

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
Approved Budget

Cover art is courtesy of 9th grade student artist

Grace Lozano

Thank you, Grace, for this beautiful photo.

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INTRODUCTION

Corbett School District No. 39 (CSD) is pleased to present the approved budget for fiscal year 2021-2022. The CSD Budget Committee approved CSD's proposed budget with no significant modifications on May 12, 2021.

The CSD Board of Directors, administrators and staff extend their appreciation to the CSD Budget Committee for their time and consideration during the presentation and deliberation of the proposed budget.

This report serves as a transition between the proposed and adopted budgets. It contains minimum documentation to convey the requirements for a Superintendent Message, proof of public notices, budget detail schedules of resources and requirements, and evidence that the committee approved the budget and set the tax levy. In contrast, the proposed budget document has additional information including a profile of the district, a budgetary overview, detailed schedules for each budgetary fund, schedules for debt payments, and more. The proposed budget document can be found online at www.corbett.k12.or.us or a copy can be obtained by contacting the District Office at busmgr@corbett.k12.or.us.

The next step to adoption is budget review by the Tax Supervising and Conservation Commission (TSCC). The TSCC is an independent impartial panel of citizen volunteers appointed by the governor to monitor the financial affairs of local governments in Multnomah County. Commission members represent the public by asking questions indicative of the community at large. They also provide a procedural review of the budget to ensure compliance with Local Budget Law and a substantive review of program content, reasonableness of estimates and coordination of financial planning. The Commission must certify the CSD budget after approval by the Budget Committee and prior to adoption by the Board.

Following TSCC certification, the CSD Board of Directors will adopt the budget after a public hearing scheduled on June 16, 2021. Oregon Budget Law allows the Board to make limited adjustments to the approved budget prior to adoption without reconvening the Budget Committee.

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.

2021-22 Budget Committee

**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, Vice Officer	12/31/2022
Two	Todd Mickalson	6/30/2021	Hope Beraka, Presiding Officer	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)

Pamplin MediaGroup

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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 news-
paper 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 Dis-
trict 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

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.

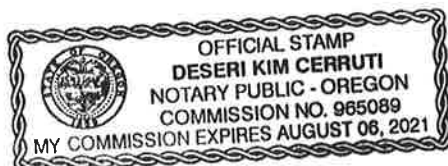
Beginning Friday, April 23, 2021 at 5:00 p.m., the budget document may be viewed on the CSD website. Public comment will be taken by email and live via Zoom. Written comments received by 5:00 p.m. April 22, 2021 will be read during the public comment section of the meeting on April 28th. Schedule Zoom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

Additional CSD Budget Committee meetings, if needed, are scheduled to be held on Wednesday, May 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.


OL198702



Notice of Budget Committee Meetings

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

A8 The Outlook Friday, April 16, 2021 • Pamplin Media Group¹



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View online at <http://publicnotices.portlandtribune.com/>

HEARING/MEETINGS

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 April 7, 2021

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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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 rlindeen@corbett.k12.or.us. All comments are subject to a three-minute limit per community member.

Additional CSD Budget Committee meetings, *if needed*, are scheduled to be held on Wednesday, May 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

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](#)

FORM ED-1
NOTICE OF BUDGET HEARING

A public meeting of the Corbett School District No. 39 will be held on June 16, 2021 at 7:00 pm. In response to the current health emergency, school facilities are closed and the meeting will be held virtually via Zoom. Visit the CSD website for details on how to attend: www.corbett.k12.or.us. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Corbett SD Budget Committee. A summary of the budget is presented below. An electronic copy of the budget may requested by reaching the contact below or by going online at www.corbett.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Cindy Duley Telephone: 503-261-4290 Email: cduley@corbett.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$2,241,021	\$4,301,970	\$6,014,668
Current Year Property Taxes, other than Local Option Taxes	1,843,931	1,880,900	2,249,300
Other Revenue from Local Sources	619,410	860,500	862,500
Revenue from Intermediate Sources	200,657	201,200	201,200
Revenue from State Sources	11,480,230	11,187,900	15,707,465
Revenue from Federal Sources	442,613	434,332	1,077,056
Interfund Transfers	313,526	255,000	205,000
All Other Budget Resources	3,211,695	115,000	115,000
Total Resources	\$20,353,083	\$19,236,802	\$26,432,189

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$6,637,703	\$7,034,195	\$7,676,518
Other Associated Payroll Costs	4,068,657	4,247,406	4,781,568
Purchased Services	1,189,178	1,256,725	4,826,285
Supplies & Materials	958,322	1,454,208	1,604,874
Capital Outlay	1,565,592	2,441,000	4,146,750
Other Objects (except debt service & interfund transfers)	274,830	295,400	295,400
Debt Service*	432,200	671,329	667,142
Interfund Transfers*	313,526	255,000	205,000
Operating Contingency	57,485	163,274	775,982
Unappropriated Ending Fund Balance & Reserves	4,855,590	1,418,265	1,452,670
Total Requirements	\$20,353,083	\$19,236,802	\$26,432,189

