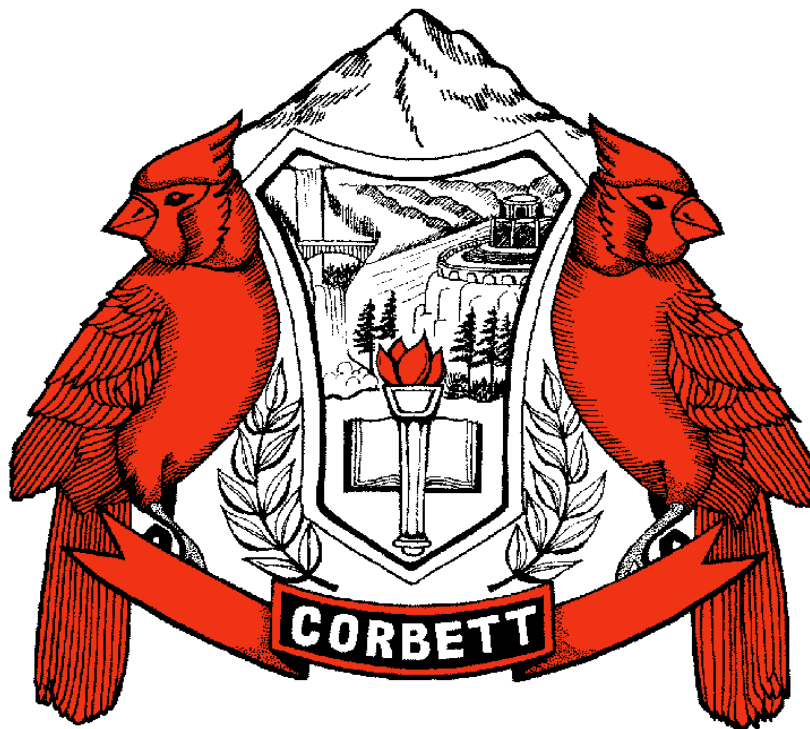


# CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon



35800 E Historic Columbia River Hwy  
Corbett, OR 97019  
[www.corbett.k12.or.us](http://www.corbett.k12.or.us)

2019-2020 Fiscal Year  
Approved 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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## SUPERINTENDENT'S BUDGET MESSAGE

### Corbett School District

#### 2019-2020 Budget Message

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

#### **The Budget Document:**

This document is intended to serve as a financial plan for both receipts and expenditures for the 2019-2020 fiscal year. To assist in preparing the plan and to help others to understand the document, it contains: 2016-17 and 2017-18 audited figures, the 2018-2019 budgeted and estimated figures, and the proposed 2019-2020 figures.

#### **The Financial Policies of the District:**

The District Budget is a planning document. It is the intention of Corbett School District to plan for the future and to develop a budget document that is driven by our District goals, our programming decisions and our student enrollment projections. While we recognize the value of maintaining a reasonable level of cash reserves, we are committed to bringing to bear all of the District's resources in support of the upcoming school year.

#### **Important Fixtures of the Proposed Budget:**

We anticipate a beginning fund balance of \$1.675 Million in the General Fund for 2019-20 Budget. The budget was prepared by aligning our revenue projections with the State School Fund Estimate published March 18th, 2019 by the Oregon Department of Education (ODE) as well as the 2019-20 Extended ADMw estimate published on March 18th, 2019 by the ODE.

This budget represents a plan to reproduce our current service level (CSL) of instruction and supports offered to students in grades K-12. As reported to the board at the April board meeting by the principals and student services director the CSL has stretched staff to the breaking point and any reductions in staffing would result in a critical reduction in services to students.

This budget maintains CSL but only because of two unsustainable fixtures of this plan. The first is that there are no COLA's for any employees in this budget document. As a long term strategy this is not sustainable if the District wants to continue to attract and maintain quality staff. Additionally, this feature of the budget is not something that can be unilaterally dictated by the district as this "COLA Freeze" will need to be negotiated with both unions regarding salaries and benefits next year as both contracts are expiring. In the past we have been able to negotiate with the unions for a "COLA freeze" given that many of the employees do receive a step increase. However, this is not the case with confidential employees.

Confidential staff which includes district office staff, all administrators, department managers such as transportation, maintenance, and food service, as well as secretaries will have only received a 2% COLA over the last five years. Further, during the 16-17 school year most confidential staff actually lost more than 2% of their salaries due to furlough days that year. Examining the West Consumer Price Index from

July of 2015 to March of 2019 the CPI index rose from 245.040 to 267.37, more than a 9% increase. Essentially these staff will have lost more than 7% of their pay relative to inflation over the 5-year period.

We have arrived at this juncture through an intentional commitment to remain as small as is fiscally responsible while working to simultaneously maintain something close to our CSL; a service level which continues to provide students with rich academic and extracurricular opportunities. However, that commitment to remain as small as possible has pushed staff to the brink and has reduced opportunities for students. Class sizes continue to grow, intervention services have been reduced, ESL services have been reduced, career services have been reduced, extra-curricular opportunities have been reduced.

The second unsustainable fixture of this budget, which is a manifestation of the call to reduce the student population, can be seen on page 15. Next year, due to the loss of open enrollment, we anticipate a loss of student population which corresponds to a loss of revenue. You can see on page 15 that this year we were funded at a total of \$11,196,638 and next year's anticipated population will generate \$10,838,973. This is a loss of \$357,665 in revenue. However, the 2019-20 budget is based off of \$11,196,638 because we are funded at the higher of these two years. This gives us one year to prepare for the reduction occurring in 2020-21.

<b>State School Funding: General Purpose Grant Allocation</b>	<b>Estimated FY 2018-19</b>	<b>ODE Projected FY 2019-20</b>	<b>Extended 2019-20</b>	<b>CSD Projected Extended 2020-21</b>
ADMR	1,212.12	1,175.00	1,212.12	1,151.00
Plus Additional Weights	164.61	157.75	164.61	154.53
Equals ADMw	1,376.73	1,332.75	1,376.73	1,305.53
Times CSD GP Grant per ADM:	\$8,132.79	\$8,133	\$8,133	\$8,133
<b>State School Fund Allocation</b>	<b>\$11,196,638</b>	<b>\$10,838,973</b>	<b>\$11,196,638</b>	<b>\$10,617,584</b>

Further, I anticipate that we will have an ADMr lower than 1,175 at the conclusion of 2019-20. Our initial estimate was based upon a best case scenario which involves flat population in grades 1-12. CSD has about a 4% mobility rate in any given year which means we can expect about 4% of our students in grades 1-12 to move out of the district. In the past few years, the mobility has been offset by new students, both in-district and out-of-district moving in. However, with the end of open enrollment, we will see a lower, if not near zero, number of students transferring in to CSD from out of district. In addition, out-of-district parents of kindergartners who can no longer attend CSD through open enrollment and who have older siblings at CSD may need to transfer their older students back to their resident districts because of personal schedules and other barriers.

A 4% mobility rate would amount to about 48 K-12 students that would move next year, half of that is 24 probable out of district students. The loss of 24 students and their associated ADMw will likely equate to an additional loss of about \$220k. When coupled with the loss of \$360k in revenue already predicted in this document we see that it is very likely we will see a reduction of about \$580k in 2020-21.

Consider both of these unsustainable fixtures of the budget in tandem. We are only able to maintain CSL this coming year IF every employee has a 0% COLA AND if we live off of this current year's extended ADMw which is at least \$357,665 more than we should receive based upon our projected population but likely more like \$580,000 more than we should receive. The average teacher's benefit package is about \$113,000 in this budget. What this means in staff time cuts is that we would need to cut about 5.1 AVERAGE FTE in 2020-2021 if we do not bring in more students. The reality is that we would likely cut

non-classroom expenses first, starting with programs that are not required like athletics, before moving on to non-classroom positions like..... Frankly, the non-classroom positions are so limited I am not sure we could impact much without going into the classrooms.

### **Possible Solutions: Smaller School, Charter School, or Both?**

Given the anticipated outlook of continually reduced revenues due to the end of open enrollment, now is the time to prepare and take action. Members of the [Independent Citizens for Sustainable School Solutions \(IC3S\)](#) community group, the Corbett School Board, and District administration have been working together to find solutions. In September 2018, the CSD Board hired an independent consultant, Rob Saxton, to provide an independent review of district finances and programming with recommendations to IC3S and the District. Mr. Saxton provided his [report](#) to the Board and community in March 2019. His recommendations included:

- Create a Covenant with the Community
  - Form Vision and Values for 2025
  - Create a Strategic Plan
- Create Funding Stability
  - Control school/district size
  - Form a Charter School
  - Make the majority of students who attend Corbett schools live within the district boundaries.
  - Use extended ADMw funding to the district's advantage
  - Use the Small High School formula to the district's advantage

The CSD Board is considering Mr. Saxton's recommendations and is already taking the first steps to start the work. The District is creating a Visions and Values committee to help create a path forward for the District. Critical to the success of this committee will be appointing a broad array of resident parents, non-resident parents, and community members who bring a set of diverse opinions to the process. The District received over 50 applicants which is a strong indication of the community's dedication to supporting our students. The CSD has also requested that the Oregon School Boards Association (OSBA) provide an experienced, independent facilitator to help with the process.

Creating funding stability will be challenging on many levels, but it must be attempted. Optimizing student achievement and opportunities is the goal. To do that, recruiting and retaining outstanding teachers, paraeducators, school administrators, and support staff is crucial. Providing a safe and supportive environment for our students to learn is critical. All of this relies on school funding and school funding in Oregon depends on student enrollment. If the district can maintain a stable enrollment level, then there will be less fluctuation in our funding and we can make better strategic decisions. I believe the best way to maintain stable enrollment levels is to form a Charter School.

With the publishing of Mr. Saxton's report I think it is imperative that I describe what I see as a large concern to this governing body. Although Mr. Saxton has recommended a reduction in enrollment over time, this budget does not begin making the cuts that would be required under that recommendation.

This is because there are significant fiscal difficulties associated with those reductions that are not captured by the Saxton report. In summary:

- Mr. Saxton called for a reduction to 871 students with a reduction of 15.25 teachers of our 58 teachers.
- This is a 26% reduction in the number of the teachers. (He also called for a small reduction in classroom aides but we will ignore the aides for simplicity.)
- IF we were suddenly at an ADMr of 871 in this budget we would have to cut about \$2,732,417 in SSF funding.
- The total compensation package for all teaches in this budget is about \$5,887,257.
- Cutting \$2,732,417 out of \$5,887,257 is a 46.41% cut, not a 26% cut.

I am happy to describe my concerns in greater detail should this body want to look deeper into this issue. With that said, finding the right enrollment size for the district that meets our funding needs, without compromising student achievement and opportunities, is difficult. There are pros and cons between larger and smaller schools. Different methodologies can come up with drastically different results, as has been the case between Mr. Saxton's estimates and my own calculations. One person cannot come up with one solution that checks all of the boxes. It will take multiple group discussions with debate and compromise. But it must be done and now is the time to do it.

### **Class Size**

With the loss of open enrollment, class size in the primary grades will drop dramatically next year. Typically, we have about 80 kindergarten students, this year we anticipate about 40. Normally, this would result in a loss of primary teaching staff. But, I believe that the Board and community is committed to the new strategic process and as such I am not recommending any cuts at the classroom level. IF we intend to bring in students the following year through a Charter School then I do not want to disrupt every primary student's experience this year, only to add back teachers the next year.

### **General Fund Ending Fund Balance:**

This budget assumes an ending fund balance of \$1.675 million in the general fund. If we were to spend according to this budget, we will have an ending fund balance of \$1.313 million with \$500,000 earmarked for contingency. Supposing we do not spend the contingency we would grow the ending fund balance by \$137,000. However, I do not anticipate that this will be the case. First, as mentioned earlier, we will need to negotiate with both unions and this could impact the spending. Second, special education is a considerable wild card. For instance, we know that we have 10 new resident kindergarten students who are already identified as special education students. This is a remarkably high number and likely will mean that 25% of the resident kindergarten students will be on IEPs. SPED student costs are wildly variable but we spend an average of about \$10,500 per IEP with some students costing us more than \$90,000 per year. My point is this, this budget has the slimmest of cushions, a cushion that is likely to be eaten up by the vagaries of the unpredictability of school operations.



**Funding K-12 Education in Oregon:**

The legislature is likely to pass bills that would significantly increase K-12 funding. If that occurs, it will likely go to the voters to ratify. If the voters ratify the revenue package it is very unlikely that any of the funds will be available in this budget year. However, if and when they do becoming available I will be recommending that we first add back the services we have cut over the last few years and that we make right with our employees many of whom have lost against the CPI over the last five years.

**The Efficiency of Corbett's Spending Strategies**

The following chart is derived from data supplied by the ODE for all districts spending and graduation rates over the years 14-15, 15-16, and 16-17, the most recent years for which they have data. Over that time frame Corbett has produced graduates at the most efficient rate of the nearly 200 school districts in the state. This budget reflects the same practices that have produced these results over that time frame.

<b>Top 10, Sorted by Average Cost Per Graduate over Three Years for the Entire State.</b>				
<b>District Name</b>	<b>Three Year Average Spending</b>	<b>Three Year Average ADMr</b>	<b>Three Year Average Graduation Rate</b>	<b>Average Cost Per Graduate (Per Pupil Spending divided by Graduation Rate)</b>
Corbett SD 39	\$9,371.98	1240.3	95%	\$9,868.70
Sherwood SD 88J	\$9,328.67	5200.2	92%	\$10,086.87
Banks SD 13	\$9,186.75	1119.1	91%	\$10,135.06
Scappoose SD 1J	\$9,175.95	2345.8	90%	\$10,144.03
Fossil SD 21J	\$8,250.58	371.2	80%	\$10,361.15
West Linn-Wilsonville SD 3J	\$9,646.92	9382.4	93%	\$10,389.42
Harrisburg SD 7J	\$9,919.76	869.2	91%	\$10,877.73
Scio SD 95	\$8,341.07	1929.9	75%	\$11,078.10
Oakland SD 1	\$10,893.76	540	98%	\$11,091.19
Perrydale SD 21	\$10,780.69	311.3	97%	\$11,119.08

**Transportation Budgeting:**

The district is continuing with its planned bus replacements. The budget includes \$115k for the purchase of one bus through a capital lease arrangement.

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**Important Thoughts About This Budget and Our Work Ahead and the Future:**

Despite the uncertainty the future holds for our district, I want to stop and highlight the real reasons we are having these discussions. Students and the programs that serve them are what matter. We have been doing a good job of *fostering intellectual development, social awareness and civic responsibility among the members of our school community*. Examples of those successes can be found in:

- For two years every graduate was admitted to college and had an average of more than \$45,000 in scholarships toward college.
- Our graduation rate is, and has been for years, one of the highest in the State.

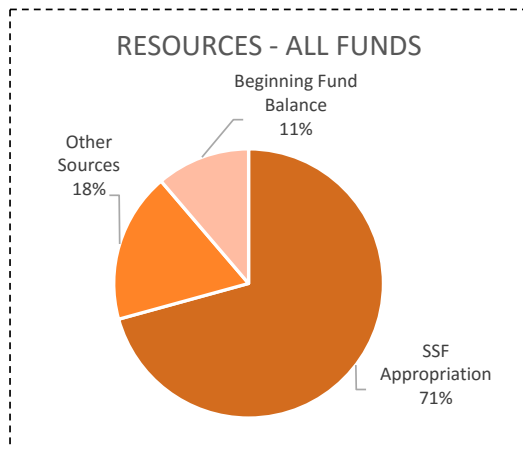
Despite financial difficulties we are doing a great job for kids. This budget reflects a commitment to minimize impacts on kids. This upcoming year will be a real challenge and I want to thank you all in advance for your willingness to have the difficult conversations we *are* forced to have.

