

AGENDA	CORBETT SCHOOL DISTRICT PUBLIC HEARING 2025-26 BUDGET/REGULAR SCHOOL BOARD MEETING MPB/Board Room/ZOOM-OWL 35800 E Historic Columbia River Highway Corbett, Oregon 97019	7:00 PM Wednesday, June 18, 2025
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1. Preliminary Business
 - Hybrid meeting:
 - In person at the MPB / Board Room
 - Please click the link below to join the webinar via ZOOM/OWL:
<https://us02web.zoom.us/j/86432510383>
 - Or iPhone one-tap :
US: +16699006833,,86432510383# or +12532158782,,86432510383#
 - Or Telephone:
Dial(for higher quality, dial a number based on your current location):
US: +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 929 205 6099 or +1 301 715 8592 or +1 312 626 6799
 - Webinar ID: 864 3251 0383
 - International numbers available: <https://us02web.zoom.us/j/86432510383>
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Minutes of Budget Committee Meeting

Budget Committee and Board Approved _____

Corbett School District

A hybrid Budget Committee Meeting of the Board of Trustees and Budget Committee of Corbett School District was held Wednesday, April 9, 2025, beginning at 7:00 PM in the Corbett High School Commons and via ZOOM-Owl. Board Members present in person were Bob Buttke; David Granberg; Todd Redfern (7:14 p.m.); Leah Fredericks; Ben Byers and Dylan Rickert. Board Member Todd Mickalson was not in attendance. Budget Committee members present in person were Brad Hunter, Incoming Presiding Officer; Krystina Robison, incoming Vice Presiding Officer; Patrick Murphy; Benno Lyon (7:01 p.m.); David Osborn; Jennifer Bruton and Amy Ciecko. Also present in person were Derek Fialkiewicz, Ed.D., Superintendent; Regina Sampson, CFO/Business Manager; Brie Windust, Business Office Assistant/ZOOM Moderator; and Robin Lindeen-Blakeley, Deputy Clerk/HR Lead. NOTE: The minutes are prepared to coincide with time scheduled matters and the numbering system of the agenda and is not necessarily the actual order of happenings at the meeting.

1. CALL TO ORDER

Leah Fredericks, Board Vice Chair, called the meeting to order and led the flag salute at 7:00 p.m.

There was one employee and one patron at the meeting. There were four online attendees.

2. ELECTION OF OFFICERS

Leah Fredericks, Board Vice Chair, asked for nominations for Presiding Officer and Vice Presiding Officer.

Discussion about the process.

Benno Lyon nominated Brad Hunter for Presiding Officer and Bob Buttke seconded. The vote was 11-2; Brad Hunter abstained, Todd Redfern absent for the vote.

Krystina Robison nominated herself for Vice Presiding Officer and Ben Byers seconded.

The vote was 11-2; Krystina Robison abstained and Todd Redfern was absent for the vote.

Attachments: (1)

3. BUDGET CALENDAR REVIEW

Presiding Officer Hunter brought attention to the budget calendar dates.

Discussion.

Questions and comments regarding online training.

Dr. Fialkiewicz announced that if a second meeting is needed, then it will be after the board meeting on April 16.

Attachments: (2)

4. PRESENTATION OF BUDGET MESSAGE

Budget Officer - Derek Fialkiewicz, Ed.D. and Regina Sampson, Business Manager/CFO

<https://corbett.k12.or.us/wp-content/uploads/2025/04/Corbett-SD-2024-25-Proposed-Budget-v2.pdf>

Budget Officer – Derek Fialkiewicz, Ed.D. read the proposed budget message. The 2025-26 goals were approved by the Board with feedback from staff and community. Page 101 of the budget document shows the General Fund (GF) Unappropriated Ending Fund Balance (UEFB) of \$33,763.00 proposed projection for 2025-26. Pages 113-114 has facilities projection of \$899,000.00, including staff. Requirements under 2544 show \$25,000 proposed for additional renovation. There would be \$2.5 million for a seismic grant for the MPB assuming we get it. \$250,000.00 in matching funds maximum reserve. On page 31, the proposed FTE shows cuts already made from 2024-25 to 2025-26. We are maintaining CTE and extracurriculars as we go. See pages 20 - 23 for Programming Decisions, Student Enrollment Projection, Budget Environment, Overview - At this time an additional maintenance position will not be added to the budget. Effects of 2024-2025 Budget Shortfall, the General Fund Ending Fund Balance - where a strong GF EFB is between 7%-10% of the total GF Budget, Variables That Affect Budget, and the Conclusion. Dr. Fialkiewicz shared the budget presentation on screen too. In his discussions with Ms. Sampson, the budget is conservative with projections and Revenues (RV) down and Expenditures (XP) up. We are potentially in a better situation than at the beginning of this year.

Ms. Sampson went over the Oregon Budget Law ORS on page 206 and she and Dr. Fialkiewicz explained page 207 and 208.

Dr. Fialkiewicz expressed that page 209 is from Ms. Sampson's "nuts and bolts".

Ms. Sampson explained that page 210 has the full document in the packet. Function codes are for 1000 classrooms, 2000 outside of classrooms, 3000-4000 not in GF, 5000 debt, and 6000 rolls into EFB if not used.

Dr. Fialkiewicz read pages 211 and 212.

Ben Byers asked what the conversation was like, trustworthy?

Dr. Fialkiewicz answered that from his perspective it was richer and provided with better data than in the past. Each principal had an allocated budget to look at and fill in line items from lump sums.

Ms. Sampson added that building budgets are based on State School Fund (SSF) RV, with 3.5% to work with as discretionary in services and supplies, not salaries or benefits. We looked at three year histories for the supervisors and took totals.

Dr. Fialkiewicz said the principals allotment with student enrollment and classwork like Advanced Placement (AP) based on strong discussion on what had to stay based on importance.

Ms. Sampson noted page 213 was also reviewed by the Tax Supervising and Conservation Committee (TSCC). Page 214 showed a debt summary required in multiple sections of the budget document. Page 216, Operating Statistics is meals.

Dr. Fialkiewicz gave kudos to Ms. Sampson for finding student photos for the budget document as a reminder/grounding of why we are doing this.

Ms. Sampson stated the Beginning Fund Balance (BFB) is \$209,000.00 overall for all Funds (Debt Service, State, Local and Student Body). GF BFB is projected at \$0.00. December enrollment and percentages explained on page 218. Page 219 has

utilities, Maintenance of Effort (MOE) which must be equal or greater than the year before for where we start. Page 220 has percentages, where Support Services is up because of the seismic grant to outweigh Instruction. Page 221 is done in October each year.

Dr. Fialkiewicz added that hope is for 1224 in 2025-26 and then back down each year to an eventual 1089.

Ms. Sampson noted on page 222 that most is in the GF. Special RV includes SBMH and Title funding. Page 223 ties back in with the MESD loan of \$250,000.00 principal and \$40,000.00 interest. Page 224 shows how the accounting structure will change with the G.O. Bond and OSCIM projections.

Dr. Fialkiewicz mentioned the appropriations are wonky because of reallocations where funds should be.

Ben Byers commented that it is totally understood but hard to tell where it has been and where we came from.

Ms. Sampson noted on page 225 that we can accumulate in 400 for bigger projects. Page 227 had to consider absenteeism with the 1212 Regular Annual Daily Membership (ADM_r). Special Education (SPED) and poverty conditional on a Weighted Annual Daily Membership (ADM_w) of 1381.42, what we are actually paid on. Additional for SPED Individual Education Plans (IEP's) and more services. Dr. Fialkiewicz reminded us that CSD is the third lowest funded school in the state and lowest in Multnomah County. We have low numbers in English Language Learners (ELL), and no Pregnant and Parenting to weigh our scale compared to others.

Benno Lyon asked what is the baseline number 1381? And does that include weighted students? And is that weight the same for all schools?

Ms. Sampson said that the State School Fund (SSF) starting number is in the lower rectangle on page 227.

David Osborn asked about that page and whether we are below average on IEP's?

Dr. Fialkiewicz said it would be \$1.3 million in all and about \$10,000.00 per student, with up to 11% for SPED, and we are currently at 20% SPED. The legislators have talked about raising it to 15% or getting rid of it entirely. The state is averaging 15-17%. The legislature has assured it will be in addition to the \$11.4 billion.

Bob Buttke asked about staff costs not 80%.

Ms. Sampson explained that staff are within Instruction (1000) and Support Services (2000) by appropriation. We are below average for staffing based on IEP's. Page 228 the reserve for seismic grant of \$250,000.00 or can put it elsewhere. Food Service will also need a match and up to net zero going forward. \$100,000.0 for if enrollment is not met or if errors or ice storms, other risks, etc.

Todd Redfern equated it to slush fund. It would be nice to have Contingency and grow a reserve.

Ms. Sampson said that during COVID some districts did.

Dylan Rickert suggested if taking a quarter million reserve/contingency and if had to spend it would it inhibit that going to capital projects?

Ms. Sampson said we will know before June about the seismic grant.

Board discussion.

Ms. Sampson pointed out the GF Contingency line on page 226 Function 6000 is \$250,000.00 and the Capital Fund Reserve is \$250,000.00 (page 228). We also have a Special RV Fund and Debt Fund (page 225).

Brad Hunter assumed then the overall number is closer to \$350,000.00 without a seismic grant.

Board discussion.

Dr. Fialkiewicz said the seismic grant is overinflated but net zero. The state has this grant available for older buildings. We received one prior for the main gym about five or six years ago. Now we would like it for the MPB and also in the future the back gym.

Patrick Murphy asked about enrollment projections of 25% increase in CHS. Would the percentage of Contingency cover if less than predicted? Is it in flex?

Dr. Fialkiewicz stated that the first week of April we looked at lottery applicants and almost all slots filled with students on the waiting list, so \$100,000.00 reserve, with a leeway of 10 students. It is easier to have higher class sizes with upper grades. We need the lowest numbers in K/1 CGS and K/2 CAPS. We slowly increased as we went up.

Brad Hunter asked when enrollment will be set.

Dr. Fialkiewicz answered the first day of school through that week.

Leah Fredericks asked about why \$100,000.00 out of GF and not Contingency.

Ms. Sampson said the reserve fund keeps it a little more protected.

Dylan Rickert asked about the five students up in K/1 projections on page 165 of packet or 139 of document.

Dr. Fialkiewicz explained this is an increase at CAPS, with five less kindergarten and three more first graders.

Board discussion.

Ms. Sampson continued with page 229 where High School Success (HSS) and Early Literacy Grant (ELG) are moved out of GF and coding is to Special RV 2240 or 2410 or the corrected allocation. This moves some functions out of Superintendent and into Finance. All staff were reviewed and properly coded.

Dr. Fialkiewicz explained there are multiple pieces to different job areas now depicted. Apples to oranges but should be more precise going forward.

8:21 p.m.

Ms. Sampson directed to page 230 RV with SBMH 4000 and 5000 Reserves. 2000 includes seismic grant and SBMH Counseling for XP and 3000 for nutrition. Page 231 is Special Revenue including RV and XP.

Dr. Fialkiewicz explained examples of federal grant funds like IDEA, SPED Funds and Title Funds to improve the classroom. State and local funds include examples like Fund 20 the Energy Fund, or like the TAP grant that helps assess facilities to see if we need seismic or bonds in the future. Youth Transition Program (YTP) is for post high school.

Leah Fredericks asked if the media attention around federal sources affects their restriction?

Ms. Sampson explained that the SBMH and one other grant in 4300 which are restricted and in 4300. Title funds and others are funds passed through by the State. We are hearing nationally and in Oregon of the strong possibility of title funds being

reduced by 25%. We've projected that, and if we get more information we will ask for additional resources. We are shifting mainly for better management at the federal level. If we don't have the grants, we can't spend the money.

Ben Byers reiterated that we are assuming a 25% reduction in this budget for Title grant dollars.

Ms. Sampson confirmed.

Dr. Fialkiewicz suggested the largest grant is SBMH and he doesn't think it will be reduced.

Benno Lyon summed up that these are back pocket contingencies so that if half goes away with a new story weekly, we would resort to RIF.

Dr. Fialkiewicz said they are not for direct instruction.

Ms. Sampson agreed, these supports are not directly for the classroom. We would look at supplies and materials before FTE. Page 232 shows highlighted G.O. Bond debt for 2025-26. We expect some uncollected funds when we levy.

Todd Redfern asked if that is delinquent property taxes.

Ms. Sampson said it was not collected in the previous year. Page 233 shows the seismic \$250,000.00 match.

Dr. Fialkiewicz said we are not buying property. Page 234 shows we have only 10% to work with after the budget is approved, unless a supplemental budget is done. A snippet of the proposed resolution to approve the budget is on page 235.

Leah Fredericks asked about MS/HS athletics. Case by case on others?

Ms. Sampson said local RV is 1000 for non athletic extracurricular and 1740 is pay to play athletics. Clubs are in an activities fund in a Special RV.

Dr. Fialkiewicz said most goes into (Associated Student Body) ASB and is spent out of there.

Ms. Sampson verified that there is a special RV within the ASB Fund.

Krystina Robison asked about actual budget goals. How will we know it is successful and be measured?

Ms. Sampson said it is like constant maintenance and cleaning, improving is a little harder. For example the seismic grant is totally dependent on what funding we get in and also things not happening elsewhere.

Dylan Rickert commented an example would be on the likelihood of the percentage of students, which should be over 50% for a determination.

Dr. Fialkiewicz added that the first goal is quantitative. The second goal is done because allocated money is more qualitative than quantitative. The third goal is quantitative retention. The fourth goal is student safety with surveys and Panorama for staff, students and community twice a year at the beginning and end of school. The fifth goal is CTE and extracurricular and their enrollment and participation.

Ms. Jeanne Swift, Asst. Superintendent/Student Services Director, stated that over 50% of the students did the survey this year from 6th grade up and staff and parents/families, one per student. There is lots of data to aggregate right now. This overall guides Social/Emotional Learning.

Amy Ciecko asked what are the noted changes in the current budget as a difference from last year through this year?

Leah Fredericks noted that there were priorities on this specific budget, so that we don't have a parallel take away, but a tougher budget.

Dylan Rickert added that this is the first year of increased enrollment and the preliminary steps to correct for future moves on growing EFB. Allowing flexibility since we're at a beginning.

Dr. Fialkiewicz mentioned that the only increase is in facilities while others are maintained, except for athletics in the decrease for CMS to go to Corbett Youth Sports (CYS) which takes a huge burden off of the District.

Ms. Sampson added that Panorama was not used for budget priorities.

Ben Byers thoughts were that this was the first time a community survey around budget priorities. He felt it was a dynamic measure of success and perception of the staff/students/parents input. We should use it next year for qualitative and get feedback.

Dylan Rickert appreciated the good thoughts from Ben and remembered that student percentage is of number one importance in his mind.

Dr. Fialkiewicz would like to see increased participation with teachers so that they can give 10-15 minutes in their classes to help increase participation.

Board discussion.

Todd Redfern and Bob Buttke asked about comparative percentages and objectives in the support of facilities.

Ms. Sampson said it resides in the 2000 function, 2540's 1-4. Last year some expenses related to the storm, but not apples to apples. Expenditures in budget and proceeds in GF, so difficult to assess.

Todd Redfern inquired that it seems overall support is higher by \$6,000.00 to \$7,000.00, but where is the comparative percentage for facilities of \$500,000.00?

Ms. Sampson reiterated the \$250,000.00 Reserve is part of the \$500,000 and wages and benefits roll in within additional projects, so the difference between the \$10.8 and \$11.3 billion state budgets make the difference.

Board/budget discussion.

Dr. Fialkiewicz said the seismic grant changes.

Ms. Sampson said we don't need to accept the grant, and it is up to the Board to decide if they need to match it, but the last one she did had a 10% match. We look at salaries first for maintaining grants, and there are no additional maintenance folks.

\$500,000 into GF Contingency and Reserve Contingency and a capital projects transfer, as well as a risk management transfer.

Board/Budget Committee discussion.

Dr. Fialkiewicz said we have tried to hire an additional maintenance position.

Ms. Sampson added that in order not to increase salaries in the 5000 function on page 235, could move \$250,000.00 into 6000 and \$250,000.00 to 2000 Support Services.

David Granberg said the Board will decide, but safer to put in capital.

Ms. Sampson reminded that over \$500,000.00 is considered a capital project.

Board discussion.

David Osborn felt the focus should be on the future. Did the principals and staff feel they will be supported? The difficult situation is paying \$548,000.00 to MESD.

Ms. Sampson said the building conversations went into the staffing.

Board discussion.

Both Dylan Rickert and Ben Byers are hoping that the goals done in the Board's December discussion are reflected and ensure for the current budget and for the future. We are all trying to ratify perspectives and gain more clarity.

Ms. Sampson reiterated that without the \$11.3 billion budget there would not be \$250,000.00 Capital project, \$250,000.00 Contingency and \$100,000.00 Reserve. We can work on appropriations.

Dr. Fialkiewicz pointed to pages 113-114 with shifts to Maintenance. Budget Committee discussion.

Dr. Fialkiewicz stated we chose half Contingency to make additional EFB and half in Capital for seismic.

Board discussion.

Dr. Fialkiewicz maintained that we can allocate Contingency to the Capital Fund, but we run the risk of low EFB again.

Dylan Rickert surmised that when the seismic grant is approved, we have a choice in it.

Budget Committee discussion.

Dr. Fialkiewicz could consult with Steve Salisbury again in May if we don't get the seismic grant, for priorities like roofing, bathrooms.

Board and Budget Committee discussion.

Dr. Fialkiewicz sees priorities as 1. EFB (Contingency into EFB) 2. Maintenance - \$250,000.00 into Capital Fund.

Budget Committee discussion.

Dr. Fialkiewicz experienced Ms. Sampson proved to him that underestimating RV and over estimating XP puts us in a better place.

Ms. Sampson addressed that adding students will increase support services.

Unknowns like sewer back ups or ice storms would be out of Contingency. Still has to be appropriated in order to spend money, which is better suited for a supplemental budget.

Dylan Rickert would like to see risk mitigation, like a back up generator.

Ms. Sampson said that could be considered in risk management.

Leah Fredericks said that as we go through the year we can see what needs to be reallocated.

Ms. Sampson said yes, we can reappropriate within functions, without board approval if under 10%. If equal or more than 10% of Budget, the Board has to approve supplemental budget, and also if after approval, and/or after adopted too.

Board discussion.

Budget Committee discussion.

Attachments: (3)

5. BUDGET COMMITTEE DISCUSSION – under 4. Above. And discussion for better microphones and a clearer picture of last year's budget to this year ex. Cuts. Anecdote from Ben Byers, budget is just guidance from his last four years that nothing ever goes as planned. Everything changes, with guardrails.

Dr. Fialkiewicz suggested that a vote can be done tonight, then the Board can change in May-June.

Ms. Sampson concluded that we would still be appropriating the same.

Board and Budget Committee discussion.

David Osborn suggested we should adjourn as we are still having the same conversation.

Dr. Fialkiewicz said the decision with staffing would be his decision and is status quo except that may be adding one CMS teacher and .5 FTE to 1.0 FTE CHS teacher with three educational assistants to help with students.

David Osborn understood discretion, but was just trying to understand the budget document.

Benno Lyon felt there was omission in preamble on the effects of shortfall and no mention of staff taking furlough days, so felt like an oversight.

Board discussion.

Ms. Sampson suggested there is flexibility at board level if not at this committee. Motions are in the packet.

Ben Byers felt the need to compromise again given the conversation. Lots of good thoughts and will still need to make a decision, that takes time.

<https://policy.osba.org/corbett/D/DBD%20D1.PDF>

9:48 p.m.

6. AUDIENCE/PUBLIC COMMENTS – Ms. Tunie Betschart from TSCC commented from the online ZOOM platform. She could not hear much online except for the Superintendent. She will hope to hear the recording online.

<https://policy.osba.org/corbett/AB/BDDH%20D1.PDF>

6.1. Approval/Recommendations Action Item - **not approved at this meeting.**

Presenter: Budget Committee

Description: Approve 2025-26 Budget and Appropriation of Funds as attached in the Budget Agenda Packet

Approve Levying Taxes as attached in the Budget Agenda Packet

<https://policy.osba.org/corbett/D/DBEA%20D1.PDF>

Attachments: (1)

7. ADJOURNMENT – David Osborn moved and Patrick Murphy seconded to adjourn the meeting.

Budget Committee and Board discussion about lots of information since the fall, commitment to budget opportunity, thanks to work of the team, and decision would feel better on another day.

The vote of the Board/Budget Committee was 12-1; Dylan Rickert opposed.

Adjournment at 10:12 p.m.

7.1. Next Meetings: Wednesday, April 16 and April 23, 2025 if necessary
Wednesday, June 18, 2025, Public Hearing on the Budget

All meetings are at 7:00 p.m. in the MPB/Board Room /Via ZOOM

Minutes budget 4925

Budget Committee Meeting

MPB Board Room and via ZOOM/Owl

Wednesday, April 16, 2025

35800 E Historic Columbia River Highway, Corbett

OR 97019

Budget / Board Approved: _____

A Budget Committee Meeting of Corbett School District was held Wednesday, April 16, 2025, beginning at 7:00 PM in the MPB / Board Room and via ZOOM-Owl virtual platform. Budget members present were Brad Hunter, Presiding Officer; Krystina Robison, Vice Presiding Officer (virtual); Amy Ciecko; Patrick Murphy; Jennifer Bruton; Benno Lyon and David Osborn. Board members present were Todd Mickalson, Chair; Leah Fredericks, Vice-Chair; David Granberg; Dylan Rickert; Bob Buttke; Ben Byers and Todd Redfern. Also present were Administrators Derek Fialkiewicz, Ed.D., Superintendent; Brie Windust, Business Office Assistant/ZOOM moderator; Robin Lindeen-Blakeley, Deputy Clerk/HR Lead; Regina Sampson, Business Manager/CFO and Jeanne Swift, Assistant Superintendent/Student Services Director. NOTE: The minutes are prepared to coincide with time scheduled matters and the numbering system of the agenda and is not necessarily the actual order of happenings at the meeting.

1. Preliminary Business - second meeting of the Budget Committee, a meeting to approve the budget which starts at 7:00 p.m., prior to the Board meeting agenda.

1.1. Call to Order/Flag Salute

Brad Hunter, Presiding Officer, called the meeting to order and led the flag salute.

<https://policy.osba.org/corbett/I/INDB%20D1.PDF>

2. Review and Acceptance of Agenda

Brad Hunter, Presiding Officer – No changes were called to the agenda.

<https://policy.osba.org/corbett/AB/BDDC%20D1.PDF>

2.1. Approval for Extension of Minutes

Brad Hunter, Presiding Officer asked for a motion to extend the minutes.

Leah Fredericks moved and Todd Mickalson seconded the extension of the Budget Committee Meeting minutes of April 9, 2025.

The vote of the Budget Committee and Board Members was unanimous, 14-0, to extend the approval of the minutes.

<https://policy.osba.org/corbett/AB/BDDG%20D1.PDF>

3. BUDGET REVIEW

Derek Fialkiewicz, Ed.D., Superintendent and Regina Sampson, Business Manager/CFO
Proposed Budget for 2025-26

Review/discussion on any changes identified through budget committee questions on April 9 or those arising from our internal review of the proposed document

Dr. Fialkiewicz stated that nothing has changed since the first budget meeting.

<https://policy.osba.org/corbett/D/DBD%20D1.PDF>

7:02 p.m. 4. AUDIENCE COMMENTS – Amy Ciecko thought that the goal/perspective from the last meeting was to hear from the audience before we discuss.

Brad Hunter will leave the budget review open and proceeded to recognize Mindy LaFramboise, patron/parent, who provided public comment regarding the importance of maintaining extracurricular activities in the budget. After watching the last meeting, it looks like the budget doesn't necessarily cover what we need. She recognized how our school suffers without diversity in music, sports, as well as with Advanced Placement and art/literacy, with the 25% cost of living increases. Teachers are dependent on students and students come because of that. She was thankful for our amazing teachers and programs.

7:07 p.m. Brad Hunter called for other public comment and heard none.

5. Budget Committee Discussion

Todd Mickalson did not attend the meeting on April 9, but felt comfortable with what has been put together and thanked Ms. Sampson for her work on the budget.

Amy Ciecko believed that the number five budget goal included extra-curricular. Corbett Youth Sports (CYS) doesn't do all Corbett sports for CMS. How is other music, sports, theater handled?

Dr. Fialkiewicz had a meeting with CYS and Corbett football for details. All CMS sports will be continued with them. No other extracurricular being affected, as they are currently. This is what keeps kids interested.

Benno Lyon maintained the priorities are the Ending Fund Balance (EFB) and facilities, and now CTE? The budget is to protect values and priorities, so can you speak to goals three and four? Morale is low after staff having a hard year, and student safety?

Dr. Fialkiewicz said that additional Educational Assistants (EA's) were being added to assist with classroom and the student safety piece. In addition, the \$2.5 million grant for seismic of the MPB is huge for student safety.

Ms. Sampson noted that we are maintaining FTE.

Dr. Fialkiewicz said there are no other decreases, hoping to add a teacher in the CMS, and not cutting anymore, so hopefully building trust.

Dylan Rickert recognized there will be a number of additional students.

Dr. Fialkiewicz said yes, three educational assistants to add.

Dylan Rickert asked if two at elementary and one at CAPS?

Dr. Fialkiewicz said it will be figured out when we have evaluated our needs.

Brad Hunter asked about capital improvements and a timeline for capital long-term needs budget.

Ms. Sampson answered that the investment is done by looking at list from maintenance supervisor, Steve Salisbury and then all-encompassing five-year plan hopefully.

Brad Hunter asked if this is front loaded or when to see assessment, in six months?

Ms. Sampson said she is meeting with Steve to determine a six month start list with operational budget in a future budget page.

Dr. Fialkiewicz looked at other districts who have put out surveys and plan to do one in May or June for feel for priorities on maintenance and then share document for transparency and accountability.

Brad Hunter noted that during the discussion on April 9 there was a lack of numbers to see what the true cost is to maintain the buildings.

Dr. Fialkiewicz has seen Mr. Salisbury for the last 2.5 years getting estimates and contractors. He then assumes work to do and when given a month, it has changed. It is tough to get actual costs.

Todd Mickalson noted that is why local contractors can give helpful numbers in past. They know our buildings and can give rough ballpark estimates.

Benno Lyon referred to the five-year plan delineating deferred maintenance versus beyond or only through bond? Questions about things to fund.

Dr. Fialkiewicz commented that we can't conquer all. The role is on the priority list.

Todd Mickalson said we can give ideas on what to go out for on grants and a priority for payment list.

David Osborn would encourage the community and creativity, building engagement and then trust and targeting.

Dr. Fialkiewicz agreed that is why we need community engagement from start to finish.

Todd Mickalson said the high level view from the Board.

Dr. Fialkiewicz said their perspective comes first, and not taint with other people's ideas.

Ben Byers said operating on emergency reserve, debt management. Then and if we don't do that well, we can't deliver or start to compromise.

Dr. Fialkiewicz noted that Curtis Young, patron/parent, was working with large facility improvement. As soon as we were in the news, we weren't financially stable. If going out for grants and donations, we first have to have our priority of EFB. We will need to go out for G.O. Bond in future and present a large enough EFB.

Ms. Sampson concurred that having stability and healthy EFB does affect our bond rating, so we are looking long-term to resolve.

Dr. Fialkiewicz said that bigger picture is larger EFB for large facility projects.

David Osborn asked what does that look like?

Ms. Sampson believed at least a 5% EFB and how long we have had it.

Amy Ciecko asked if it was a three-year plan to achieve 5%.

Dr. Fialkiewicz answered yes, that is our goal and to continue positive cycle.

Amy Ciecko noted the EFB -\$33,000.00. \$250,000.00 Contingency to roll into that EFB?

Dr. Fialkiewicz answered correct.

Brad Hunter noted that Beginning Fund Balance (BFB) was due to declining enrollment. How do you build options?

Dr. Fialkiewicz replied that originally when decision was made to decrease enrollment for 10 years. Then COVID and we fell off of the cliff. We thought it best to decrease each year with staffing, reshuffle through attrition and keep on parallel path so we wouldn't be affecting EFB.

Todd Mickalson said the plan is for a high coming up and then eventually to go down to 1050, but no lower. The community agreed to keep the community viable.

David Osborn proclaimed that he hopes we can all engage and not focus so much on a number as opposed to the number of enrollment going up or down and what serves students and staff to set the metric.

Dr. Fialkiewicz thought this budget serves us well given circumstances with \$100,000.00 in risk management, \$200,000.00 in Contingency. We need to do what is best for kids, and that is what it is there for.

6. Approval/Recommendations Action Items

Leah Fredericks approved the 2025-26 Budget and Appropriation of Funds as written and read aloud from the Board packet attachment. Todd Mickalson seconded.

The vote of the Budget Committee and Board was 12 – 2; Todd Redfern and Bob Buttke opposed.

Leah Fredericks read aloud the motion to Approve Levying of Taxes as in the Board packet attachment with the corrected tax amount of \$385,387.00. Todd Mickalson seconded.

The vote of the Budget Committee and Board was 12 – 2; Todd Redfern and Bob Buttke opposed.

<https://policy.osba.org/corbett/D/DBEA%20D1.PDF>

Attachments: (2)

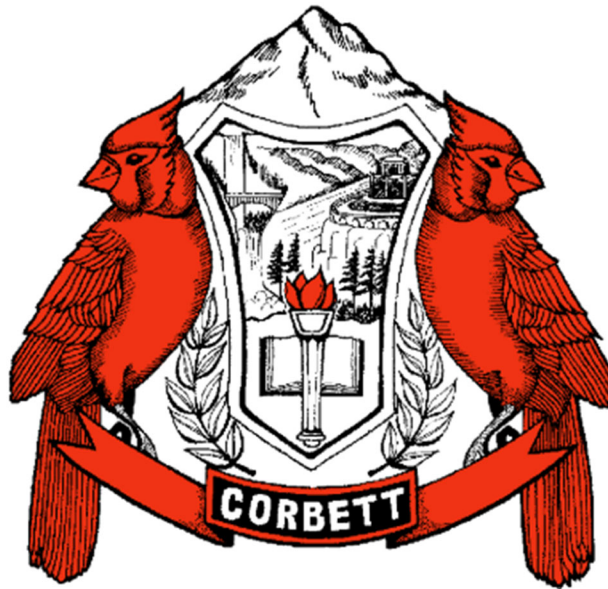
7. Adjournment of the Budget Committee Meeting

Brad Hunter, Presiding Officer – Thanked Ms. Sampson and Dr. Fialkiewicz for their work. The budget committee meeting was adjourned at 7:46 p.m.

Next meeting:

Wednesday, June 18, Public Hearing on the Budget

All meetings at 7:00 p.m. in the MPB/Board Room/Via ZOOM



APPROVED BUDGET

2025-2026



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

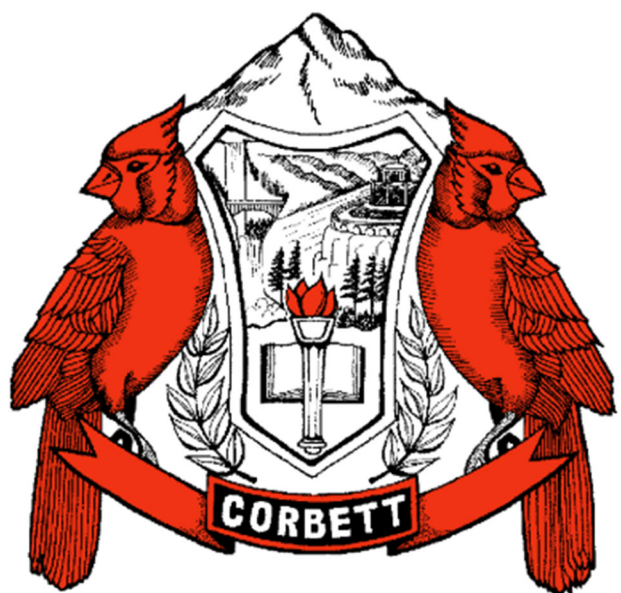
**CORBETT SCHOOL DISTRICT
CORBETT, OREGON**

**APPROVED BUDGET
2025-2026**

Prepared by:

Dr. Derek Fialkiewicz
Superintendent

Regina Sampson, MBA, SFO
Chief Finance Officer



CORBETT SCHOOL DISTRICT
2025-2026 APPROVED BUDGET DOCUMENT

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CORBETT SCHOOL DISTRICT
2025-2026 APPROVED BUDGET DOCUMENT

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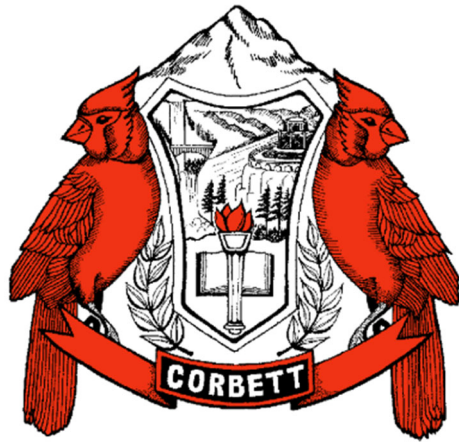
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CORBETT SCHOOL DISTRICT
2025-2026 APPROVED BUDGET DOCUMENT

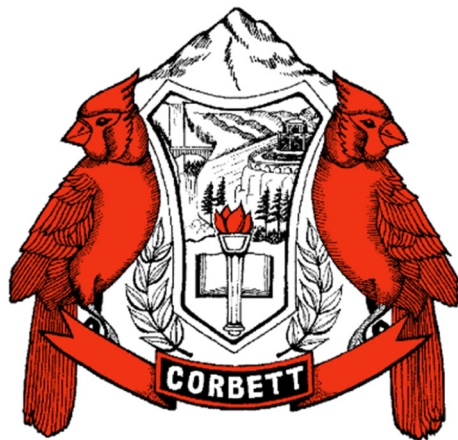
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EXECUTIVE SUMMARY
APPROVED BUDGET
2025-2026



CORBETT SCHOOL DISTRICT
EXECUTIVE SUMMARY

The Executive Summary presents a comprehensive summary of required information from each section of the budget and could be presented separately from the budget document and still present a complete representation of the entity.

The primary purpose of this document is to provide timely and useful information concerning the past, current, and projected financial status of the District to facilitate financial decisions that support the educational goals of the District.

This budget document is the primary document used to present the financial plan of the District and to inform the reader about the demographics and operations of the District. The document was prepared in the format necessary to meet the requirements of the Association of School Business Officials International (ASBO) Meritorious Budget Award Program and the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

We are pleased to present the 2025-2026 budget for Corbett School District 39. The budget has been prepared in accordance with state regulations, local budget law, and policies covering the required twelve-month period from July 1 through June 30.

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

CORBETT SCHOOL DISTRICT BUDGET DOCUMENT FORMAT

Welcome to the Corbett School District's 2025-2026 Budget Document. The following section will guide you through the budget document format and organization, as well as the budget preparation process.

Budget Format

The budget document is organized into four sections:

- Executive Summary
- Organizational Section
- Financial Section
- Informational Section

The **Table of Contents** leads the budget document. Summary information can be found in the first few pages of the budget document.

The **Executive Summary** includes the Budget Message from the Superintendent. The Budget Message is an introduction to the budget and is followed by a budget summary. The budget summary is a comprehensive narrative overview of the 2025-2026 budget and finance plan. In addition, summary budget information is presented in a tabular and graphic format as well as student enrollment history and projections, budget forecasts, and benchmark data.



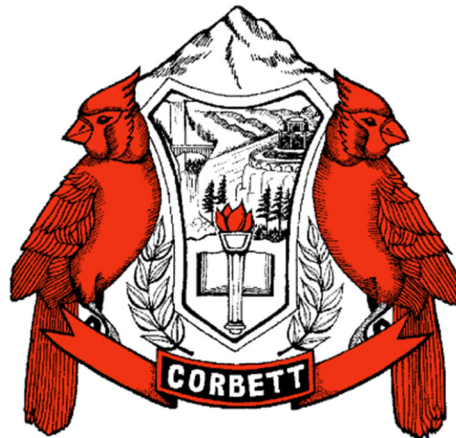
The 2025-2026 Board Budget Goals and Budget Committee Membership information are included in this section. The Budget Committee and School Board are jointly responsible for oversight and approval of the budget, and the School Board makes appropriations and imposes taxes.

The Budget at a Glance highlights major budget changes for 2025-2026 with an emphasis on reorganization of funds and account to compile with Oregon Department of Education.

The **Organizational Section** is comprised of general information about the District and its budget, including the level of education provided, the geographic area served, and the number of schools and students. Also included in this section are significant budget and financial policies, procedures, and regulations, as well as a detailed description of the budget process, measures and levies, and the history of Corbett School District.

The **Financial Section** contains required information for the District's funds and descriptions of significant revenue sources and expenditure categories.

The **Informational Section** includes detailed historical and projected personnel resource allocations, property tax information, and other performance measures used by the District.



Budget Message

Introduction:

This document will serve as a plan for both receipts and expenditures of funds for the period July 1, 2025 through June 30, 2026. The 2025-2026 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 2025-2026 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-6 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 is up from 1089 students at the beginning of the 2024-2025 school year. Enrollment will be strategically decreased by 10-15 students each of the next ten years. Applications to attend the Corbett Charter District in 2025-2026 have increased from recent years.

Budget Environment:

- The Oregon Governor has proposed 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 2024-2025 to 2025-2026 is only \$335 million (\$5.537B - \$5.202B) or 5.5%. US inflation has increased at least 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 2025-2026 budget:**
 - o **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.
 - o **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.
 - o **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.
- **Areas receiving increased support in the 2025-2026 budget:**
 - o **Classified Staff** – The addition of Educational Assistants is included in the 2025-2026 budget.
 - o **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. Additional funding will also be allocated to ensure all buildings have increased safety, sufficient heating and cooling, working restrooms, and cosmetic updates.
 - o **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 2025-2026 budget:**
 - o **Administration** – Three administrative positions were eliminated during the 2024-2025 budget reduction and will not be reinstated. Therefore, only 3.6% of the 2025-2026 school district budget includes administrative salaries. The national average is 6.7%.
 - o **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 high school athletics at the same level. Middle school athletics, which have recently been funded through the district budget, will be managed by Corbett Youth Sports moving forward. Funding for various activities will be evaluated on an individual basis.
- **Areas to be addressed in the future:**
 - o **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.
 - o **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.

Effects of 2024-2025 Budget Shortfall

In September of 2024, the district began to find accounting errors that had occurred over the past three years. Over projections of revenue, under projections of expenditures, and unreconciled accounts resulted in a \$3M shortfall. Reduction of staff by three administrators, 1.5 teachers, and three classified staff, along with a loan from Multnomah Educational Service District (MESD) provided for a minimally positive projected General Fund Ending Fund Balance for the 2024-2025 fiscal year.

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 will provide 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 results 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 2024-2025 fiscal year is projected to be \$0.00.

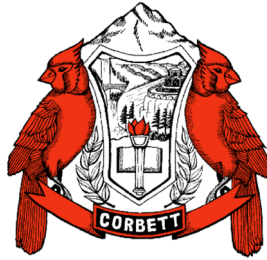
The main objective of this 2025-2026 Corbett School District Budget is to begin rebuilding a healthy General Fund Ending Fund Balance, which, based on current projections, could be obtained within three years.

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 teachers' union is beginning bargaining their next contract, which could include cost of living adjustments (COLA) and affect expenditures.

Conclusion

The 2025-2026 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 Mrs. Regina Sampson, Chief Financial Officer, for her tireless contributions, and to the Budget Committee for their work on behalf of our scholars.



Budget Summary

The Proposed Budget for the Corbett School District for the fiscal year 2025-2026 represents the financial plan to deliver services, utilizing the resources available to meet the Budget Priorities set by the School Board on behalf of our staff, students, and community, and totals \$25,445,817.

This budget proposal includes ongoing allocations for investments aligned with Budget Priorities, and leverages grant funds for labor, and facility improvements wherever possible.

The proposed budget is balanced and maintains programs and staffing, while realigning grants to Oregon Department of Education coding requirements and establishing a Capital Project Fund, and Risk Management within Special Revenue Funds.

Budgeting a Plan for 2025-2026

The Proposed Budget is based on the \$11.3 billion biennial State School Fund which is the Governor's proposed budget for 2025-2027.

The district will be working, over the next 3 years, toward having a 5% Fund Balance.

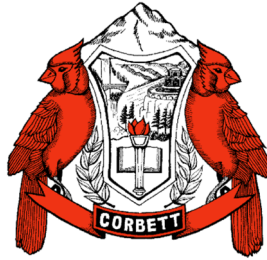
2025-2026 Budget Outlook

Oregon's economic forecast released February 26, 2025 indicates that Oregon's economy has lost momentum over the last year due to weak population growth and other factors among core industrial entities. The last 2 quarters of the 2024 calendar year showed a bounce back which is forecasted to create robust hiring in 2025.

The 2025-2027 biennium PERS rates increased due to wages across the state increasing at a higher rate than forecasted. Due to reduction in force during the 2024-2025 fiscal year along with steps, and cost of living increase, we are projecting payroll costs to remain stable overall for 2025-2026 with payroll and employer cost totaling \$14.8 million. This includes General Fund payroll cost of \$12.1 million.

The District has engaged the district and community stakeholders about how to best prioritize our 2025-2026 budget. The district staff is proposing a budget that allows the District to maintain current level of services to students, establishes an unappropriated ending fund balance, a Capital Project fund and a Risk Management reserve.

Special revenue funds, particularly in Student Investment Account which is funded by Corporate Activity Tax (CAT) collection, are expecting an increase in funding. In Federal funds, the District has carryover projected for School Based Mental Health grant although for Title funds the District projected a 25%



decrease. District staff will make the necessary adjustments when funding levels are finalized.

Student Investment Account

The Student Investment Account (SIA) comes from the Student Success Act, House Bill 3427 signed into law in May 2019. The purpose of the Student Success Act was to correct underinvestment in our schools and our children and includes provisions for new and improved services for children and families. The Act funds three accounts:

- The Early Learning Account (at least 20%)
- The Student Investment Account (at least 50%)
- Statewide Education Initiatives (up to 30%)

There are two stated purposes for the distributed funds under SIA:

- Meet students' mental or behavioral health needs, and
- Increase academic achievement for students, including reducing academic disparities for:
 - Economically disadvantaged students;
 - Students from racial or ethnic groups that have historically experienced academic disparities;
 - Students with disabilities;
 - Students who are English language learners;
 - Students who are homeless; and
 - Any other student groups that have historically experienced academic disparities, as determined by the State Board of Education.

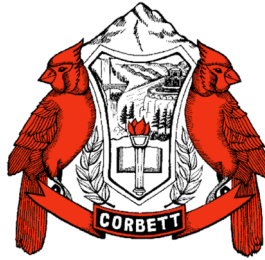
The SIA spending plan has to be focused on any, some, or all of the allowable uses that are detailed in HB 3427. Based on staff and community input, Corbett School District is using the SIA allocation in Special Revenue Fund to support students' mental or behavioral health needs by funding our counselors. The District has a total of 8.04 FTE in SIA.

High School Success and Career & Technical Education (Measure 98)

In November 2016, Oregon voters approved Measure 98 which dedicated funding to improving graduation rates through proven practices such as Career & Technical Education (CTE). The Proposed Budget continues existing Measure 98 investments for High School Career & Technical Education programs, attendance monitoring to reduce absenteeism, and counseling supports with an emphasis on graduation.

Continued funding of Measure 98 programs from the State will provide opportunities for students to connect with staff and programs of study that will keep them in school through graduation and prepare them for higher education or careers with relevant trade skills. The District has a total of 2.12 FTE in High School Success.

Corbett School District
Office of Superintendent
35800 E. Historic Columbia River Hwy
Corbett, OR 97019



School-Based Mental Health (SBMH)

The District received 5 year grant beginning on January 1, 2023 to December 31, 2027 to provided credentialed mental health providers in schools. The benefit is better outcomes for student, including improved attendance, academic performance and fewer disruptions to learning. The District has a total of 5.10 FTE in SBMH.

BUDGETING A PLAN

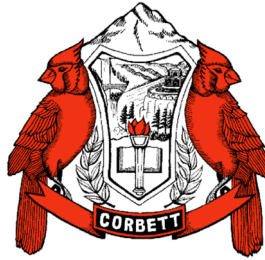
Corbett School Board Adopted Budget Priorities

The District produced an informational video and online survey to gather input for the 2025-2026 budget priorities. During January 2025, the Board met and discussed the staff and community input and priorities for the 2025-2026 budget. The Board formally approved the priorities to provide guidance and direction to the Superintendent and Chief Financial Officer in the preparation of the annual proposed budget.

The Board set the following budget priorities to guide the 2025-2026 program delivery planning work completed by the District's Budget Team.

- Ensure a Fund Balance, Emergency Reserve and Debt Management. The financial impact is \$1.05 million.
- Maintain and Improve Facilities. The financial impact \$4 million which includes anticipated grants not yet awarded.
- Retain Qualified Teachers for core subjects & Educational Assistants for Intervention, Behavior & Mental health supports including Special Education. The financial impact is \$11.4 million.
- Maintain Student Safety. The financial impact is \$334 thousand.
- Maintain CTE & Extra Curricular Programs. The financial impact is \$1.5 million.

The Administrative Team met with the Internal Budget Team to discuss the priorities and review budget allocations, and staffing. Once allocation sheets were returned the budget was prepared in such a way as to fund the plan's implementation utilizing available resources.



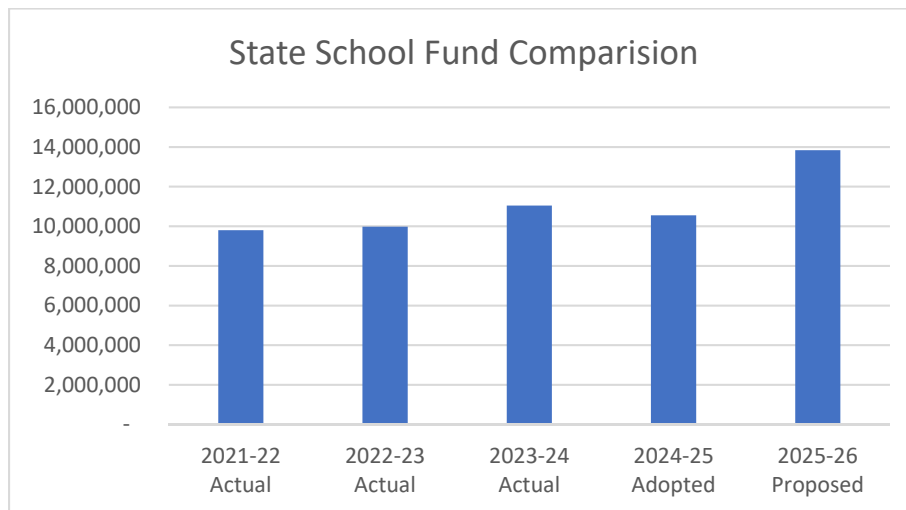
BUDGET DEVELOPMENT

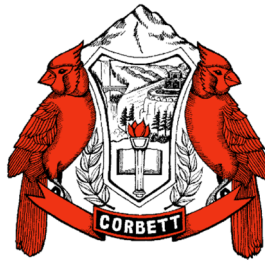
General Fund Resources

The District's 2025-2026 service plan is based on a number of revenue assumptions. The largest source of District revenue comes from the State School Fund and is determined using projected student enrollment in the District and projected transportation expenditures. These resources are budgeted within the District's General Fund.

The District's estimate of revenue and resources that will be available for District use in 2025-2026 is based upon the following revenue assumptions:

- State School Fund of \$11.3 Billion at 49/51 funding for 2025-27 biennium.
- Increased federal poverty estimates leading to an increase in State School Fund poverty weight funding.
- Increase in enrollment due to opening an additional 142 slots for students.