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$8,670,498	\$9,155,263	\$9,852,486
FTE	72.22	70.13	74.99
2000 Support Services	4,365,965	4,771,400	5,988,021
FTE	23.36	32.67	31.025
3000 Enterprise & Community Service	299,996	426,000	437,180
FTE	2.22	1	1
4000 Facility Acquisition & Construction	1,415,308	2,376,271	7,053,708
5000 Other Uses			
5100 Debt Service*	432,200	671,329	667,142
5200 Interfund Transfers*	313,526	255,000	205,000
6000 Contingency	0	163,274	775,982
7000 Unappropriated Ending Fund Balance	4,855,590	1,418,265	1,452,670
Total Requirements	\$20,353,083	\$19,236,802	\$26,432,189
Total FTE	97.8	103.8	107.02

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
State revenue reflects the State School Fund distribution to School Districts at \$4.459B in the Approved Budget. Student Investment Account has been budgeted at 100% of expected revenue as of May 12, 2021.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.5941 per \$1,000)	\$4.5941	\$4.5941	\$4.5941

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$4,000,000	\$0
Other Bonds	\$1,450,556	\$0
Other Borrowings	\$480,482	\$0
Total	\$5,931,037	

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

Corbett School District No. 39
2021-22 Budget Committee Meeting

RESOLUTION 7.1

Approval of the Proposed 2021-22 Budget

BE IT RESOLVED that the Corbett School District No. 39 Budget Committee approves the proposed budget [as amended] for fiscal year 2021 - 2022 in the following amounts:

No.	Fund Description	Proposed Budget	Committee	Approved
			Recommended Changes	Budget
01	General Fund	\$ 14,982,397	\$ -	\$ 14,982,397
02	Food Service	426,000	-	426,000
03	Federal Funds	906,884	-	906,884
04	Student Investment Account	749,927	-	749,927
06	Student Body Trust	300,000	-	300,000
09	GO Bond 2021	3,205,203	-	3,205,203
10	OSCIM Matching Grant	4,000,000	-	4,000,000
11	GO Bond Debt Service	370,400	-	370,400
20	Energy Projects Fund	38,708	-	38,708
Total APPROPRIATIONS, All Funds		24,979,519	-	24,979,519
Total Unappropriated Amounts, All Funds		1,452,670	-	1,452,670
TOTAL PROPOSED BUDGET		\$ 26,432,189		
TOTAL CHANGES			-	
TOTAL APPROVED BUDGET				\$ 26,432,189

The above resolution statement was approved on May 12, 2021
 by a vote of 11-0

RESOLUTION 7.2

Approval of the Ad Valorem Property Tax Rate and General Obligation Bond Levy

BE IT RESOLVED that the Corbett School District No. 39 Budget Committee approves the levy of the ad valorem property tax rate of **\$4.5941** per \$1,000 of assessed value for the General Fund, and \$370,400 for the general obligation bond levy in the Debt Service Fund.

The above resolution statement was approved on May 12, 2021
 by a vote of 11-0

x Hazel B.
 Budget Committee Presiding Officer

May 18, 2021
 Date

Corbett School District No. 39

Multnomah County, Oregon

FY 2021-2022 Approved Budget in Brief

Wednesday, May 12, 2021

RESOURCES - ALL FUNDS	Approved Budget 2021-2022	REQUIREMENTS - ALL FUNDS	Approved Budget 2021-2022
Revenues		Expenditures	
Property Taxes	\$ 2,251,300	Instruction	\$ 9,852,486
Other Local Sources	860,500	Support Services	5,988,021
Intermediate Sources	201,200	Enterprise & Community	437,180
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	23,998,537
Other Sources	115,000	Transfers Out	205,000
Total Revenues	20,212,521	Contingency	775,982
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)

APPROVED BUDGET SCHEDULES

Level One: Total Budget (All Funds Combined)

This section includes two 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 Fund Detail expands upon the previous report and displays resources by object and expenditures by function and then 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: Multi-Year Schedules

The first statement in this section combines all funds and compares the previous two years actual amounts, the current year revised budget, and the 2021-22 proposed budget and approved budget. The 2021-22 Approved Budget column ties to the total column in the Combining Fund Summary report. Following this statement is a similar statement for the General Fund.

