

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon



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

2022-2023 Fiscal Year
Proposed Budget

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artist Grace Lozano

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TABLE OF CONTENTS

SUPERINTENDENT’S BUDGET MESSAGE	3
Budget in Brief	7
ORGANIZATIONAL SECTION	8
Profile of the District.....	8
Instructional Model and Student Performance	10
Financial Structure	11
Oregon School Finance (Legislative Revenue Office, 2020).....	12
K-12 School Districts	12
Education Service Districts.....	13
Educator Advancement Fund (<i>previously</i> Network of Quality Teaching and Learning)	13
Fund from Student Success Act	13
Education Stability Fund	13
2021-22 State School Fund Estimate (February 26, 2021)	14
Services Provided by the Multnomah ESD.....	15
Budget Process.....	16
Budget Assumptions	18
Student Enrollment (ADMr)	18
Revenue Assumptions.....	18
Payroll Assumptions.....	23
School Year Calendar	24
FINANCIAL SECTION	25
Level One: Total Budget (All Funds Combined)	25
Combining Fund Summary – All Funds	26
Combining Fund Detail.....	27
Interfund Transfers	30
Full-Time Equivalent (FTE) Positions by Fund	31
Level Two: Individual Funds	32
All Funds.....	32
01 General Fund.....	37
02 Food Service Fund.....	40

03 Federal Funds.....	41
04 Student Investment Account Fund	42
06 Student Activity Fund.....	43
09 Capital Improvement Fund	44
10 OSCIM Matching Grant	45
11 GO Bond Debt Service.....	46
20 Energy Project Fund	47
05 Early Retirement Fund (Dissolved FY2018-19).....	48
Debt Schedules	49
 INFORMATIONAL SECTION.....	 58
Board Policy / Local Budget Law Concerning District Budget.....	59
Board Resolutions	63
Public Notices.....	64
K-12 School Equalization Formula (Legislative Revenue Office, 2020).....	66
ODE 2018-19 Report Card At-A-Glance for Corbett SD 39	68
ODE 2018-19 Report Card At-A-Glance for Corbett School.....	70
Glossary of Terms and Acronyms.....	72
Major Function Definitions	72
Other Terms	72

SUPERINTENDENT'S BUDGET MESSAGE

Dan Wold, Interim Superintendent

Presented to the Corbett Budget Committee on April 27, 2022

Mission Statement

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

Introduction

This document will serve as a plan for both receipts and expenditures of funds for the period July 1, 2022 through June 30, 2023. The 2022-23 Corbett School District Budget represents the collective efforts of many individuals working independently and together. The budget proposal presented here is, as in the past, focused on alignment with our district goals, programing decisions and student enrollment projections.

District Goals:

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

Programing Decisions:

1. Continue to provide multi-age classrooms, place-based learning and project-based learning for our elementary students;
2. Continue to provide a well-rounded instructional program for our high school students, a part of which includes an opportunity for all students to take Advanced Placement and Career-based courses; and,
3. Fully fund and facilitate extra-curricular programs.

Student Enrollment Projections

Our district enrollment projection for 2022-23 is 1080 students, up slightly from 1077 at the start of this year. We anticipate that a few students who left during the recent pandemic will return in the fall, but it is difficult to predict how many. So, we are budgeting on just the 1080 number.

Budget Environment

1. The Oregon Legislature is funding education at 9.3 billion over this biennium. While this is an increase over the previous biennium, the funding level still makes it challenging for Oregon K-12 school districts to provide a comparable education experience to our national counterparts. Legislative leaders and education leaders agree that increasing Oregon funding by 25% would only bring us to the national average. And, the percentage of the state's budget allocated to K-12 Education fell from 44.8% in 2003 to 39.2% in 2017. The boosts education has received in recent years are largely in categorical funding for which Corbett does not qualify.
2. The Oregon School Funding Formula, while well-intended, leaves Corbett the third most poorly funded school system out of the state's 197 districts. The budget committee and community have been made aware of this for several years, and I will only add that the seven districts east of the Sandy River receive around one- and-a-half times Corbett's per-pupil funding.

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

Overview

A. Areas maintained in 2022-23 budget:

1. **Class Size:** Primary among areas that require status quo support is classroom staffing. The 2022-23 budget will continue to support these class size expectations and the full time equivalent (FTE) needed to maintain reasonable class size averages.
2. **Comprehensive curriculum:** To accomplish our mission, we need to offer our students advanced and remedial opportunities, physical education, arts and music experiences, field trips and CTE courses.
3. **High-Quality Certified Staff:** While it is less expensive in terms of dollars to hire inexperienced teachers, we will continue to hire the most qualified, and continue our commitment to assist them in furthering their education relative to our staffing needs. We will also continue to provide staff in-service targeted to our mission and goals.
4. **Support staff:** Staffing for transportation, technology, finance and clerical/ secretarial remain the same.

B. Areas receiving increased support in 2022-23

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

1. **Well-being:** A positive, safe and healthy environment that prioritizes the personal well-being of students, and is supported through intentional practices and a focus on active, healthy lifestyles and responsible decision-making. This budget includes an additional 1.0 FTE in counseling to support student needs and staff work primarily around students with behavior issues. Funding for this increase is included in our SIA application. This addition will be at least partially funded through MESD Resolution dollars.
2. **Career and Technical Education (CTE):** An increase in course offerings (adding Materials and Manufacturing course, Introduction to the Trades course through MHCC, and Advanced Woods), classroom space (two classrooms), equipment and materials. Funding for this increase is included in our SIA application (employee costs) and through a CTE Revitalization Grant (classrooms and equipment).
3. **Athletics and Activities:** Providing a variety of extra-curricular experiences that allow students to explore artistic, athletic and academic interests through participation in activities and competitions. We plan to pay coaches through the school district rather than through the booster club.
4. **Enhanced Safety and Security:** Add a 0.5 FTE Campus Monitor position.
5. **Curriculum Director:** An increase of 0.5 FTE funded through SIA dollars. Currently, the curriculum director is 0.7 FTE. Our current Director is retiring after 25 years in the position as a Teacher on Special Assignment (TOSA). The state has instituted a measure requiring districts to align the six major initiatives that have been put into play over recent years. This will be a cumbersome undertaking, especially for someone new to the district and position. Our budget includes contracting with our retiring Director as a 0.2 FTE to continue Mandatory Reporting duties thus freeing up time for the new Director to focus on curriculum, instruction, assessments and the new Measure.
6. **Technology and Transportation Directors Salary:** The salaries currently paid to these directors has deviated below historical district norms and is significantly below area districts with which we compete for talent. I am proposing a salary that is between the state average for schools our size and the area small-district average.

C. Areas being reduced or eliminated

1. **Nutrition Services:** With the ending of the free food for all program, we anticipate a 20-30% reduction in food costs.
2. **Administration:** Having two 0.1 FTE administrators during the recent transition (New superintendent, and new principals at all four schools, in the last two years) and pandemic was of great service to our district, but are not required going forward.

D. Areas to be addressed in the future

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

K-7/8 Physical Education: As a district, we have three full-time music teachers and one part-time PE teacher. Ideally, those areas would be the staffed at the same level. Adding at least one K-7/8 PE specialist is a future goal.

1. **Classified Staff:** Though generally understaffed in most areas throughout the district compared to the state model, the state averages and our own goals, we are most understaffed on the classified level, and are at about 60% of standard for custodial and secretarial/clerical. Increasing staffing in these two areas is a future goal.
2. **Certified Staff:** Superintendent and board will need to carefully monitor enrollment as we transition away from the pandemic, and work together to determine ideal programing, the staffing necessary to provide that programing. With our small schools, the reduction of one staff member means a large increase in class sizes. And, at the high school, the reduction of a staff member often means the loss of a program. Yet, our enrollment has been decreasing over the past several years, and difficult staffing decisions may need to be made.
3. **Athletics:** I formed a committee to study our financial commitment to athletics. Currently, athletics are funded through a blend of district, parent, and booster sources. The committee has studied what sports offerings we can support financially without booster contributions toward coaches salaries, what sports we can support participant-wise, and are looking at updating our current fee structure.

Summary

The 2022-23 budget represents one of the many ways in which we continually strive to shape the Corbett School District to meet our community vision for our students. A special thanks to Budget Director Cindy Duley for her tireless contributions, and to the the Budget Committee for their work on behalf of our scholars.

Corbett School District No. 39

Multnomah County, Oregon

FY 2022-2023 Proposed Budget in Brief

Wednesday, April 27, 2022

	Proposed Budget 2022-2023		Proposed Budget 2022-2023
RESOURCES - ALL FUNDS		REQUIREMENTS - ALL FUNDS	
Revenues		Expenditures	
Property Taxes	\$ 2,425,410	Instruction	\$ 9,438,639
Other Local Sources	906,000	Support Services	5,726,537
Intermediate Sources	201,200	Enterprise & Community	573,130
State School Fund Grant	9,812,587	Facilities Acquis./Constr.	6,702,074
Other State Sources	5,533,630	Debt Service	697,052
Federal Sources	999,120	Total Expenditures	23,137,433
Other Sources	115,000	Transfers Out	240,995
Total Revenues	19,992,947	Contingency	356,999
Transfers In	195,000	Total Appropriation	23,735,426
Beginning Fund Balance	3,725,963	Ending Fund Balance	180,483
TOTAL RESOURCES	<u>\$ 23,913,910</u>	TOTAL REQUIREMENTS	<u>\$ 23,915,910</u>

BUDGET ASSUMPTIONS

ODE State School Fund Estimate: \$4.743 Billion (51% of \$9.3 Billion State Biennium)

ORGANIZATIONAL SECTION

Profile of the District

General Background

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

Enrollment

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

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

Conversion to Charter School, Charter District

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

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

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

Geography and Population

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

District Structure

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

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

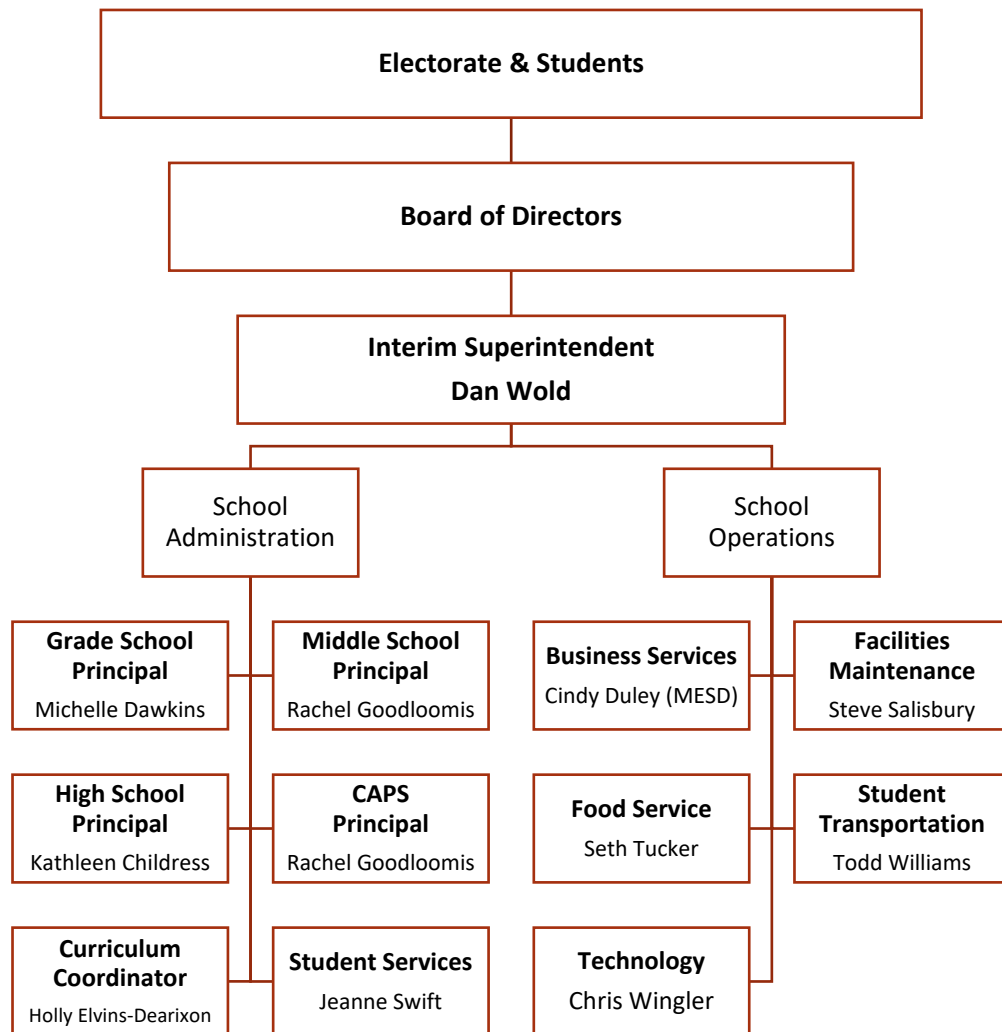
**Corbett School District
Board of Directors**

<u>Position</u>	<u>Board Member</u>	<u>Term Ends</u>
One	Todd Redfern	6/30/2023
Two	Todd Mickalson, Vice Chair	6/30/2025
Three	Michelle Vo, Chair	6/30/2025
Four	David Granberg	6/30/2025
Five	Bob Buttke	6/30/2025
Six	Rebecca Bratton	6/30/2023
Seven	Katey Kinnear	6/30/2023

Administration

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

Corbett School District
2021-22 Organization Chart
April 27, 2022



Instructional Model and Student Performance

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

Financial Structure

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

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

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

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

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

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

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

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

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

Oregon School Finance (Legislative Revenue Office, 2020)