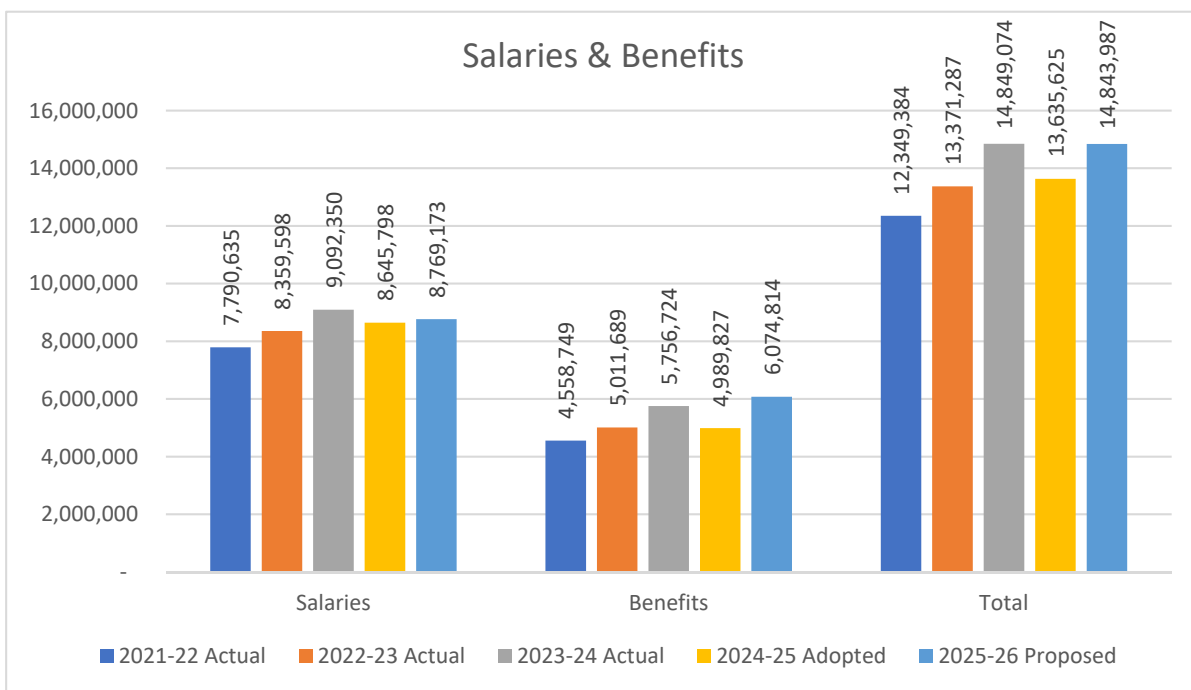


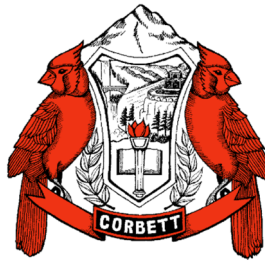


General Fund Expenditures & Requirements

The District’s 2025-2026 service plan is based on a number of expenditure assumptions. The proposed staffing framework is based upon a comprehensive evaluation of staffing across all labor groups, departments, and buildings to align to the 2025-2026 plan with emphasis on the Board Budget Goals and Priorities. Additionally, the staffing level review created the basis for any staff position adjustments as a result of projected enrollment. The proposed budget assumes a full school year.

The 2025-2026 Proposed Budget roll-up costs include adjustments according to labor agreements with CEA in a negotiating year for Licensed staff, OSEA, and Administrative, Supervisors, Confidential staff.





The District has fully utilized all of its fund balance reserve and projected to expend less than revenue receipts in order to replenish the fund balance over the next 3 years.

	2021-22	2022-23	2023-24	2024-2025	2025-2026
	Actual	Actual	Actual	Projected	Budgeted
Beginning Fund Balance	4,504,501	3,658,983	435,446	(219,062)	-
Budgeted Contingency					250,000
Budgeted Ending Fund Balance					33,763
Ending Fund Balance	3,658,983	435,446	(219,062)	-	283,763
(Spend Down)/Add Back	(845,518)	(3,223,537)	(654,508)	219,062	283,763

It is important to note the committed contingency amounts identified in the budget are to cover a variety of items, such as:

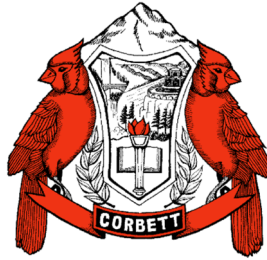
- Carry forward resources for the upcoming budget year; and
- Uncommitted amounts for unforeseen expenses.

Contingency and Ending Fund Balance Policy

As outlined in the Board policy for the District, the General Fund estimated ending fund cash balance is to be managed at a level that represents 5% of the total adopted General Fund budget revenues. The proposed budget includes contingency and unappropriated ending fund balance amounts that together total \$283,763 which is not 5% of budgeted revenues. The District has a 3-year plan to reach 5% Fund Balance.

General Fund Ending Fund Balance	
Beginning Fund Balance	-
Budget Contingency	250,000
Budgeted Ending Fund Balance	33,763
Projected Ending Fund Balance	283,763
<hr/>	
Annual Revenue Budget (Excludes Beginning Balance)	16,751,280
5% of Revenues	837,564

Corbett School District
Office of Superintendent
35800 E. Historic Columbia River Hwy
Corbett, OR 97019



BUDGET CHANGES

There are several changes to note this year due to implementation of a new accounting system for 2025-26. The District had adjusted the Funds to be in compliance with state reporting requirements. The Proposed Budget includes appropriations for the General Fund, Special Revenue Fund, Debt Fund and a Capital Project Fund.

In addition, grants that were accounted for in General Fund previously are now projected to be accounted for in Special Revenue Fund which is in compliance with Oregon Department of Education.

The 2025-2026 Proposed Budget totals \$25,445,817 for all funds. This represents a \$70,114 increase over 2024-2025 Adopted Budget largely due to increased State School Fund Grant and property taxes. The increase in State School Fund is also due to increase in slots for student enrollment.

The District has also added accounting designation for Human Resources in the Staff Services functions that were previously coded to the Office of the Superintendent function. Additionally, there have been various changes to designate the correct functions to ensure compliance with Oregon Department of Education. The District is also properly designating sub cost as service versus as previously accounted for as wages. Finally, staffing has been reviewed to begin adding the location to staff so that we are in compliance with Oregon Department of Education.

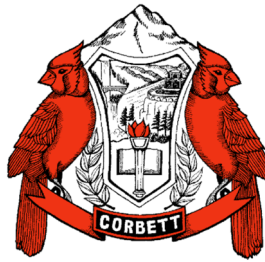
In the Special Revenue Fund, the District has added a reserve for Risk Management. As well as shifted Student Investment, Federal grants, Food Service and E-rate into Special Revenue Fund. This is to comply with the Oregon Department of Education.

Staffing changes in the Proposed budget are:

Certified

- -1.0 Band Teacher
- -1.0 Counselor
- -2.5 Budgeted Positions Not filled
- 1.0 MS Teacher
- .5 HS Spanish Teacher
- .5 SPED GS Teacher

Corbett School District
 Office of Superintendent
 35800 E. Historic Columbia River Hwy
 Corbett, OR 97019



Classified

- -1.0 Building Secretary
- -2.61 Educational Assistants (Net)
- -1.0 Custodial
- -.17 Eligibility Officer
- .10 Bus Driver
- .50 SPED EA

Confidential

/Supervisors

- -1.0 CFO Position Shifted to Admin
- -1.0 Budgeted Position Not filled

Administrators

- -3.0 Curriculum & SBMH Director, HS Assistant Principal
- 1.0 CFO position Shifted from Supervisors

Change anticipated for non-charter enrollment and proposed staffing for 2024-2025 as compared to the 2023-2024 adopted budget are summarized below.

All Funds	2024-2025 Adopted Budget	2025-2026 Budget	Change
ODE Enrollment as of Dec, XXXX	1,077	1,219	142
Certified FTE	67.20	64.70	(2.50)
Classified FTE	37.82	33.64	(4.18)
Confidential/Supervisor FTE	10.00	8.00	(2.00)
Administrator FTE	9.00	7.00	(2.00)
Total Staff	124.02	113.34	(10.68)

DEREK FIALKIEWICZ, Ed.D.
 Superintendent
 ROBIN LINDEEN-BLAKELEY
 Deputy Clerk/ HR Lead

35800 E. Historic Columbia River Highway
 Corbett, Oregon 97019-9629



Administration Office 503-261-4200
 Grade School 503-261-4236
 Middle/High School 503-261-4226
 CAPS 503-261-4294
 Fax 503-695-3641

**CORBETT SCHOOL DISTRICT
 NO. 39**

**Budget Calendar
 July 1, 2024 to June 30, 2025**

Board of Directors Meeting July 17, 2024

- √ Board Appoints Budget Officer

Board of Directors Meeting November 20, 2024

- √ Board Considers 2024-2025 Budget Calendar for 2025-2026 Budget

Staff and Community Input Sessions December 5 through December 19, 2024

- √ Staff Input
- √ Community Input
- √ **Video and Input Survey available on District website**

Budget Priorities Board Work Session January 8, 2025

Board Adoption of 2025-2026 Budget Priorities January 15, 2025

Publish 1st Notice of Budget Committee Meetings March 15, 2025

- √ 5 to 30 Days Before the 1st Meeting

Budget Workshop Training March 19, 2025

Publish 2nd Notice of Budget Committee Meetings March 21, 2025

- √ 5 to 30 Days Before the 2nd Meeting

Proposed Budget to Tax Supervising & Conservation Commission (TSCC) March 26, 2025

Proposed Budget Published April 2, 2025

1st Budget Committee Meeting April 9, 2025

- √ Appoint Presiding Officer
- √ Receive Budget Message
- √ Receive Proposed Budget Document and Discuss Relevant Changes
- √ Receive Public Testimony
- √ Respond to Questions from Budget Committee
- √ Budget Committee Deliberations (if ready)
- √ Budget approval and resolution approving the permanent tax rate imposing and categorizing taxes (if ready)

2nd Budget Committee Meeting (if needed) April 16, 2025

- √ Respond to Questions from First Meeting
- √ Receive Public Testimony
- √ Budget Committee Deliberations (if ready)
- √ Budget approval and resolution approving the permanent tax rate imposing and categorizing taxes (if ready)

DEREK FIALKIEWICZ, Ed.D.
Superintendent
ROBIN LINDEEN-BLAKELEY
Deputy Clerk/ HR Lead



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Corbett, Oregon 97019-9629

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CORBETT SCHOOL DISTRICT NO. 39

Possible 3rd Budget Committee Meeting (if needed) April 23, 2025

- √ Respond to Questions from Second Meeting
- √ Budget Committee Deliberations
- √ Budget approval and resolution approving the permanent tax rate imposing and categorizing taxes

Approved Budget submitted to TSCC May 15, 2025

Publish Notice of Budget Hearing (only once) May 21, 2025

- √ 5 to 30 Days Before the Hearing
- √ Publish Financial Summaries

Board of Directors Meeting - Conduct Budget Hearing June 18, 2025

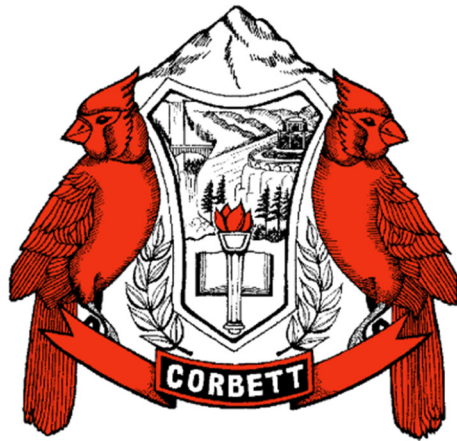
- √ Conducted by School Board
- √ Open to Public
- √ Run Budget Hearing Concurrent with Board Meeting

Board of Directors Meeting - Enact Resolutions June 18, 2025

- √ Adopt Budget, Authorize Appropriations & Impose and Categorize Taxes
- √ Amend 2024-2025 Appropriations (if necessary)

Submit Tax Certification Documents July 15, 2025

- √ To County Assessor Office for Certification of Tax Levy
- √ File Budget Document with County Recorder, TSCC and Designated Agencies



MISSION AND VISION STATEMENT

MISSION:

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

VISION:

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



CORBETT SCHOOL DISTRICT VALUES

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



Values are the districts long range objectives where as the Budget Priorities are the annual objective developed to ensure the district is making steps to achieve District values.

CORBETT SCHOOL DISTRICT BUDGET PRIORITIES SUMMARY

The Superintendent developed a student, parent, staff, and community input session video. This video and the input survey were available from December 5, 2024, to December 19, 2024, collecting input for the 2025-2026 Budget.

In January, the Corbett School Board met for a Budget Priorities Work Session. The Superintendent and the Chief Finance Officer presented the input results for the Board's discussion of budget priorities for the 2025-2026 school year.

The Board was presented all survey inputs along with summary results. Key priorities from that input were determined. The Board deliberated all community and staff input priorities and then prioritized them to give the administration guidance for the development of the 2025-2026 budget.

BUDGET PRIORITIES:

The School Board has instructed the Superintendent and administration to use the priorities below to develop the 2025-2026 budget. The budget priorities are to:

- Ensure a Fund Balance, Emergency Reserve and Debt Management. The financial impact is \$1.05 million.
- Maintain and Improve Facilities. The financial impact \$4 million which includes anticipated grants not yet awarded.
- Retain Qualified Teachers for core subjects & Educational Assistants for Intervention, Behavior & Mental health supports including Special Education. The financial impact is \$11.4 million.
- Maintain Student Safety. The financial impact is \$334 thousand.
- Maintain CTE & Extra Curricular Programs. The financial impact is \$1.5 million.

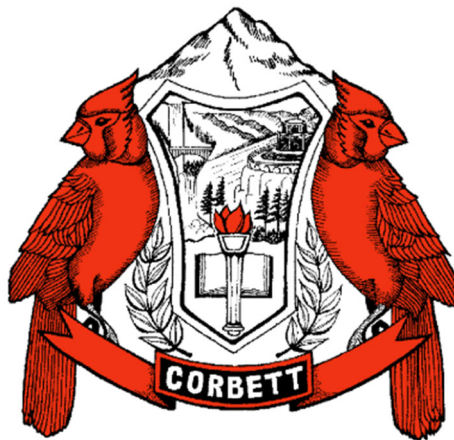
CORBETT SCHOOL DISTRICT
BUDGET COMMITTEE MEMBERS
BUDGET YEAR 2025-2026

BOARD MEMBERS

Todd Mickalson	Board Chair, Position 2	Term ends: 6/2025
Leah Fredericks	Vice Chair, Position 7	Term ends: 6/2027
Dylan Rickert	Position 1	Term ends: 6/2027
Todd Redfern	Position 3	Term ends: 6/2025
David Granberg	Position 4	Term ends: 6/2025
Bob Buttke	Position 5	Term ends: 6/2025
Ben Byers	Position 6	Term ends: 6/2027

COMMUNITY MEMBERS

Benno Lyon	Position 1	Term ends: 12/2025
Patrick Murphy	Position 2	Term ends: 12/2027
David Osborn	Position 3	Term ends: 12/2027
Jennifer Bruton	Position 4	Term ends: 12/2027
Brad Hunter	Position 5	Term ends: 12/2025
Krystina Robison	Position 6	Term ends: 12/2026
Amy Ciecko	Position 7	Term ends: 12/2026



CORBETT SCHOOL DISTRICT
ADMINISTRATIVE & BUDGET TEAM

Administrative Team

Dr. Derek Fialkiewicz, Superintendent
Regina Sampson, Chief Finance Officer

Internal Budget Team

Sara Brounstein, CAPS Principal
Kathy Childress, High School Principal
Cassie Duprey, Grade School Principal
Brian Lutes, Middle School Principal
Steve Salisbury, Facilities Supervisor
Jeanne Swift, Director of Student Services
Seth Tucker, Food Service Supervisor
Todd Williams, Transportation Supervisor
Chris Wingler, Technology Supervisor



**CORBETT SCHOOL DISTRICT
STUDENT ENROLLMENT & PROJECTIONS
BY GRADE LEVEL**

Enrollment Projection Methodology:

The District develops annual enrollment projections for grades K-12 using four types of information: birth rates, cohort history, current and projected housing development, and overall economic picture. Cohort history is a commonly used demographic technique that looks at the number of students in a given grade or series of grades (called a “cohort”) and determines how many of those students will move up to the next grade or school level. Cohort history in a given area is affected by in-and-out-migration of families in response to the economic climate, the type of housing available (i.e., single-family units vs. multiple-family units), and general mobility of the population. Because there are no previous years’ “cohorts” to compare classes with, kindergarten projections are generated using information from Principals and Teachers on class size.

**Student Enrollment - Historical and Projected
Enrollment Count at October 1 Annually**

Grade	History				Projected			
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Kinder	69	68	74	73	78	74	74	74
1st	87	75	76	81	78	78	78	78
2nd	71	92	78	80	93	78	83	83
3rd	78	70	89	80	93	93	83	83
4th	82	82	75	95	93	93	93	83
5th	77	82	82	74	93	93	93	93
6th	92	79	85	94	104	93	93	93
7th	85	96	75	89	104	104	93	93
8th	91	93	93	80	104	104	104	93
9th	90	88	96	94	104	100	100	104
10th	85	88	83	89	100	100	100	100
11th	70	77	83	80	100	100	100	100
12th	76	64	76	80	80	100	100	100
Total K-12	1,053	1,054	1,065	1,089	1,224	1,210	1,194	1,177
Annual Change		1	11	24	135	-14	-16	-17
Annual Change %		0.1%	1.0%	2.2%	11.0%	-1.2%	-1.3%	-1.4%

As a charter District, Corbett School District has strategically planned to increase enrollment for 25-26, then decrease annually. The District had a significant drop in enrollment in 2021-22 and due to federal funding didn’t make the adjustment to staff. The plan to increase enrollment will allow the District to make adjustments strategically.

**CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA**

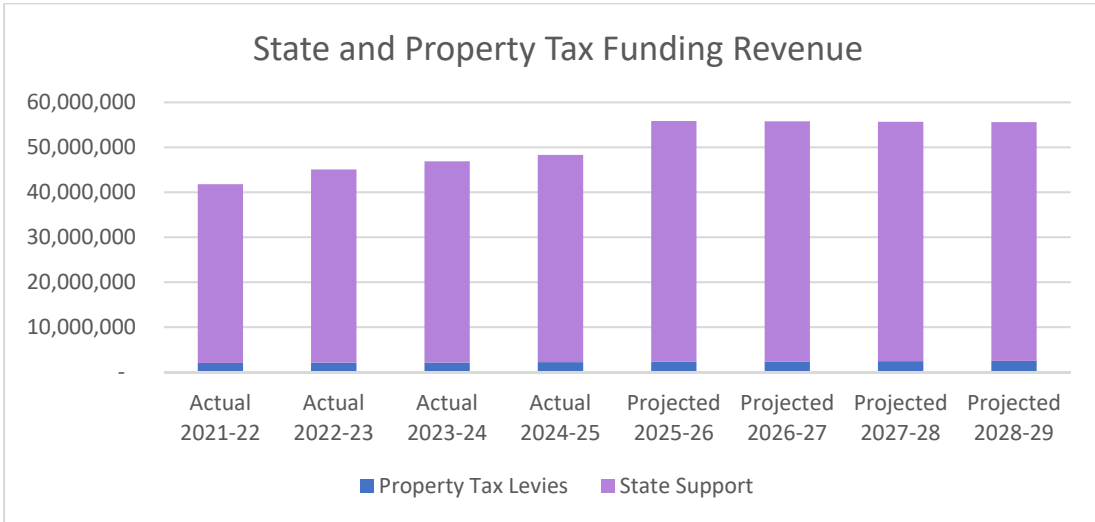
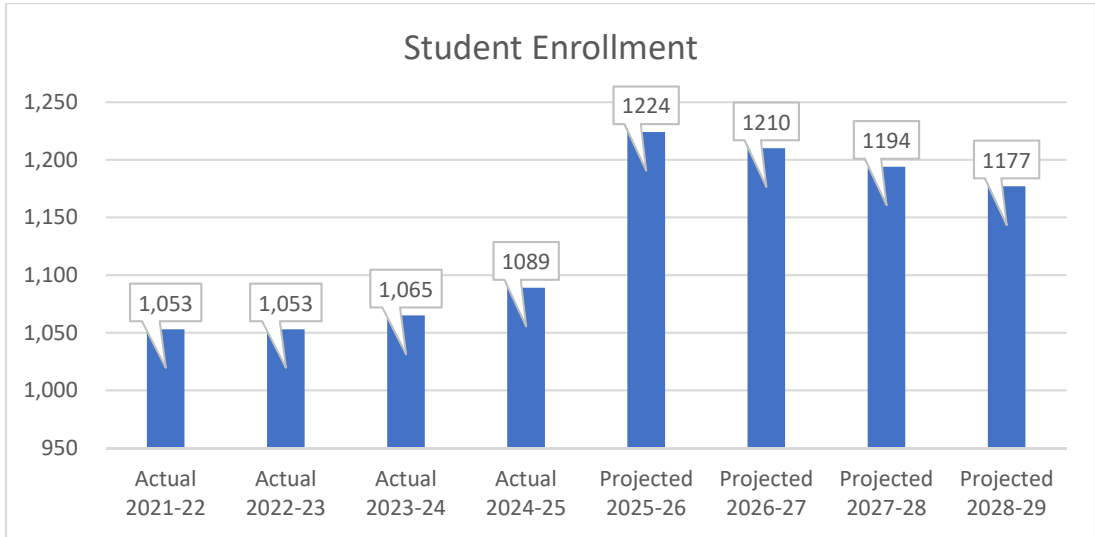
**State School Fund Grants and Property Tax Revenues
(Funding Per Student)**

State School Funds and Property Taxes are the primary sources of Corbett School District’s operating fund, the General Fund. The legislature determines how much money is available from both State sources, such as income taxes, and local sources, primarily property taxes.

State School Fund (SSF)

State School Fund is calculated based on enrollment. A per-student amount consists of two

different enrollment numbers: average daily membership, resident (ADM_r), and average daily membership, weighted (ADM_w). The ADM_r number represents the average number of students enrolled at Corbett School District on a daily basis. The ADM_w is an adjusted number to compensate for the high cost of educating certain groups of students, such as English Language Learners/English as a Second Language, special education, pregnant or parenting, income at or below poverty, and students in foster care.



CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA

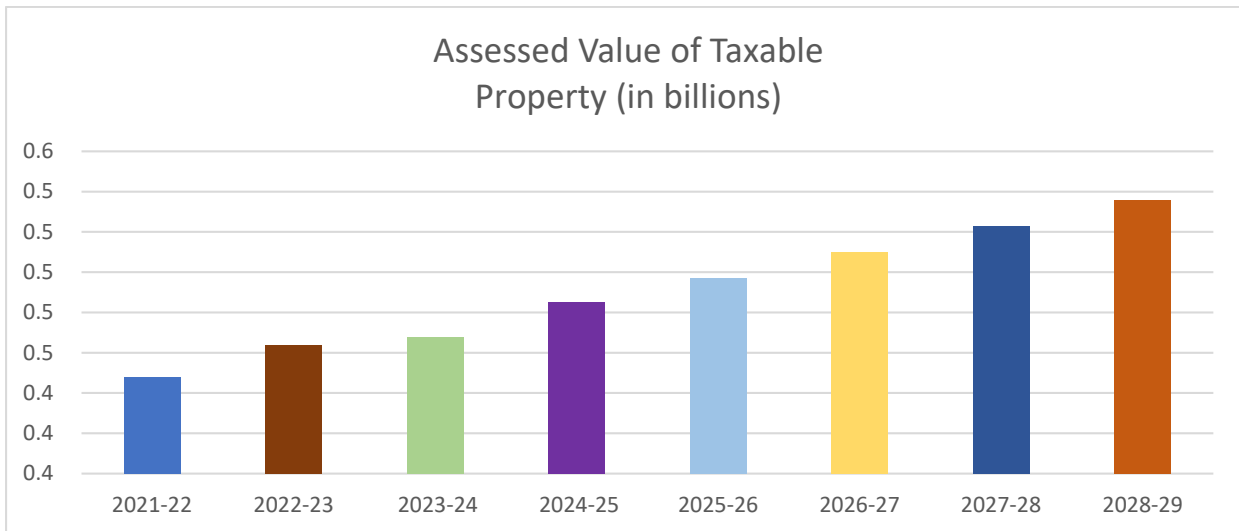
Property Taxes

Property taxes from each school district's permanent rates are deducted from the General-Purpose Grant to determine the amount the school district will receive from the State School Fund Grant.

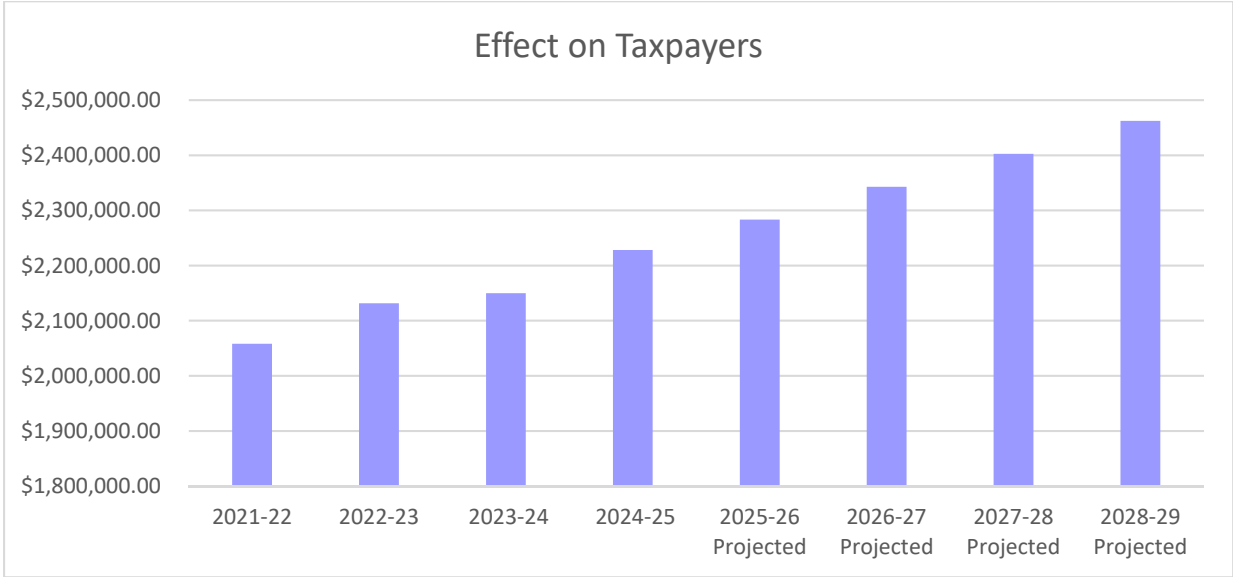
Property Owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Corbett School District is \$4.5941 per \$1,000 per assessed value.

In 1990, when Measure 5 passed, the amount of property taxes education districts can collect was limited to \$5 per \$1,000 of real market value. At the same time, Measure 8 requires the State to replace property tax revenue lost due to the measure's limitations. In 1997, Measure 50 separated assessed value from real market value.

Assessed values are limited to 3% increases per year unless there is new construction. Even if the market value is reduced, the assessed value can still go up by 3%. Once the assessed value "catches up" to market value, it can only go up if the market value goes up.



**CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA**



The permanent tax rates are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase their permanent rate authority. Rates for debt services are set based on each year's requirements. The district permanent tax rate is 4.5941 per \$1,000 of assessed value.

CORBETT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

MULTNOMAH COUNTY

GENERAL FUND

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/23	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/24
Current:						
2023-24	\$ 2,144,832	\$ (55,766)	\$ (24,169)	\$ -	\$ 2,031,037	\$ 33,860
Prior Years:						
2022-23	29,484	82	(4,468)	-	11,661	13,437
2021-22	10,732	7	(642)	-	3,602	6,495
2020-21	6,146	5	(296)	-	2,599	3,256
2019-20	2,942	-	(94)	-	1,943	904
2018-19 & Prior	7,016	-	(235)	-	632	6,149
Total Prior	56,320	95	(5,736)	-	20,437	30,241
Total All Years	\$ 2,201,151	\$ (55,672)	\$ (29,905)	\$ -	\$ 2,051,474	\$ 64,101

DEBT SERVICE FUND

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/23	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/24
Current:						
2023-24	\$ 497,993	\$ 12,948	\$ (5,612)	\$ -	\$ 471,572	\$ 7,862
Prior Years:						
2022-23	5,571	16	(844)	-	2,203	2,539
2021-22	1,948	1	(117)	-	654	1,179
2020-21	-	-	-	-	-	-
2019-20	-	-	-	-	-	-
2018-19 & Prior	5	-	(1)	-	-	4
Total Prior	7,523	17	(962)	-	2,857	3,721
Total All Years	\$ 505,516	\$ 12,965	\$ (6,573)	\$ -	\$ 474,429	\$ 11,583

**CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY**

Corbett School District Debt Service Overview

Corbett School District’s bond debt consists of 2012B OSBA Flex Fund (QSCB), 2012C OSBA Flex Fund and General Obligation (GO). The General Obligation (GO) is paid with revenues generated through voter-approved tax measures. ORS 328.245 establishes a parameter of bonded indebtedness for school districts. The 2021 GO Bond funded the District’s ability to construct, renovate, improve, furnish and equip the District’s facilities and site improvements and refinance other long-term debt. The 2012B OSBA Flex Fund (QSCB) and 2012C OSBA Flex Fund provided fund to renovate the Springdale school.

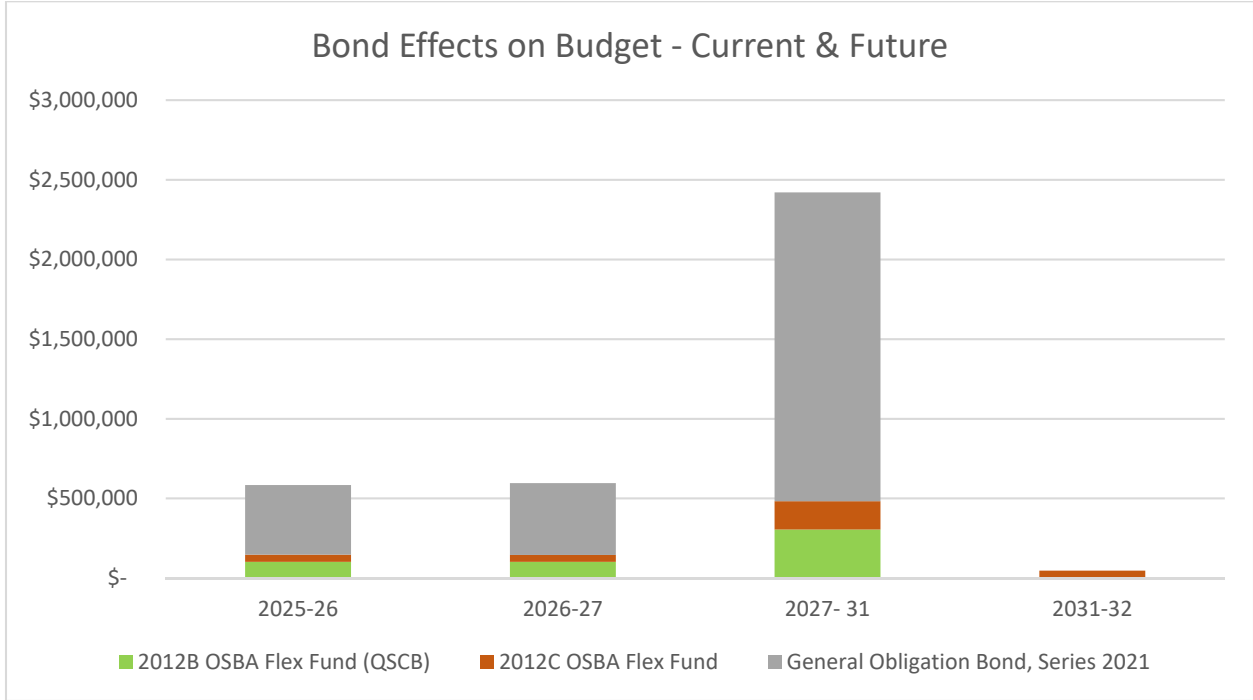
Corbett School District’s loans and contracts are funded in part by the 70% reimbursement of transportation expenses through the State Funding Formula to support the District Bus Fleet. The 2011 SELP Loan and the 2024 MESD Loan were used to make energy updates throughout the District and support general operations, respectively.

Specific Authority	Date of Issue	Amount of Original Issue	Principal		2025-2026 Interest Due	Outstanding 6/30/2026	Impacted Fund
			Outstanding 6/30/2025	2025-2026 Principal Due			
Bonds Payable							
2012B OSBA Flex Fund (QSCB)	7-Feb-12	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 46,250	\$ 1,000,000	General Fund
2012C OSBA Flex Fund	30-Oct-12	650,000	270,000	35,000	10,275	235,000	General Fund
General Obligation Bond, Series 2021	15-Apr-21	4,000,000	2,662,000	392,000	44,722	2,270,000	Debt Fund
Total Bonds		5,650,000	3,932,000	427,000	101,247	3,505,000	
Loans and Contracts Payable							
2011 SELP Loan	4-Nov-11	583,136	83,905	47,841	2,175	36,065	General Fund
2018-2019 Santander Financing	5-Apr-19	111,354	17,254	17,254	647	-	General Fund
2019-2020 Santander Financing	10-Mar-20	111,694	16,838	16,838	451	-	General Fund
2020-2021 Santander Financing	20-Dec-20	128,290	31,383	15,503	766	15,879	General Fund
2021-2022 Santander Financing	10-Feb-22	129,898	57,138	18,575	1,474	38,563	General Fund
2023-2024 Santander Financing	20-Jul-23	171,668	103,283	32,618	5,629	70,665	General Fund
2024 MESD Loan	11-Dec-24	2,000,000	2,000,000	250,000	40,000	1,750,000	General Fund
Total Loans and Contracts Payable		3,236,040	2,309,801	398,629	51,142	1,911,173	
Right to Use Lease							
Corbett Commons	1-Feb-23	420,683	179,870	112,171	2,717	67,699	Federal Fund
Total Right to Use Leases		420,683	179,870	112,171	2,717	67,699	
Total Debt		\$ 9,306,723	\$ 6,421,671	\$ 937,799	\$ 155,106	\$ 5,483,872	

Bond Requirements & Effects on Budget Current and Future

Fiscal Year Ending June 30,	2012B OSBA Flex Fund (QSCB)	2012C OSBA Flex Fund	General Obligation Bond, Series 2021	Total
	2025-26	\$ 101,806	\$ 45,275	\$ 436,722
2026-27	101,806	44,050	450,136	595,992
2027- 31	305,417	177,825	1,937,884	2,421,126
2031-32	-	46,800	-	46,800
	\$ 509,028	\$ 313,950	\$ 2,824,742	\$ 3,647,719

**CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY**



CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

General Historical Information:

	2021-22	2022-23	2023-24	2024-25	2025-26
Assessed Value in Billions	0.448	0.464	0.468	0.485	**
Property Tax Rate Extended:					
Operations	4.5941	4.5941	4.5941	4.5941	**
Debt Service	1.51	0.8618	0.6315	0.6298	**
Total Property Tax Rate	6.10	5.46	5.23	5.22	**
Enrollment					
Number of Employees (FTEs) Annual Budgeted Position	107.02	107.45	113.44	124.02	113.34
<i>Change</i>	<i>3.22</i>	<i>0.43</i>	<i>5.99</i>	<i>10.58</i>	<i>-10.68</i>
Average Daily Enrollment - ADMr (incl. charters)	1,033.02	1,030.77	1,048.08	1,065.04	1,212.00
<i>Change</i>	<i>-45.89</i>	<i>-2.25</i>	<i>17.31</i>	<i>16.96</i>	<i>146.96</i>
Weighted Enrollment ADMw (incl. charters)	1,252.59	1,220.26	1,234.26	1,231.26	1,397.97
<i>Change</i>	<i>-84.23</i>	<i>-32.33</i>	<i>14.00</i>	<i>-3.00</i>	<i>166.71</i>
District Buses					
# of Daily Route Buses	11	11	12	**	**
Miles Driven	93,643	108,680	118,134	**	**
Students Transported	387	544	485	**	**
Meals Served	**	59,353	100,684	**	**

Source: Oregon Department of Education and Corbett School District Departments

CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

Highlights of the 2025-2026 Budget:

- The Internal Budget Process
 - The District used different methods of budgeting based on different factors.
 - Incremental budgeting was used on fixed building costs such as liability insurance and utilities.
 - A modified zero-based budgeting method was used for each school. School budget allocation begins with determining the past percent of allocation of State School funds to all schools, then enrollment projections for each school were the bases for the total allocation to each school. Then the administrator received a worksheet with three historical years, the current year budget, and current year actuals. Based on this information and the budget priorities each school determined the budget allocation for each service or supply level.
 - Careful consideration was given to the needs of individual schools, including their demographics, poverty, and rural/urban area.
 - Teacher-per-student ratios were also measured during this process.
 - Departments also used modified zero-based budgeting with an overall allocation based on historical usages, then the department head received a worksheet with three historical years, the current year budget, and current year actuals. Based on this information and the budget priorities each department determined the budget allocation for each service or supply level.
 - District administrative team worked with the Internal budget team members to allocate their budget to deliver quality service for 2025-2026.
 - Work to balance resources and requirements was ongoing throughout the budget preparation process.
 - Collaboration with Corbett Education Association (CEA), and Corbett Association of Classified Employees (CACE) is through the negotiation process.
 - The financial plan aligns with District policies and Board budget priorities.
 - Everything throughout the entire budget process was reviewed with a fresh perspective and according to the established budget priorities.
 - All budgetary requirements are comprehensive, justified, and complete based on known information at a point in time.

- The budget follows the **Oregon Department of Education Chart of Accounts**.
 - The District's prior account code structure did not align with the state's required chart of accounts with respect to expenditures fund, function, object, and areas. Thus during this budget process, a re-alignment is proposed in order to align with the state's required chart of accounts.
 - The District is now able to account for all direct and indirect costs by subject, grade level, organization, and by school or department.
 - Financial information resulting from this expense structure is reported to the Oregon Department of Education annually.

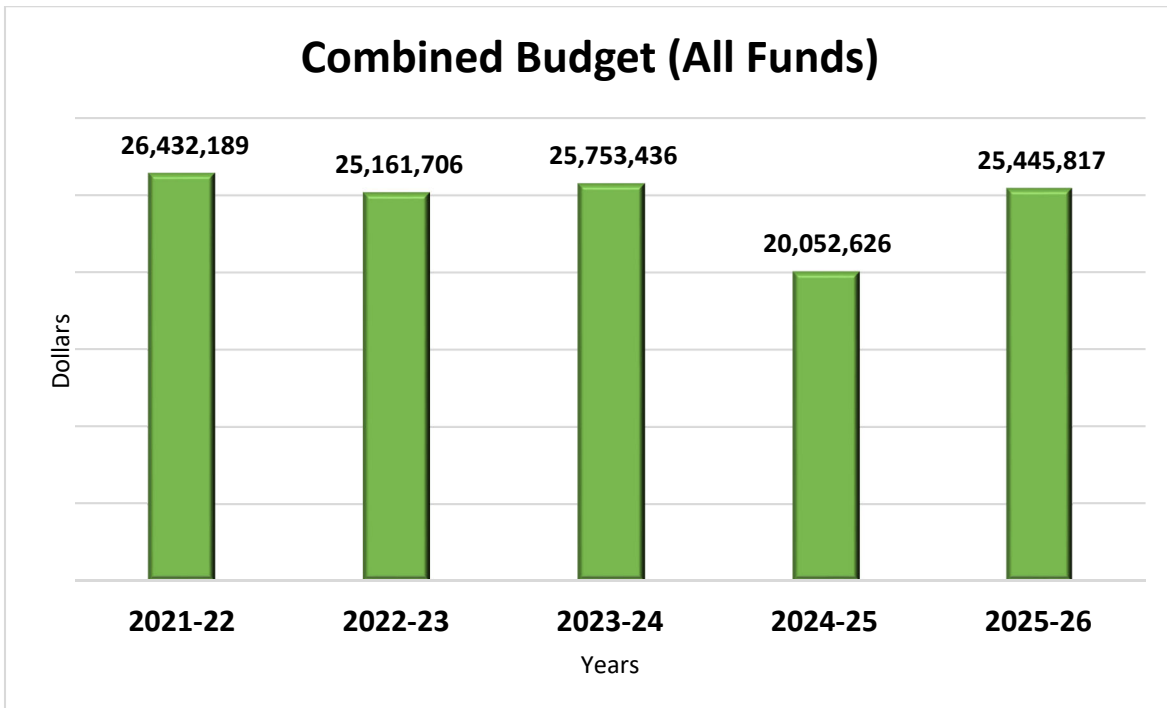
CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

- The budget follows the **Meritorious Budget Award Criteria Checklist** to provide a reader-friendly budget document that:
 - Presents clear budget guidelines;
 - Promotes communication between departments and schools;
 - Encourages short and long-range budget goals;
 - Supports effective use of education resources.

- The 2025-2026 school year is the first year of the 2025-2027 State of Oregon funding biennium.

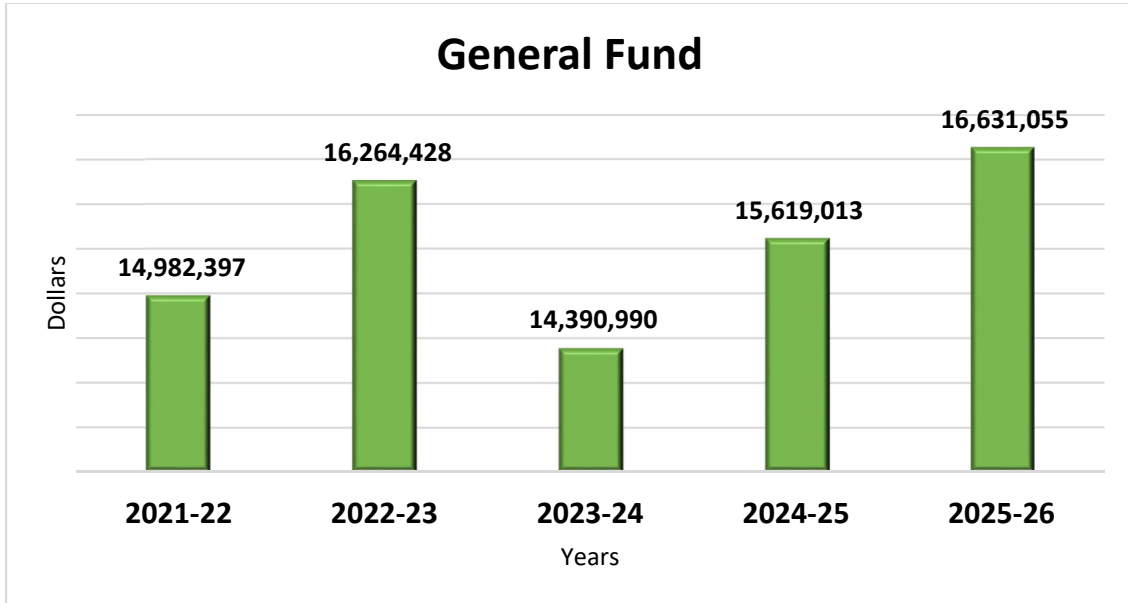
- The District’s **Fund Balance** is not financially stable and the district has a three-year plan to increase this reserve to ensure long-term viability of the District.

The total combined budget, all funds, increased by 26.9%, or \$5,393,191, from \$20,052,626 in 2024-2025 to \$25,445,817 in 2025-2026 largely due to increased State School Fund Grant, property taxes, and the increase in slots for student enrollment. The proposed combined budget includes contingency budgets of \$350,000 and an Unappropriated Ending Fund Balance of \$33,763.



CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

General Fund increased by 6.48%, or \$1,012,042, from \$15,619,013 in 2024-2025 to \$16,631,055 in 2025-2026, including a contingency of \$250,000 and an Unappropriated Ending Fund Balance of \$33,763. This change is netted with decreases to the General fund by moving state grants to Special Revenue Fund and increases in State School Funds, property taxes and increased enrollment slots.



Other Funds:

Changes in other funds include conversion to the state required chart of accounts below is the crosswalk.

- 02 Food Service moved to Special Revenue Fund
- 03 Federal Funds moved to Special Revenue Fund
- 04 Student Investment Account Moved to Special Revenue Fund
- 08 FF&C Loan (Full Faith & Credit) moved to Capital Fund (History only)
- 09 GO Bond 2021 moved to Capital Projects Fund (History only)
- 10 OSCIM moved to Capital Projects Fund (History only)
- 11 GO Bond Debt Service moved to Debt Fund

We have also pulled all state grants that were previously tracked in General Fund are also now proposed in the Special Revenue Fund to comply with the state required chart of accounts. The below manual is for reference for this requirement.

In addition, it is proposed that the district establish a tracking process within Special Revenue Fund for various grants and contracts.

[https://www.oregon.gov/ode/schools-and-districts/grants/Documents/Program%20Budgeting%20and%20Accounting%20Manual%20\(PBAM\)%20-%202019%20Edition%20\(Effective%20as%20of%20July%201,%202020\).pdf](https://www.oregon.gov/ode/schools-and-districts/grants/Documents/Program%20Budgeting%20and%20Accounting%20Manual%20(PBAM)%20-%202019%20Edition%20(Effective%20as%20of%20July%201,%202020).pdf)

CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

Revenues & Resources

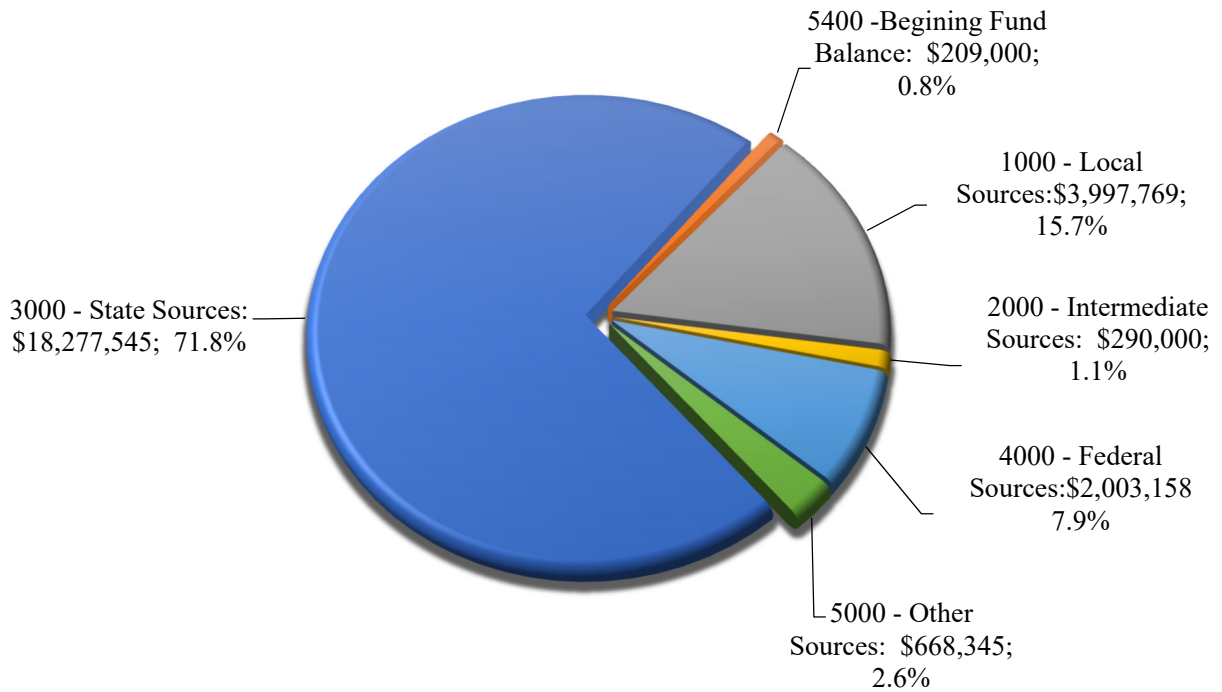
The 2025-2026 proposed revenues for all funds total \$25,445,817 an increase of \$5,393,191, or 26.90%, compared to the 2024-2025 adopted budget.

