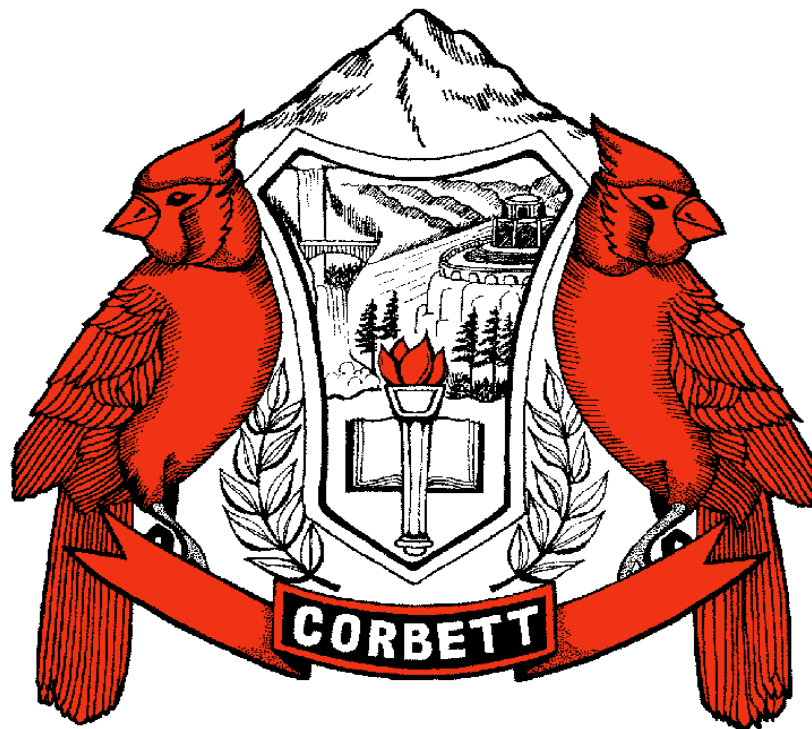


CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon



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

2019-2020 Fiscal Year
Proposed Budget

Non-Discrimination Notice

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

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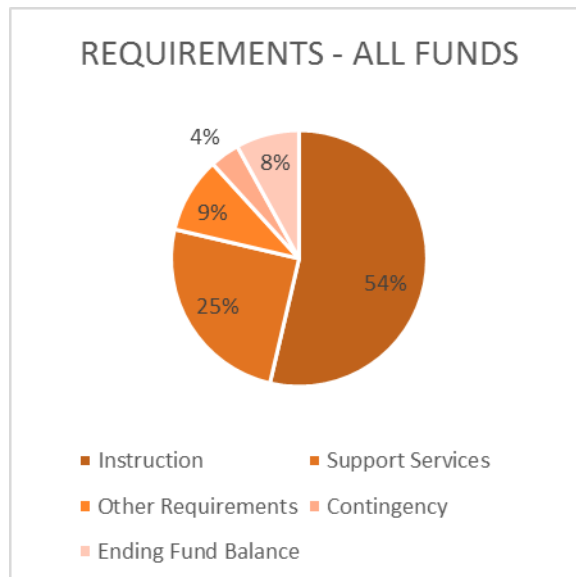
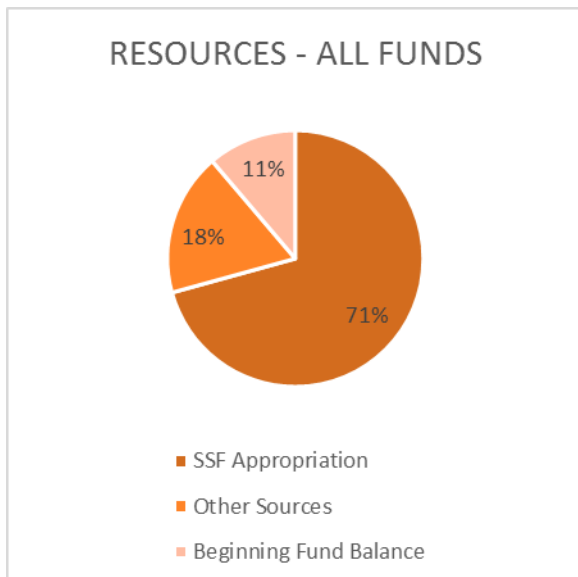
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SUPERINTENDENT'S BUDGET MESSAGE

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

Budget in Brief

| RESOURCES - ALL FUNDS | Proposed Budget 2019-2020 | REQUIREMENTS - ALL FUNDS | Proposed Budget 2019-2020 |
|-------------------------------|--|---------------------------------|--|
| Revenues | | Expenditures | |
| Property Taxes | \$ 1,843,000 | Instruction | \$ 8,765,833 |
| Other Local Sources | 867,700 | Support Services | 4,081,513 |
| Intermediate Sources | 201,200 | Enterprise & Community | 406,000 |
| State School Fund Grant | 9,707,956 | Facilities Acquisition/Constr. | 816,349 |
| Other State Sources | 1,293,497 | Debt Service | 335,998 |
| Federal Sources | 468,185 | Total Expenditures | 14,405,693 |
| Other Sources | 115,000 | Transfers Out | 280,000 |
| Total Revenues | 14,496,538 | Contingency | 614,151 |
| Transfers In | 280,000 | Total Appropriation | 15,299,844 |
| Beginning Fund Balance | 1,836,753 | Ending Fund Balance | 1,313,447 |
| TOTAL RESOURCES | \$ 16,613,291 | TOTAL REQUIREMENTS | 16,613,291 |



ORGANIZATIONAL SECTION

Profile of the District

General Background

Corbett School District (CSD) 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.

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.

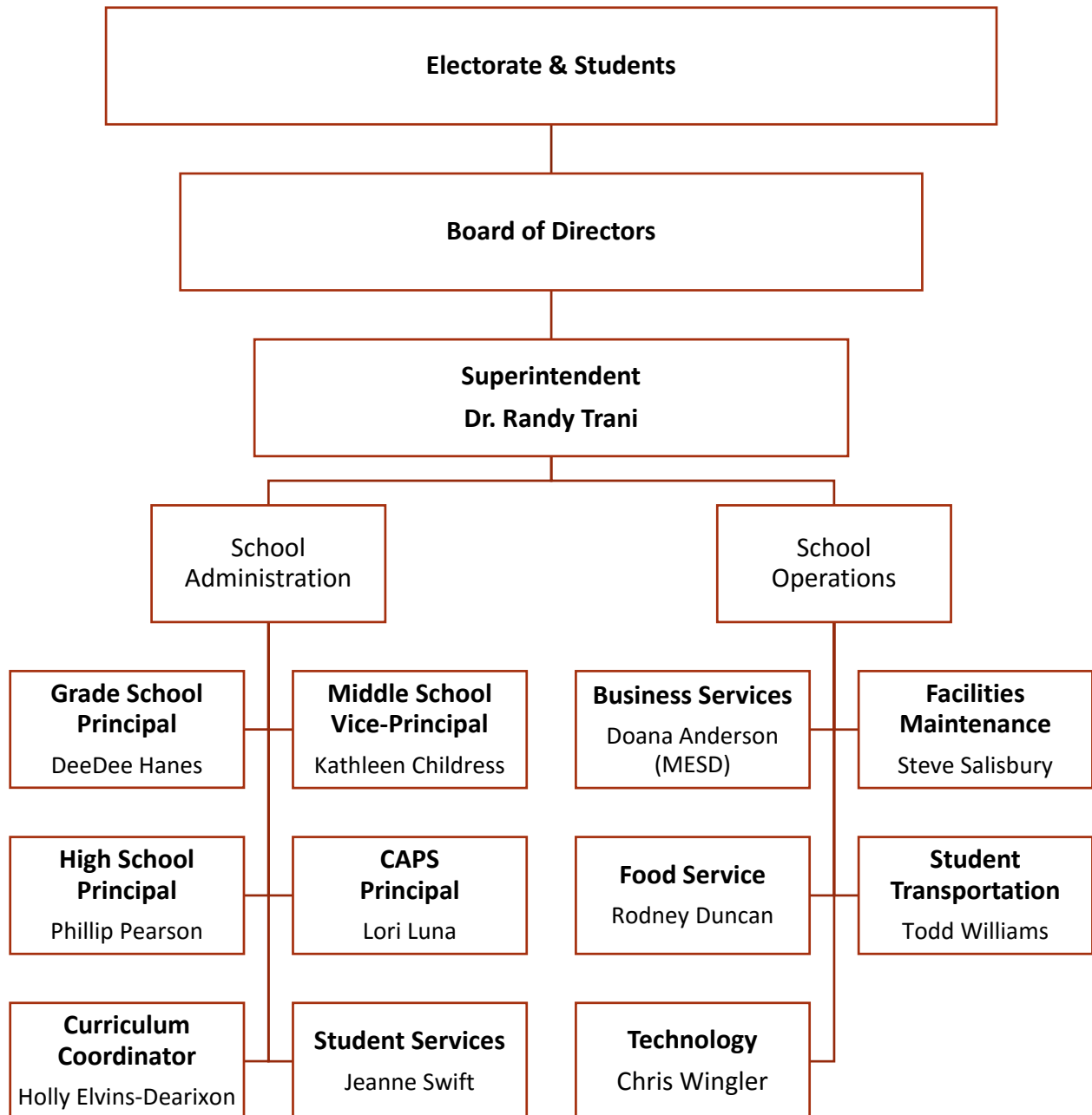
Corbett School District Board of Directors

| <u>Position</u> | <u>Board Member</u> | <u>Term Ends</u> |
|-----------------|------------------------------|------------------|
| One | Marguerite Perry, Vice Chair | 6/30/2019 |
| Two | Todd Mickalson | 6/30/2021 |
| Three | Michelle Vo, Chair | 6/30/2021 |
| Four | David Gorman | 6/30/2021 |
| Five | Bob Buttke | 6/30/2021 |
| Six | Lacey Auble | 6/30/2019 |
| Seven | Katey Kinnear | 6/30/2019 |

Administration

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

Corbett School District
2018-19 Organization Chart
May 1, 2019



Instructional Model and Student Performance

CSD is widely recognized as one of the highest performing districts in the state of Oregon. Serving more than 1200 students in two schools, 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 Activity Fund (06)
- Capital Improvements (09)
- Energy Projects Fund (20)

Capital Project Funds – accounts for the acquisition or construction of major capital facilities.

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

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

Oregon School Finance (Legislative Revenue Office, 2019)

K-12 School Districts

Oregon has 197 school districts serving about 576,000 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 33% of state and local formula operating revenue.

State Support

The Legislature through the State School Fund (SSF) provides about 66% 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 \$9 million per biennium).

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 2016-17, 62 school districts used this option, raising a total of \$25.7 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.

School Improvement Fund

The 2007 Legislature appropriated \$260 million to the School Improvement Fund from the General Fund. School districts and ESDs received \$126.6 million in 2007-08 and \$133 million in 2008-09. Funds were targeted for a number of uses to improve student achievement. The Legislature has not made an appropriation to the School Improvement Fund since the 2007-09 biennium.

Network of Quality Teaching and Learning

In the 2013 regular session, the Legislature created the Network of Quality Teaching and Learning (NQTL) and appropriated \$33 million to the network for 2013-15 biennium from the SSF. Later in 2013, the Legislature approved an additional \$12 million to the Network, using an additional distribution from the Common School Fund. In the 2017-19 school years, school districts and ESD's will respectively contribute \$17.3 million from the shares of the formula revenue. With \$5 million coming from outside the formula, the total budget stands at \$39.5 million.

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 of the fund 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%).

State School Fund Estimates

2019-20 State School Fund Estimate (Co-Chair's Budget)

Date: 3/15/2019

To: District Business Managers

Re: 2019-20 State School Fund Estimates

| 2019-20 | 2020-21 | 2019-21 Biennium* |
|--|---|------------------------|
| \$4,347,035,000 | \$4,524,465,000 | \$8,871,500,000 |
| 2019-20 Budget Appropriation for school districts & ESDs: | | \$4,347,035,000 |
| | Less Reserve Account: | (\$20,000,000) |
| | Less TAG, Speech Pathology, and Oregon Virtual School District: | (\$1,050,000) |
| | Less Long Term Care and State Schools: | (\$10,500,000) |
| | English Language Learner Improvement Funds: | (\$6,250,000) |
| | Educator Advancement Fund formerly (NQTL): | (\$3,000,000) |
| | Less Small High School Grant | (\$2,500,000) |
| | Less Charter School Closure Funds | (\$250,000) |
| | Less Local Option Equalization Grant: | (\$1,930,184) |
| | Less Office of School Facilities: | (\$4,000,000) |
| | Skilled Nursing Facilities (pediatric nursing): | (\$2,577,479) |
| | Free Lunch program: | (\$1,235,000) |
| Transfers/Deductions | | (\$53,292,663) |
| State Revenue for Formula | | \$4,293,742,338 |
| | District Local Revenue: | \$1,964,198,905 |
| | ESD Local Revenue: | \$129,400,000 |
| Local Rev. for Formula (District + ESD) | | \$2,093,598,905 |
| Total Revenue For Formula | | \$6,387,341,242 |
| | District Share at 95.50% | \$6,099,910,886 |
| | ESD Share at 4.50% | \$287,430,356 |
| Other Transfers/Deductions: | | |
| | Less High Cost Disability Grants: | (\$35,000,000) |
| | Less Facility Grants: | (\$3,500,000) |
| | Less share of NQTL | (\$8,375,000) |
| Districts | | (\$46,875,000) |
| | Less ESD testing contract: | (\$484,000) |
| | Less share of NQTL | (\$8,375,000) |
| ESDs | | (\$8,859,000) |
| Formula Revenue for Distribution | | |
| School Districts | | \$6,053,035,886 |
| ESDs | | \$278,571,356 |

*This State School Fund Estimate is based on \$8.87 billion and is currently proposed to be split 49/51 for the 2019-21 biennium.

Sources for 2019-20 Estimates

| | |
|--------------------------------|------------------|
| ADM: | Estimated |
| Property Taxes: | Estimated |
| Common School Fund: | Estimated |
| Federal Forest Fees: | Estimated |
| Other Local Revenues: | Estimated |
| Teacher Experience: | 2017-18 |
| 11% Cap Waiver Basis: | 2016-17 |
| Poverty Basis: | December 2017 |
| School District Funding Ratio: | 1.833877396 |
| Transportation Grant: | \$226,961,272.70 |
| Estimated ADM: | 575,000 |
| Estimated ADMw: | 706,000 |
| District Accrual per ADMw: | \$489 |
| ESD Accrual per ADMw: | \$18 |
| YCEP/JDEP amount per ADMw: | \$8,252 |

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 20, 2019 with Resolution No. 2.133-19.

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 2019-20 is \$765,000 based on the MESD’s 2019-20 Approved Budget including \$200,000 to be received directly as transit.

In 2018-19, 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, Education Assistants)

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 document. The Budget committee holds as many meetings as desired. All meetings are open to the public and testimony may be given during designated times. The budget is adopted by the CSD Board, appropriations are made and the tax levy is declared no later than June 30.

**Corbett School District 39
Current Budget Committee
4/1/2019**

| <u>Position</u> | <u>Board Member</u> | <u>Term Ends</u> | <u>Community Member</u> | <u>Term Ends</u> |
|-----------------|---------------------|------------------|--------------------------------------|------------------|
| One | Marguerite Perry | 6/30/2019 | Brad Garrett | 12/31/2019 |
| 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 | Vance Rogers, Vice Presiding Officer | 12/31/2019 |
| Six | Lacey Auble | 6/30/2019 | Stuart Childs, Presiding Officer | 12/31/2020 |
| Seven | Katey Kinnear | 6/30/2019 | Stephanie Nystrom | 12/31/2020 |

2019-2020 Budget Calendar in Brief

| | |
|------------------|---|
| January to April | CSD management develops proposed budget CSD Board appoints Budget Committee members (ORS 194.414) |
| May 1, 2019 | Proposed budget and budget message presentation Budget Committee approves budget and tax levy |
| May 8 & 15, 2019 | Budget Committee work sessions, if needed |
| June 19, 2019 | CSD public hearing on the budget (ORS 294.453) CSD Board adopts budget and certifies tax levy (ORS 294.456) |
| July 12, 2019 | 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 2019-2020. This means that the entire enrollment from the current year is rolled up to the next grade the next year. Kindergarten enrollment is estimated to be reduced by approximately half due to the end of open enrollment.

**Corbett School District 39
Current and Projected Enrollment
As of December 18, 2018**

| Grade | 2018-19 | 2019-20 | Grade | 2018-19 | 2019-20 | Grade | 2018-19 | 2019-20 |
|---------------------|-----------|-----------|---------------|------------|------------|---------------|--------------|--------------|
| K | 82 | 40 | 1 | 85 | 82 | 9 | 98 | 85 |
| | | | 2 | 82 | 85 | 10 | 87 | 98 |
| | | | 3 | 99 | 82 | 11 | 101 | 87 |
| | | | 4 | 96 | 99 | 12 | 87 | 101 |
| | | | 5 | 95 | 96 | | | |
| | | | 6 | 121 | 95 | | | |
| | | | 7 | 104 | 121 | | | |
| | | | 8 | 85 | 104 | | | |
| Totals | 82 | 40 | Totals | 767 | 764 | Totals | 373 | 371 |
| Grand Totals | | | | | | | 1,222 | 1,175 |

Revenue Assumptions

Property Taxes

Projected current property tax collections are provided to the District by the TSCC. The projection assumes a 3% increase in Assessed Value and a 94.5% collection rate. Collections of prior year levied taxes and penalties/interest are based on historical receipts.

Assumption Worksheet 2018-19

District: SD Corbett 39

Completed by: clg 12-4-18

| Assumptions | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Assumed |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|--|-------------------|-------------------|--------------------|
| Actual Assessed Value | 350,733,891 | 350,759,120 | 367,841,550 | 388,703,300 | 398,630,210 | 410,066,010 | 404,189,950 | |
| Actual or Assumed Growth | | 0.01% | 4.87% | 5.67% | 2.55% | 2.87% | -1.43% | 3.00% |
| Assumed Assessed Value | | | | | | | | 416,315,649 |
| Taxes Extended | | | | | | 1,883,884 | 1,856,889 | 1,912,596 |
| Actual or Assumed Compression | 54,754 | 81,568 | 61,230 | 25,870 | 20,268 | 16,301 | 15,879 | 15,301 |
| Compression as a % of Taxes Extended | | | | | | 0.87% | 0.86% | 0.80% |
| Assumed Taxes Imposed | | | | | | | | 1,897,295 |
| Assumed Discount and Delinquency Rate | | | | | | | | 4.5% |
| | | | | | | | | |
| | | | | | | | | |
| Estimated Tax Revenue | | | | | TSCC Current Year Tax Revenue Estimate | | | \$ 1,811,000 |
| Permanent Rate | 4.5941 | | | | | | | |

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

2019-2020

As of 3/15/2019

Multnomah County, Corbett SD 39

District ID: 2186

2019-2020 Extended ADMw

Corbett SD 39: District total extended ADMw for funding calculations

| | 2019-2020 | 2018-2019 |
|--|-----------|----------------------------|
| ADMr: 1,175.00 X 1.00 = | 1,175.00 | 1,212.12 X 1.00 = 1,212.12 |
| Students in ESL programs: 29.00 X 0.50 = | 14.50 | 34.55 X 0.50 = 17.28 |
| Students in Pregnant and Parenting Programs: 0.00 X 1.00 = | 0.00 | 0.00 X 1.00 = 0.00 |
| 159 IEP Students capped at 11% of District ADMr: 129.25 X 1.00 = | 129.25 | 133.33 X 1.00 = 133.33 |
| Students on IEP Above 11% of ADMr: 0.00 X 1.00 = | 0.00 | 0.00 X 1.00 = 0.00 |
| Students in Poverty: 52.00 X 0.25 = | 13.00 | 52.00 X 0.25 = 13.00 |
| Students in Foster Care and Neglected/Delinquent: 4.00 X 0.25 = | 1.00 | 4.00 X 0.25 = 1.00 |
| 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 |
| 2019-2020 ADMw | 1,332.75 | 2018-2019 ADMw 1,376.73 |
| Corbett SD 39 Extended ADMw | | 1,376.73 |
| Corbett SD 39 Extended ADMw | | 1,376.73 |

There are two estimates for the 2019-2021 Biennial State School Fund Grant: The Governor's Budget (\$8.9 Billion) and the Legislative Revenue Office Co-chair's Budget (\$8.8 Billion). The District has chosen to use the lower Co-chair's Budget estimate for the proposed budget. The difference to the CSD from the Governor's Budget to the Co-Chair's Budget is reduction of approximately \$55,000.