Corbett School District 39
2021-2022 Fiscal Year Approved Budget
Combining Fund Summary - 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
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	8,737,883	-	259,951	554,652	300,000	-	-	-	-	9,852,486
Support Services	5,573,550	-	13,993	195,275	-	205,203	-	-	-	5,988,021
Enterprise & Community	11,180	426,000	-	-	-	-	-	-	-	437,180
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	143,042	-	632,940	-	-	-	-	-	-	775,982
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

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	<u>1,485,474</u>

Corbett School District 39
2021-2022 Fiscal Year Approved 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
RESOURCES										
Local Sources										
1110 Property Taxes Levied	1,878,900	-	-	-	-	-	-	370,400	-	2,249,300
1190 Penalties & Interest on Taxes	2,000	-	-	-	-	-	-	-	-	2,000
1311 Tuition: Individual	180,000	-	-	-	-	-	-	-	-	180,000
1500 Earnings on Investments	69,500	-	-	-	-	-	-	-	-	69,500
1600 Food Service	-	120,000	-	-	-	-	-	-	-	120,000
1700 Extracurricular Activities	2,000	-	-	-	300,000	-	-	-	-	302,000
1910 Rentals	1,000	-	-	-	-	-	-	-	-	1,000
1920 Private Sources Contributions	100,000	-	-	-	-	-	-	-	-	100,000
1940 Services Provided Other LEAs	20,000	-	-	-	-	-	-	-	-	20,000
1990 Miscellaneous Revenue	48,000	-	-	-	-	-	-	-	20,000	68,000
Local Sources Total	2,301,400	120,000	-	-	300,000	-	-	370,400	20,000	3,111,800
Intermediate Sources										
2101 County School Funds	700	-	-	-	-	-	-	-	-	700
2102 General ESD Funds	200,000	-	-	-	-	-	-	-	-	200,000
2200 Restricted Revenue	500	-	-	-	-	-	-	-	-	500
Intermediate Sources Total	201,200	-	-	-	-	-	-	-	-	201,200
State Sources										
3101 State School Fund: Gen Support	9,681,300	-	-	-	-	-	-	-	-	9,681,300
3102 State School Fund: Lunch Match	(2,000)	2,000	-	-	-	-	-	-	-	-
3103 Common School Fund	110,500	-	-	-	-	-	-	-	-	110,500
3299 Oth Restricted Grants in Aid	1,162,738	3,000	-	749,927	-	-	4,000,000	-	-	5,915,665
State Sources Total	10,952,538	5,000	-	749,927	-	-	4,000,000	-	-	15,707,465
Federal Sources										
4500 Restricted Pass-Thru State	49,172	121,000	906,884	-	-	-	-	-	-	1,077,056
Federal Sources Total	49,172	121,000	906,884	-	-	-	-	-	-	1,077,056
Other Sources										
5100 Long Term Debt Financing Srcs	115,000	-	-	-	-	-	-	-	-	115,000
5200 Interfund Transfers	25,000	180,000	-	-	-	-	-	-	-	205,000
5400 Beginning Fund Balance	2,790,757	-	-	-	-	3,205,203	-	-	18,708	6,014,668
Other Sources Total	2,930,757	180,000	-	-	-	3,205,203	-	-	18,708	6,334,668
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

Corbett School District 39
2021-2022 Fiscal Year Approved 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	3,092,984	-	-	-	-	-	-	-	-	3,092,984
1121 Middle Junior High Programs	1,300,750	-	-	322,441	-	-	-	-	-	1,623,191
1122 Middle Extra Curricular	37,970	-	-	-	50,000	-	-	-	-	87,970
1131 High School Instruction	1,771,065	-	-	179,711	-	-	-	-	-	1,950,776
1132 High School Extra Curricular	281,825	-	-	-	250,000	-	-	-	-	531,825
1220 Restrictive Prg For Disabled	193,213	-	-	52,500	-	-	-	-	-	245,713
1250 Less Restrictive Programs	1,341,323	-	171,241	-	-	-	-	-	-	1,512,564
1272 Title I	-	-	78,710	-	-	-	-	-	-	78,710
1280 Alternative Education	718,753	-	-	-	-	-	-	-	-	718,753
1299 Other Designated Programs	-	-	10,000	-	-	-	-	-	-	10,000
Instruction Total	8,737,883	-	259,951	554,652	300,000	-	-	-	-	9,852,486
Support Services										
2110 Attendance Services	57,870	-	-	-	-	-	-	-	-	57,870
2120 Guidance Services	105,064	-	-	195,275	-	-	-	-	-	300,339
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	265,862	-	-	-	-	-	-	-	-	265,862
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	1,102,362	-	-	-	-	-	-	-	-	1,102,362
2570 Internal Services	212,564	-	-	-	-	-	-	-	-	212,564
2640 Staff Services	321,000	-	-	-	-	-	-	-	-	321,000
2660 Technology Services	206,815	-	-	-	-	-	-	-	-	206,815
Support Services Total	5,573,550	-	13,993	195,275	-	205,203	-	-	-	5,988,021
Enterprise & Community										
3100 Food Services	-	426,000	-	-	-	-	-	-	-	426,000
3500 Child care	11,180	-	-	-	-	-	-	-	-	11,180
Enterprise & Community Total	11,180	426,000	-	-	-	-	-	-	-	437,180
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 Approved 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	14,659,355	426,000	273,944	749,927	300,000	3,205,203	4,000,000	370,400	13,708	23,998,537
Other Requirements										
5200 Fund Transfers	180,000	-	-	-	-	-	-	-	25,000	205,000
6000 Contingencies	143,042	-	632,940	-	-	-	-	-	-	775,982
Total Other Requirements	323,042	-	632,940	-	-	-	-	-	25,000	980,982
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	3,915,756	-	70,558	327,334	-	-	-	-	-	4,313,648
0112 Classified Salaries	1,254,601	16,101	38,641	-	-	-	-	-	-	1,309,343
0113 Administrator Salaries	724,736	-	-	-	-	-	-	-	-	724,736
0114 Managerial - Confidential	529,059	75,476	-	-	-	-	-	-	-	604,535
0121 Substitute: Licensed	215,000	-	-	-	-	-	-	-	-	215,000
0122 Substitute: Classified	95,000	-	-	-	-	-	-	-	-	95,000
0124 Temporary: Classified	115,000	-	-	-	-	-	-	-	-	115,000
0130 Additional Salary	273,983	-	-	25,273	-	-	-	-	-	299,256
Salaries Total	7,123,135	91,577	109,199	352,607	-	-	-	-	-	7,676,518