The 2025-2027 revenue budget includes federal, state, intermediate, and local sources. Other sources include financing, inter-fund transfers, and beginning fund balances.

The primary source of revenues for all funds is State Sources totaling \$18.28 million, or 71.8% of all sources. Additional major sources of funding for the District are Local Sources (including property taxes) totaling \$4.0 million or 15.7% of overall 2025-2026 funding, and beginning fund balance, which is a portion of the budget carried forward from reserves and prior year savings, projected to be \$209 thousand or 0.8% of the overall 2025-2026 proposed resources.

Summary of Revenues & Resources

All Fund 2025-2026



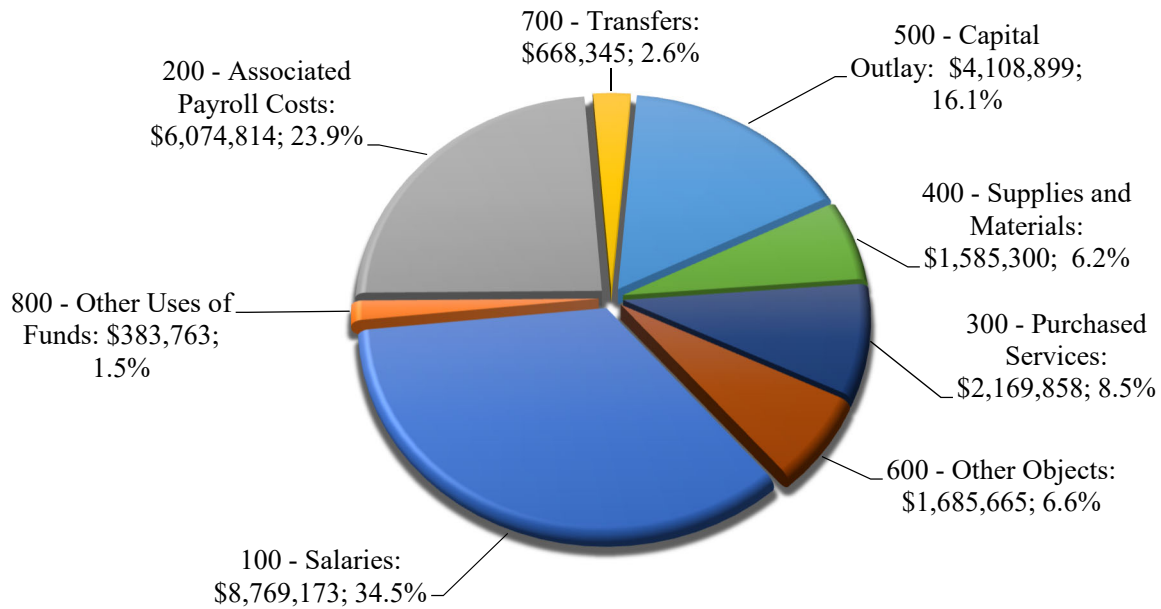
CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

Expenditures

In the 2025-2026 proposed budget expenditures for all funds have an increase of \$100,114 or 0.39%, compared to the 2024-2025 adopted budget.

Expenditures in all fund graphs are categorized by salaries, payroll-related costs, employee benefits, purchased services, supplies and materials, capital outlay, other objects, transfers, and reserves. Wages and benefits are the largest expense making up 58.4% for all funds.

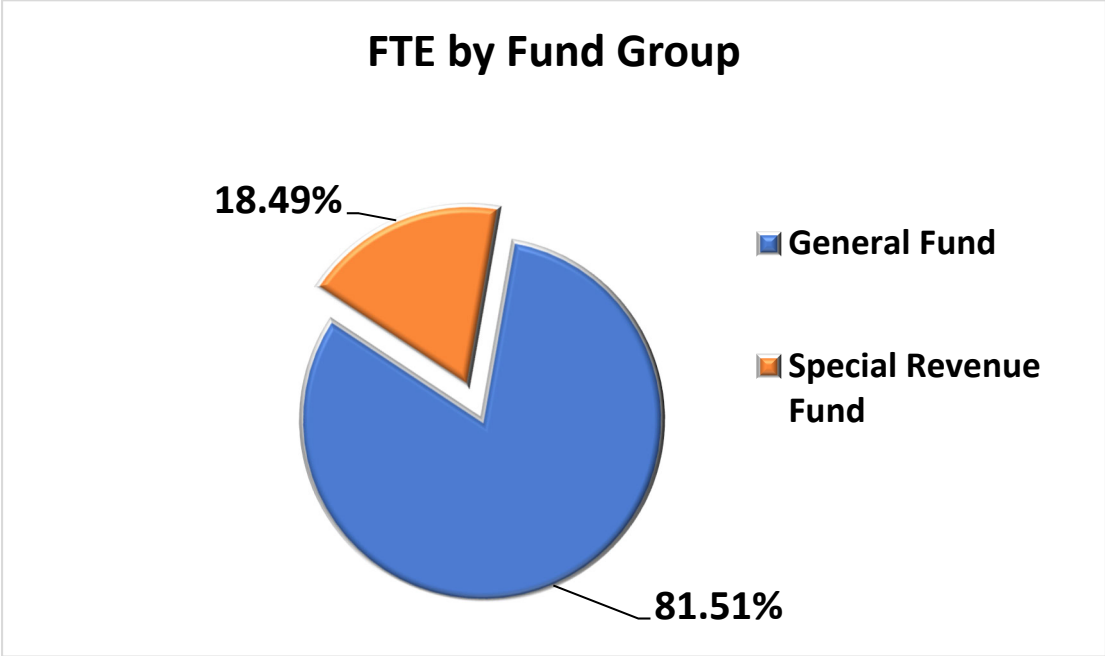
Summary of Expenditures
All Funds 2025-2026



**CORBETT SCHOOL DISTRICT
BUDGET OVERVIEW**

Staffing Full-Time Equivalents (FTE):

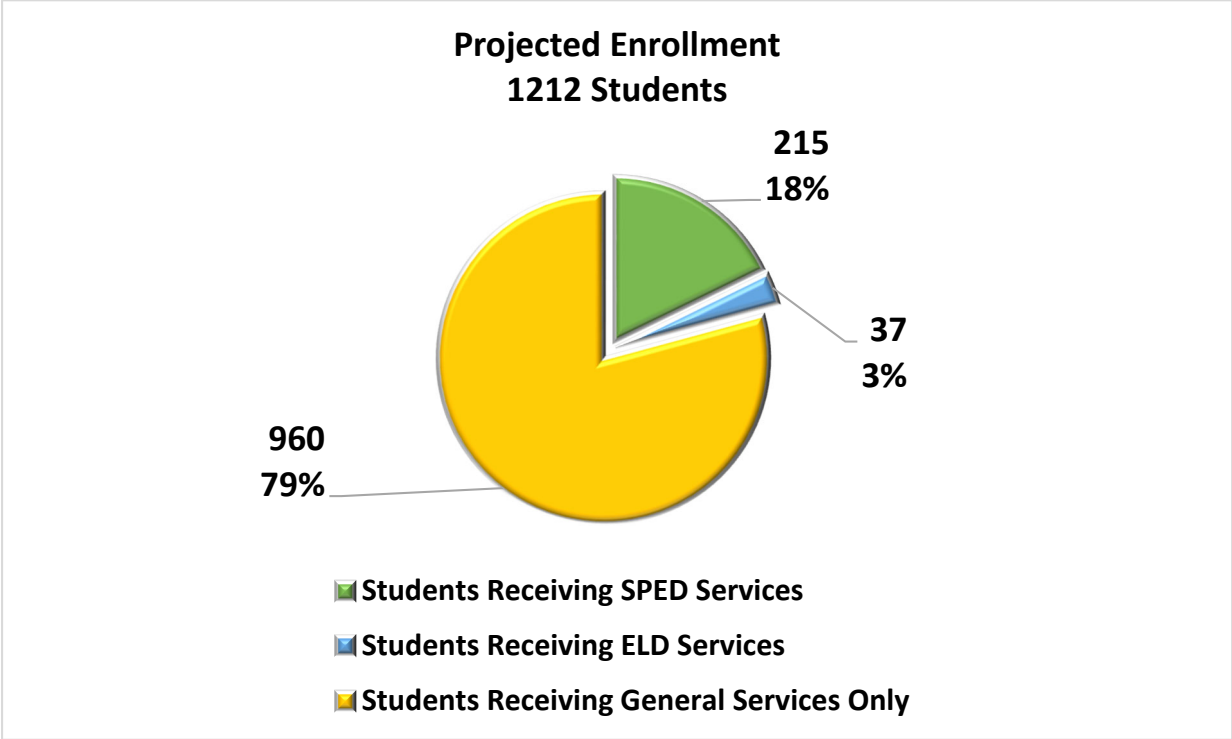
A full-time equivalent (FTE) for school district purposes is defined as an employee who works 8 hours a day or 40 hours a week. Employee contract days range from 155 to 260 work days in the year. The proposed budget includes FTE within the General Fund and Special Revenue Fund totaling 113.34 FTE, a decrease of 8.61% or 10.68 FTE increase from the 2024-2025 adopted budget.



CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

Student Enrollment

An enrolled student is defined as a student who attends one or more schools or programs with the District. Regardless of the number of schools or programs attended, each student is counted only once; the counts are not duplicated. The chart below shows students by special education English language learners and other students.



CORBETT SCHOOL DISTRICT BUDGET OVERVIEW

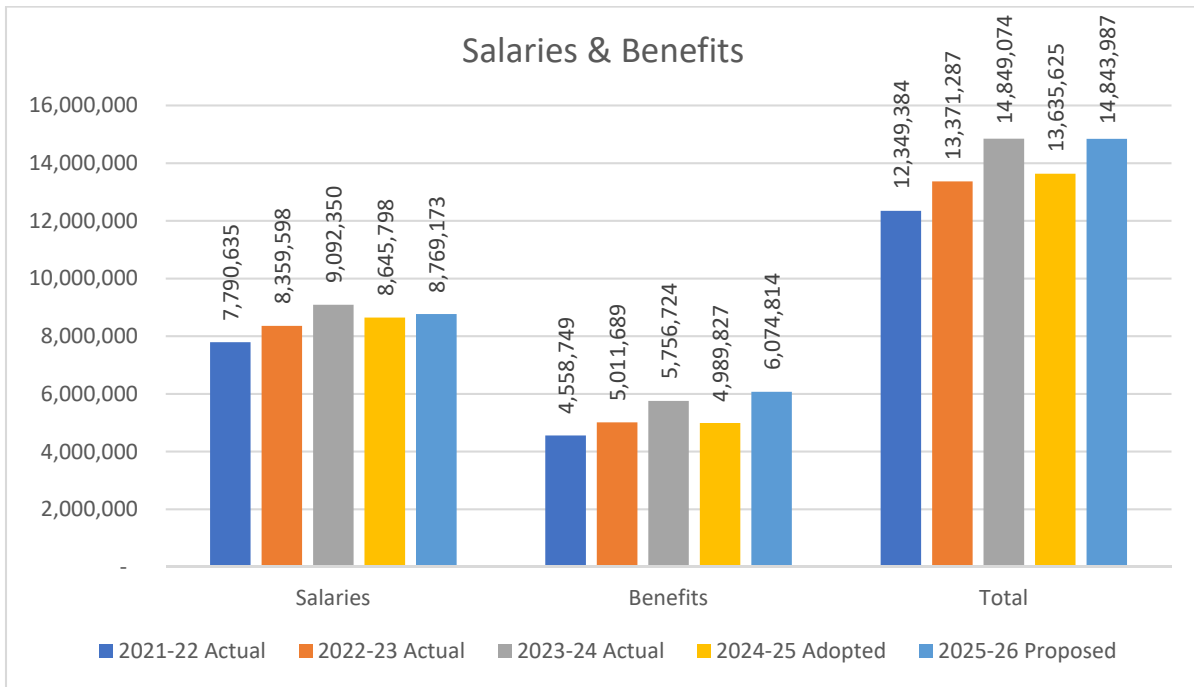
Fund Balance Governmental Fund – Last Five Fiscal Years

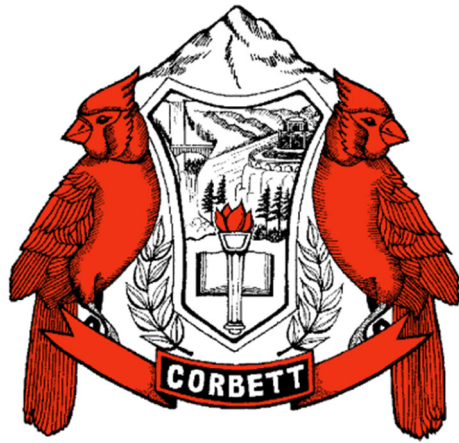
	<u>2023-2024</u>	<u>2022-2023</u>	<u>2021-2022</u>	<u>2020-2021</u>
General Fund				
Unspendable	\$ -	\$ 5,000	\$ 22,901	\$ 46,342
Restricted for:				
Capital Projects	-	-	2,353,262	2,253,074
Debt service	-	601,674	573,630	526,283
Assigned	-	-	709,190	1,248,087
Unassigned	<u>(219,062)</u>	<u>(171,228)</u>	<u>-</u>	<u>430,715</u>
Total general fund	<u>(219,062)</u>	<u>435,446</u>	<u>3,658,983</u>	<u>4,504,501</u>
All Other Government Funds				
Unspendable	8,850	20,721	6,387	8,879
Restricted for:				
Capital Construction & Building				
Maintenance	-	3,235,537	998,898	899,254
Debt service	97,626	10,198	912	-
Energy Projects	89,694	55,301	25,873	23,039
Federal Programs	13,499	-	8,402	-
Food Service	-	-	58,896	-
Student Body Activities	119,629	-	123,678	106,493
Committed:				
Food Service	-	53,837	-	-
Student Body Activities	-	135,549	-	-
Assigned:				
Capital project funds	-	(596,295)	-	-
Unassigned	<u>(98,403)</u>	<u>-</u>	<u>-</u>	<u>(270,557)</u>
Total all other governmental funds	<u>230,895</u>	<u>2,914,848</u>	<u>1,223,046</u>	<u>767,108</u>
 Total Fund Balance (Deficit)	 <u>\$ 11,833</u>	 <u>\$ 3,350,294</u>	 <u>\$ 4,882,029</u>	 <u>\$ 5,271,609</u>

CORBETT SCHOOL DISTRICT ALL FUNDS SALARIES AND BENEFITS 5-YEAR COMPARISON

Salaries increased by \$123,375 between 2024-2025 and 2025-2026. Benefits also increase by \$1.08 million, for the same period. The results in a salaries and benefits increase of \$1.2 million for all funds.

The increase in salaries is offset by removing subs that are contracted services from payroll objects. Then the benefit increase is due to under budgeting benefits in 2024-25.

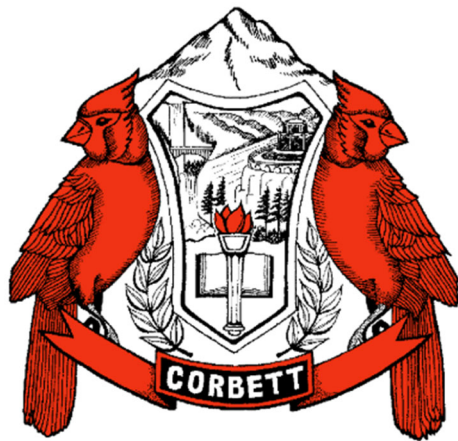




ORGANIZATIONAL SUMMARY

APPROVED BUDGET

2025-2026



CORBETT SCHOOL DISTRICT HISTORY OF THE DISTRICT

History of Corbett School District

The Corbett community, named after Senator Henry Winslow Corbett, traces its origins to the late 19th century when Corbett purchased a farm in the area in 1885. Over time, this rural settlement grew into a close-knit community, eventually establishing a school system to serve its residents.

Corbett School District #39 was founded in the early 20th century, reflecting the community's commitment to education. From its inception, the district prioritized academic excellence while preserving local traditions. What began as a small rural school has since evolved into a nationally recognized institution known for its rigorous academic programs and innovative teaching practices.

Growth and Development

In its early years, the district consisted of a single schoolhouse serving multiple grade levels. As the population grew, additional schools were constructed to accommodate students at different educational stages. Today, Corbett School District maintains a high school, an alternative school, an elementary school, and a middle school, serving approximately 1,057 students.

Throughout its history, the district has adapted to changes in education while maintaining a strong sense of community. The transition to a charter district allowed for greater flexibility in curriculum design and instructional methods, fostering an environment where students are encouraged to excel.

Academic Excellence and Innovation

Corbett School District gained national recognition for its commitment to academic rigor. One of its defining initiatives, "**AP for ALL**," ensures that every high school student has access to Advanced Placement courses. This program has placed Corbett High School among the top-ranked schools in the nation, earning praise from publications such as *Newsweek* and *The Washington Post*.

Additionally, the district has embraced progressive educational models, including:

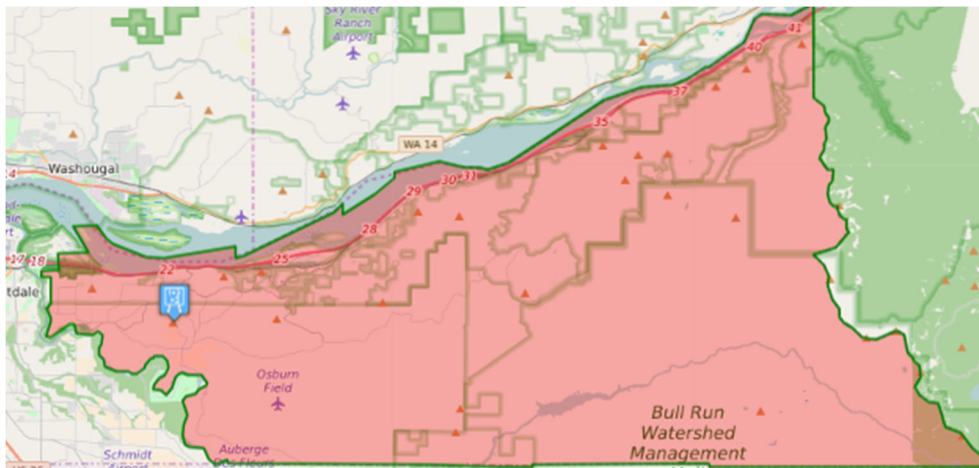
- **Multi-age instruction** to encourage mentorship and peer learning.
- **Place-based education** to connect students with their environment and community.
- **A continuous progress model** that allows students to advance at their own pace.

A Rural Community with a National Impact

Despite its small size and rural setting, Corbett School District has consistently ranked among the highest-performing districts in Oregon. Located just 20 miles east of Portland, it offers students the benefits of both a close-knit community and access to urban opportunities.

As Corbett continues to grow, the district remains dedicated to its founding mission—providing challenging and enriching educational experiences while honoring the traditions of the past.

For more information, visit [Corbett School District's website](#).



CORBETT SCHOOL DISTRICT
FINANCIAL REPORTING AND BUDGET PROCESS

REPORTING ENTITY

Corbett School District (the District) was organized under provisions of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools serving grades K-12. The District is governed by a separately elected seven-member Board which approves the Superintendent and Board Policies. The daily operations of the District are under the supervision of the Superintendent. As required by generally accepted accounting principles (GAAP), all activities of the District are included in the basic financial statements.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent.

The following is an overview of the District's funds:

GENERAL FUND

The General Fund is the District's primary operating fund.

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay, and other general expenses. Expenditures are presented by major function categories which contain program descriptions, budgeted positions, and program and services analysis. In addition, explanations are available for significant variances which exist between the 2023-24 and 2024-25 budgets.

Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF).

The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for students eligible for additional services such as special education, English Language development, students experiencing poverty, students in foster care, and students who are pregnant and parenting. The calculation consists of four grants including: general

purpose, transportation, high-cost disability, and facility grants.

SPECIAL REVENUE FUND

Accounts for revenues and expenditures of funds restricted for a specific purpose, from the federal or state governments as well as local sources i.e. Title IA, IDEA, Student Activities, Student Investment Account, and Food Service.

DEBT SERVICE FUND

Accounts for the District's payment of principal and interest on long-term obligations, consisting of General Obligation (GO) bonds. GO bonds allowed the District to finance capital projects such as to ability to construct, renovate, improve, furnish and equip the District's facilities and site improvements and refinance other long-term debt. Voters must approve the sale of these bond funds.

CAPITAL PROJECTS FUND

Accounts for activities related to the capital project improvement and construction of District facilities.

Revenue sources are the transfers from the General fund and donations.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The budgetary basis of accounting is the same as accounting principles generally accepted in the United States of America for the governmental fund types, and private purpose trust funds are budgeted by major functions in the governmental fund types.

Government-wide, internal service, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The

CORBETT SCHOOL DISTRICT
FINANCIAL REPORTING AND BUDGET PROCESS

District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and accrued vacation which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

DISTRICT FINANCIAL GOALS The District will develop a budget to align with statutory and policy requirements, and community priorities with particular attention to:

1. Ensure a Fund Balance, Emergency Reserve and Debt Management
2. Maintain and Improve Facilities
3. Retain Qualified Teachers for core subjects & qualified EA's for Intervention, Behavior & Mental health support including Special Education
4. Maintain Student Safety
5. Maintain CTE & Extra Curricular programs
6. Additional investment in K-12 core subject including curriculum and supplies.

The District has made significant budget cuts to staffing in 2024-25, thus stabilization and risk management along with re-establishing a 5% ending fund cash balance in General Fund in accordance with Board Policy will be key to support our staff.

KEY FACTORS IN BUDGET DEVELOPMENT

The overarching factors affecting the development of the 2025-26 budget are the Oregon economic outlook, State School Fund funding, enrollment, and contractual obligations.

The General Fund is the operating fund for the District. The following highlights factors in budget development for the General Fund. The Corbett Education Association collective bargaining agreement is currently in negotiations. The 2025-2625 salary schedule has not yet been approved by the association and the Board. The Oregon School Employees Association collective bargaining agreement expires in June 2026.

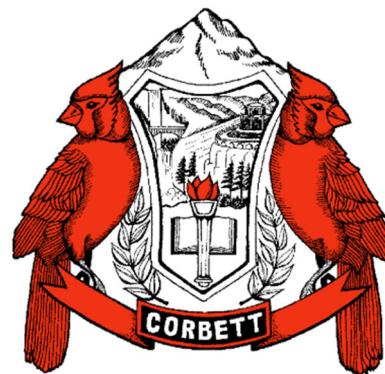
Revenues: Based upon the Governor's proposed budget of \$11.36 billion statewide for the biennium, with a 49/51 split between the two fiscal years. Corbett School District's portion based on projected enrollment for 2025-26 is estimated to be \$13,838,257.

Estimated Common School Fund revenues for 2025-26 are \$144,000.

Estimated property tax revenue of \$2,138,000 is based upon a 3.0% growth factor and collections are estimated to be at 97% based on the Oregon Department of Revenue's published estimates for Multnomah County.

Student enrollment is based on Average Daily Membership Resident (ADMr) projections and is based on data collected from each building, and has been estimated at 1,242. This level of slots has been board approved for 2025-26.

General Fund revenues and resources are projected to be \$16,631,055, with 100% being current year revenues as the District is projecting a zero beginning fund balance.



CORBETT SCHOOL DISTRICT
FINANCIAL REPORTING AND BUDGET PROCESS

Expenditures: Program costs for instruction, support, and administrative functions primarily consist of personnel-related expenses. The budget is based upon negotiated collective bargaining agreements with licensed and classified groups and a non-bargained agreement with administrative employees. These agreements determine expenditures for wages and insurance benefits and are the basis for calculations of required personnel costs. District personnel costs include:

- PERS Employer Rate – 29.70% for Tier 1 and Tier 2 Employees and 26.52% for OPSRP Employees.
- FICA – 7.65% employer match
- Workers Compensation – ranging from .38% to 3.99%
- Oregon Paid Medical Family Leave - .4%
- Insurance – 100% District paid

All other costs, such as purchased services, supplies, and materials, and other objects are based on projected plans for service delivery during the fiscal year.

The General Fund expenditures are projected to be \$16,631,055. The budget is balanced with a contingency and Unappropriated Ending Fund Balance amount that does not yet comply with the Board Policy of ending each year with a 5% ending fund balance in the General Fund.

Property taxes are levied by the District on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. State School Funds and property taxes are the two largest funding sources in the General Fund.

In addition to local property tax, the local revenue is comprised of the following: Transportation Grant, Interest on Investments, Admissions & Fees, Rentals, and Indirect Rate charged to Grants. The District does not have alternative revenue or an operating levy.

THE BUDGET PROCESS

The District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation, and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund. Preparation of the budget involves many steps and months of collaborative work by District staff and stakeholders.

Notice of the first budget meeting is published in the local newspaper, five to thirty days before the first budget meeting, and posted on the District’s website.

Once a proposed budget is developed, the Superintendent presents the budget and Budget Message to the Budget Committee, which then reviews, asks questions, and receives public comment. The Budget Committee approves a budget and tax levy and recommends adoption to the School Board.

Once a proposed budget document is provided to the Budget Committee it is available to the general public and citizens may obtain a copy by calling (503) 261-4200 or downloading a copy from the District’s website at <https://corbett.k12.or.us/about/business-services/budget/>

HOW THE BUDGET IS ADOPTED

In addition to the seven-member School Board, the Budget Committee is comprised of seven additional members appointed by the board. The Budget Committee’s duties are to hear and receive the Superintendent’s Proposed Budget, ask questions and receive public testimony, approve a budget, and levy taxes on the approved budget. After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the

CORBETT SCHOOL DISTRICT
FINANCIAL REPORTING AND BUDGET PROCESS

hearing. The notice indicates where the complete budget document is available for review.

After a budget hearing and consideration of public testimony, the School Board will then adopt the annual budget and the tax levy prior to June 30. See the chart on the next page for an illustration of the process.

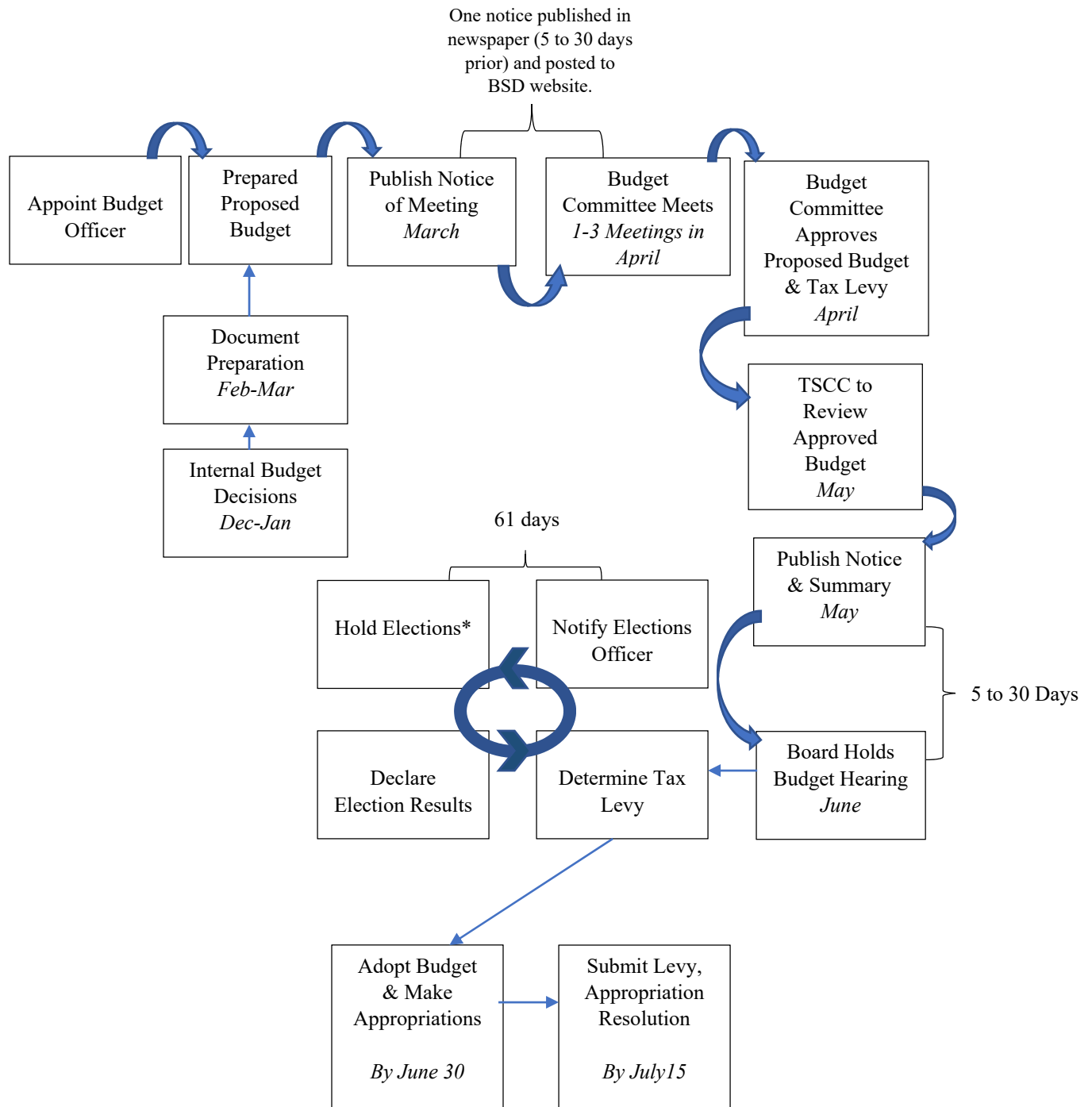
SUPPLEMENTAL BUDGETS

If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within the fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The Board of Directors may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.



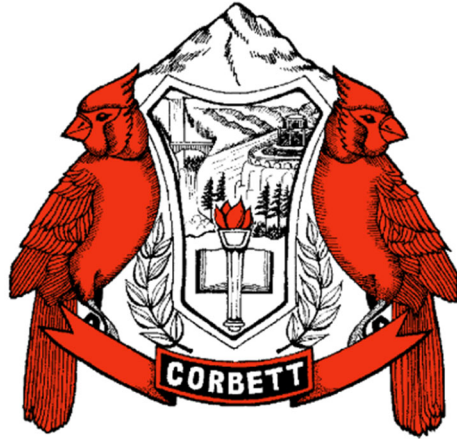
CORBETT SCHOOL DISTRICT
 THE BUDGET PROCESS:
 REQUIREMENTS OF OREGON BUDGET LAW
Corbett School District Activity or Dates in Italics



*Elections may be held earlier
 Source ORS 294

CORBETT SCHOOL DISTRICT
 BUDGET DEVELOPMENT AND MANAGEMENT PROCESS
 BY MONTH

July - November	<ul style="list-style-type: none"> • <u>Budget Team:</u> <ul style="list-style-type: none"> • Review current budget and track enrollment • Gather data, needs and priorities • <u>School Board:</u> <ul style="list-style-type: none"> • Appoints Budget Officer • Approves Budget Calendar
December	<ul style="list-style-type: none"> • <u>Budget Team:</u> <ul style="list-style-type: none"> • Prepare and post Budget Input Video and Survey • Project and report to ODE: enrollment, property tax and transportation number for next fiscal year.
January - February	<ul style="list-style-type: none"> • <u>Budget Team:</u> <ul style="list-style-type: none"> • Prepares Budget Database and School Allocation based on Enrollment Projections • Prepares and Distributes Budget Input sheets • Inputs Revenue Estimates, Beginning Fund Balance Projections & Budget Assumptions • Budget Allocation Input is collected and input into the Budget Database • <u>Cabinet:</u> <ul style="list-style-type: none"> • Holds meetings with Building Administrator and Department Heads to discuss allocations, staffing and capital/maintenance data • Meets regularly for ongoing collaboration, input and updates to generate a balanced Proposed Budget • <u>School Board:</u> <ul style="list-style-type: none"> • Holds Work Session to review and discuss Community Input for Budget Priorities • Approves Budget Priorities to direct the budget process
March	<ul style="list-style-type: none"> • <u>Budget Team:</u> <ul style="list-style-type: none"> • Revenue estimates and beginning fund balance projections updated • Proposed Budget document is prepared and Budget Message completed • Budget Training Workshops Conducted
April	<ul style="list-style-type: none"> • <u>Budget Team:</u> <ul style="list-style-type: none"> • Proposed Budget released • Superintendent delivers Budget Message & Finance presents the proposed budget to the Budget Committee • <u>Budget Committee:</u> <ul style="list-style-type: none"> • Reviews the proposed budget, hears public testimony, deliberates and approves the Proposed Budget as presented or amended
May	<ul style="list-style-type: none"> • TSCC Reviews of Approved Budget
June	<ul style="list-style-type: none"> • <u>School Board:</u> <ul style="list-style-type: none"> • Holds a public hearing and adopts the budget as approved or amended



MISSION AND VISION STATEMENT

MISSION:

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

VISION:

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



CORBETT SCHOOL DISTRICT VALUES

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



Values are the districts long range objectives where as the Budget Priorities are the annual objective developed to ensure the district is making steps to achieve District values.

CORBETT SCHOOL DISTRICT BUDGET PRIORITIES SUMMARY

The Superintendent developed a student, parent, staff, and community input session video. This video and the input survey were available from December 5, 2024, to December 19, 2024, collecting input for the 2025-2026 Budget.

In January, the Corbett School Board met for a Budget Priorities Work Session. The Superintendent and the Chief Finance Officer presented the input results for the Board's discussion of budget priorities for the 2025-2026 school year.

The Board was presented all survey inputs along with summary results. Key priorities from that input were determined. The Board deliberated all community and staff input priorities and then prioritized them to give the administration guidance for the development of the 2025-2026 budget.

BUDGET PRIORITIES:

The School Board has instructed the Superintendent and administration to use the priorities below to develop the 2025-2026 budget. The budget priorities are to:

- Ensure a Fund Balance, Emergency Reserve and Debt Management. The financial impact is \$1.05 million.
- Maintain and Improve Facilities. The financial impact \$4 million which includes anticipated grants not yet awarded.
- Retain Qualified Teachers for core subjects & Educational Assistance's for Intervention, Behavior & Mental health supports including Special Education. The financial impact is \$11.4 million.
- Maintain Student Safety. The financial impact is \$334 thousand.
- Maintain CTE & Extra Curricular Programs. The financial impact is \$1.5 million.

CORBETT SCHOOL DISTRICT
MEASURES AND LEVIES

MEASURE 5

In November 1990, Oregon voters approved Measure 5, a citizen's initiative limiting total taxes on each property in the state to 1.5 percent of the property's real market value and shifting responsibility for funding public education to the state from the local level.

Measure 5, a constitutional amendment, phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of property value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of value in the 1995-96 fiscal year. Tax limitations do not apply to bonded debt for capital construction.

In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis.

Since Measure 5 was passed, the state's share of funding to schools increased from about 30% to about 70%.

MEASURE 50

In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original measure and change the property tax system from a tax base system (where a dollar rate is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997-98, assessed values were rolled back to 1995-96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.5941 per \$1,000 of assessed value. Other provisions limited the use of the bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

MEASURE 56

In November 2008, voters amended the state constitution to require that all local property tax measures on May and November elections be decided by majority vote, overturning the "double majority" requirement of Measure 50.

MEASURES 66 AND 67

In January 2010, Oregon voters upheld two tax increases approved by the 2009 legislature. Measure 66 increased personal income tax rates for high-income individuals, and Measure 67 increased corporate taxes by raising the \$10 corporate minimum tax to \$150, raising the corporate profits tax, and increasing certain business filing fees.

MEASURE 98

In November 2016, Oregon voters approved Measure 98, a dropout prevention and college readiness initiative. Measure 98 requires state funds to be distributed to public school districts for approved plans to establish or expand career and technical education programs, to establish or expand college-level educational opportunities for students, and to establish or expand dropout prevention strategies in high schools.

MEASURE 99

In November 2016, Oregon voters approved Measure 99 using Oregon Lottery funds to create the Oregon Outdoor School Education Fund. The program dedicates funds to provide every student in the fifth or sixth grade the opportunity to attend a week-long outdoor school program.

LOCAL OPTION LEVY

Since 1999, school districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the "tax gap" between the Measure 5 tax rate limit based on real market value and the Measure 50 tax rate based on assessed value.

CORBETT SCHOOL DISTRICT MEASURES AND LEVIES

As revised by the 2007 legislature, the amount a district can receive under a local option levy is restricted to the least of:

- Measure 5 limit: revenue received by the district from local option taxes imposed; or
- Dollars per student: \$1,000 per average daily membership, weighted (ADMs), growing by 3% per year as of 2008-09; or
- Percent of state resources: 20% of the combined total of the state general purpose grant, transportation grant, facility grant, and high-cost disability grant.

Operating levies cannot exceed five years. Capital levies cannot exceed the lesser of ten years or the expected useful life of the asset(s).

Local option levies for more than a year may be filed as either a fixed dollar amount per year or a tax rate. Local option revenue is excluded from the state funding formula.

Corbett School District does not currently have a local option tax.

GENERAL OBLIGATIONS BONDS

Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies or bonded debt fall outside the limits of Measure 5.

Measure 50 limited the use of bonded debt to fund capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs.

The 2009 state legislature approved a provision of the Oregon Constitution that effectively expanded the range of the qualifying uses of bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

Voters approved a \$4 million bond measure on the November 3, 2020 ballot to provide funds to construct, renovate, and improve District facilities. See Financial Section, Debt Service Fund for further details.

STUDENT INVESTMENT ACCOUNT

The Student Investment Account (SIA) comes from the Student Success Act. Oregon Governor Kate Brown signed House Bill 3427, the Student Success Act, into law on May 2019. The purpose of the Student Success Act was to correct underinvestment in our schools and our children and includes sweeping provisions for new and improved services for children and families. The Act funds three accounts:

- The Early Learning Account (at least 20 percent)
- Student Investment Account (at least 50 percent)
- Statewide Education Initiatives (up to 30 percent)

There are two stated purposes for the funds distributed under the SIA:

- Meet students’ mental or behavioral health needs, and
- Increase academic achievement for students, including reducing academic disparities for:
 - Economically disadvantaged students;
 - Students from racial or ethnic groups that have historically experienced academic disparities;
 - Students with disabilities;
 - Students who are English language learners;
 - Students who are foster children;
 - Students who are homeless; and
 - Any other student groups that have historically experienced academic disparities, as determined by the State Board of Education

CORBETT SCHOOL DISTRICT
MEASURES AND LEVIES

The SIA spending plan had to be focused in any, some or all of the allowable uses that were detailed in HB 3427. Corbett School District used the allowable uses as they engaged with their students and families from the priority

populations and staff to discuss, inform and develop their SIA plan and application to ensure it meets the spirit and intent of the law.



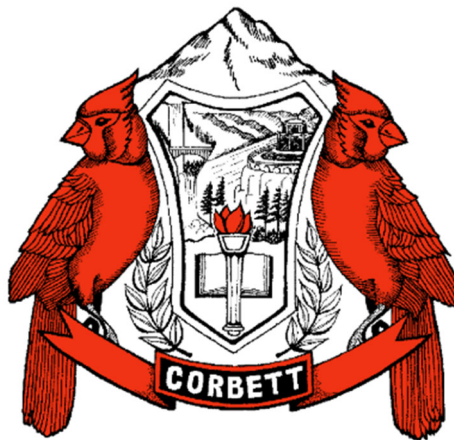
CORBETT SCHOOL DISTRICT
BUDGET COMMITTEE MEMBERS
BUDGET YEAR 2025-2026

BOARD MEMBERS

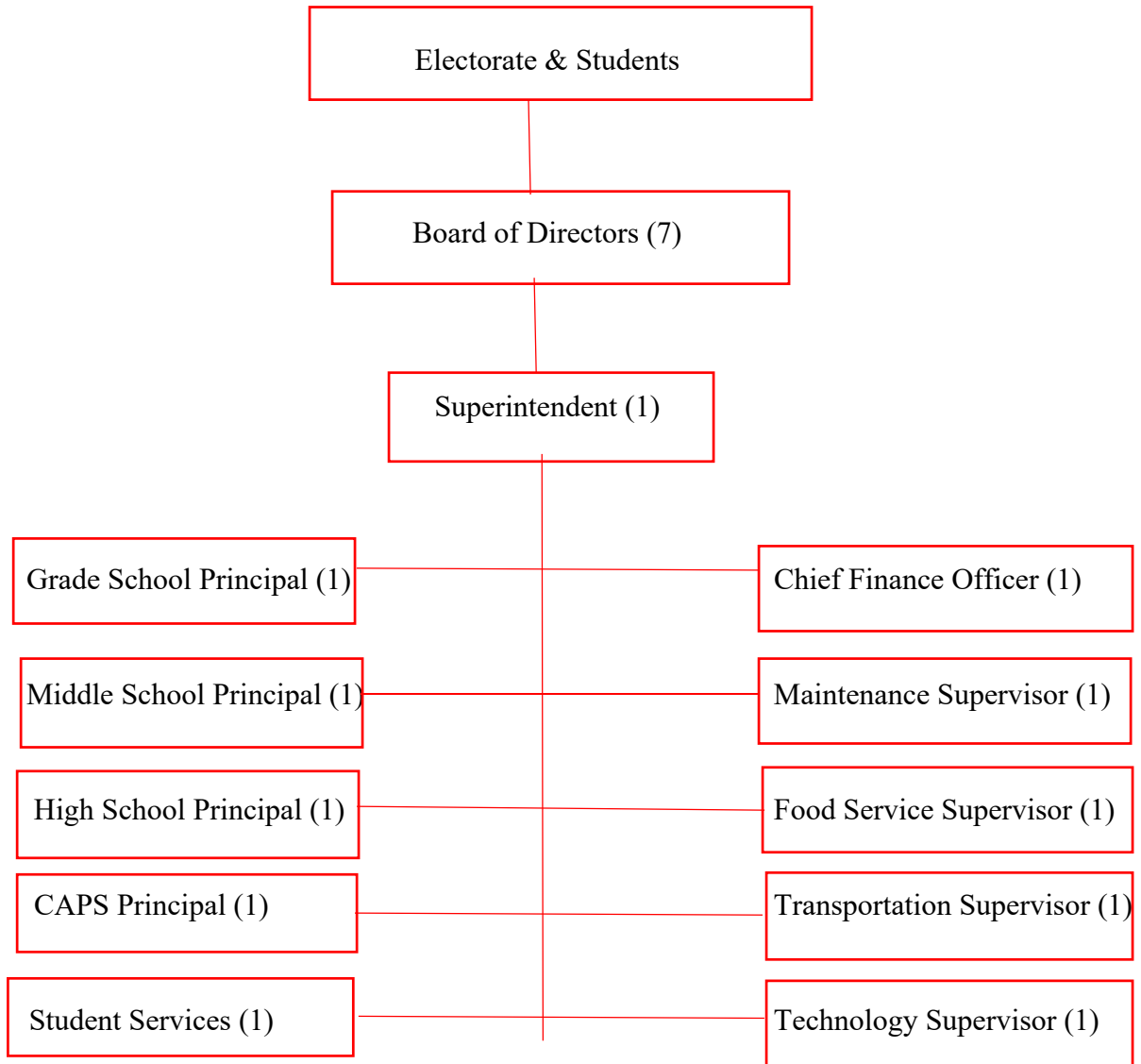
Todd Mickalson	Board Chair, Position 2	Term ends: 6/2025
Leah Fredericks	Vice Chair, Position 7	Term ends: 6/2027
Dylan Rickert	Position 1	Term ends: 6/2027
Todd Redfern	Position 3	Term ends: 6/2025
David Granberg	Position 4	Term ends: 6/2025
Bob Buttke	Position 5	Term ends: 6/2025
Ben Byers	Position 6	Term ends: 6/2027

COMMUNITY MEMBERS

Benno Lyon	Position 1	Term ends: 12/2025
Patrick Murphy	Position 2	Term ends: 12/2027
David Osborn	Position 3	Term ends: 12/2027
Jennifer Bruton	Position 4	Term ends: 12/2027
Brad Hunter	Position 5	Term ends: 12/2025
Krystina Robison	Position 6	Term ends: 12/2026
Amy Ciecko	Position 7	Term ends: 12/2026



CORBETT SCHOOL DISTRICT
2024-25 ORGANIZATION CHART



CORBETT SCHOOL DISTRICT
SCHOOL BOARD POLICIES

Code: DB/DBA/DBD
Adopted: 10/16/97
Readopted: 8/18/2021
Orig. Code(s): DB/DBA/DBD

Code: DBD
Adopted: 10/16/97
Readopted: 8/18/21
Orig. Code(s): 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 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.

Legal Reference(s):
ORS 294.305 – 294.565
ORS 328.542 – 328.565

Code: DBC
Adopted: 10/16/97
Readopted: 8/18/21
Orig. Code(s): DBC

BUDGET CALENDAR

The board will adopt a budget calendar which will identifies 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.

Legal Reference(s):
ORS 294.305 – 294.565
ORS 328.542 – 328.565

BUDGET PRIORITIES

The district 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 them.

Legal Reference(s):
ORS 294.305 – 294.565

Code: DBE
Adopted: 10/16/97
Readopted: 8/18/21
Orig. Code(s): 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's 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 the budget committee.

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

Legal Reference(s):
ORS 294.305 – 294.565
ORS 328.542 – 328.565

CORBETT SCHOOL DISTRICT
SCHOOL BOARD POLICIES

Code: DBEA
Adopted: 3/12/14
Revised/Readopted: 8/18/21
Orig. Code(s): DBEA

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 following will govern the make up and process of establishing the district's budget committee:

1. The budget committee consists of seven members appointed by the Board plus the elected Board members of the district. To be eligible for appointment, the appointive member must: a. Live and be registered to vote in the district; b. Not be an officer, agent or employee of the district.
2. No budget committee member may receive any type of compensation from the district.
3. 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.

4. 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.

5. 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. The appointive members of a budget committee in a district that prepares a biennial budget shall be appointed to four-year terms. Budget Committee – DBEA 2-2 The terms shall be staggered so that as near as practicable, one-fourth of the terms of the appointive members expire each year.

6. 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.

Budget Committee Responsibilities

The following items explain the budget committee's responsibilities:

7. 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.
8. A majority of the constituted committee is required for passing an action item. Majority for a 14- member budget committee is 8. Therefore,

CORBETT SCHOOL DISTRICT
SCHOOL BOARD POLICIES

if only 8 members are present, a unanimous vote is needed for passing an action.

9. 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.

10. The budget committee may request any information used in the preparation of or for revising the budget document from the superintendent or business manager. 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.

11. 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.

Legal Reference(s);
ORS 174.130
ORS 192.610 – 192.695
ORS 294.305 – 294.565
ORS 433.835 – 433.875

Code: DBH
Adopted: 9/20/00
Revised/Readopted: 8/18/21
Orig. Code(s): DBH

BUDGET ADOPTION

After the public hearing on the budget and any modification of the budget deemed necessary as a result of that hearing, the Board will approve the resolutions to adopt and appropriate the budget. The Board will further determine, make and declare the ad valorem property tax amount or the 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 Oregon Revised Statute (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.