Corbett School District 39
2019-2020 General Purpose Grant Calculation

| | 2019-2020 |
|---|------------------------|
| CSD General Purpose Grant per ADM Calculation | |
| ODE General Purpose Grant per ADM | |
| ODE Base General Purpose Grant per ADM | \$ 4,500 |
| Multiplied by Funding Ratio (Co-Chair's Budget) | <u>1.83387739563</u> |
| ODE General Purpose Grant per ADM | <u>\$ 8,252</u> |
| CSD Teacher Experience Adjustment | |
| ODE Base Amount | \$ 25 |
| Multiplied by Funding Ratio (Co-Chair's Budget) | <u>1.83387739563</u> |
| ODE General Purpose Grant | <u>45.85</u> |
| Multiplied by Difference in District and State Teacher Experience | <u>(2.61)</u> |
| CSD Teacher Experience Adjustment per ADM | <u>\$ (119.66)</u> |
| CSD General Purpose Grant per ADM adjusted | <u>\$ 8,133</u> |

| | 2019-2020 | 2018-2019 |
|---|-----------------------------|-----------------------------|
| Projected ADMw Calculation | | |
| Projected ADMr | <u>1,175.00</u> | <u>1,212.12</u> |
| Additional Weight Adjustments to ADMr | | |
| Students in ESL programs | 14.50 | 17.28 |
| Students with IEPs (Special Education) | 129.25 | 133.33 |
| Students in Poverty | 13.00 | 13.00 |
| Students in Foster Care/Neglected/Delinquent | <u>1.00</u> | <u>1.00</u> |
| Total Additional Weights | <u>157.75</u> | <u>164.61</u> |
| Projected ADMw | <u>1,332.75</u> | <u>1,376.73</u> |
| General Purpose Grant Calculation (Grant per ADM x ADMw) | | |
| ODE General Purpose Grant for ADMr | \$ 9,696,627 | \$ 10,002,958 |
| CSD Additional Weights | 1,301,824 | 1,358,436 |
| CSD Teacher Experience Adjustment | (159,478) | (164,740) |
| Rounding Adjustment to match ODE report | <u>-</u> | <u>(15)</u> |
| Total 2019-2020 General Purpose Grant | <u>\$ 10,838,973</u> | <u>\$ 11,196,638</u> |

| | 2019-2020 |
|--|----------------------------|
| 2019-2020 State School Fund Grant Calculation | |
| Extended Amount | \$ 11,196,638 |
| Add Transportation Grant | 435,400 |
| Less Estimated Local Revenues | <u>(1,924,082)</u> |
| Total 2019-2020 State School Fund Grant | <u>\$ 9,707,956</u> |

Corbett SD 39 State School Fund Grant (Co-Chair's Budget)

STATE SCHOOL FUND GRANT
2019-2020

Based on \$8.8 Billion Budget with 49/51 split as of 3/18/2019

| Multnomah County, Corbett SD 39 | | | | District ID: 2186 | |
|---|----------------|-----------------------|---|-------------------|--------------------------------------|
| 2019-2020 Local Revenue | | | 2019-2020 Transportation Grant | | |
| Property Taxes and in-lieu of property taxes from local sources | = | \$1,811,000.00 | Salaries | = | N/A |
| Federal Forest Fees | = | \$0.00 | Payroll | = | N/A |
| Common School Fund | = | \$112,381.95 | Purchased Services | = | N/A |
| County School Fund | = | \$700.00 | Supplies | = | N/A |
| State Managed Timber | = | \$0.00 | Other | = | N/A |
| ESD Equalization | = | \$0.00 | Garage Depreciation | = | N/A |
| In-Lieu of Property Taxes(non-local sources) | = | \$0.00 | Bus Depreciation | = | N/A |
| Revenue Adjustments | = | \$0.00 | Fees Collected | = | N/A |
| Local Revenue | = | \$1,924,081.95 | Non-Reimbursable | = | N/A |
| 2019-2020 Experience Adjustment | | | Net Eligible Trans. Expend. | = | \$622,000.00 |
| District Average Teacher Experience | = | 9.48 | Trans per ADMr Rank. | 31% | Transportation Reimburs. Rate 70.00% |
| State Average Teacher Experience | = | 12.09 | Grant (Rate* Net Eligible Expend) | = | \$435,400.00 |
| Experience Adjustment (Difference in District and State Teacher Experience) | = | -2.61 | | | |
| 2019-2020 Extended ADMw | | | | | |
| 2019-2020 ADMw | | 2018-2019 ADMw | | Extended ADMw | |
| 1,332.75 | | 1,376.73 | | 1,376.73 | |
| 2019-2020 General Purpose Grant | | | 2019-2020 Total Formula Revenue | | |
| <i>(Extended ADMw x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio</i> | | | <i>General Purpose Grant + Transportation Grant</i> | | |
| <i>(1,376.73 x [\$4500 + (\$25 x -2.61)]) X 1.833877395630 = \$11,196,638</i> | | | <i>= \$11,196,638 + \$435,400 = \$11,632,038</i> | | |
| 2019-2020 State School Fund Grant | | | General Purpose Grant per Extended ADMw= \$8,133 | | |
| <i>Total Formula Revenue - Local Revenue</i> | | | Total Formula Revenue per Extended ADMw= \$8,449 | | |
| <i>= \$11,632,038 - \$1,924,082 = \$9,707,956</i> | | | Charter Schools Rate(ORS 338.155)= \$8,401 | | |
| Total Paid To date | | | Estimated Remaining Balance Due | | |
| SSF | Small HS Grant | Facility Grant | SSF | Small HS Grant | Facility Grant |
| | | | | | High Cost Disability |

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 | Projected | Proposed |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | 2016-17 | 2017-18 | Actual | Budget |
| Federal Grant Revenues | | | 2018-19 | 2019-20 |
| Transition Programming | \$ 27,267 | \$ 24,618 | \$ 44,072 | \$ 42,622 |
| SPR&I IDEA 611 | - | 1,805 | 1,800 | 1,800 |
| Title I-A | 120,043 | 124,272 | 125,882 | 123,660 |
| Title IV-A | - | - | 32,328 | 10,000 |
| Title III Instruct Improv | - | - | 4,242 | - |
| Title II-A - Instr Staff Dev | 10,298 | 13,622 | 7,454 | 10,000 |
| National School Lunch Program | 121,597 | 121,057 | 121,000 | 121,000 |
| IDEA Part B 611 | 60,025 | 228,551 | 234,902 | 156,512 |
| IDEA Part B 619 | 1,698 | - | 2,717 | 1,000 |
| IDEA Enhancement | 1,591 | 1,591 | 1,591 | 1,591 |
| Total Federal Grant Revenues | \$ 342,519 | \$ 515,516 | \$ 575,988 | \$ 468,185 |

Other Grant Funds

The District anticipates continuing to receive multiple state and local grant awards in the upcoming year. Projected revenues are based on current year awards without carryover and/or other information. The OBDD Seismic Rehabilitation Grant of \$1.3 million is for improvements to the Corbett Gym set to begin on June 3, 2019. The proposed budget includes a carryforward appropriation estimate for work performed after June 30th, if needed.

| | Actual | Actual | Projected | Proposed |
|--------------------------------------|------------------|-------------------|---------------------|---------------------|
| | 2016-17 | 2017-18 | Actual | Budget |
| Other Restricted Grants | | | 2018-19 | 2019-20 |
| DHS Summer Works | | | \$ 12,253 | \$ 12,500 |
| DHS Transition Programming | | | 39,928 | 38,615 |
| OBDD Seismic Rehabilitation | - | - | 1,331,206 | 750,000 |
| ODE Breakfast & Lunch | | | 3,000 | 3,000 |
| ODE ELL HB3499 | | | 90,000 | 90,000 |
| ODE High Cost Disability | | | 113,200 | 85,000 |
| ODE HS Success (M98) | | | 184,767 | 200,000 |
| ODE TAPS - Facilities | - | - | 20,000 | - |
| ODE TAPS - LRFP | - | - | 25,000 | - |
| ODE TAPS - Seismic | - | - | 25,000 | - |
| UofO STEM ECO System Grant | - | - | 3,500 | 2,000 |
| Total Other Restricted Grants | \$ 84,798 | \$ 287,391 | \$ 1,847,854 | \$ 1,181,115 |

Payroll Assumptions

| | | CURRENT 2018-19 | PROPOSED 2019-20 | Change |
|--|-------------------|--------------------|---------------------|--------|
| Regular Salary | | | | |
| Steps (Y/N) | | Y | Y | |
| COLA - Corbett Assoc of Classified Employees (CASE) | | 2.00% | 0.00% | |
| COLA - Corbett Education Association (CEA) | | 1.00% | 0.00% | |
| COLA - Supervisory/Confidential Employees (SPCF) | | | 0.00% | |
| COLA - Superintendent | | 0.00% | 0.00% | |
| Bus Driver Standby Time - \$ per hour | | \$12.00 | \$12.50 | 4% |
| 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 | | 4.26% | 4.26% | 0% |
| 8868 School Professional Employees | | 0.42% | 0.42% | 0% |
| 9101 All Other Employees | | 3.20% | 3.20% | 0% |
| 9349 Cafeteria/Kitchen Employees | | 3.02% | 3.02% | 0% |
| Workers Comp Benefit Fund (per hour) | | \$0.012 | \$0.012 | 0% |
| Unemployment | | 0.25% | 0.25% | 0% |
| Retirement Contribution (PERS) | | | | |
| PERS Tier I/Tier II Retirement | | 27.20% | 32.03% | 18% |
| OPSRP Retirement | | 21.87% | 26.58% | 22% |
| PERS P/U - SPCF & SUPT | | 6.00% | 6.00% | 0% |
| Monthly Health Insurance Contribution (OEGBB) | | | | |
| Moda Medical Dogwood SYN | | \$1,180 | \$1,270 | 8% |
| Moda Medical Dogwood PPO | | \$1,311 | \$1,270 | -3% |
| Kaiser Medical Plan 3 | | \$908 | \$962 | 6% |
| Delta Dental Plan 1 | | \$161 | \$170 | 6% |
| Delta Dental PRO | | \$95 | \$101 | 7% |
| Willamette Dental Plan 8 | | \$116 | \$123 | 6% |
| Moda Vision Quartz | | \$30 | \$32 | 6% |
| Kaiser Vision 5 | | \$19 | \$21 | 6% |
| VSP Choice Vision | | \$22 | \$23 | 6% |
| 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 | Benefit Solutions | \$300,000 | \$308,000 | 3% |

Corbett School District 39 / 2019-2020 Calendar

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

| JULY 2019 | | | | | | |
|-----------|----|----|----|----|----|----|
| 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 2020 | | | | | | |
|--------------|----|----|----|----|----|----|
| 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 | |

6 – Back to School
20 – MLK Day
24 – FRIDAY SCHOOL DAY
24 – Mid Term
30 – HS Conf. (0.5)

19 – New Hire Day
20-21 – Teacher Inservice (2)
22-23 – Teacher Prep (2)
22 – Community Open House
(0.5 Conference Day)
26 – Orientation Day
27 – First Day for All

| AUGUST 2019 | | | | | | |
|-------------|----|----|----|----|----|----|
| 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 |

| FEBRUARY 2020 | | | | | | |
|---------------|----|----|----|----|----|----|
| 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 |

7 – Inservice (1)
17 – Presidents' Day
21 – FRIDAY SCHOOL DAY

2 – Labor Day
6 – FRIDAY SCHOOL DAY

| SEPTEMBER 2019 | | | | | | |
|----------------|----|----|----|----|----|----|
| 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 | | | | | |

| MARCH 2020 | | | | | | |
|------------|----|----|----|----|----|----|
| 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 | | | | |

5 – End 2nd Trimester
6 – Assessment

23 – 26 – Spring Break

3 – Mid-Term
4 – Inservice (1)

10 – HS conference (0.5)
16-17 – CAPS/GS/MS conf. (1)

| OCTOBER 2019 | | | | | | |
|--------------|----|----|----|----|----|----|
| 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 | | |

| APRIL 2020 | | | | | | |
|------------|----|----|----|----|----|----|
| 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 | | |

9 – Mid Term
16 – HS Conf. (0.5)

11 – Veterans Day Observed
NO SCHOOL
15 – FRIDAY SCHOOL DAY
21 – End of 1st Trimester
22 – Assessment (1)

27 - 29 – Thanksgiving Break

| NOVEMBER 2019 | | | | | | |
|---------------|----|----|----|----|----|----|
| 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 |

| MAY 2019 | | | | | | |
|----------|----|----|----|----|----|----|
| 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 – FRIDAY SCHOOL DAY
13 – CAPS / MS Portfolio Night
Conf. (0.5)
18 – HS Move-Up day
21 – Last Day for Seniors
25 – Memorial Day - No School
27 – GS Portfolio Night Conf.
(0.5)
29 – FRIDAY SCHOOL – LAST
DAY FOR STUDENTS

20 – Winter Break Begins

| DECEMBER 2019 | | | | | | |
|---------------|----|----|----|----|----|----|
| 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 | | | | |

| JUNE 2019 | | | | | | |
|-----------|----|----|----|----|----|----|
| 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 | | | | |

1-2 – Teacher Work Days
Assessment (1) Prep (1)
147 – Student Contact
4 – In-service
3 – Assessment
3 – Prep
2 – Conferences
5 – Holidays
164 – Total
Board Approved 4/17/19

FINANCIAL SECTION

Level One: Total Budget (All Funds Combined)

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

Level Two: Individual Funds

The first statement in this section combines all funds and compares the previous two years actual amounts, the current year revised budget, the current year projected actuals, and the 2019-20 proposed budget. The 2019-20 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
2019 - 2020 Fiscal Year Proposed Budget
Combining Fund Summary - All Funds

| | General Fund | Food Service | Federal Funds | Student Activity | Capital Improvements | Energy Projects | Total |
|-------------------------|----------------------|-------------------|-------------------|-------------------|----------------------|------------------|----------------------|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$ 1,675,247 | \$ - | \$ 7,694 | \$ 106,457 | \$ 19,006 | \$ 28,349 | \$ 1,836,753 |
| Revenues | | | | | | | |
| Property Taxes | 1,843,000 | - | - | - | - | - | 1,843,000 |
| Other Local Sources | 419,700 | 125,000 | - | 300,000 | - | 23,000 | 867,700 |
| Intermediate Sources | 201,200 | - | - | - | - | - | 201,200 |
| State School Fund Grant | 9,707,956 | - | - | - | - | - | 9,707,956 |
| Other State Sources | 538,497 | 5,000 | - | - | 750,000 | - | 1,293,497 |
| Federal Sources | 42,622 | 121,000 | 304,563 | - | - | - | 468,185 |
| Other Sources | 115,000 | - | - | - | - | - | 115,000 |
| Total Revenues | 12,867,975 | 251,000 | 304,563 | 300,000 | 750,000 | 23,000 | 14,496,538 |
| Transfers In | 25,000 | 155,000 | - | - | 100,000 | - | 280,000 |
| TOTAL RESOURCES | \$ 14,568,222 | \$ 406,000 | \$ 312,257 | \$ 406,457 | \$ 869,006 | \$ 51,349 | \$ 16,613,291 |

REQUIREMENTS

Expenditures

| | | | | | | | |
|--------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|------------------|----------------------|
| Instruction | \$ 8,171,270 | \$ - | \$ 294,563 | \$ 300,000 | \$ - | \$ - | \$ 8,765,833 |
| Support Services | 3,952,507 | - | 10,000 | - | 119,006 | - | 4,081,513 |
| Enterprise & Community | - | 406,000 | - | - | - | - | 406,000 |
| Facilities Acquisition/Constr. | 40,000 | - | - | - | 750,000 | 26,349 | 816,349 |
| Debt Service | 335,998 | - | - | - | - | - | 335,998 |
| Total Expenditures | 12,499,775 | 406,000 | 304,563 | 300,000 | 869,006 | 26,349 | 14,405,693 |
| Transfers Out | 255,000 | - | - | - | - | 25,000 | 280,000 |
| Contingency | 500,000 | - | 7,694 | 106,457 | - | - | 614,151 |
| Total Appropriation | 13,254,775 | 406,000 | 312,257 | 406,457 | 869,006 | 51,349 | 15,299,844 |
| Ending Fund Balance | 1,313,447 | - | - | - | - | - | 1,313,447 |
| TOTAL REQUIREMENTS | \$ 14,568,222 | \$ 406,000 | \$ 312,257 | \$ 406,457 | \$ 869,006 | \$ 51,349 | \$ 16,613,291 |

Calculation of Recommended Unappropriated Ending Fund Balance:

| | |
|---|------------------|
| General Fund Operating Revenues | 12,867,975 |
| Multiply by GFOA Recommended Rate (5% - 15%) | 10% |
| Recommended Unappropriated Ending Fund Balance | 1,286,798 |

EFB is Over (Under) Recommendation 26,649.00
Difference as a percentage of recommended EFB 2%

Corbett School District 39
2019 - 2020 Fiscal Year Proposed Budget
Combining Fund Detail - All Funds

| | General Fund | Food Service | Federal Funds | Student Activity | Capital Improvements | Energy Projects | Total Funds |
|-------------------------------------|----------------------|-------------------|-------------------|---------------------|-------------------------|--------------------|----------------------|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$ 1,675,247 | \$ - | \$ 7,694 | \$ 106,457 | \$ 19,006 | \$ 28,349 | \$ 1,836,753 |
| Revenues | | | | | | | |
| Local Sources | | | | | | | |
| 1111 Current Year Taxes | 1,811,000 | - | - | - | - | - | 1,811,000 |
| 1112 Prior Years Taxes | 30,000 | - | - | - | - | - | 30,000 |
| 1190 Penalties & Interest on Taxes | 2,000 | - | - | - | - | - | 2,000 |
| 1311 Tuition For/From Individuals | 180,000 | - | - | - | - | - | 180,000 |
| 1510 Interest on Investments | 69,500 | - | - | - | - | - | 69,500 |
| 1610 Sales to Students | - | 125,000 | - | - | - | - | 125,000 |
| 1711 Co-Curricular Fees | - | - | - | 300,000 | - | - | 300,000 |
| 1790 Extracurricular Fees | 2,000 | - | - | - | - | - | 2,000 |
| 1910 Rental of Facilities | 1,000 | - | - | - | - | - | 1,000 |
| 1920 Private Contributions | 100,000 | - | - | - | - | - | 100,000 |
| 1941 Service Provided Other LEAs | 19,200 | - | - | - | - | - | 19,200 |
| 1990 Miscellaneous Revenue | 48,000 | - | - | - | - | 23,000 | 71,000 |
| Total Local Sources | 2,262,700 | 125,000 | - | 300,000 | - | 23,000 | 2,710,700 |
| Intermediate Sources | | | | | | | |
| 2101 County School Funds | 700 | - | - | - | - | - | 700 |
| 2204 Medicaid Admin. Claiming | 500 | - | - | - | - | - | 500 |
| 2990 ESD Transit Funds | 200,000 | - | - | - | - | - | 200,000 |
| Total Intermediate Sources | 201,200 | - | - | - | - | - | 201,200 |
| State Sources | | | | | | | |
| 3101 State School Support Fund | 9,707,956 | - | - | - | - | - | 9,707,956 |
| 3102 BSSF School Lunch Match | (2,000) | 2,000 | - | - | - | - | - |
| 3103 Common School Fund | 112,382 | - | - | - | - | - | 112,382 |
| 3299 Other Restricted Grants | 428,115 | 3,000 | - | - | 750,000 | - | 1,181,115 |
| Total State Sources | 10,246,453 | 5,000 | - | - | 750,000 | - | 11,001,453 |
| Federal Sources | | | | | | | |
| 4500 Other Restricted Federal Grant | 42,622 | - | 145,460 | - | - | - | 188,082 |
| 4505 National School Lunch Program | - | 121,000 | - | - | - | - | 121,000 |
| 4508 IDEA Part B | - | - | 159,103 | - | - | - | 159,103 |
| Total Federal Sources | 42,622 | 121,000 | 304,563 | - | - | - | 468,185 |
| Other Sources | | | | | | | |
| 5160 Lease Purchase Receipts | 115,000 | - | - | - | - | - | 115,000 |
| Total Other Sources | 115,000 | - | - | - | - | - | 115,000 |
| Total Revenues | 12,867,975 | 251,000 | 304,563 | 300,000 | 750,000 | 23,000 | 14,496,538 |
| Transfers In From | | | | | | | |
| 5201 01 General Fund | - | 155,000 | - | - | 100,000 | - | 255,000 |
| 5220 20 Energy Projects Fund | 25,000 | - | - | - | - | - | 25,000 |
| Total Transfers In | 25,000 | 155,000 | - | - | 100,000 | - | 280,000 |
| TOTAL RESOURCES | \$ 14,568,222 | \$ 406,000 | \$ 312,257 | \$ 406,457 | \$ 869,006 | \$ 51,349 | \$ 16,613,291 |