Respectfully Submitted,

Randy Trani Ed.D  
Superintendent  
Budget Officer

**FY 2019-2020 Budget in Brief**  
Approved May 8, 2019

	<b>Proposed Budget 2019-2020</b>		<b>Proposed Budget 2019-2020</b>	<b>Approved Budget 2019-2020</b>
<b>RESOURCES - ALL FUNDS</b>		<b>REQUIREMENTS - ALL FUNDS</b>		
<b>Revenues</b>		<b>Expenditures</b>		
Property Taxes	\$ 1,843,000	Instruction	\$ 8,765,833	\$ 8,853,557
Other Local Sources	867,700	Support Services	4,081,513	4,081,513
Intermediate Sources	201,200	Enterprise & Community	406,000	406,000
State School Fund Grant	9,707,956	Facilities Acquisition/Constr.	816,349	816,349
Other State Sources	1,293,497	Debt Service	335,998	347,900
Federal Sources	468,185	<b>Total Expenditures</b>	<b>14,405,693</b>	<b>14,505,319</b>
Other Sources	115,000	<b>Transfers Out</b>	<b>280,000</b>	<b>280,000</b>
<b>Total Revenues</b>	<b>14,496,538</b>	<b>Contingency</b>	<b>614,151</b>	<b>797,972</b>
<b>Transfers In</b>	<b>280,000</b>	<b>Total Appropriation</b>	<b>15,299,844</b>	<b>15,583,291</b>
<b>Beginning Fund Balance</b>	<b>1,836,753</b>	<b>Ending Fund Balance</b>	<b>1,313,447</b>	<b>1,030,000</b>
<b>TOTAL RESOURCES</b>	<b>\$ 16,613,291</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 16,613,291</b>	<b>\$ 16,613,291</b>

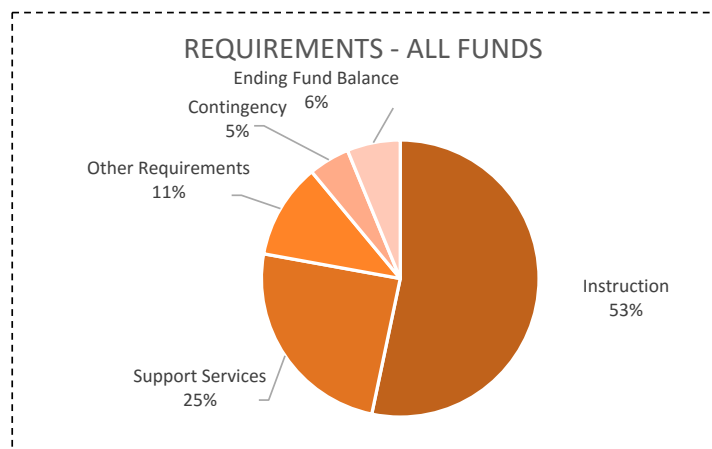


**RESOURCES  
BUDGET ASSUMPTIONS**

Co-Chairs' Budget \$8.8B for 2019-21 Biennium  
Most grant revenue excludes carry over funds  
Contingency not spent in FY 2018-19  
Pending Legislation excluded

**CHANGES FROM PROPOSED TO APPROVED**

None



**REQUIREMENTS  
BUDGET ASSUMPTIONS**

Step increases for those eligible  
COLA 0%  
No staffing reductions  
PERS - OPSRP rates increase from 21.87% to 26.58%  
PERS - Tier 1/2 rates increase from 27.20% to 32.03%  
OEBB insurance plans increase ~6%  
Maintain current service level

**CHANGES FROM PROPOSED TO APPROVED**

Instruction 87,724  
*Correction: add back one Math Teacher (LICN/BA/05) Salary & Associated Payroll*  
Debt Service 11,902  
*Debt interest payments excluded from Proposed Budget in error.*  
Contingency 183,821  
*Additional supports for incoming SpEd students and other unforeseen needs.*  
Ending Fund Balance (283,447)  
*Lowers EFB to 8% of General Fund Operating Revenues, within GFOA guidelines*

## 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.

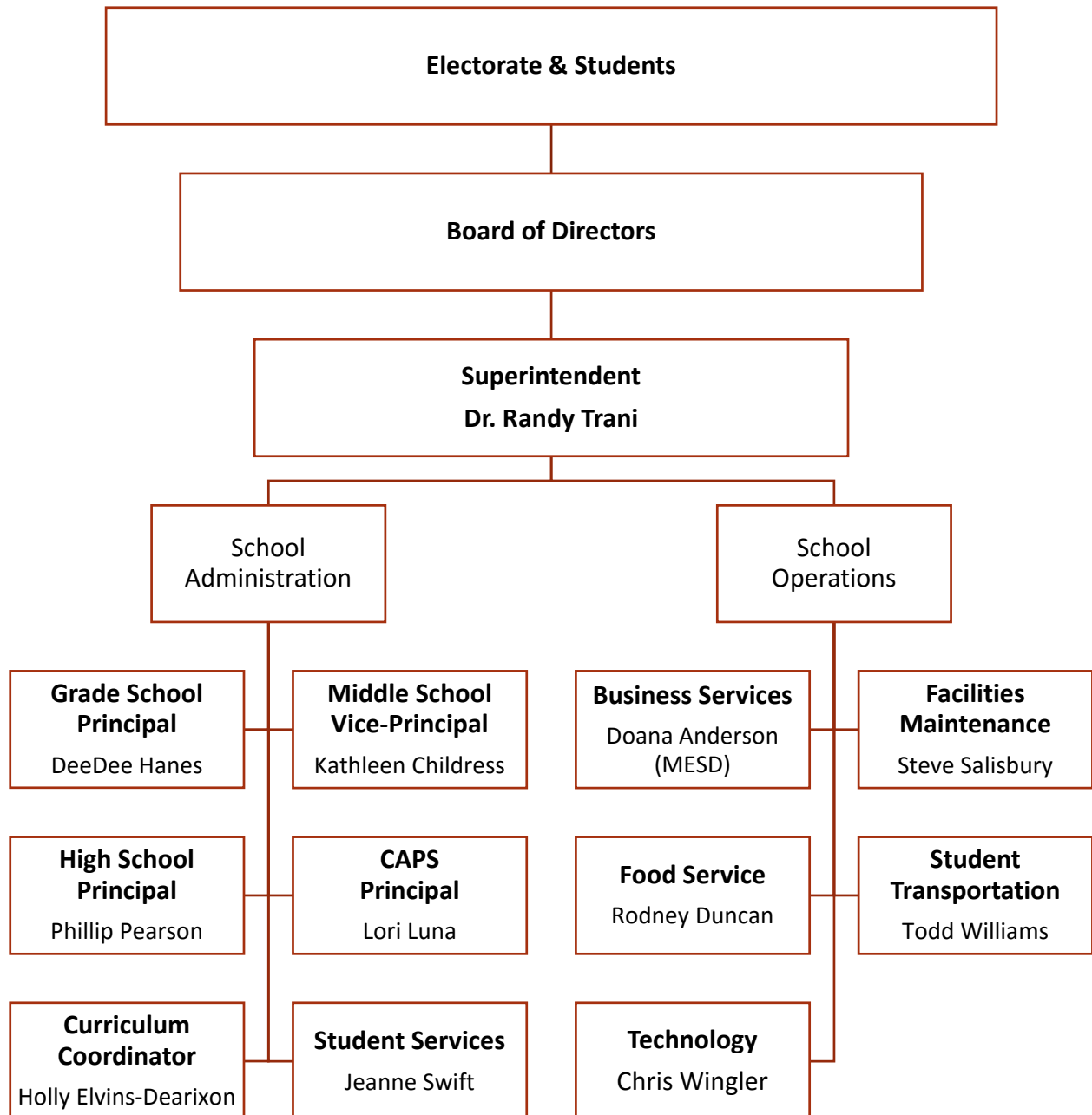
#### **Corbett School District Board of Directors**

<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**



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### 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)

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## 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
<b>2019-20 Budget Appropriation for school districts &amp; ESDs:</b>		<b>\$4,347,035,000</b>
	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)
<b>Transfers/Deductions</b>		<b>(\$53,292,663)</b>
<b>State Revenue for Formula</b>		<b>\$4,293,742,338</b>
	District Local Revenue:	\$1,964,198,905
	ESD Local Revenue:	\$129,400,000
<b>Local Rev. for Formula (District + ESD)</b>		<b>\$2,093,598,905</b>
<b>Total Revenue For Formula</b>		<b>\$6,387,341,242</b>
	District Share at 95.50%	\$6,099,910,886
	ESD Share at 4.50%	\$287,430,356
<b>Other Transfers/Deductions:</b>		
	Less High Cost Disability Grants:	(\$35,000,000)
	Less Facility Grants:	(\$3,500,000)
	Less share of NQTL	(\$8,375,000)
<b>Districts</b>		<b>(\$46,875,000)</b>
	Less ESD testing contract:	(\$484,000)
	Less share of NQTL	(\$8,375,000)
<b>ESDs</b>		<b>(\$8,859,000)</b>
<b>Formula Revenue for Distribution</b>		
<b>School Districts</b>		<b>\$6,053,035,886</b>
<b>ESDs</b>		<b>\$278,571,356</b>

\*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](mailto:Adam.Krein@state.or.us)

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### 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 impose 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 (6<sup>th</sup> 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](http://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  
Budget Committee  
5/1/2019**

<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 Mickelson	6/30/2021	Hope Beraka, Vice Presiding Officer	12/31/2021
Three	Michelle Vo	6/30/2021	Kynan Church	12/31/2021
Four	David Gorman	6/30/2021	Dirk Iwata-Reuyl	12/31/2021
Five	Bob Buttke	6/30/2021	Vance Rogers	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 <i>Budget was approved on May 8, 2019</i>
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			
<b>Totals</b>	<b>82</b>	<b>40</b>	<b>Totals</b>	<b>767</b>	<b>764</b>	<b>Totals</b>	<b>373</b>	<b>371</b>
<b>Grand Totals</b>							<b>1,222</b>	<b>1,175</b>

## 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**

	<b>2019-2020</b>
<b>CSD General Purpose Grant per ADM Calculation</b>	
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>
<b>CSD General Purpose Grant per ADM adjusted</b>	<b><u>\$ 8,133</u></b>

	<b>2019-2020</b>	<b>2018-2019</b>
<b>Projected ADMw Calculation</b>		
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>
<b>Projected ADMw</b>	<b><u>1,332.75</u></b>	<b><u>1,376.73</u></b>
<b>General Purpose Grant Calculation (Grant per ADM x ADMw)</b>		
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>
<b>Total 2019-2020 General Purpose Grant</b>	<b><u>\$ 10,838,973</u></b>	<b><u>\$ 11,196,638</u></b>

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

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		
<b>2019-2020 Local Revenue</b>			<b>2019-2020 Transportation Grant</b>		
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 =	<b>\$1,924,081.95</b>		Non-Reimbursable =		N/A
<b>2019-2020 Experience Adjustment</b>			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				
Experience Adjustment (Difference in District and State Teacher Experience) =	-2.61		Grant (Rate* Net Eligible Expend) =	<b>\$435,400.00</b>	
<b>2019-2020 Extended ADMw</b>					
2019-2020 ADMw	2018-2019 ADMw		Extended ADMw		
1,332.75	1,376.73		1,376.73		
<b>2019-2020 General Purpose Grant</b>			<b>2019-2020 Total Formula Revenue</b>		
<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>		
<b>2019-2020 State School Fund Grant</b>			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	
<b>Total Paid To date</b>			<b>Estimated Remaining Balance Due</b>		
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
			2018-19	2019-20
<b>Federal Grant Revenues</b>				
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
<b>Total Federal Grant Revenues</b>	<b>\$ 342,519</b>	<b>\$ 515,516</b>	<b>\$ 575,988</b>	<b>\$ 468,185</b>

*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 30<sup>th</sup>, if needed.

	Actual	Actual	Projected	Proposed
	2016-17	2017-18	Actual	Budget
			2018-19	2019-20
<b>Other Restricted Grants</b>				
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
<b>Total Other Restricted Grants</b>	<b>\$ 84,798</b>	<b>\$ 287,391</b>	<b>\$ 1,847,854</b>	<b>\$ 1,181,115</b>

Payroll Assumptions		CURRENT 2018-19	PROPOSED 2019-20	Change
<b>Regular Salary</b>				
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%
<b>Annual Stipends</b>				
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%
<b>Extra Duty (percent of base salary)</b>				
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%
<b>Extra Period (percent of current salary)</b>				
Licensed Staff	per CBA	16.67%	16.67%	0%
<b>Standard Contributions</b>				
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%
<b>Retirement Contribution (PERS)</b>				
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%
<b>Monthly Health Insurance Contribution (OEGBB)</b>				
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%
<b>Other Annual District Contributions</b>				
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

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## 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, and the 2019-20 proposed and approved budgets. The 2019-20 Approved 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 Approved Budget**  
**Combining Fund Summary - All Funds**

	General Fund	Food Service	Federal Funds	Student Activity	Capital Improvements	Energy Projects	Total
<b>RESOURCES</b>							
Beginning Fund Balance	\$ 1,675,247	\$ -	\$ 7,694	\$ 106,457	\$ 19,006	\$ 28,349	\$ 1,836,753
<b>Revenues</b>							
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
<b>Total Revenues</b>	<b>12,867,975</b>	<b>251,000</b>	<b>304,563</b>	<b>300,000</b>	<b>750,000</b>	<b>23,000</b>	<b>14,496,538</b>
Transfers In	25,000	155,000	-	-	100,000	-	280,000
<b>TOTAL RESOURCES</b>	<b>\$ 14,568,222</b>	<b>\$ 406,000</b>	<b>\$ 312,257</b>	<b>\$ 406,457</b>	<b>\$ 869,006</b>	<b>\$ 51,349</b>	<b>\$ 16,613,291</b>

**REQUIREMENTS**

<b>Expenditures</b>							
Instruction	\$ 8,258,994	\$ -	\$ 294,563	\$ 300,000	\$ -	\$ -	\$ 8,853,557
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	347,900	-	-	-	-	-	347,900
<b>Total Expenditures</b>	<b>12,599,401</b>	<b>406,000</b>	<b>304,563</b>	<b>300,000</b>	<b>869,006</b>	<b>26,349</b>	<b>14,505,319</b>
Transfers Out	255,000	-	-	-	-	25,000	280,000
Contingency	683,821	-	7,694	106,457	-	-	797,972
<b>Total Appropriation</b>	<b>13,538,222</b>	<b>406,000</b>	<b>312,257</b>	<b>406,457</b>	<b>869,006</b>	<b>51,349</b>	<b>15,583,291</b>
Ending Fund Balance	1,030,000	-	-	-	-	-	1,030,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 14,568,222</b>	<b>\$ 406,000</b>	<b>\$ 312,257</b>	<b>\$ 406,457</b>	<b>\$ 869,006</b>	<b>\$ 51,349</b>	<b>\$ 16,613,291</b>

**Changes from Proposed**

	<b>General Fund</b>	
Instruction	87,724	Correction: add back one Math Teacher (LICN/BA/05) Salary & Associated Payroll
Debt Service	11,902	Debt interest payments excluded from Proposed Budget in error.
Contingency	183,821	Additional supports for incoming SpEd students
Ending Fund Balance	(283,447)	Lowers EFB to 8% of General Fund Operating Revenues, within GFOA guidelines

**Calculation of Recommended Unappropriated Ending Fund Balance:**

<b>General Fund Operating Revenues</b>	<b>12,867,975</b>
Multiply by GFOA Recommended Rate (5% - 15%)	8%
<b>Recommended Unappropriated Ending Fund Balance</b>	<b>1,029,438</b>

<i>EFB is Over (Under) Recommendation</i>	562
<i>Difference as a percentage of recommended EFB</i>	0%