K-12 School Districts

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

Local Revenue

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

State Support

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

Funding Equity

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

Equalization Formula

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

Local Property Tax Option

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

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

Construction Tax Option

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

Education Service Districts

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

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

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

Fund from Student Success Act

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

Education Stability Fund

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

Date: 2/24/2022

To: District Business Managers

Re: 2022-23 State School Fund Estimates

2021 - 22	2022 - 23	2021-23 Biennium
\$4,556,902,000	\$4,742,898,000	\$9,299,800,000
2021-22 Budget Appropriation for school districts & ESDs:		\$4,742,898,000
Oregon Revised Statute	Less Reserve Account:	(\$20,000,000)
327.008(15,16)	Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)	Less Long Term Care and State Schools:	(\$11,500,000)
327.008(13)	English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)	Educator Advancement Fund (EAF):	(\$3,129,000)
327.008(17)	Less Small High School Grant	(\$2,500,000)
327.008(3)	Less Charter School Closure Funds	(\$300,000)
327.339	Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)	Less Office of School Facilities:	(\$6,000,000)
327.008(10)	Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531	Free Lunch program:	(\$1,425,188)
	Menstrual Hygiene HB 3294	(\$2,923,566)
Transfers/Deductions		(\$59,655,233)
State Revenue for Formula		\$4,683,242,767
District Local Revenue:		\$2,216,991,853
ESD Local Revenue:		\$150,248,688
Local Rev. for Formula (District + ESD)		\$2,367,240,541
Total Revenue For Formula		\$7,050,483,308
District Share at 95.50%		\$6,733,211,559
ESD Share at 4.50%		\$317,271,749
Other Transfers/Deductions:	327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)	Less Facility Grants:	(\$1,500,000)
327.008 (12)(a)-(B)	Less share of EAF	(\$8,735,125)
Districts		(\$65,235,125)
327.008(14)	Less ESD testing contract:	(\$550,000)
327.008(12)(a)-(C)	Less share of EAF	(\$8,735,125)
ESDs		(\$9,285,125)
Formula Revenue for Distribution		
School Districts		\$6,667,976,434
ESDs		\$307,986,624

Sources for 2022-23 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2020-21
11% Cap Waiver Basis:	2019-20
Poverty Basis:	December 2020
School District Funding Ratio:	2.090596749
Transportation Grant:	\$258,620,803.10
Estimated ADMr:	550,962
Estimated ADMw:	681,216
District Accrual per ADMw:	\$553
ESD Accrual per ADMw:	\$20
YCEP/JDEP amount per ADMw:	\$9,408

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

Services Provided by the Multnomah ESD

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

The MESD receives a portion of the SSF appropriation and internally distributes 90% of their allocation to their component districts. This allocation is kept in a separate special revenue fund at the MESD and tracked by district. In turn, the districts use the funds to purchase services using a menu driven plan. Districts can also receive the funds directly as ‘transit’. The estimated amount expected to be allocated to CSD in 2022-23 is \$754,996 based on the MESD’s 2022-23 Local Service Plan Selections, including \$200,000 to be received directly as transit.

In 2021-22, the District participates in the following services through MESD:

Instructional Services

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

Special Education Services:

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

School Health Services:

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

Technology Services:

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

Administrative Support Services:

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

The District plans to increase Speech Pathologist and Behavior Interventionist services. More information about the MESD can be found online at: www.MultnomahESD.org.

Budget Process

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

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

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

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

Budget Committee

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

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

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

Corbett School District 39
Budget Committee
4/27/2022

<u>Position</u>	<u>Board Member</u>	<u>Term Ends</u>	<u>Community Member</u>	<u>Term Ends</u>
One	Todd Redfern	6/30/2023	Brad Garrett	12/31/2022
Two	Todd Mickalson	6/30/2025	vacant	12/31/2024
Three	Michelle Vo	6/30/2025	Ben Byers	12/31/2024
Four	David Granberg	6/30/2025	Dirk Iwata-Reuyl	12/31/2024
Five	Bob Buttke	6/30/2025	Rebecca Stewart	12/31/2022
Six	Rebecca Bratton	6/30/2023	Stuart Childs	12/31/2023
Seven	Katey Kinnear	6/30/2023	Stephanie Nystrom	12/31/2023

2022-2023 Budget Calendar in Brief

January to April	CSD management develops proposed budget CSD Board appoints Budget Committee members (ORS 194.414)
April 27, 2022	Proposed budget and budget message presentation Budget Committee approves budget and tax levy
May 4 & 11, 2022	Budget Committee work sessions, if needed
June 15, 2022	CSD public hearing on the budget (ORS 294.453) CSD Board adopts budget and certifies tax levy (ORS 294.456)
July 15, 2022	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 2022-2023. This means that the entire enrollment from the current year is rolled up to the next grade the next year.

Corbett School District 39 2022-23 Projected Enrollment

Grade	Projected 2022-23
Kinder	76
Grade 1	75
Grade 2	92
Grade 3	70
Grade 4	80
Grade 5	87
Grade 6	77
Grade 7	94
Grade 8	86
Grade 9	95
Grade 10	92
Grade 11	86
Grade 12	70
Total	1080

Revenue Assumptions

Property Taxes

Projected current property tax collections are provided to the District by the TSCC. The projection assumes a 2.5% increase in Assessed Value and a 95.5% collection rate. Collections of prior year levied taxes and penalties/interest are based on historical receipts.

Corbett School District

	2018-19	2019-20	2020-21	2021-22	Rate	2022-23 Selected Factor	PROJECTION Projection
Permanent Rate Levy					\$ 4.5941		
Assessed Value	404,189,950	414,695,400	437,160,300	447,974,970			459,174,000
Annual AV Increase		2.60%	5.42%	2.47%		2.50%	
Taxes Extended	1,856,889	1,905,152	2,008,358	2,058,042			2,109,491
Taxes Compressed	15,879	15,563	20,258	19,115			(21,095)
Comp as a % of Extended	0.86%	0.82%	1.01%	0.93%		1.00%	
Estimated Taxes to be Imposed:							2,088,396
Assumed Collection Rate:							95.5%
2022-23 Estimated Taxes to be Received:							1,994,000

Disclaimer: Estimates are provided for advisory purposes only and are made based upon historical data. There are uncertainties inherent in attempting to make such estimates. Estimate does not take into account value changes that result when the State of Oregon makes significant reductions to the values of major industrial and utility properties. Taxing districts in east county are more susceptible to these periodic value changes because they have a higher percentage of these properties. Please reach out to TSCC with any questions or for further discussion.



4/22/2022

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
2022-2023

As of 2/24/2022

Multnomah County, Corbett SD 39

District ID: 2186

2022-2023 Extended ADMw

Corbett SD 39: District total extended ADMw for funding calculations

	2022-2023		2021-2022	
ADMw:	1,053.00 X 1.00 =	1,053.00	2.00 X 1.00 =	2.00
Students in ESL programs:	20.00 X 0.50 =	10.00	0.00 X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
151 IEP Students capped at 11% of District ADMw:	115.83 X 1.00 =	115.83	114.20 X 1.00 =	114.20
Students on IEP Above 11% of ADMw:	7.10 X 1.00 =	7.10	7.10 X 1.00 =	7.10
Students in Poverty:	41.00 X 0.25 =	10.25	0.08 X 0.25 =	0.02
Students in Foster Care and Neglected/Delinquent:	2.00 X 0.25 =	0.50	2.00 X 0.25 =	0.50
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
	2022-2023 ADMw	1,196.68	2021-2022 ADMw	123.82
	Corbett SD 39 Extended ADMw		1,225.88	

Corbett School: Charter ADMw for information only

	2022-2023		2021-2022	
ADMw:	0.00 X 1.00 =	0.00	1,036.22 X 1.00 =	1,036.22
Students in ESL programs:	0.00 X 0.50 =	0.00	22.71 X 0.50 =	11.36
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMw:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMw:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 =	0.00	40.92 X 0.25 =	10.23
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	29.20 X 1.00 =	29.20	29.20 X 1.00 =	29.20
Post Graduate Scholars:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
	2022-2023 ADMw	29.20	2021-2022 ADMw	1,087.01

Corbett SD 39 Extended ADMw

1,225.88

Corbett School District 39
2022-2023 General Purpose Grant Calculation
ODE Estimate February 24, 2022

CSD General Purpose Grant per ADM Calculation

	2022-2023	11/2/2021 2021-2022
ODE General Purpose Grant per ADM		
ODE Base General Purpose Grant per ADM	\$ 4,500	\$ 4,500
Multiplied by Funding Ratio	2.090596749470	1.983846046814
ODE General Purpose Grant per ADM	\$ 9,408	\$ 8,927
CSD Teacher Experience Adjustment		
ODE Base Amount	\$ 25	\$ 25
Multiplied by Funding Ratio	2.09059674947	1.98384604681
ODE General Purpose Grant	52.26	49.60
Multiplied by Difference in District and State Teacher Experience	(1.99)	(2.28)
CSD Teacher Experience Adjustment per ADM	\$ (104.01)	\$ (113.08)
CSD General Purpose Grant per ADM adjusted	\$ 9,304	\$ 8,814

Projected ADMw Calculation

	2022-2023	2021-2022
Projected ADMr	1,080.00	1,103.00
Additional Weight Adjustments to ADMr		
Students in ESL programs	10.00	10.00
Students with IEPs (Special Education)	115.83	121.33
Students on IEP above 11% of ADMr	7.10	7.10
Students in Poverty	10.25	11.50
Students in Foster Care/Neglected/Delinquent	0.50	0.50
Total Additional Weights Percent of ADMr	143.68	150.43
Small High School Correction	29.20	-
Projected ADMw	1,252.88	1,253.43

General Purpose Grant Calculation (Grant per ADM x ADMw)

ODE General Purpose Grant for ADMr	\$ 10,160,300	\$ 9,846,820
CSD Additional Weights	1,351,696	1,342,935
CSD Teacher Experience Adjustment	(130,309)	(141,737)
Total General Purpose Grant	\$ 11,381,688	\$ 11,048,018

General Purpose Grant Calculation

	2022-2023	2021-2022
Extended Amount	\$ 11,381,688	\$ 11,048,018
Add Transportation Grant	540,050	540,050
Less Estimated Local Revenues	(2,109,151)	(2,082,244)
Total State School Fund Grant	\$ 9,812,587	\$ 9,505,823

Corbett SD 39 State School Fund Grant (February 25, 2022)

STATE SCHOOL FUND GRANT

2022-2023

Based on \$9.299 Billion Budget with a 49/51 split as of 2/25/2022

Multnomah County, Corbett SD 39 - 2186

2022-2023 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$1,994,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$115,150.69
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$2,109,150.69

2022-2023 Experience Adjustment

District Average Teacher Experience	=	10.31
State Average Teacher Experience	=	12.30
Experience Adjustment (Difference in District and State Teacher Experience)	=	-1.99

2022-2023 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$771,500.00
Transportation per ADMr Rank		51%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$540,050.00		

2022-2023 Extended ADMw

2022-2023 ADMw	1,225.88	2021-2022 ADMw	1,210.83	Extended ADMw	1,225.88
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2022-2023 General Purpose Grant

Multiply the Teacher Experience Adjustment of -1.99 by \$25 then add \$4500 to the result = \$4,450.25
Then multiply \$4,450.25 by the Extended ADMw 1225.88 and then by the funding ratio 2.09059674947 = \$11,405,193.01

2022-2023 Total Formula Revenue

Add the General Purpose Grant \$11,405,193.01 to the Transportation Grant \$540,050.00 = \$11,945,243.01

2022-2023 State School Fund Grant

Subtract the Local Revenue \$2,109,150.69 from the Total Formula Revenue \$11,945,243.01 = \$9,836,092.32

2022-2023 Rates per ADMw

General Purpose Grant per Extended ADMw =	\$9,304	Total Formula Revenue per Extended ADMw =	\$9,744
Charter Schools Rate(ORS 338.155) =	\$9,304		

Payments

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

Federal Grant Funds

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

	Adopted	Proposed
	Budget	Budget
Federal Grant Revenues	2021-22	2022-23
Youth Transition Program	\$ 49,172	\$ 49,172
Title I-A 22-23	78,710	66,000
Title IV-A 22-23	10,000	10,000
Title III Instruct Improv	3,000	3,000
Title II-A - Teacher Quality 22-23	10,993	14,000
National School Lunch Program	121,000	121,000
IDEA Part B 611 22-23	170,382	156,248
IDEA Part B 619 22-23	859	1,705
IDEA Part B 611 ARP	-	-
IDEA Part B 619 ARP	-	-
LEA ESSER I	-	-
ESSER II	54,940	-
ESSER III	578,000	532,000
Total Federal Grant Revenues	\$ 1,077,056	\$ 953,125

Other Grant Funds

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

	Adopted	Proposed
	Budget	Budget
Other Restricted Grants	2021-22	2022-23
DHS Summer Works	\$ 50,453	\$ 50,453
DHS Youth Transition Program	44,192	44,192
ODE Food Grants	3,000	4,000
ODE High Cost Disability	257,697	108,585
ODE HS Success 21-23 (M98)	298,742	272,193
ODE TAPS - Facilities	-	25,000
ODE TAPS - LRFP	-	20,000
UofO STEM ECO System Grant	2,487	1,500
Student Investment Account	749,927	865,870
Summer Academic Support HS	136,880	58,337
Summer Enrichment Program K-8	162,896	125,644
Preschool Grant for modular	-	80,000
CTE Grant for modular	-	125,000
Retention/Recruitment Grant	-	141,500
OSCIM Matching Grant	4,000,000	4,000,000
Total Other Restricted Grants	\$ 5,706,274	\$ 5,922,274