Corbett School District 39
2019 - 2020 Fiscal Year Proposed Budget
Combining Fund Detail - All Funds

| | General Fund | Food Service | Federal Funds | Student Activity | Capital Improvements | Energy Projects | Total Funds |
|--|------------------|-----------------|------------------|---------------------|-------------------------|--------------------|------------------|
| REQUIREMENTS | | | | | | | |
| Expenditures by Function | | | | | | | |
| Instruction | | | | | | | |
| 1100 Regular Instruction | | | | | | | |
| 1111 Elementary K-5 | 3,010,249 | - | - | - | - | - | 3,010,249 |
| 1121 6-8 Programs | 1,299,002 | - | - | - | - | - | 1,299,002 |
| 1122 6-8 Extracurricular | 59,887 | - | - | 50,000 | - | - | 109,887 |
| 1131 High School Programs | 2,048,155 | - | - | - | - | - | 2,048,155 |
| 1132 HS Extra-Curricular | 230,023 | - | - | 250,000 | - | - | 480,023 |
| 1140 Pre-K Programs | 178,912 | - | - | - | - | - | 178,912 |
| 1200 Special Programs | | | | | | | |
| 1250 Restrictive SpEd | 1,263,349 | - | - | - | - | - | 1,263,349 |
| 1251 IDEA Part B 611 | - | - | 156,512 | - | - | - | 156,512 |
| 1252 IDEA Part B 619 | - | - | 1,000 | - | - | - | 1,000 |
| 1253 IDEA Enhancement | - | - | 1,591 | - | - | - | 1,591 |
| 1254 SPR&I IDEA 611 | - | - | 1,800 | - | - | - | 1,800 |
| 1272 Title I-A | - | - | 123,660 | - | - | - | 123,660 |
| 1274 Title IV-A | - | - | 10,000 | - | - | - | 10,000 |
| 1280 Alternative Education | 800 | - | - | - | - | - | 800 |
| 1291 English Language Learner (ELL) | 80,893 | - | - | - | - | - | 80,893 |
| Total Instruction | 8,171,270 | - | 294,563 | 300,000 | - | - | 8,765,833 |
| Support Services | | | | | | | |
| 2100 Support Services | | | | | | | |
| 2115 Student Safety | 7,870 | - | - | - | - | - | 7,870 |
| 2120 Guidance Services | 11,700 | - | - | - | - | - | 11,700 |
| 2126 Student Placement Services | 89,900 | - | - | - | - | - | 89,900 |
| 2130 Health Services | 38,489 | - | - | - | - | - | 38,489 |
| 2200 Instructional Staff Support | | | | | | | |
| 2213 Curriculum Development | 81,328 | - | - | - | - | - | 81,328 |
| 2230 Assessment & Testing | 74,800 | - | - | - | - | - | 74,800 |
| 2240 Instrc Staff Development | 84,980 | - | 10,000 | - | - | - | 94,980 |
| 2300 General Administration | | | | | | | |
| 2310 Board of Education | 198,600 | - | - | - | - | - | 198,600 |
| 2321 Office of Superintendent | 504,630 | - | - | - | - | - | 504,630 |
| 2400 School Administration | | | | | | | |
| 2410 Office of the Principal | 810,596 | - | - | - | - | - | 810,596 |
| 2500 Business Services Support | | | | | | | |
| 2520 Fiscal Services | 142,388 | - | - | - | - | - | 142,388 |
| 2541 Dir of Operation/Maintenance | 601,374 | - | - | - | - | - | 601,374 |
| 2542 Care & Upkeep of Buildings | 226,440 | - | - | - | - | - | 226,440 |
| 2543 Care & Upkeep of Grounds | 57,765 | - | - | - | - | - | 57,765 |
| 2544 Repair/Replcmnt of Facilities | - | - | - | - | 119,006 | - | 119,006 |
| 2551 Dir of Student Transportation | 759,560 | - | - | - | - | - | 759,560 |
| 2558 Special Ed Transportation | 45,978 | - | - | - | - | - | 45,978 |
| 2559 Other Student Transportation | 840 | - | - | - | - | - | 840 |
| 2574 Printing, Publishing, Duplctn | 35,000 | - | - | - | - | - | 35,000 |
| 2600 Central Support | | | | | | | |
| 2660 Technology Services | 180,269 | - | - | - | - | - | 180,269 |
| Total Support Services | 3,952,507 | - | 10,000 | - | 119,006 | - | 4,081,513 |
| Enterprise & Community | | | | | | | |
| 3120 Food Preparation/Dispensing | - | 406,000 | - | - | - | - | 406,000 |
| Total Enterprise & Community | - | 406,000 | - | - | - | - | 406,000 |
| Facilities Acquisition/Construction | | | | | | | |
| 4150 Bldg Acquisition/Development | 40,000 | - | - | - | 750,000 | 26,349 | 816,349 |
| Total Facilities Acquisition/Con | 40,000 | - | - | - | 750,000 | 26,349 | 816,349 |

Corbett School District 39
2019 - 2020 Fiscal Year Proposed Budget
Combining Fund Detail - All Funds

| | General Fund | Food Service | Federal Funds | Student Activity | Capital Improvements | Energy Projects | Total Funds |
|----------------------------------|----------------------|-------------------|-------------------|---------------------|-------------------------|--------------------|----------------------|
| Debt Service | | | | | | | |
| 5110 Long Term Debt Service | 335,998 | - | - | - | - | - | 335,998 |
| Total Debt Service | 335,998 | - | - | - | - | - | 335,998 |
| Total Expenditures | 12,499,775 | 406,000 | 304,563 | 300,000 | 869,006 | 26,349 | 14,405,693 |
| Transfers Out To | | | | | | | |
| 01 General Fund | - | - | - | - | - | 25,000 | 25,000 |
| 02 Food Service Fund | 155,000 | - | - | - | - | - | 155,000 |
| 09 Capital Improvements Fund | 100,000 | - | - | - | - | - | 100,000 |
| Total Transfers Out To | 255,000 | - | - | - | - | 25,000 | 280,000 |
| Contingency | | | | | | | |
| 01 General Fund | 500,000 | - | - | - | - | - | 500,000 |
| 03 Federal Funds | - | - | 7,694 | - | - | - | 7,694 |
| 06 Student Activity Fund | - | - | - | 106,457 | - | - | 106,457 |
| Total Contingency | 500,000 | - | 7,694 | 106,457 | - | - | 614,151 |
| SUBTOTAL | 13,254,775 | 406,000 | 312,257 | 406,457 | 869,006 | 51,349 | 15,299,844 |
| Ending Fund Balance | | | | | | | |
| 01 General Fund | 1,313,447 | - | - | - | - | - | 1,313,447 |
| Total Ending Fund Balance | 1,313,447 | - | - | - | - | - | 1,313,447 |
| TOTAL REQUIREMENTS | \$ 14,568,222 | \$ 406,000 | \$ 312,257 | \$ 406,457 | \$ 869,006 | \$ 51,349 | \$ 16,613,291 |

Corbett School District 39
2019 - 2020 Fiscal Year Proposed Budget
Combining Fund Detail - All Funds

| | General Fund | Food Service | Federal Funds | Student Activity | Capital Improvements | Energy Projects | Total Funds |
|---------------------------------------|------------------|-----------------|------------------|---------------------|-------------------------|--------------------|------------------|
| EXPENDITURES BY OBJECT | | | | | | | |
| Salaries | | | | | | | |
| 0111 Certified Salaries | 3,634,109 | - | 90,663 | - | - | - | 3,724,772 |
| 0112 Classified Salaries | 701,669 | 43,961 | 56,710 | - | - | - | 802,340 |
| 0113 Administrator Salaries | 694,476 | - | 16,572 | - | - | - | 711,048 |
| 0114 Confidential/Managerial Salaries | 501,261 | 51,005 | - | - | - | - | 552,266 |
| 0121 Certified Substitutes | 250,000 | - | - | - | - | - | 250,000 |
| 0122 Classified Substitutes | 80,000 | - | - | - | - | - | 80,000 |
| 0124 Temporary Classified | 35,000 | - | - | - | - | - | 35,000 |
| 0130 Additional Overtime Salary | 37,461 | - | - | - | - | - | 37,461 |
| 0131 Extra Period Salary | 157,153 | - | - | - | - | - | 157,153 |
| Total Salaries | 6,091,129 | 94,966 | 163,945 | - | - | - | 6,350,040 |
| Associated Payroll Costs | | | | | | | |
| 0211 PERS | 1,610,130 | 25,242 | 45,480 | - | - | - | 1,680,852 |
| 0212 PERS Pickup | 69,300 | 3,060 | 994 | - | - | - | 73,354 |
| 0220 Social Security | 464,329 | 7,265 | 12,542 | - | - | - | 484,136 |
| 0231 Worker's Compensation | 42,456 | 3,013 | 742 | - | - | - | 46,211 |
| 0232 Unemployment Compensation | 15,224 | 237 | 410 | - | - | - | 15,871 |
| 0240 Contractual Employee Benefits | 1,624,676 | 31,616 | 56,059 | - | - | - | 1,712,351 |
| Total Associated Payroll Costs | 3,826,115 | 70,433 | 116,227 | - | - | - | 4,012,775 |
| Purchased Services | | | | | | | |
| 0311 Tuition Reimbursement | 85,300 | - | - | - | - | - | 85,300 |
| 0312 Instruction Improvement Svcs | 54,025 | - | 12,591 | - | - | - | 66,616 |
| 0313 Swim Instruction | 10,715 | - | - | - | - | - | 10,715 |
| 0318 Prof Imprvmt- Non-Instr Staff | 1,000 | - | - | - | - | - | 1,000 |
| 0319 Othr Instr Prof/Tech Services | 110,250 | - | - | - | - | - | 110,250 |
| 0321 Cleaning Services | 1,870 | 2,000 | - | - | - | - | 3,870 |
| 0322 Repairs & Maintenance Services | 167,200 | 1,601 | - | - | 119,006 | 26,349 | 314,156 |
| 0324 Rentals | 53,199 | 2,000 | 410 | - | - | - | 55,609 |
| 0325 Electricity | 121,100 | - | - | - | - | - | 121,100 |
| 0326 Fuel | 57,680 | - | - | - | - | - | 57,680 |
| 0327 Water and Sewage | 21,410 | - | - | - | - | - | 21,410 |
| 0328 Garbage | 26,930 | - | - | - | - | - | 26,930 |
| 0329 Other Property Services | 1,350 | - | - | - | - | - | 1,350 |
| 0340 Travel | 69,894 | - | 1,260 | - | - | - | 71,154 |
| 0351 Telephone | 1,490 | - | - | - | - | - | 1,490 |
| 0353 Postage | 7,250 | - | - | - | - | - | 7,250 |
| 0354 Advertising | 3,000 | - | - | - | - | - | 3,000 |
| 0355 Printing and Binding | 500 | - | - | - | - | - | 500 |
| 0371 Tuition Payments- Other Dists. | 135,720 | - | - | - | - | - | 135,720 |
| 0381 Audit Services | 22,450 | - | - | - | - | - | 22,450 |
| 0382 Legal Services | 15,000 | - | - | - | - | - | 15,000 |
| 0385 Management Services | 5,000 | - | - | - | - | - | 5,000 |
| 0388 Election Services | 2,600 | - | - | - | - | - | 2,600 |
| 0389 Other Non-Inst Prof/Tech Svcs | 91,580 | - | - | - | - | - | 91,580 |
| Total Purchased Services | 1,066,513 | 5,601 | 14,261 | - | 119,006 | 26,349 | 1,231,730 |
| Supplies and Materials | | | | | | | |
| 0410 Supplies and Materials | 417,305 | 27,500 | 10,130 | 300,000 | - | - | 754,935 |
| 0412 Milk/Dairy | - | 27,500 | - | - | - | - | 27,500 |
| 0415 Testing Materials | 72,800 | - | - | - | - | - | 72,800 |
| 0416 Gasoline and Oil | 110,115 | - | - | - | - | - | 110,115 |
| 0417 Tires/Tubes/Batteries | 5,000 | - | - | - | - | - | 5,000 |
| 0420 Textbooks | 32,850 | - | - | - | - | - | 32,850 |
| 0430 Library Books | 2,950 | - | - | - | - | - | 2,950 |
| 0440 Periodicals | 400 | - | - | - | - | - | 400 |
| 0450 Food | - | 170,000 | - | - | - | - | 170,000 |

Corbett School District 39
2019 - 2020 Fiscal Year Proposed Budget
Combining Fund Detail - All Funds

| | General Fund | Food Service | Federal Funds | Student Activity | Capital Improvements | Energy Projects | Total Funds |
|-------------------------------------|-------------------|-----------------|------------------|---------------------|-------------------------|--------------------|-------------------|
| 0460 Non-Consumable Items | 43,250 | 5,000 | - | - | - | - | 48,250 |
| 0470 Computer Software | 20,450 | - | - | - | - | - | 20,450 |
| 0480 Computer Hardware | 60,000 | - | - | - | - | - | 60,000 |
| Total Supplies and Materials | 765,120 | 230,000 | 10,130 | 300,000 | - | - | 1,305,250 |
| Capital Outlay | | | | | | | |
| 0520 Building Acquis. and Improv. | - | - | - | - | 750,000 | - | 750,000 |
| 0530 Improvents Other Than Build. | 26,000 | - | - | - | - | - | 26,000 |
| 0564 Buses & Capital Bus Improvm. | 115,000 | - | - | - | - | - | 115,000 |
| Total Capital Outlay | 141,000 | - | - | - | 750,000 | - | 891,000 |
| Other Objects | | | | | | | |
| 0610 Redemption of Principle | 264,986 | - | - | - | - | - | 264,986 |
| 0620 Interest Excluding Buses | 64,550 | - | - | - | - | - | 64,550 |
| 0622 Interest Buses Only | 6,462 | - | - | - | - | - | 6,462 |
| 0640 Dues and Fees | 118,900 | 5,000 | - | - | - | - | 123,900 |
| 0651 Liability Insurance | 155,000 | - | - | - | - | - | 155,000 |
| Total Other Objects | 609,898 | 5,000 | - | - | - | - | 614,898 |
| TOTAL EXPENDITURES | 12,499,775 | 406,000 | 304,563 | 300,000 | 869,006 | 26,349 | 14,405,693 |

Corbett School District 39
2019 - 2020 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 | | \$ 155,000 |
| General Fund | Capital Improvements | 100,000 |
| To reserve funds for significant facility maintenance and improvement | | |
| Energy Projects Fund | General Fund | 25,000 |
| To purchase energy saving products and improvements as part of the Energy Efficient Schools Program (SB 1149). | | |
| Total Interfund Transfers | | <u><u>\$ 280,000</u></u> |

Corbett School District 39
2019 - 2020 Fiscal Year Proposed Budget
Full-Time Equivalent (FTE) Positions by Fund

| | Full-Time Equivalent | | | |
|---------------------------|----------------------|--------------|---------------|--------------|
| | General Fund | Food Service | Federal Funds | Total FTE |
| K-12 General Ed | | | | |
| Principal | 3.85 | - | 0.15 | 4.00 |
| EH Aide | 1.00 | - | 1.00 | 2.00 |
| Licensed Teacher | 52.50 | - | 1.50 | 54.00 |
| Librarian | 0.10 | - | - | 0.10 |
| Office/Health | 3.00 | - | - | 3.00 |
| Total FTE | 60.45 | - | 2.65 | 63.10 |
| K-12 Special Ed | | | | |
| Student Services Director | 1.00 | - | - | 1.00 |
| Education Assistant | 12.46 | 0.50 | 1.04 | 14.00 |
| Occupational Therapist | 1.00 | - | - | 1.00 |
| Total FTE | 14.46 | 0.50 | 1.04 | 16.00 |
| Food Service | | | | |
| Manager | - | 1.00 | - | 1.00 |
| Head Cook | - | 1.00 | - | 1.00 |
| Total FTE | - | 2.00 | - | 2.00 |
| Maintenance | | | | |
| Supervisor | 1.00 | - | - | 1.00 |
| Custodian | 3.50 | - | - | 3.50 |
| Total FTE | 4.50 | - | - | 4.50 |
| Transportation | | | | |
| Supervisor | 1.00 | - | - | 1.00 |
| Coordinator | 1.00 | - | - | 1.00 |
| Bus Driver | 4.36 | - | - | 4.36 |
| Total FTE | 6.36 | - | - | 6.36 |
| District Office | | | | |
| Superintendent | 1.00 | - | - | 1.00 |
| Curriculum Coordinator | 0.73 | - | - | 0.73 |
| Technology Coordinator | 1.00 | - | - | 1.00 |
| Admin Secretary | 1.00 | - | - | 1.00 |
| District Office Assistant | 1.75 | - | - | 1.75 |
| Total FTE | 5.48 | - | - | 5.48 |
| Grand Total FTE | 91.25 | 2.50 | 3.69 | 97.44 |

| | Payroll Budget - All Funds | | | | |
|-------------------------------------|----------------------------|------------------|--------------------|--------------------|-------------------|
| | Total FTE | Regular Salary | Additional Salary* | Associated Payroll | Total Payroll |
| Payroll Budget by Department | | | | | |
| K-12 General Ed | 63.10 | 4,179,359 | 209,474 | 2,739,900 | 7,128,733 |
| K-12 Special Ed | 16.00 | 557,600 | 3,800 | 450,862 | 1,012,262 |
| Food Service | 2.00 | 81,066 | 15,472 | 61,233 | 157,771 |
| Maintenance | 4.50 | 209,783 | 1,200 | 165,462 | 376,445 |
| Transportation | 6.36 | 287,329 | 1,200 | 289,020 | 577,549 |
| District Office | 5.48 | 430,757 | 8,000 | 277,463 | 716,220 |
| Substitute and Temporary | - | 365,000 | - | 28,835 | 393,835 |
| Grand Total FTE and Payroll | 97.44 | 6,110,894 | 239,146 | 4,012,775 | 10,362,815 |

* Additional Salary includes Extra Duty (\$53k), Extra Period (\$157k), and Stipend Pay (\$29k) per employee agreements.

