ 26,432,189</u>	TOTAL REQUIREMENTS	<u>\$ 26,432,189</u>

BUDGET ASSUMPTIONS

ODE State School Fund Estimate: \$4.459 Billion (49% of \$9.1 Billion State Biennium)

ORGANIZATIONAL SECTION

Profile of the District

General Background

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

Enrollment

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

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

Conversion to Charter School, Charter District

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

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

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

Geography and Population

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

District Structure

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

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

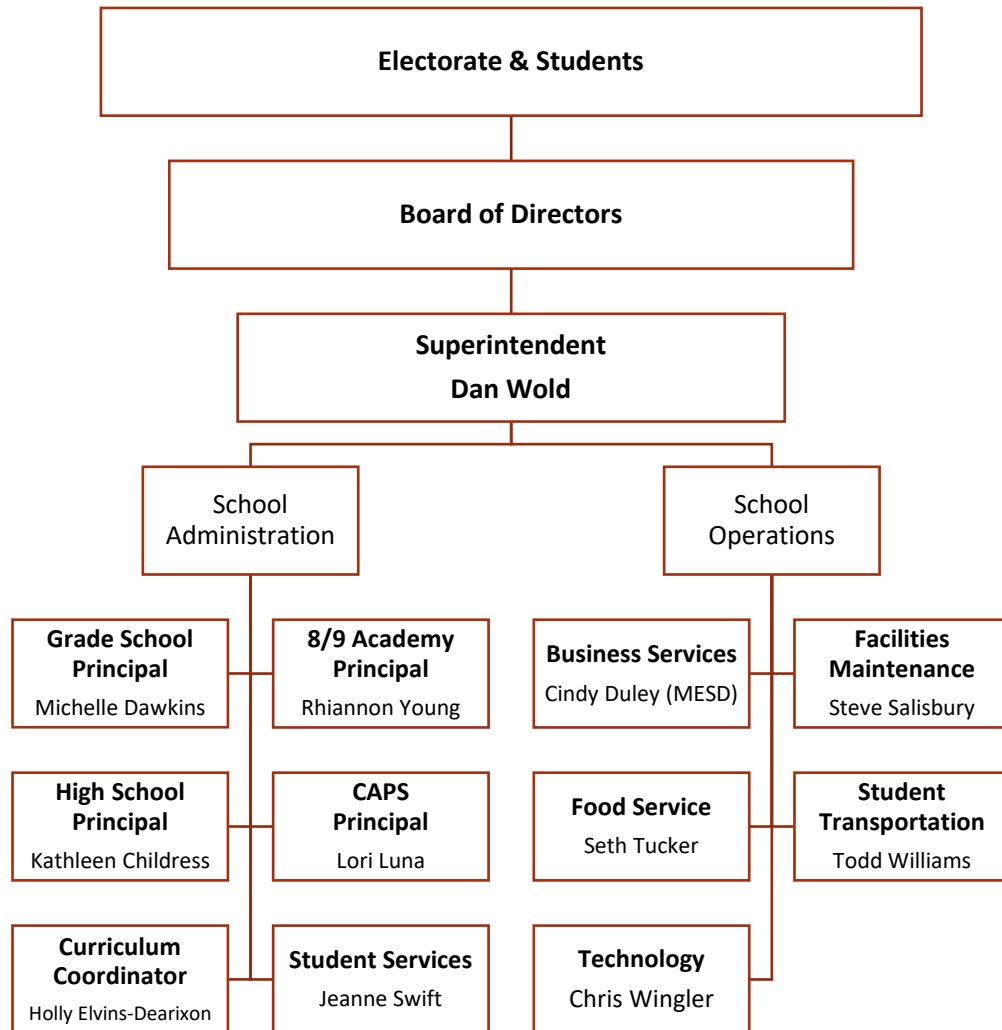
**Corbett School District
Board of Directors**

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

Administration

Dan Wold	Superintendent/Clerk
Cindy Duley	Business Manager
Robin Lindeen-Blakely	Deputy Clerk

Corbett School District
2020-21 Organization Chart
April 28, 2021



Instructional Model and Student Performance

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

Financial Structure

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

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

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

- Food Services Fund (02)
- Federal Funds (03)
- Student Investment Account (04)
- Student Activity Fund (06)
- Energy Projects Fund (20)

Capital Project Funds – Capital Improvements Fund (09) and Matching Grant Fund (10) account for the acquisition or construction of major capital facilities.

CSD issued \$4 million General Obligation Bonds, Series 2021 in April 2021 for the construction and remodel of school facilities, and to refinance a full faith and credit borrowing from the prior year, the proceeds and expenditures of which were budgeted in the General Fund, in a separate internal account (08), instead of a separate fund.

Debt Service Fund (11) – the GO Bond Debt Service Fund is used to manage the repayment of principal and interest for debt incurred using funds borrowed through the issuance of General Obligation bonds.

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

- Early Retirement Fund (05)
- Bus Replacement Fund (07)

Oregon School Finance (Legislative Revenue Office, 2020)

K-12 School Districts

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

Local Revenue

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

State Support

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

Funding Equity

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

Equalization Formula

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

Local Property Tax Option

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

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

Construction Tax Option

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

Education Service Districts

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

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

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

Fund from Student Success Act

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

Education Stability Fund

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

2021-22 State School Fund Estimate (February 26, 2021)

Date: 2/26/2021
 To: District Business Managers
 Re: 2021-22 State School Fund Estimates

	2021 - 22	2022 - 23	2021-23 Biennium
	\$4,459,000,000	\$4,641,000,000	\$9,100,000,000
2020-21 Budget Appropriation for school districts & ESDs:			\$4,459,000,000
Oregon Revised Statute		Less Reserve Account:	(\$20,000,000)
327.008(15,16)		Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)		Less Long Term Care and State Schools:	(\$12,500,000)
327.008(13)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)		Educator Advancement Fund (EAF):	(\$3,129,000)
327.008(17)		Less Small High School Grant	(\$2,500,000)
327.008(3)		Less Charter School Closure Funds	(\$300,000)
327.339		Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)		Less Office of School Facilities:	(\$4,000,000)
327.008(10)		Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531		Free Lunch program:	(\$1,425,188)
Transfers/Deductions			(\$55,731,667)
State Revenue for Formula			\$4,403,268,334
District Local Revenue:			\$2,124,707,904
ESD Local Revenue:			\$144,577,683
Local Rev. for Formula (District + ESD)			\$2,269,285,566
Total Revenue For Formula			\$6,672,553,900
District Share at 96.50%			\$6,372,288,974
ESD Share at 4.50%			\$300,264,925
Other Transfers/Deductions:	327.008(11)	Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)		Less Facility Grants:	(\$3,500,000)
327.008 (12)(a)-(B)		Less share of EAF	(\$8,735,125)
Districts			(\$67,235,125)
327.008(14)		Less ESD testing contract:	(\$550,000)
327.008(12)(a)-(C)		Less share of EAF	(\$8,735,125)
ESDs			(\$9,285,125)
Formula Revenue for Distribution			
School Districts			\$6,305,053,849
ESDs			\$290,979,800

Sources for 2021-22 Estimates

ADM:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2019-20
11% Cap Waiver Basis:	2018-19
Poverty Basis:	December 2020
School District Funding Ratio:	1.91263378
Transportation Grant:	\$251,601,161.70
Estimated ADM:	574,000
Estimated ADMw:	703,000
District Accrual per ADM:	\$504
ESD Accrual per ADMw:	\$18
YCEP/JDEP amount per ADMw:	\$8,607

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

Services Provided by the Multnomah ESD

Every Oregon school district is part of an Education Service District. CSD is part of the Multnomah Education Service District (MESD). Oregon ESDs are required by statute to provide services from at least the following categories: special education, technology, school improvement, and administrative support. They do this through the creation of a “Local Service Plan” which is approved by its component district school boards with a resolution. Under the Resolution Process, at least two-thirds of the school districts in an ESD, representing more than one-half of the student population, must approve the Local Service Plan. This gives the ESD authorization to create a budget and certify a tax rate. The CSD Board approved the MESD’s Local Service Plan on February 17, 2021.

The MESD receives a portion of the SSF appropriation and internally distributes 90% of their allocation to their component districts. This allocation is kept in a separate special revenue fund at the MESD and tracked by district. In turn, the districts use the funds to purchase services using a menu driven plan. Districts can also receive the funds directly as ‘transit’. The estimated amount expected to be allocated to CSD in 2021-22 is \$740,000 based on the MESD’s 2021-22 Approved Budget including \$200,000 to be received directly as transit.

In 2020-21, the District participates in the following services through MESD:

Instructional Services

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

Special Education Services:

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

School Health Services:

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

Technology Services:

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

Administrative Support Services:

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

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

Budget Process

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

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

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

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

Budget Committee

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

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

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

**Corbett School District 39
Budget Committee
4/28/2021**

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

2021-2022 Budget Calendar in Brief

January to April	CSD management develops proposed budget CSD Board appoints Budget Committee members (ORS 194.414)
April 28, 2021	Proposed budget and budget message presentation Budget Committee approves budget and tax levy
May 5 & 12, 2021	Budget Committee work sessions, if needed
June 16, 2021	CSD public hearing on the budget (ORS 294.453) CSD Board adopts budget and certifies tax levy (ORS 294.456)
July 15, 2021	Deadline to file certification of tax levy with Multnomah County Deadline to file budget with TSCC (ORS 294.458)

Supplemental Adjustments

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

Budget Assumptions

Student Enrollment (ADMr)

The District used a 'cohort survival ratio' of 100% to project grade enrollment in 2021-2022. This means that the entire enrollment from the current year is rolled up to the next grade the next year.

Corbett School District 39 2021-22 Projected Enrollment

Grade	as of 1/7/2021	at 12/10/2020
	2021-22	2020-21
Kinder	86	86
Grade 1	86	65
Grade 2	65	79
Grade 3	79	80
Grade 4	80	77
Grade 5	77	97
Grade 6	97	90
Grade 7	90	90
Grade 8	90	104
Grade 9	104	92
Grade 10	92	75
Grade 11	75	82
Grade 12	82	76
Total	1103	1093

Revenue Assumptions

Property Taxes

Projected current property tax collections are provided to the District by the TSCC. The projection assumes a 3.5% increase in Assessed Value and a 94% collection rate. Collections of prior year levied taxes and penalties/interest are based on historical receipts.