Associated Payroll Costs

0210 Public Employees Retire System	2,073,190	48,682	25,903	58,014	-	-	-	-	-	2,205,789
0220 Social Security Administration	544,121	7,006	8,354	22,626	-	-	-	-	-	582,107
0230 Other Required Payroll Costs	57,834	-	-	-	-	-	-	-	-	57,834
0240 Contractual Employee Benefits	1,817,373	26,252	38,916	53,297	-	-	-	-	-	1,935,838
Associated Payroll Costs Total	4,492,518	81,940	73,173	133,937	-	-	-	-	-	4,781,568

Purchased Services

0310 Instructional-Prof-Tech Svcs	652,027	-	81,572	-	-	-	-	-	-	733,599
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	196,630	-	-	-	-	-	-	-	-	196,630
Purchased Services Total	1,519,802	6,000	81,572	-	-	3,205,203	-	-	13,708	4,826,285

Supplies and Materials

0410 Consumable Supply & Materials	634,408	60,000	10,000	263,383	300,000	-	-	-	-	1,267,791
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 Approved 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
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	54,200	-	-	-	-	-	-	-	-	54,200
Supplies and Materials Total	788,508	242,983	10,000	263,383	300,000	-	-	-	-	1,604,874
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	120,750	-	-	-	-	-	-	-	-	120,750
Capital Outlay Total	146,750	-	-	-	-	-	4,000,000	-	-	4,146,750
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	14,659,355	426,000	273,944	749,927	300,000	3,205,203	4,000,000	370,400	13,708	23,998,537

Corbett School District 39
2021-2022 Fiscal Year Approved 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 Approved 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	50.7	0	1	3	54.70
Counselor	0.5	0	0	1.5	2.00
ELD Specialist	0	0	0	0.5	0.50
Education Assistant	6.85	0.41	0.17	2.48	9.91
Office/Health	3.68	0	0	0	3.68
Total FTE	65.93	0.41	1.17	7.48	74.99
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/Childcare	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	96.13	1.41	2.00	7.48	107.02
Payroll Budget - All Funds					
	Total FTE	Regular Salary	Additional Salary*	Associated Payroll	Total Payroll
Payroll Budget by Department					
K-12 General Ed	74.99	5,097,105	258,828	3,256,700	8,612,633
K-12 Special Ed	13.695	733,735	3,800	509,199	1,246,734
Food Service	1.00	75,476	-	71,504	146,980
Maintenance	5.40	265,256	1,200	233,409	499,865
Transportation	6.18	446,296	1,200	367,822	815,318
District Office	5.75	431,000	8,000	299,926	738,925
Other Payroll	0	425,000	26,228	43,002	494,230
Grand Total FTE and Payroll	107.02	7,473,868	299,256	4,781,562	12,554,685