Payroll Assumptions

		CURRENT	PROPOSED	
		2021-22	2022-23	Change
Regular Salary				
Steps (Y/N)		Y	Y	
COLA - Corbett Assoc of Classified Employees (CASE)		2.00%	2.00%	
COLA - Corbett Education Association (CEA)		2.00%	2.00%	
COLA - Supervisory/Confidential Employees (SPCF)		2.00%	2.00%	
COLA - Superintendent		0.00%	0.00%	
Bus Driver Standby Time - \$ per hour		\$14.00	\$14.75	5%
Annual Stipends				
Superintendent	Travel & Meals	\$6,600	\$6,600	0%
Maint/Transportation Managers	Electronics	\$1,200	\$1,200	0%
Superintendent & Administrators	Technology	\$1,400	\$1,400	0%
Superintendent & Administrators	Communication	\$2,400	\$2,400	0%
Extra Duty (percent of base salary)				
Athletic Director	per CBA	19.00%	19.00%	0%
Activities Director	per CBA	10.50%	10.50%	0%
Student Management	per CBA	10.50%	10.50%	0%
Level ranges	per CBA	4.00% - 15.00%	4.00% - 15.00%	0%
Extra Period (percent of current salary)				
Licensed Staff	per CBA	16.67%	16.67%	0%
Standard Contributions				
FICA		6.20%	6.20%	0%
Medicare		1.45%	1.45%	0%
Workers Compensation				
7380 Chauffeurs & Helpers NOC		3.99%	3.99%	0%
8868 School Professional Employees		0.38%	0.38%	0%
9101 All Other Employees		2.84%	2.84%	0%
9349 Cafeteria/Kitchen Employees		2.84%	2.84%	0%
Workers Comp Benefit Fund (per hour)		\$0.011	\$0.011	0%
Unemployment		0.25%	0.25%	0%
Retirement Contribution (PERS)				
PERS Tier I/Tier II Retirement		26.83%	26.83%	0%
OPSRP Retirement		23.72%	23.72%	0%
PERS Pickup - SPCF & SUPT		6.00%	6.00%	0%
NEW PFMLI starting 1/1/23 (CDH 1521)		0.27%	0.27%	
Monthly Health Insurance Contribution (OEBB)				
Moda Medical Plan 5		\$1,295	1,349.26	4%
Kaiser Medical Plan 3		\$921	959.73	4%
Delta Dental Plan 1		\$160	166.68	4%
Delta Dental PPO		\$94	98.33	4%
Willamette Dental Plan 8		\$120	124.55	4%
Kaiser Dental Plan		\$174	181.34	4%
Moda Vision Quartz		\$32	32.91	4%
VSP Choice Vision		\$19	20.12	4%
Kaiser Vision Plan		\$20	19.91	2%
Life Insurance Plan 11 \$100k		\$10	10.40	0%
Long-Term Disability Plan 12		0.318%	0.318%	0%
Short-Term Disability Plan 35		0.215%	0.215%	0%
Other Annual District Contributions				
HRA Claims Estimate	Benefit Solutions	\$3,000	\$3,000	0%

School Year Calendar

DRAFT - CORBETT SD | 2022-2023 CALENDAR - DRAFT

	Holiday or Break
	Friday School
	Teacher Work Days
	First/Last Days
	Conferences
	New Hire Day
4	– Independence Day

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

JANUARY '23						
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				

2 – New Year's Day Observed
3 – Return to school
6 – Friday School
16 – MLK day
20 – Friday School and Mid-term
26 – HS conf. (0.5)

18 – New Hire Day
23 & 24 – Teacher Inservice (2)
22 & 25 – Teacher Prep (2)
25 – Community Open House
8th Grade Jumpstart
(.5 Conference Eve)
29 – First day for all

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

FEBRUARY '23						
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				

3 – Inservice Day (1)
20 – Presidents' Day
24 – Friday School

5 – Labor Day No School
9 – Friday School
30 – Inservice (1)

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

MARCH '23						
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	

2 – End of Trimester
3 – Assessment (1)
27- 31 – Spring Break

6 – Mid-term
12-13 – CAPS/MS/GS conf. (1)
13 – HS Conf. (0.5)

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

APRIL '23						
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						

20 – Mid-term

11 – Veterans Day Observed
17 – End of Trimester 1
18 – Assessment (1)
23-25 – Thanksgiving Break

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

MAY '23						
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			

12 – Inservice
24 – Last day for Seniors
25 – Graduation Portfolio Night
(0.5 conf.)
29 – Memorial Day
31 – GS portfolio night
(0.5 conf.)

16 – Winter Break Begins

146 – Student Contact
5 – Inservice
3 – Assessment
3 – Preparation
2 – Conferences
5 – Holidays
164 – Total

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

JUNE '23						
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 – CAPS/MS portfolio night
(0.5 conf.)
2 – Friday School / Last day for Students
5 – Assessment (1)
6 – Teacher Preparation (1)
19 – Juneteenth Holiday for 12 month employees

3

Draft 04/15/2022

Public Notices

First Notice Budget Committee Meetings published in Gresham Outlook April 15, 2022.

Pamplin Media Group • Friday, April 15, 2022

The Outlook **A7**

Form
OR-ED-NBC

Notice of Budget Committee Meeting
Oregon Department of Revenue

A Use this notice if public comment will be taken at this meeting.

A public meeting of the Budget Committee of the Corbett School District 39 Multnomah State of Oregon, to
(District name) (County)
discuss the budget for the fiscal year July 1, 20 22 to June 30, 20 23, will be held at Corbett MPB/Zoom Corbett OR 97019
(Location)
35800 E Historic Columbia Rvr Hwy. The meeting will take place on April 27 at 7 ☐ a.m.
(Address) (Date) ☒ p.m.

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 22 at www.corbett.k12.or.us
(Date) (Location)
between the hours of 3:00 ☐ a.m. ☒ p.m. and thereafter ☐ a.m. ☒ p.m.

160 604-067 (Rev. 11-05-21)
Publish April 15, 2022

OL239323

Notice of Budget Committee Meeting on Corbett website

April 21, 2022

Intro Letter From New Superintendent

Click here to see the introduction letter from Corbett School District's new superintendent, Dr. Derek Fialkiewicz.

[Read more...](#)

April 19, 2022

May 2nd – Corbett 8/9 Academy 8th Grade Info Night

[Read more...](#)

April 12, 2022

Notice of Budget Committee Meeting for 4/27/22

Click here to see the Notice of Budget Committee Meeting for April 27, 2022.

[Read more...](#)

[View all articles](#)

April 21, 2022 - April 22, 2022

HS Conferences / HS Commons

11:30 pm - 2:30 am

[See more details](#)

April 25, 2022

April 25, 2022

Scholastic Book Fair / GS Longhouse / PTA

8:00 am - 4:00 pm

[See more details](#)

April 25, 2022

Little Soccer practice / Soccer Filed / D.Hiatt

6:00 pm - 7:00 pm

[See more details](#)

April 26, 2022

April 26, 2022

Scholastic Book Fair / GS Longhouse / PTA

8:00 am - 4:00 pm

[See more details](#)

April 26, 2022

HS Strings Concert / HS Gym / K. Blaeuer

6:30 pm - 7:30 pm

[See more details](#)

FINANCIAL SECTION

Level One: Total Budget (All Funds Combined)

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

Level Two: Individual Funds

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

Corbett School District 39
2022-2023 Fiscal Year Proposed Budget
Combining Fund Summary - All Funds

	01 General Fund	02 Food Service	03 Federal Funds	04 Student Investment	06 Student Activity	09 GO Bond 2021 Fund	10 OSCIM Match Grant	11 GO Bond Debt Service	20 Energy Projects	Total Funds
RESOURCES										
Local Sources	\$ 2,466,100	\$ 120,000	\$ -	\$ -	\$ 300,000	\$ 20,000	\$ -	\$ 400,310	\$ 25,000	\$ 3,331,410
Intermediate Sources	201,200	-	-	-	-	-	-	-	-	201,200
State Sources	10,669,347	6,000	-	865,870	-	-	3,807,000	-	-	15,348,217
Federal Sources	49,172	121,000	828,948	-	-	-	-	-	-	999,120
Long Term Debt Financing	115,000	-	-	-	-	-	-	-	-	115,000
Interfund Transfers	-	195,000	-	-	-	-	-	-	-	195,000
Beginning Fund Balance	2,841,048	-	-	-	-	673,876	193,000	-	18,039	3,725,963
TOTAL RESOURCES	16,341,867	442,000	828,948	865,870	300,000	693,876	4,000,000	400,310	43,039	23,915,910
REQUIREMENTS										
Instruction	8,044,251	-	454,949	639,439	300,000	-	-	-	-	9,438,639
Support Services	5,439,230	-	17,000	226,431	-	43,876	-	-	-	5,726,537
Enterprise & Community	131,130	442,000	-	-	-	-	-	-	-	573,130
Facilities Acquisition/Constr.	2,038,074	-	-	-	-	650,000	4,000,000	-	14,000	6,702,074
Debt Service	296,742	-	-	-	-	-	-	400,310	-	697,052
Interfund Transfers	240,995	-	-	-	-	-	-	-	-	240,995
Contingency	-	-	356,999	-	-	-	-	-	-	356,999
Total Appropriation	16,190,422	442,000	828,948	865,870	300,000	693,876	4,000,000	400,310	14,000	23,735,426
Ending Fund Balance	151,444	-	-	-	-	-	-	-	29,039	180,483
TOTAL REQUIREMENTS	\$ 16,341,867	\$ 442,000	\$ 828,948	\$ 865,870	\$ 300,000	\$ 693,876	\$ 4,000,000	\$ 400,310	\$ 43,039	\$ 23,915,910

Calculation of recommended unappropriated ending fund balance

General Fund Operating Revenues	13,385,819
Multiply by GFOA Recommended Rate (5% - 15%)	5%
Recommended Unappropriated Ending Fund Balance	<u>669,291</u>

Corbett School District 39
2022-2023 Fiscal Year Proposed Budget
Combining Fund Detail - All Funds

	01 General Fund	02 Food Service	03 Federal Funds	04 Student Investment	06 Student Activity	09 GO Bond 2021 Fund	10 OSCIM Match Grant	11 GO Bond Debt Service	20 Energy Projects	Total Funds
RESOURCES										
Local Sources										
1110 Property Taxes Levied	2,023,100	-	-	-	-	-	-	400,310	-	2,423,410
1190 Penalties & Interest on Taxes	2,000	-	-	-	-	-	-	-	-	2,000
1311 Tuition: Individual	180,000	-	-	-	-	-	-	-	-	180,000
1500 Earnings on Investments	20,000	-	-	-	-	20,000	-	-	-	40,000
1600 Food Service	-	120,000	-	-	-	-	-	-	-	120,000
1700 Extracurricular Activities	2,000	-	-	-	300,000	-	-	-	-	302,000
1910 Rentals	1,000	-	-	-	-	-	-	-	-	1,000
1920 Private Sources Contributions	170,000	-	-	-	-	-	-	-	-	170,000
1940 Services Provided Other LEAs	20,000	-	-	-	-	-	-	-	-	20,000
1990 Miscellaneous Revenue	48,000	-	-	-	-	-	-	-	25,000	73,000
Local Sources Total	2,466,100	120,000	-	-	300,000	20,000	-	400,310	25,000	3,331,410
Intermediate Sources										
2101 County School Funds	700	-	-	-	-	-	-	-	-	700
2102 General ESD Funds	200,000	-	-	-	-	-	-	-	-	200,000
2200 Restricted Revenue	500	-	-	-	-	-	-	-	-	500
Intermediate Sources Total	201,200	-	-	-	-	-	-	-	-	201,200
State Sources										
3101 State School Fund: Gen Support	9,812,587	-	-	-	-	-	-	-	-	9,812,587
3102 State School Fund: Lunch Match	-	2,000	-	-	-	-	-	-	-	2,000
3103 Common School Fund	135,000	-	-	-	-	-	-	-	-	135,000
3299 Oth Restricted Grants in Aid	721,760	4,000	-	865,870	-	-	3,807,000	-	-	5,398,630
State Sources Total	10,669,347	6,000	-	865,870	-	-	3,807,000	-	-	15,348,217
Federal Sources										
4500 Restricted Pass-Thru State	49,172	121,000	828,948	-	-	-	-	-	-	999,120
Federal Sources Total	49,172	121,000	828,948	-	-	-	0	-	-	999,120
Other Sources										
5100 Long Term Debt Financing Srcs	115,000	-	-	-	-	-	-	-	-	115,000
5200 Interfund Transfers	-	195,000	-	-	-	-	-	-	-	195,000
5400 Beginning Fund Balance	2,841,048	-	-	-	-	673,876	193,000	-	18,039	3,725,963
Other Sources Total	2,956,048	195,000	-	-	-	673,876	193,000	-	18,039	4,035,963
TOTAL RESOURCES	16,341,867	442,000	828,948	865,870	300,000	693,876	4,000,000	400,310	43,039	23,915,910

Corbett School District 39
2022-2023 Fiscal Year Proposed Budget
Combining Fund Detail - All Funds

[illegible]

Corbett School District 39
2022-2023 Fiscal Year Proposed Budget
Combining Fund Detail - All Funds

	01 General Fund	02 Food Service	03 Federal Funds	04 Student Investment	06 Student Activity	09 GO Bond 2021 Fund	10 OSCIM Match Grant	11 GO Bond Debt Service	20 Energy Projects	Total Funds
6000 Contingencies	-	-	356,999	-	-	-	-	-	-	356,999
Total Other Requirements	240,995	-	356,999	-	-	-	-	-	-	597,994
Total Appropriation	16,059,292	442,000	828,948	865,870	300,000	693,876	4,000,000	400,310	14,000	23,604,296
Ending Fund Balance	282,574	-	-	-	-	-	0	-	29,039	311,613
TOTAL REQUIREMENTS	16,341,867	442,000	828,948	865,870	300,000	693,876	4,000,000	400,310	43,039	23,915,910

EXPENDITURES BY OBJECT CODE

Salaries

0111	Licensed Salaries	3,996,308	-	74,586	467,557	-	-	-	-	-	4,538,451
0112	Classified Salaries	1,236,030	55,897	150,548	88,829	-	-	-	-	-	1,531,304
0113	Administrator Salaries	859,196	-	-	-	-	-	-	-	-	859,196
0114	Managerial - Confidential	514,470	76,986	-	-	-	-	-	-	-	591,456
0121	Substitute: Licensed	215,000	-	-	-	-	-	-	-	-	215,000
0122	Substitute: Classified	95,000	-	-	-	-	-	-	-	-	95,000
0124	Temporary: Classified	115,000	-	-	-	-	-	-	-	-	115,000
0130	Additional Salary	48,027	-	-	-	-	-	-	-	-	48,027
Salaries Total		7,079,031	132,883	225,134	556,386	-	-	-	-	-	7,993,434

Associated Payroll Costs

0210	Public Employees Retire System	1,669,529	26,776	53,401	131,975	-	-	-	-	-	1,881,681
0220	Social Security Administration	497,467	10,166	17,223	42,564	-	-	-	-	-	567,420
0230	Other Required Payroll Costs	55,757	-	-	-	-	-	-	-	-	55,757
0240	Contractual Employee Benefits	1,299,085	25,357	84,745	116,931	-	-	-	-	-	1,526,118
Associated Payroll Costs Total		3,521,838	62,299	155,369	291,470	-	-	-	-	-	4,030,976

Purchased Services

0310 Instructional-Prof-Tech Svcs	684,171	-	72,754	-	-	-	-	-	756,925
0320 Property Services	2,489,893	6,000	-	-	-	693,876	-	14,000	3,203,769
0340 Travel	69,434	-	-	-	-	-	-	-	69,434
0350 Communication	12,240	-	-	-	-	-	-	-	12,240
0371 Tuition: In State	138,732	-	-	-	-	-	-	-	138,732
0380 Non-Instruc-Prof-Tech Svcs	376,990	-	-	-	-	-	-	-	376,990
Purchased Services Total	3,771,460	6,000	72,754	-	-	693,876	-	14,000	4,558,090

