

**Introduction:**

This document will serve as a plan for both receipts and expenditures of funds for the period July 1, 2026 through June 30, 2027. The 2026-2027 Corbett School District Budget represents the collective efforts of many individuals working independently and collaboratively. The budget proposal presented here is, as in the past, focused on alignment with our district vision, values, budget goals, programming decisions, and student enrollment projections.

**Vision Statement:**

*The Corbett School community connects, engages, inspires, and collaborates to support every student.*

**Values:**

- Personal Responsibility
  - o Modeling personal responsibility, commitment, and ethical decision making.
- Advocacy
  - o Advocating for students so they learn to advocate for themselves.
- Resilience
  - o Personal development through resourcefulness and resilience.
- Inclusive, Collaborative Relationships
  - o Creating a community based on inclusiveness, equity, and building collaborative relationships.
- Innovation
  - o Nurturing curious, passionate, creative, and innovative minds.
- Continuous Learning
  - o Fostering student engagement in continuous learning, building on their personal strengths.

**District 2026 – 2027 Budget Goals:**

- Ensure a Fund Balance, Emergency Reserve, and Debt Management
- Maintain and improve facilities
- Retain qualified teachers for core subjects & qualified EAs for intervention, behavior, & mental health support including Special Education
- Maintain student safety
- Maintain CTE & extra-curricular programs

**Programming Decisions:**

- Continue to provide multi-age classrooms with place- and project-based learning opportunities for our K-5 students
- Continue to provide a well-rounded instructional program for our high school students, a part of which includes an opportunity for all students to have access to Advanced Placement (AP) and Career and Technical Education (CTE) courses
- Fund and facilitate extracurricular programs

**Student Enrollment Projection:**

Corbett School District Board of Directors agreed to temporarily increase enrollment for 2025-2026 to 1224 students, which was up from 1089 students at the beginning of the 2024-2025 school year. Enrollment is projected at just over 1200 for 2026-2027 and will be strategically decreased by 10-15 students each of the next ten years. Applications to attend the Corbett Charter District in continue to increase from recent years.

### **Budget Environment:**

- The Oregon Legislature approved education funding at \$11.3 billion for the 2025-2027 biennium. While this was a \$1.1 billion increase over the previous biennium, it falls short of the accepted level of funding necessary to maintain current funding levels with current inflation rates. Additionally, a biennium is funded at 49% for the first year and 51% for the second year. Therefore, the increase in funding from 2025 – 2026 to 2026 – 2027 is only \$226 million (\$5.537B - \$5.763B) or 4.1%. US inflation has increased over 25% since 2020, making the Oregon education funding increase insufficient to cover current inflation increases.
- The Oregon School Funding Formula is based on a weighted equity model resulting in the Corbett School District funded at the third lowest level out of the state’s 197 districts. It is important to note that the seven Multnomah County school districts West of the Sandy River receive at least 1.5 times Corbett’s per-pupil funding

### **Overview**

- **Areas maintained in the 2026 – 2027 budget:**
  - **Certified Staff** – The greatest determiner of student success is the teacher in the classroom. One of the greatest inhibitors of teacher effectiveness is increased class sizes. The District is committed to retaining high quality teachers and keeping class sizes at acceptable levels.
  - **Classified Staff** – The retention of Educational Assistants in included in the 2026 – 2027 budget.
  - **Mental Health** – The mental health and wellbeing of our students, staff, families, and community is the building block of success for the Corbett School District. Necessary resources are often difficult to find or cost prohibitive for our families. Additional federal funds for our School-based Mental Health Department have been secured for mental health professionals and services.
  - **Highly Qualified Staff** – We will continue the practice of hiring the most qualified individual for each open position. We are also committed to assisting all staff members in furthering their education and providing professional development targeted to our mission and goals.
  - **Administration** – Three administrative positions were eliminated during the 2024-2025 budget reduction. Less than 4% of the 2026 – 2027 school district budget includes administrative salaries. The national average is 6.7%.
  - **Athletics and Activities** – Student participation in extracurricular programs provides invaluable learning opportunities in leadership, teamwork, as well as increasing Cardinal Pride. We will continue to fund athletics and activities at the same level.
- **Areas receiving increased support in the 2026 – 2027 budget:**

- **Facilities and Maintenance** – A significant portion of student and staff morale and pride begins with the facilities in which they are housed each day. Our facilities are in great need of repair and maintenance. An additional maintenance position will be added to assist with timely completion of facility maintenance. Additional funding will also be allocated to ensure all buildings have increased safety, sufficient heating and cooling, working restrooms, and cosmetic updates.
- **Technology** – Outdated technology is on the verge of failure. To ensure the District is not left without heat, cooling, fire suppression, cyber security, security cameras, communication, etc., these systems need to be updated.
- **Areas being reduced or eliminated in the 2026 – 2027 budget:**
  - None
- **Areas to be addressed in the future:**
  - **Physical Education** – Physical health is a significant part of mental health. Physical Education provides students not only with fitness, but also lessons in leadership, teamwork, and sportsmanship. Additionally, students learn habits of a healthy lifestyle. Providing access to a licensed Physical Education teacher for all students K-12 can enhance student learning and promote the skills necessary for athletic success in high school.
  - **Music Education** – The ability to read music and play a musical instrument has proven to increase student problem solving and learning in all subject areas. The district is proud to be able to provide every K-12 student with the opportunity to learn music. A commitment to increasing the music education opportunities when feasible is acknowledged by the district.

### **Class Size**

Increasing student enrollment is the only way for a school district to increase revenue, outside of a tax levy. Therefore, the Corbett School District Board of Directors agreed to increase enrollment for 2025 – 2026 to 1224 students, which provided for approximately \$2M in additional revenue. When combined with current staffing levels, an increase in student enrollment supports rebuilding the General Fund Ending Fund Balance. Increased student enrollment at current staffing levels has resulted in increased class sizes of about 4-5 students in each classroom. This student enrollment number will be strategically reduced by about 10-15 students per year over the next ten years to bring class sizes back to current levels without drastically affecting revenue.

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

A strong General Fund Ending Fund Balance is between 7%-10% of the total General Fund Budget. The General Fund Ending Fund Balance for the 2025 – 2026 fiscal year is projected to be approximately \$350,000.00. The main objective of this 2026 – 2027 Corbett School District Budget continues to be rebuilding a healthy General Fund Ending Fund Balance, which, based on current projections, could be obtained by the end of the 2027 – 2028 school year.

### **Variables That Affect Budget**

Building a School District Budget is not an exact science. There are many variables that need to be considered that are outside of the district's control. Revenue is a projection based on enrollment and state and federal funding levels. Neither enrollment nor funding are fixed values.

Each May, school district funding levels across the state are adjusted based on enrollment levels in each district. Expenditures over the next year are greatly affected by inflation rates. The district's greatest expenditure is salaries. The certified and classified unions are beginning bargaining their next contract, which could include cost of living adjustments (COLA) and affect expenditures.

### **Conclusion**

The 2026 – 2027 budget represents one of the many ways in which we continually strive to shape the Corbett School District to meet our collaborative vision for our students. A special thanks to Mr. Dennis Clague, Chief Financial Officer, for his tireless contributions, and to the Budget Committee for their work on behalf of our scholars.