Corbett School District							
	2018	2019	2020	2021	PROJECTION FOR 2022		
					Rate	Selected Factor	Projection
Permanent Rate Levy	0	0	0	0	\$ 4.5941		
Assessed Value	410,066,010	404,189,950	414,695,400	437,160,300	437,160,300		452,460,000
Annual AV Increase		-1.43%	2.60%	5.42%		3.50%	
Taxes Extended	1,883,884	1,856,889	1,905,152	2,008,358	2,008,358		2,078,646
Taxes Compressed	16,301	15,879	15,563	20,258	20,258		(20,786)
Comp as a % of Extended	0.87%	0.86%	0.82%	1.01%		1.00%	
			Estimated Taxes to be Imposed:				2,057,860
			Assumed Collection Rate:				0.94
			Estimated 2022 Taxes to be Received:				1,934,000

State School Fund Formula

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

STATE SCHOOL FUND GRANT 2021-2022		As of 2/26/2021	
Multnomah County, Corbett SD 39		District ID: 2186	
2021-2022 Extended ADMw			
Corbett SD 39: District total extended ADMw for funding calculations			
	2021-2022	2020-2021	
ADMw:	1,103.00 X 1.00 = 1,103.00	1.99 X 1.00 = 1.99	
Students in ESL programs:	20.00 X 0.50 = 10.00	0.00 X 0.50 = 0.00	
Students in Pregnant and Parenting Programs:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00	
151 IEP Students capped at 11% of District ADMw:	121.33 X 1.00 = 121.33	118.71 X 1.00 = 118.71	
Students on IEP Above 11% of ADMw:	0.40 X 1.00 = 0.40	0.40 X 1.00 = 0.40	
Students in Poverty:	46.00 X 0.25 = 11.50	0.09 X 0.25 = 0.02	
Students in Foster Care and Neglected/Delinquent:	8.00 X 0.25 = 2.00	8.00 X 0.25 = 2.00	
Remote Elementary School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00	
Small High School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00	
Post Graduate Scholars:	0.00 X 0.25 = 0.00	0.00 X 0.25 = 0.00	
	2021-2022 ADMw 1,248.23	2020-2021 ADMw 123.12	
	Corbett SD 39 Extended ADMw		1,248.23
Corbett School: Charter ADMw for information only			
	2021-2022	2020-2021	
ADMw:	0.00 X 1.00 = 0.00	1,077.19 X 1.00 = 1,077.19	
Students in ESL programs:	0.00 X 0.50 = 0.00	20.00 X 0.50 = 10.00	
Students in Pregnant and Parenting Programs:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00	
0 IEP Students capped at 11% of District ADMw:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00	
Students on IEP Above 11% of ADMw:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00	
Students in Poverty:	0.00 X 0.25 = 0.00	45.91 X 0.25 = 11.48	
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 = 0.00	0.00 X 0.25 = 0.00	
Remote Elementary School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00	
Small High School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00	
Post Graduate Scholars:	0.00 X 0.25 = 0.00	0.00 X 0.25 = 0.00	
	2021-2022 ADMw 0.00	2020-2021 ADMw 1,098.67	
	Corbett SD 39 Extended ADMw		1,248.23

Corbett School District 39
2020-2021 General Purpose Grant Calculation

ODE Estimate February 26, 2021

	<u>2021-2022</u>	<i>as of 3/2/21</i> <u>2020-2021</u>
CSD General Purpose Grant per ADM Calculation		
ODE General Purpose Grant per ADM		
ODE Base General Purpose Grant per ADM	\$ 4,500	\$ 4,500
Multiplied by Funding Ratio	<u>1.912633780323</u>	<u>1.928848167875</u>
ODE General Purpose Grant per ADM	<u>\$ 8,607</u>	<u>\$ 8,680</u>
CSD Teacher Experience Adjustment		
ODE Base Amount	\$ 25	\$ 25
Multiplied by Funding Ratio	<u>1.91263378032</u>	<u>1.92884816788</u>
ODE General Purpose Grant	47.82	48.22
Multiplied by Difference in District and State Teacher Experience	<u>(2.20)</u>	<u>(2.10)</u>
CSD Teacher Experience Adjustment per ADM	<u>\$ (105.19)</u>	<u>\$ (101.26)</u>
CSD General Purpose Grant per ADM adjusted	<u>\$ 8,502</u>	<u>\$ 8,579</u>
	<u>2021-2022</u>	<u>2020-2021</u>
Projected ADMw Calculation		
Projected ADMr	<u>1,103.00</u>	<u>1,079.18</u>
Additional Weight Adjustments to ADMr		
Students in ESL programs	10.00	10.00
Students with IEPs (Special Education)	121.73	119.11
Students in Poverty	11.50	11.50
Students in Foster Care/Neglected/Delinquent	<u>2.00</u>	<u>2.00</u>
Total Additional Weights Percent of ADMr	<u>145.23</u> 13%	<u>142.61</u> 13%
Projected ADMw	<u>1,248.23</u>	<u>1,221.79</u>
General Purpose Grant Calculation (Grant per ADM x ADMw)		
ODE General Purpose Grant for ADMr	\$ 9,493,358	\$ 10,307,362
CSD Additional Weights	1,249,973	1,237,829
CSD Teacher Experience Adjustment	<u>(131,307)</u>	<u>(134,694)</u>
Total 2021-2022 General Purpose Grant	<u>\$ 10,612,024</u>	<u>\$ 11,410,497</u>
	<u>2021-2022</u>	<u>2020-2021</u>
2020-2021 State School Fund Grant Calculation		
Extended Amount	\$ 10,612,024	\$ 11,410,497
Add Transportation Grant	540,050	540,050
Less Estimated Local Revenues	<u>(2,078,453)</u>	<u>(1,996,549)</u>
Total 2021-2022 State School Fund Grant	<u>\$ 9,073,621</u>	<u>\$ 9,953,998</u>

**STATE SCHOOL FUND GRANT
2021-2022**
Based on \$9 Billion Budget with a 49/51 split as of 2/26/2021

Multnomah County, Corbett SD 39 - 2186

2021-2022 Local Revenue	2021-2022 Transportation Grant
Property Taxes and in-lieu of property taxes from local sources = \$1,982,592.00	Salaries = N/A
Federal Forest Fees = \$0.00	Payroll = N/A
Common School Fund = \$115,860.61	Purchased Services = N/A
County School Fund = \$0.00	Supplies = N/A
State Managed Timber = \$0.00	Other = N/A
ESD Equalization = \$0.00	Garage Depreciation = N/A
In-Lieu of Property Taxes(non-local sources) = \$0.00	Bus Depreciation = N/A
Revenue Adjustments = \$0.00	Fees Collected = N/A
Sum of Local Revenue = \$2,078,452.61	Non-Reimbursable = N/A
2021-2022 Experience Adjustment	Net Eligible Trans Expenditures = \$771,500.00
District Average Teacher Experience = 9.9	Transportation per ADMr Rank = 49%
State Average Teacher Experience = 12.18	Transportation Reimbursement Rate = 70.00%
Experience Adjustment (Difference in District and State Teacher Experience) = -2.20	70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$540,050.00

2021-2022 Extended ADMw		
2021-2022 ADMw 1,248.23	2020-2021 ADMw 1,221.79	Extended ADMw 1,248.23

2021-2022 General Purpose Grant
Multiply the Teacher Experience Adjustment of -2.2 by \$25 then add \$4500 to the result = \$4,445.00
Then multiply \$4,445.00 by the Extended ADMw 1248.23 and then by the funding ratio 1.912633780323 = \$10,612,023.51

2021-2022 Total Formula Revenue
Add the General Purpose Grant \$10,612,023.51 to the Transportation Grant \$540,050.00 = \$11,152,073.51

2021-2022 State School Fund Grant
Subtract the Local Revenue \$2,078,452.61 from the Total Formula Revenue \$11,152,073.51 = \$9,073,620.90

2021-2022 Rates per ADMw	
General Purpose Grant per Extended ADMw = \$8,502	Total Formula Revenue per Extended ADMw = \$8,934
Charter Schools Rate(ORS 338.155) = \$8,502	

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
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due

Federal Grant Funds

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

	Actual	Actual	Adopted Budget	Proposed Budget
	2018-19	2019-20	2020-21	2021-22
Federal Grant Revenues				
Youth Transition Program	\$ 19,454	\$ 39,756	\$ 43,349	\$ 49,172
SPR&I IDEA 611	2,025	2,703	-	-
Title I-A	125,882	113,583	78,710	78,710
Title IV-A	32,328	-	10,000	10,000
Title III Instruct Improv	1,999	1,131	3,000	3,000
Title II-A - Instr Staff Dev	7,453	10,929	10,993	10,995
National School Lunch Program	128,439	87,530	121,000	121,000
IDEA Part B 611	234,902	156,828	165,735	151,796
IDEA Part B 619	2,414	-	1,545	859
IDEA Enhancement	1,591	-	-	-
LEA ESSER I				-
CDL ESSER I				-
ESSER II				54,940
ESSER III				578,000
Total Federal Grant Revenues	\$ 556,487	\$ 412,460	\$ 434,332	\$ 1,058,472

Other Grant Funds

The District anticipates continuing to receive multiple state and local grant awards in the upcoming year. Projected revenues are based on current year awards without carryover. The Student Investment Account and High School Success (M98) grants are assumed to be fully funded.

	Actual	Actual	Adopted Budget	Proposed Budget
	2018-19	2019-20	2020-21	2021-22
Other Restricted Grants				
DHS Summer Works	\$ 12,253	\$ 23,279	\$ 32,821	\$50,453.16
DHS Youth Transition Program	27,610	39,756	38,959	44,192
OBDD Seismic Rehabilitation	516,700	610,034	-	-
ODE Breakfast & Lunch	3,026	2,197	3,000	3,000
ODE Farm to School	-	5,383	-	-
ODE ELL HB3499 (thru Sept 19)	78,102	35,437	-	-
ODE ELL HB3499	-	43,762	90,000	88,435
ODE High Cost Disability	115,929	136,667	120,000	257,697
ODE HS Success (M98)	184,767	281,474	175,962	298,742
ODE TAPS - Facilities	-	20,000	-	-
ODE TAPS - LRFP	-	25,000	-	-
UoFO STEM ECO System Grant	1,013	-	-	2,487
Outdoor School	8,796	-	11,661	-
Student Investment Account			923,697	749,927
Summer Academic Support HS				136,880
Summer Enrichment Program K-8				162,896
School Child Care K-5				120,955
Total Other Restricted Grants	\$ 948,196	\$ 1,222,989	\$ 1,396,100	\$ 1,915,664

Payroll Assumptions

		CURRENT	PROPOSED	
Regular Salary		2020-21	2021-22	Change
Steps (Y/N)		Y	Y	
COLA - Corbett Assoc of Classified Employees (CASE)		2.00%	2.00%	
COLA - Corbett Education Association (CEA)		2.00%	2.00%	
COLA - Supervisory/Confidential Employees (SPCF)		2.00%	2.00%	
COLA - Superintendent		0.00%	0.00%	
Bus Driver Standby Time - \$ per hour		\$13.25	\$14.00	6%
Annual Stipends				
Superintendent	Travel & Meals	\$6,600	\$6,600	0%
Maint/Transportation Managers	Electronics	\$1,200	\$1,200	0%
Superintendent & Administrators	Technology	\$1,400	\$1,400	0%
Superintendent & Administrators	Communication	\$2,400	\$2,400	0%
Extra Duty (percent of base salary)				
Athletic Director	per CBA	19.00%	19.00%	0%
Activities Director	per CBA	10.50%	10.50%	0%
Student Management	per CBA	10.50%	10.50%	0%
Level ranges	per CBA	4.00% - 15.00%	4.00% - 15.00%	0%
Extra Period (percent of current salary)				
Licensed Staff	per CBA	16.67%	16.67%	0%
Standard Contributions				
FICA		6.20%	6.20%	0%
Medicare		1.45%	1.45%	0%
Workers Compensation				
7380 Chauffeurs & Helpers NOC		3.99%	3.99%	0%
8868 School Professional Employees		0.38%	0.38%	0%
9101 All Other Employees		2.84%	2.84%	0%
9349 Cafeteria/Kitchen Employees		2.84%	2.84%	0%
Workers Comp Benefit Fund (per hour)		\$0.011	\$0.011	0%
Unemployment		0.15%	0.25%	67%
Retirement Contribution (PERS)				
PERS Tier I/Tier II Retirement		32.03%	26.83%	-16%
OPSRP Retirement		26.58%	23.72%	-11%
PERS Pickup - SPCF & SUPT		6.00%	6.00%	0%
NEW PFML starting 1/1/22 (CDH 1521)		0.00%	0.27%	
Monthly Health Insurance Contribution (OEBB)				
Moda Medical Plan 5		\$1,269	\$1,295	2%
Kaiser Medical Plan 3		\$928	\$921	-1%
Delta Dental Plan 1		\$161	\$160	-1%
Delta Dental PPO		\$95	\$94	-1%
Willamette Dental Plan 8		\$125	\$120	-4%
Kaiser Dental Plan		\$174	\$174	0%
Moda Vision Quartz		\$31	\$32	2%
VSP Choice Vision		\$22	\$19	-12%
Kaiser Vision Plan		\$20	\$20	-2%
Life Insurance Plan 11 \$100k		\$10	\$10	0%
Long-Term Disability Plan 12		0.318%	0.318%	0%
Short-Term Disability Plan 35		0.215%	0.215%	0%
Other Annual District Contributions				
HRA Claims Estimate	Benefit Solutions	\$3,000	\$3,000	0%

School Year Calendar

CORBETT SD | 2021-2022 CALENDAR

Holiday or Break	Friday School	Teacher Work Day	First and Last Day	Conferences	New Hire Day
------------------	---------------	------------------	--------------------	-------------	--------------

JULY '21						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JANUARY '22						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