Supplies and Materials

[illegible]

Corbett School District 39
2022-2023 Fiscal Year Proposed Budget
Combining Fund Detail - All Funds

	01 General Fund	02 Food Service	03 Federal Funds	04 Student Investment	06 Student Activity	09 GO Bond 2021 Fund	10 OSCIM Match Grant	11 GO Bond Debt Service	20 Energy Projects	Total Funds
Supplies and Materials Total	840,375	237,318	18,693	18,014	300,000	-	-	-	-	1,414,400
Capital Outlay										
0520 Building Acquisition	-	-	-	-	-	-	4,000,000	-	-	4,000,000
0530 Improvements Other than Bldgs	26,000	-	-	-	-	-	-	-	-	26,000
0564 Bus and Capital Bus Improve	120,750	-	-	-	-	-	-	-	-	120,750
Capital Outlay Total	146,750	-	-	-	-	-	4,000,000	-	-	4,146,750
Other Objects										
0610 Redemption of Principal	219,604	-	-	-	-	-	-	318,000	-	537,604
0621 Regular Interest	70,134	-	-	-	-	-	-	82,310	-	152,444
0622 Bus Interest	7,004	-	-	-	-	-	-	-	-	7,004
0640 Dues and Fees	120,231	3,500	-	-	-	-	-	-	-	123,731
0650 Insurance and Judgements	173,000	-	-	-	-	-	-	-	-	173,000
Other Objects Total	589,973	3,500	-	-	-	-	-	400,310	-	993,783
TOTAL EXPENDITURES	15,949,427	442,000	471,949	865,870	300,000	693,876	4,000,000	400,310	14,000	23,137,433

Corbett School District 39
2022-2023 Fiscal Year Proposed Budget
Interfund Transfers

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>
General Fund	Food Services	
To support the Food Service program		195,000
To provide 25% match for Summer Learning grant		
Energy Projects Fund	General Fund	-
To purchase energy saving products and improvements as part of the Energy Efficient Schools Program (SB 1149).		
Total Interfund Transfers		<u><u>\$ 195,000</u></u>

Corbett School District 39
2022 - 2023 Fiscal Year Proposed Budget
Full-Time Equivalent (FTE) Positions by Fund

	Full-Time Equivalent				Total FTE
	General Fund	Food Service	Federal Funds	Student Investment	
K-12 General Ed					
Principal	4.2	0	0	0	4.20
Licensed Teacher	53.2	0	1	0	54.20
Counselor	0	0	0	0	-
ELD Specialist	2	0	0	0	2.00
Education Assistant	6.85	0.41	0.17	0	7.43
Office/Health	3.68	0	0	0	3.68
Total FTE	69.93	0.41	1.17	-	71.51
K-12 Special Ed					
Student Services Director	1	0	0	0	1.00
Learning Specialist	3	0	0	0	3.00
Occupational Therapist	1	0	0	0	1.00
Speech Pathologist	1	0	0	0	1.00
Education Assistant	6.87	0	0.825	0	7.70
Total FTE	12.87	0	0.825	0	13.695
Food Service					
Manager	0	1	0	0	1.00
Total FTE	-	1.00	-	-	1.00
Maintenance					
Supervisor	1	0	0	0	1.00
Custodian	3	0	0	0	3.00
Maintenance	1.4	0	0	0	1.40
Total FTE	5.40	-	-	-	5.40
Transportation					
Supervisor	1	0	0	0	1.00
Coordinator	1	0	0	0	1.00
Bus Driver	4.18	0	0	0	4.18
Total FTE	6.18	-	-	-	6.18
District Office					
Superintendent	1	0	0	0	1.00
Deputy Clerk	1	0	0	0	1.00
Technology Coordinator	1	0	0	0	1.00
Eligibility/Prekindergarten	1	0	0	0	1.00
District Office Assistant	1.75	0	0	0	1.75
Total FTE	5.75	-	-	-	5.75
Grand Total FTE	100.13	1.41	2.00	-	103.54

5%

	Payroll Budget - All Funds				Total Payroll
	Total FTE	Regular Salary	Additional Salary*	Associated Payroll	
Payroll Budget by Department					
K-12 General Ed	71.51	4,943,645	258,828	3,043,213	8,245,686
K-12 Special Ed	13.695	733,735	3,800	467,199	1,204,734
Food Service	1.00	75,476	-	68,504	143,980
Maintenance	5.40	265,256	1,200	218,408	484,864
Transportation	6.18	446,296	1,200	337,822	785,318
District Office	5.75	428,000	8,000	281,926	717,926
Other Payroll	0	425,000	26,228	43,003	494,231
Grand Total FTE and Payroll	103.54	7,317,408	299,256	4,460,075	12,076,739

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

Corbett School District 39
2022-2023 Fiscal Year Annual Budget
All Funds Combined

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
RESOURCES					
Local Sources					
1110 Property Taxes Levied	1,841,608	1,929,240	2,231,300	2,188,988	2,423,410
1190 Penalties & Interest on Taxes	2,324	873	2,000	475	2,000
1311 Tuition: Individual	124,049	(132)	180,000	65,600	180,000
1500 Earnings on Investments	74,522	41,296	69,500	13,447	40,000
1600 Food Service	92,322	4,648	120,000	412	120,000
1700 Extracurricular Activities	139,006	43,184	302,000	1,035	302,000
1910 Rentals	550	625	1,000	95	1,000
1920 Private Sources Contributions	28,057	10,412	100,000	17,300	170,000
1940 Services Provided Other LEAs	27,911	23,100	20,000	-	20,000
1960 Recovery Prior Yrs Expenditure	1,500	-	-	3,463	-
1990 Miscellaneous Revenue	131,585	104,623	68,000	60,754	73,000
Local Sources Total	2,463,434	2,157,869	3,093,800	2,351,569	3,331,410
Intermediate Sources					
2101 County School Funds	657	-	700	-	700
2102 General ESD Funds	200,000	200,000	200,000	-	200,000
2200 Restricted Revenue	-	-	500	-	500
Intermediate Sources Total	200,657	200,000	201,200	-	201,200
State Sources					
3101 State School Fund: Gen Support	10,134,897	9,935,396	9,681,300	7,832,150	9,812,587
3103 Common School Fund	127,146	138,487	110,500	135,614	135,000
3299 Oth Restricted Grants in Aid	1,218,187	1,102,575	5,915,665	3,921	5,398,630
State Sources Total	11,480,230	11,176,458	15,707,465	7,971,685	15,348,217
Federal Sources					
4100 Unrestricted Direct from Fed	43,452	44,021	-	-	-
4202 Medicaid Reimb K-12	241	-	-	-	-
4500 Restricted Pass-Thru State	398,828	572,682	1,077,056	150,630	999,120
Federal Sources Total	442,521	616,703	1,077,056	150,630	999,120
Other Sources					
5100 Long Term Debt Financing Srcs	3,211,694	4,128,290	115,000	-	115,000
5200 Interfund Transfers	313,526	184,983	223,000	-	195,000
5400 Beginning Fund Balance	2,241,024	4,855,590	6,014,668	-	3,725,963
Other Sources Total	5,766,244	9,168,863	6,352,668	-	4,035,963
TOTAL RESOURCES	20,353,086	23,319,893	26,432,189	10,473,884	23,915,910

Corbett School District 39
2022-2023 Fiscal Year Annual Budget
All Funds Combined

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
REQUIREMENTS					
Expenditures					
Instruction					
1111 Primary K-3 Instruction	2,849,327	2,940,649	3,095,074	1,820,112	2,881,796
1113 Elementary Extra Curricular	268	-	-	-	-
1121 Middle Junior High Programs	1,162,890	1,301,355	1,734,809	1,142,058	1,859,405
1122 Middle Extra Curricular	87,883	45,142	87,970	28,403	60,890
1131 High School Instruction	1,840,694	1,723,943	1,911,037	1,342,987	1,916,617
1132 High School Extra Curricular	412,689	244,700	531,825	209,791	581,033
1140 Pre-Kindergarten	205,530	60	-	1,719	-
1220 Restrictive Prg For Disabled	189,378	245,296	193,213	111,476	137,726
1250 Less Restrictive Programs	1,425,493	1,573,395	1,491,095	1,057,881	1,594,636
1272 Title I	113,582	90,791	78,710	8,190	66,001
1280 Alternative Education	281,408	357,034	718,753	157,341	189,909
1291 English As A Second Language	101,357	115,176	-	6,723	-
1299 Other Designated Programs	-	105,912	10,000	88,318	150,627
1400 Summer School Programs	-	20,179	-	35,875	-
Instruction Total	8,670,499	8,763,632	9,852,486	6,010,874	9,438,639
Support Services					
2110 Attendance Services	34,936	73	57,870	4,901	57,870
2120 Guidance Services	76,095	235,046	300,339	258,299	331,496
2130 Health Services	36,236	35,255	38,778	25,570	52,326
2150 Speech Pathology & Audiology	64,981	85,491	86,784	369	-
2160 Other Student Treatment	73,617	103,512	106,567	69,933	109,898
2210 Improvement Of Instruction	90,296	104,814	84,809	70,846	156,145
2230 Assessment & Testing	66,002	56,239	72,000	16,346	72,000
2240 Instructional Staff Developmnt	28,025	22,918	379,172	20,373	382,179
2310 Board Of Education	395,223	275,921	265,508	243,519	263,391
2320 Executive Administration	526,459	610,337	441,764	360,052	816,452
2410 Office Of The Principal	854,112	896,364	894,462	759,081	973,305
2520 Fiscal Services	138,536	105,459	161,902	84,860	144,515
2540 Plant Operations & Maintenance	784,831	823,490	1,286,784	682,946	1,181,023
2550 Student Transportation	778,963	773,985	1,064,317	450,466	925,687
2570 Internal Services	134,117	174,824	212,564	60,224	35,000
2640 Staff Services	130,610	264,787	345,000	220,605	-
2660 Technology Services	153,276	401,781	189,401	177,271	225,250
2700 Supplemental Retirement Progs	-	-	-	-	-
Support Services Total	4,366,315	4,970,296	5,988,021	3,505,663	5,726,537
Enterprise & Community					
3100 Food Services	299,997	269,569	426,000	228,830	442,000
Facilities Acquisition/Constru					
4150 Building Acquisition/Construct	1,415,308	220,130	7,053,708	234,826	6,702,074
Debt Service					
5100 Debt Service	432,200	3,283,259	667,142	214,496	697,052
Total Expenditures	15,184,319	17,506,886	23,987,357	10,194,690	23,006,303
Other Requirements					
5200 Fund Transfers	313,526	184,983	223,000	-	240,995
6000 Contingencies	-	-	757,982	-	356,999
Total Other Requirements	313,526	184,983	980,982	-	597,994
Total Appropriation	15,497,845	17,691,869	24,968,339	10,194,690	23,604,296
Ending Fund Balance	4,855,241	5,628,024	1,463,850	279,194	311,613
TOTAL REQUIREMENTS	20,353,086	23,319,893	26,432,189	10,473,884	23,915,910

Corbett School District 39
2022-2023 Fiscal Year Annual Budget
All Funds Combined

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
EXPENDITURES BY OBJECT CODE					
Salaries					
0111 Licensed Salaries	3,855,910	3,966,787	4,313,648	2,870,910	4,538,451
0112 Classified Salaries	843,586	819,122	1,391,540	688,133	1,531,304
0113 Administrator Salaries	709,902	727,980	724,736	576,817	859,196
0114 Managerial - Confidential	564,406	624,259	604,535	490,602	591,456
0116 Retirement Stipend	8,266	-	-	24,000	-
0121 Substitute: Licensed	202,593	66,931	215,000	131,661	215,000
0122 Substitute: Classified	86,568	72,127	95,000	32,263	95,000
0123 Temporary: Licensed	13,309	13,589	-	-	-
0124 Temporary: Classified	98,244	72,121	115,000	102,964	115,000
0130 Additional Salary	254,920	403,293	299,256	348,825	48,027
Salaries Total	6,637,704	6,766,209	7,758,715	5,266,174	7,993,434
Associated Payroll Costs					
0210 Public Employees Retire System	1,863,821	1,885,481	1,842,523	1,349,287	1,881,681
0220 Social Security Administration	504,921	517,803	592,974	400,576	567,420
0230 Other Required Payroll Costs	47,145	34,253	58,305	21,716	55,757
0240 Contractual Employee Benefits	1,652,770	2,214,557	2,030,661	1,044,769	1,526,118
Associated Payroll Costs Total	4,068,657	4,652,094	4,524,463	2,816,349	4,030,976
Purchased Services					
0310 Instructional-Prof-Tech Svcs	317,626	635,868	1,103,000	362,744	756,925
0320 Property Services	431,519	292,069	3,675,650	356,946	3,203,769
0330 Student Transportation Svcs	1,925	-	-	-	-
0340 Travel	67,628	19,717	69,434	31,440	69,434
0350 Communication	14,420	12,054	12,240	4,515	12,240
0371 Tuition: In State	178,491	195,179	138,732	109,913	138,732
0380 Non-Instruc-Prof-Tech Svcs	177,573	54,573	196,630	208,567	376,990
Purchased Services Total	1,189,182	1,209,460	5,195,686	1,074,125	4,558,090
Supplies and Materials					
0410 Consumable Supply & Materials	562,176	329,695	1,050,867	253,375	1,011,878
0420 Textbooks	83,913	44,169	32,850	20,552	57,217
0430 Library Books	14,129	3,010	2,950	7,292	2,950
0440 Periodicals	82	1,811	400	397	400
0450 Food	110,403	100,105	180,000	99,314	179,999
0460 Non-consumable Items	39,496	39,234	68,664	68,638	57,250
0470 Computer Software	43,027	47,900	20,450	31,392	37,046
0480 Computer Hardware	105,445	277,761	54,200	85,138	67,660
Supplies and Materials Total	958,671	843,685	1,410,381	566,097	1,414,400
Capital Outlay					
0510 Land Acquisition	220,662	-	-	-	-
0520 Building Acquisition	1,196,065	220,130	4,000,000	21,984	4,000,000
0530 Improvements Other than Bldgs	8,200	-	26,000	-	26,000
0564 Bus and Capital Bus Improve	140,664	192,806	120,750	(126)	120,750
Capital Outlay Total	1,565,591	412,936	4,146,750	21,858	4,146,750
Other Objects					
0610 Redemption of Principal	324,057	3,146,559	511,604	152,266	537,604
0621 Regular Interest	101,427	127,563	148,534	54,334	152,444
0622 Bus Interest	6,716	9,137	7,004	7,310	7,004
0640 Dues and Fees	173,769	156,619	122,400	105,081	123,731
0650 Insurance and Judgements	158,545	182,503	173,000	207,673	173,000
Other Objects Total	764,514	3,622,381	962,542	526,665	993,783
TOTAL EXPENDITURES	15,184,319	17,506,765	23,998,537	10,271,268	23,137,433