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

	General Fund	Food Service	Federal Funds	Student Activity	Capital Improvements	Energy Projects	Total Funds
<b>RESOURCES</b>							
<b>Beginning Fund Balance</b>	<b>\$ 1,675,247</b>	<b>\$ -</b>	<b>\$ 7,694</b>	<b>\$ 106,457</b>	<b>\$ 19,006</b>	<b>\$ 28,349</b>	<b>\$ 1,836,753</b>
<b>Revenues</b>							
<b>Local Sources</b>							
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
<b>Total Local Sources</b>	<b>2,262,700</b>	<b>125,000</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>23,000</b>	<b>2,710,700</b>
<b>Intermediate Sources</b>							
2101 County School Funds	700	-	-	-	-	-	700
2204 Medicaid Admin. Claiming	500	-	-	-	-	-	500
2990 ESD Transit Funds	200,000	-	-	-	-	-	200,000
<b>Total Intermediate Sources</b>	<b>201,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>201,200</b>
<b>State Sources</b>							
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
<b>Total State Sources</b>	<b>10,246,453</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>750,000</b>	<b>-</b>	<b>11,001,453</b>
<b>Federal Sources</b>							
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
<b>Total Federal Sources</b>	<b>42,622</b>	<b>121,000</b>	<b>304,563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>468,185</b>
<b>Other Sources</b>							
5160 Lease Purchase Receipts	115,000	-	-	-	-	-	115,000
<b>Total Other Sources</b>	<b>115,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,000</b>
<b>Total Revenues</b>	<b>12,867,975</b>	<b>251,000</b>	<b>304,563</b>	<b>300,000</b>	<b>750,000</b>	<b>23,000</b>	<b>14,496,538</b>
<b>Transfers In From</b>							
5201 01 General Fund	-	155,000	-	-	100,000	-	255,000
5220 20 Energy Projects Fund	25,000	-	-	-	-	-	25,000
<b>Total Transfers In</b>	<b>25,000</b>	<b>155,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>280,000</b>
<b>TOTAL RESOURCES</b>	<b>\$ 14,568,222</b>	<b>\$ 406,000</b>	<b>\$ 312,257</b>	<b>\$ 406,457</b>	<b>\$ 869,006</b>	<b>\$ 51,349</b>	<b>\$ 16,613,291</b>

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

	General Fund	Food Service	Federal Funds	Student Activity	Capital Improvements	Energy Projects	Total Funds
<b>REQUIREMENTS</b>							
<b>Expenditures by Function</b>							
<b>Instruction</b>							
<b>1100 Regular Instruction</b>							
1111 Elementary K-5	3,010,249	-	-	-	-	-	3,010,249
1121 6-8 Programs	1,293,208	-	-	-	-	-	1,293,208
1122 6-8 Extracurricular	65,683	-	-	50,000	-	-	115,683
1131 High School Programs	2,112,600	-	-	-	-	-	2,112,600
1132 HS Extra-Curricular	253,300	-	-	250,000	-	-	503,300
1140 Pre-K Programs	178,912	-	-	-	-	-	178,912
<b>1200 Special Programs</b>							
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
<b>Total Instruction</b>	<b>8,258,994</b>	<b>-</b>	<b>294,563</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>8,853,557</b>
<b>Support Services</b>							
<b>2100 Support Services</b>							
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
<b>2200 Instructional Staff Support</b>							
2213 Curriculum Development	81,328	-	-	-	-	-	81,328
2230 Assessment & Testing	74,800	-	-	-	-	-	74,800
2240 Instrc Staff Development	84,980	-	10,000	-	-	-	94,980
<b>2300 General Administration</b>							
2310 Board of Education	198,600	-	-	-	-	-	198,600
2321 Office of Superintendent	504,630	-	-	-	-	-	504,630
<b>2400 School Administration</b>							
2410 Office of the Principal	810,596	-	-	-	-	-	810,596
<b>2500 Business Services Support</b>							
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, Duplictn	35,000	-	-	-	-	-	35,000
<b>2600 Central Support</b>							
2660 Technology Services	180,269	-	-	-	-	-	180,269
<b>Total Support Services</b>	<b>3,952,507</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>119,006</b>	<b>-</b>	<b>4,081,513</b>
<b>Enterprise &amp; Community</b>							
3120 Food Preparation/Dispensing	-	406,000	-	-	-	-	406,000
<b>Total Enterprise &amp; Community</b>	<b>-</b>	<b>406,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>406,000</b>
<b>Facilities Acquisition/Construction</b>							
4150 Bldg Acquisition/Development	40,000	-	-	-	750,000	26,349	816,349
<b>Total Facilities Acquisition/Con</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750,000</b>	<b>26,349</b>	<b>816,349</b>

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

	General Fund	Food Service	Federal Funds	Student Activity	Capital Improvements	Energy Projects	Total Funds
<b>Debt Service</b>							
5110 Long Term Debt Service	347,900	-	-	-	-	-	347,900
<b>Total Debt Service</b>	<b>347,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>347,900</b>
<b>Total Expenditures</b>	<b>12,599,401</b>	<b>406,000</b>	<b>304,563</b>	<b>300,000</b>	<b>869,006</b>	<b>26,349</b>	<b>14,505,319</b>
<b>Transfers Out To</b>							
01 General Fund	-	-	-	-	-	25,000	25,000
02 Food Service Fund	155,000	-	-	-	-	-	155,000
09 Capital Improvements Fund	100,000	-	-	-	-	-	100,000
<b>Total Transfers Out To</b>	<b>255,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>280,000</b>
<b>Contingency</b>							
01 General Fund	683,821	-	-	-	-	-	683,821
03 Federal Funds	-	-	7,694	-	-	-	7,694
06 Student Activity Fund	-	-	-	106,457	-	-	106,457
<b>Total Contingency</b>	<b>683,821</b>	<b>-</b>	<b>7,694</b>	<b>106,457</b>	<b>-</b>	<b>-</b>	<b>797,972</b>
<b>SUBTOTAL</b>	<b>13,538,222</b>	<b>406,000</b>	<b>312,257</b>	<b>406,457</b>	<b>869,006</b>	<b>51,349</b>	<b>15,583,291</b>
<b>Ending Fund Balance</b>							
01 General Fund	1,030,000	-	-	-	-	-	1,030,000
<b>Total Ending Fund Balance</b>	<b>1,030,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,030,000</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 14,568,222</b>	<b>\$ 406,000</b>	<b>\$ 312,257</b>	<b>\$ 406,457</b>	<b>\$ 869,006</b>	<b>\$ 51,349</b>	<b>\$ 16,613,291</b>



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

	General Fund	Food Service	Federal Funds	Student Activity	Capital Improvements	Energy Projects	Total Funds
<b>EXPENDITURES BY OBJECT</b>							
<b>Salaries</b>							
0111 Certified Salaries	3,682,781	-	90,663	-	-	-	3,773,444
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
<b>Total Salaries</b>	<b>6,139,801</b>	<b>94,966</b>	<b>163,945</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,398,712</b>
<b>Associated Payroll Costs</b>							
0211 PERS	1,623,066	25,242	45,480	-	-	-	1,693,788
0212 PERS Pickup	69,300	3,060	994	-	-	-	73,354
0220 Social Security	468,053	7,265	12,542	-	-	-	487,860
0231 Worker's Compensation	42,675	3,013	742	-	-	-	46,430
0232 Unemployment Compensation	15,346	237	410	-	-	-	15,993
0240 Contractual Employee Benefits	1,646,727	31,616	56,059	-	-	-	1,734,402
<b>Total Associated Payroll Costs</b>	<b>3,865,167</b>	<b>70,433</b>	<b>116,227</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,051,827</b>
<b>Purchased Services</b>							
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
<b>Total Purchased Services</b>	<b>1,066,513</b>	<b>5,601</b>	<b>14,261</b>	<b>-</b>	<b>119,006</b>	<b>26,349</b>	<b>1,231,730</b>
<b>Supplies and Materials</b>							
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 Approved Budget**  
**Combining Fund Detail - All Funds**

	<b>General Fund</b>	<b>Food Service</b>	<b>Federal Funds</b>	<b>Student Activity</b>	<b>Capital Improvements</b>	<b>Energy Projects</b>	<b>Total Funds</b>
0460 Non-Consumable Items	43,250	5,000	-	-	-	-	48,250
0470 Computer Software	20,450	-	-	-	-	-	20,450
0480 Computer Hardware	60,000	-	-	-	-	-	60,000
<b>Total Supplies and Materials</b>	<b>765,120</b>	<b>230,000</b>	<b>10,130</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>1,305,250</b>
<b>Capital Outlay</b>							
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
<b>Total Capital Outlay</b>	<b>141,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750,000</b>	<b>-</b>	<b>891,000</b>
<b>Other Objects</b>							
0610 Redemption of Principle	264,986	-	-	-	-	-	264,986
0620 Interest Excluding Buses	76,452	-	-	-	-	-	76,452
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
<b>Total Other Objects</b>	<b>621,800</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>626,800</b>
<b>TOTAL EXPENDITURES</b>	<b>12,599,401</b>	<b>406,000</b>	<b>304,563</b>	<b>300,000</b>	<b>869,006</b>	<b>26,349</b>	<b>14,505,319</b>

**Corbett School District 39**  
**2019 - 2020 Fiscal Year Approved Budget**  
**Interfund Transfers**

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>
<b>General Fund</b>	<b>Food Services</b>	
To support the Food Service program		\$ 155,000
<b>General Fund</b>	<b>Capital Improvements</b>	100,000
To reserve funds for significant facility maintenance and improvement		
<b>Energy Projects Fund</b>	<b>General Fund</b>	25,000
To purchase energy saving products and improvements as part of the Energy Efficient Schools Program (SB 1149).		
<b>Total Interfund Transfers</b>		<u><u>\$ 280,000</u></u>

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

	Full-Time Equivalent			Total FTE
	General Fund	Food Service	Federal Funds	
<b>K-12 General Ed</b>				
Principal	3.85	-	0.15	<b>4.00</b>
EH Aide	1.00	-	1.00	<b>2.00</b>
Licensed Teacher	53.50	-	1.50	<b>55.00</b>
Librarian	0.10	-	-	<b>0.10</b>
Office/Health	3.00	-	-	<b>3.00</b>
<b>Total FTE</b>	<b>61.45</b>	<b>-</b>	<b>2.65</b>	<b>64.10</b>
<b>K-12 Special Ed</b>				
Student Services Director	1.00	-	-	<b>1.00</b>
Education Assistant	12.46	0.50	1.04	<b>14.00</b>
Occupational Therapist	1.00	-	-	<b>1.00</b>
<b>Total FTE</b>	<b>14.46</b>	<b>0.50</b>	<b>1.04</b>	<b>16.00</b>
<b>Food Service</b>				
Manager	-	1.00	-	<b>1.00</b>
Head Cook	-	1.00	-	<b>1.00</b>
<b>Total FTE</b>	<b>-</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>
<b>Maintenance</b>				
Supervisor	1.00	-	-	<b>1.00</b>
Custodian	3.50	-	-	<b>3.50</b>
<b>Total FTE</b>	<b>4.50</b>	<b>-</b>	<b>-</b>	<b>4.50</b>
<b>Transportation</b>				
Supervisor	1.00	-	-	<b>1.00</b>
Coordinator	1.00	-	-	<b>1.00</b>
Bus Driver	4.36	-	-	<b>4.36</b>
<b>Total FTE</b>	<b>6.36</b>	<b>-</b>	<b>-</b>	<b>6.36</b>
<b>District Office</b>				
Superintendent	1.00	-	-	<b>1.00</b>
Curriculum Coordinator	0.73	-	-	<b>0.73</b>
Technology Coordinator	1.00	-	-	<b>1.00</b>
Admin Secretary	1.00	-	-	<b>1.00</b>
District Office Assistant	1.75	-	-	<b>1.75</b>
<b>Total FTE</b>	<b>5.48</b>	<b>-</b>	<b>-</b>	<b>5.48</b>
<b>Grand Total FTE</b>	<b>92.25</b>	<b>2.50</b>	<b>3.69</b>	<b>98.44</b>

	Payroll Budget - All Funds				
	Total FTE	Regular Salary	Additional Salary*	Associated Payroll	Total Payroll
Payroll Budget by Department					
K-12 General Ed	64.10	4,228,027	209,473	2,778,953	7,216,453
K-12 Special Ed	16.00	557,600	3,800	450,863	1,012,263
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	98.44	6,159,562	239,145	4,051,829	10,450,536

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

**FORM ED-1****NOTICE OF BUDGET HEARING**

A public meeting of the Corbett School District will be held on June 19, 2019 at 7:00 pm at Corbett School Multipurpose Building, 35800 EHCRRH, Corbett, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Corbett SD Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Corbett SD between the hours of 8:00 a.m. and 4:30 p.m., or online at [corbett.k12.or.us](http://corbett.k12.or.us). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Doana Anderson, Business Manager

Telephone: 503-261-4290

Email: [danderson@corbett.k12.or.us](mailto:danderson@corbett.k12.or.us)

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$1,581,685	\$1,673,019	\$1,836,753
Current Year Property Taxes, other than Local Option Taxes	1,784,870	1,758,718	1,811,000
Other Revenue from Local Sources	846,267	873,486	899,700
Revenue from Intermediate Sources	265,454	210,350	201,200
Revenue from State Sources	9,760,940	11,502,034	11,001,453
Revenue from Federal Sources	515,517	377,500	468,185
Interfund Transfers	210,576	1,685,000	280,000
All Other Budget Resources	109,937	360,000	115,000
<b>Total Resources</b>	<b>\$15,075,246</b>	<b>\$18,440,107</b>	<b>\$16,613,291</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Salaries	\$6,542,881	\$6,303,213	\$6,398,712
Other Associated Payroll Costs	3,760,027	3,913,191	4,051,827
Purchased Services	941,328	1,508,403	1,231,730
Supplies & Materials	1,026,205	1,193,841	1,305,250
Capital Outlay	246,360	1,365,600	891,000
Other Objects (except debt service & interfund transfers)	273,521	259,000	278,900
Debt Service*	311,747	353,120	347,900
Interfund Transfers*	210,576	1,685,000	280,000
Operating Contingency	0	500,000	797,972
Unappropriated Ending Fund Balance & Reserves	1,762,601	1,358,739	1,030,000
<b>Total Requirements</b>	<b>\$15,075,246</b>	<b>\$18,440,107</b>	<b>\$16,613,291</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION</b>			
1000 Instruction	\$8,378,427	\$8,475,791	\$8,853,557
FTE	72.35	72.22	72.03
2000 Support Services	3,854,040	4,183,538	4,081,513
FTE	24.56	23.36	23.91
3000 Enterprise & Community Service	362,667	359,519	406,000
FTE	2.22	2.22	2.5
4000 Facility Acquisition & Construction	195,088	1,524,400	816,349
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	311,847	353,120	347,900
5200 Interfund Transfers*	210,576	1,685,000	280,000
6000 Contingency	0	500,000	797,972
7000 Unappropriated Ending Fund Balance	1,762,601	1,358,739	1,030,000
<b>Total Requirements</b>	<b>\$15,075,246</b>	<b>\$18,440,107</b>	<b>\$16,613,291</b>
<b>Total FTE</b>	<b>99.13</b>	<b>97.8</b>	<b>98.44</b>

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

<b>STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **</b>
Expenditures and transfers for the Seismic Grant have been reduced or eliminated in the Approved Budget.

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

<b>STATEMENT OF INDEBTEDNESS</b>		
<b>LONG TERM DEBT</b>	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$1,106,111	\$0
Other Borrowings	\$668,514	\$0
<b>Total</b>	<b>\$1,774,625</b>	<b>\$0</b>

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

Corbett School District No. 39  
2019-20 Budget Committee Meeting

7.1 RESOLUTION APPROVING THE 2019 - 2020 PROPOSED BUDGET

BE IT RESOLVED that the Corbett School District No. 39 Budget Committee approves the proposed budget for fiscal year 2019 - 2020 in the following amounts:

**General Fund**

Instruction .....	8,258,994
Support Services.....	3,952,507
Facilities Acquisition.....	40,000
Debt Service.....	347,900
Transfers.....	255,000
Contingency.....	683,821
<b>Total .....</b>	<b>\$13,538,222</b>

**Food Service Fund**

Enterprise & Community.....	406,000
<b>Total .....</b>	<b>\$406,000</b>

**Federal Funds**

Instruction .....	294,563
Support Services.....	10,000
Contingency.....	7,694
<b>Total .....</b>	<b>\$312,257</b>

**Student Activity Fund**

Instruction .....	300,000
Contingency.....	106,457
<b>Total .....</b>	<b>\$406,457</b>

**Capital Improvements Fund**

Support Services.....	119,006
Facilities Acquisition.....	750,000
<b>Total .....</b>	<b>\$869,006</b>

**Energy Projects Fund**

Facilities Acquisition.....	26,349
Transfers.....	25,000
<b>Total .....</b>	<b>\$51,349</b>

<b>Total APPROPRIATIONS, All Funds</b>	<b>\$15,583,291</b>
<b>Total Unappropriated Amounts, All Funds</b>	<b>1,030,000</b>
<b>TOTAL APPROVED BUDGET</b>	<b>\$16,613,291</b>

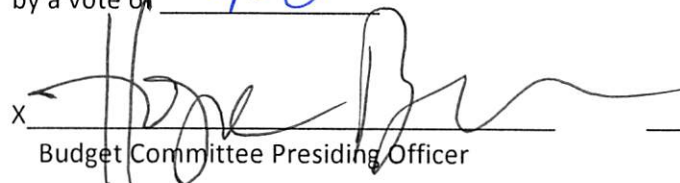
7.2 RESOLUTION APPROVING THE AD VALOREM PROPERTY TAX RATE  
Permanent Rate Subject to the Education Limitation

BE IT RESOLVED that the Corbett School District No. 39 Budget Committee approves the levy of the ad valorem property tax rate of **\$4.5941** per \$1,000 of assessed value for the General Fund.