3 – back to school
17 – MLK day
21 – FRIDAY SCHOOL and Mid-term
27 – HS conf. (0.5)

AUGUST '21						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

20 – New Hire Day
23-24 – Teacher Inservice (2)
25-26 – Teacher Prep (2)
28 – Community Open House (0.5 Conference Day) -
30 – first day for all

FEBRUARY '22						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

4 – Inservice Day (1)
21 – Presidents' Day
25 – Friday School

SEPTEMBER '21						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

6 – LABOR DAY NO SCHOOL
10 – FRIDAY SCHOOL

MARCH '22						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

3 – End of Trimester 2
4 – Assessment day
21 – 24 – Spring Break

OCTOBER '21						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

1 – Inservice (1)
7 – Mid-term
13-14 – CAPS/MS/GS conf. (1)
14 – HS Conf. (0.5)

APRIL '22						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

14 – Mid-term
21 – HS conf. (0.5)

NOVEMBER '21						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

11 – Veterans Day Observed
NO SCHOOL
13 – FRIDAY SCHOOL
18 – End of Trimester 1
19 – Assessment (1)
24-26 – Thanksgiving Break

MAY '22						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

13 – Inservice
25 – Last day for Seniors -
26 – Graduation
30 – Memorial Day

DECEMBER '21						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	3

17 – Winter Break Begins
18 – Student Contact
4 – Inservice
3 – Assessment
3 – Prep
2 – Conferences
5 – Holidays
144 – Total

JUNE '22						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

1 – GS portfolio night
2 – CAPS/MS portfolio night – (0.5 cont.)
3 – Friday School / Last day for Students
4/7 – Teacher prep 1/Asses 1

FINANCIAL SECTION

Level One: Total Budget (All Funds Combined)

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

Level Two: Individual Funds

The first statement in this section combines all funds and compares the previous two years actual amounts, the current year adopted budget, the current year projected actuals, and the 2021-22 proposed budget. The 2021-22 Proposed Budget column ties to the total column in the Combining Fund Summary report. Following this statement is a series of reports showing each fund separately but showing the same columns as the combined summary for comparative purposes. Each of these statements summarizes both resources and requirements.

Corbett School District 39
2021-2022 Fiscal Year Proposed Budget
Combining Fund Summary - All Funds

	01	02	03	04	06	09	10	11	20	Total
	General	Food	Federal	Student	Student	GO Bond	OSCIM	GO Bond	Energy	Total
	Fund	Service	Funds	Investment	Activity	2021 Fund	Match Grant	Debt Service	Projects	Funds
RESOURCES										
Local Sources	\$ 2,301,400	\$ 120,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 370,400	\$ 20,000	\$ 3,111,800
Intermediate Sources	201,200	-	-	-	-	-	-	-	-	201,200
State Sources	10,952,538	5,000	-	749,927	-	-	4,000,000	-	-	15,707,465
Federal Sources	49,172	121,000	906,884	-	-	-	-	-	-	1,077,056
Long Term Debt Financing	115,000	-	-	-	-	-	-	-	-	115,000
Interfund Transfers	25,000	180,000	-	-	-	-	-	-	-	205,000
Beginning Fund Balance	2,790,757	-	-	-	-	3,205,203	-	-	18,708	6,014,668
TOTAL RESOURCES	16,435,067	426,000	906,884	749,927	300,000	3,205,203	4,000,000	370,400	38,708	26,432,189
REQUIREMENTS										
Instruction	9,033,771	-	259,951	576,867	300,000	-	-	-	-	10,170,589
Support Services	5,381,884	-	13,993	173,060	-	205,203	-	-	-	5,774,140
Enterprise & Community	-	426,000	-	-	-	-	-	-	-	426,000
Facilities Acquisition/Constr.	40,000	-	-	-	-	3,000,000	4,000,000	-	13,708	7,053,708
Debt Service	296,742	-	-	-	-	-	-	370,400	-	667,142
Interfund Transfers	180,000	-	-	-	-	-	-	-	25,000	205,000
Contingency	50,000	-	632,940	-	-	-	-	-	-	682,940
Total Appropriation	14,982,397	426,000	906,884	749,927	300,000	3,205,203	4,000,000	370,400	38,708	24,979,519
Ending Fund Balance	1,452,670	-	-	-	-	-	-	-	-	1,452,670
TOTAL REQUIREMENTS	\$ 16,435,067	\$ 426,000	\$ 906,884	\$ 749,927	\$ 300,000	\$ 3,205,203	\$ 4,000,000	\$ 370,400	\$ 38,708	\$ 26,432,189

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Calculation of recommended unappropriated ending fund balance

General Fund Operating Revenues	13,504,310
Multiply by GFOA Recommended Rate (5% - 15%)	11%
Recommended Unappropriated Ending Fund Balance	1,485,474

Corbett School District 39
2021-2022 Fiscal Year Proposed Budget
Combining Fund Detail - All Funds

	01 General Fund	02 Food Service	03 Federal Funds	04 Student Investment	06 Student Activity	09 GO Bond 2021 Fund	10 OSCIM Match Grant	11 GO Bond Debt Service	20 Energy Projects	Total Funds
REQUIREMENTS										
Expenditures										
Instruction										
1111 Primary K-3 Instruction	3,206,618	-	-	-	-	-	-	-	-	3,206,618
1121 Middle Junior High Programs	1,300,750	-	-	346,120	-	-	-	-	-	1,646,870
1122 Middle Extra Curricular	37,970	-	-	-	50,000	-	-	-	-	87,970
1131 High School Instruction	1,897,390	-	-	115,373	-	-	-	-	-	2,012,763
1132 High School Extra Curricular	279,620	-	-	-	250,000	-	-	-	-	529,620
1140 Pre-Kindergarten	11,180	-	-	-	-	-	-	-	-	11,180
1220 Restrictive Prg For Disabled	193,213	-	-	115,374	-	-	-	-	-	308,587
1250 Less Restrictive Programs	1,294,371	-	171,241	-	-	-	-	-	-	1,465,612
1272 Title I	-	-	78,710	-	-	-	-	-	-	78,710
1280 Alternative Education	298,021	-	-	-	-	-	-	-	-	298,021
1291 English As A Second Language	93,906	-	-	-	-	-	-	-	-	93,906
1299 Other Designated Programs	-	-	10,000	-	-	-	-	-	-	10,000
1400 Summer School Programs	420,732	-	-	-	-	-	-	-	-	420,732
Instruction Total	9,033,771	-	259,951	576,867	300,000	-	-	-	-	10,170,589
Support Services										
2110 Attendance Services	57,870	-	-	-	-	-	-	-	-	57,870
2120 Guidance Services	247,839	-	-	173,060	-	-	-	-	-	420,899
2130 Health Services	38,778	-	-	-	-	-	-	-	-	38,778
2150 Speech Pathology & Audiology	86,784	-	-	-	-	-	-	-	-	86,784
2160 Other Student Treatment	106,567	-	-	-	-	-	-	-	-	106,567
2210 Improvement Of Instruction	81,809	-	3,000	-	-	-	-	-	-	84,809
2230 Assessment & Testing	72,000	-	-	-	-	-	-	-	-	72,000
2240 Instructional Staff Developmnt	84,980	-	10,993	-	-	-	-	-	-	95,973
2310 Board Of Education	255,371	-	-	-	-	-	-	-	-	255,371
2320 Executive Administration	483,469	-	-	-	-	-	-	-	-	483,469
2410 Office Of The Principal	1,046,326	-	-	-	-	-	-	-	-	1,046,326
2520 Fiscal Services	176,457	-	-	-	-	-	-	-	-	176,457
2540 Plant Operations & Maintenance	1,124,843	-	-	-	-	205,203	-	-	-	1,330,046
2550 Student Transportation	1,096,612	-	-	-	-	-	-	-	-	1,096,612
2570 Internal Services	212,564	-	-	-	-	-	-	-	-	212,564
2660 Technology Services	209,615	-	-	-	-	-	-	-	-	209,615
Support Services Total	5,381,884	-	13,993	173,060	-	205,203	-	-	-	5,774,140
Enterprise & Community										
3100 Food Services	-	426,000	-	-	-	-	-	-	-	426,000
Facilities Acquisition/Constru										
4150 Building Acquisition/Construct	40,000	-	-	-	-	3,000,000	4,000,000	-	13,708	7,053,708
Debt Service										

Corbett School District 39
2021-2022 Fiscal Year Proposed Budget
Combining Fund Detail - All Funds

	01 General Fund	02 Food Service	03 Federal Funds	04 Student Investment	06 Student Activity	09 GO Bond 2021 Fund	10 OSCIM Match Grant	11 GO Bond Debt Service	20 Energy Projects	Total Funds
5100 Debt Service	296,742	-	-	-	-	-	-	370,400	-	667,142
Total Expenditures	14,752,397	426,000	273,944	749,927	300,000	3,205,203	4,000,000	370,400	13,708	24,091,579
Other Requirements										
5200 Fund Transfers	180,000	-	-	-	-	-	-	-	25,000	205,000
6000 Contingencies	50,000	-	632,940	-	-	-	-	-	-	682,940
Total Other Requirements	230,000	-	632,940	-	-	-	-	-	25,000	887,940
Total Appropriation	14,982,397	426,000	906,884	749,927	300,000	3,205,203	4,000,000	370,400	38,708	24,979,519
Ending Fund Balance	1,452,670	-	-	-	-	-	-	-	-	1,452,670
TOTAL REQUIREMENTS	16,435,067	426,000	906,884	749,927	300,000	3,205,203	4,000,000	370,400	38,708	26,432,189

EXPENDITURES BY OBJECT CODE

Salaries										
0111 Licensed Salaries	4,186,236	-	70,558	-	-	-	-	-	-	4,256,794
0112 Classified Salaries	1,254,601	16,101	38,641	-	-	-	-	-	-	1,309,343
0113 Administrator Salaries	724,736	-	-	-	-	-	-	-	-	724,736
0114 Managerial - Confidential	526,059	75,476	-	-	-	-	-	-	-	601,535
0121 Substitute: Licensed	215,000	-	-	-	-	-	-	-	-	215,000
0122 Substitute: Classified	95,000	-	-	-	-	-	-	-	-	95,000
0124 Temporary: Classified	115,000	-	-	-	-	-	-	-	-	115,000
0130 Additional Salary	299,256	-	-	-	-	-	-	-	-	299,256
Salaries Total	7,415,888	91,577	109,199	-	-	-	-	-	-	7,616,664
Associated Payroll Costs										
0210 Public Employees Retire System	2,131,202	48,682	25,903	-	-	-	-	-	-	2,205,787
0220 Social Security Administration	566,746	7,006	8,354	-	-	-	-	-	-	582,106
0230 Other Required Payroll Costs	57,343	-	-	-	-	-	-	-	-	57,343
0240 Contractual Employee Benefits	1,549,671	26,252	38,916	-	-	-	-	-	-	1,614,839
Associated Payroll Costs Total	4,304,962	81,940	73,173	-	-	-	-	-	-	4,460,075
Purchased Services										
0310 Instructional-Prof-Tech Svcs	649,822	-	81,572	-	-	-	-	-	-	731,394
0320 Property Services	450,739	6,000	-	-	-	3,205,203	-	-	13,708	3,675,650
0340 Travel	69,434	-	-	-	-	-	-	-	-	69,434
0350 Communication	12,240	-	-	-	-	-	-	-	-	12,240
0371 Tuition: In State	138,732	-	-	-	-	-	-	-	-	138,732
0380 Non-Instruc-Prof-Tech Svcs	186,630	-	-	-	-	-	-	-	-	186,630
Purchased Services Total	1,507,597	6,000	81,572	-	-	3,205,203	-	-	13,708	4,814,080
Supplies and Materials										
0410 Consumable Supply & Materials	634,408	60,000	10,000	749,927	300,000	-	-	-	-	1,754,335
0420 Textbooks	32,850	-	-	-	-	-	-	-	-	32,850
0430 Library Books	2,950	-	-	-	-	-	-	-	-	2,950
0440 Periodicals	400	-	-	-	-	-	-	-	-	400

Corbett School District 39
2021-2022 Fiscal Year Proposed Budget
Combining Fund Detail - All Funds