Corbett School District 39
2022-2023 Fiscal Year Annual Budget
01 General Fund

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
RESOURCES					
Local Sources					
1110 Property Taxes Levied	1,841,608	1,929,240	1,878,900	1,932,093	2,023,100
1190 Penalties & Interest on Taxes	2,324	873	2,000	404	2,000
1311 Tuition: Individual	124,049	(132)	180,000	65,600	180,000
1500 Earnings on Investments	74,522	41,296	69,500	10,763	20,000
1700 Extracurricular Activities	2,050	185	2,000	1,035	2,000
1910 Rentals	550	625	1,000	95	1,000
1920 Private Sources Contributions	25,557	9,412	100,000	17,300	170,000
1940 Services Provided Other LEAs	27,911	23,100	20,000	-	20,000
1960 Recovery Prior Yrs Expenditure	1,500	-	-	3,463	-
1990 Miscellaneous Revenue	109,148	74,304	48,000	45,094	48,000
Local Sources Total	2,209,219	2,078,903	2,301,400	2,075,848	2,466,100
Intermediate Sources					
2101 County School Funds	657	-	700	-	700
2102 General ESD Funds	200,000	200,000	200,000	-	200,000
2200 Restricted Revenue	-	-	500	-	500
Intermediate Sources Total	200,657	200,000	201,200	-	201,200
State Sources					
3101 State School Fund: Gen Support	10,134,897	9,935,396	9,681,300	7,832,150	9,812,587
3102 State School Fund: Lunch Match	(2,197)	(2,197)	(2,000)	-	-
3103 Common School Fund	127,146	138,487	110,500	135,614	135,000
3299 Oth Restricted Grants in Aid	601,349	808,866	1,162,738	672	721,760
State Sources Total	10,861,195	10,880,552	10,952,538	7,968,435	10,669,347
Federal Sources					
4100 Unrestricted Direct from Fed	43,452	44,021	-	-	-
4202 Medicaid Reimb K-12	241	-	-	-	-
4500 Restricted Pass-Thru State	39,756	67,864	49,172	-	49,172
Federal Sources Total	83,449	111,885	49,172	-	49,172
Other Sources					
5100 Long Term Debt Financing Srcs	3,211,694	128,290	115,000	-	115,000
5200 Interfund Transfers	25,000	62,200	25,000	-	-
5400 Beginning Fund Balance	2,069,238	4,689,570	2,790,757	-	2,841,048
Other Sources Total	5,305,932	4,880,060	2,930,757	-	2,956,048
TOTAL RESOURCES	18,660,452	18,151,400	16,435,067	10,044,283	16,341,867

Corbett School District 39
2022-2023 Fiscal Year Annual Budget
01 General Fund

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
REQUIREMENTS					
Expenditures					
Instruction					
1111 Primary K-3 Instruction	2,849,327	2,940,649	3,095,074	1,820,112	2,881,796
1113 Elementary Extra Curricular	268	-	-	-	-
1121 Middle Junior High Programs	1,162,890	1,201,355	1,303,844	865,853	1,327,825
1122 Middle Extra Curricular	49,126	40,474	37,970	28,403	10,890
1131 High School Instruction	1,840,694	1,630,427	1,787,350	1,215,074	1,808,758
1132 High School Extra Curricular	299,108	222,698	281,825	209,791	331,033
1140 Pre-Kindergarten	205,530	60	-	1,719	-
1220 Restrictive Prg For Disabled	189,378	245,296	193,213	111,307	137,726
1250 Less Restrictive Programs	1,268,666	1,418,722	1,319,854	916,825	1,356,314
1272 Title I	-	-	-	-	-
1280 Alternative Education	281,408	357,034	718,753	157,341	189,909
1291 English As A Second Language	101,357	115,176	-	6,723	-
1400 Summer School Programs	-	20,179	-	35,875	-
Instruction Total	8,247,752	8,192,070	8,737,883	5,369,024	8,044,251
Support Services					
2110 Attendance Services	34,936	73	57,870	4,901	57,870
2120 Guidance Services	76,095	135,046	105,064	144,703	105,065
2130 Health Services	36,236	35,255	38,778	25,570	52,326
2150 Speech Pathology & Audiology	64,981	85,491	86,784	369	-
2160 Other Student Treatment	73,617	103,512	106,567	69,933	109,898
2210 Improvement Of Instruction	89,165	104,744	81,809	69,915	153,145
2230 Assessment & Testing	66,002	56,239	72,000	16,346	72,000
2240 Instructional Staff Developmnt	28,025	22,918	368,179	20,373	368,179
2310 Board Of Education	395,223	275,921	265,508	243,519	263,391
2320 Executive Administration	526,459	610,337	441,764	360,052	816,452
2410 Office Of The Principal	854,112	896,364	894,462	759,081	973,305
2520 Fiscal Services	138,536	105,459	161,902	84,860	144,515
2540 Plant Operations & Maintenance	784,831	745,667	1,081,581	682,946	1,137,147
2550 Student Transportation	778,963	773,985	1,064,317	450,466	925,687
2570 Internal Services	134,117	174,824	212,564	60,224	35,000
2640 Staff Services	130,610	264,787	345,000	220,605	-
2660 Technology Services	153,276	401,781	189,401	177,271	225,250
2700 Supplemental Retirement Progs	-	-	-	-	-
Support Services Total	4,365,184	4,792,403	5,573,550	3,391,136	5,439,230
Facilities Acquisition/Constru					
4150 Building Acquisition/Construct	637,572	121,093	40,000	5,880	2,038,074
Debt Service					
5100 Debt Service	432,200	359,373	296,742	169,696	296,742
Total Expenditures	13,682,708	13,464,939	14,648,175	8,935,735	15,818,297
Other Requirements					
5200 Fund Transfers	288,526	122,783	198,000	-	240,995
6000 Contingencies	-	-	125,042	-	-
Total Other Requirements	288,526	122,783	323,042	-	240,995
Total Appropriation	13,971,234	13,587,722	14,971,217	8,935,735	16,059,292
Ending Fund Balance	4,689,218	4,563,678	1,463,850	1,108,548	282,574
TOTAL REQUIREMENTS	18,660,452	18,151,400	16,435,067	10,044,283	16,341,867

Corbett School District 39
2022-2023 Fiscal Year Annual Budget
01 General Fund

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
EXPENDITURES BY OBJECT CODE					
Salaries					
0111 Licensed Salaries	3,746,516	3,636,390	3,915,756	2,551,649	3,996,308
0112 Classified Salaries	778,801	774,845	1,240,194	571,112	1,236,030
0113 Administrator Salaries	709,902	726,067	724,736	576,817	859,196
0114 Managerial - Confidential	501,398	550,505	529,059	433,180	514,470
0116 Retirement Stipend	8,266	-	-	24,000	-
0121 Substitute: Licensed	200,585	66,720	215,000	124,755	215,000
0122 Substitute: Classified	85,770	72,127	95,000	32,263	95,000
0123 Temporary: Licensed	13,309	13,589	-	-	-
0124 Temporary: Classified	98,244	72,121	115,000	102,964	115,000
0130 Additional Salary	254,920	375,046	273,983	321,650	48,027
Salaries Total	6,397,711	6,287,410	7,108,728	4,738,389	7,079,031
Associated Payroll Costs					
0210 Public Employees Retire System	1,800,681	1,763,136	1,695,956	1,228,650	1,669,529
0220 Social Security Administration	486,525	494,635	543,249	360,220	497,467
0230 Other Required Payroll Costs	47,069	34,181	58,305	21,532	55,757
0240 Contractual Employee Benefits	1,580,489	2,131,027	1,840,014	937,565	1,299,085
Associated Payroll Costs Total	3,914,764	4,422,979	4,137,524	2,547,967	3,521,838
Purchased Services					
0310 Instructional-Prof-Tech Svcs	309,326	600,610	1,021,428	362,744	684,171
0320 Property Services	424,111	287,929	450,739	346,113	2,489,893
0330 Student Transportation Svcs	1,925	-	-	-	-
0340 Travel	65,643	15,886	69,434	27,845	69,434
0350 Communication	14,420	11,939	12,240	4,515	12,240
0371 Tuition: In State	178,491	195,179	138,732	109,913	138,732
0380 Non-Instruc-Prof-Tech Svcs	157,751	54,363	196,630	11,111	376,990
Purchased Services Total	1,151,667	1,165,906	1,889,203	862,241	3,771,460
Supplies and Materials					
0410 Consumable Supply & Materials	374,142	245,466	634,408	205,644	631,852
0420 Textbooks	83,913	42,888	32,850	19,972	57,217
0430 Library Books	14,129	3,010	2,950	7,292	2,950
0440 Periodicals	82	1,811	400	397	400
0450 Food	55	83	-	1,926	-
0460 Non-consumable Items	20,574	38,709	43,250	45,319	43,250
0470 Computer Software	43,027	45,498	20,450	28,420	37,046
0480 Computer Hardware	105,445	277,761	54,200	84,145	67,660
Supplies and Materials Total	641,367	655,226	788,508	393,115	840,375
Capital Outlay					
0510 Land Acquisition	220,662	-	-	-	-
0520 Building Acquisition	449,581	121,093	-	-	-
0530 Improvements Other than Bldgs	8,200	-	26,000	-	26,000
0564 Bus and Capital Bus Improve	140,664	192,806	120,750	(126)	120,750
Capital Outlay Total	819,107	313,899	146,750	(126)	146,750
Other Objects					
0610 Redemption of Principal	324,057	244,151	219,604	152,851	219,604
0621 Regular Interest	101,427	106,085	70,134	9,534	70,134
0622 Bus Interest	6,716	9,137	7,004	7,310	7,004
0640 Dues and Fees	167,347	77,522	118,900	93,359	120,231
0650 Insurance and Judgements	158,545	182,503	173,000	207,673	173,000
Other Objects Total	758,092	619,398	588,642	470,728	589,973
TOTAL EXPENDITURES	13,682,708	13,464,818	14,659,355	9,012,313	15,949,427

Corbett School District 39
2022-2023 Fiscal Year Annual Budget
02 Food Service

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
RESOURCES					
Local Sources					
1600 Food Service	92,322	4,648	120,000	412	120,000
1920 Private Sources Contributions	2,500	1,000	-	-	-
1960 Recovery Prior Yrs Expenditure	-	-	-	-	-
Local Sources Total	94,822	11,636	120,000	412	120,000
State Sources					
3102 State School Fund: Lunch Match	2,197	2,197	2,000	-	2,000
3299 Oth Restricted Grants in Aid	6,804	193	3,000	3,250	4,000
State Sources Total	9,001	2,390	5,000	3,250	6,000
Federal Sources					
4500 Restricted Pass-Thru State	87,530	153,441	121,000	150,630	121,000
Federal Sources Total	87,530	153,441	121,000	150,630	121,000
Other Sources					
5200 Interfund Transfers	103,526	122,783	180,000	-	195,000
5400 Beginning Fund Balance	12,339	7,221	-	-	-
Other Sources Total	115,865	130,004	180,000	-	195,000
TOTAL RESOURCES	307,218	297,471	426,000	154,292	442,000
REQUIREMENTS					
Expenditures					
Enterprise & Community					
3100 Food Services	299,997	269,569	426,000	228,830	442,000
Total Expenditures	299,997	269,569	426,000	228,830	442,000
Total Appropriation	299,997	269,569	426,000	228,830	442,000
Ending Fund Balance	7,221	27,902	-	(74,538)	-
TOTAL REQUIREMENTS	307,218	297,471	426,000	154,292	442,000
EXPENDITURES BY OBJECT CODE					
Salaries					
0111 Licensed Salaries	-	242	-	(9,367)	-
0112 Classified Salaries	13,448	13,023	16,101	20,057	55,897
0113 Administrator Salaries	-	(1,696)	-	-	-
0114 Managerial - Confidential	63,008	73,754	75,476	56,607	76,986
0122 Substitute: Classified	-	-	-	-	-
Salaries Total	76,456	86,277	91,577	69,166	132,883
Associated Payroll Costs					
0210 Public Employees Retire System	19,578	27,823	26,251	20,880	26,776
0220 Social Security Administration	5,851	6,602	7,006	5,293	10,166
0230 Other Required Payroll Costs	29	28	-	21	-
0240 Contractual Employee Benefits	22,394	25,618	26,252	15,228	25,357
Associated Payroll Costs Total	47,852	60,071	59,509	41,422	62,299
Purchased Services					
0310 Instructional-Prof-Tech Svcs	-	-	-	-	-
0320 Property Services	6,005	4,140	6,000	7,149	6,000
0340 Travel	23	38	-	-	-
Purchased Services Total	6,028	4,178	6,000	7,149	6,000
Supplies and Materials					
0410 Consumable Supply & Materials	35,696	17,747	60,000	10,378	43,319
0450 Food	110,348	100,022	180,000	97,387	179,999
0460 Non-consumable Items	18,922	-	25,414	2,287	14,000
Supplies and Materials Total	164,966	117,769	265,414	110,052	237,318
Other Objects					
0640 Dues and Fees	4,695	1,274	3,500	1,627	3,500
Other Objects Total	4,695	1,274	3,500	1,041	3,500
TOTAL EXPENDITURES	299,997	269,569	426,000	228,830	442,000

Corbett School District 39
2022-2023 Fiscal Year Annual Budget
03 Federal Funds

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
RESOURCES					
Local Sources					
1990 Miscellaneous Revenue	-	-	-	543	-
Local Sources Total	-	-	-	543	-
Federal Sources					
4500 Restricted Pass-Thru State	271,542	351,377	906,884	-	828,948
Federal Sources Total	271,542	351,377	906,884	-	828,948
Other Sources					
5400 Beginning Fund Balance	7,726	7,726	-	-	-
Other Sources Total	7,726	7,726	-	-	-
TOTAL RESOURCES	279,268	359,103	906,884	543	828,948