* 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	Proposed Budget 2021-22	Approved Budget 2021-22
RESOURCES					
Local Sources					
1110 Property Taxes Levied	1,854,718	1,841,608	1,878,900	2,249,300	2,249,300
1190 Penalties & Interest on Taxes	1,905	2,324	2,000	2,000	2,000
1311 Tuition: Individual	170,198	124,049	180,000	180,000	180,000
1500 Earnings on Investments	68,747	74,522	69,500	69,500	69,500
1600 Food Service	121,456	92,322	120,000	120,000	120,000
1700 Extracurricular Activities	256,965	139,006	302,000	302,000	302,000
1910 Rentals	1,085	550	1,000	1,000	1,000
1920 Private Sources Contributions	139,721	28,057	100,000	100,000	100,000
1940 Services Provided Other LEAs	18,314	27,911	20,000	20,000	20,000
1960 Recovery Prior Yrs Expenditure	3,597	1,500	-	-	-
1990 Miscellaneous Revenue	26,248	131,585	68,000	68,000	68,000
Local Sources Total	2,662,954	2,463,434	2,741,400	3,111,800	3,111,800
Intermediate Sources					
2101 County School Funds	-	657	700	700	700
2102 General ESD Funds	200,000	200,000	200,000	200,000	200,000
2200 Restricted Revenue	8,629	-	500	500	500
Intermediate Sources Total	208,629	200,657	201,200	201,200	201,200
State Sources					
3101 State School Fund: Gen Support	9,293,859	10,134,897	9,681,300	9,681,300	9,681,300
3103 Common School Fund	138,457	127,146	110,500	110,500	110,500
3299 Oth Restricted Grants in Aid	948,196	1,218,187	1,396,100	5,915,665	5,915,665
State Sources Total	10,380,512	11,480,230	11,187,900	15,707,465	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	1,077,056	1,077,056
Federal Sources Total	556,487	442,521	434,332	1,077,056	1,077,056
Other Sources					
5100 Long Term Debt Financing Srcs	186,047	3,211,694	115,000	115,000	115,000
5200 Interfund Transfers	164,537	313,526	255,000	205,000	205,000
5400 Beginning Fund Balance	1,762,606	2,241,024	4,301,970	6,014,668	6,014,668
Other Sources Total	2,113,190	5,766,244	4,671,970	6,334,668	6,334,668
TOTAL RESOURCES	15,921,772	20,353,086	19,236,802	26,432,189	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	Proposed Budget 2021-22	Approved Budget 2021-22
REQUIREMENTS					
Expenditures					
Instruction					
1111 Primary K-3 Instruction	2,720,460	2,849,327	2,970,834	3,206,618	3,092,984
1113 Elementary Extra Curricular	-	268	-	-	-
1121 Middle Junior High Programs	1,312,315	1,162,890	1,534,221	1,646,870	1,623,191
1122 Middle Extra Curricular	101,508	87,883	105,563	87,970	87,970
1131 High School Instruction	1,800,582	1,840,694	1,813,214	2,012,763	1,950,776
1132 High School Extra Curricular	438,417	412,689	536,021	529,620	531,825
1140 Pre-Kindergarten	170,138	205,530	197,931	-	-
1220 Restrictive Prg For Disabled	120,143	189,378	258,397	308,587	245,713
1250 Less Restrictive Programs	1,324,573	1,425,493	1,302,736	1,465,612	1,512,564
1272 Title I	125,132	113,582	87,155	78,710	78,710
1280 Alternative Education	207,783	281,408	306,191	718,753	718,753
1291 English As A Second Language	88,892	101,357	33,000	93,906	-
1299 Other Designated Programs	32,328	-	10,000	10,000	10,000
1400 Summer School Programs	-	-	-	-	-
Instruction Total	8,442,271	8,670,499	9,155,263	10,159,409	9,852,486
Support Services					
2110 Attendance Services	59,280	34,936	57,870	57,870	57,870
2120 Guidance Services	60,130	76,095	247,707	420,899	300,339
2130 Health Services	36,348	36,236	38,416	38,778	38,778
2150 Speech Pathology & Audiology	-	64,981	82,259	86,784	86,784
2160 Other Student Treatment	-	73,617	101,791	106,567	106,567
2210 Improvement Of Instruction	82,482	90,296	86,401	84,809	84,809
2230 Assessment & Testing	107,721	66,002	72,000	72,000	72,000
2240 Instructional Staff Developmnt	91,788	28,025	95,973	95,973	95,973
2310 Board Of Education	214,287	395,223	249,632	255,371	265,862
2320 Executive Administration	507,030	526,111	492,212	483,469	483,469
2410 Office Of The Principal	795,129	854,112	853,373	1,046,326	1,046,326
2520 Fiscal Services	216,194	138,536	151,191	176,457	176,457
2540 Plant Operations & Maintenance	906,637	784,831	940,213	1,330,046	1,330,046
2550 Student Transportation	900,353	778,963	759,818	1,096,612	1,102,362