\* \* \*

The above resolution statements were approved on May 8, 2019,

by a vote of 9-0

X   
Budget Committee Presiding Officer

5/8/19  
Date

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

	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Revised Budget 2018-19</b>	<b>Proposed Budget 2019-20</b>	<b>Approved Budget 2019-20</b>
<b>RESOURCES</b>					
<b>Beginning Fund Balance</b>	<b>\$ 2,194,762</b>	<b>\$ 1,581,685</b>	<b>\$ 1,673,019</b>	<b>\$ 1,836,753</b>	<b>\$ 1,836,753</b>
<b>Revenues</b>					
<b>Local Sources</b>					
1111 Current Year Taxes	1,740,725	1,784,870	1,758,718	1,811,000	1,811,000
1112 Prior Years Taxes	33,734	24,993	14,486	30,000	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	180,000	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	125,000	125,000
1711 Co-Curricular Fees	291,686	272,281	400,000	300,000	300,000
1790 Extracurricular Fees	2,495	900	-	2,000	2,000
1910 Rental of Facilities	2,955	4,505	6,000	1,000	1,000
1920 Private Contributions	198	107,341	-	100,000	100,000
1941 Service Provided Other LEAs	-	-	-	19,200	19,200
1960 Recovery of Prior Yr Expenses	-	749	-	-	-
1990 Miscellaneous Revenue	200,279	89,835	141,000	71,000	71,000
1991 Insurance Recoveries	-	36,351	-	-	-
<b>Total Local Sources</b>	<b>2,556,725</b>	<b>2,631,137</b>	<b>2,632,204</b>	<b>2,710,700</b>	<b>2,710,700</b>
<b>Intermediate Sources</b>					
2101 County School Funds	-	-	350	700	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
<b>Total Intermediate Sources</b>	<b>150,141</b>	<b>265,454</b>	<b>210,350</b>	<b>201,200</b>	<b>201,200</b>
<b>State Sources</b>					
3101 State School Support Fund	8,358,592	9,277,879	9,491,161	9,707,956	9,707,956
3102 BSSF School Lunch Match	1,727	10,757	1,750	-	-
3103 Common School Fund	159,931	131,892	123,123	112,382	112,382
3199 Other Unrestricted Grants	56,396	53,021	-	-	-
3299 Other Restricted Grants	84,797	287,391	1,886,000	1,181,115	1,181,115
<b>Total State Sources</b>	<b>8,661,443</b>	<b>9,760,940</b>	<b>11,502,034</b>	<b>11,001,453</b>	<b>11,001,453</b>
<b>Federal Sources</b>					
4500 Other Restricted Federal Grant	220,922	394,460	157,500	188,082	188,082
4505 National School Lunch Program	121,597	121,057	80,000	121,000	121,000
4508 IDEA Part B	-	-	140,000	159,103	159,103
<b>Total Federal Sources</b>	<b>342,519</b>	<b>515,517</b>	<b>377,500</b>	<b>468,185</b>	<b>468,185</b>
<b>Other Sources</b>					
5110 Bond Proceeds	-	-	250,000	-	-
5150 Loan Receipts	-	-	110,000	-	-
5160 Lease Purchase Receipts	-	109,937	-	115,000	115,000
<b>Total Other Sources</b>	<b>-</b>	<b>109,937</b>	<b>360,000</b>	<b>115,000</b>	<b>115,000</b>
<b>Total Revenues</b>	<b>11,710,828</b>	<b>13,282,985</b>	<b>15,082,088</b>	<b>14,496,538</b>	<b>14,496,538</b>

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	Proposed Budget 2019-20	Approved Budget 2019-20
<b>Transfers In From</b>					
5201 01 General Fund	60,000	188,576	1,660,000	255,000	255,000
5207 07 Bus Replacement Fund	1,091	-	-	-	-
5220 20 Energy Projects Fund	25,000	22,000	25,000	25,000	25,000
<b>Total Transfers In</b>	<b>86,091</b>	<b>210,576</b>	<b>1,685,000</b>	<b>280,000</b>	<b>280,000</b>
<b>TOTAL RESOURCES</b>	<b>\$ 13,991,681</b>	<b>\$ 15,075,246</b>	<b>\$ 18,440,107</b>	<b>\$ 16,613,291</b>	<b>\$ 16,613,291</b>



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

	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Revised Budget 2018-19</b>	<b>Proposed Budget 2019-20</b>	<b>Approved Budget 2019-20</b>
<b>REQUIREMENTS</b>					
<b>Expenditures by Function</b>					
<b>Instruction</b>					
0000 Not Applicable	34,529	-	-	-	-
<b>1100 Regular Instruction</b>					
1111 Elementary K-5	2,599,949	2,467,815	2,628,842	3,010,249	3,010,249
1113 K-5 Extra-Curricular	-	405	-	-	-
1121 6-8 Programs	1,135,313	1,390,547	1,336,521	1,299,002	1,293,208
1122 6-8 Extracurricular	121,338	125,139	194,515	109,887	115,683
1131 High School Programs	1,954,488	1,867,842	2,300,121	2,048,155	2,112,600
1132 HS Extra-Curricular	501,729	496,037	390,400	480,023	503,300
1140 Pre-K Programs	141,539	87,829	-	178,912	178,912
<b>1200 Special Programs</b>					
1225 SpEd - Out of District	40,427	72,767	-	-	-
1250 Restrictive SpEd	1,140,452	1,121,415	1,093,945	1,263,349	1,263,349
1251 IDEA Part B 611	60,025	228,552	140,000	156,512	156,512
1252 IDEA Part B 619	1,698	-	-	1,000	1,000
1253 IDEA Enhancement	1,591	1,590	-	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	124,273	140,000	123,660	123,660
1273 Title II-A	10,411	13,622	15,000	-	-
1274 Title IV-A	-	-	-	10,000	10,000
1280 Alternative Education	47,946	28,140	31,200	800	800
1283 Summer Enrichment	53	197,828	-	-	-
1291 English Language Learner (ELL)	84,076	152,821	202,747	80,893	80,893
<b>Total Instruction</b>	<b>7,997,328</b>	<b>8,378,427</b>	<b>8,475,791</b>	<b>8,765,833</b>	<b>8,853,557</b>
<b>Support Services</b>					
<b>2100 Support Services</b>					
2115 Student Safety	37,959	55,722	48,799	7,870	7,870
2120 Guidance Services	1,768	6,144	-	11,700	11,700
2126 Student Placement Services	4,236	36,350	33,418	89,900	89,900
2130 Health Services	40,575	39,249	39,288	38,489	38,489
<b>2200 Instructional Staff Support</b>					
2213 Curriculum Development	79,965	82,056	83,013	81,328	81,328
2230 Assessment & Testing	91,505	81,475	72,800	74,800	74,800
2240 Instrc Staff Development	49,320	51,004	62,400	94,980	94,980
<b>2300 General Administration</b>					
2310 Board of Education	249,478	185,792	390,580	198,600	198,600
2321 Office of Superintendent	450,831	467,447	493,005	504,630	504,630
<b>2400 School Administration</b>					
2410 Office of the Principal	704,012	691,474	711,690	810,596	810,596
<b>2500 Business Services Support</b>					
2520 Fiscal Services	261,326	397,141	315,884	142,388	142,388
2541 Dir of Operation/Maintenance	466,077	382,758	487,767	601,374	601,374
2542 Care & Upkeep of Buildings	389,253	374,959	428,834	226,440	226,440
2543 Care & Upkeep of Grounds	98,207	111,084	91,159	57,765	57,765
2544 Repair/Replcmnt of Facilities	1,693	2,839	-	119,006	119,006
2550 Student Transportation Service	80	-	110,000	-	-

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

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>	<b>Approved</b>
	<b>2016-17</b>	<b>2017-18</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2019-20</b>
2551 Dir of Student Transportation	503,375	666,900	554,859	759,560	759,560
2552 Operation of Vehicles	21,248	297	-	-	-
2558 Special Ed Transportation	61,568	47,260	66,423	45,978	45,978
2559 Other Student Transportation	36,477	13,110	-	840	840
2574 Printing, Publishing, Duplctn	29,370	31,996	36,400	35,000	35,000
<b>2600 Central Support</b>					
2660 Technology Services	147,363	128,983	157,219	180,269	180,269
<b>Total Support Services</b>	<b>3,725,686</b>	<b>3,854,040</b>	<b>4,183,538</b>	<b>4,081,513</b>	<b>4,081,513</b>
<b>Enterprise &amp; Community</b>					
3120 Food Preparation/Dispensing	341,993	362,667	359,519	406,000	406,000
<b>Total Enterprise &amp; Community</b>	<b>341,993</b>	<b>362,667</b>	<b>359,519</b>	<b>406,000</b>	<b>406,000</b>
<b>Facilities Acquisition/Construction</b>					
4150 Bldg Acquisition/Development	-	195,088	1,524,400	816,349	816,349
<b>Total Facilities Acquisition/Constr.</b>	<b>-</b>	<b>195,088</b>	<b>1,524,400</b>	<b>816,349</b>	<b>816,349</b>
<b>Debt Service</b>					
5110 Long Term Debt Service	258,898	311,847	353,120	335,998	347,900
<b>Total Debt Service</b>	<b>258,898</b>	<b>311,847</b>	<b>353,120</b>	<b>335,998</b>	<b>347,900</b>
<b>Total Expenditures</b>	<b>12,323,905</b>	<b>13,102,069</b>	<b>14,896,368</b>	<b>14,405,693</b>	<b>14,505,319</b>
<b>Transfers Out To</b>					
01 General Fund	26,091	22,000	25,000	25,000	25,000
02 Food Service Fund	60,000	153,576	165,000	155,000	155,000
07 Bus Replacement Fund	-	-	110,000	-	-
09 Capital Improvements Fund	-	35,000	1,385,000	100,000	100,000
<b>Total Transfers Out To</b>	<b>86,091</b>	<b>210,576</b>	<b>1,685,000</b>	<b>280,000</b>	<b>280,000</b>
<b>Contingency</b>					
01 General Fund	-	-	500,000	500,000	683,821
03 Federal Funds	-	-	-	7,694	7,694
06 Student Activity Fund	-	-	-	106,457	106,457
<b>Total Contingency</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>614,151</b>	<b>797,972</b>
<b>SUBTOTAL</b>	<b>12,409,996</b>	<b>13,312,645</b>	<b>17,081,368</b>	<b>15,299,844</b>	<b>15,583,291</b>
<b>Ending Fund Balance</b>					
01 General Fund	1,310,609	1,480,687	1,199,116	1,313,447	1,030,000
02 Food Service Fund	12,223	54,150	15,784	-	-
03 Federal Funds	7,725	7,725	7,726	-	-
05 Early Retirement Fund	13,195	13,195	13,196	-	-
06 Student Activity Fund	81,515	106,457	81,514	-	-
09 Capital Improvements Fund	76,682	19,005	36,682	-	-
11 Debt Service Fund	51,015	51,033	-	-	-
20 Energy Projects Fund	28,721	30,349	4,721	-	-
<b>Total Ending Fund Balance</b>	<b>1,581,685</b>	<b>1,762,601</b>	<b>1,358,739</b>	<b>1,313,447</b>	<b>1,030,000</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 13,991,681</b>	<b>\$ 15,075,246</b>	<b>\$ 18,440,107</b>	<b>\$ 16,613,291</b>	<b>\$ 16,613,291</b>

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

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>	<b>Approved</b>
	<b>2016-17</b>	<b>2017-18</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>EXPENDITURES BY OBJECT</b>			<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>
<b>Salaries</b>					
0111 Certified Salaries *	3,723,315	3,833,892	3,883,836	3,724,772	3,773,444
0112 Classified Salaries *	1,424,757	1,556,987	1,446,659	802,340	802,340
0113 Administrator Salaries *	650,449	640,926	628,425	711,048	711,048
0114 Confidential/Managerial Salaries *	-	-	-	552,266	552,266
0121 Certified Substitutes	158,307	190,803	200,000	250,000	250,000
0122 Classified Substitutes	48,915	48,418	70,000	80,000	80,000
0124 Temporary Classified	52,683	42,487	-	35,000	35,000
0130 Additional Overtime Salary	243,529	229,368	74,293	37,461	37,461
0131 Extra Period Salary *	-	-	-	157,153	157,153
<b>Total Salaries</b>	<b>6,301,955</b>	<b>6,542,881</b>	<b>6,303,213</b>	<b>6,350,040</b>	<b>6,398,712</b>
<b>Associated Payroll Costs</b>					
0211 PERS	1,160,051	1,411,409	1,382,516	1,680,852	1,693,788
0212 PERS Pickup	62,630	59,763	59,058	73,354	73,354
0220 Social Security	478,767	499,031	448,542	484,136	487,860
0231 Worker's Compensation	39,964	31,003	54,540	46,211	46,430
0232 Unemployment Compensation	10,072	3,175	-	15,871	15,993
0240 Contractual Employee Benefits	1,667,256	1,755,646	1,968,535	1,712,351	1,734,402
<b>Total Associated Payroll Costs</b>	<b>3,418,740</b>	<b>3,760,027</b>	<b>3,913,191</b>	<b>4,012,775</b>	<b>4,051,827</b>
<b>Purchased Services</b>					
0311 Tuition Reimbursement	70,350	64,682	72,800	85,300	85,300
0312 Instruction Improvement Svcs	16,727	49,554	54,096	66,616	66,616
0313 Swim Instruction	-	-	-	10,715	10,715
0318 Prof Imprvmt- Non-Instr Staff	531	-	520	1,000	1,000
0319 Othr Instr Prof/Tech Services	38,950	84,436	75,200	110,250	110,250
0321 Cleaning Services	8,529	8,494	8,320	3,870	3,870
0322 Repairs & Maintenance Services	248,409	187,775	145,520	314,156	314,156
0324 Rentals	29,520	54,726	31,200	55,609	55,609
0325 Electricity	114,075	111,626	114,400	121,100	121,100
0326 Fuel	47,677	775	52,000	57,680	57,680
0327 Water and Sewage	24,155	22,910	23,920	21,410	21,410
0328 Garbage	22,902	20,994	24,960	26,930	26,930
0329 Other Property Services	345	-	1,435	1,350	1,350
0331 Reimbursable Student Transport	12,100	5,954	26,000	-	-
0340 Travel	83,875	57,318	133,112	71,154	71,154
0351 Telephone	2,950	3,380	1,560	1,490	1,490
0353 Postage	7,532	6,351	10,400	7,250	7,250
0354 Advertising	5,405	3,372	3,640	3,000	3,000
0355 Printing and Binding	539	5,297	3,120	500	500
0371 Tuition Payments- Other Dists.	96,295	99,328	62,400	135,720	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	29,293	20,800	15,000	15,000
0383 Architect/Engineer	3,263	51,219	505,200	-	-

