



6/17/2026

Chair Leah Fredericks and Board of Education  
Corbett School District  
35800 E. Historic Columbia River Highway  
Corbett, Oregon 97019

**RE: Corbett School District's FY 2026-27 Approved Budget Certification**

Dear Chair Leah Fredericks and Board of Education:

The Tax Supervising and Conservation Commission has completed its review and consideration of the FY 2026-27 Approved Budget for Corbett School District. This review was undertaken according to ORS 294.605 to 294.705 to confirm compliance with Oregon local budget laws and to determine the adequacy of estimates necessary to support the efficient and economical administration of the district.

We recognize that due to staffing transitions, this was a challenging year for the Corbett School District budget process. As a result, the budget was not filed with TSCC prior to the May 15<sup>th</sup> deadline and at least 30 days prior to the budget hearing, as required by statute; the Approved budget materials were received May 29<sup>th</sup>. The estimates (shown on the following page) were judged to be mostly reasonable for the purposes indicated, with the exception of the GO bond tax revenue. The Approved Document complied with local budget law in many respects, but with some exceptions. As a result, the TSCC certifies by a majority vote of the commissioners that it has one objection and one recommendation to make concerning the budget:

**OBJECTION: GO Bond Tax Revenue Estimates Inaccurate**

ORS 294.368 states the manner in which tax revenues are to be estimated. For bonded debt not subject to constitutional tax limits, the amount levied to the assessor is to be increased by discounts and delinquencies (often referred to as the "uncollectable"). This estimate should be reasonable and explainable to the public.

In the FY 2026-27 Approved Budget, taxes in the GO Bond Debt Fund were incorrectly budgeted at \$423,556, not taking into account beginning fund balance and interest as part of the estimates as required in statute. Additionally, the budget committee approved a levy of \$412,000, the amount of the principal debt payment. This levy amount does not match the budgeted amount of taxes to be received, and does not take into account the uncollectible amount.

The budget should be adjusted to show a reasonable assumption for property tax revenue based on the amount the budget committee approved. Assuming an uncollectible amount of 5%, actual revenue is likely to be closer to \$391,400, and this should be changed in the Adopted budget. TSCC recommends that the district closely follow the required calculation process when determining both the tax amount to levy and the amount to budget to improve clarity for the public in future years. TSCC staff is available to help with this calculation.

**RECOMMENDATION: Fix Approved Budget Transfers Out of Balance**

The estimates for the upcoming fiscal year 2027 are reasonable for their intended purposes. However, transfers in do not match transfers out. The transfer out in the general fund (\$701,762; page 90 in the Approved Budget document) does not match the transfer in budgeted in the special revenue fund (\$329,262; page 98). The budget should be adjusted to balance the transfers prior to budget adoption. To assist with catching errors when working with a small staff and during times of transition, TSCC recommends that the district submits budget drafts to a peer agency or TSCC to review and give feedback prior to publication of the Proposed Budget.

Thank you for this opportunity to discuss your budget with you.

Yours truly,  
TAX SUPERVISING & CONSERVATION COMMISSION



Allegra Willhite  
Executive Director

<b>Corbett School District</b>		<b>\$22,403,584</b>	
<b>Fund</b>	<b>Appropriations</b>	<b>Unappropriated Fund Balance</b>	<b>Total Budget</b>
General Fund	17,190,675	250,000	17,440,675
GO Bond Debt Service Fund	450,136	50,000	500,136
Special Revenue Fund	4,212,773	0	4,212,773
Capital Project Fund	250,000	0	250,000
<b>Total</b>	<b>\$22,103,584</b>	<b>\$300,000</b>	<b>\$22,403,584</b>

**Permanent Rate for Education**  
\$4.5941 per \$1,000 of assessed value

**General Obligation Bond Levy**  
\$412,000