Legal Reference(s);
ORS Chapter 255
ORS 294.305 – 294.565
ORS 310.060
OAR 150-310-0020
ORS 328.542

Code: DBI
Adopted: 9/20/00
Revised/Readopted: 8/18/21
Orig. Code(s): DBI

BUDGET AMENDMENT

The budget estimates and proposed ad valorem property tax amounts 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 budget period to which the budget relates.

The amount of estimated expenditures for each fund 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 may 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.

Legal Reference(s);
ORS 294.456
ORS 294.471
ORS 294.473

CORBETT SCHOOL DISTRICT
SCHOOL BOARD POLICIES

Code: DBJ
Adopted: 10/16/97
Revised/Readopted: 8/18/21
Orig. Code(s): DBJ

Code: DBK
Adopted: 10/16/97
Revised/Readopted: 8/18/21
Orig. Code(s): DBK

BUDGET IMPLEMENTATION

The district budget becomes the financial plan of the district for the ensuing budget period when adopted by the Board.

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

Legal Reference(s);
ORS 294.305 – 294.565
ORS Chapter 310

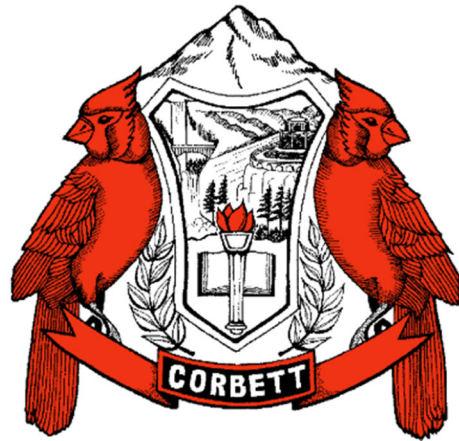
BUDGET TRANSFER AUTHORITY

The annual budget is a financial plan which may be subject to change in response to circumstances or events occurring during the ensuing budget period. All appropriation transfers shall be authorized when completed by official resolution of the Board. The authorizing resolution must state: the need for the transfer; its purpose; and the amount of the transfer.

Transfers of general operating contingency appropriations, which in aggregate during a fiscal year or budget period exceed 15 percent of the total appropriations of the fund, may be made only after the adoption of a supplemental budget prepared for that purpose.

The superintendent has the authority to approve transfers between programs (i.e., elementary, middle school, high school) and or object codes (i.e., 100-salaries, 200-benefits, 300-purchasing service, 400- supplies) within the same appropriation.

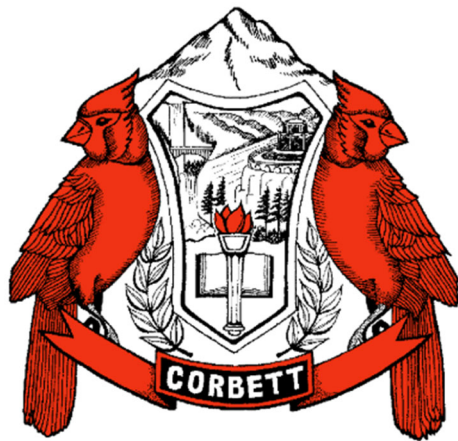
Legal Reference(s);
ORS 294.463



FINANCIAL SECTION

APPROVED BUDGET

2025-2026

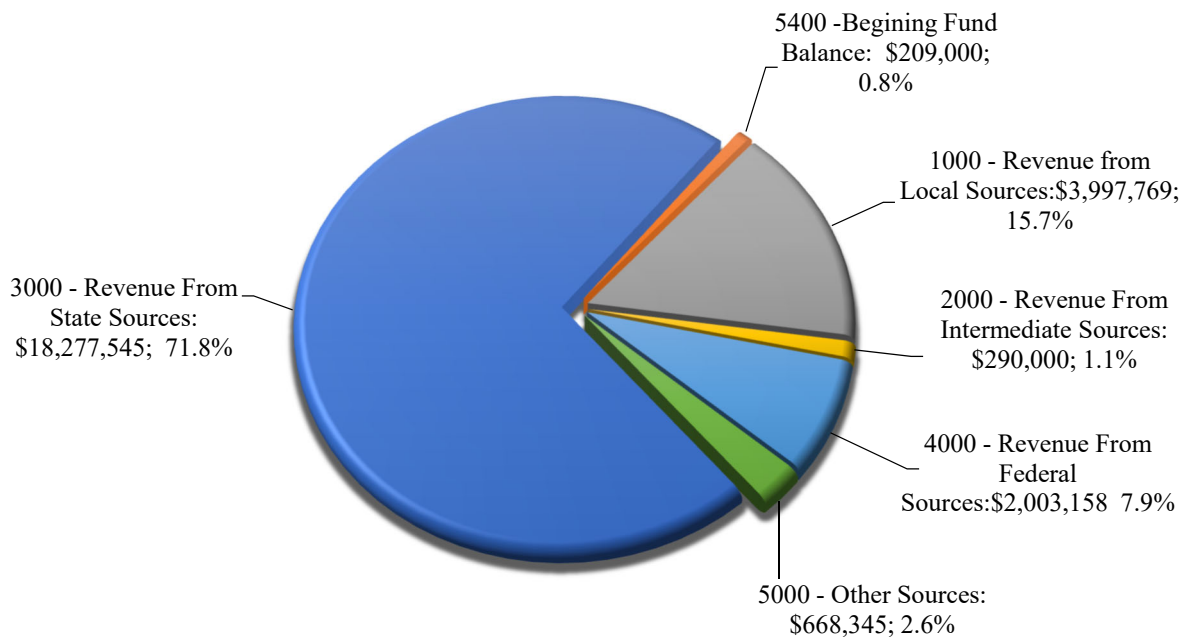


CORBETT SCHOOL DISTRICT
FINANCIAL OVERVIEW

The Financial section contains detailed information on Corbett School District revenues and expenditures in the 2025-2026 budget. The initial part of this section is a summary of all funds. The remaining portion of this section includes more detail with narratives and financial reports for revenues and expenditures.

Revenue trends have improved as the State government has increased funding for education. The State School Fund (SSF) funding in the Governor’s proposed 2025-2027 Budget is \$11.3 billion. Property tax-assessed values and collections continue to increase. The Board has also approved additional enrollment slots which increases funding over previous years.

Summary of Revenues & Resources
All Funds 2025-2026



Revenues & Resources

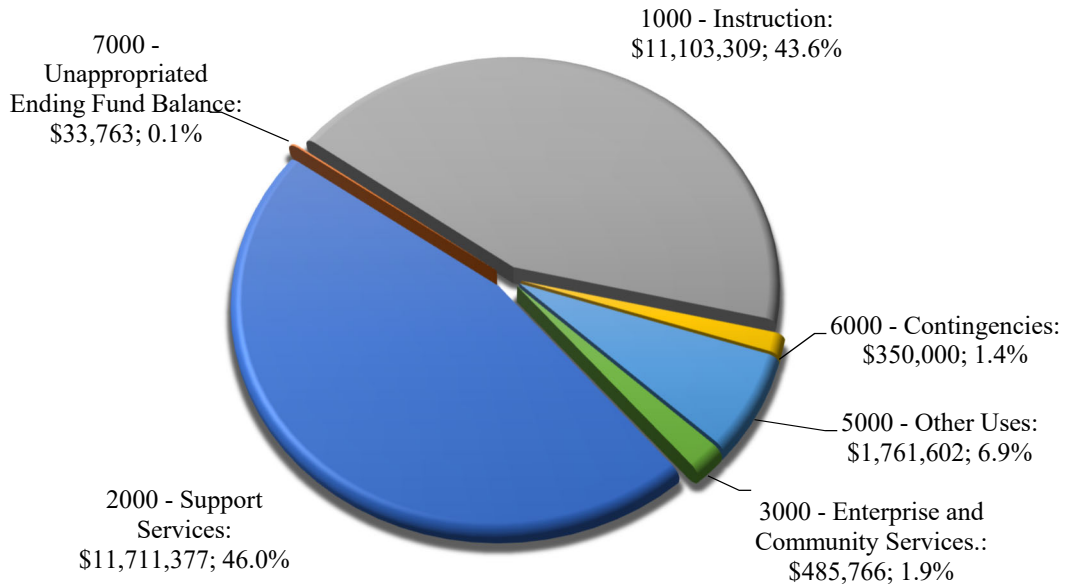
The 2025-2026 approved budget revenues for all funds total \$25,445,817, an increase of \$5,393,191, or 26.90%, compared to the 2024-2025 adopted budget.

The 2025-2026 revenue budget includes federal, state, local, intermediate and beginning fund balance as sources. Other sources include inter-fund transfers.

The primary source of revenue for all funds is State Sources totaling \$18.28 million or 71.8% of all sources. Additional major sources of funding for the District are Local Sources (including property taxes) totaling \$4.0 million or 15.7% of overall 2025-2026 funding, Federal Sources of \$2.0 million or 7.9% of overall 2025-2026 funding. The Beginning fund balance is that portion of the budget carried forward from reserves and prior year savings and is projected to be \$209,000 or 0.8% of the overall 2025-2026 approved resources.

CORBETT SCHOOL DISTRICT
FINANCIAL OVERVIEW

Summary of Expenditures
All Funds 2025-2026



Expenditures

In the 2025-2026 approved budget expenditures for all funds have an increase of \$100,114 or 0.39%, compared to the 2024-2025 adopted budget.

Expenditures in all fund graphs are categorized by salaries, payroll-related costs, employee benefits, purchased services, supplies and materials, capital outlay, other objects, transfers, and reserves. Wages and benefits are the largest expense making up 58.4% for all funds. Support Services makes up 46.0% of the budget due to the expectation of receiving a seismic grant that is budget in the 2000 Support Service function for \$2.5 million.

CORBETT SCHOOL DISTRICT
REVENUE DESCRIPTONS

This dimension permits the classification of revenue by source. The primary classification differentiates local, intermediate, State, and Federal revenue sources.

LOCAL REVENUE – 1000

1111 Current Year's Taxes

Property taxes are levied by a district on the assessed value of real property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1112 Prior Year's Taxes

Taxes collected for fiscal periods preceding the current year.

1114 Payments in Lieu of Property Taxes

Amounts received in lieu of property taxes, including tax court settlements

1311 Tuition From Individuals

Money received from individuals, private sources, or welfare agencies as tuition in regular day schools.

1321 Adult Tuition from Individuals

Money received from adult individuals for education provided by the district.

1400 Transportation Fees

Money received from individuals, private sources, welfare agencies, and other districts for transporting students to and from school and school activities.

1510 Interest on Investments

Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.

1610 Food Services - Daily Sales - Reimbursable Programs

Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the U.S. Department of Agriculture

1630 Special Functions

Money received from students, adults or organizations for the sale of food products and services is considered special functions

1710 Admissions

Revenue from patrons of a school-sponsored activity such as a concert or football game.

1740 Fees

Revenue from students for fees such as locker fees, towel fees, and equipment fees.

1800 Community Services Activities

Revenue from community services activities operated by a district

1910 Rentals

Revenue from the rental of either real or personal property owned by the school.

1920 Contributions, Donations, and General Fundraising From Private Sources

Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected

CORBETT SCHOOL DISTRICT
REVENUE DESCRIPTONS

1940 Services Provided Other Local Education Agencies

Revenue from services provided by other districts, other than for tuition and transportation services. These services include data processing, purchasing, maintenance, cleaning, consulting, and guidance.

1960 Recovery of Prior Years' Expenditure
Refund of expenditure made in a prior fiscal year.

1970 Services Provided Other Funds
Services provided other funds, such as printing or data processing.

1980 Fees Charged to Grants
Indirect administrative charges assessed to grants.

1990 Miscellaneous
Revenue from local sources is not provided for elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate, and SB1149 Energy revenues received here.

INTERMEDIATE REVENUE – 2000

2101 County School Funds
Revenue from the apportionment of the resources of the County School Fund.

2200 Restricted Revenue
Revenue received as grants by the district must be used for a categorical or specific purpose.

2210 ESD Flow-Through Funds
Revenue received from the Educational Service District that is not referred to in other specific intermediate or other sources from an intermediate agency

STATE REVENUE – 3000

3101 State School Fund—General Support
Revenue is recorded as grants by the District from state funds which can be used for any legal purpose desired by the district without restrictions. ORS 327.006 to 327.013.

3102 State School Fund—School Lunch Match
That portion of the grant from the State School Fund which is earmarked by the district for the required matching of the Section 4 federal school lunch grant received by the district.

3103 Common School Fund
Revenue is recorded as grants by the District for state funds which can be used for any legal purpose desired by the District without restriction. ORS 327.403

3222 State School Fund (SSF) Transportation Equipment
Revenue is recorded as grants by the District for state funds which must be used for a categorical or specific purpose. ORS 327.033

3299 Other Restricted Grant-in-aid
Revenue is recorded as grants by the District from state funds which must be used for a categorical or specific purpose.

FEDERAL REVENUE – 4000

4300 Restricted Revenue Direct From the Federal Government
Revenues direct from the federal government as grants to the district which must be used for a categorical or specific 52 purpose.

CORBETT SCHOOL DISTRICT
REVENUE DESCRIPTONS

4500 Restricted Revenue From the Federal Government Through the State

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4501 Restricted Revenue From the Federal Government Through the State - Breakfast

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4502 Restricted Revenue From the Federal Government Through the State - Lunch

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4503 Restricted Revenue From the Federal Government Through the State - Milk

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4504 Restricted Revenue From the Federal Government Through the State – Summer Admin

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4505 Restricted Revenue From the Federal Government Through the State – National Summer

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies

Revenues from the federal government through an intermediate agency.

4801 Federal Forest Fees

Payments made out of general revenues by the federal government unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately-owned property or other tax bases. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately-owned property due to action by the federal government unit. ORS 294.060

4900 Revenue for/on Behalf of the District

Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies. It includes a contribution of fixed assets by a federal governmental unit to the district and foods donated by the federal government to the district.

OTHER REVENUE – 5000

5110 Bond Proceeds

Receipts of proceeds from the sale of bonds.

5160 Lease Purchase Receipts

5200 Interfund Transfers

Revenue earned or received from another fund that will not be repaid.

CORBETT SCHOOL DISTRICT
REVENUE DESCRIPTONS

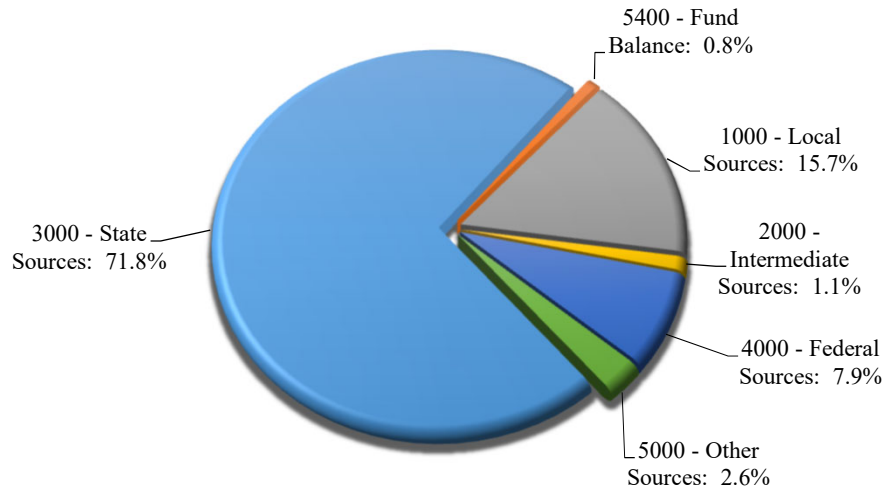
**5300 Sale of or Compensation for Loss of
Fixed Assets**

Revenue from the sale of school property
or compensation for the sale or loss of
fixed assets.

5400 Resources—Beginning Fund Balance



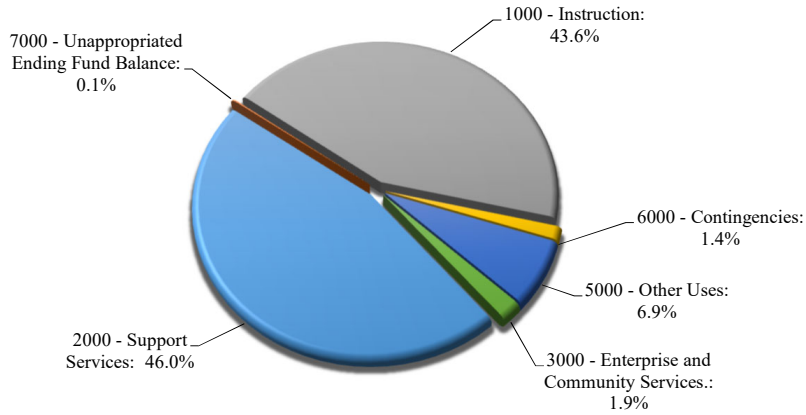
CORBETT SCHOOL DISTRICT
ALL FUNDS SUMMARY
RESOURCES BY SOURCE



2021/22	2022/23	2023/24	2024/25	ALL FUNDS SUMMARY	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	RESOURCES BY SOURCE	Proposed	Approved	Adopted
2,853,041	3,213,327	3,938,587	3,473,091	1000 - Local Sources	3,997,769	3,997,769	-
200,128	202,118	424,430	201,200	2000 - Intermediate Sources	290,000	290,000	-
12,021,571	14,654,031	13,764,496	13,696,813	3000 - State Sources	18,277,545	18,277,545	-
1,096,159	706,452	1,630,053	1,537,024	4000 - Federal Sources	2,003,158	2,003,158	-
365,942	483,023	937,843	121,268	5000 - Other Sources	668,345	668,345	-
5,271,608	4,882,031	3,554,927	1,023,230	5400 - Fund Balance	209,000	209,000	-
21,808,450	24,140,982	24,250,336	20,052,626	Total:	25,445,817	25,445,817	-

Note: Accounted for using the modified accrual method of accounting.

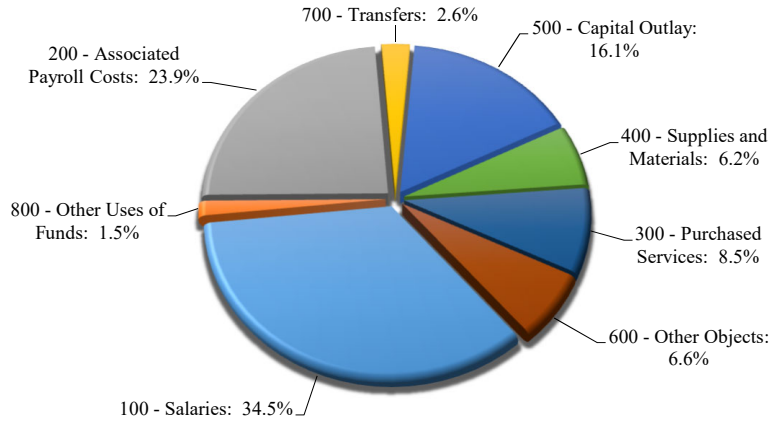
CORBETT SCHOOL DISTRICT
ALL FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2021/22	2022/23	2023/24	2024/25	2024/25	ALL FUNDS SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR FUNCTION	Proposed	Approved	Adopted	FTE
9,800,970	10,423,795	10,603,664	10,194,495	90.94	1000 - Instruction	11,103,309	11,103,309	-	74.76
5,303,626	5,856,415	8,052,611	7,310,177	31.48	2000 - Support Services	11,711,377	11,711,377	-	36.55
466,595	479,499	410,061	393,268	1.58	3000 - Enterprise and Community Services	485,766	485,766	-	2.03
471,281	3,299,122	4,314,961	20,000	-	4000 - Facilities Acquisition and Construction	-	-	-	-
858,946	731,856	857,207	891,668	-	5000 - Other Uses	1,761,602	1,761,602	-	-
-	-	-	213,144	-	6000 - Contingencies	350,000	350,000	-	-
4,907,032	3,350,295	11,832	1,029,874	-	7000 - Unappropriated Ending Fund Balance	33,763	33,763	-	-
21,808,450	24,140,982	24,250,336	20,052,626	124.00	Total:	25,445,817	25,445,817	-	113.34

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
ALL FUNDS SUMMARY
REQUIREMENTS BY MAJOR OBJECT



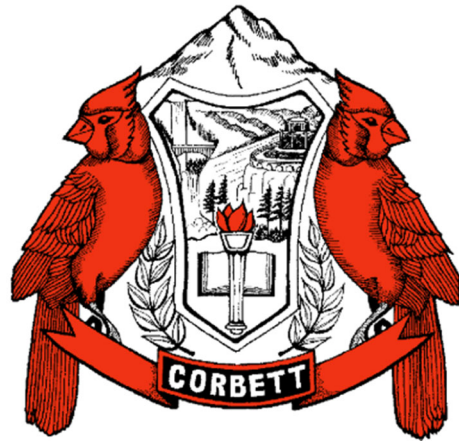
2021/22	2022/23	2023/24	2024/25	2024/2	ALL FUNDS SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	Adopted	FTE
7,790,635	8,359,598	9,092,350	9,469,697	124.00	100 - Salaries	8,769,173	8,769,173	-	113.34
4,558,749	5,011,689	5,756,724	4,863,968	-	200 - Associated Payroll Costs	6,074,814	6,074,814	-	-
1,662,828	2,012,625	2,555,481	1,439,575	-	300 - Purchased Services	2,169,858	2,169,858	-	-
1,057,934	1,003,401	1,109,270	1,744,119	-	400 - Supplies and Materials	1,585,300	1,585,300	-	-
647,397	3,364,202	4,437,457	-	-	500 - Capital Outlay	4,108,899	4,108,899	-	-
972,831	985,832	1,272,222	1,170,981	-	600 - Other Objects	1,685,665	1,685,665	-	-
211,044	53,340	15,000	121,268	-	700 - Transfers	668,345	668,345	-	-
4,907,032	3,350,295	11,832	1,243,018	-	800 - Other Uses of Funds	383,763	383,763	-	-
21,808,450	24,140,982	24,250,336	20,052,626	124.00	Total:	25,445,817	25,445,817	-	113.34

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
SCHEDULE OF TRANSFERS

From	To	Amount	Explanation
General Fund	Capital Project Fund	250,000	Support of Capital Improvements
General Fund	Special Funds	318,345	Food Service State required matching
General Fund	Special Funds	100,000	Risk Management Reserve

Total 668,345

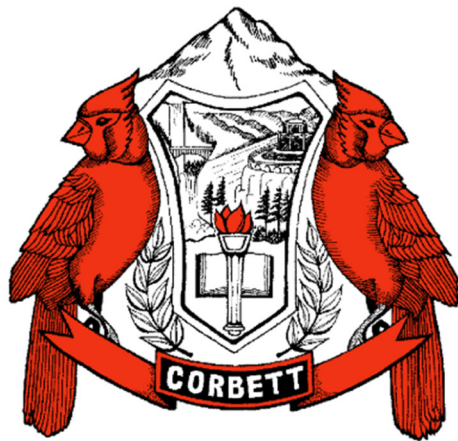


GENERAL FUND

APPROVED BUDGET

2025-2026

Accounts for revenues and expenditures for instructional programs, daily operations of schools and general functions of the school district. The revenues primarily come from State School Fund and Property Taxes. Accounted for using the modified accrual method of accounting.



CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

Functions describe the type of activity program that is carried out. The five major functional areas are: 1000- Instruction, 2000- Support Services, 3000- Enterprise and Community Services, 4000- Facilities Acquisition and Construction, and 5000- Other Uses. Functions in the 6000 functional area are for budget purposes only. The functions associated with these areas are presented below. Specific costs associated with each function can be found on the corresponding fund financial pages. The Corbett School District does not have 4000- Facilities Acquisition and Construction in the General Fund.

1000- Instruction - 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. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

1111 Elementary, K-5 or K-6

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics are considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

1112 Intermediate, 4-6

Retired function, now rolled into 1111

1121 Middle/Junior High Programs

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics are considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years

1131 High School Programs

Learning experiences are concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

1132 High School Extracurricular

School-sponsored activities, under the guidance and supervision of district staff, are designed to provide students with such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech, and debate

1140 Pre-kindergarten Programs

Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

1210 Programs for the Talented and Gifted

Special learning experiences for students identified as gifted or talented.

CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

1220 Restrictive Programs for Students with Disabilities

Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms, and Functional Living Skills

1250 Less Restrictive Programs for Students with Disabilities

Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

1260 Treatment and Habilitation

Services designed to address a child's developmental deficits in sensory, motor, communication, self-help, and socialization areas. May be used for birth to 5 (pre-K) special education.

1271 Remediation

Instructional activities designed to improve the achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School, and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-

out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student performance to meet state standards. Also, use for instructional expenses related to historically underserved students.

1282 Private Alternative Programs

Alternative learning experiences provided by private contractors.

1283 District Alternative Programs

Alternative learning experiences provided by the school district.

1289 Other Alternative Programs

Other alternative learning experiences that cannot be classified above.

1291 English Language Learner (ELL)

As per ORS 336.079, instructional activities for ELL students used in the acquisition of the English language.

1299 Other Programs

students for a new or different career; develop skills and appreciation for special interest; or enrich the aesthetic qualities of life.

1400 Summer School Programs

Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year

CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

Support Services – 2000 Support services are those services that 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.

2113 Social Work Services

Activities such as investigating and diagnosing student problems; casework and group work for students and parents; interpretation of student problems for other staff members; advocacy for change in circumstances surrounding the individual student which are related to the student's school problem(s)

2114 Student Accounting Services

Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

2115 Student Safety

Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety.

2120 Guidance Services

Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students

2130 Health Services

Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

2140 Psychological Services

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

2150 Speech Pathology and Audiology Services

Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2160 Other Student Treatment Services

Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

2190 Service Direction, Student Support Services

Activities concerned with the direction and management of student support services; e.g., special education, ELL, and at-risk programs.

2210 Improvement of Instruction Services

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

- 2219 Other Improvement of Instruction Services**
Activities for improving instruction other than those classified above.
- 2220 Educational Media Services**
Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, online, and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.
- 2230 Assessment and Testing**
Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.
- 2240 Instructional Staff Development**
Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other 62 activities designed to improve teacher performance.
- 2310 Board of Education Services**
Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy-making. Use this function to record legal services.
- 2321 Office of the Superintendent Services**
Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer.
- 2410 Office of the Principal Services**
Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district.
- 2490 Other Support Services-School Administration**
Other school administration services which cannot be recorded under the preceding functions.
- 2520 Fiscal Services**
Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.
- 2529 Other Fiscal Services**
Fiscal services which cannot be classified under the preceding functions. Including unemployment.
- 2541 Service Area Direction**
Activities of directing and managing the operation and maintenance of the school plant facilities.
- 2542 Care and Upkeep of Buildings Services**
Activities concerned with keeping a physical plant clean and ready for daily use. Included are: Operating the heating, lighting, and ventilating systems; and rental and lease of buildings

CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

- 2543 Care and Upkeep of Grounds Services**
Activities concerned with maintaining land and its improvements (other than buildings) in good condition.
- 2544 Maintenance**
Expenditures for activities concerned with the maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.
- 2545 Transportation Repairs & Maintenance**
Function used by the district to track expenses related to facilities and grounds vehicles.
- 2546 Security Services**
Activities concerned with maintaining the security and safety of school property.
- 2549 Other Operation and Maintenance of Plant Services**
Operation and maintenance of plant activities which cannot be classified under the preceding functions.
- 2551 Service Area Direction**
Activities pertaining to directing and managing student transportation services.
- 2552 Vehicle Operation Services**
Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included.
- 2554 District-wide Maintenance**
Function used by the District to track maintenance projects that span more than one building or area.
- 2559 Other Student Transportation Services**
Student transportation services which cannot be classified under the preceding functions.
- 2570 Internal Services**
Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
- 2610 Direction of Central Support Services**
Activities concerned with directing and managing the central support services as a group.
- 2620 Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services**
Activities, on a system-wide basis, are associated with conducting and managing programs of planning, research, development, evaluation, and grant writing for a district.
- 2626 Grant Writing**
Activities concerned with seeking, writing, and submitting grants for the district.
- 2630 Information Services**
Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, various news media, or personal contact.
- 2640 Staff Services**
Activities concerned with maintaining an efficient staff for the district include such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of fingerprinting employees under this function.

CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

2660 Technology Services

Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications

costs like telephones. Use for major administrative technology expenditures well as repair of administrative technology, and central networking.

Enterprise and Community Services 3000 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.

3110 Service Area Direction

Activities of directing and managing food services.

3390 Other Community Services

Services provided to the community which cannot be classified above. College scholarship expenditures are recorded here.

3300 Community Services

Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare 68 activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also, use for non-instructional expenses related to historically underserved students.

3500 Custody and Care of Children Services

Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or childcare centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.

Other Uses 5000 Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund, and apportionment of funds by ESD

5100 Debt Service

The servicing of the debt of a district. Categories of debt service are listed under objects.

5200 Transfers of Funds

These are transactions which withdraw money from one fund and place it in another without recourse.

CORBETT SCHOOL DISTRICT
GENERAL FUND FUNCTIONS & DESCRIPTIONS

Contingencies (for Budget Only) 6000 Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

6110 Operating Contingency

Budgeted amount to be transferred by school board resolution to the proper expenditure code.

Unappropriated Ending Fund Balance 7000 An estimate of funds needed to maintain operations of the school 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.

**CORBETT SCHOOL DISTRICT
GENERAL FUND SUMMARY
RESOURCES BY SOURCE**



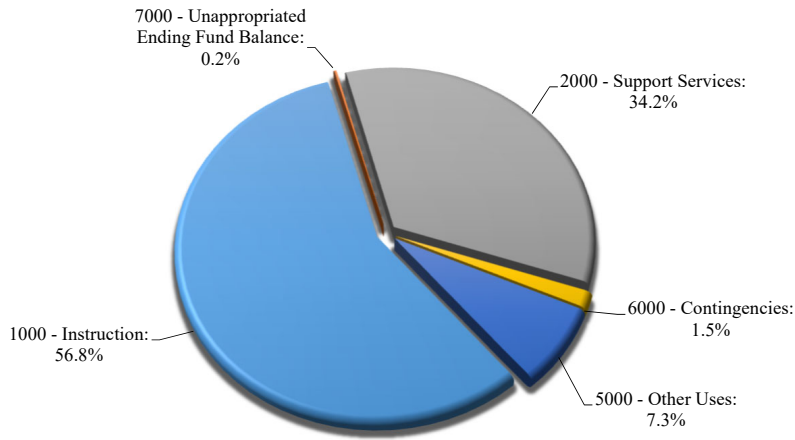
2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	GENERAL FUND SUMMARY RESOURCES BY SOURCE	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
2,337,794	2,499,349	3,141,343	2,563,146	1000 - Local Sources	2,358,798	2,358,798	-
200,128	201,787	424,048	201,200	2000 - Intermediate Sources	290,000	290,000	-
10,521,025	11,055,804	12,142,760	12,702,813	3000 - State Sources	13,982,257	13,982,257	-
83,406	77,471	90,405	92,541	4000 - Federal Sources	-	-	-
154,898	-	937,843	-	5000 - Other Sources	-	-	-
2,251,426	1,305,723	53,545	872,694	5400 - Fund Balance	-	-	-
15,548,677	15,140,134	16,789,944	16,432,394	Total:	16,631,055	16,631,055	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
GENERAL FUND
RESOURCES

2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	GENERAL FUND RESOURCES	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
1000 - Local Sources							
1,971,927	2,025,664	2,033,930	2,062,000	1111 - Current Year Taxes	2,118,000	2,118,000	-
18,131	18,999	17,343	-	1112 - Prior Years Taxes	20,000	20,000	-
510	2,716	5,940	7,000	1190 - Penalties & Interest On Taxes	1,000	1,000	-
102,730	128,479	-	-	1311 - Tuition: Individual	-	-	-
23,101	110,750	52,030	20,000	1510 - Interest On Investments	52,000	52,000	-
-	1,900	70,735	70,885	1740 - Athletic Fees	-	-	-
1,035	10,574	-	5,000	1790 - Extracurricular Fees	-	-	-
685	75	1,660	1,000	1910 - Rentals	-	-	-
18,420	(5,112)	351	35,000	1920 - Private Sources Contributions	-	-	-
26,400	-	-	-	1941 - Service Provided Other Leas	-	-	-
3,463	-	124,812	210,709	1960 - Recovery Prior YRS Expenditure	-	-	-
-	-	37,833	-	1980 - Fees Charged to Grants	167,798	167,798	-
147,423	205,304	696,710	151,552	1990 - Miscellaneous Revenue	-	-	-
-	-	100,000	-	1991 - Insurance Recoveries	-	-	-
23,968	-	-	-	1992 - Medicaid Admin Claiming	-	-	-
2,337,794	2,499,349	3,141,343	2,563,146	Total Object:	2,358,798	2,358,798	-
2000 - Intermediate Sources							
128	-	618	700	2101 - County School Funds	-	-	-
-	1,787	1,723	-	2199 - Other Intermediate Sources	-	-	-
-	-	-	500	2204 - Use Object 1992 for Mac	-	-	-
200,000	200,000	421,708	200,000	2990 - ESD Transit Funds	290,000	290,000	-
200,128	201,787	424,048	201,200	Total Object:	290,000	290,000	-
3000 - State Sources							
9,805,280	9,980,478	11,049,723	11,985,569	3101 - State School Fund: Gen Support	13,838,257	13,838,257	-
-	(2,915)	(1,582)	-	3102 - State School Fund: Lunch Match	-	-	-
66,685	143,204	144,304	144,304	3103 - Common School Fund	144,000	144,000	-
(43,577)	87,589	308,648	-	3110 - State School Fund: Adjustment	-	-	-
692,638	847,447	641,666	572,940	3299 - OTH Restricted Grants In Aid	-	-	-
10,521,025	11,055,804	12,142,760	12,702,813	Total Object:	13,982,257	13,982,257	-
4000 - Federal Sources							
44,932	(1,318)	-	-	4100 - Unrestricted Federal Revenue	-	-	-
-	6,727	-	-	4202 - Medicaid SBHS Reimbursement	-	-	-
38,475	72,062	90,405	92,541	4500 - Restricted Pass-Thru State	-	-	-
83,406	77,471	90,405	92,541	Total Object:	-	-	-
5000 - Other Sources							
-	-	922,843	-	5110 - Bond Proceeds	-	-	-
129,898	-	-	-	5160 - Lease Purchase Receipts	-	-	-
-	-	15,000	-	5211 - From Debt Service	-	-	-
25,000	-	-	-	5220 - From Energy Projects Fund	-	-	-
154,898	-	937,843	-	Total Object:	-	-	-
5400 - Fund Balance							
2,251,426	1,305,723	53,545	872,694	5400 - Beginning Fund Balance	-	-	-
2,251,426	1,305,723	53,545	872,694	Total Object:	-	-	-
15,548,677	15,140,134	16,789,944	16,432,394	Total:	16,631,055	16,631,055	-

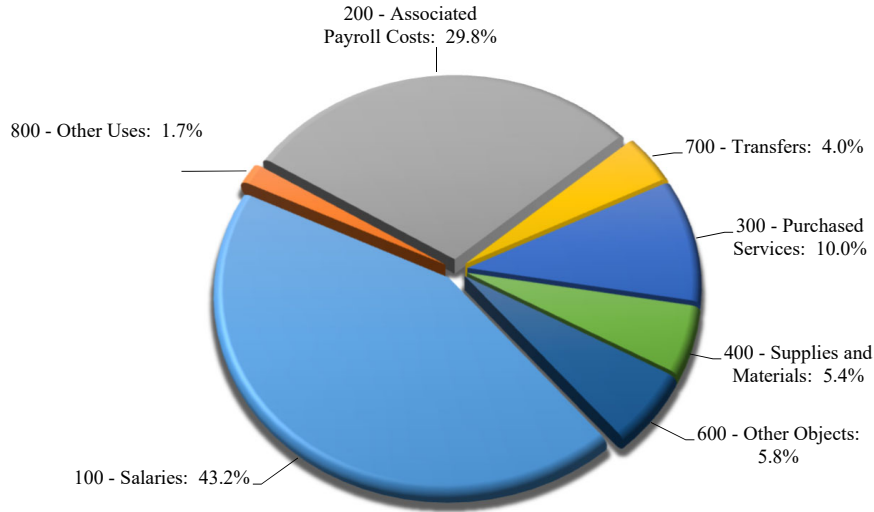
CORBETT SCHOOL DISTRICT
GENERAL FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND SUMMARY		2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR FUNCTION		Proposed	Approved	Adopted	FTE
8,751,354	8,814,332	9,225,867	8,947,848	66.70	1000 - Instruction		9,449,900	9,449,900	-	65.31
5,072,174	5,454,489	7,024,012	6,096,428	29.05	2000 - Support Services		5,687,751	5,687,751	-	27.07
118,846	129,228	11,431	6,000	-	3000 - Enterprise and Community Services		-	-	-	-
5,880	-	426,181	-	-	4000 - Facilities Acquisition and Construction		-	-	-	-
294,700	306,637	321,515	355,593	-	5000 - Other Uses		1,209,641	1,209,641	-	-
-	-	-	213,144	-	6000 - Contingencies		250,000	250,000	-	-
1,305,724	435,447	(219,063)	813,381	-	7000 - Unappropriated Ending Fund Balance		33,763	33,763	-	-
15,548,677	15,140,134	16,789,944	16,432,394	95.75	Total:		16,631,055	16,631,055	-	92.38

Note: Accounted for using the modified accrual method of accounting.

**CORBETT SCHOOL DISTRICT
GENERAL FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT**



2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND SUMMARY		2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR OBJECT		Proposed	Approved	Adopted	FTE
7,011,041	7,185,099	7,545,578	8,060,501	95.75	100 - Salaries		7,187,018	7,187,018	-	92.38
4,139,354	4,496,958	5,061,473	4,250,017	-	200 - Associated Payroll Costs		4,960,592	4,960,592	-	-
1,639,539	1,696,210	2,421,898	1,363,843	-	300 - Purchased Services		1,662,670	1,662,670	-	-
671,068	648,896	720,344	978,834	-	400 - Supplies and Materials		904,761	904,761	-	-
168,419	65,080	548,678	-	-	500 - Capital Outlay		-	-	-	-
596,335	559,104	711,037	631,406	-	600 - Other Objects		963,906	963,906	-	-
17,197	53,340	-	121,268	-	700 - Transfers		668,345	668,345	-	-
1,305,724	435,447	(219,063)	1,026,525	-	800 - Other Uses		283,763	283,763	-	-
15,548,677	15,140,134	16,789,944	16,432,394	95.75	Total:		16,631,055	16,631,055	-	92.38