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - All Funds

| | Actual 2016-17 | Actual 2017-18 | Revised Budget 2018-19 | Projected Actual 2018-19 | Proposed Budget 2019-20 |
|-------------------------------------|---------------------------|---------------------------|---------------------------------------|---|--|
| RESOURCES | | | | | |
| Beginning Fund Balance | \$ 2,194,760 | \$ 1,581,686 | \$ 1,673,019 | \$ 1,762,606 | \$ 1,836,753 |
| Revenues | | | | | |
| Local Sources | | | | | |
| 1111 Current Year Taxes | 1,740,725 | 1,784,870 | 1,758,718 | 1,758,200 | 1,811,000 |
| 1112 Prior Years Taxes | 33,734 | 24,993 | 14,486 | 92,700 | 30,000 |
| 1190 Penalties & Interest on Taxes | 1,285 | 7,340 | 1,000 | 2,000 | 2,000 |
| 1311 Tuition For/From Individuals | 144,745 | 138,919 | 155,000 | 150,000 | 180,000 |
| 1510 Interest on Investments | 33,952 | 47,379 | 36,000 | 69,500 | 69,500 |
| 1610 Sales to Students | 104,671 | 115,674 | 120,000 | 120,000 | 125,000 |
| 1711 Co-Curricular Fees | 291,686 | 272,281 | 400,000 | 300,000 | 300,000 |
| 1790 Extracurricular Fees | 2,495 | 900 | - | 2,200 | 2,000 |
| 1910 Rental of Facilities | 2,955 | 4,505 | 6,000 | 1,000 | 1,000 |
| 1920 Private Contributions | 198 | 107,342 | - | 100,000 | 100,000 |
| 1941 Service Provided Other LEAs | - | - | - | 19,200 | 19,200 |
| 1960 Recovery of Prior Yr Expenses | - | 749 | - | 3,822 | - |
| 1990 Miscellaneous Revenue | 200,278 | 89,835 | 141,000 | 71,000 | 71,000 |
| 1991 Insurance Recoveries | - | 36,351 | - | 1,290 | - |
| Total Local Sources | 2,556,725 | 2,631,137 | 2,632,204 | 2,690,912 | 2,710,700 |
| Intermediate Sources | | | | | |
| 2101 County School Funds | - | - | 350 | - | 700 |
| 2202 ESD Other Restricted Revenues | - | 1,300 | - | - | - |
| 2204 Medicaid Admin. Claiming | 141 | 74,154 | 10,000 | 500 | 500 |
| 2990 ESD Transit Funds | 150,000 | 190,000 | 200,000 | 200,000 | 200,000 |
| Total Intermediate Sources | 150,141 | 265,454 | 210,350 | 200,500 | 201,200 |
| State Sources | | | | | |
| 3101 State School Support Fund | 8,358,592 | 9,277,879 | 9,491,161 | 9,229,542 | 9,707,956 |
| 3102 BSSF School Lunch Match | 1,727 | 10,757 | 1,750 | - | - |
| 3103 Common School Fund | 159,931 | 131,892 | 123,123 | 138,456 | 112,382 |
| 3110 State School Fund Refund | - | - | - | 83,583 | - |
| 3199 Other Unrestricted Grants | 56,396 | 53,021 | - | - | - |
| 3299 Other Restricted Grants | 84,798 | 287,392 | 1,886,000 | 1,947,854 | 1,181,115 |
| Total State Sources | 8,661,445 | 9,760,941 | 11,502,034 | 11,399,435 | 11,001,453 |
| Federal Sources | | | | | |
| 4500 Other Restricted Federal Grant | 220,922 | 394,460 | 157,500 | 215,778 | 188,082 |
| 4505 National School Lunch Program | 121,597 | 121,057 | 80,000 | 121,000 | 121,000 |
| 4508 IDEA Part B | - | - | 140,000 | 239,210 | 159,103 |
| Total Federal Sources | 342,519 | 515,517 | 377,500 | 575,988 | 468,185 |
| Other Sources | | | | | |
| 5110 Bond Proceeds | - | - | 250,000 | - | - |
| 5150 Loan Receipts | - | - | 110,000 | - | - |
| 5160 Lease Purchase Receipts | - | 109,937 | - | 187,700 | 115,000 |
| Total Other Sources | - | 109,937 | 360,000 | 187,700 | 115,000 |
| Total Revenues | 11,710,830 | 13,282,986 | 15,082,088 | 15,054,535 | 14,496,538 |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - All Funds

| | Actual 2016-17 | Actual 2017-18 | Revised Budget 2018-19 | Projected Actual 2018-19 | Proposed Budget 2019-20 |
|-------------------------------|----------------------|----------------------|------------------------------|--------------------------------|-------------------------------|
| Transfers In From | | | | | |
| 5201 01 General Fund | 60,000 | 188,576 | 1,660,000 | 165,559 | 255,000 |
| 5205 05 Early Retirement Fund | - | - | - | 13,196 | - |
| 5207 07 Bus Replacement Fund | 1,091 | - | - | - | - |
| 5211 11 Debt Service Fund | - | - | - | 51,034 | - |
| 5220 20 Energy Projects Fund | 25,000 | 22,000 | 25,000 | 25,000 | 25,000 |
| Total Transfers In | 86,091 | 210,576 | 1,685,000 | 254,789 | 280,000 |
| TOTAL RESOURCES | \$ 13,991,681 | \$ 15,075,248 | \$ 18,440,107 | \$ 17,071,930 | \$ 16,613,291 |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - All Funds

| | <u>Actual</u> <u>2016-17</u> | <u>Actual</u> <u>2017-18</u> | <u>Revised</u> <u>Budget</u> <u>2018-19</u> | <u>Projected</u> <u>Actual</u> <u>2018-19</u> | <u>Proposed</u> <u>Budget</u> <u>2019-20</u> |
|---|---------------------------------|---------------------------------|---|---|--|
| REQUIREMENTS | | | | | |
| Expenditures by Function | | | | | |
| Instruction | | | | | |
| 0000 Not Applicable | 34,528 | (0) | - | - | - |
| 1100 Regular Instruction | | | | | |
| 1111 Elementary K-5 | 2,599,949 | 2,467,815 | 2,628,842 | 2,854,132 | 3,010,249 |
| 1113 K-5 Extra-Curricular | - | 405 | - | - | - |
| 1121 6-8 Programs | 1,135,313 | 1,390,545 | 1,336,521 | 1,325,989 | 1,299,002 |
| 1122 6-8 Extracurricular | 121,338 | 125,138 | 194,515 | 96,719 | 109,887 |
| 1131 High School Programs | 1,954,487 | 1,867,837 | 2,300,121 | 2,016,942 | 2,048,155 |
| 1132 HS Extra-Curricular | 501,731 | 496,038 | 390,400 | 482,762 | 480,023 |
| 1140 Pre-K Programs | 141,539 | 87,830 | - | 126,016 | 178,912 |
| 1200 Special Programs | | | | | |
| 1220 Restrictive SpEd | - | - | - | 1,430 | - |
| 1225 SpEd - Out of District | 40,427 | 72,766 | - | 60,000 | - |
| 1250 Restrictive SpEd | 1,140,452 | 1,121,414 | 1,093,945 | 1,061,132 | 1,263,349 |
| 1251 IDEA Part B 611 | 60,025 | 228,551 | 140,000 | 234,934 | 156,512 |
| 1252 IDEA Part B 619 | 1,698 | - | - | 2,717 | 1,000 |
| 1253 IDEA Enhancement | 1,591 | 1,591 | - | 1,591 | 1,591 |
| 1254 SPR&I IDEA 611 | 1,721 | 1,805 | 2,500 | 1,800 | 1,800 |
| 1272 Title I-A | 120,043 | 124,272 | 140,000 | 125,882 | 123,660 |
| 1273 Title II-A | 10,410 | 13,622 | 15,000 | - | - |
| 1274 Title IV-A | - | - | - | 32,328 | 10,000 |
| 1280 Alternative Education | 47,946 | 28,140 | 31,200 | 800 | 800 |
| 1283 Summer Enrichment | 53 | 197,829 | - | (110) | - |
| 1291 English Language Learner (ELL) | 84,076 | 152,823 | 202,747 | 80,356 | 80,893 |
| Total Instruction | 7,997,324 | 8,378,420 | 8,475,791 | 8,505,420 | 8,765,833 |
| Support Services | | | | | |
| 2100 Support Services | | | | | |
| 2115 Student Safety | 37,959 | 55,720 | 48,799 | 9,890 | 7,870 |
| 2120 Guidance Services | 1,768 | 6,143 | - | 11,675 | 11,700 |
| 2126 Student Placement Services | 4,236 | 36,349 | 33,418 | 48,201 | 89,900 |
| 2130 Health Services | 40,576 | 39,249 | 39,288 | 36,017 | 38,489 |
| 2200 Instructional Staff Support | | | | | |
| 2213 Curriculum Development | 79,966 | 82,058 | 83,013 | 78,909 | 81,328 |
| 2214 Title III Instr Improvement | - | - | - | 4,242 | - |
| 2230 Assessment & Testing | 91,504 | 81,476 | 72,800 | 79,386 | 74,800 |
| 2240 Instrc Staff Development | 49,319 | 51,004 | 62,400 | 93,204 | 94,980 |
| 2300 General Administration | | | | | |
| 2310 Board of Education | 249,478 | 185,792 | 390,580 | 214,280 | 198,600 |
| 2321 Office of Superintendent | 450,831 | 467,448 | 493,005 | 500,096 | 504,630 |
| 2400 School Administration | | | | | |
| 2410 Office of the Principal | 704,011 | 691,471 | 711,690 | 771,995 | 810,596 |
| 2500 Business Services Support | | | | | |
| 2520 Fiscal Services | 261,326 | 397,142 | 315,884 | 212,461 | 142,388 |
| 2541 Dir of Operation/Maintenance | 466,079 | 382,759 | 487,767 | 522,139 | 601,374 |
| 2542 Care & Upkeep of Buildings | 389,252 | 374,958 | 428,834 | 351,019 | 226,440 |
| 2543 Care & Upkeep of Grounds | 98,207 | 111,085 | 91,159 | 145,163 | 57,765 |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - All Funds

| | Actual | Actual | Revised | Projected | Proposed |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2016-17 | 2017-18 | Budget | Actual | Budget |
| | 2018-19 | 2018-19 | 2019-20 | 2018-19 | 2019-20 |
| 2544 Repair/Replcmnt of Facilities | 1,693 | 2,840 | - | 780 | 119,006 |
| 2550 Student Transportation Service | 80 | - | 110,000 | - | - |
| 2551 Dir of Student Transportation | 503,375 | 666,899 | 554,859 | 767,968 | 759,560 |
| 2552 Operation of Vehicles | 21,248 | 297 | - | 6,731 | - |
| 2558 Special Ed Transportation | 61,568 | 47,260 | 66,423 | 52,481 | 45,978 |
| 2559 Other Student Transportation | 36,477 | 13,108 | - | 988 | 840 |
| 2574 Printing, Publishing, Duplctn | 29,370 | 31,995 | 36,400 | 39,580 | 35,000 |
| 2600 Central Support | - | - | - | - | - |
| 2660 Technology Services | 147,363 | 128,985 | 157,219 | 123,437 | 180,269 |
| 2700 Supplemental Retirement | - | - | - | 22,436 | - |
| Total Support Services | 3,725,688 | 3,854,039 | 4,183,538 | 4,093,078 | 4,081,513 |
| Enterprise & Community | | | | | |
| 3120 Food Preparation/Dispensing | 341,994 | 362,667 | 359,519 | 365,620 | 406,000 |
| Total Enterprise & Community | 341,994 | 362,667 | 359,519 | 365,620 | 406,000 |
| Facilities Acquisition/Construction | | | | | |
| 4150 Bldg Acquisition/Development | - | 195,088 | 1,524,400 | 1,665,806 | 816,349 |
| Total Facilities Acquisition/Constr. | - | 195,088 | 1,524,400 | 1,665,806 | 816,349 |
| Debt Service | | | | | |
| 5110 Long Term Debt Service | 258,898 | 311,846 | 353,120 | 350,464 | 335,998 |
| Total Debt Service | 258,898 | 311,846 | 353,120 | 350,464 | 335,998 |
| Total Expenditures | 12,323,904 | 13,102,060 | 14,896,368 | 14,980,388 | 14,405,693 |
| Transfers Out To | | | | | |
| 01 General Fund | 26,091 | 22,000 | 25,000 | 89,230 | 25,000 |
| 02 Food Service Fund | 60,000 | 153,576 | 165,000 | 65,479 | 155,000 |
| 07 Bus Replacement Fund | - | - | 110,000 | 80 | - |
| 09 Capital Improvements Fund | - | 35,000 | 1,385,000 | 100,000 | 100,000 |
| Total Transfers Out To | 86,091 | 210,576 | 1,685,000 | 254,789 | 280,000 |
| Contingency | | | | | |
| 01 General Fund | - | - | 500,000 | - | 500,000 |
| 03 Federal Funds | - | - | - | - | 7,694 |
| 06 Student Activity Fund | - | - | - | - | 106,457 |
| Total Contingency | - | - | 500,000 | - | 614,151 |
| SUBTOTAL | 12,409,995 | 13,312,636 | 17,081,368 | 15,235,177 | 15,299,844 |
| Ending Fund Balance | | | | | |
| 01 General Fund | 1,310,612 | 1,480,698 | 1,199,116 | 1,675,247 | 1,313,447 |
| 02 Food Service Fund | 12,223 | 54,150 | 15,784 | - | - |
| 03 Federal Funds | 7,726 | 7,727 | 7,726 | 7,694 | - |
| 05 Early Retirement Fund | 13,195 | 13,195 | 13,196 | - | - |
| 06 Student Activity Fund | 81,515 | 106,457 | 81,514 | 106,457 | - |
| 07 Bus Replacement Fund | 0 | 0 | - | - | - |
| 09 Capital Improvements Fund | 76,682 | 19,005 | 36,682 | 19,006 | - |
| 11 Debt Service Fund | 51,015 | 51,033 | - | - | - |
| 20 Energy Projects Fund | 28,720 | 30,348 | 4,721 | 28,349 | - |
| Total Ending Fund Balance | 1,581,686 | 1,762,612 | 1,358,739 | 1,836,753 | 1,313,447 |
| TOTAL REQUIREMENTS | \$ 13,991,681 | \$ 15,075,248 | \$ 18,440,107 | \$ 17,071,930 | \$ 16,613,291 |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - All Funds

| | <u>Actual</u> <u>2016-17</u> | <u>Actual</u> <u>2017-18</u> | <u>Revised</u> <u>Budget</u> <u>2018-19</u> | <u>Projected</u> <u>Actual</u> <u>2018-19</u> | <u>Proposed</u> <u>Budget</u> <u>2019-20</u> |
|---|---------------------------------|---------------------------------|---|---|--|
| EXPENDITURES BY OBJECT | | | | | |
| Salaries | | | | | |
| 0111 Certified Salaries * | 3,723,313 | 3,833,889 | 3,883,836 | 3,923,830 | 3,724,772 |
| 0112 Classified Salaries * | 1,424,757 | 1,556,987 | 1,446,659 | 1,339,299 | 802,340 |
| 0113 Administrator Salaries * | 650,449 | 640,926 | 628,425 | 730,972 | 711,048 |
| 0114 Confidential/Managerial Salaries * | - | - | - | - | 552,266 |
| 0116 Early Retirement Stipend | - | - | - | 11,872 | - |
| 0121 Certified Substitutes | 158,309 | 190,803 | 200,000 | 176,467 | 250,000 |
| 0122 Classified Substitutes | 48,914 | 48,416 | 70,000 | 70,570 | 80,000 |
| 0124 Temporary Classified | 52,682 | 42,486 | - | 33,279 | 35,000 |
| 0130 Additional Overtime Salary | 243,528 | 229,368 | 74,293 | 54,721 | 37,461 |
| 0131 Extra Period Salary * | - | - | - | - | 157,153 |
| Total Salaries | 6,301,953 | 6,542,875 | 6,303,213 | 6,341,010 | 6,350,040 |
| Associated Payroll Costs | | | | | |
| 0211 PERS | 1,160,052 | 1,411,411 | 1,382,516 | 1,367,239 | 1,680,852 |
| 0212 PERS Pickup | 62,631 | 59,762 | 59,058 | 72,505 | 73,354 |
| 0220 Social Security | 478,768 | 499,026 | 448,542 | 475,179 | 484,136 |
| 0231 Worker's Compensation | 39,964 | 31,004 | 54,540 | 37,915 | 46,211 |
| 0232 Unemployment Compensation | 10,072 | 3,175 | - | 15,500 | 15,871 |
| 0240 Contractual Employee Benefits | 1,667,252 | 1,755,647 | 1,968,535 | 1,712,974 | 1,712,351 |
| Total Associated Payroll Costs | 3,418,740 | 3,760,025 | 3,913,191 | 3,681,312 | 4,012,775 |
| Purchased Services | | | | | |
| 0311 Tuition Reimbursement | 70,350 | 64,684 | 72,800 | 85,300 | 85,300 |
| 0312 Instruction Improvement Svcs | 16,727 | 49,554 | 54,096 | 67,762 | 66,616 |
| 0313 Swim Instruction | - | - | - | 10,715 | 10,715 |
| 0318 Prof Imprvmt- Non-Instr Staff | 531 | - | 520 | 2,000 | 1,000 |
| 0319 Othr Instr Prof/Tech Services | 38,950 | 84,435 | 75,200 | 105,350 | 110,250 |
| 0321 Cleaning Services | 8,530 | 8,495 | 8,320 | 3,779 | 3,870 |
| 0322 Repairs & Maintenance Services | 248,409 | 187,775 | 145,520 | 330,780 | 314,156 |
| 0324 Rentals | 29,521 | 54,727 | 31,200 | 53,991 | 55,609 |
| 0325 Electricity | 114,076 | 111,626 | 114,400 | 117,620 | 121,100 |
| 0326 Fuel | 47,677 | 775 | 52,000 | 55,560 | 57,680 |
| 0327 Water and Sewage | 24,155 | 22,909 | 23,920 | 20,750 | 21,410 |
| 0328 Garbage | 22,902 | 20,994 | 24,960 | 26,130 | 26,930 |
| 0329 Other Property Services | 345 | - | 1,435 | 1,350 | 1,350 |
| 0331 Reimbursable Student Transport | 12,100 | 5,954 | 26,000 | 10,000 | - |
| 0340 Travel | 83,873 | 57,317 | 133,112 | 81,042 | 71,154 |
| 0351 Telephone | 2,950 | 3,380 | 1,560 | 1,440 | 1,490 |
| 0353 Postage | 7,533 | 6,351 | 10,400 | 6,380 | 7,250 |
| 0354 Advertising | 5,405 | 3,372 | 3,640 | 2,913 | 3,000 |
| 0355 Printing and Binding | 538 | 5,297 | 3,120 | 740 | 500 |
| 0371 Tuition Payments- Other Dists. | 96,295 | 99,329 | 62,400 | 145,720 | 135,720 |
| 0379 Tuition Student | 1,823 | - | - | - | - |
| 0381 Audit Services | 19,800 | 20,300 | 20,800 | 22,450 | 22,450 |
| 0382 Legal Services | 20,280 | 29,294 | 20,800 | 20,800 | 15,000 |
| 0383 Architect/Engineer | 3,263 | 51,219 | 505,200 | 104,476 | - |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - All Funds

| | Actual | Actual | Revised | Projected | Proposed |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2016-17 | 2017-18 | Budget | Actual | Budget |
| | | | 2018-19 | 2018-19 | 2019-20 |
| 0385 Management Services | - | - | - | 5,000 | 5,000 |
| 0388 Election Services | - | - | 2,600 | 2,600 | 2,600 |
| 0389 Other Non-Inst Prof/Tech Svcs | 61,576 | 53,545 | 114,400 | 110,655 | 91,580 |
| Total Purchased Services | 937,608 | 941,332 | 1,508,403 | 1,395,303 | 1,231,730 |
| Supplies and Materials | | | | | |
| 0410 Supplies and Materials | 556,668 | 525,859 | 738,001 | 828,234 | 754,935 |
| 0412 Milk/Dairy | 17,202 | 26,504 | 24,000 | 25,760 | 27,500 |
| 0413 Donation Expenditures | 7,000 | 3,500 | - | - | - |
| 0415 Testing Materials | 83,931 | 95,131 | 72,800 | 72,800 | 72,800 |
| 0416 Gasoline and Oil | 31,254 | 98,025 | 36,400 | 106,900 | 110,115 |
| 0417 Tires/Tubes/Batteries | 3,228 | 9,122 | 5,200 | 5,200 | 5,000 |
| 0419 Other Supplies | - | 500 | - | - | - |
| 0420 Textbooks | 21,624 | 33,380 | 26,000 | 32,860 | 32,850 |
| 0430 Library Books | 1,287 | 3,232 | 2,080 | 2,950 | 2,950 |
| 0440 Periodicals | 8 | 177 | - | 400 | 400 |
| 0450 Food | 164,825 | 171,172 | 150,000 | 161,320 | 170,000 |
| 0460 Non-Consumable Items | 55,245 | 26,384 | 79,040 | 42,390 | 48,250 |
| 0470 Computer Software | 28,273 | 19,792 | 8,320 | 21,170 | 20,450 |
| 0480 Computer Hardware | 43,051 | 13,425 | 52,000 | 28,450 | 60,000 |
| Total Supplies and Materials | 1,013,596 | 1,026,204 | 1,193,841 | 1,328,434 | 1,305,250 |
| Capital Outlay | | | | | |
| 0520 Building Acquis. and Improv. | - | 74,817 | 1,110,000 | 1,375,835 | 750,000 |
| 0530 Improvements Other Than Build. | - | - | - | 26,000 | 26,000 |
| 0541 New Equipment | 3,990 | 38,106 | 31,200 | - | - |
| 0550 Capital Technology | 37,741 | 23,500 | - | - | - |
| 0564 Buses & Capital Bus Improvm. | - | 109,937 | 224,400 | 187,700 | 115,000 |
| 0590 Other Capital Outlay | 52,225 | - | - | - | - |
| Total Capital Outlay | 93,956 | 246,360 | 1,365,600 | 1,589,535 | 891,000 |
| Other Objects | | | | | |
| 0610 Redemption of Principle | 170,936 | 225,761 | 235,600 | 266,340 | 264,986 |
| 0620 Interest Excluding Buses | 87,962 | 82,538 | 117,520 | 79,535 | 64,550 |
| 0622 Interest Buses Only | - | 3,448 | - | 4,649 | 6,462 |
| 0640 Dues and Fees | 158,202 | 130,268 | 108,200 | 146,870 | 123,900 |
| 0651 Liability Insurance | 140,950 | 143,251 | 150,800 | 147,400 | 155,000 |
| Total Other Objects | 558,050 | 585,265 | 612,120 | 644,794 | 614,898 |
| TOTAL EXPENDITURES | 12,323,904 | 13,102,060 | 14,896,368 | 14,980,388 | 14,405,693 |