2570 Internal Services	30,517	134,117	35,000	212,564	212,564
2640 Staff Services	-	130,610	318,000	-	321,000
2660 Technology Services	117,827	153,276	189,544	209,615	206,815
2700 Supplemental Retirement Progs	48,143	-	-	-	-
Support Services Total	4,173,866	4,365,967	4,771,400	5,774,140	5,988,021
Enterprise & Community					
3100 Food Services	371,802	299,997	426,000	426,000	426,000
Facilities Acquisition/Constru					
4150 Building Acquisition/Construct	604,425	1,415,308	2,376,271	7,053,708	7,053,708
Debt Service					
5100 Debt Service	326,555	432,200	671,329	667,142	667,142
Total Expenditures	13,918,919	15,183,971	17,400,263	24,080,399	23,987,357
Other Requirements					
5200 Fund Transfers	164,537	313,526	255,000	205,000	205,000
6000 Contingencies	-	-	163,274	682,940	775,982
Total Other Requirements	164,537	313,526	418,274	887,940	980,982
Total Appropriation	14,083,456	15,497,497	17,818,537	24,968,339	24,968,339
Ending Fund Balance	1,838,316	4,855,589	1,418,265	1,463,850	1,463,850
TOTAL REQUIREMENTS	15,921,772	20,353,086	19,236,802	26,432,189	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	Proposed Budget 2021-22	Approved Budget 2021-22
EXPENDITURES BY OBJECT CODE					
Salaries					
0111 Licensed Salaries	3,919,108	3,855,910	4,147,411	4,256,794	4,313,648
0112 Classified Salaries	1,423,316	843,586	841,246	1,309,343	1,309,343
0113 Administrator Salaries	736,587	709,902	692,048	724,736	724,736
0114 Managerial - Confidential	-	564,406	585,550	601,535	604,535
0116 Retirement Stipend	12,393	8,266	-	-	-
0121 Substitute: Licensed	208,638	202,593	215,000	215,000	215,000
0122 Substitute: Classified	108,889	86,568	95,000	95,000	95,000
0123 Temporary: Licensed	-	13,309	-	-	-
0124 Temporary: Classified	42,647	98,244	115,000	115,000	115,000
0130 Additional Salary	69,834	254,920	342,940	299,256	299,256
Salaries Total	6,521,412	6,637,704	7,034,195	7,616,664	7,676,518
Associated Payroll Costs					
0210 Public Employees Retire System	1,519,663	1,863,821	1,840,503	2,205,787	2,205,789
0220 Social Security Administration	496,486	504,921	516,794	582,106	582,107
0230 Other Required Payroll Costs	55,542	47,145	44,836	57,343	57,834
0240 Contractual Employee Benefits	1,801,517	1,652,770	1,845,273	1,614,839	1,935,838
Associated Payroll Costs Total	3,873,208	4,068,657	4,247,406	4,460,075	4,781,568
Purchased Services					
0310 Instructional-Prof-Tech Svcs	301,361	317,626	326,119	731,394	733,599
0320 Property Services	431,143	431,519	523,010	3,675,650	3,675,650
0330 Student Transportation Svcs	1,521	1,925	-	-	-
0340 Travel	65,947	67,628	69,994	69,434	69,434
0350 Communication	13,590	14,420	12,240	12,240	12,240
0371 Tuition: In State	170,341	178,491	138,732	138,732	138,732
0380 Non-Instruc-Prof-Tech Svcs	314,697	177,573	186,630	186,630	196,630
Purchased Services Total	1,298,600	1,189,182	1,256,725	4,814,080	4,826,285
Supplies and Materials					
0410 Consumable Supply & Materials	720,956	562,176	1,087,524	1,754,335	1,267,791
0420 Textbooks	27,722	83,565	32,850	32,850	32,850
0430 Library Books	2,850	14,129	2,950	2,950	2,950
0440 Periodicals	-	82	400	400	400
0450 Food	160,271	110,403	200,000	180,000	180,000
0460 Non-consumable Items	45,070	39,496	50,034	46,233	46,233
0470 Computer Software	19,469	43,027	20,450	20,450	20,450
0480 Computer Hardware	26,904	105,445	60,000	60,000	54,200
Supplies and Materials Total	1,003,242	958,323	1,454,208	2,097,218	1,604,874
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	26,000
0564 Bus and Capital Bus Improve	186,047	140,664	115,000	115,000	120,750
Capital Outlay Total	615,768	1,565,591	2,441,000	4,141,000	4,146,750
Other Objects					
0610 Redemption of Principal	242,337	324,057	523,619	511,604	511,604
0621 Regular Interest	79,628	101,427	138,573	148,534	148,534
0622 Bus Interest	4,649	6,716	9,137	7,004	7,004
0640 Dues and Fees	131,907	173,769	122,400	122,400	122,400
0650 Insurance and Judgements	148,168	158,545	173,000	173,000	173,000
Other Objects Total	606,689	764,514	966,729	962,542	962,542
TOTAL EXPENDITURES	13,918,919	15,183,971	17,400,263	24,091,579	23,998,537