	01	02	03	04	06	09	10	11	20	Total
	General	Food	Federal	Student	Student	GO Bond	OSCIM	GO Bond	Energy	Total
	Fund	Service	Funds	Investment	Activity	2021 Fund	Match Grant	Debt Service	Projects	Funds
0450 Food	-	180,000	-	-	-	-	-	-	-	180,000
0460 Non-consumable Items	43,250	2,983	-	-	-	-	-	-	-	46,233
0470 Computer Software	20,450	-	-	-	-	-	-	-	-	20,450
0480 Computer Hardware	60,000	-	-	-	-	-	-	-	-	60,000
Supplies and Materials Total	794,308	242,983	10,000	749,927	300,000	-	-	-	-	2,097,218
Capital Outlay										
0520 Building Acquisition	-	-	-	-	-	-	4,000,000	-	-	4,000,000
0530 Improvements Other than Bldgs	26,000	-	-	-	-	-	-	-	-	26,000
0564 Bus and Capital Bus Improve	115,000	-	-	-	-	-	-	-	-	115,000
Capital Outlay Total	141,000	-	-	-	-	-	4,000,000	-	-	4,141,000
Other Objects										
0610 Redemption of Principal	219,604	-	-	-	-	-	-	292,000	-	511,604
0621 Regular Interest	70,134	-	-	-	-	-	-	78,400	-	148,534
0622 Bus Interest	7,004	-	-	-	-	-	-	-	-	7,004
0640 Dues and Fees	118,900	3,500	-	-	-	-	-	-	-	122,400
0650 Insurance and Judgements	173,000	-	-	-	-	-	-	-	-	173,000
Other Objects Total	588,642	3,500	-	-	-	-	-	370,400	-	962,542
TOTAL EXPENDITURES	14,752,397	426,000	273,944	749,927	300,000	3,205,203	4,000,000	370,400	13,708	24,091,579

Corbett School District 39
 2021-2022 Fiscal Year Proposed Budget
Interfund Transfers

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>
General Fund	Food Services	
To support the Food Service program		180,000
 Energy Projects Fund	General Fund	 25,000
To purchase energy saving products and improvements as part of the Energy Efficient Schools Program (SB 1149).		
 Total Interfund Transfers		 <u><u>\$ 205,000</u></u>

Corbett School District 39
2021 - 2022 Fiscal Year Proposed Budget
Full-Time Equivalent (FTE) Positions by Fund

	Full-Time Equivalent				Total FTE
	General Fund	Food Service	Federal Funds	Student Investment	
K-12 General Ed					
Principal	4.2	0	0	0	4.20
Licensed Teacher	53.2	0	1	0	54.20
Counselor	0	0	0	0	-
ELD Specialist	2	0	0	0	2.00
Education Assistant	6.85	0.41	0.17	0	7.43
Office/Health	3.68	0	0	0	3.68
Total FTE	69.93	0.41	1.17	-	71.51
K-12 Special Ed					
Student Services Director	1	0	0	0	1.00
Learning Specialist	3	0	0	0	3.00
Occupational Therapist	1	0	0	0	1.00
Speech Pathologist	1	0	0	0	1.00
Education Assistant	6.87	0	0.825	0	7.70
Total FTE	12.87	0	0.825	0	13.695
Food Service					
Manager	0	1	0	0	1.00
Total FTE	-	1.00	-	-	1.00
Maintenance					
Supervisor	1	0	0	0	1.00
Custodian	3	0	0	0	3.00
Maintenance	1.4	0	0	0	1.40
Total FTE	5.40	-	-	-	5.40
Transportation					
Supervisor	1	0	0	0	1.00
Coordinator	1	0	0	0	1.00
Bus Driver	4.18	0	0	0	4.18
Total FTE	6.18	-	-	-	6.18
District Office					
Superintendent	1	0	0	0	1.00
Deputy Clerk	1	0	0	0	1.00
Technology Coordinator	1	0	0	0	1.00
Eligibility/Prekindergarten	1	0	0	0	1.00
District Office Assistant	1.75	0	0	0	1.75
Total FTE	5.75	-	-	-	5.75
Grand Total FTE	100.13	1.41	2.00	-	103.54
Payroll Budget - All Funds					
	Total FTE	Regular Salary	Additional Salary*	Associated Payroll	Total Payroll
Payroll Budget by Department					
K-12 General Ed	71.51	4,943,645	258,828	3,043,213	8,245,686
K-12 Special Ed	13.695	733,735	3,800	467,199	1,204,734
Food Service	1.00	75,476	-	68,504	143,980
Maintenance	5.40	265,256	1,200	218,408	484,864
Transportation	6.18	446,296	1,200	337,822	785,318
District Office	5.75	428,000	8,000	281,926	717,926
Other Payroll	0	425,000	26,228	43,003	494,231
Grand Total FTE and Payroll	103.54	7,317,408	299,256	4,460,075	12,076,739

* Additional Salary includes Extra Duty (\$39k), Extra Period (\$218k), and Stipend Pay (\$42k) per employee agreements.

Corbett School District 39
2021-2022 Fiscal Year Annual Budget
All Funds Combined

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
RESOURCES					
Local Sources					
1110 Property Taxes Levied	1,854,718	1,841,608	1,878,900	1,956,763	2,249,300
1190 Penalties & Interest on Taxes	1,905	2,324	2,000	2,067	2,000
1311 Tuition: Individual	170,198	124,049	180,000	-	180,000
1500 Earnings on Investments	68,747	74,522	69,500	46,736	69,500
1600 Food Service	121,456	92,322	120,000	3,996	120,000
1700 Extracurricular Activities	256,965	139,006	302,000	300,230	302,000
1910 Rentals	1,085	550	1,000	-	1,000
1920 Private Sources Contributions	139,721	28,057	100,000	18,108	100,000
1940 Services Provided Other LEAs	18,314	27,911	20,000	-	20,000
1960 Recovery Prior Yrs Expenditure	3,597	1,500	-	-	-
1990 Miscellaneous Revenue	26,248	131,585	68,000	71,468	68,000
Local Sources Total	2,662,954	2,463,434	2,741,400	2,399,368	3,111,800
Intermediate Sources					
2101 County School Funds	-	657	700	-	700
2102 General ESD Funds	200,000	200,000	200,000	200,000	200,000
2200 Restricted Revenue	8,629	-	500	-	500
Intermediate Sources Total	208,629	200,657	201,200	200,000	201,200
State Sources					
3101 State School Fund: Gen Support	9,293,859	10,134,897	9,681,300	9,906,017	9,681,300
3103 Common School Fund	138,457	127,146	110,500	137,857	110,500
3299 Oth Restricted Grants in Aid	948,196	1,218,187	1,396,100	4,959,207	5,915,665
State Sources Total	10,380,512	11,480,230	11,187,900	15,003,081	15,707,465
Federal Sources					
4100 Unrestricted Direct from Fed	-	43,452	-	-	-
4202 Medicaid Reimb K-12	-	241	-	-	-
4500 Restricted Pass-Thru State	556,487	398,828	434,332	352,572	1,077,056
Federal Sources Total	556,487	442,521	434,332	352,572	1,077,056
Other Sources					
5100 Long Term Debt Financing Srcs	186,047	3,211,694	115,000	4,115,000	115,000
5200 Interfund Transfers	164,537	313,526	255,000	799,874	205,000
5400 Beginning Fund Balance	1,762,606	2,241,024	4,301,970	4,855,591	6,014,668
Other Sources Total	2,113,190	5,766,244	4,671,970	9,770,465	6,334,668
TOTAL RESOURCES	15,921,772	20,353,086	19,236,802	27,725,486	26,432,189

Corbett School District 39
2021-2022 Fiscal Year Annual Budget
All Funds Combined

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
REQUIREMENTS					
Expenditures					
Instruction					
1111 Primary K-3 Instruction	2,720,460	2,849,327	2,970,834	2,664,219	3,206,618
1113 Elementary Extra Curricular	-	268	-	-	-
1121 Middle Junior High Programs	1,312,315	1,162,890	1,534,221	1,300,016	1,646,870
1122 Middle Extra Curricular	101,508	87,883	105,563	88,113	87,970
1131 High School Instruction	1,800,582	1,840,694	1,813,214	1,872,191	2,012,763
1132 High School Extra Curricular	438,417	412,689	536,021	432,817	529,620
1140 Pre-Kindergarten	170,138	205,530	197,931	142	11,180
1220 Restrictive Prg For Disabled	120,143	189,378	258,397	215,171	308,587
1250 Less Restrictive Programs	1,324,573	1,425,493	1,302,736	1,284,418	1,465,612
1272 Title I	125,132	113,582	87,155	19,818	78,710
1280 Alternative Education	207,783	281,408	306,191	231,401	298,021
1291 English As A Second Language	88,892	101,357	33,000	73,904	93,906
1299 Other Designated Programs	32,328	-	10,000	-	10,000
1400 Summer School Programs	-	-	-	-	420,732
Instruction Total	8,442,271	8,670,499	9,155,263	8,182,210	10,170,589
Support Services					
2110 Attendance Services	59,280	34,936	57,870	20	57,870
2120 Guidance Services	60,130	76,095	247,707	358,623	420,899
2130 Health Services	36,348	36,236	38,416	32,340	38,778
2150 Speech Pathology & Audiology	-	64,981	82,259	86,983	86,784
2160 Other Student Treatment	-	73,617	101,791	102,688	106,567
2210 Improvement Of Instruction	82,482	90,296	86,401	108,483	84,809
2230 Assessment & Testing	107,721	66,002	72,000	10,703	72,000
2240 Instructional Staff Developmnt	91,788	28,025	95,973	12,423	95,973
2310 Board Of Education	214,287	395,223	249,632	265,871	255,371
2320 Executive Administration	507,030	526,111	492,212	512,336	483,469
2410 Office Of The Principal	795,129	854,112	853,373	992,519	1,046,326
2520 Fiscal Services	216,194	138,536	151,191	106,936	176,457
2540 Plant Operations & Maintenance	906,637	784,831	940,213	850,867	1,330,046
2550 Student Transportation	900,353	778,963	759,818	651,793	1,096,612
2570 Internal Services	30,517	134,117	35,000	324,845	212,564
2640 Staff Services	-	130,610	318,000	268,914	-
2660 Technology Services	117,827	153,276	189,544	278,920	209,615
2700 Supplemental Retirement Progs	48,143	-	-	-	-
Support Services Total	4,173,866	4,365,967	4,771,400	4,965,264	5,774,140
Enterprise & Community					
3100 Food Services	371,802	299,997	426,000	260,612	426,000
Facilities Acquisition/Constru					
4150 Building Acquisition/Construct	604,425	1,415,308	2,376,271	4,167,955	7,053,708
Debt Service					
5100 Debt Service	326,555	432,200	671,329	3,187,011	667,142
Total Expenditures	13,918,919	15,183,971	17,400,263	20,763,052	24,091,579
Other Requirements					
5200 Fund Transfers	164,537	313,526	255,000	799,874	205,000
6000 Contingencies	-	-	163,274	147,892	682,940
Total Other Requirements	164,537	313,526	418,274	947,766	887,940
Total Appropriation	14,083,456	15,497,497	17,818,537	21,710,818	24,979,519
Ending Fund Balance	1,838,316	4,855,589	1,418,265	6,014,668	1,452,670
TOTAL REQUIREMENTS	15,921,772	20,353,086	19,236,802	27,725,486	26,432,189

Corbett School District 39
2021-2022 Fiscal Year Annual Budget
All Funds Combined