REQUIREMENTS

Expenditures					
Instruction					
1250 Less Restrictive Programs	156,827	154,673	171,241	141,056	238,322
1272 Title I	113,582	90,791	78,710	8,190	66,001
1299 Other Designated Programs	-	105,912	10,000	88,318	150,627
Instruction Total	270,409	351,376	259,951	237,564	454,949
Support Services					
2210 Improvement Of Instruction	1,131	70	3,000	930	3,000
2240 Instructional Staff Developmnt	-	-	10,993	-	14,000
Support Services Total	1,131	70	13,993	930	17,000
Total Expenditures	271,540	351,446	273,944	238,495	471,949
Other Requirements					
6000 Contingencies	-	-	632,940	-	356,999
Total Other Requirements	-	-	632,940	-	356,999
Total Appropriation	271,540	351,446	906,884	238,495	828,948
Ending Fund Balance	7,728	7,657	-	(237,952)	-
TOTAL REQUIREMENTS	279,268	359,103	906,884	543	828,948

EXPENDITURES BY OBJECT CODE

Salaries					
0111 Licensed Salaries	109,394	108,953	70,558	73,961	74,586
0112 Classified Salaries	51,337	31,254	38,641	63,040	150,548
0113 Administrator Salaries	-	3,609	-	-	-
0114 Managerial - Confidential	-	-	-	814	-
0121 Substitute: Licensed	2,008	211	-	2,949	-
0122 Substitute: Classified	798	-	-	-	-
0130 Additional Salary	-	3,184	-	2,261	-
Salaries Total	163,537	147,211	109,199	143,024	225,134
Associated Payroll Costs					
0210 Public Employees Retire System	43,562	47,547	25,903	22,717	53,401
0220 Social Security Administration	12,545	15,336	8,354	10,952	17,223
0230 Other Required Payroll Costs	47	44	-	79	-
0240 Contractural Employee Benefits	49,887	57,912	38,916	42,239	84,745
Associated Payroll Costs Total	106,041	120,839	73,173	75,988	155,369
Purchased Services					
0310 Instructional-Prof-Tech Svcs	-	35,258	81,572	-	72,754
0340 Travel	1,962	3,793	-	3,595	-
0350 Communication	-	115	-	-	-
0380 Non-Instruc-Prof-Tech Svcs	-	210	-	1,522	-
Purchased Services Total	1,962	39,376	81,572	5,117	72,754
Supplies and Materials					
0410 Consumable Supply & Materials	-	39,812	10,000	9,642	18,693
0420 Textbooks	-	1,281	-	509	-

Corbett School District 39
2022-2023 Fiscal Year Annual Budget
03 Federal Funds

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
0460 Non-consumable Items	-	525	-	-	-
0470 Computer Software	-	2,402	-	2,972	-
0480 Computer Hardware	-	-	-	994	-
Supplies and Materials Total	-	44,020	10,000	14,117	18,693
Other Objects					
0640 Dues and Fees	-	-	-	249	-
Other Objects Total	-	-	-	249	-
TOTAL EXPENDITURES	271,540	351,446	273,944	238,495	471,949

Corbett School District 39
2022-2023 Fiscal Year Annual Budget
04 Student Investment Account

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
RESOURCES					
State Sources					
3299 Oth Restricted Grants in Aid	-	293,516	749,927	-	865,870
State Sources Total	-	293,516	749,927	-	865,870
TOTAL RESOURCES	-	293,516	749,927	-	865,870
REQUIREMENTS					
Expenditures					
Instruction					
1121 Middle Junior High Programs	-	100,000	430,965	276,204	531,580
1131 High School Instruction	-	93,516	123,687	127,913	107,859
1220 Restrictive Prg For Disabled	-	-	-	169	-
Instruction Total	-	193,516	554,652	404,286	639,439
Support Services					
2120 Guidance Services	-	100,000	195,275	113,597	226,431
Support Services Total	-	100,000	195,275	113,597	226,431
Debt Service					
5100 Debt Service	-	-	-	-	-
Total Expenditures	-	293,516	749,927	517,883	865,870
Total Appropriation	-	293,516	749,927	517,883	865,870
TOTAL REQUIREMENTS	-	293,516	749,927	-	865,870
EXPENDITURES BY OBJECT CODE					
Salaries					
0111 Licensed Salaries	-	221,202	327,334	254,668	467,557
0130 Additional Salary	-	24,109	25,273	23,045	-
Salaries Total	-	245,311	449,211	315,595	556,386
Associated Payroll Costs					
0210 Public Employees Retire System	-	46,975	94,413	77,040	131,975
0220 Social Security Administration	-	1,230	34,365	24,112	42,564
0230 Other Required Payroll Costs	-	-	-	83	-
0240 Contractual Employee Benefits	-	-	125,479	49,737	116,931
Associated Payroll Costs Total	-	48,205	254,257	150,972	291,470
Supplies and Materials					
0410 Consumable Supply & Materials	-	-	46,459	27,711	18,014
Supplies and Materials Total	-	-	46,459	48,814	18,014
Other Objects					
0610 Redemption of Principal	-	-	-	-	-
0621 Regular Interest	-	-	-	-	-
Other Objects Total	-	-	-	2,502	-
TOTAL EXPENDITURES	-	293,516	749,927	517,883	865,870

Corbett School District 39
2022-2023 Fiscal Year Annual Budget
06 Student Body Trust

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
RESOURCES					
Local Sources					
1700 Extracurricular Activities	136,956	42,999	300,000	-	300,000
Local Sources Total	136,956	42,999	300,000	-	300,000
Other Sources					
5400 Beginning Fund Balance	105,548	90,165	-	-	-
Other Sources Total	105,548	90,165	-	-	-
TOTAL RESOURCES	242,504	133,164	300,000	-	300,000

REQUIREMENTS

Expenditures					
Instruction					
1122 Middle Extra Curricular	38,757	4,668	50,000	-	50,000
1132 High School Extra Curricular	113,581	22,002	250,000	-	250,000
Instruction Total	152,338	26,670	300,000	-	300,000
Total Expenditures	152,338	26,670	300,000	-	300,000
Other Requirements					
6000 Contingencies	-	-	-	-	-
Total Other Requirements	-	-	-	-	-
Total Appropriation	152,338	26,670	300,000	-	300,000
Ending Fund Balance	90,166	106,494	-	-	-
TOTAL REQUIREMENTS	242,504	133,164	300,000	-	300,000

EXPENDITURES BY OBJECT CODE

Supplies and Materials					
0410 Consumable Supply & Materials	152,338	26,670	300,000	-	300,000
Supplies and Materials Total	152,338	26,670	300,000	-	300,000
TOTAL EXPENDITURES	152,338	26,670	300,000	-	300,000

Corbett School District 39

2022-2023 Fiscal Year Annual Budget

09 GO Bond 2021 (formerly Capital Improvement Fund)

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
RESOURCES					
State Sources					
3299 Oth Restricted Grants in Aid	610,034	-	-	-	-
State Sources Total	610,034	-	-	-	-
Other Sources					
5100 Long Term Debt Financing Srcs	-	4,000,000	-	-	-
5200 Interfund Transfers	185,000	-	-	-	-
5400 Beginning Fund Balance	19,902	37,200	3,205,203	-	673,876
Other Sources Total	204,902	4,037,200	3,205,203	-	673,876
TOTAL RESOURCES	814,936	4,037,200	3,205,203	2,683	693,876

REQUIREMENTS

Expenditures

Support Services

2540 Plant Operations & Maintenance	-	77,823	205,203	-	43,876
Support Services Total	-	77,823	205,203	-	43,876

Facilities Acquisition/Constru

4150 Building Acquisition/Construct	777,736	99,037	3,000,000	228,946	650,000
Total Expenditures	777,736	3,100,746	3,205,203	228,946	693,876

Other Requirements

5200 Fund Transfers	-	37,200	-	-	-
Total Other Requirements	-	37,200	-	-	-

Total Appropriation	777,736	3,137,946	3,205,203	228,946	693,876
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Ending Fund Balance	37,200	899,254	-	(226,263)	-
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TOTAL REQUIREMENTS	814,936	4,037,200	3,205,203	2,683	693,876
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EXPENDITURES BY OBJECT CODE

Purchased Services

0310 Instructional-Prof-Tech Svcs	8,300	-	-	-	-
0320 Property Services	1,403	-	3,205,203	3,684	693,876
0350 Communication	-	-	-	-	-
0380 Non-Instruc-Prof-Tech Svcs	19,822	-	-	195,933	-
Purchased Services Total	29,525	-	3,205,203	199,617	693,876

Capital Outlay

0520 Building Acquisition	746,484	99,037	-	21,984	-
Capital Outlay Total	746,484	99,037	-	21,984	-

Other Objects

0640 Dues and Fees	1,727	77,823	-	7,345	-
Other Objects Total	1,727	3,001,709	-	7,345	-

TOTAL EXPENDITURES	777,736	3,100,746	3,205,203	228,946	693,876
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Corbett School District 39
2022-2023 Fiscal Year Annual Budget
10 OSCIM Matching Grant

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
RESOURCES					
State Sources					
3299 Oth Restricted Grants in Aid	-	-	4,000,000	-	3,807,000
State Sources Total	-	-	4,000,000	-	3,807,000
TOTAL RESOURCES	-	-	4,000,000	-	4,000,000
REQUIREMENTS					
Expenditures					
Facilities Acquisition/Constru					
4150 Building Acquisition/Construct	-	-	4,000,000	-	4,000,000
Total Expenditures	-	-	4,000,000	-	4,000,000
Total Appropriation	-	-	4,000,000	-	4,000,000
TOTAL REQUIREMENTS	-	-	4,000,000	-	4,000,000
EXPENDITURES BY OBJECT CODE					
Capital Outlay					
0520 Building Acquisition	-	-	4,000,000	-	4,000,000
Capital Outlay Total	-	-	4,000,000	-	4,000,000
TOTAL EXPENDITURES	-	-	4,000,000	-	4,000,000

Corbett School District 39**2022-2023 Fiscal Year Annual Budget****11 GO Bond Debt Service (formerly Debt Service Fund)**

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
RESOURCES					
Local Sources					
1110 Property Taxes Levied	-	-	352,400	256,896	400,310
Local Sources Total	-	-	352,400	256,966	400,310
Other Sources					
5400 Beginning Fund Balance	-	-	-	-	-
Other Sources Total	-	-	18,000	-	-
TOTAL RESOURCES	-	-	370,400	256,966	400,310
REQUIREMENTS					
Expenditures					
Debt Service					
5100 Debt Service	-	-	370,400	44,800	400,310
Total Expenditures	-	-	370,400	44,800	400,310
Other Requirements					
5200 Fund Transfers	-	-	-	-	-
Total Other Requirements	-	-	-	-	-
Total Appropriation	-	-	370,400	44,800	400,310
TOTAL REQUIREMENTS	-	-	370,400	256,966	400,310
EXPENDITURES BY OBJECT CODE					
Other Objects					
0610 Redemption of Principal	-	-	292,000	-	318,000
0621 Regular Interest	-	-	78,400	44,800	82,310
Other Objects Total	-	-	370,400	44,800	400,310
TOTAL EXPENDITURES	-	-	370,400	44,800	400,310

Corbett School District 39
2022-2023 Fiscal Year Annual Budget
20 Energy Projects Fund

	Prior Year Actual 2019-20	Prior Year Actual 2020-21	Revised Budget 2021-22	Projected Actual 2021-22	Proposed Budget 2022-23
RESOURCES					
Local Sources					
1990 Miscellaneous Revenue	22,437	24,331	20,000	15,117	25,000
Local Sources Total	22,437	24,331	20,000	15,117	25,000
Other Sources					
5400 Beginning Fund Balance	26,271	23,708	18,708	-	18,039
Other Sources Total	26,271	23,708	18,708	-	18,039
TOTAL RESOURCES	48,708	48,039	38,708	15,117	43,039
REQUIREMENTS					
Expenditures					
Facilities Acquisition/Constru					
4150 Building Acquisition/Construct	-	-	13,708	-	14,000
Total Expenditures	-	-	13,708	-	14,000
Other Requirements					
5200 Fund Transfers	25,000	25,000	25,000	-	-
Total Other Requirements	25,000	25,000	25,000	-	-
Total Appropriation	25,000	25,000	38,708	-	14,000
Ending Fund Balance	23,708	23,039	-	15,117	29,039
TOTAL REQUIREMENTS	48,708	48,039	38,708	15,117	43,039
EXPENDITURES BY OBJECT CODE					
Purchased Services					
0320 Property Services	-	-	13,708	-	14,000
Purchased Services Total	-	-	13,708	-	14,000
TOTAL EXPENDITURES	-	-	13,708	-	14,000

Debt Schedules

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

Summary of Debt Obligation Payments for FY 2022-23

FY2023 schedules	0610		0621	0610	0622	Total	Ending
COP Debt	Debt Principal	Sinking Fund	Debt Interest	Bus Principal	Bus Interest	Payment	Balance
OSBA Flex 2012C	\$ 30,000.00	\$ -	\$ 13,600.00	\$ -	\$ -	\$ 43,600.00	\$ 335,000.00
2012 QSCB	-	55,555.55	46,250.00	-	-	101,805.55	1,000,000.00
Subtotal	30,000.00	55,555.55	59,850.00	-	-	145,405.55	1,335,000.00
Loans & Leases < 7 Years							
SELP 2012	43,079.03	-	6,936.97	-	-	50,016.00	174,699.79
Bus 2018	-	-	-	15,504.79	613.21	16,118.00	-
Bus 2019	-	-	-	15,449.85	2,451.15	17,901.00	49,914.03
Bus 2020	-	-	-	15,553.44	1,735.56	17,289.00	49,206.17
Bus 2021	-	-	-	14,421.63	1,847.37	16,269.00	61,290.25
Bus 2022	-	-	-	17,208.26	2,840.74	20,049.00	92,897.83
Property 2019	25,156.95	-	648.14	-	-	25,805.09	25,478.95
Subtotal	68,235.98	-	7,585.11	78,137.97	9,488.03	163,447.09	453,487.02
GO Bonds							
Series 2021	318,000.00	-	62,294.40	-	-	380,294.40	3,390,000.00
Subtotal	318,000.00	-	62,294.40	-	-	380,294.40	3,390,000.00
Grand Total	\$ 416,235.98	\$ 55,555.55	\$ 129,729.51	\$ 78,137.97	\$ 9,488.03	\$ 689,147.04	\$ 5,178,487.02
				Object	FY 2021-2022 Budget Summary		
				0610	Principal	\$ 494,374	
					Sinking Fund	\$ 55,556	
				0621	Debt Interest	129,731	
				0622	Bus Interest	9,488	
					Total Budget	\$ 689,149	

General Obligation Bonds, Series 2021
GO Bonds for capital improvements.