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

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>	<b>Approved</b>
	<b>2016-17</b>	<b>2017-18</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
			<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>
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	53,544	114,400	91,580	91,580
<b>Total Purchased Services</b>	<b>937,608</b>	<b>941,328</b>	<b>1,508,403</b>	<b>1,231,730</b>	<b>1,231,730</b>
<b>Supplies and Materials</b>					
0410 Supplies and Materials	556,667	525,860	738,001	754,935	754,935
0412 Milk/Dairy	17,202	26,504	24,000	27,500	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	110,115	110,115
0417 Tires/Tubes/Batteries	3,228	9,122	5,200	5,000	5,000
0419 Other Supplies	-	500	-	-	-
0420 Textbooks	21,625	33,382	26,000	32,850	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	170,000	170,000
0460 Non-Consumable Items	55,246	26,383	79,040	48,250	48,250
0470 Computer Software	28,274	19,793	8,320	20,450	20,450
0480 Computer Hardware	43,051	13,424	52,000	60,000	60,000
<b>Total Supplies and Materials</b>	<b>1,013,598</b>	<b>1,026,205</b>	<b>1,193,841</b>	<b>1,305,250</b>	<b>1,305,250</b>
<b>Capital Outlay</b>					
0520 Building Acquis. and Improv.	-	74,817	1,110,000	750,000	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	115,000	115,000
0590 Other Capital Outlay	52,225	-	-	-	-
<b>Total Capital Outlay</b>	<b>93,956</b>	<b>246,360</b>	<b>1,365,600</b>	<b>891,000</b>	<b>891,000</b>
<b>Other Objects</b>					
0610 Redemption of Principle	170,936	225,761	235,600	264,986	264,986
0620 Interest Excluding Buses	87,962	82,538	117,520	64,550	76,452
0622 Interest Buses Only	-	3,448	-	6,462	6,462
0640 Dues and Fees	158,200	130,270	108,200	123,900	123,900
0651 Liability Insurance	140,950	143,251	150,800	155,000	155,000
<b>Total Other Objects</b>	<b>558,048</b>	<b>585,268</b>	<b>612,120</b>	<b>614,898</b>	<b>626,800</b>
<b>TOTAL EXPENDITURES</b>	<b>12,323,905</b>	<b>13,102,069</b>	<b>14,896,368</b>	<b>14,405,693</b>	<b>14,505,319</b>

\* 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**

	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Revised Budget 2018-19</b>	<b>Proposed Budget 2019-20</b>	<b>Approved Budget 2019-20</b>
<b>RESOURCES</b>					
<b>Beginning Fund Balance</b>	<b>\$ 1,872,800</b>	<b>\$ 1,310,609</b>	<b>\$ 1,496,627</b>	<b>\$ 1,675,247</b>	<b>\$ 1,675,247</b>
<b>Revenues</b>					
<b>Local Sources</b>					
1111 Current Year Taxes	1,740,725	1,784,870	1,758,718	1,811,000	1,811,000
1112 Prior Years Taxes	29,651	24,993	14,486	30,000	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	180,000	180,000
1510 Interest on Investments	33,246	47,361	36,000	69,500	69,500
1790 Extracurricular Fees	2,495	900	-	2,000	2,000
1910 Rental of Facilities	2,955	4,480	6,000	1,000	1,000
1920 Private Contributions	198	72,029	-	100,000	100,000
1941 Service Provided Other LEAs	-	-	-	19,200	19,200
1960 Recovery of Prior Yr Expenses	-	749	-	-	-
1990 Miscellaneous Revenue	175,377	65,785	118,000	48,000	48,000
1991 Insurance Recoveries	-	36,351	-	-	-
<b>Total Local Sources</b>	<b>2,130,677</b>	<b>2,183,777</b>	<b>2,089,204</b>	<b>2,262,700</b>	<b>2,262,700</b>
<b>Intermediate Sources</b>					
2101 County School Funds	-	-	350	700	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
<b>Total Intermediate Sources</b>	<b>150,141</b>	<b>265,454</b>	<b>210,350</b>	<b>201,200</b>	<b>201,200</b>
<b>State Sources</b>					
3101 State School Support Fund	8,358,592	9,277,879	9,491,161	9,707,956	9,707,956
3102 BSSF School Lunch Match	-	-	-	(2,000)	(2,000)
3103 Common School Fund	159,931	131,892	123,123	112,382	112,382
3199 Other Unrestricted Grants	56,396	53,021	-	-	-
3299 Other Restricted Grants	79,374	284,308	1,883,000	428,115	428,115
<b>Total State Sources</b>	<b>8,654,293</b>	<b>9,747,100</b>	<b>11,497,284</b>	<b>10,246,453</b>	<b>10,246,453</b>
<b>Federal Sources</b>					
4500 Other Restricted Federal Grant	-	24,618	-	42,622	42,622
<b>Total Federal Sources</b>	<b>-</b>	<b>24,618</b>	<b>-</b>	<b>42,622</b>	<b>42,622</b>
<b>Other Sources</b>					
5110 Bond Proceeds	-	-	250,000	-	-
5150 Loan Receipts	-	-	110,000	-	-
5160 Lease Purchase Receipts	-	109,937	-	115,000	115,000
<b>Total Other Sources</b>	<b>-</b>	<b>109,937</b>	<b>360,000</b>	<b>115,000</b>	<b>115,000</b>
<b>Total Revenues</b>	<b>10,935,111</b>	<b>12,330,886</b>	<b>14,156,838</b>	<b>12,867,975</b>	<b>12,867,975</b>
<b>Transfers In From</b>					
5207 07 Bus Replacement Fund	1,091	-	-	-	-
5220 20 Energy Projects Fund	25,000	22,000	25,000	25,000	25,000
<b>Total Transfers In</b>	<b>26,091</b>	<b>22,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL RESOURCES</b>	<b>\$ 12,834,002</b>	<b>\$ 13,663,495</b>	<b>\$ 15,678,465</b>	<b>\$ 14,568,222</b>	<b>\$ 14,568,222</b>

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

	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Revised Budget 2018-19</b>	<b>Proposed Budget 2019-20</b>	<b>Approved Budget 2019-20</b>
<b>REQUIREMENTS</b>					
<b>Expenditures by Function</b>					
<b>Instruction</b>					
0000 Not Applicable	7,262	-	-	-	-
<b>1100 Regular Instruction</b>					
1111 Elementary K-5	2,599,949	2,467,815	2,628,842	3,010,249	3,010,249
1113 K-5 Extra-Curricular	-	405	-	-	-
1121 6-8 Programs	1,135,313	1,390,547	1,336,521	1,299,002	1,293,208
1122 6-8 Extracurricular	45,947	65,520	94,515	59,887	65,683
1131 High School Programs	1,954,488	1,867,842	2,300,121	2,048,155	2,112,600
1132 HS Extra-Curricular	281,245	308,317	90,400	230,023	253,300
1140 Pre-K Programs	141,539	87,829	-	178,912	178,912
<b>1200 Special Programs</b>					
1225 SpEd - Out of District	40,427	72,767	-	-	-
1250 Restrictive SpEd	1,140,452	1,121,415	1,093,945	1,263,349	1,263,349
1273 Title II-A	112	-	-	-	-
1280 Alternative Education	47,946	28,140	31,200	800	800
1283 Summer Enrichment	53	197,828	-	-	-
1291 English Language Learner (ELL)	84,076	152,821	202,747	80,893	80,893
<b>Total Instruction</b>	<b>7,478,809</b>	<b>7,761,246</b>	<b>7,778,291</b>	<b>8,171,270</b>	<b>8,258,994</b>
<b>Support Services</b>					
<b>2100 Support Services</b>					
2115 Student Safety	37,959	55,722	48,799	7,870	7,870
2120 Guidance Services	1,768	6,144	-	11,700	11,700
2126 Student Placement Services	4,236	36,350	33,418	89,900	89,900
2130 Health Services	40,575	39,249	39,288	38,489	38,489
<b>2200 Instructional Staff Support</b>					
2213 Curriculum Development	79,965	82,056	83,013	81,328	81,328
2230 Assessment & Testing	91,505	81,475	72,800	74,800	74,800
2240 Instrc Staff Development	49,320	51,004	62,400	84,980	84,980
<b>2300 General Administration</b>					
2310 Board of Education	249,478	185,792	390,580	198,600	198,600
2321 Office of Superintendent	450,831	467,447	493,005	504,630	504,630
<b>2400 School Administration</b>					
2410 Office of the Principal	704,012	691,474	711,690	810,596	810,596
<b>2500 Business Services Support</b>					
2520 Fiscal Services	261,326	397,141	315,884	142,388	142,388
2541 Dir of Operation/Maintenance	466,077	382,758	487,767	601,374	601,374
2542 Care & Upkeep of Buildings	389,253	374,959	428,834	226,440	226,440
2543 Care & Upkeep of Grounds	98,207	111,084	91,159	57,765	57,765
2544 Repair/Replcmnt of Facilities	1,693	2,839	-	-	-
2550 Student Transportation Service	80	-	-	-	-
2551 Dir of Student Transportation	503,375	666,900	554,859	759,560	759,560
2552 Operation of Vehicles	21,248	297	-	-	-
2558 Special Ed Transportation	61,568	47,260	66,423	45,978	45,978
2559 Other Student Transportation	36,477	13,110	-	840	840
2574 Printing, Publishing, Duplictn	29,370	31,996	36,400	35,000	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	Proposed Budget 2019-20	Approved Budget 2019-20
<b>2600 Central Support</b>					
2660 Technology Services	147,363	128,983	157,219	180,269	180,269
<b>Total Support Services</b>	<b>3,725,686</b>	<b>3,854,040</b>	<b>4,073,538</b>	<b>3,952,507</b>	<b>3,952,507</b>
<b>Facilities Acquisition/Construction</b>					
4150 Bldg Acquisition/Development	-	67,099	114,400	40,000	40,000
<b>Total Facilities Acquisition/Constr.</b>	<b>-</b>	<b>67,099</b>	<b>114,400</b>	<b>40,000</b>	<b>40,000</b>
<b>Debt Service</b>					
5110 Long Term Debt Service	258,898	311,847	353,120	335,998	347,900
<b>Total Debt Service</b>	<b>258,898</b>	<b>311,847</b>	<b>353,120</b>	<b>335,998</b>	<b>347,900</b>
<b>Total Expenditures</b>	<b>11,463,393</b>	<b>11,994,232</b>	<b>12,319,349</b>	<b>12,499,775</b>	<b>12,599,401</b>
<b>Transfers Out To</b>					
02 Food Service Fund	60,000	153,576	165,000	155,000	155,000
07 Bus Replacement Fund	-	-	110,000	-	-
09 Capital Improvements Fund	-	35,000	1,385,000	100,000	100,000
<b>Total Transfers Out To</b>	<b>60,000</b>	<b>188,576</b>	<b>1,660,000</b>	<b>255,000</b>	<b>255,000</b>
<b>Contingency</b>					
01 General Fund	-	-	500,000	500,000	683,821
<b>Total Contingency</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>683,821</b>
<b>SUBTOTAL</b>	<b>11,523,393</b>	<b>12,182,808</b>	<b>14,479,349</b>	<b>13,254,775</b>	<b>13,538,222</b>
<b>Ending Fund Balance</b>					
01 General Fund	1,310,609	1,480,687	1,199,116	1,313,447	1,030,000
<b>Total Ending Fund Balance</b>	<b>1,310,609</b>	<b>1,480,687</b>	<b>1,199,116</b>	<b>1,313,447</b>	<b>1,030,000</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 12,834,002</b>	<b>\$ 13,663,495</b>	<b>\$ 15,678,465</b>	<b>\$ 14,568,222</b>	<b>\$ 14,568,222</b>
01 General Fund	1,310,609	1,480,687			
05 Early Retirement Fund	13,195	13,195			
General Fund Ending Fund Balance	1,323,804	1,493,882			

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

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>	<b>Approved</b>
	<b>2016-17</b>	<b>2017-18</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
			<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>
<b>EXPENDITURES BY OBJECT</b>					
<b>Salaries</b>					
0111 Certified Salaries *	3,609,542	3,650,896	3,735,154	3,634,109	3,682,781
0112 Classified Salaries *	1,365,791	1,503,393	1,403,169	701,669	701,669
0113 Administrator Salaries *	599,457	589,805	577,419	694,476	694,476
0114 Confidential/Managerial Salaries *	-	-	-	501,261	501,261
0121 Certified Substitutes	207,222	174,230	200,000	250,000	250,000
0122 Classified Substitutes	44,798	45,345	70,000	80,000	80,000
0124 Temporary Classified	52,683	42,487	-	35,000	35,000
0130 Additional Overtime Salary	243,529	229,368	74,293	37,461	37,461
0131 Extra Period Salary *	-	-	-	157,153	157,153
<b>Total Salaries</b>	<b>6,123,022</b>	<b>6,235,524</b>	<b>6,060,035</b>	<b>6,091,129</b>	<b>6,139,801</b>
<b>Associated Payroll Costs</b>					
0211 PERS	1,122,735	1,357,809	1,330,211	1,610,130	1,623,066
0212 PERS Pickup	62,630	59,005	59,058	69,300	69,300
0220 Social Security	466,857	485,088	430,244	464,329	468,053
0231 Worker's Compensation	39,830	30,854	49,670	42,456	42,675
0232 Unemployment Compensation	10,072	3,175	-	15,224	15,346
0240 Contractual Employee Benefits	1,590,163	1,662,987	1,881,107	1,624,676	1,646,727
<b>Total Associated Payroll Costs</b>	<b>3,292,287</b>	<b>3,598,918</b>	<b>3,750,290</b>	<b>3,826,115</b>	<b>3,865,167</b>
<b>Purchased Services</b>					
0311 Tuition Reimbursement	70,350	64,682	72,800	85,300	85,300
0312 Instruction Improvement Svcs	12,612	40,880	46,096	54,025	54,025
0313 Swim Instruction	-	-	-	10,715	10,715
0318 Prof Imprvmt- Non-Instr Staff	531	-	520	1,000	1,000
0319 Othr Instr Prof/Tech Services	38,950	84,436	75,200	110,250	110,250
0321 Cleaning Services	6,084	5,053	8,320	1,870	1,870
0322 Repairs & Maintenance Services	247,359	186,725	143,520	167,200	167,200
0324 Rentals	29,520	53,657	31,200	53,199	53,199
0325 Electricity	114,075	111,626	114,400	121,100	121,100
0326 Fuel	47,677	775	52,000	57,680	57,680
0327 Water and Sewage	24,155	22,910	23,920	21,410	21,410
0328 Garbage	22,902	20,994	24,960	26,930	26,930
0329 Other Property Services	345	-	1,435	1,350	1,350
0331 Reimbursable Student Transport	12,100	5,954	26,000	-	-
0340 Travel	75,251	52,370	123,612	69,894	69,894
0351 Telephone	2,950	3,380	1,560	1,490	1,490
0353 Postage	7,532	6,351	10,400	7,250	7,250
0354 Advertising	5,405	3,372	3,640	3,000	3,000
0355 Printing and Binding	539	5,297	3,120	500	500
0371 Tuition Payments- Other Dists.	96,295	99,328	62,400	135,720	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	29,293	20,800	15,000	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**

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>	<b>Approved</b>
	<b>2016-17</b>	<b>2017-18</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
			<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>
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	53,544	114,400	91,580	91,580
<b>Total Purchased Services</b>	<b>919,259</b>	<b>870,927</b>	<b>1,188,903</b>	<b>1,066,513</b>	<b>1,066,513</b>
<b>Supplies and Materials</b>					
0410 Supplies and Materials	238,394	257,252	292,001	417,305	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	110,115	110,115
0417 Tires/Tubes/Batteries	3,228	9,122	5,200	5,000	5,000
0419 Other Supplies	-	500	-	-	-
0420 Textbooks	21,625	33,382	26,000	32,850	32,850
0430 Library Books	1,287	3,232	2,080	2,950	2,950
0440 Periodicals	8	177	-	400	400
0450 Food	966	(880)	-	-	-
0460 Non-Consumable Items	51,344	25,513	68,640	43,250	43,250
0470 Computer Software	28,274	19,793	8,320	20,450	20,450
0480 Computer Hardware	15,784	(8,425)	52,000	60,000	60,000
<b>Total Supplies and Materials</b>	<b>483,095</b>	<b>536,322</b>	<b>563,441</b>	<b>765,120</b>	<b>765,120</b>
<b>Capital Outlay</b>					
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	115,000	115,000
0590 Other Capital Outlay	52,225	-	-	-	-
<b>Total Capital Outlay</b>	<b>89,966</b>	<b>171,543</b>	<b>145,600</b>	<b>141,000</b>	<b>141,000</b>
<b>Other Objects</b>					
0610 Redemption of Principle	170,936	225,761	235,600	264,986	264,986
0620 Interest Excluding Buses	87,962	82,538	117,520	64,550	76,452
0622 Interest Buses Only	-	3,448	-	6,462	6,462
0640 Dues and Fees	155,916	126,000	107,160	118,900	118,900
0651 Liability Insurance	140,950	143,251	150,800	155,000	155,000
<b>Total Other Objects</b>	<b>555,764</b>	<b>580,998</b>	<b>611,080</b>	<b>609,898</b>	<b>621,800</b>
<b>TOTAL EXPENDITURES</b>	<b>11,463,393</b>	<b>11,994,232</b>	<b>12,319,349</b>	<b>12,499,775</b>	<b>12,599,401</b>