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
EXPENDITURES BY OBJECT CODE					
Salaries					
0111 Licensed Salaries	3,919,108	3,855,910	4,147,411	4,071,292	4,256,794
0112 Classified Salaries	1,423,316	843,586	841,246	784,357	1,309,343
0113 Administrator Salaries	736,587	709,902	692,048	774,105	724,736
0114 Managerial - Confidential	-	564,406	585,550	604,988	601,535
0116 Retirement Stipend	12,393	8,266	-	-	-
0121 Substitute: Licensed	208,638	202,593	215,000	58,037	215,000
0122 Substitute: Classified	108,889	86,568	95,000	51,964	95,000
0123 Temporary: Licensed	-	13,309	-	13,266	-
0124 Temporary: Classified	42,647	98,244	115,000	57,752	115,000
0130 Additional Salary	69,834	254,920	342,940	368,378	299,256
Salaries Total	6,521,412	6,637,704	7,034,195	6,784,139	7,616,664
Associated Payroll Costs					
0210 Public Employees Retire System	1,519,663	1,863,821	1,840,503	1,916,410	2,205,787
0220 Social Security Administration	496,486	504,921	516,794	518,317	582,106
0230 Other Required Payroll Costs	55,542	47,145	44,836	33,893	57,343
0240 Contractual Employee Benefits	1,801,517	1,652,770	1,845,273	1,801,142	1,614,839
Associated Payroll Costs Total	3,873,208	4,068,657	4,247,406	4,269,762	4,460,075
Purchased Services					
0310 Instructional-Prof-Tech Svcs	301,361	317,626	326,119	311,134	731,394
0320 Property Services	431,143	431,519	523,010	453,648	3,675,650
0330 Student Transportation Svcs	1,521	1,925	-	-	-
0340 Travel	65,947	67,628	69,994	15,133	69,434
0350 Communication	13,590	14,420	12,240	15,310	12,240
0371 Tuition: In State	170,341	178,491	138,732	186,219	138,732
0380 Non-Instruc-Prof-Tech Svcs	314,697	177,573	186,630	104,001	186,630
Purchased Services Total	1,298,600	1,189,182	1,256,725	1,085,445	4,814,080
Supplies and Materials					
0410 Consumable Supply & Materials	720,956	562,176	1,087,524	739,489	1,754,335
0420 Textbooks	27,722	83,565	32,850	10,721	32,850
0430 Library Books	2,850	14,129	2,950	583	2,950
0440 Periodicals	-	82	400	1,461	400
0450 Food	160,271	110,403	200,000	73,838	180,000
0460 Non-consumable Items	45,070	39,496	50,034	38,737	46,233
0470 Computer Software	19,469	43,027	20,450	35,094	20,450
0480 Computer Hardware	26,904	105,445	60,000	138,454	60,000
Supplies and Materials Total	1,003,242	958,323	1,454,208	1,038,377	2,097,218
Capital Outlay					
0510 Land Acquisition	-	220,662	-	-	-
0520 Building Acquisition	403,734	1,196,065	2,300,000	4,000,000	4,000,000
0530 Improvements Other than Bldgs	25,987	8,200	26,000	-	26,000
0564 Bus and Capital Bus Improve	186,047	140,664	115,000	115,000	115,000
Capital Outlay Total	615,768	1,565,591	2,441,000	4,115,000	4,141,000
Other Objects					
0610 Redemption of Principal	242,337	324,057	523,619	3,083,535	511,604
0621 Regular Interest	79,628	101,427	138,573	94,338	148,534
0622 Bus Interest	4,649	6,716	9,137	9,138	7,004
0640 Dues and Fees	131,907	173,769	122,400	98,785	122,400
0650 Insurance and Judgements	148,168	158,545	173,000	184,533	173,000
Other Objects Total	606,689	764,514	966,729	3,470,329	962,542
TOTAL EXPENDITURES	13,918,919	15,183,971	17,400,263	20,763,052	24,091,579

Corbett School District 39
2021-2022 Fiscal Year Annual Budget
01 General Fund

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
RESOURCES					
Local Sources					
1110 Property Taxes Levied	1,854,718	1,841,608	1,878,900	1,956,763	1,878,900
1190 Penalties & Interest on Taxes	1,905	2,324	2,000	2,067	2,000
1311 Tuition: Individual	170,198	124,049	180,000	-	180,000
1500 Earnings on Investments	68,747	74,522	69,500	46,736	69,500
1700 Extracurricular Activities	2,200	2,050	2,000	230	2,000
1910 Rentals	1,085	550	1,000	-	1,000
1920 Private Sources Contributions	139,721	25,557	100,000	16,369	100,000
1940 Services Provided Other LEAs	18,314	27,911	20,000	-	20,000
1960 Recovery Prior Yrs Expenditure	3,822	1,500	-	-	-
1990 Miscellaneous Revenue	5,327	109,148	48,000	51,468	48,000
Local Sources Total	2,266,037	2,209,219	2,301,400	2,073,633	2,301,400
Intermediate Sources					
2101 County School Funds	-	657	700	-	700
2102 General ESD Funds	200,000	200,000	200,000	200,000	200,000
2200 Restricted Revenue	8,629	-	500	-	500
Intermediate Sources Total	208,629	200,657	201,200	200,000	201,200
State Sources					
3101 State School Fund: Gen Support	9,293,859	10,134,897	9,681,300	9,906,017	9,681,300
3102 State School Fund: Lunch Match	(1,990)	(2,197)	(2,000)	(2,000)	(2,000)
3103 Common School Fund	138,457	127,146	110,500	137,857	110,500
3299 Oth Restricted Grants in Aid	428,470	601,349	469,403	665,690	1,162,738
State Sources Total	9,858,796	10,861,195	10,259,203	10,707,564	10,952,538
Federal Sources					
4100 Unrestricted Direct from Fed	-	43,452	-	-	-
4202 Medicaid Reimb K-12	-	241	-	-	-
4500 Restricted Pass-Thru State	19,454	39,756	43,349	46,372	49,172
Federal Sources Total	19,454	83,449	43,349	46,372	49,172
Other Sources					
5100 Long Term Debt Financing Srcs	186,047	3,211,694	115,000	115,000	115,000
5200 Interfund Transfers	89,230	25,000	25,000	679,874	25,000
5400 Beginning Fund Balance	1,480,687	2,069,238	4,167,425	4,689,570	2,790,757
Other Sources Total	1,755,964	5,305,932	4,307,425	5,484,444	2,930,757
TOTAL RESOURCES	14,108,880	18,660,452	17,112,577	18,512,013	16,435,067

Corbett School District 39
2021-2022 Fiscal Year Annual Budget
01 General Fund

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
REQUIREMENTS					
Expenditures					
Instruction					
1111 Primary K-3 Instruction	2,720,460	2,849,327	2,970,834	2,664,219	3,206,618
1113 Elementary Extra Curricular	-	268	-	-	-
1121 Middle Junior High Programs	1,312,315	1,162,890	1,233,859	1,203,894	1,300,750
1122 Middle Extra Curricular	41,771	49,126	55,563	38,113	37,970
1131 High School Instruction	1,800,582	1,840,694	1,715,494	1,776,068	1,897,390
1132 High School Extra Curricular	242,480	299,108	286,021	182,817	279,620
1140 Pre-Kindergarten	170,138	205,530	197,931	142	11,180
1220 Restrictive Prg For Disabled	120,143	189,378	157,085	215,171	193,213
1250 Less Restrictive Programs	1,083,641	1,268,666	1,143,901	1,123,692	1,294,371
1272 Title I	(750)	-	-	-	-
1280 Alternative Education	207,783	281,408	306,191	231,401	298,021
1291 English As A Second Language	88,892	101,357	33,000	73,904	93,906
1400 Summer School Programs	-	-	-	-	420,732
Instruction Total	7,787,455	8,247,752	8,099,879	7,509,421	9,033,771
Support Services					
2110 Attendance Services	59,280	34,936	57,870	20	57,870
2120 Guidance Services	60,130	76,095	93,404	257,351	247,839
2130 Health Services	36,348	36,236	38,416	32,340	38,778
2150 Speech Pathology & Audiology	-	64,981	82,259	86,983	86,784
2160 Other Student Treatment	-	73,617	101,791	102,688	106,567
2210 Improvement Of Instruction	80,483	89,165	83,401	108,483	81,809
2230 Assessment & Testing	107,721	66,002	72,000	10,703	72,000
2240 Instructional Staff Developmnt	84,335	28,025	84,980	12,423	84,980
2310 Board Of Education	214,287	395,223	249,632	265,871	255,371
2320 Executive Administration	507,030	526,111	492,212	512,336	483,469
2410 Office Of The Principal	795,129	854,112	853,373	992,519	1,046,326
2520 Fiscal Services	216,194	138,536	151,191	106,936	176,457
2540 Plant Operations & Maintenance	906,637	784,831	910,213	773,744	1,124,843
2550 Student Transportation	900,353	778,963	759,818	651,793	1,096,612
2570 Internal Services	30,517	134,117	35,000	324,845	212,564
2640 Staff Services	-	130,610	318,000	268,914	-
2660 Technology Services	117,827	153,276	189,544	278,920	209,615
2700 Supplemental Retirement Progs	48,143	-	-	-	-
Support Services Total	4,164,414	4,364,836	4,573,104	4,786,869	5,381,884
Facilities Acquisition/Constru					
4150 Building Acquisition/Construct	88,622	637,572	2,340,000	67,955	40,000
Debt Service					
5100 Debt Service	326,555	432,200	401,329	3,187,011	296,742
Total Expenditures	12,367,046	13,682,360	15,414,312	15,551,256	14,752,397
Other Requirements					
5200 Fund Transfers	75,307	288,526	230,000	120,000	180,000
6000 Contingencies	-	-	50,000	50,000	50,000
Total Other Requirements	75,307	288,526	280,000	170,000	230,000
Total Appropriation	12,442,353	13,970,886	15,694,312	15,721,256	14,982,397
Ending Fund Balance	1,666,527	4,689,566	1,418,265	2,790,757	1,452,670
TOTAL REQUIREMENTS	14,108,880	18,660,452	17,112,577	18,512,013	16,435,067

Corbett School District 39
2021-2022 Fiscal Year Annual Budget
01 General Fund

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
EXPENDITURES BY OBJECT CODE					
Salaries					
0111 Licensed Salaries	3,765,110	3,746,516	3,753,594	3,846,044	4,186,236
0112 Classified Salaries	1,328,172	778,801	779,957	743,472	1,254,601
0113 Administrator Salaries	671,257	709,902	692,048	771,900	724,736
0114 Managerial - Confidential	-	501,398	513,005	533,135	526,059
0116 Retirement Stipend	12,393	8,266	-	-	-
0121 Substitute: Licensed	190,736	200,585	215,000	57,715	215,000
0122 Substitute: Classified	103,784	85,770	95,000	51,964	95,000
0123 Temporary: Licensed	-	13,309	-	13,266	-
0124 Temporary: Classified	42,647	98,244	115,000	57,752	115,000
0130 Additional Salary	69,834	254,920	335,283	367,077	299,256
Salaries Total	6,183,933	6,397,711	6,498,887	6,442,325	7,415,888
Associated Payroll Costs					
0210 Public Employees Retire System	1,447,264	1,800,681	1,699,499	1,821,398	2,131,202
0220 Social Security Administration	471,078	486,525	477,665	492,587	566,746
0230 Other Required Payroll Costs	55,402	47,069	44,674	33,804	57,343
0240 Contractual Employee Benefits	1,709,782	1,580,489	1,676,188	1,689,146	1,549,671
Associated Payroll Costs Total	3,683,526	3,914,764	3,898,026	4,036,935	4,304,962
Purchased Services					
0310 Instructional-Prof-Tech Svcs	286,697	309,326	262,090	309,095	649,822
0320 Property Services	399,982	424,111	450,739	273,363	450,739
0330 Student Transportation Svcs	1,521	1,925	-	-	-
0340 Travel	65,065	65,643	69,994	15,072	69,434
0350 Communication	13,007	14,420	12,240	15,310	12,240
0371 Tuition: In State	170,141	178,491	138,732	186,219	138,732
0380 Non-Instruc-Prof-Tech Svcs	231,833	157,751	186,630	101,803	186,630
Purchased Services Total	1,168,246	1,151,667	1,120,425	900,862	1,507,597
Supplies and Materials					
0410 Consumable Supply & Materials	398,546	374,142	602,845	362,178	634,408
0420 Textbooks	27,722	83,565	32,850	10,721	32,850
0430 Library Books	2,850	14,129	2,950	583	2,950
0440 Periodicals	-	82	400	1,461	400
0450 Food	-	55	-	126	-
0460 Non-consumable Items	43,433	20,574	43,250	38,737	43,250
0470 Computer Software	19,469	43,027	20,450	35,094	20,450
0480 Computer Hardware	26,904	105,445	60,000	138,454	60,000
Supplies and Materials Total	518,924	641,019	762,745	587,354	794,308
Capital Outlay					
0510 Land Acquisition	-	220,662	-	-	-
0520 Building Acquisition	-	449,581	2,300,000	-	-
0530 Improvements Other than Bldgs	25,987	8,200	26,000	-	26,000
0564 Bus and Capital Bus Improve	186,047	140,664	115,000	115,000	115,000
Capital Outlay Total	212,034	819,107	2,441,000	115,000	141,000
Other Objects					
0610 Redemption of Principal	242,337	324,057	261,207	3,083,535	219,604
0621 Regular Interest	79,628	101,427	130,985	94,338	70,134
0622 Bus Interest	4,649	6,716	9,137	9,138	7,004
0640 Dues and Fees	125,601	167,347	118,900	97,236	118,900
0650 Insurance and Judgements	148,168	158,545	173,000	184,533	173,000
Other Objects Total	600,383	758,092	693,229	3,468,780	588,642
TOTAL EXPENDITURES	12,367,046	13,682,360	15,414,312	15,551,256	14,752,397