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
1100 - Inst Reg Prog									
-	-	51,083	-	-	111 - Licensed Salaries	-	-	-	-
-	-	18,426	-	-	112 - Classified Salaries	-	-	-	-
-	24,000	-	-	-	116 - Retirement Stipend	-	-	-	-
27,259	59,308	5,535	25,000	-	121 - Substitute: Licensed	-	-	-	-
3,452	14,468	877	25,000	-	122 - Substitute: Classified	-	-	-	-
-	-	2,206	-	-	124 - Temporary: Classified	-	-	-	-
20,129	46,448	9,458	-	-	130 - Additional Salary	-	-	-	-
4,105	15,838	16,833	-	-	211 - Public Employees Retire System	-	-	-	-
47	-	298	-	-	212 - PERS Employee Contribution	-	-	-	-
3,889	11,024	6,262	-	-	220 - Social Security Administration	-	-	-	-
26	43	25	-	-	231 - Worker's Compensation	-	-	-	-
-	11,108	9,847	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	444	-	-	252 - Oregon Paid Family Medical	-	-	-	-
247,798	-	-	-	-	290 - Benefit Adjustments	-	-	-	-
258	-	-	-	-	640 - Dues and Fees	-	-	-	-
306,965	182,236	121,294	50,000	-	Total Function:	-	-	-	-
1111 - Elementary K-6									
1,491,070	1,553,016	1,603,002	1,620,489	20.68	111 - Licensed Salaries	1,811,050	1,811,050	-	22.38
67,806	41,307	74,629	83,406	2.31	112 - Classified Salaries	93,083	93,083	-	2.31
-	(207)	-	-	-	113 - Administrator Salaries	-	-	-	-
81,073	60,471	141,906	70,000	-	121 - Substitute: Licensed	-	-	-	-
13,598	9,564	52,537	20,000	-	122 - Substitute: Classified	-	-	-	-
523	798	1,088	-	-	124 - Temporary: Classified	-	-	-	-
32,180	30,296	38,162	50	-	130 - Additional Salary	50,000	50,000	-	-
737	7,574	4,797	-	-	131 - Extra Period Salary	-	-	-	-
436,413	439,830	452,120	435,264	-	211 - Public Employees Retire System	513,492	513,492	-	-
5,508	5,357	5,605	5,567	-	212 - PERS Employee Contribution	3,000	3,000	-	-
129,338	129,958	130,786	130,352	-	220 - Social Security Administration	153,317	153,317	-	-
380	340	317	-	-	231 - Worker's Compensation	7,756	7,756	-	-
290,167	361,288	542,735	332,824	-	240 - Contractual Employee Benefits	513,454	513,454	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	130,156	130,156	-	-
-	-	10,280	-	-	252 - Oregon Paid Family Medical	8,016	8,016	-	-
2,996	4,217	14,593	3,000	-	311 - Instruction Services	-	-	-	-
16,010	8,259	1,287	10,000	-	312 - Instructional Prog Improvement	-	-	-	-
2,847	-	1,869	-	-	313 - Student Services	-	-	-	-
-	-	-	-	-	314 - EduStaff Subs	175,000	175,000	-	-
6,325	6,500	6,700	2,500	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
680	-	-	-	-	321 - Cleaning Services	-	-	-	-
-	962	2,331	-	-	322 - Repairs & Maintenance Services	500	500	-	-
-	304	-	-	-	329 - Other Property Services	-	-	-	-
1,297	2,751	948	2,800	-	340 - Travel	4,000	4,000	-	-
818	1,212	389	-	-	353 - Postage	-	-	-	-
-	499	-	-	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
58,111	59,147	55,598	112,940	-	410 - Consumable Supply & Materials	55,975	55,975	-	-
13,815	3,441	11,408	2,000	-	420 - Textbooks	38,000	38,000	-	-
635	128	84	500	-	430 - Library Books	-	-	-	-
199	-	-	-	-	440 - Periodicals	-	-	-	-
4,417	750	3,178	3,050	-	460 - Non-Consumable Items	5,657	5,657	-	-
-	1,615	2,677	-	-	470 - Computer Software	8,000	8,000	-	-
8,820	-	-	-	-	480 - Computer Hardware	-	-	-	-
(360)	534	155	1,200	-	640 - Dues and Fees	-	-	-	-
2,665,403	2,729,909	3,159,181	2,835,942	22.99	Total Function:	3,570,456	3,570,456	-	24.69
1113 - K-6 Extra-Curr									
-	-	50	-	-	640 - Dues and Fees	-	-	-	-
-	-	50	-	-	Total Function:	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/2	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
1121 - 7-8 Programs									
727,412	809,068	786,339	832,384	10.65	111 - Licensed Salaries	741,977	741,977	-	8.78
36,486	-	-	-	-	112 - Classified Salaries	-	-	-	-
-	(120)	-	-	-	113 - Administrator Salaries	-	-	-	-
14,523	18,274	15,696	20,000	-	121 - Substitute: Licensed	-	-	-	-
-	-	1,012	-	-	122 - Substitute: Classified	-	-	-	-
11,817	24,105	15,833	-	-	130 - Additional Salary	50,000	50,000	-	-
64,737	51,542	-	-	-	131 - Extra Period Salary	-	-	-	-
230,426	243,002	198,268	193,268	-	211 - Public Employees Retire System	199,031	199,031	-	-
103	-	-	-	-	212 - PERS Employee Contribution	3,000	3,000	-	-
65,563	69,195	61,413	63,677	-	220 - Social Security Administration	64,412	64,412	-	-
157	156	143	-	-	231 - Worker's Compensation	3,336	3,336	-	-
124,289	136,143	184,806	125,960	-	240 - Contractual Employee Benefits	182,589	182,589	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	45,656	45,656	-	-
-	-	4,742	-	-	252 - Oregon Paid Family Medical	3,369	3,369	-	-
9	6,435	6,615	5,700	-	311 - Instruction Services	-	-	-	-
825	1,898	99	5,000	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	-	-	-	314 - EduStaff Subs	75,000	75,000	-	-
-	200	-	-	-	319 - Othr Instr Prof/Tech Services	5,000	5,000	-	-
3,325	3,263	250	-	-	322 - Repairs & Maintenance Services	3,000	3,000	-	-
251	-	-	-	-	331 - Reimbursable Student Transport	-	-	-	-
-	42	546	2,780	-	340 - Travel	4,000	4,000	-	-
404	617	-	-	-	353 - Postage	-	-	-	-
-	250	-	-	-	389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
13,585	17,894	13,585	30,180	-	410 - Consumable Supply & Materials	29,000	29,000	-	-
4,387	2,800	1,135	-	-	420 - Textbooks	5,000	5,000	-	-
2,043	109	111	1,530	-	430 - Library Books	949	949	-	-
198	-	-	200	-	440 - Periodicals	-	-	-	-
18	-	-	-	-	450 - Food	-	-	-	-
4,735	750	221	-	-	460 - Non-Consumable Items	5,000	5,000	-	-
-	1,117	144	-	-	470 - Computer Software	-	-	-	-
-	31	162	550	-	640 - Dues and Fees	-	-	-	-
1,305,293	1,386,770	1,291,121	1,281,229	10.65	Total Function:	1,420,319	1,420,319	-	8.78
1122 - 7-8 Extra-Curr									
-	35,985	39,157	41,797	-	111 - Licensed Salaries	-	-	-	-
-	-	14,342	-	-	112 - Classified Salaries	-	-	-	-
4,800	-	-	-	-	116 - Retirement Stipend	-	-	-	-
-	938	-	-	-	121 - Substitute: Licensed	-	-	-	-
-	1,476	430	191,011	-	130 - Additional Salary	34,842	34,842	-	-
13,117	45,617	53,989	-	-	131 - Extra Period Salary	-	-	-	-
3,487	13,802	15,776	58,272	-	211 - Public Employees Retire System	-	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	(600)	(600)	-	-
1,371	6,412	8,225	17,810	-	220 - Social Security Administration	(1,518)	(1,518)	-	-
1	10	17	-	-	231 - Worker's Compensation	(52)	(52)	-	-
1,545	9,967	6,722	1,729	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	541	-	-	252 - Oregon Paid Family Medical	139	139	-	-
-	750	-	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
1,303	(100)	2,841	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
-	-	500	-	-	324 - Rentals	-	-	-	-
2,179	-	3,276	1,000	-	340 - Travel	-	-	-	-
30	-	-	-	-	355 - Printing and Binding	-	-	-	-
515	(8)	782	-	-	389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
2,002	5,203	2,001	-	-	410 - Consumable Supply & Materials	-	-	-	-
157	20	-	-	-	450 - Food	-	-	-	-
518	151	181	1,000	-	640 - Dues and Fees	-	-	-	-
31,023	120,220	148,779	312,619	-	Total Function:	32,811	32,811	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
1131 - High School									
937,850	998,362	994,662	1,186,628	13.35	111 - Licensed Salaries	1,210,875	1,210,875	-	14.72
5,383	-	5,393	-	-	112 - Classified Salaries	-	-	-	-
-	(2,805)	-	-	-	113 - Administrator Salaries	-	-	-	-
19,200	-	-	-	-	116 - Retirement Stipend	-	-	-	-
12,867	15,783	33,759	50,000	-	121 - Substitute: Licensed	-	-	-	-
441	-	190	-	-	122 - Substitute: Classified	-	-	-	-
23,143	30,187	11,396	-	-	130 - Additional Salary	-	-	-	-
80,562	83,294	-	-	-	131 - Extra Period Salary	-	-	-	-
266,045	304,748	263,406	302,438	-	211 - Public Employees Retire System	302,701	302,701	-	-
55	-	-	-	-	212 - PERS Employee Contribution	-	-	-	-
84,980	86,073	77,461	87,050	-	220 - Social Security Administration	100,283	100,283	-	-
216	200	179	-	-	231 - Worker's Compensation	5,120	5,120	-	-
169,629	197,083	182,217	136,746	-	240 - Contractual Employee Benefits	306,025	306,025	-	-
-	-	-	9,178	-	241 - Health Reimb Arrangement	76,521	76,521	-	-
-	-	5,946	-	-	252 - Oregon Paid Family Medical	5,244	5,244	-	-
6,837	11,937	8,893	-	-	311 - Instruction Services	3,300	3,300	-	-
220	1,521	147	5,000	-	312 - Instructional Prog Improvement	100	100	-	-
609	685	682	-	-	313 - Student Services	-	-	-	-
-	-	-	-	-	314 - EduStaff Subs	50,000	50,000	-	-
-	4,230	-	-	-	318 - Prof Imprvmt- Non-Instr Staff	700	700	-	-
787	243	450	-	-	319 - Othr Instr Prof/Tech Services	1,000	1,000	-	-
2,186	3,263	135	-	-	322 - Repairs & Maintenance Services	2,000	2,000	-	-
4,590	-	-	-	-	329 - Other Property Services	-	-	-	-
4,140	17,896	1,140	11,500	-	340 - Travel	500	500	-	-
404	408	-	-	-	353 - Postage	-	-	-	-
1,779	57,815	66,270	-	-	371 - Tuition: In State	-	-	-	-
174	550	-	-	-	389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
31,456	37,574	36,018	30,950	-	410 - Consumable Supply & Materials	31,000	31,000	-	-
7,150	4,571	2,950	-	-	420 - Textbooks	1,500	1,500	-	-
1,436	191	592	400	-	430 - Library Books	-	-	-	-
-	246	330	-	-	440 - Periodicals	-	-	-	-
23,937	7,398	3,210	2,550	-	460 - Non-Consumable Items	5,850	5,850	-	-
1,843	2,741	143	1,000	-	470 - Computer Software	2,200	2,200	-	-
-	869	149	-	-	480 - Computer Hardware	-	-	-	-
570	1,187	2,661	1,000	-	640 - Dues and Fees	750	750	-	-
1,688,488	1,866,249	1,698,380	1,824,440	13.35	Total Function:	2,105,669	2,105,669	-	14.72
1132 - HS Extra-Curr									
-	35,985	39,158	41,797	1.00	111 - Licensed Salaries	46,498	46,498	-	0.50
-	-	30,394	-	-	112 - Classified Salaries	-	-	-	-
-	(19)	-	-	-	113 - Administrator Salaries	-	-	-	-
-	589	305	-	-	114 - Managerial - Confidential	-	-	-	-
-	938	-	-	-	121 - Substitute: Licensed	-	-	-	-
37,696	36,337	38,151	35,790	-	124 - Temporary: Classified	-	-	-	-
5,358	11,606	14,122	82,470	-	130 - Additional Salary	175,000	175,000	-	-
53,331	167,932	164,520	-	-	131 - Extra Period Salary	-	-	-	-
16,225	36,295	36,414	36,565	-	211 - Public Employees Retire System	17,593	17,593	-	-
-	35	18	-	-	212 - PERS Employee Contribution	1,829	1,829	-	-
7,353	19,872	21,909	11,096	-	220 - Social Security Administration	20,279	20,279	-	-
40	53	62	-	-	231 - Worker's Compensation	543	543	-	-
5,544	16,627	17,825	8,707	-	240 - Contractual Employee Benefits	10,398	10,398	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	2,600	2,600	-	-
-	-	1,194	-	-	252 - Oregon Paid Family Medical	1,061	1,061	-	-
-	-	30	-	-	311 - Instruction Services	-	-	-	-
-	-	994	-	-	313 - Student Services	-	-	-	-
-	2,886	45	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
156,632	10,803	17,868	10,000	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
3,936	6,471	5,902	2,000	-	321 - Cleaning Services	5,000	5,000	-	-
1,516	(13,000)	1,767	-	-	322 - Repairs & Maintenance Services	-	-	-	-
58	3,876	465	2,000	-	324 - Rentals	-	-	-	-
-	4,947	-	-	-	325 - Electricity	-	-	-	-
2,187	4,162	8,150	1,000	-	340 - Travel	6,000	6,000	-	-
241	(1,020)	12,625	-	-	389 - Other Non-Inst Prof/Tech Srvs	30,000	30,000	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
33,206	51,017	56,878	11,250	-	410 - Consumable Supply & Materials	25,100	25,100	-	-
635	2,542	442	-	-	450 - Food	-	-	-	-
-	-	-	5,800	-	460 - Non-Consumable Items	-	-	-	-
-	800	-	-	-	470 - Computer Software	-	-	-	-
993	314	-	-	-	480 - Computer Hardware	-	-	-	-
6,883	19,840	11,450	10,000	-	640 - Dues and Fees	15,000	15,000	-	-
331,833	419,889	480,689	258,475	1.00	Total Function:	356,901	356,901	-	0.50
1140 - Pre-K Programs									
2,427	2,589	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
223	-	-	-	-	460 - Non-Consumable Items	-	-	-	-
-	1,670	-	-	-	530 - Improvements Other Than Bldgs	-	-	-	-
2,650	4,259	-	-	-	Total Function:	-	-	-	-
1220 - Restrict SPED									
-	-	(13,578)	-	-	111 - Licensed Salaries	-	-	-	-
30,330	25,646	72,933	30,378	0.91	112 - Classified Salaries	-	-	-	-
-	513	-	-	-	121 - Substitute: Licensed	-	-	-	-
279	336	-	-	-	122 - Substitute: Classified	-	-	-	-
1,780	1,535	1,615	-	-	130 - Additional Salary	-	-	-	-
8,535	7,361	8,923	7,604	-	211 - Public Employees Retire System	-	-	-	-
2,478	2,026	4,437	2,324	-	220 - Social Security Administration	-	-	-	-
16	11	15	-	-	231 - Worker's Compensation	-	-	-	-
13,780	16,732	37,236	18,973	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	287	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	-	524	-	-	340 - Travel	-	-	-	-
-	-	247	-	-	410 - Consumable Supply & Materials	-	-	-	-
275	-	-	-	-	470 - Computer Software	-	-	-	-
57,471	54,160	112,640	59,279	0.91	Total Function:	-	-	-	-
1225 - SPED Out of Dist									
-	-	-	-	-	340 - Travel	520	520	-	-
117,889	149,220	119,263	60,000	-	371 - Tuition: In State	120,000	120,000	-	-
117,889	149,220	119,263	60,000	-	Total Function:	120,520	120,520	-	-
1250 - Restrict SPED									
289,017	203,758	290,019	341,710	2.69	111 - Licensed Salaries	333,802	333,802	-	4.17
205,588	228,200	302,849	429,260	10.19	112 - Classified Salaries	444,349	444,349	-	12.46
117,435	105,343	89,669	110,763	1.00	113 - Administrator Salaries	-	-	-	-
6,398	6,526	-	-	-	114 - Managerial - Confidential	-	-	-	-
45,898	14,673	64,007	50,000	-	121 - Substitute: Licensed	-	-	-	-
24,453	46,994	40,187	50,000	-	122 - Substitute: Classified	-	-	-	-
135	1,925	-	-	-	124 - Temporary: Classified	-	-	-	-
21,470	36,196	36,782	13,458	-	130 - Additional Salary	-	-	-	-
31,550	36,614	-	-	-	131 - Extra Period Salary	-	-	-	-
172,361	159,124	168,178	200,408	-	211 - Public Employees Retire System	206,363	206,363	-	-
7,190	6,951	5,773	7,013	-	212 - PERS Employee Contribution	-	-	-	-
58,472	55,259	54,515	70,002	-	220 - Social Security Administration	59,527	59,527	-	-
292	204	210	-	-	231 - Worker's Compensation	2,955	2,955	-	-
169,850	162,875	260,409	174,471	-	240 - Contractual Employee Benefits	345,774	345,774	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	96,807	96,807	-	-
-	-	4,150	-	-	252 - Oregon Paid Family Medical	3,114	3,114	-	-
32,450	7,775	13,106	6,000	-	311 - Instruction Services	122,000	122,000	-	-
-	-	-	-	-	312 - Instructional Prog Improvement	1,000	1,000	-	-
372,813	229,166	264,523	396,838	-	313 - Student Services	30,000	30,000	-	-
-	-	-	-	-	314 - EduStaff Subs	100,000	100,000	-	-
7,670	12,898	160,027	12,050	-	319 - Othr Instr Prof/Tech Services	20,000	20,000	-	-
3,491	-	-	-	-	324 - Rentals	-	-	-	-
4,240	-	-	-	-	329 - Other Property Services	-	-	-	-
8,162	4,689	7,255	2,170	-	340 - Travel	2,500	2,500	-	-
15	535	389	640	-	353 - Postage	500	500	-	-
-	1,160	-	-	-	355 - Printing and Binding	-	-	-	-
1,932	-	500	-	-	382 - Legal Services (Func 2310)	2,000	2,000	-	-
3,177	-	160	81,250	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
5,975	22,400	27,340	21,500	-	410 - Consumable Supply & Materials	25,000	25,000	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
-	132	-	-	-	415 - Testing Materials	1,000	1,000	-	-
-	197	7,981	-	-	420 - Textbooks	7,000	7,000	-	-
324	59	237	-	-	460 - Non-Consumable Items	200	200	-	-
240	5,515	604	2,500	-	470 - Computer Software	-	-	-	-
2,761	2,102	1,294	-	-	480 - Computer Hardware	-	-	-	-
31,416	33,910	1,988	16,840	-	640 - Dues and Fees	1,000	1,000	-	-
1,624,775	1,385,179	1,802,152	1,986,873	13.87	Total Function:	1,804,891	1,804,891	-	16.63
1252 - IDEA B 619									
249	-	-	-	-	312 - Instructional Prog Improvement	-	-	-	-
294	-	-	-	-	313 - Student Services	-	-	-	-
14,248	-	7,500	-	-	640 - Dues and Fees	-	-	-	-
14,791	-	7,500	-	-	Total Function:	-	-	-	-
1280 - Alt Ed									
838	-	-	-	-	114 - Managerial - Confidential	-	-	-	-
2,020	-	-	-	-	121 - Substitute: Licensed	-	-	-	-
644	-	-	-	-	124 - Temporary: Classified	-	-	-	-
21,457	-	-	-	-	130 - Additional Salary	-	-	-	-
4,926	-	-	-	-	211 - Public Employees Retire System	-	-	-	-
50	-	-	-	-	212 - PERS Employee Contribution	-	-	-	-
1,932	-	-	-	-	220 - Social Security Administration	-	-	-	-
8	-	-	-	-	231 - Worker's Compensation	-	-	-	-
913	-	-	-	-	240 - Contractural Employee Benefits	-	-	-	-
8,600	-	-	-	-	311 - Instruction Services	-	-	-	-
-	-	198	-	-	312 - Instructional Prog Improvement	-	-	-	-
5,533	-	-	-	-	313 - Student Services	-	-	-	-
-	-	5,335	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
-	4,000	-	-	-	371 - Tuition: In State	-	-	-	-
-	-	24,662	-	-	389 - Other Non-Inst Prof/Tech Svcs	25,000	25,000	-	-
280	287	165	-	-	410 - Consumable Supply & Materials	-	-	-	-
47,202	4,287	30,361	-	-	Total Function:	25,000	25,000	-	-
1283 - HS Success M98									
157,465	151,675	116,986	95,295	2.10	111 - Licensed Salaries	-	-	-	-
-	30,000	-	-	-	113 - Administrator Salaries	-	-	-	-
871	1,242	-	-	-	121 - Substitute: Licensed	-	-	-	-
748	2,573	1,749	-	-	130 - Additional Salary	-	-	-	-
1,677	1,570	-	-	-	131 - Extra Period Salary	-	-	-	-
43,623	41,576	33,137	23,852	-	211 - Public Employees Retire System	-	-	-	-
10,154	12,009	9,088	7,290	-	220 - Social Security Administration	-	-	-	-
22	26	20	-	-	231 - Worker's Compensation	-	-	-	-
19,477	26,812	3,185	3,460	-	240 - Contractural Employee Benefits	-	-	-	-
-	-	726	-	-	252 - Oregon Paid Family Medical	-	-	-	-
3,711	-	-	-	-	311 - Instruction Services	-	-	-	-
1,844	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
34,064	13,843	-	60,000	-	371 - Tuition: In State	-	-	-	-
9,737	232	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
3,120	-	-	-	-	420 - Textbooks	-	-	-	-
2,666	-	-	-	-	430 - Library Books	-	-	-	-
4,703	-	-	-	-	460 - Non-Consumable Items	-	-	-	-
293,881	281,557	164,889	189,897	2.10	Total Function:	-	-	-	-
1291 - ELL									
-	10,562	-	-	-	111 - Licensed Salaries	-	-	-	-
-	5,945	-	-	-	112 - Classified Salaries	-	-	-	-
-	-	389	-	-	122 - Substitute: Classified	-	-	-	-
-	5,074	-	-	-	124 - Temporary: Classified	-	-	-	-
-	50,908	-	-	-	130 - Additional Salary	-	-	-	-
-	17,029	-	-	-	211 - Public Employees Retire System	-	-	-	-
-	75	-	-	-	212 - PERS Employee Contribution	-	-	-	-
-	5,175	-	-	-	220 - Social Security Administration	-	-	-	-
-	14	-	-	-	231 - Worker's Compensation	-	-	-	-
-	15,392	-	-	-	240 - Contractural Employee Benefits	-	-	-	-
-	7,316	-	-	-	311 - Instruction Services	-	-	-	-
1,498	-	-	-	-	313 - Student Services	-	-	-	-
498	-	1,328	-	-	340 - Travel	-	-	-	-
1,548	89	5,671	-	-	410 - Consumable Supply & Materials	1,500	1,500	-	-
-	-	-	-	-	420 - Textbooks	1,000	1,000	-	-
-	-	-	-	-	430 - Library Books	500	500	-	-
413	-	-	-	-	470 - Computer Software	2,000	2,000	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/2	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
2,995	-	-	-	-	480 - Computer Hardware	-	-	-	-
6,952	117,579	7,387	-	-	Total Function:	5,000	5,000	-	-
1299 - Other Special									
-	-	37,743	33,886	0.50	111 - Licensed Salaries	-	-	-	-
-	-	10,204	26,389	1.33	112 - Classified Salaries	-	-	-	-
-	-	1,010	-	-	130 - Additional Salary	-	-	-	-
-	4,689	-	-	-	131 - Extra Period Salary	-	-	-	-
-	-	13,013	15,087	-	211 - Public Employees Retire System	-	-	-	-
-	-	3,745	4,611	-	220 - Social Security Administration	-	-	-	-
-	-	11	-	-	231 - Worker's Compensation	-	-	-	-
-	-	10,665	9,121	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	318	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	11,075	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	13,000	-	-	-	383 - Architect/Engineer	-	-	-	-
-	5,719	165	-	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	1,812	-	-	420 - Textbooks	-	-	-	-
-	25,941	521	-	-	460 - Non-Consumable Items	-	-	-	-
-	-	2,975	-	-	470 - Computer Software	-	-	-	-
-	19,404	-	-	-	530 - Improvements Other Than Bldgs	-	-	-	-
-	19,399	-	-	-	541 - Depreciable New Equip	-	-	-	-
-	99,227	82,182	89,094	1.83	Total Function:	-	-	-	-
1400 - Summer School									
-	(95)	-	-	-	113 - Administrator Salaries	-	-	-	-
6,175	(6,175)	-	-	-	114 - Managerial - Confidential	-	-	-	-
17,050	(17,050)	-	-	-	121 - Substitute: Licensed	-	-	-	-
2,100	850	-	-	-	123 - Temporary: Licensed	-	-	-	-
822	(822)	-	-	-	124 - Temporary: Classified	-	-	-	-
96,304	11,359	-	-	-	130 - Additional Salary	6,400	6,400	-	-
29,978	5,888	-	-	-	211 - Public Employees Retire System	-	-	-	-
762	-	-	-	-	212 - PERS Employee Contribution	384	384	-	-
9,169	2,079	-	-	-	220 - Social Security Administration	490	490	-	-
8	2	-	-	-	231 - Worker's Compensation	33	33	-	-
20,592	3,769	-	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	26	26	-	-
16,494	-	-	-	-	311 - Instruction Services	-	-	-	-
9,897	225	-	-	-	313 - Student Services	-	-	-	-
-	11,944	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
7,094	-	-	-	-	340 - Travel	-	-	-	-
16,118	1,431	-	-	-	410 - Consumable Supply & Materials	1,000	1,000	-	-
237	15	-	-	-	420 - Textbooks	-	-	-	-
236	-	-	-	-	430 - Library Books	-	-	-	-
200	171	-	-	-	450 - Food	-	-	-	-
3,332	-	-	-	-	460 - Non-Consumable Items	-	-	-	-
16,998	-	-	-	-	480 - Computer Hardware	-	-	-	-
3,172	-	-	-	-	640 - Dues and Fees	-	-	-	-
256,737	13,590	-	-	-	Total Function:	8,333	8,333	-	-
2115 - Student Safety									
-	(1,834)	-	-	-	111 - Licensed Salaries	-	-	-	-
-	1,834	-	-	-	112 - Classified Salaries	-	-	-	-
-	(1)	-	-	-	231 - Worker's Compensation	-	-	-	-
-	-	143	-	-	312 - Instructional Prog Improvement	-	-	-	-
1,375	2,650	-	500	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
118	396	795	-	-	319 - Othr Instr Prof/Tech Services	2,000	2,000	-	-
149	-	-	-	-	389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
1,819	591	1,633	680	-	410 - Consumable Supply & Materials	2,000	2,000	-	-
2,431	2,426	3,277	2,710	-	640 - Dues and Fees	3,500	3,500	-	-
5,892	6,062	5,848	3,890	-	Total Function:	7,500	7,500	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/2	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
2120 - Guidance Service									
56,193	14,983	-	-	-	111 - Licensed Salaries	-	-	-	-
2,836	4,758	-	-	-	121 - Substitute: Licensed	-	-	-	-
1,032	(1,238)	160	-	-	130 - Additional Salary	-	-	-	-
2,370	16,053	-	-	-	131 - Extra Period Salary	-	-	-	-
16,577	21,932	41	-	-	211 - Public Employees Retire System	-	-	-	-
4,776	6,293	12	-	-	220 - Social Security Administration	-	-	-	-
14	17	0	-	-	231 - Worker's Compensation	-	-	-	-
12,977	20,158	67	-	-	240 - Contractual Employee Benefits	-	-	-	-
11,486	1,672	19,430	-	-	311 - Instruction Services	-	-	-	-
-	900	-	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	12	300	8,000	-	313 - Student Services	-	-	-	-
-	2,470	292	-	-	340 - Travel	-	-	-	-
5,672	2,281	2,059	1,500	-	410 - Consumable Supply & Materials	-	-	-	-
495	5,240	1,446	-	-	420 - Textbooks	-	-	-	-
345	-	-	-	-	470 - Computer Software	-	-	-	-
65	-	554	-	-	640 - Dues and Fees	-	-	-	-
114,837	95,531	24,361	9,500	-	Total Function:	-	-	-	-
2126 - Student Placement									
49,456	50,440	65,584	66,912	1.25	112 - Classified Salaries	-	-	-	-
280	962	-	-	-	124 - Temporary: Classified	-	-	-	-
1,840	1,272	2,213	-	-	130 - Additional Salary	-	-	-	-
13,634	13,745	17,181	16,748	-	211 - Public Employees Retire System	-	-	-	-
3,974	4,057	5,215	5,119	-	220 - Social Security Administration	-	-	-	-
20	20	25	-	-	231 - Worker's Compensation	-	-	-	-
14,098	16,705	26,517	17,904	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	411	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	-	1,000	-	-	311 - Instruction Services	-	-	-	-
299	1,725	1,341	16,317	-	313 - Student Services	-	-	-	-
-	67	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
102	1,886	1,747	5,316	-	340 - Travel	-	-	-	-
-	4	-	-	-	353 - Postage	-	-	-	-
75	25	-	-	-	355 - Printing and Binding	-	-	-	-
3,842	3,686	733	2,580	-	410 - Consumable Supply & Materials	-	-	-	-
-	685	999	-	-	480 - Computer Hardware	-	-	-	-
6,550	393	33,181	-	-	640 - Dues and Fees	-	-	-	-
94,170	95,670	156,147	130,896	1.25	Total Function:	-	-	-	-
2130 - Health Services									
-	-	556	-	-	111 - Licensed Salaries	-	-	-	-
-	-	27,050	44,945	0.71	112 - Classified Salaries	21,443	21,443	-	0.45
23,991	24,474	-	-	-	114 - Managerial - Confidential	-	-	-	-
-	-	2,620	-	-	130 - Additional Salary	-	-	-	-
6,377	6,505	7,660	11,250	-	211 - Public Employees Retire System	5,687	5,687	-	-
1,836	1,886	2,312	3,438	-	220 - Social Security Administration	1,640	1,640	-	-
11	10	10	-	-	231 - Worker's Compensation	81	81	-	-
1,525	1,764	247	518	-	240 - Contractual Employee Benefits	9,358	9,358	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	2,340	2,340	-	-
-	-	182	-	-	252 - Oregon Paid Family Medical	86	86	-	-
450	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
137	-	-	-	-	321 - Cleaning Services	-	-	-	-
396	-	-	-	-	371 - Tuition: In State	-	-	-	-
5,830	4,762	4,836	4,400	-	410 - Consumable Supply & Materials	5,000	5,000	-	-
2,635	3,327	2,108	500	-	640 - Dues and Fees	3,500	3,500	-	-
43,187	42,728	47,582	65,051	0.71	Total Function:	49,135	49,135	-	0.45
2150 - Speech/Hearing									
-	-	69,106	72,372	1.00	111 - Licensed Salaries	73,200	73,200	-	1.00
-	-	4,055	1,447	-	130 - Additional Salary	-	-	-	-
-	-	18,197	18,477	-	211 - Public Employees Retire System	19,413	19,413	-	-
-	-	5,493	5,647	-	220 - Social Security Administration	5,600	5,600	-	-
-	-	15	-	-	231 - Worker's Compensation	278	278	-	-
-	-	231	976	-	240 - Contractual Employee Benefits	20,796	20,796	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,200	5,200	-	-
-	-	432	-	-	252 - Oregon Paid Family Medical	293	293	-	-
369	140	64	-	-	410 - Consumable Supply & Materials	-	-	-	-
369	140	97,592	98,919	1.00	Total Function:	124,780	124,780	-	1.00

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
2160 - Other Treatment									
70,129	67,243	61,422	92,775	1.00	111 - Licensed Salaries	93,703	93,703	-	1.00
-	-	2,237	1,856	-	130 - Additional Salary	-	-	-	-
18,640	17,873	15,729	23,686	-	211 - Public Employees Retire System	24,850	24,850	-	-
5,365	5,144	4,748	7,239	-	220 - Social Security Administration	7,168	7,168	-	-
14	10	17	-	-	231 - Worker's Compensation	356	356	-	-
10,974	11,558	5,020	3,427	-	240 - Contractual Employee Benefits	20,796	20,796	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,200	5,200	-	-
-	-	327	-	-	252 - Oregon Paid Family Medical	375	375	-	-
149	-	161	-	-	340 - Travel	-	-	-	-
428	-	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
105,699	101,828	89,662	128,983	1.00	Total Function:	152,448	152,448	-	1.00
2190 - Student Support Services									
-	-	-	-	-	112 - Classified Salaries	5,602	5,602	-	0.15
-	-	-	-	-	113 - Administrator Salaries	62,766	62,766	-	0.50
-	-	-	-	-	211 - Public Employees Retire System	20,128	20,128	-	-
-	-	-	-	-	212 - PERS Employee Contribution	3,766	3,766	-	-
-	-	-	-	-	220 - Social Security Administration	5,231	5,231	-	-
-	-	-	-	-	231 - Worker's Compensation	259	259	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	13,517	13,517	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	3,380	3,380	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	274	274	-	-
-	-	-	-	-	340 - Travel	2,000	2,000	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	500	500	-	-
-	-	-	-	-	640 - Dues and Fees	500	500	-	-
-	-	-	-	-	Total Function:	117,923	117,923	-	0.65
2213 - Curriculum Dev									
9,968	99,355	25,860	3,586	0.20	111 - Licensed Salaries	-	-	-	-
-	-	86,216	97,702	-	113 - Administrator Salaries	-	-	-	-
2,306	8,578	3,983	3,800	-	130 - Additional Salary	10,000	10,000	-	-
21,440	26,953	30,584	26,405	-	211 - Public Employees Retire System	-	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	600	600	-	-
5,076	8,134	8,811	8,039	-	220 - Social Security Administration	765	765	-	-
13	20	16	-	-	231 - Worker's Compensation	52	52	-	-
1,730	2,018	310	671	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	694	-	-	252 - Oregon Paid Family Medical	40	40	-	-
-	700	-	-	-	311 - Instruction Services	-	-	-	-
8,599	8,750	-	-	-	312 - Instructional Prog Improvement	12,000	12,000	-	-
-	380	-	-	-	340 - Travel	-	-	-	-
-	3,401	57,965	-	-	410 - Consumable Supply & Materials	22,000	22,000	-	-
80	37,340	7,837	94,000	-	420 - Textbooks	74,000	74,000	-	-
70	-	-	-	-	460 - Non-Consumable Items	-	-	-	-
-	3,182	5,047	-	-	470 - Computer Software	15,000	15,000	-	-
-	394	1,470	-	-	640 - Dues and Fees	-	-	-	-
49,283	199,205	228,791	234,203	0.20	Total Function:	134,457	134,457	-	-
2230 - Assess and Test									
-	146	-	-	-	122 - Substitute: Classified	-	-	-	-
-	11	-	-	-	220 - Social Security Administration	-	-	-	-
-	0	-	-	-	231 - Worker's Compensation	-	-	-	-
-	-	170	-	-	311 - Instruction Services	-	-	-	-
6,550	-	-	-	-	313 - Student Services	-	-	-	-
-	-	565	-	-	321 - Cleaning Services	-	-	-	-
249	1,168	4,346	200	-	410 - Consumable Supply & Materials	-	-	-	-
50,012	41,991	39,481	50,000	-	415 - Testing Materials	60,000	60,000	-	-
-	-	2,668	-	-	420 - Textbooks	-	-	-	-
883	-	-	-	-	470 - Computer Software	-	-	-	-
57,694	43,316	47,229	50,200	-	Total Function:	60,000	60,000	-	-
2240 - Instr Staff Dev									
15,313	18,837	48,307	9,800	-	311 - Instruction Services	170,000	170,000	-	-
1,540	3,674	4,330	1,500	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	50	-	-	313 - Student Services	-	-	-	-
285	248	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
1,095	2,733	1,216	6,500	-	340 - Travel	-	-	-	-
4,494	1,170	-	-	-	371 - Tuition: In State	-	-	-	-
120	-	993	150	-	410 - Consumable Supply & Materials	-	-	-	-
483	-	-	350	-	430 - Library Books	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
258	-	11,156	1,000	-	640 - Dues and Fees	1,700	1,700	-	-
23,588	26,661	66,052	19,300	-	Total Function:	171,700	171,700	-	-
2310 - Board of Educ									
-	-	-	-	-	114 - Managerial - Confidential	22,118	22,118	-	0.25
-	-	-	-	-	211 - Public Employees Retire System	6,569	6,569	-	-
-	-	-	-	-	212 - PERS Employee Contribution	1,327	1,327	-	-
-	-	-	-	-	220 - Social Security Administration	1,692	1,692	-	-
17,149	35,910	16,994	46,219	-	231 - Worker's Compensation	84	84	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	5,199	5,199	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	1,300	1,300	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	88	88	-	-
-	-	138	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	875	-	-	318 - Prof Imprvmt- Non-Instr Staff	1,000	1,000	-	-
13,796	10,290	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
(1,965)	734	1,014	-	-	354 - Advertising	1,200	1,200	-	-
9,500	12,800	-	-	-	381 - Audit Services (Func 2310)	29,500	29,500	-	-
-	-	-	15,000	-	382 - Legal Services (Func 2310)	20,000	20,000	-	-
-	700	-	-	-	385 - Management Services	-	-	-	-
-	-	-	2,600	-	388 - Election Services (Func 2310)	2,600	2,600	-	-
125	232	96	-	-	410 - Consumable Supply & Materials	-	-	-	-
145	-	-	-	-	450 - Food	-	-	-	-
461	1,421	-	-	-	480 - Computer Hardware	-	-	-	-
3,810	4,695	5,749	5,000	-	640 - Dues and Fees	5,000	5,000	-	-
-	-	-	-	-	650 - Insurance and Judgements	40,000	40,000	-	-
208,175	189,301	227,683	268,000	-	651 - Liability Insurance	313,000	313,000	-	-
251,195	256,082	252,548	336,819	-	Total Function:	450,677	450,677	-	0.25
2321 - Superintendent									
-	-	3,214	-	-	111 - Licensed Salaries	-	-	-	-
-	-	-	-	0.33	112 - Classified Salaries	-	-	-	-
140,000	142,328	150,169	150,000	0.90	113 - Administrator Salaries	81,000	81,000	-	0.50
132,168	130,524	137,384	144,304	2.07	114 - Managerial - Confidential	33,446	33,446	-	0.50
-	269	-	-	-	121 - Substitute: Licensed	-	-	-	-
9,865	20,796	-	-	-	130 - Additional Salary	-	-	-	-
13,092	12,342	-	-	-	131 - Extra Period Salary	-	-	-	-
76,659	46,720	68,366	78,556	-	211 - Public Employees Retire System	30,351	30,351	-	-
15,533	8,493	15,992	4,730	-	212 - PERS Employee Contribution	6,867	6,867	-	-
21,861	24,069	22,819	22,514	-	220 - Social Security Administration	8,687	8,687	-	-
57	(540)	55	-	-	231 - Worker's Compensation	435	435	-	-
43,189	47,905	108,739	58,632	-	240 - Contractual Employee Benefits	20,796	20,796	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,200	5,200	-	-
-	-	1,608	-	-	252 - Oregon Paid Family Medical	458	458	-	-
5,326	1,348	4,200	27,000	-	311 - Instruction Services	-	-	-	-
295	17,377	3,680	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	-	500	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
855	1,245	5,175	-	-	319 - Othr Instr Prof/Tech Services	13,000	13,000	-	-
-	955	-	-	-	321 - Cleaning Services	-	-	-	-
-	-	88,130	46,757	-	322 - Repairs & Maintenance Services	-	-	-	-
-	190	-	-	-	324 - Rentals	-	-	-	-
-	60	52	-	-	329 - Other Property Services	-	-	-	-
7,794	10,413	5,014	4,000	-	340 - Travel	10,000	10,000	-	-
734	621	856	-	-	351 - Telephone	1,000	1,000	-	-
100	-	489	-	-	353 - Postage	500	500	-	-
892	318	1,091	-	-	354 - Advertising	-	-	-	-
-	-	2,308	-	-	355 - Printing and Binding	-	-	-	-
4,047	19,871	9,395	-	-	382 - Legal Services (Func 2310)	-	-	-	-
-	1,044	50,875	7,355	-	389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
4,146	15,915	7,893	10,000	-	410 - Consumable Supply & Materials	5,000	5,000	-	-
-	3,500	3,500	-	-	412 - Milk/Dairy	-	-	-	-
7,000	-	-	-	-	413 - Donation Expenditures	-	-	-	-
10	-	-	-	-	420 - Textbooks	-	-	-	-
-	109	-	-	-	430 - Library Books	-	-	-	-
1,118	348	80	-	-	450 - Food	-	-	-	-
-	-	4,239	-	-	460 - Non-Consumable Items	-	-	-	-
-	-	70	-	-	470 - Computer Software	-	-	-	-
-	-	124,241	-	-	564 - Bus and Capital Bus Improve	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
7,419	16,914	11,599	5,000	-	640 - Dues and Fees	7,000	7,000	-	-
-	-	29,748	-	-	650 - Insurance and Judgements	-	-	-	-
492,161	523,133	860,982	559,348	3.30	Total Function:	223,740	223,740	-	1.00
2410 - Off of Principal									
8,708	-	(26,631)	-	-	111 - Licensed Salaries	-	-	-	-
38,985	39,768	64,790	82,661	2.85	112 - Classified Salaries	104,088	104,088	-	2.30
508,355	409,697	525,245	595,342	3.40	113 - Administrator Salaries	372,096	372,096	-	3.00
77,143	79,886	45,384	32,788	-	114 - Managerial - Confidential	16,723	16,723	-	0.25
1,494	1,033	-	-	-	121 - Substitute: Licensed	-	-	-	-
1,399	547	1,169	-	-	122 - Substitute: Classified	-	-	-	-
20,762	15,881	21,255	19,000	-	130 - Additional Salary	-	-	-	-
163,447	171,138	175,722	202,274	-	211 - Public Employees Retire System	135,074	135,074	-	-
26,000	26,063	27,883	15,895	-	212 - PERS Employee Contribution	23,330	23,330	-	-
48,769	45,710	48,992	55,829	-	220 - Social Security Administration	37,706	37,706	-	-
125	115	115	-	-	231 - Worker's Compensation	1,872	1,872	-	-
78,140	104,167	140,495	114,665	-	240 - Contractual Employee Benefits	115,418	115,418	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	31,424	31,424	-	-
-	-	3,548	-	-	252 - Oregon Paid Family Medical	1,971	1,971	-	-
5,834	3,516	13,362	-	-	311 - Instruction Services	10,000	10,000	-	-
39	826	362	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	270	-	-	313 - Student Services	-	-	-	-
5,494	(195)	1,688	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
365	3,701	5,964	5,000	-	322 - Repairs & Maintenance Services	10,000	10,000	-	-
2,509	-	2,433	1,000	-	324 - Rentals	3,000	3,000	-	-
-	-	195	-	-	329 - Other Property Services	-	-	-	-
-	-	72	-	-	331 - Reimbursable Student Transport	-	-	-	-
5,215	4,150	5,676	1,400	-	340 - Travel	17,500	17,500	-	-
-	-	229	-	-	351 - Telephone	-	-	-	-
-	-	-	2,000	-	353 - Postage	-	-	-	-
55	300	-	-	-	354 - Advertising	-	-	-	-
1,136	720	-	-	-	355 - Printing and Binding	1,000	1,000	-	-
-	-	2,122	-	-	371 - Tuition: In State	-	-	-	-
3,550	-	3,360	-	-	389 - Other Non-Inst Prof/Tech Svcs	3,000	3,000	-	-
17,114	25,126	11,030	16,820	-	410 - Consumable Supply & Materials	53,605	53,605	-	-
1,288	-	-	-	-	413 - Donation Expenditures	-	-	-	-
-	2,926	-	-	-	415 - Testing Materials	-	-	-	-
7	204	-	-	-	430 - Library Books	1,000	1,000	-	-
-	-	393	-	-	440 - Periodicals	-	-	-	-
2,010	26	-	-	-	450 - Food	-	-	-	-
1,406	4,140	113	1,500	-	460 - Non-Consumable Items	12,000	12,000	-	-
8,177	12,089	8,775	1,000	-	470 - Computer Software	9,500	9,500	-	-
-	-	1,379	-	-	480 - Computer Hardware	-	-	-	-
-	6,483	-	-	-	530 - Improvements Other Than Bldgs	-	-	-	-
8,149	6,280	10,635	7,040	-	640 - Dues and Fees	9,400	9,400	-	-
1,035,674	964,298	1,096,024	1,154,214	6.25	Total Function:	969,707	969,707	-	5.55
2520 - Fiscal Service									
-	-	3,657	-	-	111 - Licensed Salaries	-	-	-	-
-	-	-	-	1.00	113 - Administrator Salaries	149,392	149,392	-	1.00
52,434	52,786	61,584	185,469	1.17	114 - Managerial - Confidential	122,455	122,455	-	1.75
1,865	-	-	1,400	-	130 - Additional Salary	5,000	5,000	-	-
10,285	5,812	8,290	40,426	-	211 - Public Employees Retire System	72,797	72,797	-	-
2,322	1,312	1,963	-	-	212 - PERS Employee Contribution	16,611	16,611	-	-
4,171	4,038	4,933	14,295	-	220 - Social Security Administration	21,179	21,179	-	-
17	17	19	-	-	231 - Worker's Compensation	1,059	1,059	-	-
3,451	52,778	-	9,896	-	232 - Unemployment Compensation	-	-	-	-
13,702	18,930	34,404	19,626	-	240 - Contractual Employee Benefits	57,189	57,189	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	14,300	14,300	-	-
-	-	367	-	-	252 - Oregon Paid Family Medical	1,108	1,108	-	-
1,304	-	-	-	-	311 - Instruction Services	-	-	-	-
693	-	-	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
225	-	4,430	-	-	319 - Othr Instr Prof/Tech Services	10,000	10,000	-	-
-	-	160	-	-	322 - Repairs & Maintenance Services	-	-	-	-
1,359	590	-	1,000	-	324 - Rentals	-	-	-	-
1,639	454	1,743	1,000	-	340 - Travel	6,800	6,800	-	-
904	2,717	3,122	1,500	-	353 - Postage	2,500	2,500	-	-
-	-	-	500	-	355 - Printing and Binding	-	-	-	-
1,304	2,425	-	-	-	371 - Tuition: In State	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
5,800	32,700	30,996	22,450	-	381 - Audit Services (Func 2310)	-	-	-	-
719	-	-	-	-	389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
869	2,416	2,844	4,000	-	410 - Consumable Supply & Materials	4,000	4,000	-	-
-	99	-	-	-	440 - Periodicals	-	-	-	-
802	1,084	999	-	-	470 - Computer Software	39,200	39,200	-	-
5,281	-	700	-	-	480 - Computer Hardware	1,500	1,500	-	-
12,562	14,255	13,826	10,000	-	640 - Dues and Fees	15,000	15,000	-	-
121,708	192,413	174,034	311,562	2.17	Total Function:	540,090	540,090	-	2.75
2541 - Dir Op/Maintenance									
-	-	6,628	-	3.95	111 - Licensed Salaries	-	-	-	-
156,562	163,587	163,612	233,011	-	112 - Classified Salaries	-	-	-	-
-	(2,389)	-	-	-	113 - Administrator Salaries	16,200	16,200	-	0.10
85,281	86,974	90,178	91,864	1.00	114 - Managerial - Confidential	92,783	92,783	-	1.00
-	-	2,658	-	-	122 - Substitute: Classified	-	-	-	-
-	-	379	-	-	124 - Temporary: Classified	-	-	-	-
1,189	7,087	21,438	1,200	-	130 - Additional Salary	-	-	-	-
62,786	68,164	66,496	87,200	-	211 - Public Employees Retire System	28,902	28,902	-	-
5,117	5,218	5,476	-	-	212 - PERS Employee Contribution	6,539	6,539	-	-
18,461	19,544	21,525	24,945	-	220 - Social Security Administration	8,324	8,324	-	-
102	98	111	-	-	231 - Worker's Compensation	415	415	-	-
51,164	63,770	73,787	82,528	-	240 - Contractual Employee Benefits	22,876	22,876	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,720	5,720	-	-
-	-	1,471	-	-	252 - Oregon Paid Family Medical	436	436	-	-
-	-	213	-	-	313 - Student Services	-	-	-	-
2,557	190	-	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
21,015	43,461	23,325	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
4,135	79,014	27,736	-	-	321 - Cleaning Services	-	-	-	-
110,774	279,354	324,041	75,000	-	322 - Repairs & Maintenance Services	-	-	-	-
149	149	1,314	-	-	324 - Rentals	-	-	-	-
116,853	116,422	63,647	53,560	-	326 - Fuel	-	-	-	-
285	-	2,641	-	-	328 - Garbage	-	-	-	-
9	-	-	-	-	353 - Postage	-	-	-	-
470	-	-	-	-	355 - Printing and Binding	-	-	-	-
-	-	11,000	-	-	383 - Architect/Engineer	-	-	-	-
37,108	31,389	39,625	30,000	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	-	13,870	-	416 - Gasoline and Oil	-	-	-	-
-	-	2,899	-	-	417 - Tires/Tubes/Batteries	-	-	-	-
(753)	-	-	1,000	-	460 - Non-Consumable Items	-	-	-	-
1,200	9,808	-	-	-	530 - Improvements Other Than Bldgs	-	-	-	-
10,796	8,315	18,480	-	-	541 - Depreciable New Equip	-	-	-	-
660	1,268	1,410	1,500	-	640 - Dues and Fees	50	50	-	-
685,918	981,423	970,090	695,678	4.95	Total Function:	182,245	182,245	-	1.10
2542 - Bldg Care/Upkeep									
-	-	-	-	-	112 - Classified Salaries	216,510	216,510	-	4.40
-	-	-	-	-	124 - Temporary: Classified	21,000	21,000	-	-
-	-	-	-	-	211 - Public Employees Retire System	57,418	57,418	-	-
-	-	-	-	-	212 - PERS Employee Contribution	1,260	1,260	-	-
-	-	-	-	-	220 - Social Security Administration	18,169	18,169	-	-
-	-	-	-	-	231 - Worker's Compensation	6,258	6,258	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	91,502	91,502	-	-
-	2,633	-	-	-	241 - Health Reimb Arrangement	26,000	26,000	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	949	949	-	-
45	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
90	-	1,408	-	-	321 - Cleaning Services	30,000	30,000	-	-
965	4,264	-	28,580	-	322 - Repairs & Maintenance Services	-	-	-	-
-	-	-	100	-	324 - Rentals	6,000	6,000	-	-
125,661	139,427	184,765	141,000	-	325 - Electricity	179,000	179,000	-	-
-	-	-	-	-	326 - Fuel	120,000	120,000	-	-
18,015	32,253	48,523	33,280	-	327 - Water and Sewage	28,600	28,600	-	-
29,737	28,357	28,295	28,410	-	328 - Garbage	29,500	29,500	-	-
-	-	-	51,350	-	329 - Other Property Services	-	-	-	-
649	544	602	100	-	351 - Telephone	640	640	-	-
-	-	-	18,530	-	389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
65	13,651	21,646	13,100	-	410 - Consumable Supply & Materials	60,000	60,000	-	-
457	486	-	7,000	-	460 - Non-Consumable Items	5,000	5,000	-	-
6,680	-	-	-	-	541 - Depreciable New Equip	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
5,138	-	-	-	-	542 - Depreciable Replacement	-	-	-	-
-	-	-	-	-	640 - Dues and Fees	1,500	1,500	-	-
187,502	221,615	285,239	321,450	-	Total Function:	899,306	899,306	-	4.40
2543 - Grounds Maintnce									
-	-	1,048	-	-	111 - Licensed Salaries	-	-	-	-
-	5,402	4,369	37,106	0.13	112 - Classified Salaries	5,789	5,789	-	0.17
-	-	179	-	-	121 - Substitute: Licensed	-	-	-	-
45,111	48,713	56,250	55,000	-	124 - Temporary: Classified	58,000	58,000	-	-
14,449	16,080	18,605	10,123	-	211 - Public Employees Retire System	1,535	1,535	-	-
-	-	-	-	-	212 - PERS Employee Contribution	3,480	3,480	-	-
3,409	4,098	4,689	2,839	-	220 - Social Security Administration	4,880	4,880	-	-
23	26	26	-	-	231 - Worker's Compensation	465	465	-	-
11,261	13,840	28,624	19,115	-	240 - Contractual Employee Benefits	3,535	3,535	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	884	884	-	-
-	-	255	-	-	252 - Oregon Paid Family Medical	255	255	-	-
-	-	9,300	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
-	60	-	-	-	321 - Cleaning Services	-	-	-	-
350	5,718	347,120	10,000	-	322 - Repairs & Maintenance Services	-	-	-	-
6,056	4,155	5,739	-	-	324 - Rentals	6,000	6,000	-	-
1,421	3,018	7,167	6,600	-	327 - Water and Sewage	7,600	7,600	-	-
19,960	44,699	45,964	10,000	-	410 - Consumable Supply & Materials	50,000	50,000	-	-
-	-	-	165	-	416 - Gasoline and Oil	-	-	-	-
6	-	-	-	-	460 - Non-Consumable Items	-	-	-	-
14,832	-	-	-	-	541 - Depreciable New Equip	-	-	-	-
-	-	3,018	-	-	640 - Dues and Fees	3,000	3,000	-	-
116,878	145,810	532,351	150,948	0.13	Total Function:	145,423	145,423	-	0.17
2544 - Repair of Bldgs									
-	-	887	-	-	111 - Licensed Salaries	-	-	-	-
15,356	9,378	14,654	19,352	0.40	112 - Classified Salaries	-	-	-	-
6,008	1,604	3,817	-	-	130 - Additional Salary	-	-	-	-
5,679	2,919	4,906	4,844	-	211 - Public Employees Retire System	-	-	-	-
1,634	840	1,481	1,480	-	220 - Social Security Administration	-	-	-	-
10	5	8	-	-	231 - Worker's Compensation	-	-	-	-
-	-	-	120	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	110	-	-	252 - Oregon Paid Family Medical	-	-	-	-
401	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
1,935	5,790	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	-	-	-	-	389 - Other Non-Inst Prof/Tech Svcs	25,000	25,000	-	-
-	304	2,474	-	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	1,558	-	-	480 - Computer Hardware	-	-	-	-
287	-	-	-	-	640 - Dues and Fees	-	-	-	-
31,311	20,841	29,896	25,796	0.40	Total Function:	25,000	25,000	-	-
2546 - Security									
-	-	4,324	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	-	1,558	-	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
-	-	5,882	-	-	Total Function:	-	-	-	-
2551 - Dir Transportatn									
339	-	13,882	-	-	111 - Licensed Salaries	-	-	-	-
135,045	126,509	163,807	196,081	4.09	112 - Classified Salaries	27,776	27,776	-	0.60
-	(2,386)	-	-	-	113 - Administrator Salaries	16,200	16,200	-	0.10
135,615	146,213	164,084	170,496	2.10	114 - Managerial - Confidential	142,952	142,952	-	1.75
-	-	188	-	-	121 - Substitute: Licensed	-	-	-	-
754	116	-	-	-	122 - Substitute: Classified	-	-	-	-
45,479	44,716	56,759	45,000	-	124 - Temporary: Classified	50,000	50,000	-	-
15,211	3,816	5,485	1,200	-	130 - Additional Salary	3,700	3,700	-	-
85,930	81,410	102,319	95,094	-	211 - Public Employees Retire System	49,573	49,573	-	-
8,137	8,807	10,488	526	-	212 - PERS Employee Contribution	12,771	12,771	-	-
25,502	24,654	31,019	28,135	-	220 - Social Security Administration	18,395	18,395	-	-
120	115	135	-	-	231 - Worker's Compensation	990	990	-	-
95,033	105,974	180,066	114,232	-	240 - Contractual Employee Benefits	50,950	50,950	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	12,855	12,855	-	-
-	-	2,259	-	-	252 - Oregon Paid Family Medical	964	964	-	-
3,343	-	-	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
2,379	1,118	929	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
41,745	14,865	69,662	-	-	322 - Repairs & Maintenance Services	-	-	-	-
386	890	-	-	-	324 - Rentals	-	-	-	-
43,798	50,097	48,247	4,120	-	326 - Fuel	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