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

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 01 General Fund

| | Actual 2016-17 | Actual 2017-18 | Revised Budget 2018-19 | Projected Actual 2018-19 | Proposed Budget 2019-20 |
|-------------------------------------|---------------------------|---------------------------|---------------------------------------|---|--|
| RESOURCES | | | | | |
| Beginning Fund Balance | \$ 1,872,800 | \$ 1,310,612 | \$ 1,496,627 | \$ 1,480,767 | \$ 1,675,247 |
| Revenues | | | | | |
| Local Sources | | | | | |
| 1111 Current Year Taxes | 1,740,725 | 1,784,870 | 1,758,718 | 1,758,200 | 1,811,000 |
| 1112 Prior Years Taxes | 29,651 | 24,993 | 14,486 | 92,700 | 30,000 |
| 1190 Penalties & Interest on Taxes | 1,285 | 7,340 | 1,000 | 2,000 | 2,000 |
| 1311 Tuition For/From Individuals | 144,745 | 138,919 | 155,000 | 150,000 | 180,000 |
| 1510 Interest on Investments | 33,246 | 47,361 | 36,000 | 69,500 | 69,500 |
| 1790 Extracurricular Fees | 2,495 | 900 | - | 2,200 | 2,000 |
| 1910 Rental of Facilities | 2,955 | 4,480 | 6,000 | 1,000 | 1,000 |
| 1920 Private Contributions | 198 | 72,030 | - | 100,000 | 100,000 |
| 1941 Service Provided Other LEAs | - | - | - | 19,200 | 19,200 |
| 1960 Recovery of Prior Yr Expenses | - | 749 | - | 3,822 | - |
| 1990 Miscellaneous Revenue | 175,377 | 65,784 | 118,000 | 48,000 | 48,000 |
| 1991 Insurance Recoveries | - | 36,351 | - | 1,290 | - |
| Total Local Sources | 2,130,677 | 2,183,776 | 2,089,204 | 2,247,912 | 2,262,700 |
| Intermediate Sources | | | | | |
| 2101 County School Funds | - | - | 350 | - | 700 |
| 2202 ESD Other Restricted Revenues | - | 1,300 | - | - | - |
| 2204 Medicaid Admin. Claiming | 141 | 74,154 | 10,000 | 500 | 500 |
| 2990 ESD Transit Funds | 150,000 | 190,000 | 200,000 | 200,000 | 200,000 |
| Total Intermediate Sources | 150,141 | 265,454 | 210,350 | 200,500 | 201,200 |
| State Sources | | | | | |
| 3101 State School Support Fund | 8,358,592 | 9,277,879 | 9,491,161 | 9,229,542 | 9,707,956 |
| 3102 BSSF School Lunch Match | - | - | - | (1,990) | (2,000) |
| 3103 Common School Fund | 159,931 | 131,892 | 123,123 | 138,456 | 112,382 |
| 3110 State School Fund Refund | - | - | - | 83,583 | - |
| 3199 Other Unrestricted Grants | 56,396 | 53,021 | - | - | - |
| 3299 Other Restricted Grants | 79,374 | 284,309 | 1,883,000 | 443,648 | 428,115 |
| Total State Sources | 8,654,295 | 9,747,100 | 11,497,284 | 9,893,239 | 10,246,453 |
| Federal Sources | | | | | |
| 4500 Other Restricted Federal Grant | - | 24,618 | - | 44,072 | 42,622 |
| Total Federal Sources | - | 24,618 | - | 44,072 | 42,622 |
| Other Sources | | | | | |
| 5110 Bond Proceeds | - | - | 250,000 | - | - |
| 5150 Loan Receipts | - | - | 110,000 | - | - |
| 5160 Lease Purchase Receipts | - | 109,937 | - | 187,700 | 115,000 |
| Total Other Sources | - | 109,937 | 360,000 | 187,700 | 115,000 |
| Total Revenues | 10,935,113 | 12,330,886 | 14,156,838 | 12,573,423 | 12,867,975 |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 01 General Fund

| | Actual 2016-17 | Actual 2017-18 | Revised Budget 2018-19 | Projected Actual 2018-19 | Proposed Budget 2019-20 |
|-------------------------------|----------------------|----------------------|------------------------------|--------------------------------|-------------------------------|
| Transfers In From | | | | | |
| 5205 05 Early Retirement Fund | - | - | - | 13,196 | - |
| 5207 07 Bus Replacement Fund | 1,091 | - | - | - | - |
| 5211 11 Debt Service Fund | - | - | - | 51,034 | - |
| 5220 20 Energy Projects Fund | 25,000 | 22,000 | 25,000 | 25,000 | 25,000 |
| Total Transfers In | 26,091 | 22,000 | 25,000 | 89,230 | 25,000 |
| TOTAL RESOURCES | \$ 12,834,004 | \$ 13,663,497 | \$ 15,678,465 | \$ 14,143,420 | \$ 14,568,222 |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 01 General Fund

| | <u>Actual</u> <u>2016-17</u> | <u>Actual</u> <u>2017-18</u> | <u>Revised</u> <u>Budget</u> <u>2018-19</u> | <u>Projected</u> <u>Actual</u> <u>2018-19</u> | <u>Proposed</u> <u>Budget</u> <u>2019-20</u> |
|---|---------------------------------|---------------------------------|---|---|--|
| REQUIREMENTS | | | | | |
| Expenditures by Function | | | | | |
| Instruction | | | | | |
| 0000 Not Applicable | 7,261 | (0) | - | - | - |
| 1100 Regular Instruction | | | | | |
| 1111 Elementary K-5 | 2,599,949 | 2,467,815 | 2,628,842 | 2,854,132 | 3,010,249 |
| 1113 K-5 Extra-Curricular | - | 405 | - | - | - |
| 1121 6-8 Programs | 1,135,313 | 1,390,545 | 1,336,521 | 1,325,989 | 1,299,002 |
| 1122 6-8 Extracurricular | 45,947 | 65,519 | 94,515 | 46,719 | 59,887 |
| 1131 High School Programs | 1,954,487 | 1,867,837 | 2,300,121 | 2,016,942 | 2,048,155 |
| 1132 HS Extra-Curricular | 281,246 | 308,318 | 90,400 | 232,762 | 230,023 |
| 1140 Pre-K Programs | 141,539 | 87,830 | - | 126,016 | 178,912 |
| 1200 Special Programs | | | | | |
| 1220 Restrictive SpEd | - | - | - | 1,430 | - |
| 1225 SpEd - Out of District | 40,427 | 72,766 | - | 60,000 | - |
| 1250 Restrictive SpEd | 1,140,452 | 1,121,414 | 1,093,945 | 1,061,132 | 1,263,349 |
| 1273 Title II-A | 112 | - | - | - | - |
| 1280 Alternative Education | 47,946 | 28,140 | 31,200 | 800 | 800 |
| 1283 Summer Enrichment | 53 | 197,829 | - | (110) | - |
| 1291 English Language Learner (ELL) | 84,076 | 152,823 | 202,747 | 80,356 | 80,893 |
| Total Instruction | 7,478,807 | 7,761,240 | 7,778,291 | 7,806,168 | 8,171,270 |
| Support Services | | | | | |
| 2100 Support Services | | | | | |
| 2115 Student Safety | 37,959 | 55,720 | 48,799 | 9,890 | 7,870 |
| 2120 Guidance Services | 1,768 | 6,143 | - | 11,675 | 11,700 |
| 2126 Student Placement Services | 4,236 | 36,349 | 33,418 | 48,201 | 89,900 |
| 2130 Health Services | 40,576 | 39,249 | 39,288 | 36,017 | 38,489 |
| 2200 Instructional Staff Support | | | | | |
| 2213 Curriculum Development | 79,966 | 82,058 | 83,013 | 78,909 | 81,328 |
| 2230 Assessment & Testing | 91,504 | 81,476 | 72,800 | 79,386 | 74,800 |
| 2240 Instrc Staff Development | 49,319 | 51,004 | 62,400 | 85,750 | 84,980 |
| 2300 General Administration | | | | | |
| 2310 Board of Education | 249,478 | 185,792 | 390,580 | 214,280 | 198,600 |
| 2321 Office of Superintendent | 450,831 | 467,448 | 493,005 | 500,096 | 504,630 |
| 2400 School Administration | | | | | |
| 2410 Office of the Principal | 704,011 | 691,471 | 711,690 | 771,995 | 810,596 |
| 2500 Business Services Support | | | | | |
| 2520 Fiscal Services | 261,326 | 397,142 | 315,884 | 212,461 | 142,388 |
| 2541 Dir of Operation/Maintenance | 466,079 | 382,759 | 487,767 | 522,139 | 601,374 |
| 2542 Care & Upkeep of Buildings | 389,252 | 374,958 | 428,834 | 351,019 | 226,440 |
| 2543 Care & Upkeep of Grounds | 98,207 | 111,085 | 91,159 | 145,163 | 57,765 |
| 2544 Repair/Replcmnt of Facilities | 1,693 | 2,840 | - | 780 | - |
| 2550 Student Transportation Service | 80 | - | - | - | - |
| 2551 Dir of Student Transportation | 503,375 | 666,899 | 554,859 | 767,968 | 759,560 |
| 2552 Operation of Vehicles | 21,248 | 297 | - | 6,731 | - |
| 2558 Special Ed Transportation | 61,568 | 47,260 | 66,423 | 52,481 | 45,978 |
| 2559 Other Student Transportation | 36,477 | 13,108 | - | 988 | 840 |
| 2574 Printing, Publishing, Dupliectn | 29,370 | 31,995 | 36,400 | 39,580 | 35,000 |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 01 General Fund

| | Actual 2016-17 | Actual 2017-18 | Revised Budget 2018-19 | Projected Actual 2018-19 | Proposed Budget 2019-20 |
|---|----------------------|----------------------|------------------------------|--------------------------------|-------------------------------|
| 2600 Central Support | | | | | |
| 2660 Technology Services | 147,363 | 128,985 | 157,219 | 123,437 | 180,269 |
| 2700 Supplemental Retirement | - | - | - | 22,436 | - |
| Total Support Services | 3,725,688 | 3,854,039 | 4,073,538 | 4,081,382 | 3,952,507 |
| Facilities Acquisition/Construction | | | | | |
| 4150 Bldg Acquisition/Development | - | 67,099 | 114,400 | 64,600 | 40,000 |
| Total Facilities Acquisition/Constr. | - | 67,099 | 114,400 | 64,600 | 40,000 |
| Debt Service | | | | | |
| 5110 Long Term Debt Service | 258,898 | 311,846 | 353,120 | 350,464 | 335,998 |
| Total Debt Service | 258,898 | 311,846 | 353,120 | 350,464 | 335,998 |
| Total Expenditures | 11,463,392 | 11,994,224 | 12,319,349 | 12,302,614 | 12,499,775 |
| Transfers Out To | | | | | |
| 02 Food Service Fund | 60,000 | 153,576 | 165,000 | 65,479 | 155,000 |
| 07 Bus Replacement Fund | - | - | 110,000 | 80 | - |
| 09 Capital Improvements Fund | - | 35,000 | 1,385,000 | 100,000 | 100,000 |
| Total Transfers Out To | 60,000 | 188,576 | 1,660,000 | 165,559 | 255,000 |
| Contingency | | | | | |
| 01 General Fund | - | - | 500,000 | - | 500,000 |
| Total Contingency | - | - | 500,000 | - | 500,000 |
| SUBTOTAL | 11,523,392 | 12,182,800 | 14,479,349 | 12,468,173 | 13,254,775 |
| Ending Fund Balance | | | | | |
| 01 General Fund | 1,310,612 | 1,480,698 | 1,199,116 | 1,675,247 | 1,313,447 |
| Total Ending Fund Balance | 1,310,612 | 1,480,698 | 1,199,116 | 1,675,247 | 1,313,447 |
| TOTAL REQUIREMENTS | \$ 12,834,004 | \$ 13,663,497 | \$ 15,678,465 | \$ 14,143,420 | \$ 14,568,222 |
| Reconciliation to CAFR Fund Balance | | | | | |
| 01 General Fund | 1,310,612 | 1,480,698 | | | |
| 05 Early Retirement Fund | 13,195 | 13,195 | | | |
| General Fund Ending Fund Balance | 1,323,807 | 1,493,893 | | | |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 01 General Fund

| | Actual | Actual | Revised | Projected | Proposed |
|---|------------------|------------------|------------------|------------------|------------------|
| | 2016-17 | 2017-18 | Budget | Actual | Budget |
| | | | 2018-19 | 2018-19 | 2019-20 |
| EXPENDITURES BY OBJECT | | | | | |
| Salaries | | | | | |
| 0111 Certified Salaries * | 3,609,541 | 3,650,893 | 3,735,154 | 3,772,105 | 3,634,109 |
| 0112 Classified Salaries * | 1,365,792 | 1,503,393 | 1,403,169 | 1,247,775 | 701,669 |
| 0113 Administrator Salaries * | 599,457 | 589,805 | 577,419 | 667,857 | 694,476 |
| 0114 Confidential/Managerial Salaries * | - | - | - | - | 501,261 |
| 0116 Early Retirement Stipend | - | - | - | 11,872 | - |
| 0121 Certified Substitutes | 207,222 | 174,230 | 200,000 | 169,518 | 250,000 |
| 0122 Classified Substitutes | 44,798 | 45,343 | 70,000 | 68,126 | 80,000 |
| 0124 Temporary Classified | 52,682 | 42,486 | - | 33,279 | 35,000 |
| 0130 Additional Overtime Salary | 243,528 | 229,368 | 74,293 | 54,721 | 37,461 |
| 0131 Extra Period Salary * | - | - | - | - | 157,153 |
| Total Salaries | 6,123,021 | 6,235,518 | 6,060,035 | 6,025,253 | 6,091,129 |
| Associated Payroll Costs | | | | | |
| 0211 PERS | 1,122,736 | 1,357,811 | 1,330,211 | 1,297,991 | 1,610,130 |
| 0212 PERS Pickup | 62,631 | 59,004 | 59,058 | 68,718 | 69,300 |
| 0220 Social Security | 466,858 | 485,084 | 430,244 | 451,086 | 464,329 |
| 0231 Worker's Compensation | 39,830 | 30,855 | 49,670 | 37,776 | 42,456 |
| 0232 Unemployment Compensation | 10,072 | 3,175 | - | 15,500 | 15,224 |
| 0240 Contractual Employee Benefits | 1,590,159 | 1,662,988 | 1,881,107 | 1,628,044 | 1,624,676 |
| Total Associated Payroll Costs | 3,292,287 | 3,598,918 | 3,750,290 | 3,499,115 | 3,826,115 |
| Purchased Services | | | | | |
| 0311 Tuition Reimbursement | 70,350 | 64,684 | 72,800 | 85,300 | 85,300 |
| 0312 Instruction Improvement Svcs | 12,612 | 40,880 | 46,096 | 56,000 | 54,025 |
| 0313 Swim Instruction | - | - | - | 10,715 | 10,715 |
| 0318 Prof Imprvmt- Non-Instr Staff | 531 | - | 520 | 2,000 | 1,000 |
| 0319 Othr Instr Prof/Tech Services | 38,950 | 84,435 | 75,200 | 105,350 | 110,250 |
| 0321 Cleaning Services | 6,084 | 5,054 | 8,320 | 1,870 | 1,870 |
| 0322 Repairs & Maintenance Services | 247,359 | 186,725 | 143,520 | 227,930 | 167,200 |
| 0324 Rentals | 29,521 | 53,658 | 31,200 | 52,039 | 53,199 |
| 0325 Electricity | 114,076 | 111,626 | 114,400 | 117,620 | 121,100 |
| 0326 Fuel | 47,677 | 775 | 52,000 | 55,560 | 57,680 |
| 0327 Water and Sewage | 24,155 | 22,909 | 23,920 | 20,750 | 21,410 |
| 0328 Garbage | 22,902 | 20,994 | 24,960 | 26,130 | 26,930 |
| 0329 Other Property Services | 345 | - | 1,435 | 1,350 | 1,350 |
| 0331 Reimbursable Student Transport | 12,100 | 5,954 | 26,000 | 10,000 | - |
| 0340 Travel | 75,250 | 52,369 | 123,612 | 75,540 | 69,894 |
| 0351 Telephone | 2,950 | 3,380 | 1,560 | 1,440 | 1,490 |
| 0353 Postage | 7,533 | 6,351 | 10,400 | 6,380 | 7,250 |
| 0354 Advertising | 5,405 | 3,372 | 3,640 | 2,913 | 3,000 |
| 0355 Printing and Binding | 538 | 5,297 | 3,120 | 740 | 500 |
| 0371 Tuition Payments- Other Dists. | 96,295 | 99,329 | 62,400 | 145,720 | 135,720 |
| 0379 Tuition Student | 1,823 | - | - | - | - |
| 0381 Audit Services | 19,800 | 20,300 | 20,800 | 22,450 | 22,450 |
| 0382 Legal Services | 20,280 | 29,294 | 20,800 | 20,800 | 15,000 |
| 0383 Architect/Engineer | 3,263 | - | 205,200 | - | - |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 01 General Fund