\* 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	Proposed Budget 2019-20	Approved Budget 2019-20
<b>RESOURCES</b>					
<b>Beginning Fund Balance</b>	<b>\$ 62,519</b>	<b>\$ 12,223</b>	<b>\$ 5,553</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues</b>					
<b>Local Sources</b>					
1610 Sales to Students	104,671	115,674	120,000	125,000	125,000
1910 Rental of Facilities	-	25	-	-	-
1990 Miscellaneous Revenue	-	422	-	-	-
<b>Total Local Sources</b>	<b>104,671</b>	<b>116,121</b>	<b>120,000</b>	<b>125,000</b>	<b>125,000</b>
<b>State Sources</b>					
3102 BSSF School Lunch Match	1,727	10,757	1,750	2,000	2,000
3299 Other Restricted Grants	3,702	3,083	3,000	3,000	3,000
<b>Total State Sources</b>	<b>5,429</b>	<b>13,840</b>	<b>4,750</b>	<b>5,000</b>	<b>5,000</b>
<b>Federal Sources</b>					
4505 National School Lunch Program	121,597	121,057	80,000	121,000	121,000
<b>Total Federal Sources</b>	<b>121,597</b>	<b>121,057</b>	<b>80,000</b>	<b>121,000</b>	<b>121,000</b>
<b>Total Revenues</b>	<b>231,697</b>	<b>251,018</b>	<b>204,750</b>	<b>251,000</b>	<b>251,000</b>
<b>Transfers In From</b>					
5201 01 General Fund	60,000	153,576	165,000	155,000	155,000
<b>Total Transfers In</b>	<b>60,000</b>	<b>153,576</b>	<b>165,000</b>	<b>155,000</b>	<b>155,000</b>
<b>TOTAL RESOURCES</b>	<b>\$ 354,216</b>	<b>\$ 416,817</b>	<b>\$ 375,303</b>	<b>\$ 406,000</b>	<b>\$ 406,000</b>
<b>REQUIREMENTS</b>					
<b>Expenditures by Function</b>					
<b>Enterprise &amp; Community</b>					
3120 Food Preparation/Dispensing	341,993	362,667	359,519	406,000	406,000
<b>Total Enterprise &amp; Community</b>	<b>341,993</b>	<b>362,667</b>	<b>359,519</b>	<b>406,000</b>	<b>406,000</b>
<b>Total Expenditures</b>	<b>341,993</b>	<b>362,667</b>	<b>359,519</b>	<b>406,000</b>	<b>406,000</b>
<b>SUBTOTAL</b>	<b>341,993</b>	<b>362,667</b>	<b>359,519</b>	<b>406,000</b>	<b>406,000</b>
<b>Ending Fund Balance</b>					
02 Food Service Fund	12,223	54,150	15,784	-	-
<b>Total Ending Fund Balance</b>	<b>12,223</b>	<b>54,150</b>	<b>15,784</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 354,216</b>	<b>\$ 416,817</b>	<b>\$ 375,303</b>	<b>\$ 406,000</b>	<b>\$ 406,000</b>

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

	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Revised Budget 2018-19</b>	<b>Proposed Budget 2019-20</b>	<b>Approved Budget 2019-20</b>
<b>EXPENDITURES BY OBJECT</b>					
<b>Salaries</b>					
0111 Certified Salaries *	2,537	317	-	-	-
0112 Classified Salaries *	27,130	29,615	32,212	43,961	43,961
0113 Administrator Salaries *	50,992	50,500	51,006	-	-
0114 Confidential/Managerial Salaries *	-	-	-	51,005	51,005
0122 Classified Substitutes	2,096	1,436	-	-	-
<b>Total Salaries</b>	<b>82,755</b>	<b>81,868</b>	<b>83,218</b>	<b>94,966</b>	<b>94,966</b>
<b>Associated Payroll Costs</b>					
0211 PERS	12,814	18,078	18,200	25,242	25,242
0212 PERS Pickup	-	758	-	3,060	3,060
0220 Social Security	6,330	6,270	6,367	7,265	7,265
0231 Worker's Compensation	58	49	3,499	3,013	3,013
0232 Unemployment Compensation	-	-	-	237	237
0240 Contractual Employee Benefits	22,799	27,806	34,795	31,616	31,616
<b>Total Associated Payroll Costs</b>	<b>42,001</b>	<b>52,961</b>	<b>62,861</b>	<b>70,433</b>	<b>70,433</b>
<b>Purchased Services</b>					
0321 Cleaning Services	2,445	3,441	-	2,000	2,000
0322 Repairs & Maintenance Services	1,050	1,050	2,000	1,601	1,601
0324 Rentals	-	1,069	-	2,000	2,000
0389 Other Non-Inst Prof/Tech Svcs	417	-	-	-	-
<b>Total Purchased Services</b>	<b>3,912</b>	<b>5,560</b>	<b>2,000</b>	<b>5,601</b>	<b>5,601</b>
<b>Supplies and Materials</b>					
0410 Supplies and Materials	22,338	20,535	26,000	27,500	27,500
0412 Milk/Dairy	17,202	26,504	24,000	27,500	27,500
0450 Food	163,859	172,052	150,000	170,000	170,000
0460 Non-Consumable Items	3,902	870	10,400	5,000	5,000
<b>Total Supplies and Materials</b>	<b>207,301</b>	<b>219,961</b>	<b>210,400</b>	<b>230,000</b>	<b>230,000</b>
<b>Capital Outlay</b>					
0541 New Equipment	3,990	-	-	-	-
<b>Total Capital Outlay</b>	<b>3,990</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Objects</b>					
0640 Dues and Fees	2,034	2,317	1,040	5,000	5,000
<b>Total Other Objects</b>	<b>2,034</b>	<b>2,317</b>	<b>1,040</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL EXPENDITURES</b>	<b>341,993</b>	<b>362,667</b>	<b>359,519</b>	<b>406,000</b>	<b>406,000</b>

\* 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	Proposed Budget 2019-20	Approved Budget 2019-20
<b>RESOURCES</b>					
<b>Beginning Fund Balance</b>	<b>\$ 7,726</b>	<b>\$ 7,725</b>	<b>\$ 7,726</b>	<b>\$ 7,694</b>	<b>\$ 7,694</b>
<b>Revenues</b>					
<b>State Sources</b>					
3299 Other Restricted Grants	1,721	-	-	-	-
<b>Total State Sources</b>	<b>1,721</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal Sources</b>					
4500 Other Restricted Federal Grant	220,922	369,842	157,500	145,460	145,460
4508 IDEA Part B	-	-	140,000	159,103	159,103
<b>Total Federal Sources</b>	<b>220,922</b>	<b>369,842</b>	<b>297,500</b>	<b>304,563</b>	<b>304,563</b>
<b>Total Revenues</b>	<b>222,643</b>	<b>369,842</b>	<b>297,500</b>	<b>304,563</b>	<b>304,563</b>
<b>TOTAL RESOURCES</b>	<b>\$ 230,369</b>	<b>\$ 377,567</b>	<b>\$ 305,226</b>	<b>\$ 312,257</b>	<b>\$ 312,257</b>
<b>REQUIREMENTS</b>					
<b>Expenditures by Function</b>					
<b>Instruction</b>					
0000 Not Applicable	27,267	-	-	-	-
<b>1200 Special Programs</b>					
1251 IDEA Part B 611	60,025	228,552	140,000	156,512	156,512
1252 IDEA Part B 619	1,698	-	-	1,000	1,000
1253 IDEA Enhancement	1,591	1,590	-	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	124,273	140,000	123,660	123,660
1273 Title II-A	10,299	13,622	15,000	-	-
1274 Title IV-A	-	-	-	10,000	10,000
<b>Total Instruction</b>	<b>222,644</b>	<b>369,842</b>	<b>297,500</b>	<b>294,563</b>	<b>294,563</b>
<b>Support Services</b>					
<b>2200 Instructional Staff Support</b>					
2240 Instrc Staff Development	-	-	-	10,000	10,000
<b>Total Support Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Expenditures</b>	<b>222,644</b>	<b>369,842</b>	<b>297,500</b>	<b>304,563</b>	<b>304,563</b>
<b>Contingency</b>					
03 Federal Funds	-	-	-	7,694	7,694
<b>Total Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,694</b>	<b>7,694</b>
<b>SUBTOTAL</b>	<b>222,644</b>	<b>369,842</b>	<b>297,500</b>	<b>312,257</b>	<b>312,257</b>
<b>Ending Fund Balance</b>					
03 Federal Funds	7,725	7,725	7,726	-	-
<b>Total Ending Fund Balance</b>	<b>7,725</b>	<b>7,725</b>	<b>7,726</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 230,369</b>	<b>\$ 377,567</b>	<b>\$ 305,226</b>	<b>\$ 312,257</b>	<b>\$ 312,257</b>

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	Proposed Budget 2019-20	Approved Budget 2019-20
<b>EXPENDITURES BY OBJECT</b>					
<b>Salaries</b>					
0111 Certified Salaries	111,236	182,679	148,682	90,663	90,663
0112 Classified Salaries	31,836	23,979	11,278	56,710	56,710
0113 Administrator Salaries	-	621	-	16,572	16,572
0121 Certified Substitutes	(48,915)	16,573	-	-	-
0122 Classified Substitutes	2,021	1,637	-	-	-
<b>Total Salaries</b>	<b>96,178</b>	<b>225,489</b>	<b>159,960</b>	<b>163,945</b>	<b>163,945</b>
<b>Associated Payroll Costs</b>					
0211 PERS	24,502	35,522	34,105	45,480	45,480
0212 PERS Pickup	-	-	-	994	994
0220 Social Security	5,580	7,673	11,931	12,542	12,542
0231 Worker's Compensation	76	100	1,371	742	742
0232 Unemployment Compensation	-	-	-	410	410
0240 Contractual Employee Benefits	54,294	64,853	52,633	56,059	56,059
<b>Total Associated Payroll Costs</b>	<b>84,452</b>	<b>108,148</b>	<b>100,040</b>	<b>116,227</b>	<b>116,227</b>
<b>Purchased Services</b>					
0312 Instruction Improvement Svcs	4,115	8,674	8,000	12,591	12,591
0324 Rentals	-	-	-	410	410
0340 Travel	8,624	4,948	9,500	1,260	1,260
0389 Other Non-Inst Prof/Tech Svcs	1,698	-	-	-	-
<b>Total Purchased Services</b>	<b>14,437</b>	<b>13,622</b>	<b>17,500</b>	<b>14,261</b>	<b>14,261</b>
<b>Supplies and Materials</b>					
0410 Supplies and Materials	60	734	20,000	10,130	10,130
0480 Computer Hardware	27,267	21,849	-	-	-
<b>Total Supplies and Materials</b>	<b>27,327</b>	<b>22,583</b>	<b>20,000</b>	<b>10,130</b>	<b>10,130</b>
<b>Other Objects</b>					
0640 Dues and Fees	250	-	-	-	-
<b>Total Other Objects</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>222,644</b>	<b>369,842</b>	<b>297,500</b>	<b>304,563</b>	<b>304,563</b>

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	Proposed Budget 2019-20	Approved Budget 2019-20
<b>RESOURCES</b>					
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
<b>REQUIREMENTS</b>					
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	106,457
Total Contingency	-	-	-	106,457	106,457
SUBTOTAL	295,875	247,339	400,000	406,457	406,457
Ending Fund Balance					
06 Student Activity Fund	81,515	106,457	81,514	-	-
Total Ending Fund Balance	81,515	106,457	81,514	-	-
TOTAL REQUIREMENTS	\$ 377,390	\$ 353,796	\$ 481,514	\$ 406,457	\$ 406,457
<b>EXPENDITURES BY OBJECT</b>					
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	Proposed Budget 2019-20	Approved Budget 2019-20
<b>RESOURCES</b>					
Beginning Fund Balance	\$ 76,682	\$ 76,682	\$ 51,682	\$ 19,006	\$ 19,006
<b>Revenues</b>					
Local Sources					
1920 Private Contributions	-	35,312	-	-	-
Total Local Sources	-	35,312	-	-	-
State Sources					
3299 Other Restricted Grants	-	-	-	750,000	750,000
Total State Sources	-	-	-	750,000	750,000
Total Revenues	-	35,312	-	750,000	750,000
<b>Transfers In From</b>					
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	\$ 869,006	\$ 869,006
<b>REQUIREMENTS</b>					
<b>Expenditures by Function</b>					
<b>Support Services</b>					
2544 Repair/Replcmnt of Facilities	-	-	-	119,006	119,006
Total Support Services	-	-	-	119,006	119,006
<b>Facilities Acquisition/Construction</b>					
4150 Bldg Acquisition/Development	-	127,989	1,400,000	750,000	750,000
Total Facilities Acquisition/Constr.	-	127,989	1,400,000	750,000	750,000
Total Expenditures	-	127,989	1,400,000	869,006	869,006
<b>Ending Fund Balance</b>					
09 Capital Improvements Fund	76,682	19,005	36,682	-	-
Total Ending Fund Balance	76,682	19,005	36,682	-	-
TOTAL REQUIREMENTS	\$ 76,682	\$ 146,994	\$ 1,436,682	\$ 869,006	\$ 869,006
<b>EXPENDITURES BY OBJECT</b>					
<b>Purchased Services</b>					
0322 Repairs & Maintenance Services	-	-	-	119,006	119,006
0383 Architect/Engineer	-	51,219	300,000	-	-
Total Purchased Services	-	51,219	300,000	119,006	119,006
<b>Capital Outlay</b>					
0520 Building Acquis. and Improv.	-	74,817	1,100,000	750,000	750,000
Total Capital Outlay	-	74,817	1,100,000	750,000	750,000
<b>Other Objects</b>					
0640 Dues and Fees	-	1,953	-	-	-
Total Other Objects	-	1,953	-	-	-
TOTAL EXPENDITURES	-	127,989	1,400,000	869,006	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	Proposed Budget 2019-20	Approved Budget 2019-20
<b>RESOURCES</b>					
Beginning Fund Balance	\$ 28,819	\$ 28,721	\$ 16,721	\$ 28,349	\$ 28,349
<b>Revenues</b>					
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	\$ 53,721	\$ 52,349	\$ 39,721	\$ 51,349	\$ 51,349
<b>REQUIREMENTS</b>					
<b>Expenditures by Function</b>					
<b>Facilities Acquisition/Construction</b>					
4150 Bldg Acquisition/Development	-	-	10,000	26,349	26,349
Total Facilities Acquisition/Constr.	-	-	10,000	26,349	26,349
Total Expenditures	-	-	10,000	26,349	26,349
<b>Transfers Out To</b>					
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	51,349	51,349
<b>Ending Fund Balance</b>					
20 Energy Projects Fund	28,721	30,349	4,721	-	-
Total Ending Fund Balance	28,721	30,349	4,721	-	-
TOTAL REQUIREMENTS	\$ 53,721	\$ 52,349	\$ 39,721	\$ 51,349	\$ 51,349
<b>EXPENDITURES BY OBJECT</b>					
<b>Purchased Services</b>					
0322 Repairs & Maintenance Services	-	-	-	26,349	26,349
Total Purchased Services	-	-	-	26,349	26,349
<b>Capital Outlay</b>					
0520 Building Acquis. and Improv.	-	-	10,000	-	-
Total Capital Outlay	-	-	10,000	-	-
TOTAL EXPENDITURES	-	-	10,000	26,349	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	Proposed Budget 2019-20	Approved Budget 2019-20
<b>RESOURCES</b>					
Beginning Fund Balance	\$ 13,195	\$ 13,195	\$ 13,196	\$ -	\$ -
<b>TOTAL RESOURCES</b>	<u>\$ 13,195</u>	<u>\$ 13,195</u>	<u>\$ 13,196</u>	<u>\$ -</u>	<u>\$ -</u>
<b>REQUIREMENTS</b>					
Ending Fund Balance					
05 Early Retirement Fund	13,195	13,195	13,196	-	-
<b>Total Ending Fund Balance</b>	<u>13,195</u>	<u>13,195</u>	<u>13,196</u>	<u>-</u>	<u>-</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$ 13,195</u>	<u>\$ 13,195</u>	<u>\$ 13,196</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	Proposed Budget 2019-20	Approved Budget 2019-20
<b>RESOURCES</b>					
Beginning Fund Balance	\$ 1,091	\$ -	\$ -	\$ -	\$ -
Transfers In From					
5201 01 General Fund	-	-	110,000	-	-
<b>Total Transfers In</b>	-	-	<b>110,000</b>	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 1,091</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REQUIREMENTS</b>					
<b>Expenditures by Function</b>					
<b>Support Services</b>					
<b>2500 Business Services Support</b>					
2550 Student Transportation Service	-	-	110,000	-	-
<b>Total Support Services</b>	-	-	<b>110,000</b>	-	-
<b>Total Expenditures</b>	-	-	<b>110,000</b>	-	-
<b>Transfers Out To</b>					
01 General Fund	1,091	-	-	-	-
<b>Total Transfers Out To</b>	<b>1,091</b>	-	-	-	-
<b>SUBTOTAL</b>	<b>1,091</b>	-	<b>110,000</b>	-	-
<b>Ending Fund Balance</b>					
07 Bus Replacement Fund	-	-	-	-	-
<b>Total Ending Fund Balance</b>	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,091</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES BY OBJECT</b>					
<b>Supplies and Materials</b>					
0410 Supplies and Materials	-	-	-	-	-
<b>Total Supplies and Materials</b>	-	-	-	-	-
<b>Capital Outlay</b>					
0564 Buses & Capital Bus Improvm.	-	-	110,000	-	-
<b>Total Capital Outlay</b>	-	-	<b>110,000</b>	-	-
<b>TOTAL EXPENDITURES</b>	-	-	<b>110,000</b>	-	-