Corbett School District 39						
Debt Service Schedule						
General Obligation Bonds, Series 2021						
Period Ending	Principal	Coupon	Interest	Debt Service	Total Annual Debt Service	Principal Balance Remaining
12/15/2021		1.680%	44,800.00	44,800.00		4,000,000
6/15/2022	292,000		33,600.00	325,600.00	370,400.00	3,708,000
12/15/2022		1.680%	31,147.20	31,147.20		3,708,000
6/15/2023	318,000		31,147.20	349,147.20	380,294.40	3,390,000
12/15/2023		1.680%	28,476.00	28,476.00		3,390,000
6/15/2024	355,000		28,476.00	383,476.00	411,952.00	3,035,000
12/15/2024		1.680%	25,494.00	25,494.00		3,035,000
6/15/2025	373,000		25,494.00	398,494.00	423,988.00	2,662,000
12/15/2025		1.680%	22,360.80	22,360.80		2,662,000
6/15/2026	392,000		22,360.80	414,360.80	436,721.60	2,270,000
12/15/2026		1.680%	19,068.00	19,068.00		2,270,000
6/15/2027	412,000		19,068.00	431,068.00	450,136.00	1,858,000
12/15/2027		1.680%	15,607.20	15,607.20		1,858,000
6/15/2028	432,000		15,607.20	447,607.20	463,214.40	1,426,000
12/15/2028		1.680%	11,978.40	11,978.40		1,426,000
6/15/2029	453,000		11,978.40	464,978.40	476,956.80	973,000
12/15/2029		1.680%	8,173.20	8,173.20		973,000
6/15/2030	475,000		8,173.20	483,173.20	491,346.40	498,000
12/15/2030		1.680%	4,183.20	4,183.20		498,000
6/15/2031	498,000		4,183.20	502,183.20	506,366.40	-
Totals	4,000,000		411,376	4,411,376	4,411,376	

OSBA Flex 2012

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

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

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

2012 QSCB

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

Corbett School District 39 Debt Service Schedule 2012B QSCB								
Period Ending	Principal	Interest	Total Debt Service	Sinking Fund Deposits	Direct Payments	Sinking Fund	Net Debt Service	Annual Net D/S
12/30/2012	-	41,496.53	41,496.53	-	(41,496.53)	-	-	-
6/30/2013	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2013	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2014	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2014	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2015	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2015	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2016	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2016	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2017	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2017	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2018	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2018	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2019	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2019	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2020	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2020	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2021	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2021	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2022	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2022	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2023	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2023	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2024	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2024	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2025	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2025	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2026	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2026	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2027	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2027	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2028	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2028	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2029	-	23,125.00	23,125.00	55,555.55	(23,125.00)	-	55,555.55	55,555.55
12/30/2029	-	23,125.00	23,125.00	-	(23,125.00)	-	-	-
6/30/2030	1,000,000	23,125.00	1,023,125.00	55,555.55	(23,125.00)	1,000,000	55,555.55	55,555.55
Totals	1,000,000	850,871.53	1,850,871.53	1,000,000	(850,871.53)	1,000,000	1,000,000	1,000,000

SELP 2012

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

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

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

Mershon Properties

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

CSD Desc	Mershon Property 2019					
Asset	Property: 35420 SE Hist Columbia River Hwy, Corbett, OR 97019					
Debt	Real Estate					
Escrow	Guardian Contract Services Inc					
Terms	1.28% APR, 4 annual payments					
Initial Cost	\$ 150,000.00					
Down Pmt	\$ 50,000.00 11/5/2019					
Fiscal Year	Date	Beginning Bal	Principal	Interest	Payment	Principal Bal
2019-2020	11/7/2019	\$ 100,000.00	-	-	-	100,000.00
2020-2021	7/15/2020		24,525.09	1,280.00	25,805.09	75,474.91
2021-2022	7/15/2021		24,839.01	966.08	25,805.09	50,635.90
2022-2023	7/15/2022		25,156.95	648.14	25,805.09	25,478.95
2023-2024	7/15/2023		25,478.95	326.13	25,805.08	-
Totals			\$ 100,000.00	\$ 3,220.35	\$ 103,220.35	

Capital Leases for Bus Replacement

The District has five capital leases for buses.

CSD Desc	2021-22 Bus Loan #6					
Asset	New 2023 BlueBird Bus Model: T3FE 84 pass					
Debt	Capital Lease					
Lessor	Santander Bank, N.A.					
Terms	2.58% APR, 7 annual payments					
Initial Cost	\$ 129,898.00					
Down Pmt	\$ -					
Fiscal Year	Date	Beginning Bal	Principal	Interest	Payment	Principal Bal
2021-2022	3/10/2022	\$ 129,898.00	\$ 19,791.91	\$ 257.09	\$ 20,049.00	\$ 110,106.09
2022-2023	3/10/2023		17,208.26	2,840.74	20,049.00	92,897.83
2023-2024	3/10/2024		17,652.24	2,396.76	20,049.00	75,245.59
2024-2025	3/10/2025		18,107.66	1,941.34	20,049.00	57,137.93
2025-2026	3/10/2026		18,574.84	1,474.16	20,049.00	38,563.09
2026-2027	3/10/2027		19,054.07	994.93	20,049.00	19,509.02
2027-2028	3/10/2028		19,509.02	539.98	20,049.00	-
Totals			\$ 129,898.00	\$ 10,445.00	\$ 140,343.00	

CSD Desc	2020-21 Bus Loan					
Asset	New 2022 BlueBird Bus Model: T3FE 4004					
Debt	Capital Lease					
Lessor	Santander Bank N.A.					
Terms	2.44% APR, 6 annual payments					
Initial Cost	\$ 128,290.00					
Down Pmt	\$ 38,500.00					
Fiscal Year	Date	Beginning Bal	Principal	Interest	Payment	Principal Bal
2020-2021	12/20/2020	\$ 128,290.00	\$ 38,500.00	\$ -	\$ 38,500.00	\$ 89,790.00
2021-2022	12/20/2021		\$ 14,078.12	\$ 2,190.88	\$ 16,269.00	\$ 75,711.88
2022-2023	12/20/2022		14,421.63	1,847.37	16,269.00	61,290.25
2023-2024	12/20/2023		14,773.52	1,495.48	16,269.00	46,516.73
2024-2025	12/20/2024		15,133.99	1,135.01	16,269.00	31,382.74
2025-2026	12/20/2025		15,503.26	765.74	16,269.00	15,879.48
2026-2027	12/20/2026		15,879.48	389.52	16,269.00	-
Totals			\$ 128,290.00	\$ 7,824.00	\$ 136,114.00	

CSD Desc	2019-20 Bus Loan					
Asset	2021 Blue Bird T3FE 60 pass					
Debt	Capital Lease					
Lessor	Santander Bank N.A.					
Terms	2.68% APR, 7 annual payments					
Initial Cost	\$ 111,694.00					
Down Pmt	\$ -					
Fiscal Year	Date	Beginning Bal	Principal	Interest	Payment	Principal Bal
2019-2020	3/10/2020	\$ 111,694.00	\$ -	\$ -	\$ -	\$ 111,694.00
2019-2020	4/10/2020		17,034.77	254.23	17,289.00	94,659.23
2020-2021	4/10/2021		14,752.13	2,536.87	17,289.00	79,907.10
2021-2022	4/10/2022		15,147.49	2,141.51	17,289.00	64,759.61
2022-2023	4/10/2023		15,553.44	1,735.56	17,289.00	49,206.17
2023-2024	4/10/2024		15,970.27	1,318.73	17,289.00	33,235.90
2024-2025	4/10/2025		16,398.28	890.72	17,289.00	16,837.62
2025-2026	4/10/2026		16,837.62	451.38	17,289.00	-
Totals			\$ 111,694.00	\$ 9,329.00	\$ 121,023.00	

CSD Desc	2018-19 Bus Loan #2					
Asset	2019 Blue Bird Vision BBCV3310 77 pass					
Debt	Capital Lease					
Lessor	Santander Bank N.A.					
Terms	3.95% APR, 5 annual payments					
Initial Cost	\$ 111,354.00					
Down Pmt	\$ -					
Fiscal Year	Date	Beginning Bal	Principal	Interest	Payment	Principal Bal
2018-2019	4/5/2019	\$ 111,354.00	\$ -	\$ -	\$ -	\$ 111,354.00
2019-2020	7/15/2019		\$ 16,745.51	\$ 1,155.49	\$ 17,901.00	\$ 94,608.49
2020-2021	7/15/2020		14,353.18	3,547.82	17,901.00	80,255.31
2021-2022	7/15/2021		14,891.43	3,009.57	17,901.00	65,363.88
2022-2023	7/15/2022		15,449.85	2,451.15	17,901.00	49,914.03
2023-2024	7/15/2023		16,029.22	1,871.78	17,901.00	33,884.81
2024-2025	7/15/2024		16,630.32	1,270.68	17,901.00	17,254.49
2025-2026	7/15/2025		17,254.49	646.51	17,901.00	-
Totals			\$ 111,354.00	\$ 13,953.00	\$ 125,307.00	

CSD Desc	2018-19 Bus Loan #1					
Asset	2018 Chevy Micro Bird G5					
Debt	Capital Lease					
Lessor	Santander Bank N.A.					
Terms	3.95% APR, 5 annual payments					
Initial Cost	\$ 74,693.00					
Down Pmt	\$ -					
Fiscal Year	Date	Beginning Bal	Principal	Interest	Payment	Principal Bal
2018-2019	10/15/2018	\$ 74,693.00	\$ -	\$ -	\$ -	\$ 74,693.00
2018-2019	10/15/2018		16,118.00	-	16,118.00	58,575.00
2019-2020	10/15/2019		13,804.29	2,313.71	16,118.00	44,770.71
2020-2021	10/15/2020		14,349.56	1,768.44	16,118.00	30,421.15
2021-2022	10/15/2021		14,916.36	1,201.64	16,118.00	15,504.79
2022-2023	10/15/2022		15,504.79	613.21	16,118.00	-
Totals			\$ 74,693.00	\$ 5,897.00	\$ 80,590.00	

INFORMATIONAL SECTION

Board Policy / Local Budget Law Concerning District Budget

DB/DBA/DBD: District Budget

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

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

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

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

ORS 294.305 – 294.565, 328.542 – 328.565

DBC: Budget Calendar

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

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

ORS 294.305 – 294.565, 328.542 – 328.565

DBD: Budget Priorities

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

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

ORS 294.305 – 294.565

DBE: Budget Preparation

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

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

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

ORS 294.305 – 294.565, 328.542 – 328.565

BEA: Budget Committee

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ORS 174.130, 192.610 – 192.710, 294.305 – 294.565

DBG: Budget Hearing

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

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

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

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

ORS 192.610 – 192.710, 294.305 – 294.565

DBH: Budget Adoption Procedures

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

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

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

DBI: Budget Amendment Procedures

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

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

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

ORS 294.435

DBJ: Budget Implementation

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

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

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

ORS 294.305 – 294.565, ORS Chapter 310

DBK: Budget Transfer Authority

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

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

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

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

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

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

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

ORS 294.450

Board Resolutions

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

Meeting: Regular Session, November 20, 2019

Motion: Director Gorman moved and Director Buttke seconded.

Action: The motion passed 7-0.

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

Meeting: Regular Session, February 19, 2020

Motion: Director Gorman moved and Director Buttke seconded.

Action: The motion passed 5-0.

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

Meeting: Regular Session, March 11, 2020

Motion: Director Gorman moved and Director Buttke seconded.

Action: The motion passed 5-0.

RESOLUTION NO x.xxx-22 – RESOLVED that the Board adopted the Budget Calendar as presented in the Board packet for Corbett School District fiscal year 2022-2023.

Meeting: Regular Session, April 20, 2022

Motion: Director X moved and Director X seconded.

Action: The motion passed x-x.

Charter Agreement between the Corbett School Board, Corbett School District 39 and the Corbett District School (Charter Law ORS Chapter 338)

Applicant: Corbett District School.

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

Philosophy and Mission of Charter School: The Corbett District School is being created out of a need to maintain the financial stability and current service levels that the Corbett School District offers. This serves as an application to convert the current Corbett School to a district with a single charter school. The intention of this charter agreement is to provide the Corbett School District a mechanism to admit non-resident students outside of the inter-district transfer process.

The Corbett District School will embrace the District's Board Goal "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."

The Corbett District School will continue to embrace current educational practices of the Corbett School District which include but are not limited to:

- Multi-age Instruction.
- Thematic based learning.
- Place based learning.
- Continuous progress.

Currently, the Corbett School District has formed a visions and values committee and plans to form a strategic planning committee to help chart a path forward for the District. As appropriate, the recommendations of the visions and values and strategic planning committees will inform the creation and operation of the Corbett District School. The Corbett School District also intends to complete a strategic planning process and, as appropriate, the work of the strategic plan will inform the creation and operation of the Corbett District School.

Description of the Curriculum: The curriculum of Corbett District School will fully incorporate the Common Core/Oregon State Content Standards consistent with ORS 329.045. **A complete curriculum guide can be found in Appendix A.**

Description of Expected Results: The goal of Corbett District School is for every student to make adequate yearly progress toward meeting or exceeding state and district standards. Longitudinal data accumulated by Corbett School District 39 ("District") will provide information upon which to assess the progress and success of CDS.

Corbett District School will provide a community school environment where students, teachers, parents, community members and administrative staff interact on a daily basis to provide an exceptional education to students. The core curriculum course offerings of CDS will be enhanced by courses taught by Teacher Standards and Practices Commission (TSPC) certified instructors who have particular expertise in the subject.