| | Actual | Actual | Revised | Projected | Proposed |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2016-17 | 2017-18 | Budget | Actual | Budget |
| | | | 2018-19 | 2018-19 | 2019-20 |
| 0385 Management Services | - | - | - | 5,000 | 5,000 |
| 0388 Election Services | - | - | 2,600 | 2,600 | 2,600 |
| 0389 Other Non-Inst Prof/Tech Svcs | 59,461 | 53,545 | 114,400 | 89,760 | 91,580 |
| Total Purchased Services | 919,259 | 870,930 | 1,188,903 | 1,145,957 | 1,066,513 |
| Supplies and Materials | | | | | |
| 0410 Supplies and Materials | 238,394 | 257,252 | 292,001 | 467,925 | 417,305 |
| 0413 Donation Expenditures | 7,000 | 3,500 | - | - | - |
| 0415 Testing Materials | 83,931 | 95,131 | 72,800 | 72,800 | 72,800 |
| 0416 Gasoline and Oil | 31,254 | 98,025 | 36,400 | 106,900 | 110,115 |
| 0417 Tires/Tubes/Batteries | 3,228 | 9,122 | 5,200 | 5,200 | 5,000 |
| 0419 Other Supplies | - | 500 | - | - | - |
| 0420 Textbooks | 21,624 | 33,380 | 26,000 | 32,860 | 32,850 |
| 0430 Library Books | 1,287 | 3,232 | 2,080 | 2,950 | 2,950 |
| 0440 Periodicals | 8 | 177 | - | 400 | 400 |
| 0450 Food | 967 | (880) | - | - | - |
| 0460 Non-Consumable Items | 51,343 | 25,514 | 68,640 | 40,200 | 43,250 |
| 0470 Computer Software | 28,273 | 19,792 | 8,320 | 21,170 | 20,450 |
| 0480 Computer Hardware | 15,784 | (8,424) | 52,000 | 28,450 | 60,000 |
| Total Supplies and Materials | 483,093 | 536,320 | 563,441 | 778,855 | 765,120 |
| Capital Outlay | | | | | |
| 0530 Improvements Other Than Build. | - | - | - | 26,000 | 26,000 |
| 0541 New Equipment | - | 38,106 | 31,200 | - | - |
| 0550 Capital Technology | 37,741 | 23,500 | - | - | - |
| 0564 Buses & Capital Bus Improvm. | - | 109,937 | 114,400 | 187,700 | 115,000 |
| 0590 Other Capital Outlay | 52,225 | - | - | - | - |
| Total Capital Outlay | 89,966 | 171,543 | 145,600 | 213,700 | 141,000 |
| Other Objects | | | | | |
| 0610 Redemption of Principle | 170,936 | 225,761 | 235,600 | 266,340 | 264,986 |
| 0620 Interest Excluding Buses | 87,962 | 82,538 | 117,520 | 79,535 | 64,550 |
| 0622 Interest Buses Only | - | 3,448 | - | 4,649 | 6,462 |
| 0640 Dues and Fees | 155,918 | 125,998 | 107,160 | 141,810 | 118,900 |
| 0651 Liability Insurance | 140,950 | 143,251 | 150,800 | 147,400 | 155,000 |
| Total Other Objects | 555,766 | 580,995 | 611,080 | 639,734 | 609,898 |
| TOTAL EXPENDITURES | 11,463,392 | 11,994,224 | 12,319,349 | 12,302,614 | 12,499,775 |

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

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 02 Food Service Fund

| | Actual 2016-17 | Actual 2017-18 | Revised Budget 2018-19 | Projected Actual 2018-19 | Proposed Budget 2019-20 |
|---|-------------------|-------------------|------------------------------|--------------------------------|-------------------------------|
| RESOURCES | | | | | |
| Beginning Fund Balance | \$ 62,519 | \$ 12,223 | \$ 5,553 | \$ 54,151 | \$ - |
| Revenues | | | | | |
| Local Sources | | | | | |
| 1610 Sales to Students | 104,671 | 115,674 | 120,000 | 120,000 | 125,000 |
| 1910 Rental of Facilities | - | 25 | - | - | - |
| 1990 Miscellaneous Revenue | - | 422 | - | - | - |
| Total Local Sources | 104,671 | 116,121 | 120,000 | 120,000 | 125,000 |
| State Sources | | | | | |
| 3102 BSSF School Lunch Match | 1,727 | 10,757 | 1,750 | 1,990 | 2,000 |
| 3299 Other Restricted Grants | 3,702 | 3,084 | 3,000 | 3,000 | 3,000 |
| Total State Sources | 5,429 | 13,841 | 4,750 | 4,990 | 5,000 |
| Federal Sources | | | | | |
| 4505 National School Lunch Program | 121,597 | 121,057 | 80,000 | 121,000 | 121,000 |
| Total Federal Sources | 121,597 | 121,057 | 80,000 | 121,000 | 121,000 |
| Total Revenues | 231,698 | 251,018 | 204,750 | 245,990 | 251,000 |
| Transfers In From | | | | | |
| 5201 01 General Fund | 60,000 | 153,576 | 165,000 | 65,479 | 155,000 |
| Total Transfers In | 60,000 | 153,576 | 165,000 | 65,479 | 155,000 |
| TOTAL RESOURCES | \$ 354,217 | \$ 416,817 | \$ 375,303 | \$ 365,620 | \$ 406,000 |
| REQUIREMENTS | | | | | |
| Expenditures by Function | | | | | |
| Enterprise & Community | | | | | |
| 3120 Food Preparation/Dispensing | 341,994 | 362,667 | 359,519 | 365,620 | 406,000 |
| Total Enterprise & Community | 341,994 | 362,667 | 359,519 | 365,620 | 406,000 |
| Total Expenditures | 341,994 | 362,667 | 359,519 | 365,620 | 406,000 |
| SUBTOTAL | 341,994 | 362,667 | 359,519 | 365,620 | 406,000 |
| Ending Fund Balance | | | | | |
| 02 Food Service Fund | 12,223 | 54,150 | 15,784 | - | - |
| Total Ending Fund Balance | 12,223 | 54,150 | 15,784 | - | - |
| TOTAL REQUIREMENTS | \$ 354,217 | \$ 416,817 | \$ 375,303 | \$ 365,620 | \$ 406,000 |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 02 Food Service Fund

| | Actual | Actual | Revised | Projected | Proposed |
|---|----------------|----------------|----------------|------------------|-----------------|
| | 2016-17 | 2017-18 | Budget | Actual | Budget |
| | | | 2018-19 | 2018-19 | 2019-20 |
| EXPENDITURES BY OBJECT | | | | | |
| Salaries | | | | | |
| 0111 Certified Salaries * | 2,537 | 317 | - | 696 | - |
| 0112 Classified Salaries * | 27,130 | 29,615 | 32,212 | 30,910 | 43,961 |
| 0113 Administrator Salaries * | 50,992 | 50,500 | 51,006 | 51,006 | - |
| 0114 Confidential/Managerial Salaries * | - | - | - | - | 51,005 |
| 0122 Classified Substitutes | 2,096 | 1,436 | - | 2,444 | - |
| Total Salaries | 82,754 | 81,868 | 83,218 | 85,056 | 94,966 |
| Associated Payroll Costs | | | | | |
| 0211 PERS | 12,814 | 18,078 | 18,200 | 18,773 | 25,242 |
| 0212 PERS Pickup | - | 758 | - | 3,061 | 3,060 |
| 0220 Social Security | 6,330 | 6,270 | 6,367 | 6,850 | 7,265 |
| 0231 Worker's Compensation | 58 | 49 | 3,499 | 52 | 3,013 |
| 0232 Unemployment Compensation | - | - | - | - | 237 |
| 0240 Contractual Employee Benefits | 22,799 | 27,806 | 34,795 | 23,378 | 31,616 |
| Total Associated Payroll Costs | 42,001 | 52,961 | 62,861 | 52,114 | 70,433 |
| Purchased Services | | | | | |
| 0321 Cleaning Services | 2,445 | 3,441 | - | 1,909 | 2,000 |
| 0322 Repairs & Maintenance Services | 1,050 | 1,050 | 2,000 | 2,850 | 1,601 |
| 0324 Rentals | - | 1,069 | - | 1,542 | 2,000 |
| 0389 Other Non-Inst Prof/Tech Svcs | 417 | - | - | - | - |
| Total Purchased Services | 3,913 | 5,560 | 2,000 | 6,301 | 5,601 |
| Supplies and Materials | | | | | |
| 0410 Supplies and Materials | 22,338 | 20,535 | 26,000 | 27,819 | 27,500 |
| 0412 Milk/Dairy | 17,202 | 26,504 | 24,000 | 25,760 | 27,500 |
| 0450 Food | 163,859 | 172,052 | 150,000 | 161,320 | 170,000 |
| 0460 Non-Consumable Items | 3,902 | 870 | 10,400 | 2,190 | 5,000 |
| Total Supplies and Materials | 207,302 | 219,961 | 210,400 | 217,089 | 230,000 |
| Capital Outlay | | | | | |
| 0541 New Equipment | 3,990 | - | - | - | - |
| Total Capital Outlay | 3,990 | - | - | - | - |
| Other Objects | | | | | |
| 0640 Dues and Fees | 2,034 | 2,317 | 1,040 | 5,060 | 5,000 |
| Total Other Objects | 2,034 | 2,317 | 1,040 | 5,060 | 5,000 |
| TOTAL EXPENDITURES | 341,994 | 362,667 | 359,519 | 365,620 | 406,000 |

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

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 03 Federal Funds

| | Actual 2016-17 | Actual 2017-18 | Revised Budget 2018-19 | Projected Actual 2018-19 | Proposed Budget 2019-20 |
|---|-------------------|-------------------|------------------------------|--------------------------------|-------------------------------|
| RESOURCES | | | | | |
| Beginning Fund Balance | \$ 7,726 | \$ 7,726 | \$ 7,726 | \$ 7,726 | \$ 7,694 |
| Revenues | | | | | |
| State Sources | | | | | |
| 3299 Other Restricted Grants | 1,721 | - | - | - | - |
| Total State Sources | 1,721 | - | - | - | - |
| Federal Sources | | | | | |
| 4500 Other Restricted Federal Grant | 220,922 | 369,841 | 157,500 | 171,706 | 145,460 |
| 4508 IDEA Part B | - | - | 140,000 | 239,210 | 159,103 |
| Total Federal Sources | 220,922 | 369,841 | 297,500 | 410,916 | 304,563 |
| Total Revenues | 222,643 | 369,841 | 297,500 | 410,916 | 304,563 |
| TOTAL RESOURCES | \$ 230,368 | \$ 377,567 | \$ 305,226 | \$ 418,642 | \$ 312,257 |
| REQUIREMENTS | | | | | |
| Expenditures by Function | | | | | |
| Instruction | | | | | |
| 0000 Not Applicable | 27,267 | - | - | - | - |
| 1200 Special Programs | | | | | |
| 1251 IDEA Part B 611 | 60,025 | 228,551 | 140,000 | 234,934 | 156,512 |
| 1252 IDEA Part B 619 | 1,698 | - | - | 2,717 | 1,000 |
| 1253 IDEA Enhancement | 1,591 | 1,591 | - | 1,591 | 1,591 |
| 1254 SPR&I IDEA 611 | 1,721 | 1,805 | 2,500 | 1,800 | 1,800 |
| 1272 Title I-A | 120,043 | 124,272 | 140,000 | 125,882 | 123,660 |
| 1273 Title II-A | 10,298 | 13,622 | 15,000 | - | - |
| 1274 Title IV-A | - | - | - | 32,328 | 10,000 |
| Total Instruction | 222,643 | 369,840 | 297,500 | 399,252 | 294,563 |
| Support Services | | | | | |
| 2200 Instructional Staff Support | | | | | |
| 2214 Title III Instr Improvement | - | - | - | 4,242 | - |
| 2240 Instrc Staff Development | - | - | - | 7,454 | 10,000 |
| Total Support Services | - | - | - | 11,696 | 10,000 |
| Total Expenditures | 222,643 | 369,840 | 297,500 | 410,948 | 304,563 |
| Contingency | | | | | |
| 03 Federal Funds | - | - | - | - | 7,694 |
| Total Contingency | - | - | - | - | 7,694 |
| SUBTOTAL | 222,643 | 369,840 | 297,500 | 410,948 | 312,257 |
| Ending Fund Balance | | | | | |
| 03 Federal Funds | 7,726 | 7,727 | 7,726 | 7,694 | - |
| Total Ending Fund Balance | 7,726 | 7,727 | 7,726 | 7,694 | - |
| TOTAL REQUIREMENTS | \$ 230,368 | \$ 377,567 | \$ 305,226 | \$ 418,642 | \$ 312,257 |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 03 Federal Funds

| | Actual 2016-17 | Actual 2017-18 | Revised Budget 2018-19 | Projected Actual 2018-19 | Proposed Budget 2019-20 |
|---------------------------------------|-------------------|-------------------|------------------------------|--------------------------------|-------------------------------|
| EXPENDITURES BY OBJECT | | | | | |
| Salaries | | | | | |
| 0111 Certified Salaries | 111,235 | 182,679 | 148,682 | 151,029 | 90,663 |
| 0112 Classified Salaries | 31,836 | 23,979 | 11,278 | 60,614 | 56,710 |
| 0113 Administrator Salaries | - | 621 | - | 12,109 | 16,572 |
| 0121 Certified Substitutes | (48,913) | 16,573 | - | 6,949 | - |
| 0122 Classified Substitutes | 2,020 | 1,637 | - | - | - |
| Total Salaries | 96,178 | 225,489 | 159,960 | 230,701 | 163,945 |
| Associated Payroll Costs | | | | | |
| 0211 PERS | 24,501 | 35,522 | 34,105 | 50,475 | 45,480 |
| 0212 PERS Pickup | - | - | - | 726 | 994 |
| 0220 Social Security | 5,580 | 7,672 | 11,931 | 17,243 | 12,542 |
| 0231 Worker's Compensation | 76 | 99 | 1,371 | 87 | 742 |
| 0232 Unemployment Compensation | - | - | - | - | 410 |
| 0240 Contractual Employee Benefits | 54,294 | 64,852 | 52,633 | 61,552 | 56,059 |
| Total Associated Payroll Costs | 84,451 | 108,146 | 100,040 | 130,083 | 116,227 |
| Purchased Services | | | | | |
| 0312 Instruction Improvement Svcs | 4,115 | 8,674 | 8,000 | 11,762 | 12,591 |
| 0324 Rentals | - | - | - | 410 | 410 |
| 0340 Travel | 8,623 | 4,948 | 9,500 | 5,502 | 1,260 |
| 0389 Other Non-Inst Prof/Tech Svcs | 1,698 | - | - | - | - |
| Total Purchased Services | 14,436 | 13,622 | 17,500 | 17,674 | 14,261 |
| Supplies and Materials | | | | | |
| 0410 Supplies and Materials | 60 | 734 | 20,000 | 32,490 | 10,130 |
| 0480 Computer Hardware | 27,267 | 21,849 | - | - | - |
| Total Supplies and Materials | 27,327 | 22,583 | 20,000 | 32,490 | 10,130 |
| Other Objects | | | | | |
| 0640 Dues and Fees | 250 | - | - | - | - |
| Total Other Objects | 250 | - | - | - | - |
| TOTAL EXPENDITURES | 222,643 | 369,840 | 297,500 | 410,948 | 304,563 |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 06 Student Activity Fund

| | Actual 2016-17 | Actual 2017-18 | Revised Budget 2018-19 | Projected Actual 2018-19 | Proposed Budget 2019-20 |
|---------------------------------|-------------------|-------------------|------------------------------|--------------------------------|-------------------------------|
| RESOURCES | | | | | |
| Beginning Fund Balance | \$ 85,704 | \$ 81,515 | \$ 81,514 | \$ 106,457 | \$ 106,457 |
| Revenues | | | | | |
| Local Sources | | | | | |
| 1711 Co-Curricular Fees | 291,686 | 272,281 | 400,000 | 300,000 | 300,000 |
| Total Local Sources | 291,686 | 272,281 | 400,000 | 300,000 | 300,000 |
| Total Revenues | 291,686 | 272,281 | 400,000 | 300,000 | 300,000 |
| TOTAL RESOURCES | \$ 377,390 | \$ 353,796 | \$ 481,514 | \$ 406,457 | \$ 406,457 |
| REQUIREMENTS | | | | | |
| Expenditures by Function | | | | | |
| Instruction | | | | | |
| 1100 Regular Instruction | | | | | |
| 1122 6-8 Extracurricular | 75,391 | 59,619 | 100,000 | 50,000 | 50,000 |
| 1132 HS Extra-Curricular | 220,484 | 187,720 | 300,000 | 250,000 | 250,000 |
| Total Instruction | 295,875 | 247,339 | 400,000 | 300,000 | 300,000 |
| Total Expenditures | 295,875 | 247,339 | 400,000 | 300,000 | 300,000 |
| Contingency | | | | | |
| 06 Student Activity Fund | - | - | - | - | 106,457 |
| Total Contingency | - | - | - | - | 106,457 |
| SUBTOTAL | 295,875 | 247,339 | 400,000 | 300,000 | 406,457 |
| Ending Fund Balance | | | | | |
| 06 Student Activity Fund | 81,515 | 106,457 | 81,514 | 106,457 | - |
| Total Ending Fund Balance | 81,515 | 106,457 | 81,514 | 106,457 | - |
| TOTAL REQUIREMENTS | \$ 377,390 | \$ 353,796 | \$ 481,514 | \$ 406,457 | \$ 406,457 |
| EXPENDITURES BY OBJECT | | | | | |
| Supplies and Materials | | | | | |
| 0410 Supplies and Materials | 295,875 | 247,339 | 400,000 | 300,000 | 300,000 |
| Total Supplies and Materials | 295,875 | 247,339 | 400,000 | 300,000 | 300,000 |
| TOTAL EXPENDITURES | 295,875 | 247,339 | 400,000 | 300,000 | 300,000 |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 09 Capital Improvement Fund

| | Actual 2016-17 | Actual 2017-18 | Revised Budget 2018-19 | Projected Actual 2018-19 | Proposed Budget 2019-20 |
|---|-------------------|-------------------|------------------------------|--------------------------------|-------------------------------|
| RESOURCES | | | | | |
| Beginning Fund Balance | \$ 76,682 | \$ 76,682 | \$ 51,682 | \$ 19,006 | \$ 19,006 |
| Revenues | | | | | |
| Local Sources | | | | | |
| 1920 Private Contributions | - | 35,312 | - | - | - |
| Total Local Sources | - | 35,312 | - | - | - |
| State Sources | | | | | |
| 3299 Other Restricted Grants | - | - | - | 1,501,206 | 750,000 |
| Total State Sources | - | - | - | 1,501,206 | 750,000 |
| Total Revenues | - | 35,312 | - | 1,501,206 | 750,000 |
| Transfers In From | | | | | |
| 5201 01 General Fund | - | 35,000 | 1,385,000 | 100,000 | 100,000 |
| Total Transfers In | - | 35,000 | 1,385,000 | 100,000 | 100,000 |
| TOTAL RESOURCES | \$ 76,682 | \$ 146,994 | \$ 1,436,682 | \$ 1,620,212 | \$ 869,006 |
| REQUIREMENTS | | | | | |
| Expenditures by Function | | | | | |
| Support Services | | | | | |
| 2544 Repair/Replcmnt of Facilities | - | - | - | - | 119,006 |
| Total Support Services | - | - | - | - | 119,006 |
| Facilities Acquisition/Construction | | | | | |
| 4150 Bldg Acquisition/Development | - | 127,989 | 1,400,000 | 1,601,206 | 750,000 |
| Total Facilities Acquisition/Constr. | - | 127,989 | 1,400,000 | 1,601,206 | 750,000 |
| Total Expenditures | - | 127,989 | 1,400,000 | 1,601,206 | 869,006 |
| SUBTOTAL | - | 127,989 | 1,400,000 | 1,601,206 | 869,006 |
| Ending Fund Balance | | | | | |
| 09 Capital Improvements Fund | 76,682 | 19,005 | 36,682 | 19,006 | - |
| Total Ending Fund Balance | 76,682 | 19,005 | 36,682 | 19,006 | - |
| TOTAL REQUIREMENTS | \$ 76,682 | \$ 146,994 | \$ 1,436,682 | \$ 1,620,212 | \$ 869,006 |
| EXPENDITURES BY OBJECT | | | | | |
| Purchased Services | | | | | |
| 0322 Repairs & Maintenance Services | - | - | - | 100,000 | 119,006 |
| 0383 Architect/Engineer | - | 51,219 | 300,000 | 104,476 | - |
| 0389 Other Non-Inst Prof/Tech Svcs | - | - | - | 20,895 | - |
| Total Purchased Services | - | 51,219 | 300,000 | 225,371 | 119,006 |
| Capital Outlay | | | | | |
| 0520 Building Acquis. and Improv. | - | 74,817 | 1,100,000 | 1,375,835 | 750,000 |
| Total Capital Outlay | - | 74,817 | 1,100,000 | 1,375,835 | 750,000 |
| Other Objects | | | | | |
| 0640 Dues and Fees | - | 1,953 | - | - | - |
| Total Other Objects | - | 1,953 | - | - | - |
| TOTAL EXPENDITURES | - | 127,989 | 1,400,000 | 1,601,206 | 869,006 |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 20 Energy Projects Fund