Corbett School District 39
2021-2022 Fiscal Year Annual Budget

02 Food Service

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
RESOURCES					
Local Sources					
1600 Food Service	121,456	92,322	120,000	3,996	120,000
1920 Private Sources Contributions	-	2,500	-	1,739	-
1960 Recovery Prior Yrs Expenditure	(225)	-	-	-	-
Local Sources Total	121,231	94,822	120,000	5,735	120,000
State Sources					
3102 State School Fund: Lunch Match	1,990	2,197	2,000	2,000	2,000
3299 Oth Restricted Grants in Aid	3,026	6,804	3,000	-	3,000
State Sources Total	5,016	9,001	5,000	2,000	5,000
Federal Sources					
4500 Restricted Pass-Thru State	128,439	87,530	121,000	125,656	121,000
Federal Sources Total	128,439	87,530	121,000	125,656	121,000
Other Sources					
5200 Interfund Transfers	75,307	103,526	180,000	120,000	180,000
5400 Beginning Fund Balance	54,151	12,339	-	7,221	-
Other Sources Total	129,458	115,865	180,000	127,221	180,000
TOTAL RESOURCES	384,144	307,218	426,000	260,612	426,000
REQUIREMENTS					
Expenditures					
Enterprise & Community					
3100 Food Services	371,802	299,997	426,000	260,612	426,000
Total Expenditures	371,802	299,997	426,000	260,612	426,000
Total Appropriation	371,802	299,997	426,000	260,612	426,000
Ending Fund Balance	12,342	7,221	-	-	-
TOTAL REQUIREMENTS	384,144	307,218	426,000	260,612	426,000
EXPENDITURES BY OBJECT CODE					
Salaries					
0111 Licensed Salaries	695	-	-	361	-
0112 Classified Salaries	34,029	13,448	12,769	12,025	16,101
0113 Administrator Salaries	51,005	-	-	2,205	-
0114 Managerial - Confidential	-	63,008	72,545	71,853	75,476
0122 Substitute: Classified	3,196	-	-	-	-
Salaries Total	88,925	76,456	85,314	86,444	91,577
Associated Payroll Costs					
0210 Public Employees Retire System	22,045	19,578	27,029	29,747	48,682
0220 Social Security Administration	6,811	5,851	6,526	6,990	7,006
0230 Other Required Payroll Costs	47	29	27	22	-
0240 Contractual Employee Benefits	24,702	22,394	25,820	27,443	26,252
Associated Payroll Costs Total	53,605	47,852	59,402	64,202	81,940
Purchased Services					
0310 Instructional-Prof-Tech Svcs	10	-	-	-	-
0320 Property Services	4,915	6,005	6,000	3,162	6,000
0340 Travel	-	23	-	61	-
Purchased Services Total	4,925	6,028	6,000	3,223	6,000
Supplies and Materials					
0410 Consumable Supply & Materials	59,831	35,696	65,000	31,482	60,000
0450 Food	160,271	110,348	200,000	73,712	180,000
0460 Non-consumable Items	1,637	18,922	6,784	-	2,983
Supplies and Materials Total	221,739	164,966	271,784	105,194	242,983
Other Objects					
0640 Dues and Fees	2,608	4,695	3,500	1,549	3,500
Other Objects Total	2,608	4,695	3,500	1,549	3,500
TOTAL EXPENDITURES	371,802	299,997	426,000	260,612	426,000

Corbett School District 39
2021-2022 Fiscal Year Annual Budget
03 Federal Funds

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
RESOURCES					
Federal Sources					
4500 Restricted Pass-Thru State	408,594	271,542	269,983	180,544	906,884
Federal Sources Total	408,594	271,542	269,983	180,544	906,884
Other Sources					
5400 Beginning Fund Balance	7,726	7,726	7,726	7,726	-
Other Sources Total	7,726	7,726	7,726	7,726	-
TOTAL RESOURCES	416,320	279,268	277,709	188,270	906,884
REQUIREMENTS					
Expenditures					
Instruction					
1250 Less Restrictive Programs	240,932	156,827	158,835	160,726	171,241
1272 Title I	125,882	113,582	87,155	19,818	78,710
1299 Other Designated Programs	32,328	-	10,000	-	10,000
Instruction Total	399,142	270,409	255,990	180,544	259,951
Support Services					
2210 Improvement Of Instruction	1,999	1,131	3,000	-	3,000
2240 Instructional Staff Developmnt	7,453	-	10,993	-	10,993
Support Services Total	9,452	1,131	13,993	-	13,993
Total Expenditures	408,594	271,540	269,983	180,544	273,944
Other Requirements					
6000 Contingencies	-	-	7,726	7,726	632,940
Total Other Requirements	-	-	7,726	7,726	632,940
Total Appropriation	408,594	271,540	277,709	188,270	906,884
Ending Fund Balance	7,726	7,728	-	-	-
TOTAL REQUIREMENTS	416,320	279,268	277,709	188,270	906,884
EXPENDITURES BY OBJECT CODE					
Salaries					
0111 Licensed Salaries	153,303	109,394	65,442	71,726	70,558
0112 Classified Salaries	61,115	51,337	48,520	28,860	38,641
0113 Administrator Salaries	14,325	-	-	-	-
0121 Substitute: Licensed	17,902	2,008	-	322	-
0122 Substitute: Classified	1,909	798	-	-	-
0130 Additional Salary	-	-	-	1,301	-
Salaries Total	248,554	163,537	113,962	102,209	109,199
Associated Payroll Costs					
0210 Public Employees Retire System	50,354	43,562	30,987	27,417	25,903
0220 Social Security Administration	18,597	12,545	8,718	7,847	8,354
0230 Other Required Payroll Costs	93	47	38	24	-
0240 Contractual Employee Benefits	67,033	49,887	42,249	38,810	38,916
Associated Payroll Costs Total	136,077	106,041	81,992	74,098	73,173
Purchased Services					
0310 Instructional-Prof-Tech Svcs	14,654	-	64,029	2,039	81,572
0320 Property Services	410	-	-	-	-
0340 Travel	882	1,962	-	-	-
0371 Tuition: In State	200	-	-	-	-
0380 Non-Instruc-Prof-Tech Svcs	912	-	-	2,198	-
Purchased Services Total	17,058	1,962	64,029	4,237	81,572
Supplies and Materials					
0410 Consumable Supply & Materials	6,905	-	10,000	-	10,000
Supplies and Materials Total	6,905	-	10,000	-	10,000
TOTAL EXPENDITURES	408,594	271,540	269,983	180,544	273,944

Corbett School District 39
2021-2022 Fiscal Year Annual Budget
04 Student Investment Account

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
RESOURCES					
State Sources					
3299 Oth Restricted Grants in Aid	-	-	923,697	293,517	749,927
State Sources Total	-	-	923,697	293,517	749,927
TOTAL RESOURCES	-	-	923,697	293,517	749,927
REQUIREMENTS					
Expenditures					
Instruction					
1121 Middle Junior High Programs	-	-	300,362	96,122	346,120
1131 High School Instruction	-	-	97,720	96,123	115,373
1220 Restrictive Prg For Disabled	-	-	101,312	-	115,374
Instruction Total	-	-	499,394	192,245	576,867
Support Services					
2120 Guidance Services	-	-	154,303	101,272	173,060
Support Services Total	-	-	154,303	101,272	173,060
Debt Service					
5100 Debt Service	-	-	270,000	-	-
Total Expenditures	-	-	923,697	293,517	749,927
Total Appropriation	-	-	923,697	293,517	749,927
TOTAL REQUIREMENTS	-	-	923,697	293,517	749,927
EXPENDITURES BY OBJECT CODE					
Salaries					
0111 Licensed Salaries	-	-	328,375	153,161	-
0130 Additional Salary	-	-	7,657	-	-
Salaries Total	-	-	336,032	153,161	-
Associated Payroll Costs					
0210 Public Employees Retire System	-	-	82,988	37,848	-
0220 Social Security Administration	-	-	23,885	10,893	-
0230 Other Required Payroll Costs	-	-	97	43	-
0240 Contractual Employee Benefits	-	-	101,016	45,743	-
Associated Payroll Costs Total	-	-	207,986	94,527	-
Supplies and Materials					
0410 Consumable Supply & Materials	-	-	109,679	45,829	749,927
Supplies and Materials Total	-	-	109,679	45,829	749,927
Other Objects					
0610 Redemption of Principal	-	-	262,412	-	-
0621 Regular Interest	-	-	7,588	-	-
Other Objects Total	-	-	270,000	-	-
TOTAL EXPENDITURES	-	-	923,697	293,517	749,927

Corbett School District 39
2021-2022 Fiscal Year Annual Budget
06 Student Body Trust

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
RESOURCES					
Local Sources					
1700 Extracurricular Activities	254,765	136,956	300,000	300,000	300,000
Local Sources Total	254,765	136,956	300,000	300,000	300,000
Other Sources					
5400 Beginning Fund Balance	106,457	105,548	105,548	90,166	-
Other Sources Total	106,457	105,548	105,548	90,166	-
TOTAL RESOURCES	361,222	242,504	405,548	390,166	300,000

REQUIREMENTS					
Expenditures					
Instruction					
1122 Middle Extra Curricular	59,737	38,757	50,000	50,000	50,000
1132 High School Extra Curricular	195,937	113,581	250,000	250,000	250,000
Instruction Total	255,674	152,338	300,000	300,000	300,000
Total Expenditures	255,674	152,338	300,000	300,000	300,000
Other Requirements					
6000 Contingencies	-	-	105,548	90,166	-
Total Other Requirements	-	-	105,548	90,166	-
Total Appropriation	255,674	152,338	405,548	390,166	300,000
Ending Fund Balance	105,548	90,166	-	-	-
TOTAL REQUIREMENTS	361,222	242,504	405,548	390,166	300,000

EXPENDITURES BY OBJECT CODE					
Supplies and Materials					
0410 Consumable Supply & Materials	255,674	152,338	300,000	300,000	300,000
Supplies and Materials Total	255,674	152,338	300,000	300,000	300,000
TOTAL EXPENDITURES	255,674	152,338	300,000	300,000	300,000

Corbett School District 39
2021-2022 Fiscal Year Annual Budget
09 GO Bond 2021 (formerly Capital Improvement Fund)

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
RESOURCES					
State Sources					
3299 Oth Restricted Grants in Aid	516,700	610,034	-	-	-
State Sources Total	516,700	610,034	-	-	-
Other Sources					
5100 Long Term Debt Financing Srcs	-	-	-	4,000,000	-
5200 Interfund Transfers	-	185,000	50,000	-	-
5400 Beginning Fund Balance	19,006	19,902	-	37,200	3,205,203
Other Sources Total	19,006	204,902	50,000	4,037,200	3,205,203
TOTAL RESOURCES	535,706	814,936	50,000	4,037,200	3,205,203