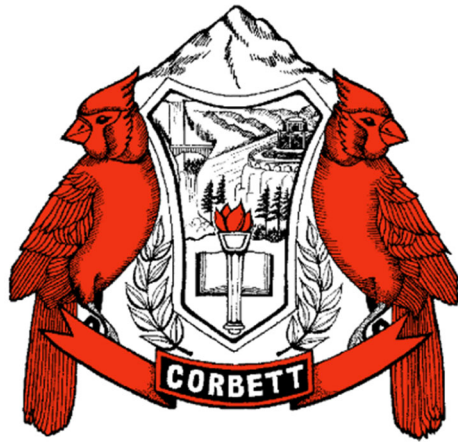
2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
21	1,007	100	-	-	331 - Reimbursable Student Transport	-	-	-	-
811	210	2,188	250	-	340 - Travel	-	-	-	-
200	-	-	-	-	355 - Printing and Binding	-	-	-	-
-	-	-	500	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
24,163	8,298	9,868	2,500	-	410 - Consumable Supply & Materials	-	-	-	-
1,114	-	2,886	42,355	-	416 - Gasoline and Oil	-	-	-	-
10,331	10,329	2,737	5,000	-	417 - Tires/Tubes/Batteries	-	-	-	-
(194)	-	-	5,000	-	460 - Non-Consumable Items	-	-	-	-
129,898	-	-	-	-	564 - Bus and Capital Bus Improve	-	-	-	-
1,217	73	869	500	-	640 - Dues and Fees	-	-	-	-
806,378	626,828	867,978	710,989	6.19	Total Function:	387,126	387,126	-	2.45
2552 - Student Transport									
-	-	-	-	-	112 - Classified Salaries	212,226	212,226	-	4.60
-	-	510	-	-	122 - Substitute: Classified	-	-	-	-
-	-	-	-	-	211 - Public Employees Retire System	57,757	57,757	-	-
-	-	-	-	-	220 - Social Security Administration	16,237	16,237	-	-
-	-	-	-	-	231 - Worker's Compensation	7,586	7,586	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	95,661	95,661	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	42,763	42,763	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	849	849	-	-
-	-	-	-	-	322 - Repairs & Maintenance Services	45,000	45,000	-	-
-	-	-	-	-	340 - Travel	2,000	2,000	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	10,000	10,000	-	-
-	-	-	-	-	416 - Gasoline and Oil	50,000	50,000	-	-
-	-	-	-	-	417 - Tires/Tubes/Batteries	11,000	11,000	-	-
-	-	-	-	-	640 - Dues and Fees	1,000	1,000	-	-
-	-	510	-	-	Total Function:	552,079	552,079	-	4.60
2558 - SP Ed Transport									
-	-	968	-	-	111 - Licensed Salaries	-	-	-	-
18,087	18,449	20,626	23,019	0.50	112 - Classified Salaries	-	-	-	-
4,053	5,087	7,703	-	-	124 - Temporary: Classified	-	-	-	-
5,885	6,256	7,425	5,762	-	211 - Public Employees Retire System	-	-	-	-
1,752	1,858	2,300	1,761	-	220 - Social Security Administration	-	-	-	-
10	10	11	-	-	231 - Worker's Compensation	-	-	-	-
14,949	18,076	28,106	17,756	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	177	-	-	252 - Oregon Paid Family Medical	-	-	-	-
(126)	-	-	-	-	564 - Bus and Capital Bus Improve	-	-	-	-
44,611	49,736	67,315	48,298	0.50	Total Function:	-	-	-	-
2559 - OTH Transportatn									
8,600	8,772	6,448	-	-	130 - Additional Salary	-	-	-	-
2,286	2,332	1,640	-	-	211 - Public Employees Retire System	-	-	-	-
659	672	494	-	-	220 - Social Security Administration	-	-	-	-
2	2	1	-	-	231 - Worker's Compensation	-	-	-	-
772	740	1,289	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	42	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	-	100	-	-	313 - Student Services	-	-	-	-
-	2,525	3,556	2,280	-	340 - Travel	-	-	-	-
43	-	14	-	-	410 - Consumable Supply & Materials	-	-	-	-
12,362	15,042	13,585	2,280	-	Total Function:	-	-	-	-
2570 - Internal Svcs									
(4,556)	-	-	-	-	111 - Licensed Salaries	-	-	-	-
109,968	-	-	-	-	112 - Classified Salaries	-	-	-	-
814	-	-	-	-	114 - Managerial - Confidential	-	-	-	-
3,304	-	-	-	-	121 - Substitute: Licensed	-	-	-	-
809	-	-	-	-	122 - Substitute: Classified	-	-	-	-
647	-	-	-	-	130 - Additional Salary	-	-	-	-
111	-	-	-	-	211 - Public Employees Retire System	-	-	-	-
907	-	-	-	-	220 - Social Security Administration	-	-	-	-
(1)	-	-	-	-	231 - Worker's Compensation	-	-	-	-
(4,197)	-	-	-	-	240 - Contractual Employee Benefits	-	-	-	-
5,412	-	-	-	-	312 - Instructional Prog Improvement	-	-	-	-
32,285	30,602	21,733	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
4,170	-	4,104	-	-	322 - Repairs & Maintenance Services	-	-	-	-
10,523	686	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
62,800	-	-	-	-	480 - Computer Hardware	-	-	-	-
222,994	31,288	25,837	-	-	121	Total Function:	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

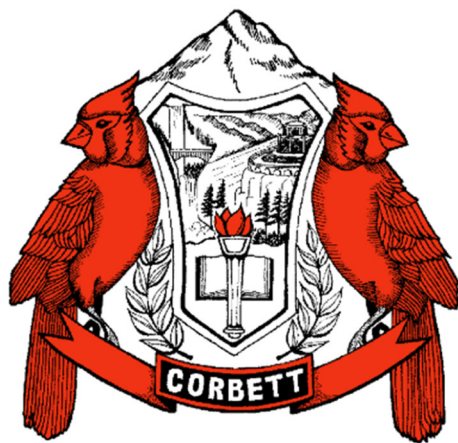
2021/22	2022/23	2023/24	2024/25	2024/25	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
2574 - Printing/Duplctn									
-	-	99	-	-	312 - Instructional Prog Improvement	-	-	-	-
4,246	391	2,504	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
14,996	18,058	13,906	15,000	-	324 - Rentals	15,500	15,500	-	-
13,382	98	-	-	-	325 - Electricity	-	-	-	-
-	1	330	-	-	340 - Travel	-	-	-	-
218	-	-	-	-	354 - Advertising	-	-	-	-
15,848	21,738	19,279	-	-	410 - Consumable Supply & Materials	20,000	20,000	-	-
503	890	480	2,500	-	640 - Dues and Fees	-	-	-	-
49,194	41,175	36,598	17,500	-	Total Function:	35,500	35,500	-	-
2640 - Staff Services									
-	-	-	-	-	114 - Managerial - Confidential	35,388	35,388	-	0.40
-	-	-	-	-	211 - Public Employees Retire System	10,510	10,510	-	-
-	-	-	-	-	212 - PERS Employee Contribution	2,123	2,123	-	-
-	-	-	-	-	220 - Social Security Administration	2,707	2,707	-	-
-	-	-	-	-	231 - Worker's Compensation	134	134	-	-
-	2,001	-	-	-	240 - Contractual Employee Benefits	8,318	8,318	-	-
304,442	446,900	706,854	384,000	-	241 - Health Reimb Arrangement	2,080	2,080	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	142	142	-	-
-	83,974	-	-	-	290 - Benefit Adjustments	-	-	-	-
-	-	-	-	-	340 - Travel	300	300	-	-
-	-	-	-	-	354 - Advertising	1,400	1,400	-	-
-	-	(312)	-	-	640 - Dues and Fees	1,710	1,710	-	-
304,442	532,876	706,542	384,000	-	Total Function:	64,812	64,812	-	0.40
2660 - Tech Services									
-	-	962	-	-	111 - Licensed Salaries	-	-	-	-
-	-	-	-	-	113 - Administrator Salaries	16,200	16,200	-	0.10
65,484	76,986	79,873	82,452	1.00	114 - Managerial - Confidential	83,277	83,277	-	1.00
252	296	311	1,400	-	130 - Additional Salary	-	-	-	-
17,473	20,542	20,564	26,019	-	211 - Public Employees Retire System	26,381	26,381	-	-
3,944	4,637	4,869	-	-	212 - PERS Employee Contribution	5,969	5,969	-	-
5,029	5,912	6,208	6,415	-	220 - Social Security Administration	7,597	7,597	-	-
20	20	20	-	-	231 - Worker's Compensation	378	378	-	-
11,238	13,915	7,534	3,303	-	240 - Contractual Employee Benefits	22,876	22,876	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,720	5,720	-	-
4,765	-	444	-	-	252 - Oregon Paid Family Medical	398	398	-	-
-	-	-	-	-	313 - Student Services	-	-	-	-
-	-	8,596	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
17,514	26,837	18,783	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
1,647	1,951	3,224	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	-	1,213	22,560	-	324 - Rentals	-	-	-	-
-	154	261	2,400	-	351 - Telephone	640	640	-	-
-	4,500	4,500	-	-	389 - Other Non-Inst Prof/Tech Svcs	48,270	48,270	-	-
1,244	2,931	3,946	2,000	-	410 - Consumable Supply & Materials	1,000	1,000	-	-
5,494	17,542	19,014	-	-	460 - Non-Consumable Items	1,000	1,000	-	-
16,520	14,847	27,698	158,786	-	470 - Computer Software	14,000	14,000	-	-
57,095	39,780	108,653	268,528	-	480 - Computer Hardware	126,025	126,025	-	-
-	-	9,739	-	-	550 - Depreciable Technology	-	-	-	-
7,407	9,939	8,922	62,741	-	640 - Dues and Fees	-	-	-	-
215,126	240,788	335,335	636,604	1.00	Total Function:	359,731	359,731	-	1.10
2690 - Other Support Services									
-	-	-	-	-	111 - Licensed Salaries	18,109	18,109	-	0.20
-	-	-	-	-	211 - Public Employees Retire System	5,378	5,378	-	-
-	-	-	-	-	220 - Social Security Administration	1,385	1,385	-	-
-	-	-	-	-	231 - Worker's Compensation	69	69	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	4,159	4,159	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,200	5,200	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	72	72	-	-
-	-	-	-	-	Total Function:	34,372	34,372	-	0.20
3500 - Children Svcs									
25,191	-	-	-	-	111 - Licensed Salaries	-	-	-	-
37,817	67,065	4,476	-	-	112 - Classified Salaries	-	-	-	-
2,082	1,834	-	-	-	122 - Substitute: Classified	-	-	-	-
818	1,709	-	-	-	130 - Additional Salary	-	-	-	-
14,060	18,280	1,134	-	-	211 - Public Employees Retire System	-	-	-	-
5,046	5,406	342	-	-	220 - Social Security Administration	-	-	-	-
32	31	2	-	-	231 - Worker's Compensation	-	-	-	-

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/2	GENERAL FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
32,886	34,903	5,460	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	16	-	-	252 - Oregon Paid Family Medical	-	-	-	-
915	-	-	-	-	311 - Instruction Services	-	-	-	-
-	-	-	6,000	-	410 - Consumable Supply & Materials	-	-	-	-
118,846	129,228	11,431	6,000	-	Total Function:	-	-	-	-
4150 - Bldg Acq/Develmt									
5,880	-	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	-	29,963	-	-	383 - Architect/Engineer	-	-	-	-
-	-	396,218	-	-	520 - Building Acquisition	-	-	-	-
5,880	-	426,181	-	-	Total Function:	-	-	-	-
5110 - LNG TRM Debt SVC									
197,990	176,374	213,648	165,575	-	610 - Redemption of Principal	433,629	433,629	-	-
70,033	67,435	52,843	61,570	-	621 - Regular Interest Excl Buses	98,700	98,700	-	-
9,479	9,488	7,877	7,180	-	622 - Bus Interest	8,967	8,967	-	-
-	-	47,147	-	-	640 - Dues and Fees	-	-	-	-
277,503	253,297	321,515	234,325	-	Total Function:	541,296	541,296	-	-
5200 - Funds Transfer									
17,197	53,340	-	121,268	-	710 - Transfer Out	668,345	668,345	-	-
17,197	53,340	-	121,268	-	Total Function:	668,345	668,345	-	-
6110 - Op Contingency									
-	-	-	213,144	-	810 - Planned Reserve	250,000	250,000	-	-
-	-	-	213,144	-	Total Function:	250,000	250,000	-	-
7000 - Unapp Fund Bal									
1,305,724	435,447	(219,063)	813,381	-	820 - Reserve for Next Year	33,763	33,763	-	-
1,305,724	435,447	(219,063)	813,381	-	Total Function:	33,763	33,763	-	-
15,548,677	15,140,134	16,789,944	16,432,394	95.74	Total:	16,631,055	16,631,055	-	92.38



SPECIAL REVENUE FUND
APPROVED BUDGET
2025-2026



CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
PROGRAM DESCRIPTIONS

Federal, State, and Local Programs Funds

Accounts for revenues and expenditures of grants that are generally restricted for specific educational projects. Principal revenue sources are federal, state, and local grants, donations, and general fund transfers.

Title I-A

Accounts for revenues and expenditures received from the federal government are passed on to the state to ensure children from low-income families meet challenging state academic standards.

IDEA (Individuals with Disabilities Education Act) Part B, Sec 611

Accounts for revenues and expenditures received from the federal government are passed on to the state for the purpose of providing education and services to students with a disability, strengthening education, driving reforms, and improving results.

Title II-A Teacher Quality

Accounts for revenues and expenditures from the federal government are passed on to the state for the purpose of increasing student academic achievement by increasing the number of highly qualified teachers, paraprofessionals, and administrators in schools and classrooms.

IDEA (Individuals with Disabilities Education Act) Part B, Section 619

Accounts for revenues and expenditures received from the federal government are passed on to the state for the purpose of providing education and services to students ages 3-5 with a disability, strengthening education, driving reforms, and improving results.

ESSA Partnership - Every Student Succeeds Act

Accounts for the revenues and expenditures for Every Student Succeeds Act which provides students with advancing equity, promoting a well-rounded education, strengthening district systems, and fostering ongoing engagement.

Title IV-A

Accounts for the revenues and expenditures related to improving the use of technology in order to improve the academic achievement and digital literacy of all students and to provide all students with access to a well-rounded education.

Federal Grants - Other

Accounts for revenues and expenditures for one-time grants that support various programs. Revenues are received from federal sources and are segregated by sub-area for tracking.

Title III Consortium

Accounts for revenues and expenditures for English learners, including immigrant children and youth; to attain English proficiency, develop high levels of academic achievement, and can meet the same challenging state academic standards that all children are expected to meet. The allocation also assists educators in cultivating educational programs for students, families, and communities.

Youth Transition Program

Accounts for the revenues and expenditures related to an intergovernmental agreement in association with a youth transition program. The primary source of revenue is the State of Oregon Department of Human Services.

Student Investment Account

Accounts for revenues and expenditures to help meet students' mental or behavioral health needs and to increase academic achievement for students, including reducing academic disparities for: economically disadvantaged students; students from racial or ethnic groups that have historically experienced academic disparities; students with disabilities; students who are English language learners; students who are

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
PROGRAM DESCRIPTIONS

foster children; students who are homeless; and any other student groups that have historically experienced academic disparities as determined by the State Board of Education.

High School Success Act – Measure 98 Accounts for revenues and expenditures dedicated to improving graduation rates through high school Career and Technical Education (CTE).

State & Local Funds

Accounts for revenues and expenditures of one-time grants that are generally restricted for specific educational projects. Principal revenue sources are donations and state and local grants.

Outdoor School (Measure 99)

Accounts for the revenue and expenditures to provide fifth or sixth-grade students access to a week of outdoor school.

Information Technology E-Rate

Accounts for revenues and expenditures from the Schools and Libraries Program (E-Rate) related to telecommunications and internet access.

Associated Student Bond

Accounts for revenues and expenditures of all schools' student body funds. The revenue sources are participation fees and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

Risk Management Reserve

Account for a State School Fund transfer from the General Fund to reserve fund for state payback, PERS Rate changes as well as other financial risk to the district.

Food Service

Accounts for revenues and expenditures for the food dispensing programs. Principal revenue sources are sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon, and a transfer from the General Fund for “match”.

Fresh Fruit and Vegetable Program: Accounts for revenues and expenditures for a series of grants within Nutrition Services to provide produce for individual schools.

TAP Grant

The Technical Assurances Program (TAP) helps districts plan for capital improvements and expansion so they can better inform their communities.

Seismic Grant

The Seismic Rehabilitation Grant Program is a state of Oregon competitive grant program that provides funding for the seismic rehabilitation of critical public buildings, particularly public schools.

Police Grant

Resource for safety and security for radios in school.

PGE Electric Bus Grant

Accounts for revenues and expense to purchase electric buses.

Drive Change Grant

Accounts for revenues and expense to purchase and install electric charging stations.

Early Indicator Grant

A grant program to align school, district, and community systems to help students stay on track to graduate from High School.

Early Literacy Grant

A grant program to increase early literacy for children from birth to third grade and reduce literacy academic disparities for student groups.

SB1149

Accounts for revenues and expenditures related to receipts from PGE to improve school energy efficiency.

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
PROGRAM DESCRIPTIONS

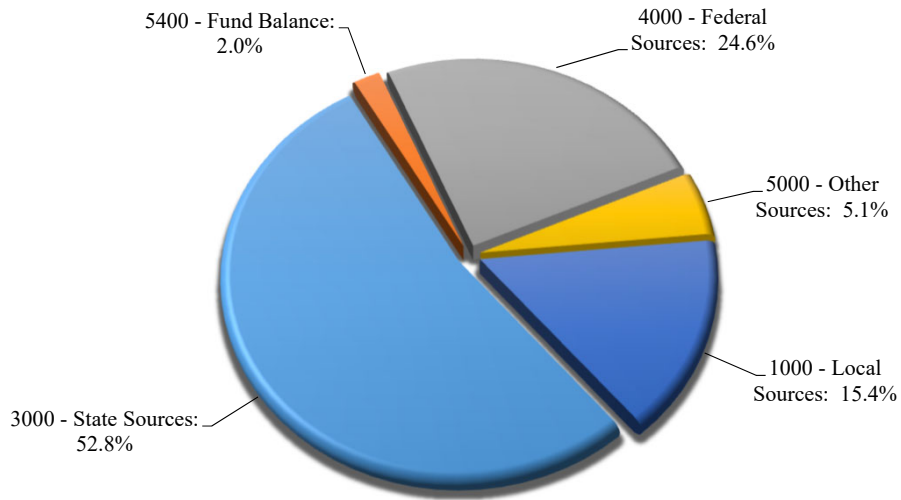
High School Success

Accounts for revenues and expenditures to improve student progress toward graduation and improve high school readiness for college and career.

School Based Mental Health

Provide funding to increase the number of credentialed school-based mental health services providers providing mental health services to students with demonstrated need.

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND SUMMARY
RESOURCES BY SOURCE



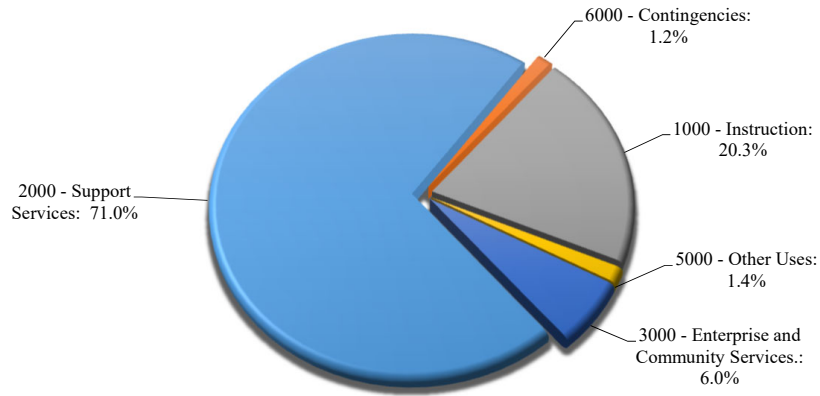
2021/22	2022/23	2023/24	2024/25	SPECIAL REVENUE FUND SUMMARY	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	RESOURCES BY SOURCE	Proposed	Approved	Adopted
152,951	298,659	283,860	430,000	1000 - Local Sources	1,251,899	1,251,899	-
841,299	871,556	1,007,655	994,000	3000 - State Sources	4,295,288	4,295,288	-
1,012,753	628,981	1,539,648	1,444,483	4000 - Federal Sources	2,003,158	2,003,158	-
2,197	483,023	-	121,268	5000 - Other Sources	418,345	418,345	-
(132,145)	223,237	216,485	94,841	5400 - Fund Balance	159,000	159,000	-
1,877,054	2,505,455	3,047,647	3,084,592	Total:	8,127,690	8,127,690	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
RESOURCES

2021/22	2022/23	2023/24	2024/25	SPECIAL REVENUE FUND	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	RESOURCES	Proposed	Approved	Adopted
1000 - Local Sources							
661	81,600	79,762	100,000	1610 - Food Sales to Students	-	-	-
123,589	185,023	169,704	300,000	1711 - Co-Curricular Fees	220,000	220,000	-
324	-	-	-	1740 - Athletic Fees	-	-	-
-	500	-	-	1920 - Private Sources Contributions	-	-	-
28,377	31,536	34,393	30,000	1990 - Miscellaneous Revenue	1,031,899	1,031,899	-
152,951	298,659	283,860	430,000	Total Object:	1,251,899	1,251,899	-
3000 - State Sources							
-	2,915	1,582	2,000	3102 - State School Fund: Lunch Match	-	-	-
841,299	868,641	1,006,073	992,000	3299 - OTH Restricted Grants In Aid	4,295,288	4,295,288	-
841,299	871,556	1,007,655	994,000	Total Object:	4,295,288	4,295,288	-
4000 - Federal Sources							
-	-	-	-	4300 - Restricted Federal Revenues	1,535,000	1,535,000	-
259,672	323,796	604,065	136,000	4500 - Restricted Pass-Thru State	336,783	336,783	-
-	-	-	-	4504 - National School Brkfst Program	41,350	41,350	-
396,988	148,503	103,750	160,000	4505 - National School Lunch Program	86,175	86,175	-
356,092	(444)	1,745	198,900	4508 - IDEA Part B	-	-	-
-	-	-	-	4700 - Federal through Intermediate	3,850	3,850	-
-	157,127	830,088	949,583	4990 - Revenue On Behalf of District	-	-	-
1,012,753	628,981	1,539,648	1,444,483	Total Object:	2,003,158	2,003,158	-
5000 - Other Sources							
-	429,683	-	-	5160 - Lease Purchase Receipts	-	-	-
-	-	-	-	5200 - Transfer In	418,345	418,345	-
2,197	53,340	-	121,268	5201 - From General Fund	-	-	-
2,197	483,023	-	121,268	Total Object:	418,345	418,345	-
5400 - Fund Balance							
(132,145)	223,237	216,485	94,841	5400 - Beginning Fund Balance	159,000	159,000	-
(132,145)	223,237	216,485	94,841	Total Object:	159,000	159,000	-
1,877,054	2,505,455	3,047,647	3,084,592	Total:	8,127,690	8,127,690	-

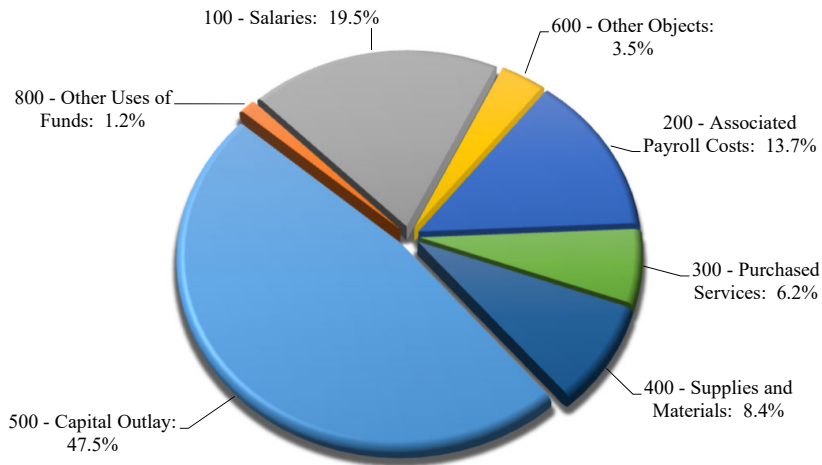
CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2021/22	2022/23	2023/24	2024/25	2024/25	SPECIAL REVENUE FUND SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR FUNCTION	Proposed	Approved	Adopted	FTE
1,049,616	1,609,463	1,377,797	1,246,647	8.49	1000 - Instruction	1,653,409	1,653,409	-	9.45
231,452	401,925	1,028,598	1,213,749	7.33	2000 - Support Services	5,773,626	5,773,626	-	9.48
347,750	350,272	398,630	387,268	-	3000 - Enterprise and Community Services	485,766	485,766	-	2.03
-	429,683	-	20,000	-	4000 - Facilities Acquisition and Construction	-	-	-	-
-	45,000	109,353	112,087	-	5000 - Other Uses	114,889	114,889	-	-
-	-	-	-	-	6000 - Contingencies	100,000	100,000	-	-
248,237	(330,887)	133,269	104,841	-	7000 - Unappropriated Ending Fund Balance	-	-	-	-
1,877,054	2,505,455	3,047,647	3,084,592	15.82	Total:	8,127,690	8,127,690	-	20.96

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT



2021/22	2022/23	2023/24	2024/25	2024/25	SPECIAL REVENUE FUND SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	Adopted	FTE
779,594	1,174,500	1,546,772	1,409,196	15.82	100 - Salaries	1,582,155	1,582,155	-	20.96
419,395	514,730	695,251	613,951	-	200 - Associated Payroll Costs	1,114,222	1,114,222	-	-
23,289	316,415	133,583	75,732	-	300 - Purchased Services	507,188	507,188	-	-
386,866	354,505	388,926	765,285	-	400 - Supplies and Materials	680,539	680,539	-	-
13,577	429,683	-	-	-	500 - Capital Outlay	3,858,899	3,858,899	-	-
6,096	46,509	149,846	115,587	-	600 - Other Objects	284,687	284,687	-	-
-	-	-	-	-	700 - Transfers	-	-	-	-
248,237	(330,887)	133,269	104,841	-	800 - Other Uses	100,000	100,000	-	-
1,877,054	2,505,455	3,047,647	3,084,592	15.82	Total:	8,127,690	8,127,690	-	20.96

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	SPECIAL REVENUE FUND		2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS		Proposed	Approved	Adopted	FTE
1111 - Elementary K-6										
125,671	127,231	87,971	92,775	1.00	111 - Licensed Salaries		102,156	102,156	-	1.11
16,182	22,272	2,102	-	-	112 - Classified Salaries		11,157	11,157	-	0.32
1,451	2,895	-	-	-	121 - Substitute: Licensed		-	-	-	-
-	2,301	-	-	-	122 - Substitute: Classified		-	-	-	-
4,497	7,024	5,045	-	-	130 - Additional Salary		-	-	-	-
37,244	42,295	25,282	23,222	-	211 - Public Employees Retire System		30,051	30,051	-	-
11,244	12,305	7,216	7,097	-	220 - Social Security Administration		8,669	8,669	-	-
33	36	12	-	-	231 - Worker's Compensation		430	430	-	-
31,829	43,095	17,476	19,713	-	240 - Contractual Employee Benefits		29,658	29,658	-	-
-	-	-	-	-	241 - Health Reimb Arrangement		8,329	8,329	-	-
-	-	562	-	-	252 - Oregon Paid Family Medical		454	454	-	-
-	-	141	-	-	340 - Travel		-	-	-	-
-	-	104	-	-	410 - Consumable Supply & Materials		17,523	17,523	-	-
-	-	-	-	-	420 - Textbooks		5,000	5,000	-	-
-	-	-	-	-	430 - Library Books		5,000	5,000	-	-
-	-	-	-	-	470 - Computer Software		5,000	5,000	-	-
228,151	259,454	145,911	142,807	1.00	Total Function:		223,427	223,427	-	1.43
1121 - 7-8 Programs										
74,979	9,682	64,943	-	-	111 - Licensed Salaries		-	-	-	-
40,277	63,772	70,371	113,708	2.16	112 - Classified Salaries		63,425	63,425	-	1.66
-	-	21,442	-	0.60	113 - Administrator Salaries		109,622	109,622	-	1.00
4,947	2,827	-	-	-	121 - Substitute: Licensed		-	-	-	-
574	921	-	-	-	122 - Substitute: Classified		-	-	-	-
4,745	7,280	3,053	-	-	130 - Additional Salary		-	-	-	-
2,347	-	-	-	-	131 - Extra Period Salary		-	-	-	-
29,743	22,078	42,350	28,461	-	211 - Public Employees Retire System		45,892	45,892	-	-
-	-	-	-	-	212 - PERS Employee Contribution		6,578	6,578	-	-
9,782	6,463	12,170	8,699	-	220 - Social Security Administration		13,238	13,238	-	-
41	38	46	-	-	231 - Worker's Compensation		657	657	-	-
26,672	17,576	28,220	12,092	-	240 - Contractual Employee Benefits		55,318	55,318	-	-
-	-	-	-	-	241 - Health Reimb Arrangement		15,600	15,600	-	-
-	-	1,005	-	-	252 - Oregon Paid Family Medical		692	692	-	-
1,000	-	-	-	-	312 - Instructional Prog Improvement		-	-	-	-
1,505	-	-	-	-	410 - Consumable Supply & Materials		-	-	-	-
196,611	130,636	243,599	162,960	2.76	Total Function:		311,022	311,022	-	2.66
1122 - 7-8 Extra-Curr										
34,961	43,210	72,557	50,000	-	410 - Consumable Supply & Materials		156,000	156,000	-	-
34,961	43,210	72,557	50,000	-	Total Function:		156,000	156,000	-	-
1131 - High School										
65,513	69,249	75,352	80,435	1.00	111 - Licensed Salaries		132,660	132,660	-	2.12
528	1,033	1,350	-	-	121 - Substitute: Licensed		-	-	-	-
1,918	1,297	164	-	-	130 - Additional Salary		-	-	-	-
10,921	10,669	-	-	-	131 - Extra Period Salary		-	-	-	-
20,966	21,862	20,072	20,133	-	211 - Public Employees Retire System		37,359	37,359	-	-
6,040	6,293	5,777	6,153	-	220 - Social Security Administration		10,148	10,148	-	-
14	15	14	-	-	231 - Worker's Compensation		504	504	-	-
11,275	13,884	3,104	3,264	-	240 - Contractual Employee Benefits		44,180	44,180	-	-
-	-	-	-	-	241 - Health Reimb Arrangement		11,047	11,047	-	-
-	-	452	-	-	252 - Oregon Paid Family Medical		531	531	-	-
29,311	-	-	55,840	-	410 - Consumable Supply & Materials		-	-	-	-
72	-	-	-	-	420 - Textbooks		-	-	-	-
31,872	-	-	-	-	460 - Non-Consumable Items		-	-	-	-
2,502	1	-	-	-	640 - Dues and Fees		-	-	-	-
180,932	124,304	106,285	165,825	1.00	Total Function:		236,429	236,429	-	2.12
1132 - HS Extra-Curr										
71,443	129,942	117,039	250,000	-	410 - Consumable Supply & Materials		223,000	223,000	-	-
71,443	129,942	117,039	250,000	-	Total Function:		223,000	223,000	-	-
1220 - Restrict SPED										
-	-	43,520	44,825	0.50	111 - Licensed Salaries		-	-	-	-
-	-	1,006	-	-	130 - Additional Salary		-	-	-	-
-	-	11,835	11,220	-	211 - Public Employees Retire System		-	-	-	-
-	-	3,388	3,429	-	220 - Social Security Administration		-	-	-	-
-	-	7	-	-	231 - Worker's Compensation		-	-	-	-
-	-	1,609	1,747	-	240 - Contractual Employee Benefits		-	-	-	-
-	-	267	-	-	252 - Oregon Paid Family Medical		-	-	-	-
169	-	-	-	-	410 - Consumable Supply & Materials		-	-	-	-
169	-	61,631	61,221	0.50	Total Function:		-	-	-	-

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	SPECIAL REVENUE FUND		2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS		Proposed	Approved	Adopted	FTE
1240 - Do Not Use										
-	-	40,827	-	-	371 - Tuition: In State		-	-	-	-
-	-	40,827	-	-	Total Function:		-	-	-	-
1250 - Restrict SPED										
-	62,399	69,181	72,475	1.00	111 - Licensed Salaries		189,125	189,125	-	2.33
-	2,752	-	-	-	121 - Substitute: Licensed		-	-	-	-
-	3,502	4,834	1,449	-	130 - Additional Salary		-	-	-	-
-	17,587	19,312	18,503	-	211 - Public Employees Retire System		50,156	50,156	-	-
-	5,252	5,558	5,655	-	220 - Social Security Administration		14,468	14,468	-	-
-	13	14	-	-	231 - Worker's Compensation		718	718	-	-
-	105	10	852	-	240 - Contractual Employee Benefits		48,524	48,524	-	-
-	-	-	-	-	241 - Health Reimb Arrangement		12,133	12,133	-	-
-	-	432	-	-	252 - Oregon Paid Family Medical		756	756	-	-
-	-	-	-	-	311 - Instruction Services		9,214	9,214	-	-
-	-	-	-	-	690 - Indirect Rate		12,069	12,069	-	-
-	91,609	99,341	98,934	1.00	Total Function:		337,163	337,163	-	2.33
1251 - IDEA B 611										
70,559	75,238	82,894	86,632	0.18	111 - Licensed Salaries		-	-	-	-
43,640	37,983	23,191	15,897	0.55	112 - Classified Salaries		-	-	-	-
2,111	1,556	1,012	-	-	121 - Substitute: Licensed		-	-	-	-
-	2,185	-	-	-	122 - Substitute: Classified		-	-	-	-
2,351	6,901	13,969	1,733	-	130 - Additional Salary		-	-	-	-
28,264	24,360	31,479	26,097	-	211 - Public Employees Retire System		-	-	-	-
9,093	7,956	9,065	7,976	-	220 - Social Security Administration		-	-	-	-
(24)	36	25	-	-	231 - Worker's Compensation		-	-	-	-
-	-	24,903	28,993	-	240 - Contractual Employee Benefits		-	-	-	-
-	-	702	-	-	252 - Oregon Paid Family Medical		-	-	-	-
-	-	462	29,296	-	340 - Travel		-	-	-	-
2,827	-	-	376	-	410 - Consumable Supply & Materials		-	-	-	-
-	-	300	-	-	470 - Computer Software		-	-	-	-
158,821	156,216	188,001	197,000	-	Total Function:		-	-	-	-
1252 - IDEA B 619										
-	-	1,192	-	-	112 - Classified Salaries		-	-	-	-
-	-	255	-	-	211 - Public Employees Retire System		-	-	-	-
-	-	8	-	-	212 - PERS Employee Contribution		-	-	-	-
-	-	79	-	-	220 - Social Security Administration		-	-	-	-
-	-	0	-	-	231 - Worker's Compensation		-	-	-	-
-	-	204	-	-	240 - Contractual Employee Benefits		-	-	-	-
-	-	6	-	-	252 - Oregon Paid Family Medical		-	-	-	-
294	-	-	-	-	340 - Travel		-	-	-	-
-	-	-	1,900	-	410 - Consumable Supply & Materials		-	-	-	-
249	-	-	-	-	640 - Dues and Fees		-	-	-	-
543	-	1,745	1,900	-	Total Function:		-	-	-	-
1253 - IDEA Enhancement										
-	4,216	-	-	-	410 - Consumable Supply & Materials		-	-	-	-
-	6,917	-	-	-	460 - Non-Consumable Items		-	-	-	-
-	5,743	-	-	-	470 - Computer Software		-	-	-	-
-	16,876	-	-	-	Total Function:		-	-	-	-
1255 - IDEA B 611ARP										
2,923	-	-	-	-	340 - Travel		-	-	-	-
14,846	-	-	-	-	410 - Consumable Supply & Materials		-	-	-	-
5,752	-	-	-	-	420 - Textbooks		-	-	-	-
2,972	-	-	-	-	470 - Computer Software		-	-	-	-
994	-	-	-	-	480 - Computer Hardware		-	-	-	-
13,577	-	-	-	-	541 - Depreciable New Equip		-	-	-	-
41,064	-	-	-	-	Total Function:		-	-	-	-
1256 - IDEA B 619ARP										
1,534	-	-	-	-	340 - Travel		-	-	-	-
1,534	-	-	-	-	Total Function:		-	-	-	-
1272 - Title I-A										
35,179	31,138	22,024	33,886	0.50	111 - Licensed Salaries		29,585	29,585	-	0.39
5,313	5,420	13,643	34,476	1.00	112 - Classified Salaries		18,240	18,240	-	0.52
-	1,663	-	-	-	121 - Substitute: Licensed		-	-	-	-
19	29	-	-	-	122 - Substitute: Classified		-	-	-	-
1,391	335	7,450	-	-	130 - Additional Salary		-	-	-	-
10,722	11,522	11,487	17,111	-	211 - Public Employees Retire System		12,683	12,683	-	-
442	3,416	3,298	5,230	-	220 - Social Security Administration		3,658	3,658	-	-
3	9	12	-	-	231 - Worker's Compensation		181	181	-	-

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	SPECIAL REVENUE FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
2,814	11,093	9,906	13,276	-	240 - Contractual Employee Benefits	18,797	18,797	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	7,271	7,271	-	-
-	-	260	-	-	252 - Oregon Paid Family Medical	191	191	-	-
-	-	-	436	-	312 - Instructional Prog Improvement	-	-	-	-
-	250	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
2,299	540	244	1,585	-	410 - Consumable Supply & Materials	2,968	2,968	-	-
1,002	-	-	-	-	420 - Textbooks	-	-	-	-
59,184	65,414	68,326	106,000	1.50	Total Function:	93,574	93,574	-	0.90
1274 - Title IV-A									
-	6,049	3,025	-	-	111 - Licensed Salaries	-	-	-	-
-	4,714	1,874	-	-	112 - Classified Salaries	-	-	-	-
-	-	981	-	-	130 - Additional Salary	-	-	-	-
-	-	1,567	-	-	211 - Public Employees Retire System	-	-	-	-
-	-	450	-	-	220 - Social Security Administration	-	-	-	-
-	-	2	-	-	231 - Worker's Compensation	-	-	-	-
-	-	1,361	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	35	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	-	705	-	-	340 - Travel	-	-	-	-
-	-	-	10,000	-	410 - Consumable Supply & Materials	-	-	-	-
-	10,763	10,000	10,000	-	Total Function:	-	-	-	-
1283 - HS Success M98									
-	-	-	-	-	371 - Tuition: In State	60,702	60,702	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	3,000	3,000	-	-
-	-	-	-	-	Total Function:	63,702	63,702	-	-
1291 - ELL									
-	-	-	-	-	314 - EduStaff Subs	2,850	2,850	-	-
-	-	-	-	-	430 - Library Books	1,000	1,000	-	-
-	-	-	-	-	Total Function:	3,850	3,850	-	-
1299 - Other Special									
-	56,965	88,577	-	-	111 - Licensed Salaries	-	-	-	-
-	108,468	31,099	-	-	112 - Classified Salaries	-	-	-	-
-	6,175	-	-	-	114 - Managerial - Confidential	-	-	-	-
963	22,131	217	-	-	121 - Substitute: Licensed	-	-	-	-
295	11,631	-	-	-	122 - Substitute: Classified	-	-	-	-
-	2,100	-	-	-	123 - Temporary: Licensed	-	-	-	-
-	822	3,968	-	-	124 - Temporary: Classified	-	-	-	-
3,398	16,765	2,736	-	-	130 - Additional Salary	-	-	-	-
11,964	31,514	26,807	-	-	211 - Public Employees Retire System	-	-	-	-
7,939	13,656	9,597	-	-	220 - Social Security Administration	-	-	-	-
70	71	36	-	-	231 - Worker's Compensation	-	-	-	-
49,772	35,674	8,102	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	726	-	-	252 - Oregon Paid Family Medical	-	-	-	-
-	-	50	-	-	311 - Instruction Services	-	-	-	-
-	-	44,123	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	269,213	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
1,801	1,289	-	-	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	6,500	-	-	420 - Textbooks	-	-	-	-
-	4,563	-	-	-	460 - Non-Consumable Items	-	-	-	-
76,204	581,038	222,539	-	-	Total Function:	-	-	-	-
1400 - Summer School									
-	-	-	-	-	130 - Additional Salary	4,576	4,576	-	-
-	-	-	-	-	212 - PERS Employee Contribution	274	274	-	-
-	-	-	-	-	220 - Social Security Administration	350	350	-	-
-	-	-	-	-	231 - Worker's Compensation	24	24	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	18	18	-	-
-	-	-	-	-	Total Function:	5,242	5,242	-	-
2115 - Student Safety									
-	-	-	-	-	112 - Classified Salaries	27,994	27,994	-	0.83
-	-	-	-	-	211 - Public Employees Retire System	7,424	7,424	-	-
-	-	-	-	-	220 - Social Security Administration	2,142	2,142	-	-
-	-	-	-	-	231 - Worker's Compensation	106	106	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	17,261	17,261	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	4,316	4,316	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	112	112	-	-
-	-	-	-	-	Total Function:	59,355	59,355	-	0.83
2120 - Guidance Service									
161,385	175,609	231,394	252,936	3.00	111 - Licensed Salaries	164,235	164,235	-	2.00
4,358	(35)	5,465	-	-	130 - Additional Salary	-	-	-	-

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
REQUIREMENTS

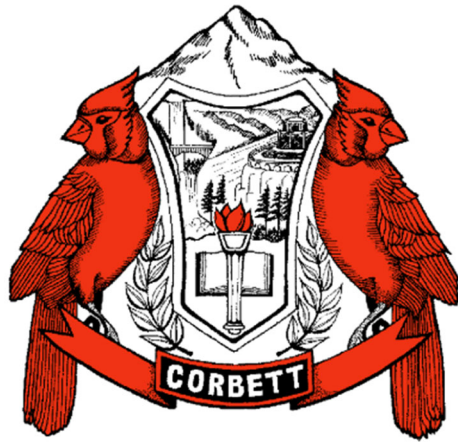
2021/22	2022/23	2023/24	2024/25	2024/25	SPECIAL REVENUE FUND		2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS		Proposed	Approved	Adopted	FTE
7,111	1,753	-	-	-	131 - Extra Period Salary	-	-	-	-	-
30,283	28,444	62,957	63,310	-	211 - Public Employees Retire System	43,555	43,555	-	-	-
9,052	9,926	18,130	19,350	-	220 - Social Security Administration	12,564	12,564	-	-	-
20	21	41	-	-	231 - Worker's Compensation	624	624	-	-	-
19,243	21,724	12,155	20,657	-	240 - Contractual Employee Benefits	41,592	41,592	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	10,400	10,400	-	-	-
-	-	1,407	-	-	252 - Oregon Paid Family Medical	657	657	-	-	-
-	-	290	-	-	311 - Instruction Services	-	-	-	-	-
-	7,350	-	-	-	313 - Student Services	-	-	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	2,355	2,355	-	-	-
231,452	244,793	331,840	356,253	3.00	Total Function:	275,982	275,982	-	-	2.00
2126 - Student Placement										
-	-	-	-	-	112 - Classified Salaries	74,513	74,513	-	-	1.00
-	-	-	-	-	124 - Temporary: Classified	54,000	54,000	-	-	-
-	-	-	-	-	211 - Public Employees Retire System	19,761	19,761	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	3,240	3,240	-	-	-
-	-	-	-	-	220 - Social Security Administration	9,831	9,831	-	-	-
-	-	-	-	-	231 - Worker's Compensation	563	563	-	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	20,796	20,796	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,200	5,200	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	514	514	-	-	-
-	-	-	-	-	340 - Travel	5,898	5,898	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials	2,580	2,580	-	-	-
-	-	-	-	-	Total Function:	196,896	196,896	-	-	1.00
2130 - Health Services										
-	-	-	-	-	112 - Classified Salaries	26,208	26,208	-	-	0.55
-	-	-	-	-	211 - Public Employees Retire System	6,950	6,950	-	-	-
-	-	-	-	-	220 - Social Security Administration	2,005	2,005	-	-	-
-	-	-	-	-	231 - Worker's Compensation	100	100	-	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	11,438	11,438	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	2,860	2,860	-	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical	105	105	-	-	-
-	-	-	-	-	Total Function:	49,666	49,666	-	-	0.55
2140 - Psych Services										
-	14,764	273,086	285,948	2.73	111 - Licensed Salaries	332,814	332,814	-	-	4.00
-	-	14,191	16,055	0.50	112 - Classified Salaries	-	-	-	-	-
-	53,665	148,861	165,377	1.10	113 - Administrator Salaries	-	-	-	-	-
-	4,089	1,932	-	-	114 - Managerial - Confidential	-	-	-	-	-
-	15,603	-	-	-	121 - Substitute: Licensed	-	-	-	-	-
-	120	17,946	2,080	-	130 - Additional Salary	-	-	-	-	-
-	865	-	-	-	131 - Extra Period Salary	-	-	-	-	-
-	21,766	96,296	117,875	-	211 - Public Employees Retire System	88,263	88,263	-	-	-
-	352	2,194	779	-	212 - PERS Employee Contribution	-	-	-	-	-
-	6,815	34,664	35,914	-	220 - Social Security Administration	25,459	25,459	-	-	-
-	15	89	-	-	231 - Worker's Compensation	1,264	1,264	-	-	-
-	11,182	26,841	15,746	-	240 - Contractual Employee Benefits	83,184	83,184	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	20,800	20,800	-	-	-
-	-	2,534	-	-	252 - Oregon Paid Family Medical	1,331	1,331	-	-	-
-	-	8,672	-	-	311 - Instruction Services	-	-	-	-	-
-	-	2,060	-	-	319 - Othr Instr Prof/Tech Services	338,923	338,923	-	-	-
-	-	68	-	-	322 - Repairs & Maintenance Services	-	-	-	-	-
-	600	1,250	-	-	340 - Travel	-	-	-	-	-
-	-	259	-	-	354 - Advertising	-	-	-	-	-
-	3,303	4,476	109,094	-	410 - Consumable Supply & Materials	20,000	20,000	-	-	-
-	-	49	-	-	470 - Computer Software	-	-	-	-	-
-	7,204	5,223	88,628	-	480 - Computer Hardware	-	-	-	-	-
-	8	492	-	-	640 - Dues and Fees	-	-	-	-	-
-	-	37,833	-	-	690 - Indirect Rate	-	-	-	-	-
-	140,351	679,014	837,496	4.33	Total Function:	912,038	912,038	-	-	4.00
2190 - Student Support Services										
-	-	-	-	-	112 - Classified Salaries	18,496	18,496	-	-	0.50
-	-	-	-	-	113 - Administrator Salaries	62,765	62,765	-	-	0.50
-	-	-	-	-	211 - Public Employees Retire System	23,546	23,546	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	3,766	3,766	-	-	-
-	-	-	-	-	220 - Social Security Administration	6,217	6,217	-	-	-
-	-	-	-	-	231 - Worker's Compensation	309	309	-	-	-
-	-	-	-	-	240 - Contractual Employee Benefits	20,796	20,796	-	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	5,200	5,200	-	-	-