Governance Structure of the Charter School: The initial Corbett District School Governing Board ("Charter Board") consists of the publicly elected School Board Members of the Corbett School District 39. As a conversion school, CDS will retain its current governance structure of seven board members representing at large positions publicly elected, consistent with the election laws of the State of Oregon and Multnomah County, within the school district.

Corbett District School will operate under Charter Law ORS Chapter 338 and the written charter. The Board will continue to oversee all fiduciary and curricular planning and adoptions, hold regular board meetings consistent with current practices of the Corbett School District Board, approve the budget and expenditures, and foster community relations.

The CDS will continue to follow all board policies currently adopted by the Corbett School District. The Charter Board reserves the right to modify, update, delete, or add board policies consistent with State Law.

Projected Enrollment and Grades to Be Served: Projected enrollment figures for Corbett District School are based on the Corbett School District 39 2018-19 enrollment of approximately 1212 students in grades K through 12. The Corbett District School may also operate fee for service programs like preschool. Currently, the School Board has placed an enrollment cap of 1300, however the publicly elected Charter School Board reserves the right to adjust the enrollment numbers in light of an ever changing financial environment.

Target Population of Students to Be Served: Corbett District School plans a diverse program serving grades Pre-K through 12 and targeted at the following groups: students currently enrolled in Corbett Schools, and students in surrounding communities who may benefit from a smaller, differentiated education program.

Distinctive Learning or Teaching Techniques to Be Used: Meeting the instructional needs of all learners requires a differentiated delivery system for all areas of the curriculum. This differentiation must be based on providing the appropriate level of support so that each student can progress in a continuous improvement model and attain his or her full potential as a literate citizen and lifelong learner. Corbett District School is committed to utilizing the following instructional methods and opportunities:

(a) **Project-based and or thematic-based learning:** Courses will involve hands-on, lab, and/or project-based instruction that require students to produce digital assignments, and/or tactile products. This may be done individually or as a collaborative/team effort.

(b) **Lecture/discussion method:** Inquiry about broad-based, open-ended questions will require problem-solving techniques. Classes will have an emphasis on reading, writing, and presentation skills. This may include the use of digital equipment, i.e., computers and software, cameras, interactive whiteboards, and other technologies to support vocational areas in the school.

(c) **Online courses:** The uses of an online education program may be incorporated as appropriate.

(d) **Science, Technology, Engineering, Arts and Math (STEAM), CTE, and College Preparatory Programs:** The Corbett District School will continue to offer, maintain, and expand course offerings in STEAM, CTE and College Preparatory programs. These offerings may be modified based upon the work of the visions and values and strategic planning committees and the judgement of the Charter Board.

Legal Address, Facilities, and Physical Location: The current Corbett School, headquartered at 35800 East Historic Columbia River Highway, Corbett, Oregon 97019, will transition into the Corbett District School, which will remain in the same facility in the community of Corbett. The district retains ownership of all facilities, equipment and supplies including properties at 32405 E.

Historic Columbia River Highway, 35800 E. Historic Columbia River Highway and 36115 E. Historic Columbia River Highway. The charter owns no physical assets.

Description of Admissions Policy: The Charter Board will set enrollment targets at least annually. The Charter Board may increase, or decrease the enrollment target at any time and they recognize that the work of the visions and values and strategic planning committees will be considered in establishing enrollment targets.

In the event that more students apply for admission to Corbett District School than can be accommodated, an objective, confidential lottery will be held to determine enrollment. Priority in all lotteries will be given to students who have siblings currently attending the Corbett District School and to students who have been attending the Corbett District School by other means such as by tuition or by mechanisms called for in collective bargaining units. Further, resident students who move out of district and who wish to continue attending Corbett District School will be guaranteed enrollment for the remainder of the school year in which they move and they will be given priority in the following year lottery(ies). Students who turn down the invitation to enroll or drop from the program after enrolling will be replaced by the next student in order of lottery selection. (ORS 338.125) All students who reside within current school district boundaries are guaranteed admission. Further, all students currently attending Corbett School District will be guaranteed admission to the Corbett District School when the school begins initial operation. Admission applications can be accepted on a rolling basis throughout the year. Confidential lotteries will be conducted before the start of each trimester on a date established by administration provided the Charter Board opens space in the Corbett District School for that lottery. If needed a waitlist will be established after each lottery and remain in effect until the next lottery is announced.

Applicable Statutes and Rules: All applicable federal and state laws and Oregon Administrative Rules will apply to Corbett District School. (ORS 338.115)

Proposed Budget and Financial Plan: The budget will be based on the state school fund factored on enrollment for the current year or the previous year, whichever is highest. Evidence of financial soundness is found in the existing Corbett School District budget and financial plan already in place and utilized by Corbett School District 39.

Standards of Behavior and Discipline: Corbett District School Board will adopt those behavior and discipline policies in use by Corbett School District 39. These policies are available for review at the school district office.

School Calendar: The school calendar for the 2019-2020 school year will be the calendar already established by the Corbett School District. The Corbett District School Governing Board will establish yearly calendars consistent with current practice of the Corbett School District Board. The operational hours of the Corbett District School will remain the same as those currently established by the Corbett School District. The Corbett District School Governing Board may elect to change those hours in the future.

Staffing/Qualifications: The Corbett District School will maintain current staffing of both certified and classified staff*, with new staff added when needed to meet targets set by the Corbett District School Governing Board. In addition, all certified teachers must meet TSPC licensure standards and have appropriate academic, and/or career experience. Licensed teachers may, at the discretion of district administration, teach outside of their endorsement areas consistent with Charter Law.

**Budget deficits caused by inadequate state funding may result in reductions in staff. The Charter School Governing Board will follow district policy if any positions must be cut.*

Opening Date: The Corbett District School will open on a date no later than January 1, 2020. The Corbett School District Board may opt to open the Corbett District School at a date prior to January 1, 2020.

Special Education Arrangements: Corbett School District 39 and Corbett District School will provide for the needs of those enrolled students who qualify under state and federal laws regarding Special Education, regular education, and related services for students who qualify under Section 504 of the Rehabilitation Act of 1973. CDS will actively identify those students who qualify for special education services and will utilize district resources, the Multnomah Education Service District resolution services, as well as other external resource providers to ensure maintenance of effort. (ORS 338.165)

Community Involvement: The Corbett School District encourages parent and community involvement. The community will continue to be provided opportunities to influence the development of the charter as well as the ongoing refinements and modifications during charter implementation. Public Board Meetings will be held monthly and progress of implementation will be monitored/guided through the public meetings process. Further, standing committees such as the visions and values and strategic planning committees will have the opportunity to influence the development of the charter.

Term of the Charter: The initial term of the charter will be five years renewable from the date of signing. (ORS 338.065 (3)(a))

Plan for Performance Bonding/Insurance: The agreements, policies, and coverage with agencies currently insuring Corbett School District 39 will be maintained by Corbett District School. In the future these may be modified as determined necessary by the elected Corbett District School Governing Board .

Collective Bargaining Units: Corbett District School will maintain all collective bargaining agreements in place on the date that the Corbett District School opens. Future, contract negotiations will be consistent with state and federal law.

Placement of Students, Staff, and Property upon Termination/Non-Renewal of Charter: Termination of the charter shall not abridge Corbett School District's legal authority to operate as a non-chartered (regular) public school district. In the event of termination or non-renewal of this charter, Corbett School District shall follow the reduction in force provisions in any applicable collective bargaining agreements for licensed and classified employees or as otherwise provided by the Corbett School District. If, as a result of termination or non-renewal of this charter, a determination is made to reconstitute the school as a regular public school, the District Board will, as staffing requirements permit and funding allows, and on the recommendation of the Superintendent, make every effort to rehire all staff employed by Corbett District School at the time of its reconstitution as a regular public school.

If the school is reconstituted as a regular public school, all students currently enrolled will become enrolled students of the reconstituted school. Students currently attending outside the district will be allowed to continue with an existing inter-district agreement.

In the event of a termination of this charter, all assets, equipment, supplies, and other items provided to Corbett District School which were the property of Corbett School District 39 prior to this charter or were added after the fact with funds belonging to Corbett School District 39 or are of a nature that their loss or absence would prevent the operation of the district or its programs after termination of this charter, shall be returned to or retained by Corbett School

District 39. All other assets shall be given to the Corbett School District. (ORS 338.105)

Fiscal Audit: The School Superintendent will develop a balanced operating budget to be approved by the District Budget Committee and School Board as part of the current budgetary process. Corbett District Charter School will retain Corbett School District's designated auditor. Corbett District School will report in writing to the district the manner in which CDS intends to address any deficiencies in the audit. ODE is permitted to audit, review, and inspect expenditures during this time. (ORS 338.095)

Conversion of an Existing Public School District:

a) Student enrollment shall be voluntary. Students who choose not to attend Corbett District School have the option of being home schooled or request an interdistrict transfer. Any student who resides within the district boundary but has opted out of attendance at Corbett District School will be released by the Corbett School District 39 to the school of their choice. (ORS 338.145)

b) Employment practices, policies, and agreements: Corbett District School shall use the existing practices of Corbett School District 39 regarding the selection and hiring, training, discipline, and firing of its teaching, administrative, and operations staff with the exception of those changed by waiver or mutual consent of parties in a collective bargaining agreement. During the life of this charter, Corbett District School will implement policies in compliance with all applicable federal and state laws and collective bargaining agreements in effect at the time of the charter signing regarding recruitment, promotion, discipline, and termination of personnel; methods for evaluating performance; and a plan for resolving employee-related problems, including complaint and grievance procedures shall remain in effect for the remaining length of the agreement. Employees' payroll shall be processed through the business office of the Corbett School District 39 unless changed during the life of this charter. (ORS 338.135)

c) Employee assignment to the charter school shall be voluntary. However, as CDS will be the only school for grades K-12 located within Corbett School District 39, there are no alternative assignments available within the district to staff members who choose not to participate in the charter school. Therefore, any staff member who is under contract at the time of the charter signing and who chooses not to participate in the charter school shall be released from their contract if they request such a release at least 30 days prior to the charter going into effect. All contracts and agreements with staff members in effect at the time the school becomes chartered shall remain in effect for the remaining term of such contract or agreement. (ORS 338.135)

Approved this XXX day of XXXX.

Todd Mickalson, District Board Chairman

K-12 SCHOOL EQUALIZATION FORMULA

STATE SCHOOL FUND DISTRIBUTION

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

School District Revenue

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

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

State School Fund

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

Local Revenue

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

Operating property taxes collected (including prior years)

Common School Fund

County School Fund

Federal forest related revenue

State managed county trust forests (Chapter 530)

ESD funds required to be shared with school districts

Revenue *in lieu* of property taxes

Supplantable federal funds

General Purpose Revenue

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

Weighted Students (ADMw)

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

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

Student Weights

Student weight categories are as follows:

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

Individual Education Program Weight

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

Remote Small School Weight

A school site qualifies for additional ADMw if

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

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

Teacher Experience and Balance to Funding

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

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

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

Transportation Revenue

Transportation Grant	=	70% to 90% of Transportation Costs
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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
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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
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Districts adding new classroom space receive up to 8% of construction (excluding land) and portable unit costs for furnishings and equipment. Total grants are limited to \$7 million per biennium. If grants at 8% exceed the limit, the reimbursement percent is reduced.

School Revenue Share

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

State Payment Schedule

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

Other State School Fund Allocations

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

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

FORMULA GRANT PERCENTAGE by DISTRICT SIZE					
2019-20					
District Size by ADM	# of Districts	General Purpose	Transportation	High Cost Disability	Facility
0- 500	\$72	\$182,961,849	\$12,142,071	\$135,074	\$91,306
500- 1,000	\$33	\$250,776,121	\$11,151,063	\$101,589	\$477,302
1,000- 3,000	\$44	\$825,068,610	\$33,805,846	\$306,280	\$1,938,813
3,000- 5,000	\$18	\$715,156,813	\$26,429,730	\$2,946	\$3,721,490
5,000-10,000	\$18	\$1,246,477,288	\$49,566,042	\$429,273	\$6,567,858
10,000 and Greater	\$12	\$2,672,084,009	\$101,761,382	\$1,955,693	\$22,203,231



STUDENTS WE SERVE[^]

1,188 Student Enrollment

[^]Student enrollment as of October 1, 2019

DEMOGRAPHICS

American Indian/Alaska Native

Students: **1%**

Teachers: **0%**

Asian

Students: **2%**

Teachers: **0%**

Black/African American

Students: **1%**

Teachers: **0%**

Hispanic/Latino

Students: **8%**

Teachers: **2%**

Multiracial

Students: **7%**

Teachers: **2%**

Native Hawaiian/Pacific Islander

Students: **<1%**

Teachers: **0%**

White

Students: **80%**

Teachers: **97%**

INTRODUCTION

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

ACADEMIC SUCCESS

ON-TIME GRADUATION

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

District: **90%**

Oregon Average: **80%**

FIVE-YEAR COMPLETION

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

District: **>95%**

Oregon Average: **86%**

OUR STAFF (ROUNDED FTE)

5 Administrators

55 Teachers

14 Educational assistants

0 Counselors/Psychologists

0 Licensed Librarians

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



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OUTCOMES

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

ON-TIME GRADUATION

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

Non-Binary: Coming in 2021-22

FIVE-YEAR COMPLETION

American Indian/Alaska Native:	*
Asian:	*
Black/African American:	*
Hispanic/Latino:	*
Multiracial:	*
Native Hawaiian/Pacific Islander:	*
White:	94%
Free/Reduced Price Lunch:	88%
Ever English Learner:	*
Students with Disabilities:	>95%
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Multiracial

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Teachers: **0%**

Native Hawaiian/Pacific Islander

Students: **<1%**

Teachers: **0%**

White

Students: **80%**

Teachers: **98%**

REQUIRED VACCINATIONS

91%

INTRODUCTION

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

ACADEMIC SUCCESS

ON-TIME GRADUATION

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

School: **90%**

District: **90%**

Oregon Average: **80%**

FIVE-YEAR COMPLETION

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

School: **>95%**

District: **>95%**

Oregon Average: **86%**

OUR STAFF (ROUNDED FTE)

53 Teachers

13 Educational assistants

0 Counselors/Psychologists

90% Average Teacher retention rate

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

Yes: Same principal for the last 3 years?



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Corbett School

Grades: K-12

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OUTCOMES

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

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FIVE-YEAR COMPLETION

American Indian/Alaska Native:	*
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Female:	>95%
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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 carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the year.