REQUIREMENTS					
Expenditures					
Support Services					
2540 Plant Operations & Maintenance	-	-	30,000	77,123	205,203
Support Services Total	-	-	30,000	77,123	205,203
Facilities Acquisition/Constru					
4150 Building Acquisition/Construct	515,803	777,736	20,000	100,000	3,000,000
Total Expenditures	515,803	777,736	50,000	177,123	3,205,203
Other Requirements					
5200 Fund Transfers	-	-	-	654,874	-
Total Other Requirements	-	-	-	654,874	-
Total Appropriation	515,803	777,736	50,000	831,997	3,205,203
Ending Fund Balance	19,903	37,200	-	3,205,203	-
TOTAL REQUIREMENTS	535,706	814,936	50,000	4,037,200	3,205,203

EXPENDITURES BY OBJECT CODE					
Purchased Services					
0310 Instructional-Prof-Tech Svcs	-	8,300	-	-	-
0320 Property Services	25,836	1,403	50,000	177,123	3,205,203
0350 Communication	583	-	-	-	-
0380 Non-Instruc-Prof-Tech Svcs	81,952	19,822	-	-	-
Purchased Services Total	108,371	29,525	50,000	177,123	3,205,203
Capital Outlay					
0520 Building Acquisition	403,734	746,484	-	-	-
Capital Outlay Total	403,734	746,484	-	-	-
Other Objects					
0640 Dues and Fees	3,698	1,727	-	-	-
Other Objects Total	3,698	1,727	-	-	-
TOTAL EXPENDITURES	515,803	777,736	50,000	177,123	3,205,203

Corbett School District 39
 2021-2022 Fiscal Year Annual Budget
 10 OSCIM Matching Grant

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
RESOURCES					
State Sources					
3299 Oth Restricted Grants in Aid	-	-	-	4,000,000	4,000,000
State Sources Total	-	-	-	4,000,000	4,000,000
TOTAL RESOURCES	-	-	-	4,000,000	4,000,000
REQUIREMENTS					
Expenditures					
Facilities Acquisition/Constru					
4150 Building Acquisition/Construct	-	-	-	4,000,000	4,000,000
Total Expenditures	-	-	-	4,000,000	4,000,000
Total Appropriation	-	-	-	4,000,000	4,000,000
TOTAL REQUIREMENTS	-	-	-	4,000,000	4,000,000
EXPENDITURES BY OBJECT CODE					
Capital Outlay					
0520 Building Acquisition	-	-	-	4,000,000	4,000,000
Capital Outlay Total	-	-	-	4,000,000	4,000,000
TOTAL EXPENDITURES	-	-	-	4,000,000	4,000,000

Corbett School District 39
 2021-2022 Fiscal Year Annual Budget

11 GO Bond Debt Service (formerly Debt Service Fund)

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
RESOURCES					
Local Sources					
1110 Property Taxes Levied	-	-	-	-	370,400
Local Sources Total	-	-	-	-	370,400
Other Sources					
5400 Beginning Fund Balance	51,034	-	-	-	-
Other Sources Total	51,034	-	-	-	-
TOTAL RESOURCES	51,034	-	-	-	370,400
REQUIREMENTS					
Expenditures					
Debt Service					
5100 Debt Service	-	-	-	-	370,400
Total Expenditures	-	-	-	-	370,400
Other Requirements					
5200 Fund Transfers	51,034	-	-	-	-
Total Other Requirements	51,034	-	-	-	-
Total Appropriation	51,034	-	-	-	370,400
TOTAL REQUIREMENTS	51,034	-	-	-	370,400
EXPENDITURES BY OBJECT CODE					
Other Objects					
0610 Redemption of Principal	-	-	-	-	292,000
0621 Regular Interest	-	-	-	-	78,400
Other Objects Total	-	-	-	-	370,400
TOTAL EXPENDITURES	-	-	-	-	370,400

Corbett School District 39
 2021-2022 Fiscal Year Annual Budget
 20 Energy Projects Fund

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
RESOURCES					
Local Sources					
1990 Miscellaneous Revenue	20,921	22,437	20,000	20,000	20,000
Local Sources Total	20,921	22,437	20,000	20,000	20,000
Other Sources					
5400 Beginning Fund Balance	30,349	26,271	21,271	23,708	18,708
Other Sources Total	30,349	26,271	21,271	23,708	18,708
TOTAL RESOURCES	51,270	48,708	41,271	43,708	38,708
REQUIREMENTS					
Expenditures					
Facilities Acquisition/Constru					
4150 Building Acquisition/Construct	-	-	16,271	-	13,708
Total Expenditures	-	-	16,271	-	13,708
Other Requirements					
5200 Fund Transfers	25,000	25,000	25,000	25,000	25,000
Total Other Requirements	25,000	25,000	25,000	25,000	25,000
Total Appropriation	25,000	25,000	41,271	25,000	38,708
Ending Fund Balance	26,270	23,708	-	18,708	-
TOTAL REQUIREMENTS	51,270	48,708	41,271	43,708	38,708
EXPENDITURES BY OBJECT CODE					
Purchased Services					
0320 Property Services	-	-	16,271	-	13,708
Purchased Services Total	-	-	16,271	-	13,708
TOTAL EXPENDITURES	-	-	16,271	-	13,708

Corbett School District 39
 2021-2022 Fiscal Year Annual Budget

Early Retirement Fund (Dissolved FY 2018-19)

	Prior Year Actual 2018-19	Prior Year Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
RESOURCES					
Other Sources					
5400 Beginning Fund Balance	13,196	-	-	-	-
Other Sources Total	13,196	-	-	-	-
TOTAL RESOURCES	13,196	-	-	-	-
REQUIREMENTS					
Other Requirements					
5200 Fund Transfers	13,196	-	-	-	-
Total Other Requirements	13,196	-	-	-	-
Total Appropriation	13,196	-	-	-	-
TOTAL REQUIREMENTS	13,196	-	-	-	-

Debt Schedules

The District has debt obligations for general obligation bonds, certificates of participation, a real estate loan, and capital leases for bus replacements. The General Obligation Bonds, Series 2021, principal and interest is paid out of the GO Bond Debt Service Fund; all other debt is paid out of the General Fund.

Summary of Debt Obligation Payments for FY 2021-22

FY2022 schedules	0610		0621	0610	0622	Total	Ending
COP Debt	Debt Principal	Sinking Fund	Debt Interest	Bus Principal	Bus Interest	Payment	Balance
OSBA Flex 2012C	\$ 30,000.00	\$ -	\$ 14,500.00	\$ -	\$ -	\$ 44,500.00	\$ 365,000.00
2012 QSCB	-	55,555.55	46,250.00	-	-	101,805.55	1,000,000.00
Subtotal	30,000.00	55,555.55	60,750.00	-	-	146,305.55	1,365,000.00
Loans & Leases < 7 Years							
SELP 2012	41,599.50	-	8,416.50	-	-	50,016.00	217,779.00
Bus 2018	-	-	-	22,654.55	651.09	23,305.64	-
Bus 2018	-	-	-	14,916.36	1,201.64	16,118.00	15,504.79
Bus 2019	-	-	-	14,891.43	3,009.57	17,901.00	65,363.88
Bus 2021	-	-	-	15,147.49	2,141.51	17,289.00	64,759.61
Property 2019	24,839.01	-	966.08	-	-	25,805.09	50,635.90
Subtotal	66,438.51	-	9,382.58	67,609.83	7,003.81	150,434.73	414,043.18
GO Bonds							
Series 2021	292,000.00	-	78,400.00	-	-	370,400.00	3,708,000.00
Subtotal	292,000.00	-	78,400.00	-	-	370,400.00	3,708,000.00
Grand Total	\$ 388,438.51	\$ 55,555.55	\$ 148,532.58	\$ 67,609.83	\$ 7,003.81	\$ 667,140.28	\$ 5,487,043.18

Object FY 2021-2022 Budget Summary

0610 Principal	\$ 456,048
Sinking Fund	\$ 55,556
0621 Debt Interest	148,533
0622 Bus Interest	7,004
Total Budget	\$ 667,140

General Obligation Bonds, Series 2021

GO Bonds for capital improvements.

**Corbett School District 39
Debt Service Schedule
General Obligation Bonds, Series 2021**

Period Ending	Principal	Coupon	Interest	Debt Service	Total Annual Debt Service	Principal Balance Remaining
12/15/2021		1.680%	44,800.00	44,800.00		4,000,000
6/15/2022	292,000		33,600.00	325,600.00	370,400.00	3,708,000
12/15/2022		1.680%	31,147.20	31,147.20		3,708,000
6/15/2023	318,000		31,147.20	349,147.20	380,294.40	3,390,000
12/15/2023		1.680%	28,476.00	28,476.00		3,390,000
6/15/2024	355,000		28,476.00	383,476.00	411,952.00	3,035,000
12/15/2024		1.680%	25,494.00	25,494.00		3,035,000
6/15/2025	373,000		25,494.00	398,494.00	423,988.00	2,662,000
12/15/2025		1.680%	22,360.80	22,360.80		2,662,000
6/15/2026	392,000		22,360.80	414,360.80	436,721.60	2,270,000
12/15/2026		1.680%	19,068.00	19,068.00		2,270,000
6/15/2027	412,000		19,068.00	431,068.00	450,136.00	1,858,000
12/15/2027		1.680%	15,607.20	15,607.20		1,858,000
6/15/2028	432,000		15,607.20	447,607.20	463,214.40	1,426,000
12/15/2028		1.680%	11,978.40	11,978.40		1,426,000
6/15/2029	453,000		11,978.40	464,978.40	476,956.80	973,000
12/15/2029		1.680%	8,173.20	8,173.20		973,000
6/15/2030	475,000		8,173.20	483,173.20	491,346.40	498,000
12/15/2030		1.680%	4,183.20	4,183.20		498,000
6/15/2031	498,000		4,183.20	502,183.20	506,366.40	-
Totals	4,000,000		411,376	4,411,376	4,411,376	

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

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

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

2012 QSCB

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

**Corbett School District 39
Debt Service Schedule
2012B QSCB**

Period Ending	Principal	Interest	Total Debt Service	Sinking Fund Deposits	Direct Payments	Sinking Fund	Net Debt Service
12/30/2012	-	41,496.53	41,496.53	-	(41,496.53)	-	-
6/30/2013	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2013	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2014	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2014	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2015	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2015	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2016	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2016	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2017	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2017	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2018	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2018	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2019	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2019	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2020	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2020	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2021	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2021	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2022	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2022	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2023	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2023	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2024	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2024	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2025	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2025	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2026	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2026	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2027	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2027	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2028	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2028	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2029	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55
12/30/2029	-	23,125.00	23,125.00	-	(23,125.00)	-	-
6/30/2030	1,000,000	23,125.00	1,023,125.00	55,555.55	(23,125.00)	1,000,000	55,555.55
Totals	1,000,000	850,871.53	1,850,871.53	1,000,000	(850,871.53)	1,000,000	1,000,000

SELP 2012

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

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

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

Mershon Properties

On November 5, 2019, the District received a loan from Jefferey Mershon in the amount of \$100,000. The proceeds from the loan were used to purchase land.

