

CORBETT SCHOOL DISTRICT #39

TO: BOARD OF DIRECTORS
FROM: KALKIN STRANSKY, NANCY HALL
DATE: 6/17/2026
TOPIC: FY2627 PROPOSED BUDGET CHANGES

ORS 294.456 allows the governing body to make changes to the budget estimates before adoption if the amounts of estimated expenditures for each fund does not increase by more than \$5,000 or 10% whichever is greater.

Corbett School District #39 administration propose the following changes which meet the requirements of ORS 294.456. New amounts for each change are indicated on the attached pages.

General Fund:

- Increase Supply and Materials budgets for the Elementary, Middle, and High School Programs, Restricted SPED, Technology, and Unappropriated Ending Fund Balance
- Decrease Debt Service Principal and Interest budgets due to the revised debt schedule
- Net impact to General Fund is \$0

Special Revenue Fund:

- Increase Interfund Transfers revenue for Bus Replacement Fund
- Add Student Transportation Bus and Capital Bus Improvements
- Net impact to Special Revenue Fund is an increase of \$372,500

Debt Service Fund:

- Decrease Dues and Fees budget
- Increase Unappropriated Ending Fund balance budget
- Net impact to Debt Service Fund is \$0

The above changes will increase the total budget by \$372,500 from \$22,403,584 to \$22,776,084.