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	Proposed Budget 2021-22	Approved Budget 2021-22
RESOURCES					
Local Sources					
1110 Property Taxes Levied	1,854,718	1,841,608	1,878,900	1,878,900	1,878,900
1190 Penalties & Interest on Taxes	1,905	2,324	2,000	2,000	2,000
1311 Tuition: Individual	170,198	124,049	180,000	180,000	180,000
1500 Earnings on Investments	68,747	74,522	69,500	69,500	69,500
1700 Extracurricular Activities	2,200	2,050	2,000	2,000	2,000
1910 Rentals	1,085	550	1,000	1,000	1,000
1920 Private Sources Contributions	139,721	25,557	100,000	100,000	100,000
1940 Services Provided Other LEAs	18,314	27,911	20,000	20,000	20,000
1960 Recovery Prior Yrs Expenditure	3,822	1,500	-	-	-
1990 Miscellaneous Revenue	5,327	109,148	48,000	48,000	48,000
Local Sources Total	2,266,037	2,209,219	2,301,400	2,301,400	2,301,400
Intermediate Sources					
2101 County School Funds	-	657	700	700	700
2102 General ESD Funds	200,000	200,000	200,000	200,000	200,000
2200 Restricted Revenue	8,629	-	500	500	500
Intermediate Sources Total	208,629	200,657	201,200	201,200	201,200
State Sources					
3101 State School Fund: Gen Support	9,293,859	10,134,897	9,681,300	9,681,300	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	110,500	110,500
3299 Oth Restricted Grants in Aid	428,470	601,349	469,403	1,162,738	1,162,738
State Sources Total	9,858,796	10,861,195	10,259,203	10,952,538	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	49,172	49,172
Federal Sources Total	19,454	83,449	43,349	49,172	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	25,000	25,000
5400 Beginning Fund Balance	1,480,687	2,069,238	4,167,425	2,790,757	2,790,757
Other Sources Total	1,755,964	5,305,932	4,307,425	2,930,757	2,930,757
TOTAL RESOURCES	14,108,880	18,660,452	17,112,577	16,435,067	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	Proposed Budget 2021-22	Approved Budget 2021-22
REQUIREMENTS					
Expenditures					
Instruction					
1111 Primary K-3 Instruction	2,720,460	2,849,327	2,970,834	3,206,618	3,092,984
1113 Elementary Extra Curricular	-	268	-	-	-
1121 Middle Junior High Programs	1,312,315	1,162,890	1,233,859	1,300,750	1,300,750
1122 Middle Extra Curricular	41,771	49,126	55,563	37,970	37,970
1131 High School Instruction	1,800,582	1,840,694	1,715,494	1,897,390	1,771,065
1132 High School Extra Curricular	242,480	299,108	286,021	279,620	281,825
1140 Pre-Kindergarten	170,138	205,530	197,931	-	-
1220 Restrictive Prg For Disabled	120,143	189,378	157,085	193,213	193,213
1250 Less Restrictive Programs	1,083,641	1,268,666	1,143,901	1,294,371	1,341,323
1272 Title I	(750)	-	-	-	-
1280 Alternative Education	207,783	281,408	306,191	718,753	718,753
1291 English As A Second Language	88,892	101,357	33,000	93,906	-
Instruction Total	7,787,455	8,247,752	8,099,879	9,022,591	8,737,883
Support Services					
2110 Attendance Services	59,280	34,936	57,870	57,870	57,870
2120 Guidance Services	60,130	76,095	93,404	247,839	105,064
2130 Health Services	36,348	36,236	38,416	38,778	38,778
2150 Speech Pathology & Audiology	-	64,981	82,259	86,784	86,784
2160 Other Student Treatment	-	73,617	101,791	106,567	106,567
2210 Improvement Of Instruction	80,483	89,165	83,401	81,809	81,809
2230 Assessment & Testing	107,721	66,002	72,000	72,000	72,000
2240 Instructional Staff Developmnt	84,335	28,025	84,980	84,980	84,980
2310 Board Of Education	214,287	395,223	249,632	255,371	265,862
2320 Executive Administration	507,030	526,111	492,212	483,469	483,469
2410 Office Of The Principal	795,129	854,112	853,373	1,046,326	1,046,326
2520 Fiscal Services	216,194	138,536	151,191	176,457	176,457
2540 Plant Operations & Maintenance	906,637	784,831	910,213	1,124,843	1,124,843
2550 Student Transportation	900,353	778,963	759,818	1,096,612	1,102,362
2570 Internal Services	30,517	134,117	35,000	212,564	212,564
2640 Staff Services	-	130,610	318,000	-	321,000
2660 Technology Services	117,827	153,276	189,544	209,615	206,815