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

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

Capital Leases for Bus Replacement

CSD Desc 2020-21 Bus Loan
Asset New 2022 BlueBird Bus Model: T3FE 4004
Debt Capital Lease
Lessor Santander Bank N.A.
Terms 2.44% APR, 6 annual payments
Initial Cost \$ 128,290.00
Down Pmt \$ 38,500.00

Fiscal Year	Date	Beginning Bal	Principal	Interest	Payment	Principal Bal
2020-2021	12/20/2020	\$ 128,290.00	\$ 38,500.00	\$ -	\$ 38,500.00	\$ 89,790.00
2021-2022	12/20/2021		\$ 14,078.12	\$ 2,190.88	\$ 16,269.00	\$ 75,711.88
2022-2023	12/20/2022		14,421.63	1,847.37	16,269.00	61,290.25
2023-2024	12/20/2023		14,773.52	1,495.48	16,269.00	46,516.73
2024-2025	12/20/2024		15,133.99	1,135.01	16,269.00	31,382.74
2025-2026	12/20/2025		15,503.26	765.74	16,269.00	15,879.48
2026-2027	12/20/2026		15,879.48	389.52	16,269.00	-
Totals			\$ 128,290.00	\$ 7,824.00	\$ 136,114.00	

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

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

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

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

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

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

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

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

INFORMATIONAL SECTION

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Board Policy / Local Budget Law Concerning District Budget

DB/DBA/DBD: District Budget

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

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

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

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

ORS 294.305 – 294.565, 328.542 – 328.565

DBC: Budget Calendar

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

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

ORS 294.305 – 294.565, 328.542 – 328.565

DBD: Budget Priorities

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

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

ORS 294.305 – 294.565

DBE: Budget Preparation

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

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

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

ORS 294.305 – 294.565, 328.542 – 328.565

BEA: Budget Committee

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ORS 174.130, 192.610 – 192.710, 294.305 – 294.565

DBG: Budget Hearing

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

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

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

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

ORS 192.610 – 192.710, 294.305 – 294.565

DBH: Budget Adoption Procedures

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

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

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

DBI: Budget Amendment Procedures

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

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

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

ORS 294.435

DBJ: Budget Implementation

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

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

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

ORS 294.305 – 294.565, ORS Chapter 310

DBK: Budget Transfer Authority

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

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

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

Only the Board is empowered to make intra-fund and inter-fund changes to the adopted appropriations. The district administration will adhere to the following standards:

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

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

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

ORS 294.450

Board Resolutions

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

Meeting: Regular Session, November 20, 2019

Motion: Director Gorman moved and Director Buttke seconded.

Action: The motion passed 7-0.

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

Meeting: Regular Session, February 19, 2020

Motion: Director Gorman moved and Director Buttke seconded.

Action: The motion passed 5-0.

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

Meeting: Regular Session, March 11, 2020

Motion: Director Gorman moved and Director Buttke seconded.

Action: The motion passed 5-0.

RESOLUTION NO 2.105-21 – RESOLVED that the Board adopted the Budget Calendar as presented in the Board packet for Corbett School District fiscal year 2021-2022.

Meeting: Regular Session, February 17, 2021


Motion: Director Gorman moved and Director Buttke seconded.

Action: The motion passed 7-0.

Public Notices

First Notice Budget Committee Meetings published in Gresham Outlook April 16, 2021.

A8 The Outlook Friday, April 16, 2021 • Pamplin Media Group³



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HEARING/MEETINGS

Notice of Corbett School District Budget Committee Meetings
A public meeting of the CORBETT SCHOOL DISTRICT Budget Committee, Multnomah County, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022, will be held on Wednesday, April 28, 2021 at 7:00 p.m. In response to the current health emergency, school facilities are closed and the meeting will be held virtually via Zoom. Visit the CSD website for details on how to attend: www.corbett.k12.or.us or see the link: <https://meetings.boardbook.org/Public/Organization/1554>

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

Beginning Friday, April 23, 2021 at 5:00 p.m., the budget document may be viewed on the CSD website. Public comment will be taken by email and live via Zoom. Written comments received by 5:00 p.m. April 22, 2021 will be read during the public comment section of the meeting on April 28th. Schedule Zoom comment up through 5:00 p.m. April 22, 2021 by providing your name, phone number, and address to the CSD via phone message at 503-261-4211 or email rlindteen@corbett.k12.or.us. All comments are subject to a three-minute limit per community member.

Additional CSD Budget Committee meetings, if needed, are scheduled to be held on Wednesday, May 5, 2021, and Wednesday, May 12, 2021 at 7:00 p.m. These will also be held via Zoom with details on our website. All meetings are open to the public.

Dan Wold
Budget Officer
Corbett School District
www.corbett.k12.or.us

Published April 16, 2021. 0L198702



6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Multnomah, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the Gresham Outlook, a newspaper of general circulation, published at Gresham, in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

Ad#: 198702
Owner: Corbett School District No. 30
Description: Notice of Corbett School District Budget Committee Meetings

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
04/16/2021

Charlotte Allsop

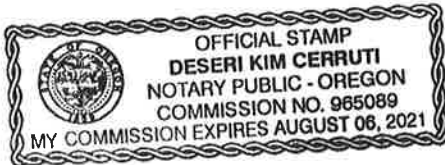
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
04/16/2021

Deseri Kim Cerruti

NOTARY PUBLIC FOR OREGON

Acct #: 104320
Attn: Robin Lindeen-Blakeley
CORBETT SCHOOL DISTRICT #39
35800 E COLUMBIA RIVER HWY
CORBETT, OR 97019



Notice of Corbett School District Budget Committee Meetings

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Dan Wold
Budget Officer
Corbett School District
www.corbett.k12.or.us

Published April 16, 2021.

OL198702

Second Notice Budget Committee on Corbett website

HOME / LATEST NEWS / NOTICE OF CORBETT SCHOOL DISTRICT BUDGET COMMITTEE MEETINGS

April 7, 2021

Notice of Corbett School District Budget Committee Meetings

A public meeting of the CORBETT SCHOOL DISTRICT Budget Committee, Multnomah County, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022, will be held on Wednesday, April 28, 2021 at 7:00 p.m. In response to the current health emergency, school facilities are closed and the meeting will be held virtually via Zoom. Visit the CSD website for details on how to attend: www.corbett.k12.or.us or see the link:

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Dan Wold
Budget Officer
Corbett School District
www.corbett.k12.or.us

Latest District News

April 7, 2021

Notice of Corbett School District Budget Committee Meetings

April 5, 2021

Kindergarten Round Up – Wednesday, April 7 at 5:30 P.M.

April 1, 2021

April 2021 e-Newsletter

[View all articles](#)

K-12 SCHOOL EQUALIZATION FORMULA

STATE SCHOOL FUND DISTRIBUTION

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

School District Revenue

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

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

State School Fund

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

Local Revenue

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

- Operating property taxes collected (including prior years)
- Common School Fund
- County School Fund
- Federal forest related revenue
- State managed county trust forests (Chapter 530)
- ESD funds required to be shared with school districts
- Revenue *in lieu* of property taxes
- Supplantable federal funds

General Purpose Revenue

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

Weighted Students (ADMw)

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

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

Student Weights

Student weight categories are as follows:

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

Individual Education Program Weight

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

Remote Small School Weight

A school site qualifies for additional ADMw if

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

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

Teacher Experience and Balance to Funding

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

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

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

Transportation Revenue

Transportation Grant = **70% to 90% of Transportation Costs**

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

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

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

Approved transportation costs are the following:

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

High Cost Disability Revenue

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

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

Facility Revenue

Facility Grant = **Up to 8% of Construction Costs**

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

School Revenue Share

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

State Payment Schedule

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

Other State School Fund Allocations

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

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

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



STUDENTS WE SERVE^

1,188 Student Enrollment

^Student enrollment as of October 1, 2019

DEMOGRAPHICS

American Indian/Alaska Native

Students: **1%**

Teachers: **0%**

Asian

Students: **2%**

Teachers: **0%**

Black/African American

Students: **1%**

Teachers: **0%**

Hispanic/Latino

Students: **8%**

Teachers: **2%**

Multiracial

Students: **7%**

Teachers: **2%**

Native Hawaiian/Pacific Islander

Students: **<1%**

Teachers: **0%**

White

Students: **80%**

Teachers: **97%**

INTRODUCTION

The At-A-Glance School and District profiles tell a story about Oregon’s schools and districts. This year’s profiles do not include statewide assessments data, class size data, or attendance data as a result of the necessary statewide school closures and the implementation of Distance Learning for All. The profiles present all available data not impacted by the state’s response to COVID-19.

ACADEMIC SUCCESS

ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2015-16 graduating in 2018-19.

District: **90%**

Oregon Average: **80%**

FIVE-YEAR COMPLETION

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

District: **>95%**

Oregon Average: **86%**

71

OUR STAFF (ROUNDED FTE)

5 Administrators

55 Teachers

14 Educational assistants

0 Counselors/Psychologists

0 Licensed Librarians

83% of licensed teachers with more than 3 years of experience

OUTCOMES

On-Time Graduation and Five-Year Completion rates separated by student group.

ON-TIME GRADUATION

American Indian/Alaska Native:	*
Asian:	*
Black/African American:	*
Hispanic/Latino:	*
Multiracial:	*
Native Hawaiian/Pacific Islander:	*
White:	94%
Free/Reduced Price Lunch:	78%
Ever English Learner:	*
Students with Disabilities:	92%
Migrant:	*
Talented and Gifted:	*
Female:	>95%
Male:	85%
Non-Binary: Coming in 2021-22	

FIVE-YEAR COMPLETION

American Indian/Alaska Native:	*
Asian:	*
Black/African American:	*
Hispanic/Latino:	*
Multiracial:	*
Native Hawaiian/Pacific Islander:	*
White:	94%
Free/Reduced Price Lunch:	88%
Ever English Learner:	* 72
Students with Disabilities:	>95%
Migrant:	*
Talented and Gifted:	>95%
Female:	>95%
Male:	93%
Non-Binary: Coming in 2021-22	



STUDENTS WE SERVE^

1,186 Student Enrollment

^Student enrollment as of October 1, 2019

DEMOGRAPHICS

American Indian/Alaska Native

Students: **1%**

Teachers: **0%**

Asian

Students: **2%**

Teachers: **0%**

Black/African American

Students: **1%**

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Teachers: **2%**

Multiracial

Students: **7%**

Teachers: **0%**

Native Hawaiian/Pacific Islander

Students: **<1%**

Teachers: **0%**

White

Students: **80%**

Teachers: **98%**

REQUIRED VACCINATIONS

91%

INTRODUCTION

The At-A-Glance School and District profiles tell a story about Oregon’s schools and districts. This year’s profiles do not include statewide assessments data, class size data, or attendance data as a result of the necessary statewide school closures and the implementation of Distance Learning for All. The profiles present all available data not impacted by the state’s response to COVID-19.

ACADEMIC SUCCESS

ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2015-16 graduating in 2018-19

School: **90%**

District: **90%**

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FIVE-YEAR COMPLETION

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

School: **>95%**

District: **>95%**

Oregon Average: **86%**

73

OUR STAFF (ROUNDED FTE)

53 Teachers

13 Educational assistants

0 Counselors/Psychologists

90% Average Teacher retention rate

83% of licensed teachers with more than 3 years of experience

Yes: Same principal for the last 3 years?

OUTCOMES

On-Time Graduation and Five-Year Completion rates separated by student group.

ON-TIME GRADUATION

American Indian/Alaska Native:	*
Asian:	*
Black/African American:	*
Hispanic/Latino:	*
Multiracial:	*
Native Hawaiian/Pacific Islander:	*
White:	94%
Free/Reduced Price Lunch:	78%
Ever English Learner:	*
Students with Disabilities:	92%
Migrant:	*
Talented and Gifted:	*
Female:	>95%
Male:	85%
Non-Binary: Coming in 2021-22	

FIVE-YEAR COMPLETION

American Indian/Alaska Native:	*
Asian:	*
Black/African American:	*
Hispanic/Latino:	*
Multiracial:	*
Native Hawaiian/Pacific Islander:	*
White:	94%
Free/Reduced Price Lunch:	88%
Ever English Learner:	* 74
Students with Disabilities:	>95%
Migrant:	*
Talented and Gifted:	>95%
Female:	>95%
Male:	93%
Non-Binary: Coming in 2021-22	

Glossary of Terms and Acronyms

Major Function Definitions

1000 – Instruction: This function relates to activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence.

2000 – Support Services: This function accounts for those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

3000 – Enterprise and Community Services: These are activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.

4000 – Facilities Acquisition and Construction: This function relates to activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here.

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

6000 – Contingencies (for budget only): These are expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

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

Other Terms

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

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

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

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

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

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

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

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

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

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

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

Current Resources: Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

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

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

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

Functional Classification: Expenditure classification according to the principle purposes for which expenditures are made.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Object: As used in expenditure classification this term applies to the articles purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, contractual services, materials, and supplies.

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

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

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

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

State School Fund: The major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid formerly called Basic School Support. The State School Fund is distributed to school districts according to a Legislature adopted formula.

Supplemental Budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

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

Unappropriated Ending Fund Balance: Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the year.