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
REQUIREMENTS

2021/22	2022/23	2023/24	2024/25	2024/25	SPECIAL REVENUE FUND		2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS		Proposed	Approved	Adopted	FTE
-	-	-	-	-	252 - Oregon Paid Family Medical		325	325	-	-
-	-	-	-	-	410 - Consumable Supply & Materials		2,745	2,745	-	-
-	-	-	-	-	430 - Library Books		7,601	7,601	-	-
-	-	-	-	-	Total Function:		151,766	151,766	-	1.00
2214 - Title III Instr										
-	-	-	3,000	-	312 - Instructional Prog Improvement		-	-	-	-
-	2,249	111	-	-	340 - Travel		-	-	-	-
-	502	-	-	-	410 - Consumable Supply & Materials		-	-	-	-
-	2,751	111	3,000	-	Total Function:		-	-	-	-
2230 - Assess and Test										
-	-	-	-	-	410 - Consumable Supply & Materials		3,145	3,145	-	-
-	-	-	-	-	Total Function:		3,145	3,145	-	-
2240 - Instr Staff Dev										
-	14,031	-	-	-	112 - Classified Salaries		-	-	-	-
-	-	17,633	17,000	-	312 - Instructional Prog Improvement		-	-	-	-
-	-	-	-	-	340 - Travel		2,154	2,154	-	-
-	-	-	-	-	371 - Tuition: In State		6,463	6,463	-	-
-	-	-	-	-	410 - Consumable Supply & Materials		3,112	3,112	-	-
-	-	-	-	-	690 - Indirect Rate		720	720	-	-
-	14,031	17,633	17,000	-	Total Function:		12,449	12,449	-	-
2321 - Superintendent										
-	-	-	-	-	113 - Administrator Salaries		16,200	16,200	-	0.10
-	-	-	-	-	211 - Public Employees Retire System		4,296	4,296	-	-
-	-	-	-	-	212 - PERS Employee Contribution		972	972	-	-
-	-	-	-	-	220 - Social Security Administration		1,226	1,226	-	-
-	-	-	-	-	231 - Worker's Compensation		62	62	-	-
-	-	-	-	-	240 - Contractural Employee Benefits		2,080	2,080	-	-
-	-	-	-	-	241 - Health Reimb Arrangement		520	520	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical		65	65	-	-
-	-	-	-	-	Total Function:		25,421	25,421	-	0.10
2490 - Other Support Services										
-	-	-	-	-	690 - Indirect Rate		155,009	155,009	-	-
-	-	-	-	-	Total Function:		155,009	155,009	-	-
2542 - Bldg Care/Upkeep										
-	-	-	-	-	410 - Consumable Supply & Materials		3,000	3,000	-	-
-	-	-	-	-	Total Function:		3,000	3,000	-	-
2544 - Repair of Bldgs										
-	-	-	-	-	319 - Othr Instr Prof/Tech Services		25,000	25,000	-	-
-	-	-	-	-	520 - Building Acquisition		2,500,000	2,500,000	-	-
-	-	-	-	-	Total Function:		2,525,000	2,525,000	-	-
2551 - Dir Transportatn										
-	-	-	-	-	530 - Improvements Other Than Bldgs		54,113	54,113	-	-
-	-	-	-	-	Total Function:		54,113	54,113	-	-
2552 - Student Transport										
-	-	-	-	-	541 - Depreciable New Equip		954,786	954,786	-	-
-	-	-	-	-	Total Function:		954,786	954,786	-	-
2660 - Tech Services										
-	-	-	-	-	322 - Repairs & Maintenance Services		10,000	10,000	-	-
-	-	-	-	-	389 - Other Non-Inst Prof/Tech Svcs		25,000	25,000	-	-
-	-	-	-	-	480 - Computer Hardware		10,000	10,000	-	-
-	-	-	-	-	550 - Depreciable Technology		350,000	350,000	-	-
-	-	-	-	-	Total Function:		395,000	395,000	-	-
3110 - Food Service Direction										
-	-	-	-	-	113 - Administrator Salaries		16,200	16,200	-	0.10
-	-	-	-	-	114 - Managerial - Confidential		8,847	8,847	-	0.10
-	-	-	-	-	211 - Public Employees Retire System		6,924	6,924	-	-
-	-	-	-	-	212 - PERS Employee Contribution		1,503	1,503	-	-
-	-	-	-	-	220 - Social Security Administration		1,903	1,903	-	-
-	-	-	-	-	231 - Worker's Compensation		96	96	-	-
-	-	-	-	-	240 - Contractural Employee Benefits		4,160	4,160	-	-
-	-	-	-	-	241 - Health Reimb Arrangement		1,040	1,040	-	-
-	-	-	-	-	252 - Oregon Paid Family Medical		100	100	-	-
-	-	-	-	-	Total Function:		40,773	40,773	-	0.20
3120 - Food Prep/Dispsn										
(9,367)	-	2,345	-	-	111 - Licensed Salaries		-	-	-	-
18,142	20,766	22,969	26,057	0.42	112 - Classified Salaries		36,060	36,060	-	0.83
75,476	76,986	79,873	82,452	1.00	114 - Managerial - Confidential		83,277	83,277	-	1.00
48	71	-	-	-	122 - Substitute: Classified		-	-	-	-

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
REQUIREMENTS

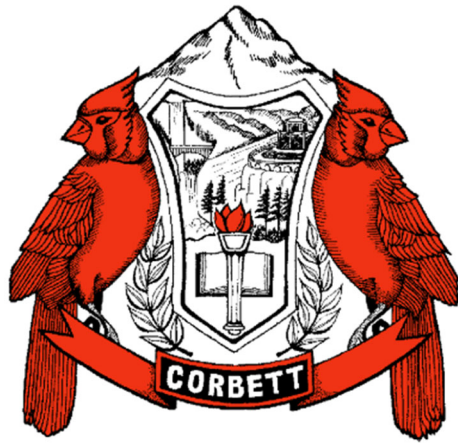
2021/22	2022/23	2023/24	2024/25	2024/25	SPECIAL REVENUE FUND	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
2,670	837	525	-	-	130 - Additional Salary	-	-	-	-
23,889	24,287	24,640	29,816	-	211 - Public Employees Retire System	31,648	31,648	-	-
4,529	4,619	4,850	-	-	212 - PERS Employee Contribution	4,997	4,997	-	-
6,655	7,550	8,090	8,301	-	220 - Social Security Administration	9,130	9,130	-	-
29	31	31	-	-	231 - Worker's Compensation	453	453	-	-
19,754	29,795	53,193	33,280	-	240 - Contractural Employee Benefits	38,057	38,057	-	-
-	-	-	-	-	241 - Health Reimb Arrangement	10,400	10,400	-	-
-	-	577	-	-	252 - Oregon Paid Family Medical	477	477	-	-
-	9	630	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
7,780	15,312	13,702	3,000	-	321 - Cleaning Services	10,752	10,752	-	-
1,400	3,429	728	1,000	-	322 - Repairs & Maintenance Services	2,000	2,000	-	-
8,358	16,839	1,873	2,000	-	324 - Rentals	8,232	8,232	-	-
-	958	-	-	-	328 - Garbage	-	-	-	-
-	205	-	-	-	389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
13,009	1,685	2,569	10,000	-	410 - Consumable Supply & Materials	12,000	12,000	-	-
-	-	-	13,320	-	412 - Milk/Dairy	18,000	18,000	-	-
169,205	144,846	170,185	160,542	-	450 - Food	174,000	174,000	-	-
2,287	545	8,670	14,000	-	460 - Non-Consumable Items	2,500	2,500	-	-
540	-	1,009	-	-	470 - Computer Software	1,010	1,010	-	-
3,345	1,500	2,171	3,500	-	640 - Dues and Fees	2,000	2,000	-	-
347,750	350,272	398,630	387,268	1.42	Total Function:	444,993	444,993	-	1.83
-	-	-	20,000	-	4150 - Bldg Acq/Develmt	-	-	-	-
-	429,683	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
-	429,683	-	20,000	-	590 - Other Capital Outlay	-	-	-	-
-	-	-	-	-	Total Function:	-	-	-	-
-	41,168	101,768	106,877	-	5110 - LNG TRM Debt SVC	-	-	-	-
-	3,832	7,582	5,210	-	615 - Long Term Lease Principal	112,171	112,171	-	-
-	45,000	109,350	112,087	-	625 - Long Term Lease Interest	2,718	2,718	-	-
-	-	-	-	-	Total Function:	114,889	114,889	-	-
-	-	-	104,841	-	6110 - Op Contingency	-	-	-	-
-	-	-	104,841	-	810 - Planned Reserve	100,000	100,000	-	-
-	-	-	-	-	Total Function:	100,000	100,000	-	-
248,237	(330,887)	133,269	104,841	-	7000 - Upapp Fund Bal	-	-	-	-
248,237	(330,887)	133,269	104,841	-	820 - Reserve for Next Year	-	-	-	-
1,877,054	2,505,455	3,047,647	3,084,592	16.50	Total:	8,127,690	8,127,690	-	20.96



DEBT SERVICE FUND

APPROVED BUDGET

2025-2026



CORBETT SCHOOL DISTRICT
DEBT SERVICE FUND
PROGRAM DESCRIPTIONS

2021 General Obligation Bond

Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. The principal revenue source is property taxes.



**CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY**

Corbett School District Debt Service Overview

Corbett School District’s bond debt consists of 2012B OSBA Flex Fund (QSCB), 2012C OSBA Flex Fund and General Obligation (GO). The General Obligation (GO) is paid with revenues generated through voter-approved tax measures. ORS 328.245 establishes a parameter of bonded indebtedness for school districts. The 2021 GO Bond funded the District’s ability to construct, renovate, improve, furnish and equip the District’s facilities and site improvements and refinance other long-term debt. The 2012B OSBA Flex Fund (QSCB) and 2012C OSBA Flex Fund provided fund to renovate the Springdale school.

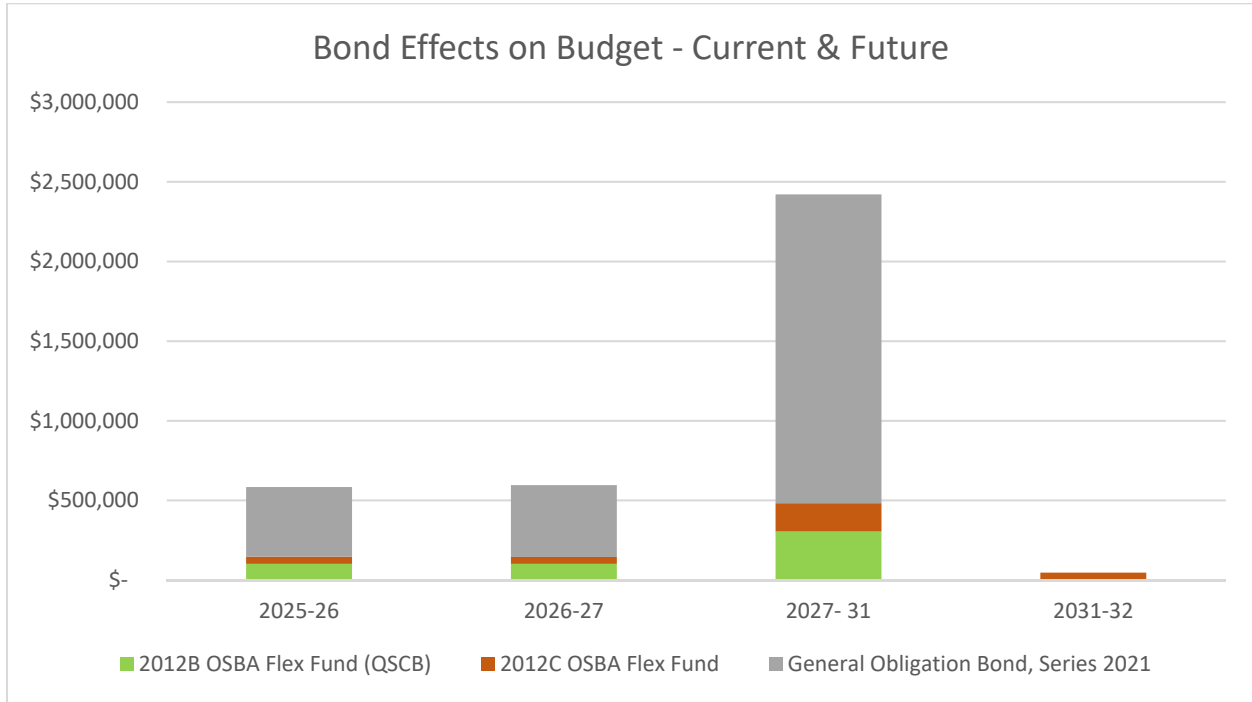
Corbett School District’s loans and contracts are funded in part by the 70% reimbursement of transportation expenses through the State Funding Formula to support the District Bus Fleet. The 2011 SELP Loan and the 2024 MESD Loan were used to make energy updates throughout the District and support general operations, respectively.

Specific Authority	Date of Issue	Amount of Original Issue	Principal		2025-2026 Interest Due	Outstanding 6/30/2026	Impacted Fund
			Outstanding 6/30/2025	2025-2026 Principal Due			
Bonds Payable							
2012B OSBA Flex Fund (QSCB)	7-Feb-12	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 46,250	\$ 1,000,000	General Fund
2012C OSBA Flex Fund	30-Oct-12	650,000	270,000	35,000	10,275	235,000	General Fund
General Obligation Bond, Series 2021	15-Apr-21	4,000,000	2,662,000	392,000	44,722	2,270,000	Debt Fund
Total Bonds		5,650,000	3,932,000	427,000	101,247	3,505,000	
Loans and Contracts Payable							
2011 SELP Loan	4-Nov-11	583,136	83,905	47,841	2,175	36,065	General Fund
2018-2019 Santander Financing	5-Apr-19	111,354	17,254	17,254	647	-	General Fund
2019-2020 Santander Financing	10-Mar-20	111,694	16,838	16,838	451	-	General Fund
2020-2021 Santander Financing	20-Dec-20	128,290	31,383	15,503	766	15,879	General Fund
2021-2022 Santander Financing	10-Feb-22	129,898	57,138	18,575	1,474	38,563	General Fund
2023-2024 Santander Financing	20-Jul-23	171,668	103,283	32,618	5,629	70,665	General Fund
2024 MESD Loan	11-Dec-24	2,000,000	2,000,000	250,000	40,000	1,750,000	General Fund
Total Loans and Contracts Payable		3,236,040	2,309,801	398,629	51,142	1,911,173	
Right to Use Lease							
Corbett Commons	1-Feb-23	420,683	179,870	112,171	2,717	67,699	Federal Fund
Total Right to Use Leases		420,683	179,870	112,171	2,717	67,699	
Total Debt		\$ 9,306,723	\$ 6,421,671	\$ 937,799	\$ 155,106	\$ 5,483,872	

Bond Requirements & Effects on Budget Current and Future

Fiscal Year Ending June 30,	2012B OSBA Flex Fund (QSCB)	2012C OSBA Flex Fund	General Obligation Bond, Series 2021	Total
	2025-26	\$ 101,806	\$ 45,275	\$ 436,722
2026-27	101,806	44,050	450,136	595,992
2027- 31	305,417	177,825	1,937,884	2,421,126
2031-32	-	46,800	-	46,800
	<u>\$ 509,028</u>	<u>\$ 313,950</u>	<u>\$ 2,824,742</u>	<u>\$ 3,647,719</u>

**CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY**



**CORBETT SCHOOL DISTRICT
DEBT SERVICE FUND SUMMARY
RESOURCES BY SOURCE**



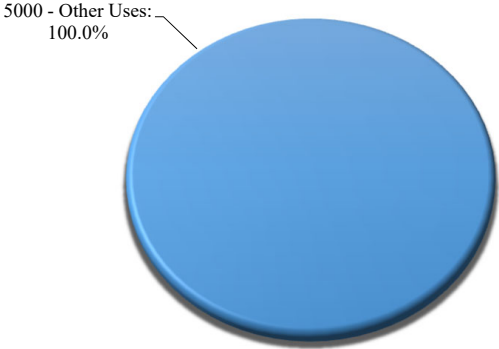
2021/22	2022/23	2023/24	2024/25	DEBT SERVICE FUND SUMMARY	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	RESOURCES BY SOURCE	Proposed	Approved	Adopted
356,312	389,350	513,385	479,945	1000 - Local Sources	387,072	387,072	-
-	154	382	-	2000 - Intermediate Sources	-	-	-
-	-	-	-	3000 - State Sources	-	-	-
15,000	-	-	-	5000 - Other Sources	-	-	-
-	912	10,198	55,695	5400 - Fund Balance	50,000	50,000	-
371,312	390,416	523,964	535,640	Total:	437,072	437,072	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
DEBT SERVICE
RESOURCES

2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	DEBT SERVICE FUND RESOURCES	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
				1000 - Revenue from Local Sources			
356,158	382,736	472,247	479,945	1111 - Current Year Taxes	363,572	363,572	-
63	1,366	2,176	-	1112 - Prior Years Taxes	3,500	3,500	-
91	(1,053)	1,331	-	1190 - Penalties & Interest On Taxes	-	-	-
-	6,301	37,631	-	1510 - Interest On Investments	20,000	20,000	-
356,312	389,350	513,385	479,945	Total Object:	387,072	387,072	-
				2000 - Revenue From Intermediate Sources			
-	154	382	-	2199 - Other Intermediate Sources	-	-	-
-	154	382	-	Total Object:	-	-	-
				5000 - Other Sources			
15,000	-	-	-	5201 - From General Fund	-	-	-
15,000	-	-	-	Total Object:	-	-	-
				5400 - Fund Balance			
-	912	10,198	55,695	5400 - Beginning Fund Balance	50,000	50,000	-
-	912	10,198	55,695	Total Object:	50,000	50,000	-
371,312	390,416	523,964	535,640	Total:	437,072	437,072	-

CORBETT SCHOOL DISTRICT
DEBT SERVICE FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION

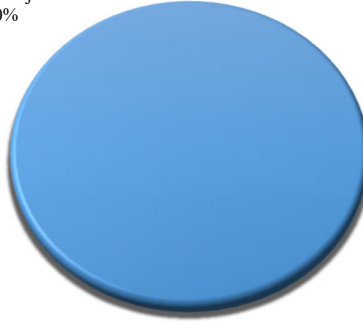


2021/22	2022/23	2023/24	2024/25	2024/2	DEBT SERVICE FUND SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS BY MAJOR FUNCTION	Proposed	Approved	Adopted	FTE
370,400	380,219	426,339	423,988	-	5000 - Other Uses	437,072	437,072	-	-
912	10,197	97,625	111,652	-	7000 - Unappropriated Ending Fund Balance	-	-	-	-
371,312	390,416	523,964	535,640	-	Total:	437,072	437,072	-	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
DEBT SERVICE FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT

600 - Other Objects:
100.0%



2021/22	2022/23	2023/24	2024/25	2024/25	DEBT SERVICE FUND SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	Adopted	FTE
370,400	380,219	411,339	423,988	-	600 - Other Objects	437,072	437,072	-	-
-	-	15,000	-	-	700 - Transfers	-	-	-	-
912	10,197	97,625	111,652	-	800 - Other Uses	-	-	-	-
371,312	390,416	523,964	535,640	-	Total:	437,072	437,072	-	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
DEBT SERVICE
REQUIREMENTS BY MAJOR OBJECT

2021/22	2022/23	2023/24	2024/25	2024/2	DEBT SERVICE FUND SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	Adopted	FTE
5110 - LNG TRM Debt SVC									
292,000	318,000	382,922	373,000	-	610 - Redemption of Principal	392,000	392,000	-	-
78,400	62,219	28,417	50,988	-	621 - Regular Interst Excl Buses	44,722	44,722	-	-
-	-	-	-	-	640 - Dues and Fees	350	350	-	-
370,400	380,219	411,339	423,988	-	Total Function:	437,072	437,072	-	-
5200 - Funds Transfer									
-	-	15,000	-	-	701 -Transfer	-	-	-	-
-	-	15,000	-	-	Total Function:	-	-	-	-
7000 - Upapp Fund Bal									
912	10,197	97,625	111,652	-	820 - Reserve for Next Year	-	-	-	-
912	10,197	97,625	111,652	-	Total Function:	-	-	-	-
371,312	390,416	523,964	535,640	-	Total:	437,072	437,072	-	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
RATIOS OF GENERAL BONDED DEBT OUTSTANDING AND LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL BONDED DEBT OUTSTANDING				LESS GO BOND DEBT SERVICE FUND	NET GENERAL BONDED DEBT	RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUATION(3)	RATIO OF NET GENERAL BONDED DEBT TO TRUE CASH VALUE(3)
	GENERAL OBLIGATION BONDS	OSBA FLEX FUND BONDS	FULL FAITH & CREDIT BOND	TOTAL				
2023-2024	\$ 3,035,000	\$ 1,305,000	\$ -	\$ 4,340,000	\$ -	\$ 4,340,000	0.93 %	0.47 %
2022-2023	3,390,000	1,335,000	-	4,725,000	-	4,725,000	1.02	0.51
2021-2022	3,708,000	1,365,000	-	5,073,000	-	5,073,000	1.13	0.65
2020-2021	4,000,000	1,395,000	-	5,395,000	-	5,395,000	1.23	0.78
2019-2020	-	1,445,000	2,902,408.00	4,347,408	-	4,347,408	1.05	0.65
2018-2019	-	1,495,000	-	1,495,000	-	1,495,000	0.37	0.23
2017-2018	-	1,540,000	-	1,540,000	-	1,540,000	0.38	0.23
2016-2017	-	1,585,000	-	1,585,000	-	1,585,000	0.40	0.28
2015-2016	-	1,625,000	-	1,625,000	-	1,625,000	0.42	0.31
2014-2015	-	1,665,000	-	1,665,000	-	1,665,000	0.45	0.37

Legal Debt Margin Calculation for Fiscal Year 2022-2023:

Real Market Value (1)	\$ 919,616,048
Debt Limit (7.95%)(1)	73,109,476
Amount of Debt Applicable to Debt Limit (GO Bonds)	<u>(4,340,000)</u>
Legal Debt Margin	<u>\$ 68,769,476</u>

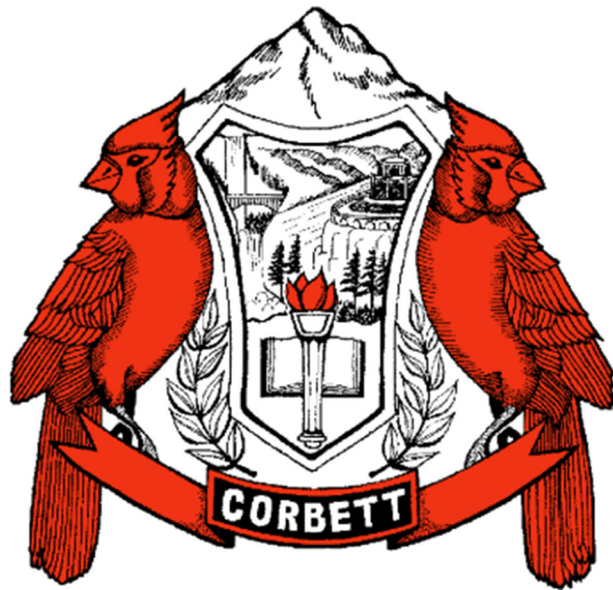
FISCAL YEAR	RATIO OF TOTAL GENERAL BONDED DEBT TO PERSONAL INCOME(3)	TOTAL GENERAL BONDED DEBT PER CAPITA	NET GENERAL BONDED DEBT PER CAPITA	LEGAL DEBT LIMIT(1)	LEGAL DEBT MARGIN(2)	RATIO OF LEGAL DEBT MARGIN TO DEBT LIMIT
2023-2024	2.61 %	\$ 1,123.48	\$ 1,123	\$ 73,041,481	\$ 68,701,481	94.06 %
2022-2023	2.88	1,223	1,223	73,109,476	68,384,476	93.54
2021-2022	3.30	1,288	1,288	62,108,561	57,035,561	91.83
2020-2021	3.56	1,293	1,293	55,217,530	49,822,530	90.23
2019-2020	2.90	1,068	1,068	53,408,095	49,060,687	91.86
2018-2019	1.17	382	382	52,775,468	51,280,468	97.17
2017-2018	1.26	394	394	54,086,989	52,546,989	97.15
2016-2017	1.51	408	408	44,550,061	42,965,061	96.44
2015-2016	1.37	388	388	41,185,789	39,560,789	96.05
2014-2015	1.45	386	386	35,306,729	33,641,729	95.28

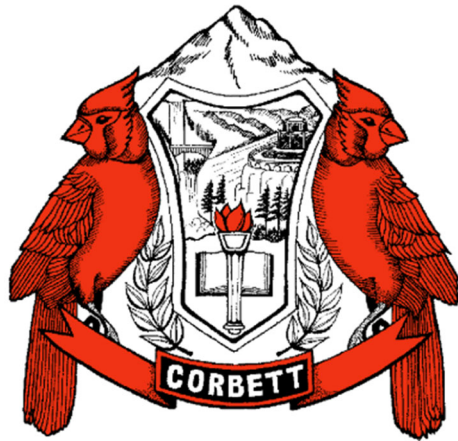
Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements

(1) ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values of all taxable properties within the District bases on

(2) The legal debt margin is the District's available borrowing authority under ORS 328.245 and is calculated by subtracting the net debt applicable to the legal debt limit from the legal debt limit.

(3) Demographic and Economic Statistics can be found on Personal Income and Population and Assessed Value and True Cash Value Pages.

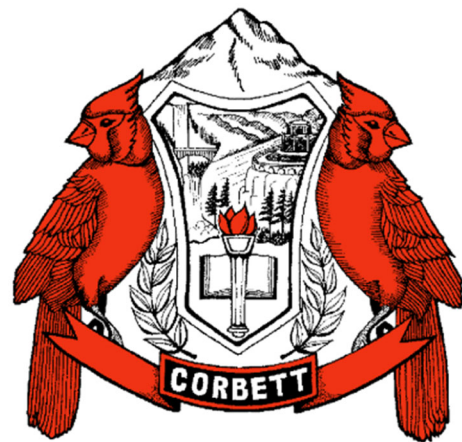




CAPITAL PROJECT FUND

APPROVED BUDGET

2025-2026



CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND
PROGRAM DESCRIPTIONS

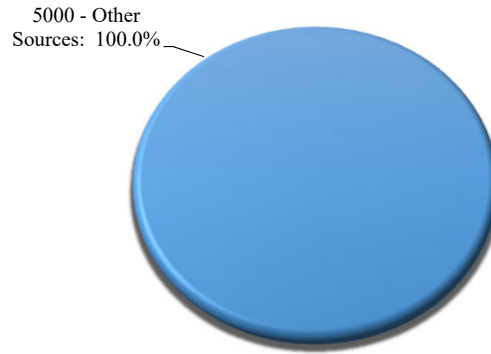
Capital Project

Accounts for activities related to the acquisition, construction, and equipping of facilities. Revenue sources are transfers from General Fund and donations.

Full Faith & Credit

Listed as historical reference only. Full Faith & Credit financing agreement was paid in full during fiscal year 2023/24. This will remain listed until it falls off the 3 years of actuals in 2028/29.

CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND SUMMARY
RESOURCES BY SOURCE



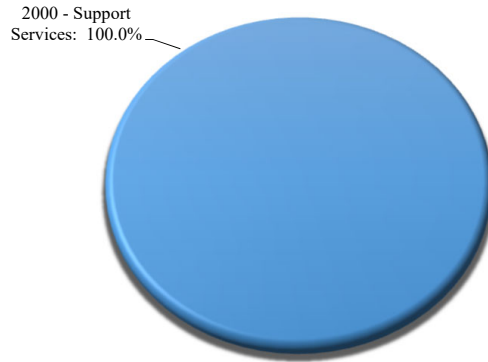
2021/22	2022/23	2023/24	2024/25	CAPITAL PROJECT FUND SUMMARY	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	RESOURCES BY SOURCE	Proposed	Approved	Adopted
5,985	25,969	-	-	1000 - Local Sources	-	-	-
-	178	-	-	2000 - Intermediate Sources	-	-	-
659,248	2,726,672	614,081	-	3000 - State Sources	-	-	-
193,847	-	-	-	5000 - Other Sources	250,000	250,000	-
3,152,328	3,352,159	3,274,699	-	5400 - Fund Balance	-	-	-
4,011,407	6,104,977	3,888,780	-	Total:	250,000	250,000	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND
RESOURCES

2021/22	2022/23	2023/24	2024/25	CAPITAL PROJECT FUND	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	RESOURCES	Proposed	Approved	Adopted
1000 - Local Sources							
5,985	25,969	-	-	1510 - Interest On Investments	-	-	-
5,985	25,969	-	-	Total Object:	-	-	-
2000 - Intermediate Sources							
-	178	-	-	2199 - Other Intermediate Sources	-	-	-
-	178	-	-	Total Object:	-	-	-
3000 - State Sources							
659,248	2,726,672	614,081	-	3299 - OTH Restricted Grants In Aid	-	-	-
659,248	2,726,672	614,081	-	Total Object:	-	-	-
5000 - Other Sources							
193,847	-	-	-	5200 - Transfer In	250,000	250,000	-
193,847	-	-	-	Total Object:	250,000	250,000	-
5400 - Fund Balance							
3,152,328	3,352,159	3,274,699	-	5400 - Beginning Fund Balance	-	-	-
3,152,328	3,352,159	3,274,699	-	Total Object:	-	-	-
4,011,407	6,104,977	3,888,780	-	Total:	250,000	250,000	-

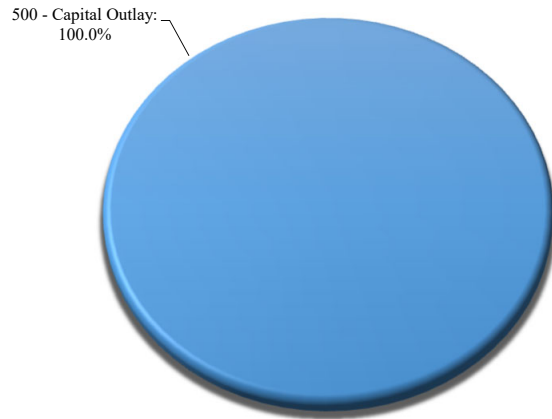
CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2021/22	2022/23	2023/24	2024/25	2024/25	CAPITAL PROJECT FUND SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	5 FTE	REQUIREMENTS BY MAJOR FUNCTION	Proposed	Approved	Adopted	FTE
-	-	-	-	-	2000 - Support Services	250,000	250,000	-	-
465,401	2,869,440	3,888,780	-	-	4000 - Facilities Acquisition and Construction	-	-	-	-
193,847	-	-	-	-	5000 - Other Uses	-	-	-	-
3,352,159	3,235,537	-	-	-	7000 - Unappropriated Ending Fund Balance	-	-	-	-
4,011,407	6,104,977	3,888,780	-	-	Total:	250,000	250,000	-	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT

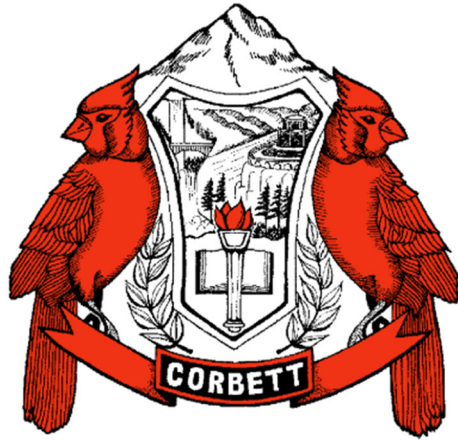


2021/22	2022/23	2023/24	2024/25	2024/25	CAPITAL PROJECT FUND SUMMARY	2025/26	2025/26	2025/26	2025/26
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	Adopted	6 FTE
465,401	2,869,440	3,888,780	-	-	500 - Capital Outlay	250,000	250,000	-	-
193,847	-	-	-	-	700 - Transfers	-	-	-	-
3,352,159	3,235,537	-	-	-	800 - Other Uses	-	-	-	-
4,011,407	6,104,977	3,888,780	-	-	Total:	250,000	250,000	-	-

Note: Accounted for using the modified accrual method of accounting.

CORBETT SCHOOL DISTRICT
 CAPITAL PROJECT FUND
 REQUIREMENTS

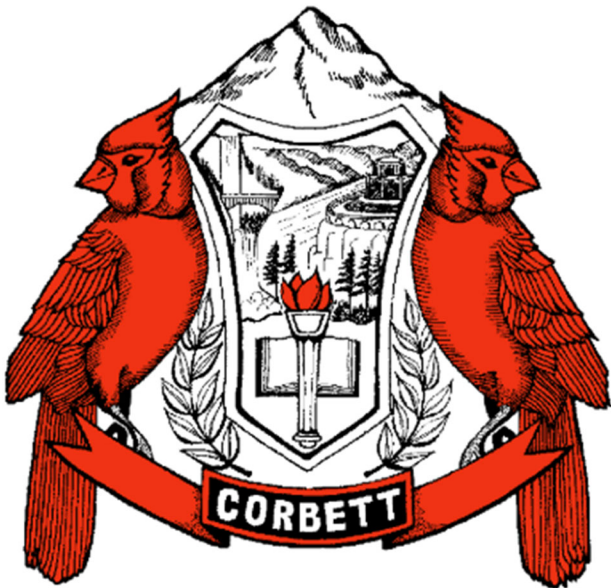
2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2024/25 FTE	CAPITAL PROJECT FUND REQUIREMENTS	2025/26 Proposed	2025/26 Approved	2025/26 Adopted	2025/26 FTE
					2544 - Repair of Bldgs				
-	-	-	-	-	520 - Building Acquisition	250,000	250,000	-	-
-	-	-	-	-	Total Function:	250,000	250,000	-	-
					4150 - Bldg Acq/Develmt				
465,401	2,869,440	3,888,780	-	-	520 - Building Acquisition	-	-	-	-
465,401	2,869,440	3,888,780	-	-	Total Function:	-	-	-	-
					5200 - Funds Transfer				
193,847	-	-	-	-	710 - Transfers Out	-	-	-	-
193,847	-	-	-	-	Total Function:	-	-	-	-
					7000 - Upapp Fund Bal				
3,352,159	3,235,537	-	-	-	820 - Reserve for Next Year	-	-	-	-
3,352,159	3,235,537	-	-	-	Total Function:	-	-	-	-
4,011,407	6,104,977	3,888,780	-	-	Total:	250,000	250,000	-	-



INFORMATIONAL SECTION

APPROVED BUDGET

2025-2026



**CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA**

State School Fund Grants and Property Tax Revenues

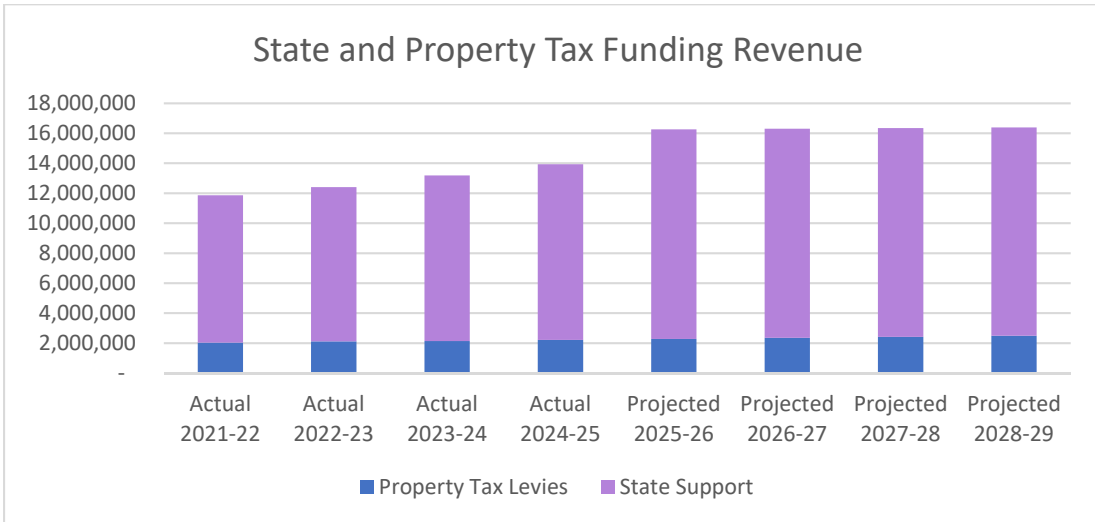
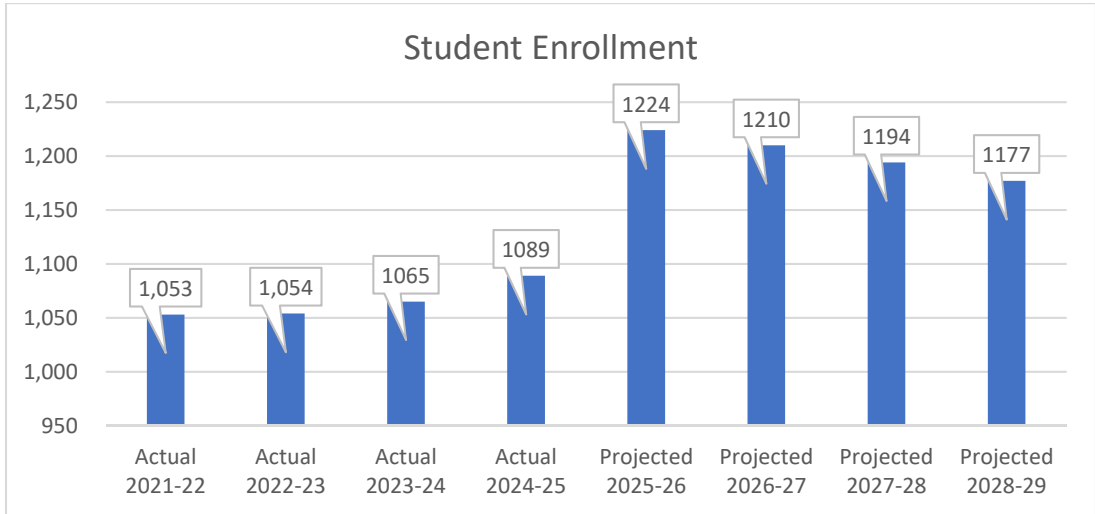
(Funding Per Student)

State School Funds and Property Taxes are the primary sources of Corbett School District’s operating fund, the General Fund. The legislature determines how much money is available from both State sources, such as income taxes, and local sources, primarily property taxes.

State School Fund (SSF)

State School Fund is calculated based on enrollment. A per-student amount consists of two

different enrollment numbers: average daily membership, resident (ADM_r), and average daily membership, weighted (ADM_w). The ADM_r number represents the average number of students enrolled at Corbett School District on a daily basis. The ADM_w is an adjusted number to compensate for the high cost of educating certain groups of students, such as English Language Learners/English as a Second Language, special education, pregnant or parenting, income at or below poverty, and students in foster care.



CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA

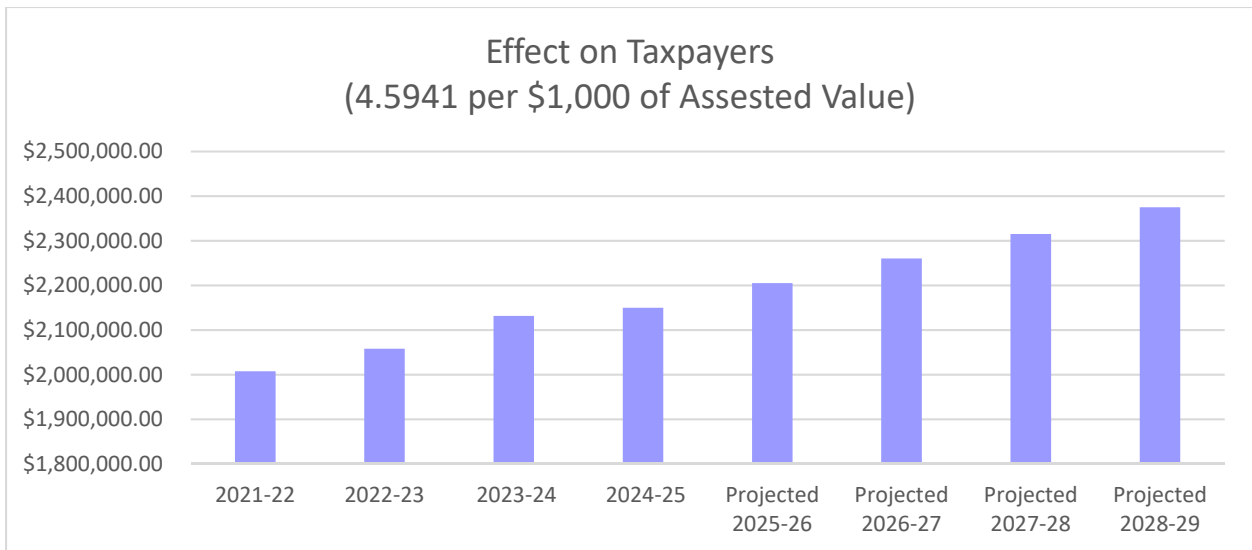
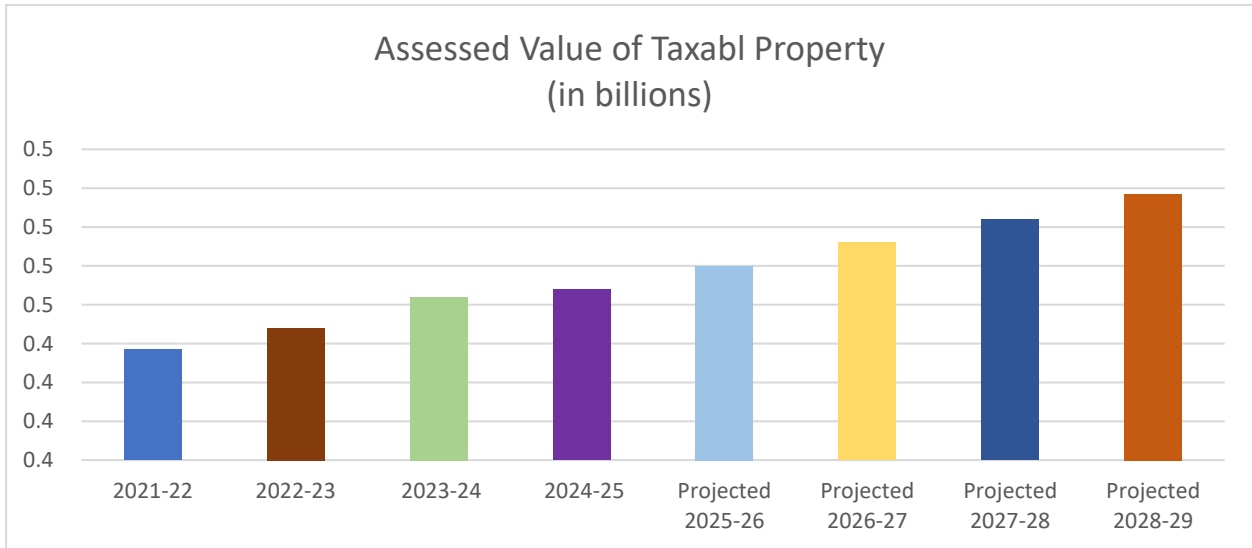
Property Taxes

Property taxes from each school district’s permanent rates are deducted from the General-Purpose Grant to determine the amount the school district will receive from the State School Fund Grant.

Property Owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Corbett School District is \$4.5941 per \$1,000 per assessed value.

In 1990, when Measure 5 passed, the amount of property taxes education districts can collect was limited to \$5 per \$1,000 of real market value. At the same time, Measure 8 requires the State to replace property tax revenue lost due to the measure’s limitations. In 1997, Measure 50 separated assessed value from real market value.

Assessed values are limited to 3% increases per year unless there is new construction. Even if the market value is reduced, the assessed value can still go up by 3%. Once the assessed value “catches up” to market value, it can only go up if the market value goes up.



CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA

The permanent tax rates are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase their permanent rate authority. Rates for debt services are set based on each year's requirements. The district permanent tax rate is 4.5941 per \$1,000 of assessed value.



2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 2/28/2025

Multnomah County, Corbett SD 39 - 2186

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$2,138,000.00
Common School Fund	=	\$175,933.55
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	=	\$2,313,933.55

2025-2026 Experience Adjustment

District Average Teacher Experience	=	11.44
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.65

2025-2026 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	=	\$908,363.00
Transportation per ADMr Rank		29%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$635,854.10

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.65 by \$25 then add \$4500 to the result = \$4,483.75
 Then multiply \$4,483.75 by the Extended ADMw 1397.97 and then by the funding ratio 2.47542604256 = \$15,516,336.77

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$15,516,336.77 to the Transportation Grant \$635,854.10 = \$16,152,190.87

2025-2026 State School Fund Grant

Subtract the Local Revenue \$2,313,933.55 from the Total Formula Revenue \$16,152,190.87 = \$13,838,257.31

2025-2026 Rates per ADMw

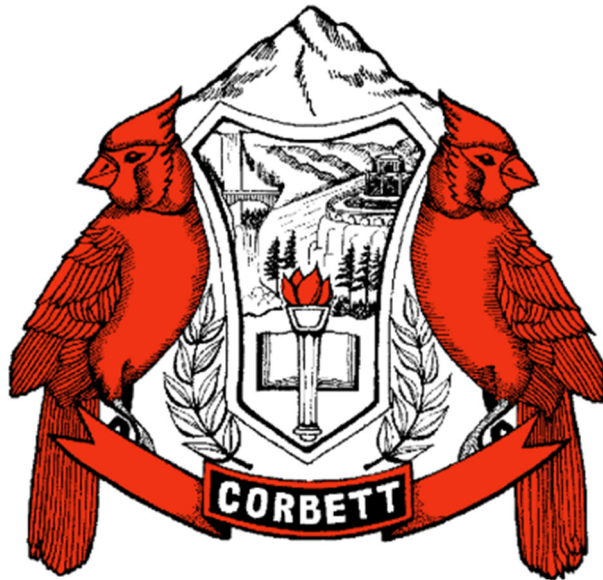
General Purpose Grant per Extended ADMw = \$11,099 Total Formula Revenue per Extended ADMw = \$11,554
 Charter Schools Rate(ORS 338.155) = #Type!

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
High Cost Disability	High Cost Disability Estimated Remaining Balance Due

CORBETT SCHOOL DISTRICT
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS

ASSESSMENT YEAR	FISCAL YEAR	PROPERTY VALUE ASSESSED VALUATION(1)			TOTAL	TOTAL DIRECT TAX RATE(2)
		REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY		
2023	2023-2024	418,282,620	1,263,800	48,447,920	467,994,340	5.66
2022	2022-2023	405,082,600	1,754,780	57,634,900	464,472,280	5.46
2021	2021-2022	392,766,070	1,881,000	53,327,900	447,974,970	5.42
2020	2020-2021	382,359,910	2,060,490	52,739,900	437,160,300	4.59
2019	2019-2020	368,830,600	1,598,300	44,266,500	414,695,400	4.59
2018	2018-2019	356,852,210	1,870,340	45,467,400	404,189,950	4.59
2017	2017-2018	346,555,820	1,710,590	61,799,600	410,066,010	4.59
2016	2016-2017	335,906,820	1,943,990	60,779,400	398,630,210	4.59
2015	2015-2016	324,417,340	2,229,360	62,056,600	388,703,300	4.59
2014	2014-2015	308,682,510	2,345,270	56,813,770	367,841,550	4.59



CORBETT SCHOOL DISTRICT
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS

ASSESSMENT YEAR	FISCAL YEAR	PROPERTY VALUE TRUE CASH VALUATION(1)				TOTAL	RATIO OF ASSESSED VALUATION TO TRUE CASH VALUATION
		REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY			
2023	2023-2024	\$ 802,869,160	\$ 2,105,460	\$113,786,153	918,760,773	50.94 %	
2022	2022-2023	\$ 783,378,120	\$ 2,235,610	\$134,002,318	919,616,048	50.51	
2021	2021-2022	667,892,510	2,220,610	111,126,638	781,239,758	57.34	
2020	2020-2021	592,084,430	2,347,760	100,127,940	694,560,130	62.94	
2019	2019-2020	586,200,740	1,990,140	83,609,059	671,799,939	61.73	
2018	2018-2019	582,530,710	2,985,990	78,325,665	663,842,365	60.89	
2017	2017-2018	583,817,730	2,558,780	93,962,971	680,339,481	60.27	
2016	2016-2017	475,871,260	2,342,690	82,164,176	560,378,126	71.14	
2015	2015-2016	425,136,560	2,511,730	90,411,946	518,060,236	75.03	
2014	2014-2015	367,422,910	2,532,290	74,154,595	444,109,795	82.83	

(1) Source <https://www.oregon.gov/dor/gov-research/Pages/Research-Reports-and-Statistics.aspx> Under the Oregon Property Tax Statistics Section

(2) per \$1,000 of assessed value.