| | Actual 2016-17 | Actual 2017-18 | Revised Budget 2018-19 | Projected Actual 2018-19 | Proposed Budget 2019-20 |
|--|-------------------|-------------------|------------------------------|--------------------------------|-------------------------------|
| RESOURCES | | | | | |
| Beginning Fund Balance | \$ 28,819 | \$ 28,720 | \$ 16,721 | \$ 30,349 | \$ 28,349 |
| Revenues | | | | | |
| Local Sources | | | | | |
| 1990 Miscellaneous Revenue | 24,902 | 23,628 | 23,000 | 23,000 | 23,000 |
| Total Local Sources | 24,902 | 23,628 | 23,000 | 23,000 | 23,000 |
| Total Revenues | 24,902 | 23,628 | 23,000 | 23,000 | 23,000 |
| TOTAL RESOURCES | \$ 53,720 | \$ 52,348 | \$ 39,721 | \$ 53,349 | \$ 51,349 |
| REQUIREMENTS | | | | | |
| Expenditures by Function | | | | | |
| Facilities Acquisition/Construction | | | | | |
| 4150 Bldg Acquisition/Development | - | - | 10,000 | - | 26,349 |
| Total Facilities Acquisition/Constr. | - | - | 10,000 | - | 26,349 |
| Total Expenditures | - | - | 10,000 | - | 26,349 |
| Transfers Out To | | | | | |
| 01 General Fund | 25,000 | 22,000 | 25,000 | 25,000 | 25,000 |
| Total Transfers Out To | 25,000 | 22,000 | 25,000 | 25,000 | 25,000 |
| SUBTOTAL | 25,000 | 22,000 | 35,000 | 25,000 | 51,349 |
| Ending Fund Balance | | | | | |
| 20 Energy Projects Fund | 28,720 | 30,348 | 4,721 | 28,349 | - |
| Total Ending Fund Balance | 28,720 | 30,348 | 4,721 | 28,349 | - |
| TOTAL REQUIREMENTS | \$ 53,720 | \$ 52,348 | \$ 39,721 | \$ 53,349 | \$ 51,349 |
| EXPENDITURES BY OBJECT | | | | | |
| Purchased Services | | | | | |
| 0322 Repairs & Maintenance Services | - | - | - | - | 26,349 |
| Total Purchased Services | - | - | - | - | 26,349 |
| Capital Outlay | | | | | |
| 0520 Building Acquis. and Improv. | - | - | 10,000 | - | - |
| Total Capital Outlay | - | - | 10,000 | - | - |
| TOTAL EXPENDITURES | - | - | 10,000 | - | 26,349 |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 05 Early Retirement Fund

| | Actual 2016-17 | Actual 2017-18 | Revised Budget 2018-19 | Projected Actual 2018-19 | Proposed Budget 2019-20 |
|----------------------------------|-------------------|-------------------|------------------------------|--------------------------------|-------------------------------|
| RESOURCES | | | | | |
| Beginning Fund Balance | \$ 13,195 | \$ 13,195 | \$ 13,196 | \$ 13,196 | \$ - |
| TOTAL RESOURCES | <u>\$ 13,195</u> | <u>\$ 13,195</u> | <u>\$ 13,196</u> | <u>\$ 13,196</u> | <u>\$ -</u> |
| REQUIREMENTS | | | | | |
| Expenditures by Function | | | | | |
| Support Services | | | | | |
| 2700 Supplemental Retirement | - | - | - | - | - |
| Total Support Services | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Transfers Out To | | | | | |
| 01 General Fund | - | - | - | 13,196 | - |
| Total Transfers Out To | <u>-</u> | <u>-</u> | <u>-</u> | <u>13,196</u> | <u>-</u> |
| SUBTOTAL | <u>-</u> | <u>-</u> | <u>-</u> | <u>13,196</u> | <u>-</u> |
| Ending Fund Balance | | | | | |
| 05 Early Retirement Fund | 13,195 | 13,195 | 13,196 | - | - |
| Total Ending Fund Balance | <u>13,195</u> | <u>13,195</u> | <u>13,196</u> | <u>-</u> | <u>-</u> |
| TOTAL REQUIREMENTS | <u>\$ 13,195</u> | <u>\$ 13,195</u> | <u>\$ 13,196</u> | <u>\$ 13,196</u> | <u>\$ -</u> |
| EXPENDITURES BY OBJECT | | | | | |
| Salaries | | | | | |
| 0112 Classified Salaries | - | - | - | - | - |
| 0122 Classified Substitutes | - | - | - | - | - |
| Total Salaries | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 07 Bus Replacement Fund

| | Actual 2016-17 | Actual 2017-18 | Revised Budget 2018-19 | Projected Actual 2018-19 | Proposed Budget 2019-20 |
|---------------------------------------|-------------------|-------------------|------------------------------|--------------------------------|-------------------------------|
| RESOURCES | | | | | |
| Beginning Fund Balance | \$ 1,091 | \$ 0 | \$ - | \$ (80) | \$ - |
| Transfers In From | | | | | |
| 5201 01 General Fund | - | - | 110,000 | 80 | - |
| Total Transfers In | - | - | 110,000 | 80 | - |
| TOTAL RESOURCES | \$ 1,091 | \$ 0 | \$ 110,000 | \$ - | \$ - |
| REQUIREMENTS | | | | | |
| Expenditures by Function | | | | | |
| Support Services | | | | | |
| 2500 Business Services Support | | | | | |
| 2550 Student Transportation Service | (0) | - | 110,000 | - | - |
| Total Support Services | (0) | - | 110,000 | - | - |
| Total Expenditures | (0) | - | 110,000 | - | - |
| Transfers Out To | | | | | |
| 01 General Fund | 1,091 | - | - | - | - |
| Total Transfers Out To | 1,091 | - | - | - | - |
| SUBTOTAL | 1,091 | - | 110,000 | - | - |
| Ending Fund Balance | | | | | |
| 07 Bus Replacement Fund | 0 | 0 | - | - | - |
| Total Ending Fund Balance | 0 | 0 | - | - | - |
| TOTAL REQUIREMENTS | \$ 1,091 | \$ 0 | \$ 110,000 | \$ - | \$ - |
| EXPENDITURES BY OBJECT | | | | | |
| Supplies and Materials | | | | | |
| 0410 Supplies and Materials | (0) | - | - | - | - |
| Total Supplies and Materials | (0) | - | - | - | - |
| Capital Outlay | | | | | |
| 0564 Buses & Capital Bus Improvm. | - | - | 110,000 | - | - |
| Total Capital Outlay | - | - | 110,000 | - | - |
| TOTAL EXPENDITURES | (0) | - | 110,000 | - | - |

Corbett School District 39
2019 - 2020 Fiscal Year Annual Budget
Combined Fund Detail - 11 Debt Service Fund

| | Actual 2016-17 | Actual 2017-18 | Revised Budget 2018-19 | Projected Actual 2018-19 | Proposed Budget 2019-20 |
|----------------------------------|-------------------|-------------------|------------------------------|--------------------------------|-------------------------------|
| RESOURCES | | | | | |
| Beginning Fund Balance | \$ 46,226 | \$ 51,015 | \$ - | \$ 51,034 | \$ - |
| Revenues | | | | | |
| Local Sources | | | | | |
| 1112 Prior Years Taxes | 4,083 | - | - | - | - |
| 1510 Interest on Investments | 706 | 18 | - | - | - |
| 1990 Miscellaneous Revenue | (0) | - | - | - | - |
| Total Local Sources | 4,789 | 18 | - | - | - |
| Total Revenues | 4,789 | 18 | - | - | - |
| TOTAL RESOURCES | \$ 51,015 | \$ 51,033 | \$ - | \$ 51,034 | \$ - |
| REQUIREMENTS | | | | | |
| Transfers Out To | | | | | |
| 01 General Fund | - | - | - | 51,034 | - |
| Total Transfers Out To | - | - | - | 51,034 | - |
| SUBTOTAL | - | - | - | 51,034 | - |
| Ending Fund Balance | | | | | |
| 11 Debt Service Fund | 51,015 | 51,033 | - | - | - |
| Total Ending Fund Balance | 51,015 | 51,033 | - | - | - |
| TOTAL REQUIREMENTS | \$ 51,015 | \$ 51,033 | \$ - | \$ 51,034 | \$ - |

Debt Schedules

The District has debt obligations for certificates of participation, a real estate loan, and capital leases for bus replacements. All debt is paid out of the General Fund.

Summary of Debt Obligation Payments for FY 2019-20

| FY2020 schedules | 0610 | 0621 | 0610 | 0622 | Total | Ending |
|--|-----------------------|----------------------|----------------------|---------------------|----------------|-----------------|
| COP Debt | Debt Principal | Debt Interest | Bus Principal | Bus Interest | Payment | Balance |
| OSBA Flex 2001 | \$ 20,000.00 | \$ 2,300.00 | \$ - | \$ - | \$ 22,300.00 | \$ 20,000.00 |
| OSBA Flex 2012 | 30,000.00 | 16,000.00 | - | - | 46,000.00 | 425,000.00 |
| 2012 QSCB | 55,555.55 | 46,250.00 | - | - | 101,805.55 | 555,555.60 |
| Subtotal | 105,555.55 | 64,550.00 | - | - | 170,105.55 | 1,000,555.60 |
| Loans & Leases < 7 Years | | | | | | |
| SELP 2012 | 38,761.85 | 11,254.15 | - | - | 50,016.00 | 299,549.04 |
| Bus #1 2015 | - | - | 21,951.28 | 553.72 | 22,505.00 | - |
| Bus #2 2015 | - | - | 21,603.98 | 540.02 | 22,144.00 | - |
| Bus #3 2017 | - | - | 21,406.44 | 1,899.20 | 23,305.64 | 44,676.20 |
| Bus #4 2018 | - | - | 13,804.29 | 2,313.71 | 16,118.00 | 44,770.71 |
| Bus #5 2018 | - | - | 16,745.51 | 1,155.49 | 17,901.00 | 94,608.49 |
| Property 2017 | 25,156.95 | 648.14 | - | - | 25,805.09 | 25,478.95 |
| Subtotal | 63,918.80 | 11,902.29 | 95,511.50 | 6,462.14 | 177,794.73 | 509,083.39 |
| Grand Total | \$ 169,474.35 | \$ 76,452.29 | \$ 95,511.50 | \$ 6,462.14 | \$ 347,900.28 | \$ 1,509,638.99 |

FY 2019-2020 Budget Summary

| | |
|---------------|-------------------|
| Principal | \$ 264,986 |
| Debt Interest | 76,452 |
| Bus Interest | 6,462 |
| Total Budget | <u>\$ 347,900</u> |

OSBA Flex 2001

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

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

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

OSBA Flex 2012

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

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

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

2012 QSCB

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

Corbett School District 39
Debt Service Schedule
2012B QSCB

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

SELP 2012

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

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

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

Mershon Property

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

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

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

Capital Leases for Bus Replacement

CSD Desc 2018-19 Bus Loan #2
Asset 2018 Chevy Micro Bird G5
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 | |

CSD Desc 2015-16 Bus Loan #2
Asset 2016 BlueBird CV Vision 77 pass School Bus
Debt Capital Lease
Lessor Santander Bank N.A.
Terms 2.50% APR, 5 annual payments
Initial Cost \$ 105,233.00
Down Pmt \$ -

| Fiscal Year | Date | Beginning Bal | Principal | Interest | Payment | Principal Bal |
|-------------|------------|---------------|---------------|-------------|---------------|---------------|
| 2015-2016 | 11/20/2015 | \$ 105,233.00 | \$ - | \$ - | \$ - | \$ 105,233.00 |
| 2015-2016 | 12/20/2015 | | 21,927.77 | 216.23 | 22,144.00 | 83,305.23 |
| 2016-2017 | 12/20/2016 | | 20,061.37 | 2,082.63 | 22,144.00 | 63,243.86 |
| 2017-2018 | 12/20/2017 | | 20,562.90 | 1,581.10 | 22,144.00 | 42,680.96 |
| 2018-2019 | 12/20/2018 | | 21,076.98 | 1,067.02 | 22,144.00 | 21,603.98 |
| 2019-2020 | 12/20/2019 | | 21,603.98 | 540.02 | 22,144.00 | - |
| Totals | | | \$ 105,233.00 | \$ 5,487.00 | \$ 110,720.00 | |

CSD Desc 2015-16 Bus Loan #1
Asset 2016 BlueBird CV Vision 77 pass School Bus
Debt Capital Lease
Lessor Santander Bank N.A.
Terms 2.50% APR, 5 annual payments
Initial Cost \$ 106,944.00
Down Pmt \$ -

| Fiscal Year | Date | Beginning Bal | Principal | Interest | Payment | Principal Bal |
|-------------|------------|---------------|---------------|-------------|---------------|---------------|
| 2015-2016 | 11/20/2015 | \$ 106,944.00 | \$ - | \$ - | \$ - | \$ 106,944.00 |
| 2015-2016 | 12/20/2015 | | 22,285.25 | 219.75 | 22,505.00 | 84,658.75 |
| 2016-2017 | 12/20/2016 | | 20,388.53 | 2,116.47 | 22,505.00 | 64,270.22 |
| 2017-2018 | 12/20/2017 | | 20,898.24 | 1,606.76 | 22,505.00 | 43,371.98 |
| 2018-2019 | 12/20/2018 | | 21,420.70 | 1,084.30 | 22,505.00 | 21,951.28 |
| 2019-2020 | 12/20/2019 | | 21,951.28 | 553.72 | 22,505.00 | - |
| Totals | | | \$ 106,944.00 | \$ 5,581.00 | \$ 112,525.00 | |

INFORMATIONAL SECTION

Board Policy / Local Budget Law Concerning District Budget

DB/DBA/DBD: District Budget

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

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

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

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

ORS 294.305 – 294.565, 328.542 – 328.565

DBC: Budget Calendar

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

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

ORS 294.305 – 294.565, 328.542 – 328.565

DBD: Budget Priorities

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

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

ORS 294.305 – 294.565

DBE: Budget Preparation

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

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

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

ORS 294.305 – 294.565, 328.542 – 328.565

BEA: Budget Committee

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ORS 174.130, 192.610 – 192.710, 294.305 – 294.565

DBG: Budget Hearing

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

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

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

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

ORS 192.610 – 192.710, 294.305 – 294.565

DBH: Budget Adoption Procedures

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

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

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

DBI: Budget Amendment Procedures

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

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

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

ORS 294.435

DBJ: Budget Implementation

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

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

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

ORS 294.305 – 294.565, ORS Chapter 310

DBK: Budget Transfer Authority

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

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

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

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

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

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

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

ORS 294.450

Board Resolutions

RESOLUTION NO. 3.143-19 – RESOLVED that the Board appoint Hope Beraka to Budget committee Position No. 2, term expires December 2021.

Meeting: Regular Session, March 13, 2019

Motion: Director Marguerite Perry moved to approve Resolution 3.143-19
Director Bob Buttke seconded the motion.

Action: The motion passed 7-0.

RESOLUTION NO 3.144-19 – RESOLVED that the Board approve the Budget Calendar for fiscal year 2019-2020 as attached in the Board packet.

Meeting: Regular Session, March 13, 2019

Motion: Director Marguerite Perry moved to approve Resolution 3.144-19
Director Bob Buttke seconded the motion.

Action: The motion passed 7-0.

Public Notices

First Notice Budget Committee Notice Legal Affidavit

Second Notice Budget Committee Notice Legal Affidavit

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

| | Elementary | High |
|--|------------|-----------|
| 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 1.7068 using \$4,500 per ADMw in 2017-18. The equivalent amount is \$7,681 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 \$9 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 2017 Legislature allocated \$7.6 million of the State School Fund for special programs and grants for the 2017-19 biennium. The largest were \$5 million to small districts with small high schools and \$1.6 million for the purposes of the Oregon virtual school district.