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	Proposed Budget 2019-20	Approved Budget 2019-20
<b>RESOURCES</b>					
<b>Beginning Fund Balance</b>	<b>\$ 46,226</b>	<b>\$ 51,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues</b>					
<b>Local Sources</b>					
1112 Prior Years Taxes	4,083	-	-	-	-
1510 Interest on Investments	706	18	-	-	-
1990 Miscellaneous Revenue	-	-	-	-	-
<b>Total Local Sources</b>	<b>4,789</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>4,789</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$ 51,015</b>	<b>\$ 51,033</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REQUIREMENTS</b>					
<b>Ending Fund Balance</b>					
11 Debt Service Fund	51,015	51,033	-	-	-
<b>Total Ending Fund Balance</b>	<b>51,015</b>	<b>51,033</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 51,015</b>	<b>\$ 51,033</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 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

<b>FY2020 schedules</b>	<b>0610</b>	<b>0621</b>	<b>0610</b>	<b>0622</b>	<b>Total</b>	<b>Ending</b>
<b>COP Debt</b>	<b>Debt Principal</b>	<b>Debt Interest</b>	<b>Bus Principal</b>	<b>Bus Interest</b>	<b>Payment</b>	<b>Balance</b>
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
<b>Loans &amp; Leases &lt; 7 Years</b>						
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 certificate of participation for main campus maintenance.

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

<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Total Annual Debt Service</b>	<b>Principal Balance Remaining</b>
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	-
<b>Totals</b>	<b>250,000</b>		<b>165,661</b>	<b>415,661</b>		

*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**

<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Total Annual Debt Service</b>	<b>Principal Balance Remaining</b>
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	-
<b>Totals</b>	<b>650,000</b>		<b>243,755</b>	<b>893,755</b>		

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
<b>Totals</b>	<b>1,000,000</b>	<b>850,871.53</b>	<b>1,850,871.53</b>	<b>1,000,000</b>	<b>(850,871.53)</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	

*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)**

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Annual Debt Service</b>	<b>Principal Balance Remaining</b>
				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
<b>Totals</b>	<b>583,136</b>	<b>166,176</b>	<b>749,312</b>	



*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	

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## INFORMATIONAL SECTION

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## Board Policy / Local Budget Law Concerning District Budget

### **DB/DBA/DBD: District Budget**

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

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

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

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

ORS 294.305 – 294.565, 328.542 – 328.565

### **DBC: Budget Calendar**

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

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

ORS 294.305 – 294.565, 328.542 – 328.565

### **DBD: Budget Priorities**

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

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

ORS 294.305 – 294.565

### **DBE: Budget Preparation**

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

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

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

ORS 294.305 – 294.565, 328.542 – 328.565

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**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)

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**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



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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 Action Items

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.

## Budget Committee Action Items

### ACTION ITEM 2 – ELECTION OF OFFICERS

Meeting: [Budget Committee Meeting, May 1, 2019](#)

Motion: Member Dirk Iwata-Reuyl moved to nominate Stuart Childs as Presiding Officer.  
Member Bob Buttke seconded the motion.

Action: The motion passed 9-0.

Motion: Member Vance Rogers moved to nominate Hope Beraka as Vice Presiding Officer.  
Member Bob Buttke seconded the motion.

Action: The motion passed 9-0

### RESOLUTION NO. 7.1 – Resolution Approving the 2019-2020 Proposed Budget

Meeting: [Budget Committee Meeting, May 8, 2019](#)

Motion: Presiding Vice Officer Hope Beraka moved to approve the proposed budget in the amounts listed.  
Member xxx seconded the motion.

Action: The motion passed 9-0.

### RESOLUTION NO. 7.2 – Resolution Approving the Ad Valorem Property Tax Rate

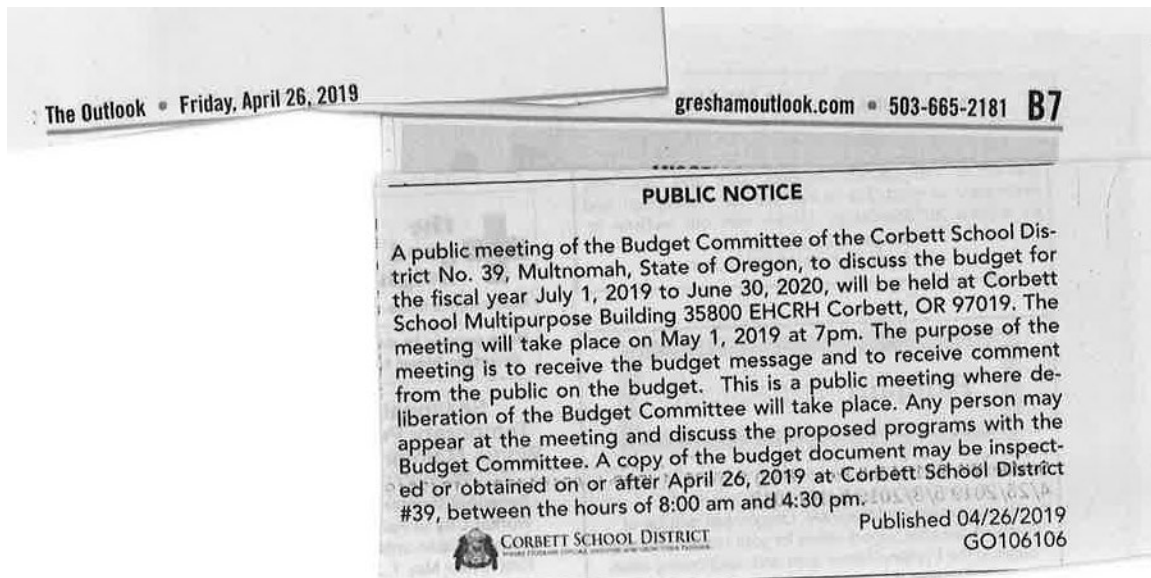
Meeting: [Budget Committee Meeting, May 8, 2019](#)

Motion: Presiding Vice Officer Hope Beraka moved to approve the ad valorem property tax rate of \$4.5941 per \$1,000 of assessed value for the General Fund.  
Member xxx seconded the motion.

Action: The motion passed 9-0

## Public Notices

### First Notice Budget Committee Meeting Notice Legal Affidavit



## Second Notice Budget Committee Meeting Publication



**CORBETT SCHOOL DISTRICT**  
35800 E HISTORIC COLUMBIA RIVER HWY  
CORBETT, OREGON 97019

Our goal is to always improve. Here's how you can submit feedback like feature requests, improvement areas, or ideas. We look forward to hearing from you!  
Email us at: [corbettnews@corbett.k12.or.us](mailto:corbettnews@corbett.k12.or.us)

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### **CORBETT SCHOOL DISTRICT BUDGET COMMITTEE MEETING(S)**

The Corbett School District Budget Committee meeting(s) are scheduled in the MPB from 7-8 pm on Wednesdays as follows:

**May 1<sup>st</sup>** - review and approve proposed budget  
or

**May 8<sup>th</sup>** - continued review and discussion, if necessary

**May 15<sup>th</sup>** - continued review and discussion, if necessary

**May 20<sup>th</sup>** - Extended deadline to submit approved budget to TSCC, ORS 294.431(1), "thirty days before hearing".

TSCC = Tax Supervising and Conservation Commission of Multnomah County. TSCC protects and represents the public interest, ensures Multnomah County governments' compliance with Local Budget Law, promotes economy and efficiency within those local governments, and provides advice and assistance to them.

*It is past and continuing practice for Corbett School District to submit its approved budget to TSCC.*

**June 19<sup>th</sup>** - Public hearing on the finished budget, before the regular school board meeting. The board will vote on the budget during their meeting which follows the public hearing.

**The Corbett School District is facing many serious considerations. The public is encouraged to attend the budget meeting(s) to understand the serious challenges ahead.**

**\*\*\*ECRWSS\*\*\*\*\***

**POSTAL CUSTOMER**

<https://corbett.k12.or.us/2019/04/24/budget-committee-meeting/>

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**CORBETT SCHOOL DISTRICT**

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APPLICATION FOR CAPS FOR 2019-2020 NOW AVAILABLE ...

## Latest News

HOME / LATEST NEWS / BUDGET COMMITTEE MEETING

April 24, 2019

### Budget Committee Meeting

#### PUBLIC NOTICE

A public meeting of the Budget Committee of the Corbett School District No. 39, Multnomah, State of Oregon, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020, will be held at Corbett School Multipurpose Building 35800 E HCRH Corbett, OR 97019. The meeting will take place on **May 1, 2019 at 7pm**. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after April 26, 2019 at Corbett School District 39, between the hours of 8:00 am and 4:30 pm.

# 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)
<b>Special Education and At Risk</b>		
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
<b>Grade and School</b>		
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%

**Corbett School District 39**
**2019-2020 General Purpose Grant Calculation**

Comparison to Other Multnomah County Districts

**District General Purpose Grant per ADM Calculation**

ODE General Purpose Grant per ADM

ODE Base General Purpose Grant per ADM

Multiplied by Funding Ratio (Co-Chair's Budget)

ODE General Purpose Grant per ADM

District Teacher Experience Adjustment

ODE Base Amount

Multiplied by Funding Ratio (Co-Chair's Budget)

ODE General Purpose Grant

Multiplied by Difference in District and State Teacher Exp.

District Teacher Experience Adjustment per ADM

**District General Purpose Grant per ADM adjusted**
**Corbett SD 39  
2019-2020**

\$ 4,500

1.83387739563

\$ 8,252

\$ 25

1.83387739563

45.85

(2.61)

\$ (119.66)

**\$ 8,133**
**Centennial SD 28J  
2019-2020**

\$ 4,500

1.83387739563

\$ 8,252

\$ 25

1.83387739563

45.85

0.28

\$ 12.84

**\$ 8,265**
**David Douglas SD 40  
2019-2020**

\$ 4,500

1.83387739563

\$ 8,252

\$ 25

1.83387739563

45.85

0.72

\$ 33.01

**\$ 8,285**
**2019-2020**
**2019-2020**
**2019-2020 E**
**Projected ADMw Calculation**

Projected ADMr

Additional Weight Adjustments to ADMr

Students in ESL programs

Students in Pregnant and Parenting Programs

Students with IEPs (Special Education)

Students on IEP above 11% of ADMr

Students in Poverty

Students in Foster Care/Neglected/Delinquent

Small High School Correction

Total Additional Weights | Percent of ADMr

**Projected ADMw**

1,212.12

17.28

-

133.33

-

13.00

1.00

-

164.61

**1,376.73**

6,082.00

737.50

14.00

669.02

74.40

328.94

12.75

-

1,836.61

**7,918.61**

9,980.63

1,018.90

3.99

1,097.87

21.40

609.06

14.25

-

2,765.47

**12,746.10**

14%

30%

28%

**General Purpose Grant Calculation (Grant per ADM x ADMw)**

ODE General Purpose Grant for ADMr

District Additional Weights

District Teacher Experience Adjustment

Rounding Adjustment to match ODE report

**Total 2019-2020 General Purpose Grant**

\$ 10,002,958

1,358,436

(164,740)

(15)

**\$ 11,196,638**

\$ 50,191,390

15,156,529

101,652

(21)

**\$ 65,449,551**

\$ 82,364,633

22,821,898

420,746

(17)

**\$ 105,607,260**
**2019-2020 State School Fund Grant Calculation**

Extended Amount

Add Transportation Grant

Less Estimated Local Revenues

**Total 2019-2020 State School Fund Grant**
**2019-2020**

\$ 11,196,638

435,400

(1,924,082)

**\$ 9,707,956**
**2019-2020**

\$ 65,449,551

2,358,819

(13,562,453)

**\$ 54,245,916**
**2019-2020**

\$ 105,607,260

4,514,421

(16,409,004)

**\$ 93,712,677**



**Corbett School District 39**
**2019-2020 General Purpose Grant Calculation**

Comparison to Other Multnomah County Districts

**District General Purpose Grant per ADM Calculation**

ODE General Purpose Grant per ADM

ODE Base General Purpose Grant per ADM

Multiplied by Funding Ratio (Co-Chair's Budget)

ODE General Purpose Grant per ADM

District Teacher Experience Adjustment

ODE Base Amount

Multiplied by Funding Ratio (Co-Chair's Budget)

ODE General Purpose Grant

Multiplied by Difference in District and State Teacher Exp.

District Teacher Experience Adjustment per ADM

**District General Purpose Grant per ADM adjusted**
**Projected ADMw Calculation**

Projected ADMr

Additional Weight Adjustments to ADMr

Students in ESL programs

Students in Pregnant and Parenting Programs

Students with IEPs (Special Education)

Students on IEP above 11% of ADMr

Students in Poverty

Students in Foster Care/Neglected/Delinquent

Small High School Correction

Total Additional Weights | Percent of ADMr

**Projected ADMw**
**General Purpose Grant Calculation (Grant per ADM x ADMw)**

ODE General Purpose Grant for ADMr

District Additional Weights

District Teacher Experience Adjustment

Rounding Adjustment to match ODE report

**Total 2019-2020 General Purpose Grant**
**2019-2020 State School Fund Grant Calculation**

Extended Amount

Add Transportation Grant

Less Estimated Local Revenues

**Total 2019-2020 State School Fund Grant**

<b>Corbett SD 39 2019-2020</b>	<b>Gresham-Barlow 10J 2019-2020</b>	<b>Parkrose SD 3 2019-2020</b>
\$ 4,500	\$ 4,500	\$ 4,500
1.83387739563	1.83387739563	1.83387739563
\$ 8,252	\$ 8,252	\$ 8,252
\$ 25	\$ 25	\$ 25
1.83387739563	1.83387739563	1.83387739563
45.85	45.85	45.85
(2.61)	0.06	(1.11)
\$ (119.66)	\$ 2.75	\$ (50.89)
<b>\$ 8,133</b>	<b>\$ 8,255</b>	<b>\$ 8,202</b>
<b>2019-2020</b>	<b>2019-2020 E</b>	<b>2019-2020</b>
1,212.12	11,664.68	3,068.60
17.28	609.84	218.45
-	13.16	5.80
133.33	1,283.12	337.55
-	46.60	77.60
13.00	416.34	142.43
1.00	24.75	5.00
-	-	-
164.61	2,393.81	786.83
<b>1,376.73</b>	<b>14,058.49</b>	<b>3,855.43</b>
\$ 10,002,958	\$ 96,262,168	\$ 25,323,463
1,358,436	19,754,793	6,493,274
(164,740)	38,672	(196,203)
(15)	37	(12)
<b>\$ 11,196,638</b>	<b>\$ 116,055,671</b>	<b>\$ 31,620,521</b>
<b>2019-2020</b>	<b>2019-2020</b>	<b>2019-2020</b>
\$ 11,196,638	\$ 116,055,671	\$ 31,620,521
435,400	4,147,500	1,572,543
(1,924,082)	(31,024,991)	(19,894,994)
<b>\$ 9,707,956</b>	<b>\$ 89,178,180</b>	<b>\$ 13,298,070</b>

**Corbett School District 39**
**2019-2020 General Purpose Grant Calculation**

Comparison to Other Multnomah County Districts

**District General Purpose Grant per ADM Calculation**

ODE General Purpose Grant per ADM

ODE Base General Purpose Grant per ADM

Multiplied by Funding Ratio (Co-Chair's Budget)

ODE General Purpose Grant per ADM

District Teacher Experience Adjustment

ODE Base Amount

Multiplied by Funding Ratio (Co-Chair's Budget)

ODE General Purpose Grant

Multiplied by Difference in District and State Teacher Exp.