2700 Supplemental Retirement Progs	48,143	-	-	-	-
Support Services Total	4,164,414	4,364,836	4,573,104	5,381,884	5,573,550
Facilities Acquisition/Constru					
4150 Building Acquisition/Construct	88,622	637,572	2,340,000	40,000	40,000
Debt Service					
5100 Debt Service	326,555	432,200	401,329	296,742	296,742
Total Expenditures	12,367,046	13,682,360	15,414,312	14,741,217	14,648,175
Other Requirements					
5200 Fund Transfers	75,307	288,526	230,000	180,000	180,000
6000 Contingencies	-	-	50,000	50,000	143,042
Total Other Requirements	75,307	288,526	280,000	230,000	323,042
Total Appropriation	12,442,353	13,970,886	15,694,312	14,971,217	14,971,217
Ending Fund Balance	1,666,527	4,689,566	1,418,265	1,463,850	1,463,850
TOTAL REQUIREMENTS	14,108,880	18,660,452	17,112,577	16,435,067	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	Proposed Budget 2021-22	Approved Budget 2021-22
EXPENDITURES BY OBJECT CODE					
Salaries					
0111 Licensed Salaries	3,765,110	3,746,516	3,753,594	4,186,236	3,915,756
0112 Classified Salaries	1,328,172	778,801	779,957	1,254,601	1,254,601
0113 Administrator Salaries	671,257	709,902	692,048	724,736	724,736
0114 Managerial - Confidential	-	501,398	513,005	526,059	529,059
0116 Retirement Stipend	12,393	8,266	-	-	-
0121 Substitute: Licensed	190,736	200,585	215,000	215,000	215,000
0122 Substitute: Classified	103,784	85,770	95,000	95,000	95,000
0123 Temporary: Licensed	-	13,309	-	-	-
0124 Temporary: Classified	42,647	98,244	115,000	115,000	115,000
0130 Additional Salary	69,834	254,920	335,283	299,256	273,983
Salaries Total	6,183,933	6,397,711	6,498,887	7,415,888	7,123,135
Associated Payroll Costs					
0210 Public Employees Retire System	1,447,264	1,800,681	1,699,499	2,131,202	2,073,190
0220 Social Security Administration	471,078	486,525	477,665	566,746	544,121
0230 Other Required Payroll Costs	55,402	47,069	44,674	57,343	57,834
0240 Contractual Employee Benefits	1,709,782	1,580,489	1,676,188	1,549,671	1,817,373
Associated Payroll Costs Total	3,683,526	3,914,764	3,898,026	4,304,962	4,492,518
Purchased Services					
0310 Instructional-Prof-Tech Svcs	286,697	309,326	262,090	649,822	652,027
0320 Property Services	399,982	424,111	450,739	450,739	450,739
0330 Student Transportation Svcs	1,521	1,925	-	-	-
0340 Travel	65,065	65,643	69,994	69,434	69,434
0350 Communication	13,007	14,420	12,240	12,240	12,240
0371 Tuition: In State	170,141	178,491	138,732	138,732	138,732
0380 Non-Instruc-Prof-Tech Svcs	231,833	157,751	186,630	186,630	196,630
Purchased Services Total	1,168,246	1,151,667	1,120,425	1,507,597	1,519,802
Supplies and Materials					
0410 Consumable Supply & Materials	398,546	374,142	602,845	634,408	634,408
0420 Textbooks	27,722	83,565	32,850	32,850	32,850
0430 Library Books	2,850	14,129	2,950	2,950	2,950
0440 Periodicals	-	82	400	400	400
0450 Food	-	55	-	-	-
0460 Non-consumable Items	43,433	20,574	43,250	43,250	43,250
0470 Computer Software	19,469	43,027	20,450	20,450	20,450
0480 Computer Hardware	26,904	105,445	60,000	60,000	54,200
Supplies and Materials Total	518,924	641,019	762,745	794,308	788,508
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	26,000
0564 Bus and Capital Bus Improve	186,047	140,664	115,000	115,000	120,750
Capital Outlay Total	212,034	819,107	2,441,000	141,000	146,750
Other Objects					
0610 Redemption of Principal	242,337	324,057	261,207	219,604	219,604
0621 Regular Interest	79,628	101,427	130,985	70,134	70,134
0622 Bus Interest	4,649	6,716	9,137	7,004	7,004
0640 Dues and Fees	125,601	167,347	118,900	118,900	118,900
0650 Insurance and Judgements	148,168	158,545	173,000	173,000	173,000
Other Objects Total	600,383	758,092	693,229	588,642	588,642
TOTAL EXPENDITURES	12,367,046	13,682,360	15,414,312	14,752,397	14,659,355

Debt Schedules for New Debt Issued in 2020-21

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	

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	