The 2017 legislature appropriated \$39.5 million from the SSF to the Network of Quality Teaching and Learning for the biennium. The Network is funded by \$5 million carve-out and \$17.3 million each from the school districts and education service districts. The 2017 Legislature also decided to provide Local Option Equalization Grants by transferring \$2.8 million from the SSF to the General Fund.

| FORMULA GRANT PERCENTAGE by DISTRICT SIZE | | | | | |
|---|----------------|-----------------|----------------|----------------------|----------|
| 2017-18 | | | | | |
| District Size by ADM | # of Districts | General Purpose | Transportation | High Cost Disability | Facility |
| 0- 500 | 77 | 93.95% | 5.91% | 0.08% | 0.05% |
| 500- 1,000 | 32 | 95.26% | 4.47% | 0.26% | 0.01% |
| 1,000- 3,000 | 41 | 95.78% | 3.92% | 0.22% | 0.07% |
| 3,000- 5,000 | 16 | 95.92% | 3.64% | 0.44% | 0.00% |
| 5,000-10,000 | 18 | 95.93% | 3.56% | 0.45% | 0.07% |
| 10,000 and Greater | 13 | 95.53% | 3.44% | 0.91% | 0.12% |

State School Fund General Purpose Grant Comparison to Other Districts

Corbett School District 39

2019-2020 General Purpose Grant Calculation

Comparison to Other Multnomah County Districts

| | Corbett SD 39 2019-2020 | Centennial SD 28J 2019-2020 | David Douglas SD 40 2019-2020 | Gresham-Barlow 10J 2019-2020 |
|---|------------------------------------|--|--|---|
| District General Purpose Grant per ADM Calculation | | | | |
| ODE General Purpose Grant per ADM | | | | |
| ODE Base General Purpose Grant per ADM | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ 4,500 |
| Multiplied by Funding Ratio (Co-Chair's Budget) | <u>1.83387739563</u> | <u>1.83387739563</u> | <u>1.83387739563</u> | <u>1.83387739563</u> |
| ODE General Purpose Grant per ADM | \$ 8,252 | \$ 8,252 | \$ 8,252 | \$ 8,252 |
| District Teacher Experience Adjustment | | | | |
| ODE Base Amount | \$ 25 | \$ 25 | \$ 25 | \$ 25 |
| Multiplied by Funding Ratio (Co-Chair's Budget) | <u>1.83387739563</u> | <u>1.83387739563</u> | <u>1.83387739563</u> | <u>1.83387739563</u> |
| ODE General Purpose Grant | 45.85 | 45.85 | 45.85 | 45.85 |
| Multiplied by Difference in District and State Teacher Exp. | <u>(2.61)</u> | <u>0.28</u> | <u>0.72</u> | <u>0.06</u> |
| District Teacher Experience Adjustment per ADM | \$ (119.66) | \$ 12.84 | \$ 33.01 | \$ 2.75 |
| District General Purpose Grant per ADM adjusted | \$ 8,133 | \$ 8,265 | \$ 8,285 | \$ 8,255 |

| | 2019-2020 | 2019-2020 | 2019-2020 E | 2019-2020 E |
|--|------------------|------------------|--------------------|--------------------|
| Projected ADMw Calculation | | | | |
| Projected ADMr | 1,212.12 | 6,082.00 | 9,980.63 | 11,664.68 |
| Additional Weight Adjustments to ADMr | | | | |
| Students in ESL programs | 17.28 | 737.50 | 1,018.90 | 609.84 |
| Students in Pregnant and Parenting Programs | - | 14.00 | 3.99 | 13.16 |
| Students with IEPs (Special Education) | 133.33 | 669.02 | 1,097.87 | 1,283.12 |
| Students on IEP above 11% of ADMr | - | 74.40 | 21.40 | 46.60 |
| Students in Poverty | 13.00 | 328.94 | 609.06 | 416.34 |
| Students in Foster Care/Neglected/Delinquent | 1.00 | 12.75 | 14.25 | 24.75 |
| Small High School Correction | - | - | - | - |
| Total Additional Weights Percent of ADMr | 164.61 14% | 1,836.61 30% | 2,765.47 28% | 2,393.81 21% |
| Projected ADMw | 1,376.73 | 7,918.61 | 12,746.10 | 14,058.49 |

General Purpose Grant Calculation (Grant per ADM x ADMw)

| | | | | |
|--|----------------------|----------------------|-----------------------|-----------------------|
| ODE General Purpose Grant for ADMr | \$ 10,002,958 | \$ 50,191,390 | \$ 82,364,633 | \$ 96,262,168 |
| District Additional Weights | 1,358,436 | 15,156,529 | 22,821,898 | 19,754,793 |
| District Teacher Experience Adjustment | (164,740) | 101,652 | 420,746 | 38,672 |
| Rounding Adjustment to match ODE report | (15) | (21) | (17) | 37 |
| Total 2019-2020 General Purpose Grant | \$ 11,196,638 | \$ 65,449,551 | \$ 105,607,260 | \$ 116,055,671 |

2019-2020 State School Fund Grant Calculation

| | | | | |
|--|---------------------|----------------------|----------------------|----------------------|
| Extended Amount | \$ 11,196,638 | \$ 65,449,551 | \$ 105,607,260 | \$ 116,055,671 |
| Add Transportation Grant | 435,400 | 2,358,819 | 4,514,421 | 4,147,500 |
| Less Estimated Local Revenues | (1,924,082) | (13,562,453) | (16,409,004) | (31,024,991) |
| Total 2019-2020 State School Fund Grant | \$ 9,707,956 | \$ 54,245,916 | \$ 93,712,677 | \$ 89,178,180 |

State School Fund General Purpose Grant Comparison to Other Districts, *Continued*

Corbett School District 39

2019-2020 General Purpose Grant Calculation

Comparison to Other Multnomah County Districts

| | Parkrose SD 3 2019-2020 | Portland SD 1J 2019-2020 | Reynolds SD 7 2019-2020 | Riverdale SD 51J 2019-2020 |
|---|------------------------------------|-------------------------------------|------------------------------------|---------------------------------------|
| District General Purpose Grant per ADM Calculation | | | | |
| ODE General Purpose Grant per ADM | | | | |
| ODE Base General Purpose Grant per ADM | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ 4,500 |
| Multiplied by Funding Ratio (Co-Chair's Budget) | <u>1.83387739563</u> | <u>1.83387739563</u> | <u>1.83387739563</u> | <u>1.83387739563</u> |
| ODE General Purpose Grant per ADM | \$ 8,252 | \$ 8,252 | \$ 8,252 | \$ 8,252 |
| District Teacher Experience Adjustment | | | | |
| ODE Base Amount | \$ 25 | \$ 25 | \$ 25 | \$ 25 |
| Multiplied by Funding Ratio (Co-Chair's Budget) | <u>1.83387739563</u> | <u>1.83387739563</u> | <u>1.83387739563</u> | <u>1.83387739563</u> |
| ODE General Purpose Grant | 45.85 | 45.85 | 45.85 | 45.85 |
| Multiplied by Difference in District and State Teacher Exp. | (1.11) | (0.40) | 0.55 | 3.89 |
| District Teacher Experience Adjustment per ADM | \$ (50.89) | \$ (18.34) | \$ 25.22 | \$ 178.34 |
| District General Purpose Grant per ADM adjusted | \$ 8,202 | \$ 8,234 | \$ 8,278 | \$ 8,431 |

| | 2019-2020 | 2019-2020 | 2019-2020 | 2019-2020 |
|--|------------------|------------------|------------------|------------------|
| Projected ADMw Calculation | | | | |
| Projected ADMr | 3,068.60 | 48,608.30 | 10,859.00 | 584.00 |
| Additional Weight Adjustments to ADMr | | | | |
| Students in ESL programs | 218.45 | 1,680.00 | 1,458.50 | - |
| Students in Pregnant and Parenting Programs | 5.80 | 58.00 | 6.00 | - |
| Students with IEPs (Special Education) | 337.55 | 5,346.91 | 1,194.49 | 49.00 |
| Students on IEP above 11% of ADMr | 77.60 | 589.10 | 258.20 | - |
| Students in Poverty | 142.43 | 1,363.14 | 606.44 | 6.75 |
| Students in Foster Care/Neglected/Delinquent | 5.00 | 116.50 | 14.75 | - |
| Small High School Correction | - | - | - | 86.50 |
| Total Additional Weights Percent of ADMr | 786.83 | 9,153.65 | 3,538.38 | 142.25 |
| Projected ADMw | 3,855.43 | 57,761.95 | 14,397.38 | 726.25 |

General Purpose Grant Calculation (Grant per ADM x ADMw)

| | | | | |
|--|----------------------|-----------------------|-----------------------|---------------------|
| ODE General Purpose Grant for ADMr | \$ 25,323,463 | \$ 401,137,482 | \$ 89,613,336 | \$ 4,819,430 |
| District Additional Weights | 6,493,274 | 75,540,023 | 29,200,298 | 1,173,911 |
| District Teacher Experience Adjustment | (196,203) | (1,059,283) | 363,042 | 129,523 |
| Rounding Adjustment to match ODE report | (12) | 24 | (41) | - |
| Total 2019-2020 General Purpose Grant | \$ 31,620,521 | \$ 475,618,246 | \$ 119,176,634 | \$ 6,122,863 |

2019-2020 State School Fund Grant Calculation

| | 2019-2020 | 2019-2020 | 2019-2020 | 2019-2020 |
|--|----------------------|-----------------------|----------------------|---------------------|
| Extended Amount | \$ 31,620,521 | \$ 475,618,246 | \$ 119,176,634 | \$ 6,122,863 |
| Add Transportation Grant | 1,572,543 | 14,700,000 | 5,320,000 | 97,755 |
| Less Estimated Local Revenues | (19,894,994) | (255,640,496) | (27,777,674) | (2,797,576) |
| Total 2019-2020 State School Fund Grant | \$ 13,298,070 | \$ 234,677,750 | \$ 96,718,961 | \$ 3,423,042 |

OREGON AT-A-GLANCE DISTRICT PROFILE

Corbett SD 39

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



Students We Serve

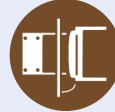


1,211
Student Enrollment

DEMOGRAPHICS

| | |
|----------------------------------|-----|
| American Indian/Alaska Native | |
| Students | 1% |
| Teachers | 0% |
| Asian | |
| Students | 2% |
| Teachers | 0% |
| Black/African American | |
| Students | 1% |
| Teachers | 0% |
| Hispanic/Latino | |
| Students | 7% |
| Teachers | 2% |
| Multiracial | |
| Students | 5% |
| Teachers | 2% |
| Native Hawaiian/Pacific Islander | |
| Students | <1% |
| Teachers | 0% |
| White | |
| Students | 83% |
| Teachers | 97% |

<5%
Ever English Learners



18
Languages Spoken

13%
Students with Disabilities

89%
Required Vaccinations

23%
Free/Reduced Price Lunch

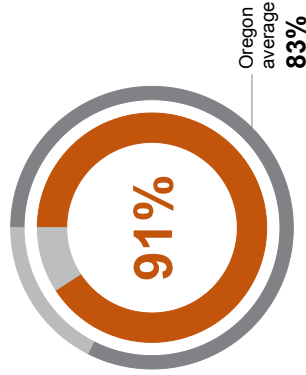
*Not enough students

Start Strong

Grades K-2

REGULAR ATTENDERS

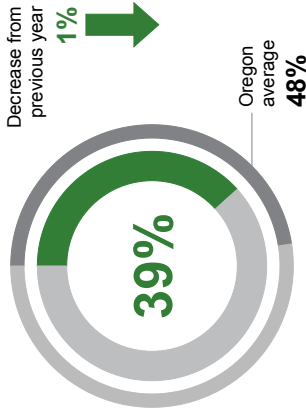
Students who attended more than 90% of their enrolled school days.



Grade 3

ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



Academic Progress

Grades 3-8

INDIVIDUAL STUDENT PROGRESS

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

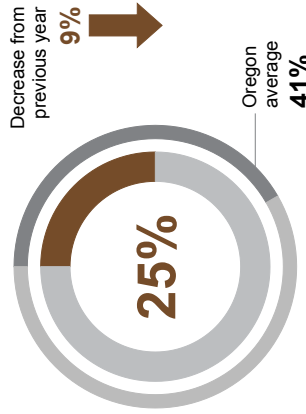


High School Success

Grade 8

MATHEMATICS

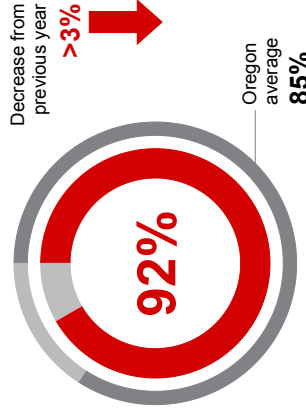
Students meeting state grade-level expectations.



Grade 9

ON-TRACK TO GRADUATE

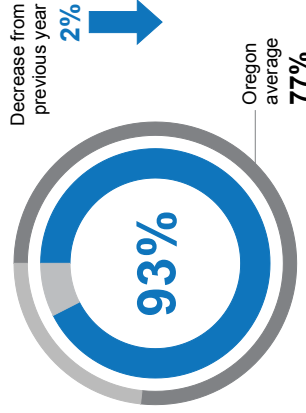
Students earning one-quarter of graduation credits in their 9th grade year.



Grade 12

ON-TIME GRADUATION

Students earning a diploma within four years.



District Goals

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

State Goals

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

OREGON AT-A-GLANCE DISTRICT PROFILE CONTINUED
Corbett SD 39

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



Our Staff

Administrators

54

Teachers

11

Educational assistants

Counselors

0

Librarians

\$999

rage per pupil
spending

Teacher Experience

Coming in 2018-19

Outcomes

Grades K-2
REGULAR ATTENDERS

| Category | Percentage |
|----------------------------------|---------------------|
| American Indian/Alaska Native | Not enough students |
| Asian | Not enough students |
| Black/African American | Not enough students |
| Hispanic/Latino | >95% |
| Multiracial | Not enough students |
| Native Hawaiian/Pacific Islander | Not enough students |
| White | 91% |
| Free/Reduced Price Lunch | 89% |
| Ever English Learner | Not enough students |
| Students with Disabilities | 94% |
| Migrant | Not enough students |
| Talented and Gifted | Not enough students |
| Female | 92% |
| Male | 91% |

**Grade 3
ENGLISH
LANGUAGE ARTS**

| Response | Percentage |
|---------------------|------------|
| Not enough students | 42% |
| Not enough students | 20% |
| Not enough students | 10% |
| Not enough students | 41% |
| Not enough students | 36% |

Grades 3-8 INDIVIDUAL STUDENT PROGRESS

| | |
|---------------------|---------|
| Not enough students | |
| Not enough students | |
| Not enough students | |
| | High |
| | Average |
| Not enough students | |
| | Average |
| | Average |
| Coming in 2018-19 | |
| | Average |
| Coming in 2018-19 | |
| Coming in 2018-19 | |
| Coming in 2018-19 | |
| Coming in 2018-19 | |

Grade 8 MATHEMATICS

| | |
|----------------------------------|---------------------|
| American Indian/Alaska Native | Not enough students |
| Asian | Not enough students |
| Black/African American | Not enough students |
| Hispanic/Latino | Not enough students |
| Multiracial | Not enough students |
| Native Hawaiian/Pacific Islander | Not enough students |
| White | 27% |
| Free/Reduced Price Lunch | 13% |
| Ever English Learner | Not enough students |
| Students with Disabilities | <5% |
| Migrant | Not enough students |
| Talented and Gifted | Not enough students |
| Female | 28% |
| Male | 23% |

Grade 9 ON-TRACK TO GRADUATE

| Response | Percentage |
|---------------------|------------|
| Not enough students | 90% |
| Not enough students | 94% |
| Not enough students | 77% |
| Not enough students | >95% |
| Not enough students | 84% |

Grade 12
ON-TIME GRADUATION

| Response | Percentage |
|---------------------|------------|
| Not enough students | 100% |
| Not enough students | 100% |
| Not enough students | 88% |
| Not enough students | 100% |
| Not enough students | 93% |
| Not enough students | 88% |
| Not enough students | 100% |
| Not enough students | 60% |
| Not enough students | 100% |
| Not enough students | 100% |
| Not enough students | 91% |
| Not enough students | 97% |

OREGON AT-A-GLANCE SCHOOL PROFILE

Corbett School

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



Students We Serve



1,211
Student Enrollment

DEMOGRAPHICS

American Indian/Alaska Native



Asian



Black/African American



Hispanic/Latino



Multiracial



Native Hawaiian/Pacific Islander

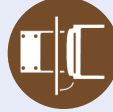


White



<5%

Ever English Learners



18

Languages Spoken

13%

Students with Disabilities

89%

Required Vaccinations

23%

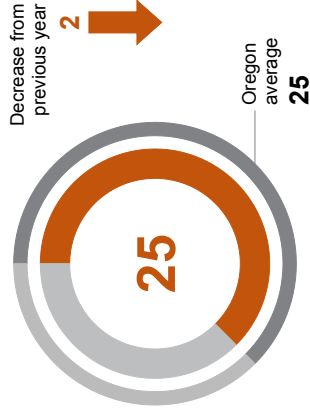
Free/Reduced Price Lunch

*Not enough students

School Environment

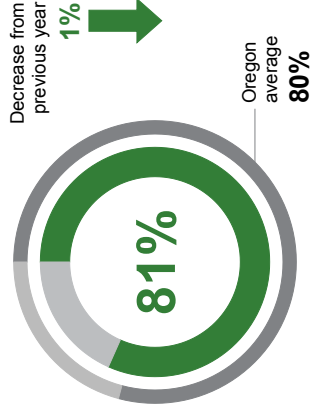
CLASS SIZE

Median size of classes in core subjects.



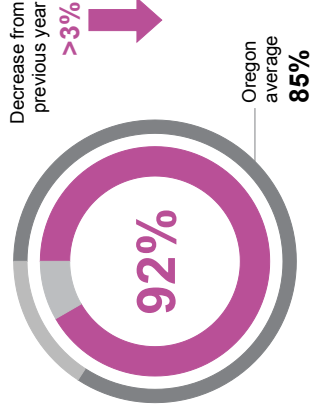
REGULAR ATTENDERS

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



ON-TRACK TO GRADUATE

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

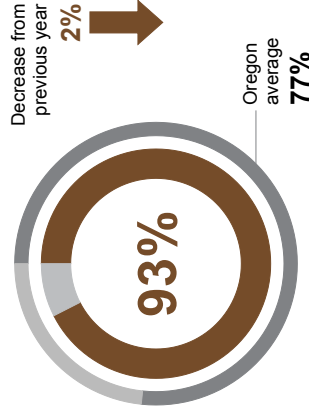


Academic Progress

Academic Success

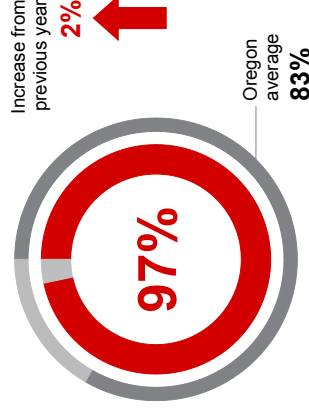
ON-TIME GRADUATION

Students earning a diploma within four years.



FIVE-YEAR COMPLETION

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



COLLEGE GOING

Students enrolling in a two or four year college within one year of completing high school.



School Goals

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

State Goals

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

Safe & Welcoming Environment

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

OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Corbett School

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



Our Staff



54
Teachers



15
Educational assistants



0
Counselors



15%
Average teacher turnover rate



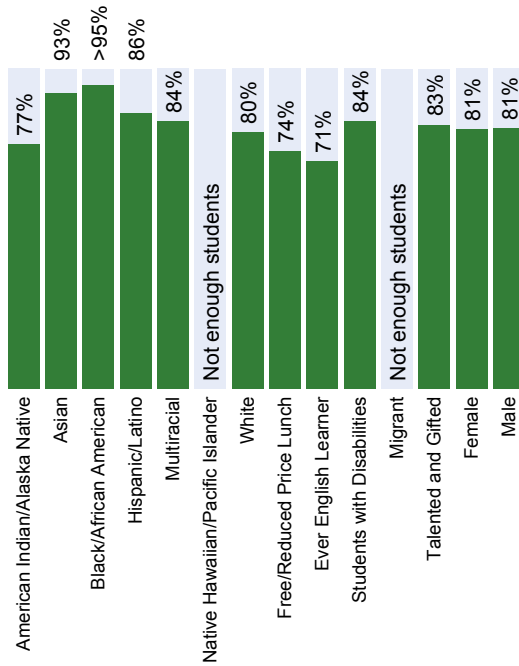
Teacher Experience
Coming in 2018-19



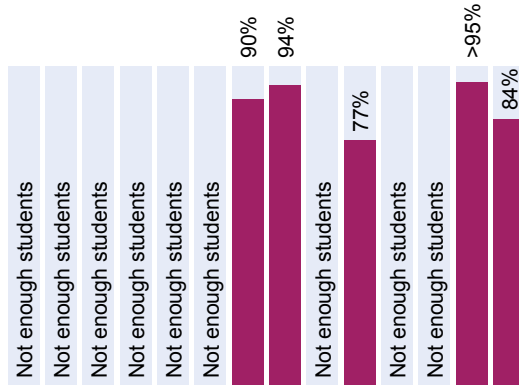
No
New principal in the last 3 years

Outcomes

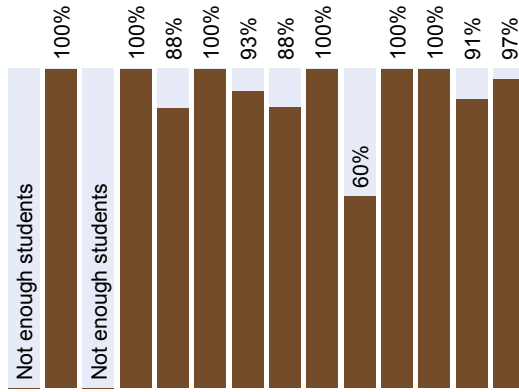
REGULAR ATTENDERS



ON-TRACK TO GRADUATE



ON-TIME GRADUATION



About Our School

ADVANCED COURSEWORK

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

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

CAREER & TECHNICAL EDUCATION

College & career opportunities include: Career exploration opportunities for seniors, Friday college visits, and lunchtime college information sessions. Career related learning experiences include: Child development, culinary arts, technology, and internships.

EXTRACURRICULAR ACTIVITIES

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

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

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

PARENT & COMMUNITY ENGAGEMENT

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

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

Glossary of Terms and Acronyms

Major Function Definitions

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

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

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

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

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

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

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

Other Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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