District Teacher Experience Adjustment per ADM

**District General Purpose Grant per ADM adjusted**
**Corbett SD 39  
2019-2020**
**Portland SD 1J  
2019-2020**
**Reynolds SD 7  
2019-2020**

\$ 4,500

1.83387739563

\$ 8,252

\$ 25

1.83387739563

45.85

(2.61)

\$ (119.66)

**\$ 8,133**

\$ 4,500

1.83387739563

\$ 8,252

\$ 25

1.83387739563

45.85

(0.40)

\$ (18.34)

**\$ 8,234**

\$ 4,500

1.83387739563

\$ 8,252

\$ 25

1.83387739563

45.85

0.55

\$ 25.22

**\$ 8,278**
**2019-2020**
**2019-2020**
**2019-2020**
**Projected ADMw Calculation**

Projected ADMr

Additional Weight Adjustments to ADMr

Students in ESL programs

Students in Pregnant and Parenting Programs

Students with IEPs (Special Education)

Students on IEP above 11% of ADMr

Students in Poverty

Students in Foster Care/Neglected/Delinquent

Small High School Correction

Total Additional Weights | Percent of ADMr

**Projected ADMw**

1,212.12

17.28

-

133.33

-

13.00

1.00

-

164.61

**1,376.73**

48,608.30

1,680.00

58.00

5,346.91

589.10

1,363.14

116.50

-

9,153.65

**57,761.95**

10,859.00

1,458.50

6.00

1,194.49

258.20

606.44

14.75

-

3,538.38

**14,397.38**

14%

19%

33%

**General Purpose Grant Calculation (Grant per ADM x ADMw)**

ODE General Purpose Grant for ADMr

District Additional Weights

District Teacher Experience Adjustment

Rounding Adjustment to match ODE report

**Total 2019-2020 General Purpose Grant**

\$ 10,002,958

1,358,436

(164,740)

(15)

**\$ 11,196,638**

\$ 401,137,482

75,540,023

(1,059,283)

24

**\$ 475,618,246**

\$ 89,613,336

29,200,298

363,042

(41)

**\$ 119,176,634**
**2019-2020 State School Fund Grant Calculation**

Extended Amount

Add Transportation Grant

Less Estimated Local Revenues

**Total 2019-2020 State School Fund Grant**
**2019-2020**

\$ 11,196,638

435,400

(1,924,082)

**\$ 9,707,956**
**2019-2020**

\$ 475,618,246

14,700,000

(255,640,496)

**\$ 234,677,750**
**2019-2020**

\$ 119,176,634

5,320,000

(27,777,674)

**\$ 96,718,961**

**Corbett School District 39****2019-2020 General Purpose Grant Calculation**

Comparison to Other Multnomah County Districts

**District General Purpose Grant per ADM Calculation**

ODE General Purpose Grant per ADM

ODE Base General Purpose Grant per ADM

Multiplied by Funding Ratio (Co-Chair's Budget)

ODE General Purpose Grant per ADM

District Teacher Experience Adjustment

ODE Base Amount

Multiplied by Funding Ratio (Co-Chair's Budget)

ODE General Purpose Grant

Multiplied by Difference in District and State Teacher Exp.

District Teacher Experience Adjustment per ADM

**District General Purpose Grant per ADM adjusted****Corbett SD 39  
2019-2020****Riverdale SD 51J  
2019-2020**\$ 4,500  
1.83387739563

\$ 8,252

\$ 25  
1.8338773956345.85  
(2.61)

\$ (119.66)

\$ **8,133**\$ 4,500  
1.83387739563

\$ 8,252

\$ 25  
1.8338773956345.85  
3.89

\$ 178.34

\$ **8,431****2019-2020****2019-2020****Projected ADMw Calculation**

Projected ADMr

Additional Weight Adjustments to ADMr

Students in ESL programs

Students in Pregnant and Parenting Programs

Students with IEPs (Special Education)

Students on IEP above 11% of ADMr

Students in Poverty

Students in Foster Care/Neglected/Delinquent

Small High School Correction

Total Additional Weights | Percent of ADMr

**Projected ADMw**

1,212.12

17.28

-

133.33

-

13.00

1.00

-

164.61

**1,376.73**

584.00

-

-

49.00

-

6.75

-

86.50

142.25

**726.25**

14%

24%

**General Purpose Grant Calculation (Grant per ADM x ADMw)**

ODE General Purpose Grant for ADMr

District Additional Weights

District Teacher Experience Adjustment

Rounding Adjustment to match ODE report

**Total 2019-2020 General Purpose Grant**

\$ 10,002,958

1,358,436

(164,740)

(15)

\$ **11,196,638**

\$ 4,819,430

1,173,911

129,523

-

\$ **6,122,863****2019-2020 State School Fund Grant Calculation**

Extended Amount

Add Transportation Grant

Less Estimated Local Revenues

**Total 2019-2020 State School Fund Grant****2019-2020****2019-2020**

\$ 11,196,638

435,400

(1,924,082)

\$ **9,707,956**

\$ 6,122,863

97,755

(2,797,576)

\$ **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**

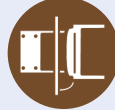
Student Enrollment

### 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

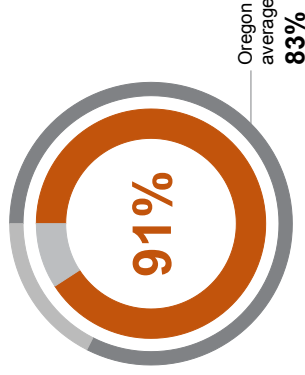
\*Not enough students

### Start Strong

#### Grades K-2

#### REGULAR ATTENDERS

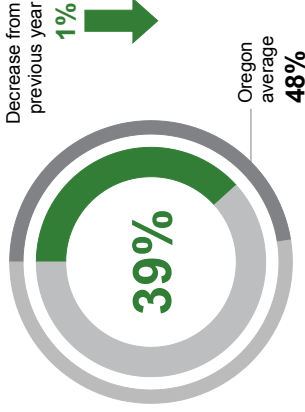
Students who attended more than 90% of their enrolled school days.



#### Grade 3

#### ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.

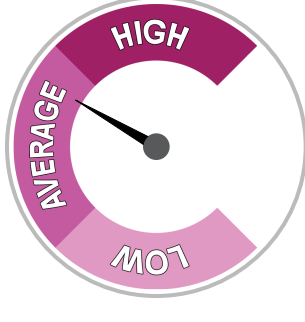


### Academic Progress

#### Grades 3-8

#### INDIVIDUAL STUDENT PROGRESS

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

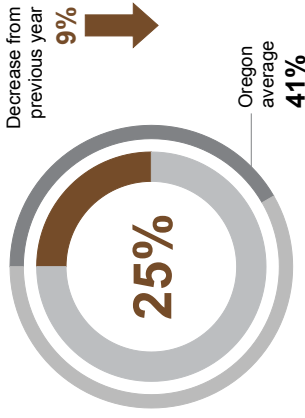


### High School Success

#### Grade 8

#### MATHEMATICS

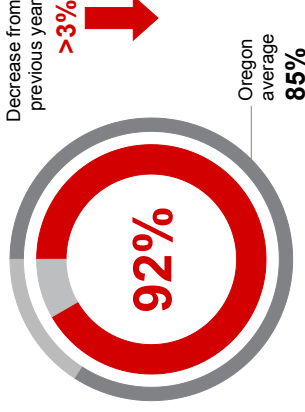
Students meeting state grade-level expectations.



#### Grade 9

#### ON-TRACK TO GRADUATE

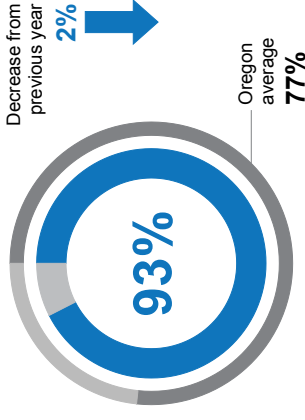
Students earning one-quarter of graduation credits in their 9th grade year.



#### 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

45

## Teachers

1

Educational assistants

## Counselors

O

Librarians

**\$999**

average 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	
Not enough students	
Not enough students	
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	
Not enough students	
Not enough students	
Not enough students	
Not enough students	
Not enough students	90%
Not enough students	94%
Not enough students	
Not enough students	77%
Not enough students	
Not enough students	
Not enough students	>95%
Not enough students	84%

**Grade 12**  
**ON-TIME GRADUATION**

Grade	Percentage of students who did not have enough books to read at home
Kindergarten	100%
Grade 1	100%
Grade 2	88%
Grade 3	100%
Grade 4	93%
Grade 5	88%
Grade 6	100%
Grade 7	60%
Grade 8	100%
Grade 9	100%
Grade 10	91%
Grade 11	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

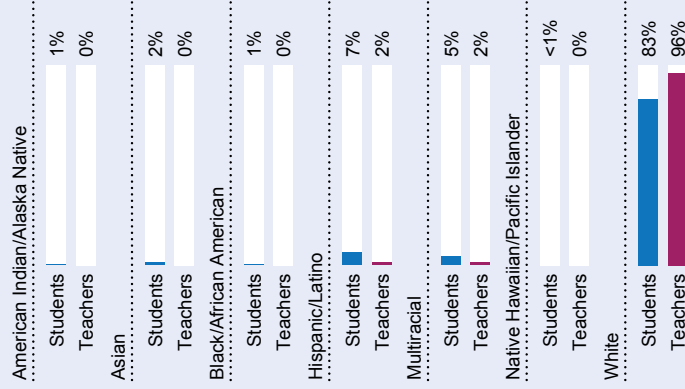


### Students We Serve

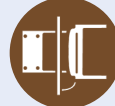


**1,211**  
Student Enrollment

### DEMOGRAPHICS



**<5%**  
Ever English Learners



**18**  
Languages Spoken

**13%**  
Students with Disabilities

**89%**  
Required Vaccinations

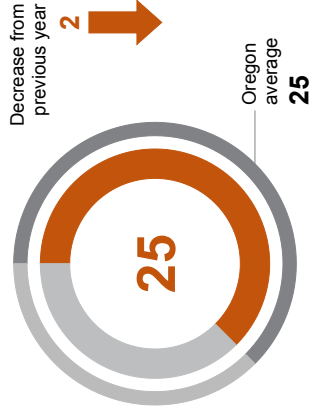
**23%**  
Free/Reduced Price Lunch

\*Not enough students

### School Environment

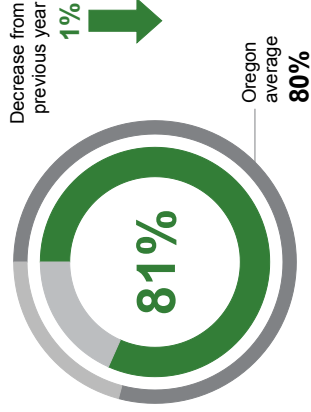
#### CLASS SIZE

Median size of classes in core subjects.



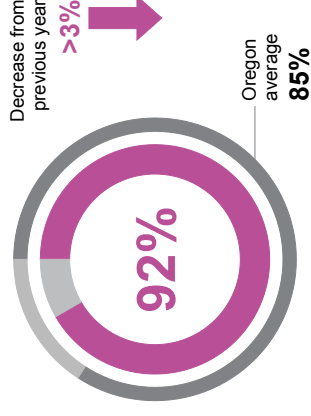
#### REGULAR ATTENDERS

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.

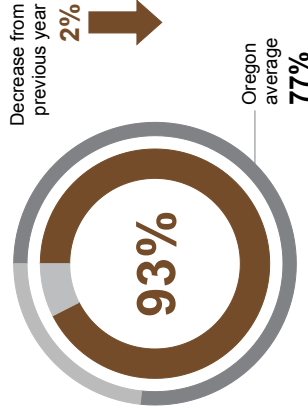


### Academic Progress

### Academic Success

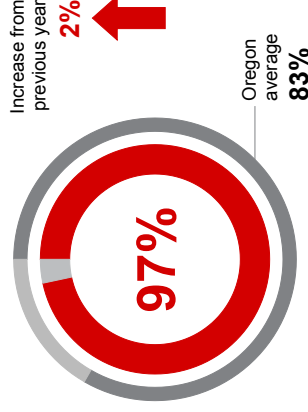
#### ON-TIME GRADUATION

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.



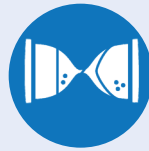
# OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

## Corbett School

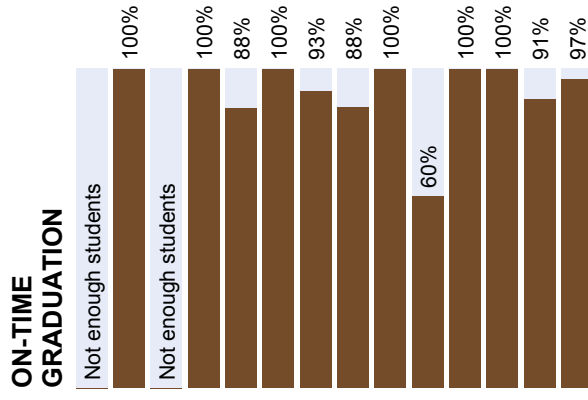
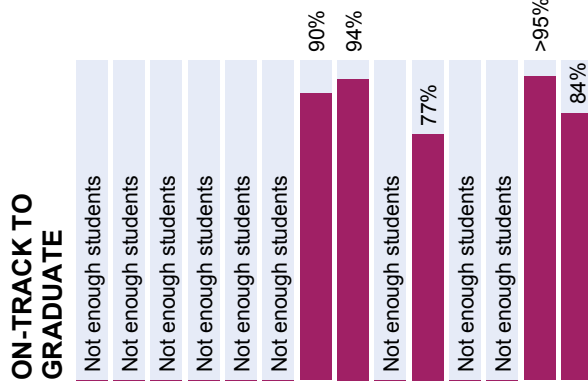
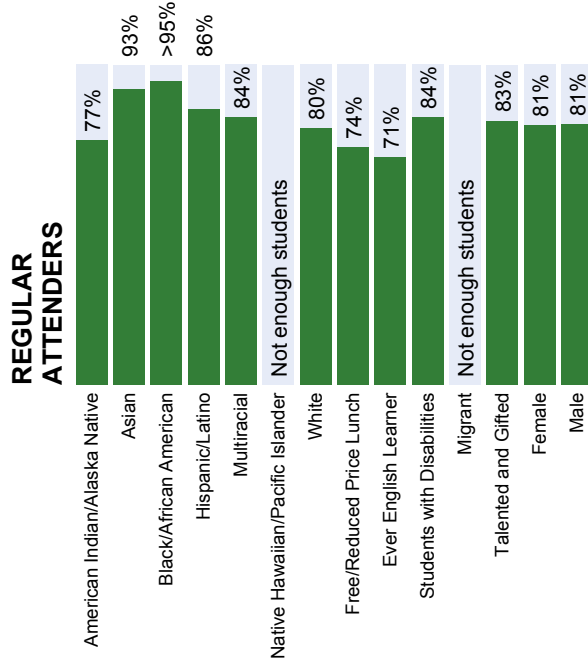
PRINCIPAL: Randy Trani | GRADES: K-12 | 35800 E Hist Columbia River Hwy, Corbett 97019 | 503-261-4200



### Our Staff



### Outcomes



### 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.

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## 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.