(3) Information does not include Union County

CORBETT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

MULTNOMAH COUNTY

GENERAL FUND

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/23	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/24
Current:						
2023-24	\$ 2,144,832	\$ (55,766)	\$ (24,169)	\$ -	\$ 2,031,037	\$ 33,860
Prior Years:						
2022-23	29,484	82	(4,468)	-	11,661	13,437
2021-22	10,732	7	(642)	-	3,602	6,495
2020-21	6,146	5	(296)	-	2,599	3,256
2019-20	2,942	-	(94)	-	1,943	904
2018-19 & Prior	7,016	-	(235)	-	632	6,149
Total Prior	56,320	95	(5,736)	-	20,437	30,241
Total All Years	\$ 2,201,151	\$ (55,672)	\$ (29,905)	\$ -	\$ 2,051,474	\$ 64,101

DEBT SERVICE FUND

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/23	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/24
Current:						
2023-24	\$ 497,993	\$ 12,948	\$ (5,612)	\$ -	\$ 471,572	\$ 7,862
Prior Years:						
2022-23	5,571	16	(844)	-	2,203	2,539
2021-22	1,948	1	(117)	-	654	1,179
2020-21	-	-	-	-	-	-
2019-20	-	-	-	-	-	-
2018-19 & Prior	5	-	(1)	-	-	4
Total Prior	7,523	17	(962)	-	2,857	3,721
Total All Years	\$ 505,516	\$ 12,965	\$ (6,573)	\$ -	\$ 474,429	\$ 11,583

CORBETT SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND TEN YEARS PRIOR

MULTNOMAH COUNTY

Industry	2023			2014		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Amazon.com	2,538	1	28.33 %	-		0.00 %
FedEx Ground	1,750	2	19.54	740	1	29.68
Walsh Trucking Co., LTD	416	3	4.64	220	2	8.82
Tube Specialites	140	4	1.56	191	3	7.66
Brand Safeway Services	137	5	1.53	90	10	3.61
Travel Centers of America	125	6	1.40	125	6	5.01
Edgefield McMenamins	120	7	1.34	120	7	4.81
Corbett School District No. 39	118	8	1.32	-		0.00
Wolcott Plumbing	113	9	1.26	-		0.00
Home Depot USA, Inc.	108	10	1.21	168	8	6.74
Subtotal of Largest Industries	5,565		62.12	1,654		66.35
All Other	3,393		37.88	839		33.65
Total Baker County Employment (3)	8,958		100.00 %	2,493		100.00 %



CORBETT SCHOOL DISTRICT
 DEMOGRAPHIC & ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION (1)	PERSONAL INCOME	PER CAPITA PERSONAL INCOME (1)	UNEMPLOYMENT RATE (3)
2023 (2)	3863	\$ 166,309,876	\$ 43,052	4.00%
2022	3,863	163,910,953	42,431	4.00
2021	3,939	153,880,974	39,066	3.90
2020	4,171	151,419,813	36,303	6.60
2019	4,069	149,706,648	36,792	3.40
2018	3,918	127,640,604	32,578	4.30
2017	3,912	122,519,928	31,319	4.10
2016	3,886	104,953,088	27,008	4.30
2015	4,186	118,267,058	28,253	5.10
2014	4,308	115,195,920	26,740	6.00

Sources:

(1) <https://data.census.gov/table/ACSST5Y2014.S0601?q=Corbett%20Oregon%2097019>

(2) <https://censusreporter.org/profiles/06000US4105190663-corbett-ccd-multnomah-county-or/>

(3) <https://fred.stlouisfed.org/series/ORUR>

**CORBETT SCHOOL DISTRICT
STUDENT ENROLLMENT & PROJECTIONS
BY GRADE LEVEL**

Enrollment Projection Methodology:

The District develops annual enrollment projections for grades K-12 using four types of information: birth rates, cohort history, current and projected housing development, and overall economic picture. Cohort history is a commonly used demographic technique that looks at the number of students in a given grade or series of grades (called a “cohort”) and determines how many of those students will move up to the next grade or school level. Cohort history in a given area is affected by in-and-out-migration of families in response to the economic climate, the type of housing available (i.e., single-family units vs. multiple-family units), and general mobility of the population. Because there are no previous years’ “cohorts” to compare classes with, kindergarten projections are generated using information from Principals and Teachers on class size.

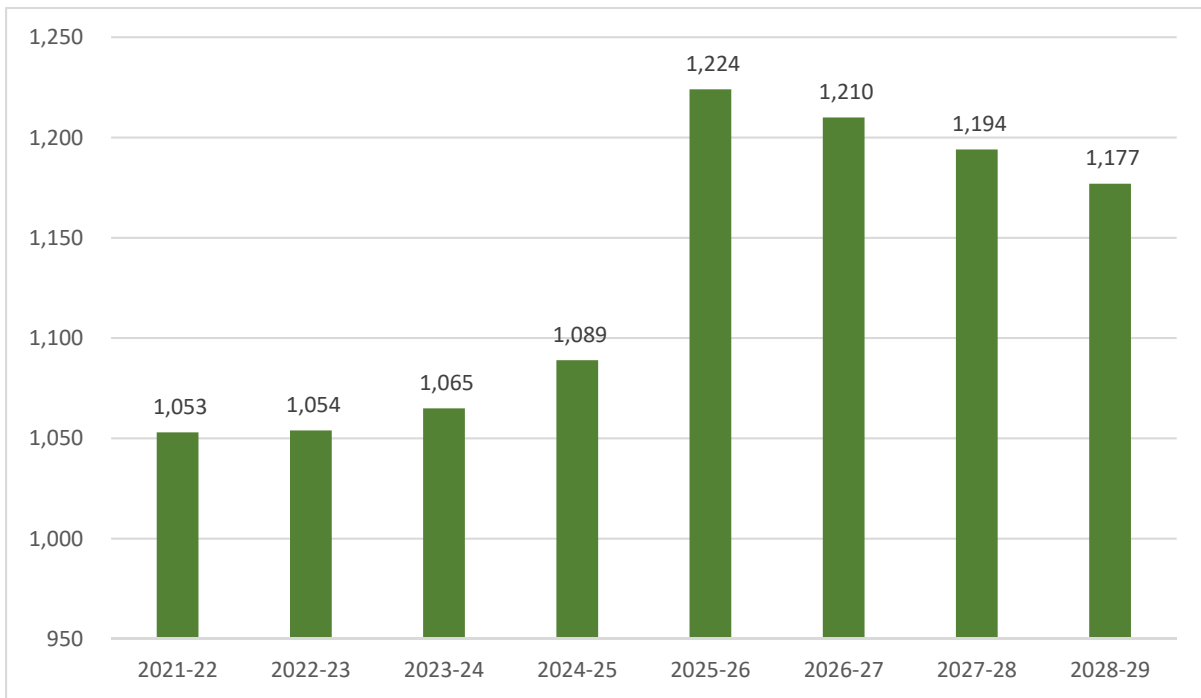
**Student Enrollment - Historical and Projected
Enrollment Count at October 1 Annually**

Grade	History				Projected			
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Kinder	69	68	74	73	78	74	74	74
1st	87	75	76	81	78	78	78	78
2nd	71	92	78	80	93	78	83	83
3rd	78	70	89	80	93	93	83	83
4th	82	82	75	95	93	93	93	83
5th	77	82	82	74	93	93	93	93
6th	92	79	85	94	104	93	93	93
7th	85	96	75	89	104	104	93	93
8th	91	93	93	80	104	104	104	93
9th	90	88	96	94	104	100	100	104
10th	85	88	83	89	100	100	100	100
11th	70	77	83	80	100	100	100	100
12th	76	64	76	80	80	100	100	100
Total K-12	1,053	1,054	1,065	1,089	1,224	1,210	1,194	1,177
Annual Change		1	11	24	135	-14	-16	-17
Annual Change %		0.1%	1.0%	2.2%	11.0%	-1.2%	-1.3%	-1.4%

As a charter District, Corbett School District has strategically planned to increase enrollment for 25-26, then decrease annually. The District had a significant drop in enrollment in 2021-22 but due to federal funding didn’t make the adjustment to staff. The plan to increase enrollment will allow the District to make adjustments strategically.

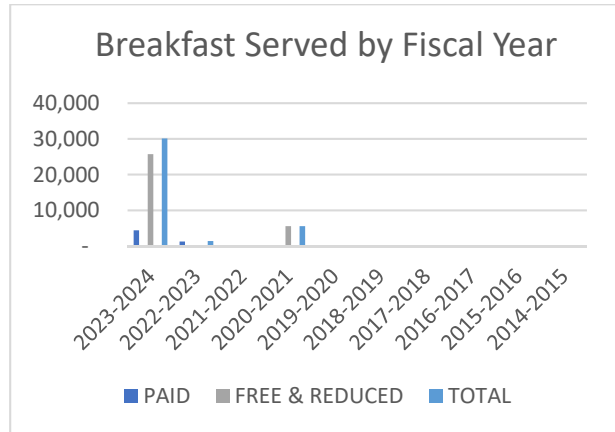
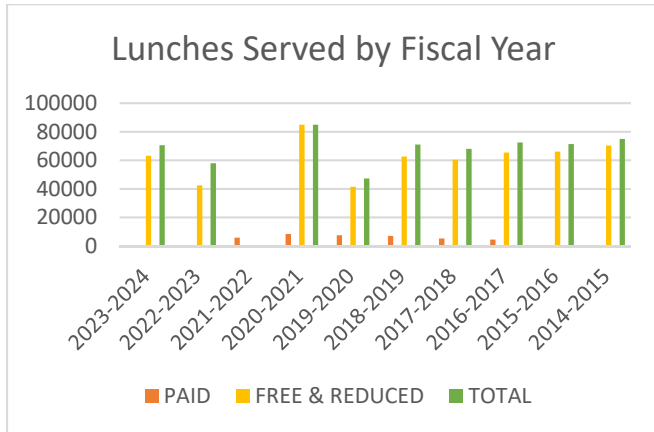
CORBETT SCHOOL DISTRICT
STUDENT ENROLLMENT AND PROJECTIONS

Students by year



**CORBETT SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN YEARS**

FISCAL YEAR	NUMBER OF TYPE A LUNCHES SERVED			NUMBER OF BREAKFASTS SERVED		
	PAID	FREE & REDUCED	TOTAL	PAID	FREE & REDUCED	TOTAL
2023-2024	7,294	63,269	70,563	4,388	25,733	30,121
2022-2023	15,472	42,463	57,935	1,286	132	1,418
2021-2022	-	-	-	-	-	-
2020-2021	-	85,005	85,005	-	5,564	5,564
2019-2020	5,864	41,436	47,300	-	-	-
2018-2019	8,422	62,691	71,113	-	-	-
2017-2018	7,580	60,424	68,004	-	-	-
2016-2017	7,100	65,438	72,538	-	-	-
2015-2016	5,265	66,147	71,412	-	-	-
2014-2015	4,562	70,437	74,999	62	100	162



FISCAL YEAR	ADMw (1)	STUDENT ENROLLMENT(2)	COST PER PUPIL(3)	LICENSED STAFF FTE (4)	PUPIL-LICENSED STAFF RATIO	Number of students graduated (5)
2023-2024	1,234.26	1,062	\$ 22,016	65.2	16.29	TBD
2022-2023	1,220.26	1,055	\$ 19,013	64.2	16.43	62
2021-2022	1,209.86	1,037	\$ 15,470	NA	NA	71
2020-2021	1,252.59	1,083	\$ 13,134	NA	NA	72
2019-2020	1,336.82	1,188	\$ 12,417	NA	NA	94
2018-2019	1,377.10	1,222	\$ 11,123	NA	NA	87
2017-2018	1,377.30	1,235	\$ 10,356	NA	NA	96
2016-2017	1,395.50	1,238	\$ 9,746	NA	NA	78
2015-2016	1,397.85	1,239	\$ 9,600	NA	NA	90
2014-2015	1,348.83	1,317	\$ 9,200	NA	NA	40

Sources:

Corbett School District and Nutrition Service

(1) ADMw is from ODE ADMW Breakout report including Charter Schools May Report for 2017-18 forward

<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/School-District-and-ESD-payment-Statements.aspx>. Information 2012-2013 to 2016-2017 direct from ODE

(2) Enrollment is the ODE Student Enrollment Report number including Charter Schools

<https://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx> the other years were requested directly from ODE

(3) Cost per pupil is calculated by the District using total expenditures on the Statement of revenues, expenditures and changes in fund balances, excluding capital outlay, debt services Charter School passthrough payments.

(4) Licensed staff numbers from the ODE Staffing position report Removing Charter codes 4728 & 4759; Current year from Payroll

(5) Graduated Students are not formally available from ODE Graduation Rate Report as Oregon Certificate Awarded until January, following graduation. 4YR District and School tab

<https://www.oregon.gov/ode/reports-and-data/students/Pages/Cohort-Graduation-Rate.aspx>

TBD = Data not yet finalized

NA = The payroll system used does not allow separation of teachers by year. As we track it annually we will be able to produce the ratio.

**CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY**

Corbett School District Debt Service Overview

Corbett School District’s bond debt consists of 2012B OSBA Flex Fund (QSCB), 2012C OSBA Flex Fund and General Obligation (GO). The General Obligation (GO) is paid with revenues generated through voter-approved tax measures. ORS 328.245 establishes a parameter of bonded indebtedness for school districts. The 2021 GO Bond funded the District’s ability to construct, renovate, improve, furnish and equip the District’s facilities and site improvements and refinance other long-term debt. The 2012B OSBA Flex Fund (QSCB) and 2012C OSBA Flex Fund provided fund to renovate the Springdale school.

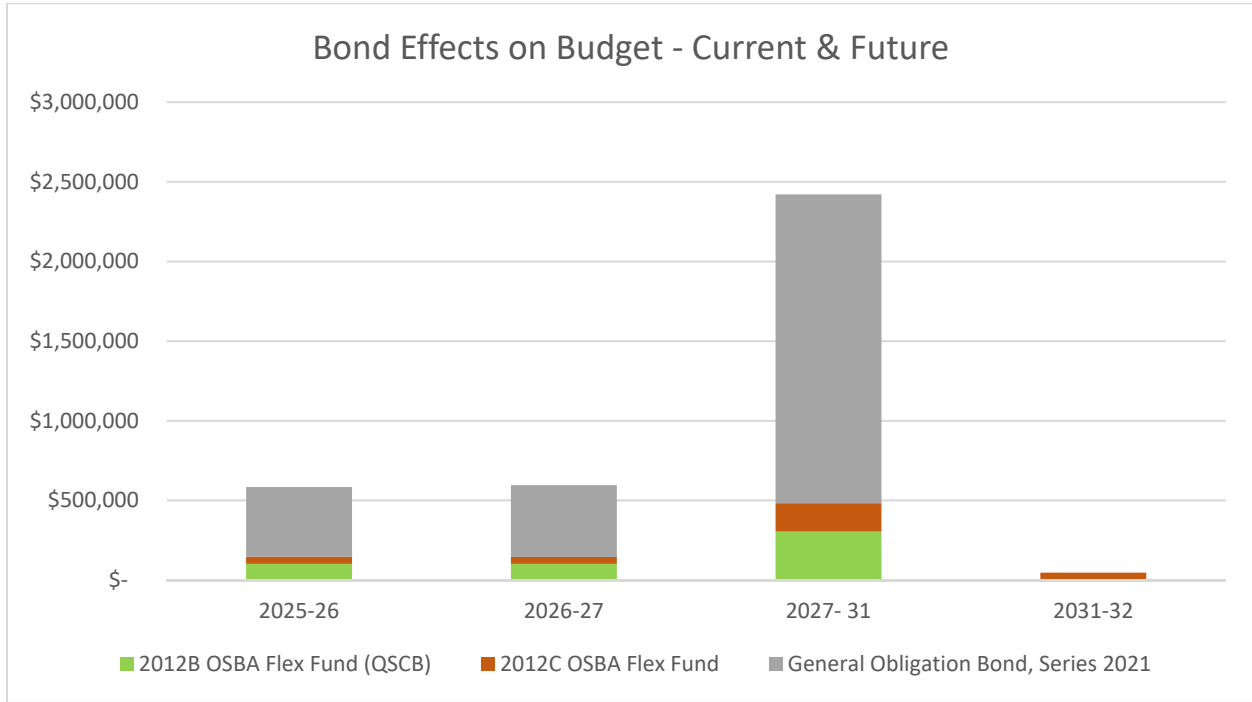
Corbett School District’s loans and contracts are funded in part by the 70% reimbursement of transportation expenses through the State Funding Formula to support the District Bus Fleet. The 2011 SELP Loan and the 2024 MESD Loan were used to make energy updates throughout the District and support general operations, respectively.

Specific Authority	Date of Issue	Amount of Original Issue	Principal		2025-2026 Interest Due	Outstanding 6/30/2026	Impacted Fund
			Outstanding 6/30/2025	2025-2026 Principal Due			
Bonds Payable							
2012B OSBA Flex Fund (QSCB)	7-Feb-12	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 46,250	\$ 1,000,000	General Fund
2012C OSBA Flex Fund	30-Oct-12	650,000	270,000	35,000	10,275	235,000	General Fund
General Obligation Bond, Series 2021	15-Apr-21	4,000,000	2,662,000	392,000	44,722	2,270,000	Debt Fund
Total Bonds		5,650,000	3,932,000	427,000	101,247	3,505,000	
Loans and Contracts Payable							
2011 SELP Loan	4-Nov-11	583,136	83,905	47,841	2,175	36,065	General Fund
2018-2019 Santander Financing	5-Apr-19	111,354	17,254	17,254	647	-	General Fund
2019-2020 Santander Financing	10-Mar-20	111,694	16,838	16,838	451	-	General Fund
2020-2021 Santander Financing	20-Dec-20	128,290	31,383	15,503	766	15,879	General Fund
2021-2022 Santander Financing	10-Feb-22	129,898	57,138	18,575	1,474	38,563	General Fund
2023-2024 Santander Financing	20-Jul-23	171,668	103,283	32,618	5,629	70,665	General Fund
2024 MESD Loan	11-Dec-24	2,000,000	2,000,000	250,000	40,000	1,750,000	General Fund
Total Loans and Contracts Payable		3,236,040	2,309,801	398,629	51,142	1,911,173	
Right to Use Lease							
Corbett Commons	1-Feb-23	420,683	179,870	112,171	2,717	67,699	Federal Fund
Total Right to Use Leases		420,683	179,870	112,171	2,717	67,699	
Total Debt		\$ 9,306,723	\$ 6,421,671	\$ 937,799	\$ 155,106	\$ 5,483,872	

Bond Requirements & Effects on Budget Current and Future

Fiscal Year Ending June 30,	2012B OSBA	2012C OSBA	General	Total
	Flex Fund (QSCB)	Flex Fund	Obligation Bond, Series 2021	
2025-26	\$ 101,806	\$ 45,275	\$ 436,722	\$ 583,802
2026-27	101,806	44,050	450,136	595,992
2027- 31	305,417	177,825	1,937,884	2,421,126
2031-32	-	46,800	-	46,800
	\$ 509,028	\$ 313,950	\$ 2,824,742	\$ 3,647,719

**CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY**



CORBETT SCHOOL DISTRICT
FINANCING AGREEMENTS

1 - 2019 Blue Bird BBCV3310 77 Pass 2018-2019 Santander Bank

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
7/15/2019	\$ 16,745.51	\$ 1,155.49	\$ 17,901.00
7/15/2020	14,353.18	3,547.82	17,901.00
7/15/2021	14,891.43	3,009.57	17,901.00
7/15/2022	15,449.85	2,451.15	17,901.00
7/15/2023	16,029.22	1,871.78	17,901.00
7/15/2024	16,630.32	1,270.68	17,901.00
7/15/2025	17,254.49	646.51	17,901.00
	<u>\$ 111,354.00</u>	<u>\$ 13,953.00</u>	<u>\$ 125,307.00</u>

1 - 2021 Blue Bird T3FE 60 Pass 2019-2020 Santander Bank

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
4/10/2020	\$ 17,034.77	\$ 254.23	\$ 17,289.00
4/10/2021	14,752.13	2,536.87	17,289.00
4/10/2022	15,147.49	2,141.51	17,289.00
4/10/2023	15,553.44	1,735.56	17,289.00
4/10/2024	15,970.27	1,318.73	17,289.00
4/10/2025	16,398.28	890.72	17,289.00
4/10/2026	16,837.62	451.38	17,289.00
	<u>\$ 111,694.00</u>	<u>\$ 9,329.00</u>	<u>\$ 121,023.00</u>

1-2022 Blue Bird T3FE 84 Pass 2020-2021 Santander Bank

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
12/20/2020	\$ 38,500.00	\$ -	\$ 38,500.00
12/20/2021	14,078.12	2,190.88	16,269.00
12/20/2022	14,421.63	1,847.37	16,269.00
12/20/2023	14,773.52	1,495.48	16,269.00
12/20/2024	15,133.99	1,135.01	16,269.00
12/20/2025	15,503.26	765.74	16,269.00
12/20/2026	15,879.48	389.52	16,269.00
	<u>\$ 128,290.00</u>	<u>\$ 7,824.00</u>	<u>\$ 136,114.00</u>

General Fund: For School Bus Replacement

CORBETT SCHOOL DISTRICT
FINANCING AGREEMENTS

1 - 2023 Blue Bird T3FE 84 Pass		2021-2022 Santander Bank	
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
3/10/2022	\$ 19,791.91	\$ 257.09	\$ 20,049.00
3/10/2023	17,208.26	2,840.74	20,049.00
3/10/2024	17,652.24	2,396.76	20,049.00
3/10/2025	18,107.66	1,941.34	20,049.00
3/10/2026	18,574.84	1,474.16	20,049.00
3/10/2027	19,054.07	994.93	20,049.00
3/10/2028	19,509.02	539.98	20,049.00
	<u>\$ 129,898.00</u>	<u>\$ 10,445.00</u>	<u>\$ 140,343.00</u>

1 - 2024 Blue Bird T3FE 84 Pass		2023-2024 Santander Bank	
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
8/20/2023	\$ 37,452.39	\$ 794.61	\$ 38,247.00
8/20/2024	30,932.25	7,314.75	38,247.00
8/20/2025	32,618.06	5,628.94	38,247.00
8/20/2026	34,395.74	3,851.26	38,247.00
8/20/2027	36,269.56	1,977.44	38,247.00
	<u>\$ 171,668.00</u>	<u>\$ 19,567.00</u>	<u>\$ 191,235.00</u>

General Fund: For School Bus Replacement

CORBETT SCHOOL DISTRICT
DEBT SCHEDULES
SMALL-SCALE ENERGY LOAN (SELP)

Date	Principal	Interest	Debt Service	Annual Debt Service
2011-2012	\$ 8,168.71	\$ 4,335.29	\$ 12,504.00	\$ 12,504.00
2012-2013	30,374.96	19,641.04	50,016.00	50,016.00
2013-2014	31,455.30	18,560.70	50,016.00	50,016.00
2014-2015	32,574.07	17,441.93	50,016.00	50,016.00
2015-2016	33,688.29	16,327.71	50,016.00	50,016.00
2016-2017	34,930.82	15,085.18	50,016.00	50,016.00
2017-2018	36,173.20	13,842.80	50,016.00	50,016.00
2018-2019	37,459.77	12,556.23	50,016.00	50,016.00
2019-2020	38,761.85	11,254.15	50,016.00	50,016.00
2020-2021	40,170.73	9,845.27	50,016.00	50,016.00
2021-2022	41,599.48	8,416.52	50,016.00	50,016.00
2022-2023	43,079.05	6,936.95	50,016.00	50,016.00
2023-2024	44,597.19	5,418.81	50,016.00	50,016.00
2024-2025	46,197.42	3,818.58	50,016.00	50,016.00
2025-2026	47,840.52	2,175.48	50,016.00	50,016.00
2026-2027	36,064.64	518.96	36,583.60	36,583.60
	<u>\$ 583,136.00</u>	<u>\$ 166,175.60</u>	<u>\$ 749,311.60</u>	<u>\$ 749,311.60</u>

General Fund: State of Oregon Department of Energy proceeds used to make energy updates throughout the District.

CORBETT SCHOOL DISTRICT
DEBT SCHEDULES
OSBA FLEX FUND SERIES 2012B (QSCB)

Date	Principal	Sinking Fund	Interest	Debt Service	Annual Debt Service
12/30/2012	\$ -	\$ -	\$ 41,496.53	\$ 41,496.53	\$ -
6/30/2013	-	55,555.55	23,125.00	78,680.55	120,177.08
12/30/2013	-	-	23,125.00	23,125.00	-
6/30/2014	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2014	-	-	23,125.00	23,125.00	-
6/30/2015	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2015	-	-	23,125.00	23,125.00	-
6/30/2016	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2016	-	-	23,125.00	23,125.00	-
6/30/2017	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2017	-	-	23,125.00	23,125.00	-
6/30/2018	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2018	-	-	23,125.00	23,125.00	-
6/30/2019	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2019	-	-	23,125.00	23,125.00	-
6/30/2020	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2020	-	-	23,125.00	23,125.00	-
6/30/2021	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2021	-	-	23,125.00	23,125.00	-
6/30/2022	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2022	-	-	23,125.00	23,125.00	-
6/30/2023	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2023	-	-	23,125.00	23,125.00	-
6/30/2024	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2024	-	-	23,125.00	23,125.00	-
6/30/2025	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2025	-	-	23,125.00	23,125.00	-
6/30/2026	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2026	-	-	23,125.00	23,125.00	-
6/30/2027	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2027	-	-	23,125.00	23,125.00	-
6/30/2028	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2028	-	-	23,125.00	23,125.00	-
6/30/2029	-	55,555.55	23,125.00	78,680.55	101,805.55
12/30/2029	-	-	23,125.00	23,125.00	-
6/30/2030	-	55,555.65	23,125.00	78,680.65	101,805.65
6/30/2030	1,000,000.00	(1,000,000.00)	-	-	-
	\$ 1,000,000.00	-	\$ 850,871.53	\$ 1,850,871.53	\$ 1,850,871.53

General Fund: Qualified School Construction Bond (QSCB) proceed from Oregon Department of Educaiton for remodel of the Sprindale School.

CORBETT SCHOOL DISTRICT
DEBT SCHEDULES
OSBA FLEX FUND SERIES 2012C

Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service
6/1/2013	\$ 35,000.00	0.50%	\$ 10,829.87	\$ 45,829.87	\$ 45,829.87
12/1/2013	-		9,151.25	9,151.25	-
6/1/2014	25,000.00	0.75%	9,151.25	34,151.25	43,302.50
12/1/2014	-		9,057.50	9,057.50	-
6/1/2015	25,000.00	1.10%	9,057.50	34,057.50	43,115.00
12/1/2015	-		8,920.00	8,920.00	-
6/1/2016	25,000.00	1.20%	8,920.00	33,920.00	42,840.00
12/1/2016	-		8,770.00	8,770.00	-
6/1/2017	25,000.00	1.60%	8,770.00	33,770.00	42,540.00
12/1/2017	-		8,570.00	8,570.00	-
6/1/2018	30,000.00	1.80%	8,570.00	38,570.00	47,140.00
12/1/2018	-		8,300.00	8,300.00	-
6/1/2019	30,000.00	2.00%	8,300.00	38,300.00	46,600.00
12/1/2019	-		8,000.00	8,000.00	-
6/1/2020	30,000.00	2.38%	8,000.00	38,000.00	46,000.00
12/1/2020	-		7,643.75	7,643.75	-
6/1/2021	30,000.00	2.63%	7,643.75	37,643.75	45,287.50
12/1/2021	-		7,250.00	7,250.00	-
6/1/2022	30,000.00	0.03%	7,250.00	37,250.00	44,500.00
12/1/2022	-		6,800.00	6,800.00	-
6/1/2023	30,000.00	3.50%	6,800.00	36,800.00	43,600.00
12/1/2023	-		6,275.00	6,275.00	-
6/1/2024	30,000.00	3.50%	6,275.00	36,275.00	42,550.00
12/1/2024	-		5,750.00	5,750.00	-
6/1/2025	35,000.00	3.50%	5,750.00	40,750.00	46,500.00
12/1/2025	-		5,137.50	5,137.50	-
6/1/2026	35,000.00	3.50%	5,137.50	40,137.50	45,275.00
12/1/2026	-		4,525.00	4,525.00	-
6/1/2027	35,000.00	3.50%	4,525.00	39,525.00	44,050.00
12/1/2027	-		3,912.50	3,912.50	-
6/1/2028	35,000.00	3.50%	3,912.50	38,912.50	42,825.00
12/1/2028	-		3,300.00	3,300.00	-
6/1/2029	40,000.00	4.00%	3,300.00	43,300.00	46,600.00
12/1/2029	-		2,500.00	2,500.00	-
6/1/2030	40,000.00	4.00%	2,500.00	42,500.00	45,000.00
12/1/2030	-		1,700.00	1,700.00	-
6/1/2031	40,000.00	4.00%	1,700.00	41,700.00	43,400.00
12/1/2031	-		900.00	900.00	-
6/1/2032	45,000.00	4.00%	900.00	45,900.00	46,800.00
	\$ 650,000.00		\$ 243,754.87	\$ 893,754.87	\$ 893,754.87

General Fund: Oregon School Board Association bond proceeds used to remodel Springdale School.

CORBETT SCHOOL DISTRICT
DEBT SCHEDULES
MESD Operating Loan

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
6/30/2025	\$ -	\$ 19,166.65	\$ 19,166.65	\$ 19,166.65
6/30/2026	250,000.00	40,000.00	290,000.00	290,000.00
6/30/2027	250,000.00	35,000.00	285,000.00	285,000.00
6/30/2028	250,000.00	30,000.00	280,000.00	280,000.00
6/30/2029	250,000.00	25,000.00	275,000.00	275,000.00
6/30/2030	250,000.00	20,000.00	270,000.00	270,000.00
6/30/2031	250,000.00	15,000.00	265,000.00	265,000.00
6/30/2032	250,000.00	10,000.00	260,000.00	260,000.00
6/30/2033	250,000.00	5,000.00	255,000.00	255,000.00
	\$ 2,000,000.00	\$ 199,166.65	\$ 2,199,166.65	\$ 2,199,166.65

General Fund: Loan proceeds were used to support general operations.

CORBETT SCHOOL DISTRICT
DEBT SCHEDULES
RIGHT TO USE LEASE

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
2022-2023	\$ 41,168.08	\$ 3,831.92	\$ 45,000.00	\$ 45,000.00
2023-2024	101,767.70	7,582.30	109,350.00	109,350.00
2024-2025	106,876.96	5,209.04	112,086.00	112,086.00
2025-2026	112,170.52	2,717.48	114,888.00	114,888.00
2026-2027	67,699.35	386.65	68,086.00	68,086.00
	\$ 429,682.61	\$ 19,727.39	\$ 449,410.00	\$ 449,410.00

Federal Fund: School Based Mental Health Grant supplies space for counselors, Corbett Commons.

CORBETT SCHOOL DISTRICT
DEBT SCHEDULES
GENERAL OBLIGATION BONDS, SERIES 2021

Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2021	\$ -		\$ 44,800.00	\$ 44,800.00	\$ -
6/15/2022	292,000.00	1.68%	33,600.00	325,600.00	370,400.00
12/15/2022	-		31,147.20	31,147.20	-
6/15/2023	318,000.00	1.68%	31,147.20	349,147.20	380,294.40
12/15/2023	-		28,476.00	28,476.00	-
6/15/2024	355,000.00	1.68%	28,476.00	383,476.00	411,952.00
12/15/2024	-		25,494.00	25,494.00	-
6/15/2025	373,000.00	1.68%	25,494.00	398,494.00	423,988.00
12/15/2025	-		22,360.80	22,360.80	-
6/15/2026	392,000.00	1.68%	22,360.80	414,360.80	436,721.60
12/15/2026	-		19,068.00	19,068.00	-
6/15/2027	412,000.00	1.68%	19,068.00	431,068.00	450,136.00
12/15/2027	-		15,607.20	15,607.20	-
6/15/2028	432,000.00	1.68%	15,607.20	447,607.20	463,214.40
12/15/2028	-		11,978.40	11,978.40	-
6/15/2029	453,000.00	1.68%	11,978.40	464,978.40	476,956.80
12/15/2029	-		8,173.20	8,173.20	-
6/15/2030	475,000.00	1.68%	8,173.20	483,173.20	491,346.40
12/15/2030	-		4,183.20	4,183.20	-
6/15/2031	498,000.00	1.68%	4,183.20	502,183.20	506,366.40
	<u>\$ 4,000,000.00</u>		<u>\$ 411,376.00</u>	<u>\$ 4,411,376.00</u>	<u>\$ 4,411,376.00</u>

Debt Fund: General Obligation Bond proceeds us to construct, renovate, improve, furnish and equip the District's facilities and site improvements and refinance other long-term debt.



OREGON AT-A-GLANCE SCHOOL PROFILE

Corbett School



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

Students We Serve

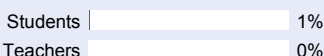


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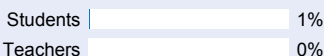
Student Enrollment

DEMOGRAPHICS

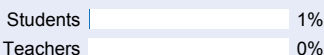
American Indian/Alaska Native



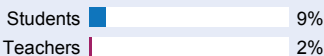
Asian



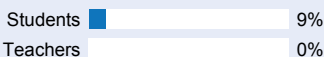
Black/African American



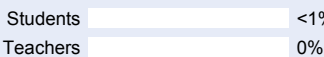
Hispanic/Latino



Multiracial



Native Hawaiian/Pacific Islander



White



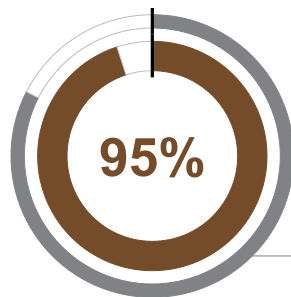
Special Note

The At-A-Glance School and District profiles tell a story about Oregon's schools and districts. The story is harder to tell this year as the COVID-19 pandemic significantly impacted our schools and the data we collect. As a result, statewide assessment and attendance data cannot be compared to prior years and are not shown here. We have included links to our website where you can view the 2020-21 statewide assessment and attendance data and read a detailed description of how these data were impacted. We're thankful for your partnership as we focus on care, connection and the creation of safe, inclusive and supportive learning environments.

Academic Success

ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2016-17 graduating in 2019-20.



Oregon average 83%

School Environment

REGULAR ATTENDERS

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

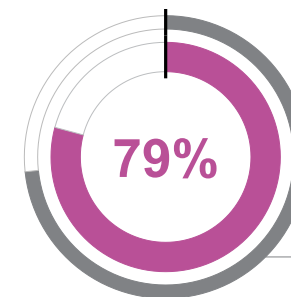
For 2020-21 Regular Attenders data please visit:

www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Regular-Attenders-2021.aspx

Academic Progress

ON-TRACK TO GRADUATE

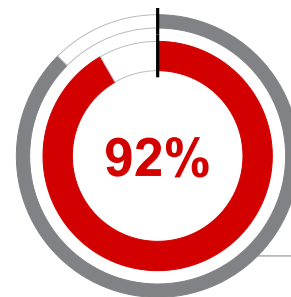
Students earning one-quarter of graduation credits in their 9th grade year.



Oregon average 74%

FIVE-YEAR COMPLETION

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

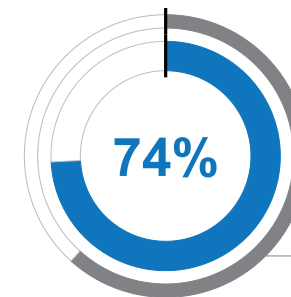


Oregon average 87%

COLLEGE GOING

183

Students enrolling in a two or four year college within 16 months of completing high school in 2017-18. Data from the National Student Clearinghouse.



Oregon average 62%

<5%

Ever English Learners



16

Languages Spoken

16%

Students with Disabilities

88%

Required Childhood Vaccinations

>95%

Free/Reduced Price Lunch

*<10 students or data unavailable

School Goals

To foster intellectual development and promote social equity for all students, maintain and plan for adequate facilities, operate the District in a fiscally responsible manner, and maintain positive and collaborative relationships within all district communities.

State Goals

The Oregon Department of Education is partnering with school districts and local communities to ensure a 90% on-time, four year graduation rate by 2025. To progress toward this goal, the state will prioritize efforts to improve attendance, provide a well-rounded education, invest in implementing culturally responsive practices, and promote continuous improvement to close opportunity and achievement gaps for historically and currently underserved students.

Safe & Welcoming Environment

Corbett School District strives to create a safe and welcoming environment through a variety of initiatives including: Multitage classes, morning meetings, translation/interpretation offered as needed, zones of regulation instruction.



OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Corbett School



Outcomes

Our Staff (rounded FTE)



52

Teachers



14

Educational assistants



0

Counselors/
Psychologists



89%

Average teacher retention rate



82%

% of licensed teachers with more than 3 years of experience



Yes

Same principal in the last 3 years

	REGULAR ATTENDERS	ON-TRACK TO GRADUATE	ON-TIME GRADUATION
American Indian/Alaska Native		<10 students or data unavailable	<10 students or data unavailable
Asian		<10 students or data unavailable	<10 students or data unavailable
Black/African American		<10 students or data unavailable	<10 students or data unavailable
Hispanic/Latino		73%	<10 students or data unavailable
Multiracial		<10 students or data unavailable	<10 students or data unavailable
Native Hawaiian/Pacific Islander		<10 students or data unavailable	<10 students or data unavailable
White		81%	94%
Free/Reduced Price Lunch		41%	>95%
Ever English Learner		<10 students or data unavailable	<10 students or data unavailable
Students with Disabilities		39%	<10 students or data unavailable
Migrant		<10 students or data unavailable	<10 students or data unavailable
Homeless		<10 students or data unavailable	<10 students or data unavailable
Talented and Gifted		>95%	<10 students or data unavailable
Female		87%	184 >95%
Male		73%	94%
Non-Binary		<10 students or data unavailable	Coming in 2022-23

About Our School

ADVANCED COURSEWORK

AP for All Program (100% of students are able to enroll in AP courses) **Math:** AB Calculus, BC Calculus, Statistics, Computer Science **English/Language Arts:** Literature & Composition, Language & Composition, **Science:** Environmental Science, Biology, Chemistry, Physics, **Social Studies:** Human Geography, World History, US History, Government, Psychology, **Interdisciplinary:** Research, Seminar, **World Languages:** Spanish Language and Culture, **The Arts:** Art Depth, Art Breadth

Multiple dual credit courses through MHCC and a Senior Plus Program - 1/2 day at MHCC.

CAREER & TECHNICAL EDUCATION

College & career opportunities include: Career exploration opportunities for seniors, Friday college visits, and lunchtime college information sessions.

Career related learning experiences include: Child development, culinary arts, engineering, computer science, woodworking, and internships.

EXTRACURRICULAR ACTIVITIES

Academic extracurricular opportunities include: National Honor Society and grade/middle school math clubs.

School sponsored clubs include: High school service clubs (Key Club, Communicare, Leadership, Student Voice), K-12 drama club, K-8 garden club, and middle/high school travel clubs.

Sports include: Community sponsored sports grade K-5 and interscholastic sports grades 6-12.

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OREGON AT-A-GLANCE SCHOOL PROFILE

Corbett School



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

Students We Serve

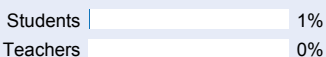


1,029

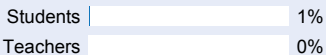
Student Enrollment

DEMOGRAPHICS

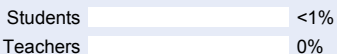
American Indian/Alaska Native



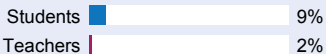
Asian



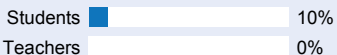
Black/African American



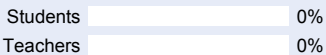
Hispanic/Latino



Multiracial



Native Hawaiian/Pacific Islander



White



5%

Ever English Learners



16

Languages Spoken

17%

Students with Disabilities

87%

Required Childhood Vaccinations

>95%

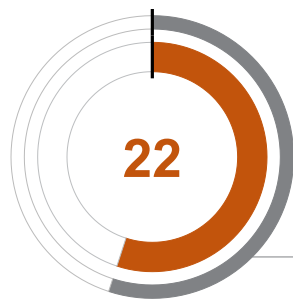
Free/Reduced Price Lunch

*<10 students or data unavailable

School Environment

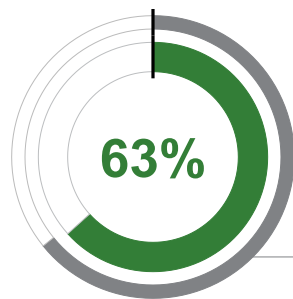
CLASS SIZE

Median size of classes in core subjects.



REGULAR ATTENDERS

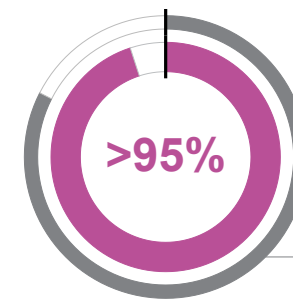
Students who attended more than 90% of their enrolled school days.



Academic Progress

ON-TRACK TO GRADUATE

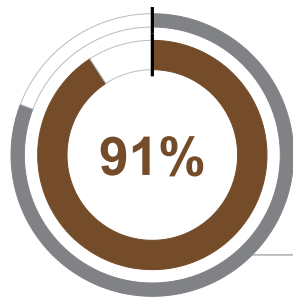
Students earning one-quarter of graduation credits in their 9th grade year.



Academic Success

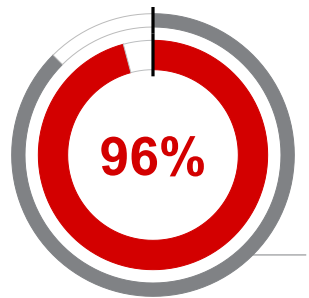
ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2017-18 graduating in 2020-21.



FIVE-YEAR COMPLETION

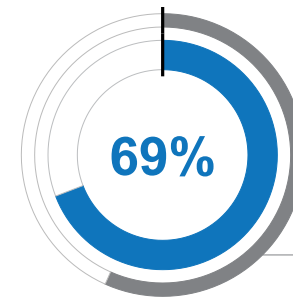
Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2016-17 finishing in 2020-21.



COLLEGE GOING

185

Students enrolling in a two or four year college within 16 months of completing high school in 2019-20. Data from the National Student Clearinghouse.



School Goals

To foster intellectual development and promote social equity for all students, maintain and plan for adequate facilities, operate the District in a fiscally responsible manner, and maintain positive and collaborative relationships within all district communities.

State Goals

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Safe & Welcoming Environment

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Outcomes

Our Staff (rounded FTE)



55

Teachers



16

Educational assistants



1

Counselors/
Psychologists



92%

Average teacher retention rate



77%

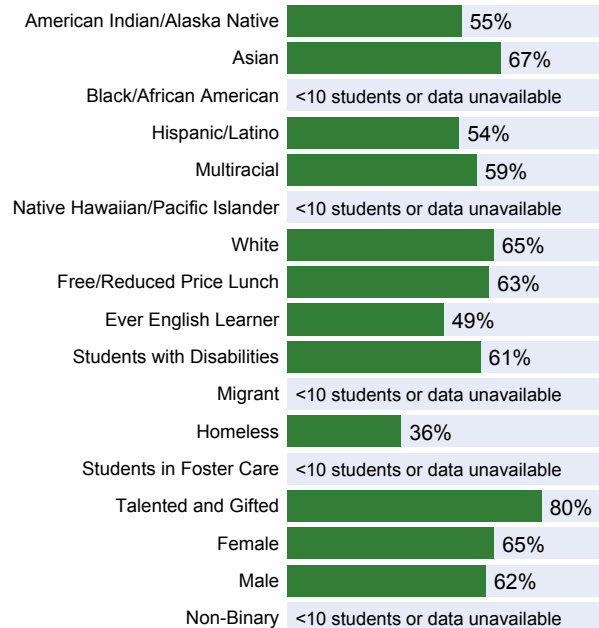
% of licensed teachers with more than 3 years of experience



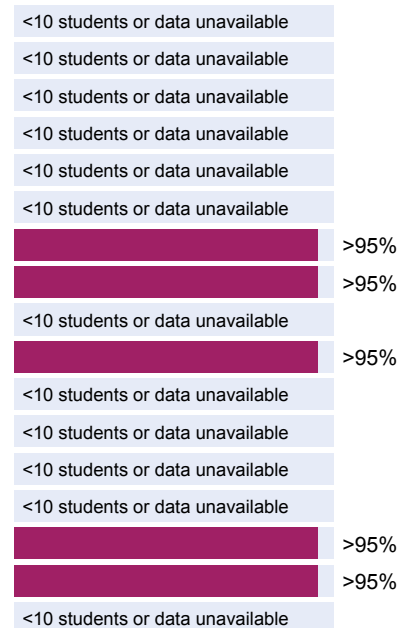
Yes

Same principal in the last 3 years

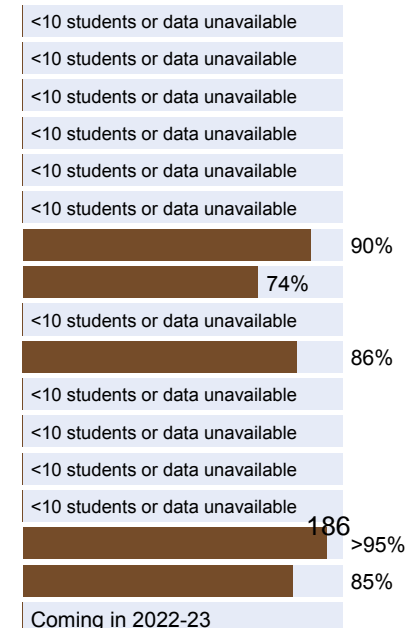
REGULAR ATTENDERS



ON-TRACK TO GRADUATE



ON-TIME GRADUATION



About Our School

ADVANCED COURSEWORK

AP for All Program (100% of students are able to enroll in AP courses) **Math:** AB Calculus, BC Calculus, Statistics, Computer Science **English/Language Arts:** Literature & Composition, Language & Composition, **Science:** Environmental Science, Biology, Chemistry, Physics, **Social Studies:** Human Geography, World History, US History, Government, Psychology, **Interdisciplinary:** Research, Seminar, **World Languages:** Spanish Language and Culture, **The Arts:** Art Depth, Art Breadth

Multiple dual credit courses through MHCC and a Senior Plus Program - 1/2 day at MHCC.

CAREER & TECHNICAL EDUCATION

College & career opportunities include: Career exploration opportunities for seniors, Friday college visits, YTP for students with disabilities, and lunchtime college information sessions.

Career related learning experiences include: Child development, culinary arts, engineering, computer science, woodworking, and internships.

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OREGON AT-A-GLANCE SCHOOL PROFILE

Corbett School



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

Students We Serve

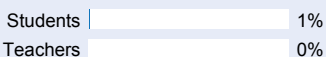


1,028

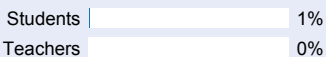
Student Enrollment

DEMOGRAPHICS

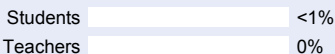
American Indian/Alaska Native



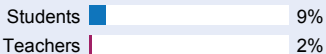
Asian



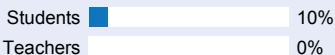
Black/African American



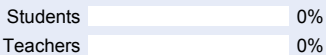
Hispanic/Latino



Multiracial



Native Hawaiian/Pacific Islander



White



5%

Ever English Learners



18

Languages Spoken

18%

Students with Disabilities

85%

Required Childhood Vaccinations

23%

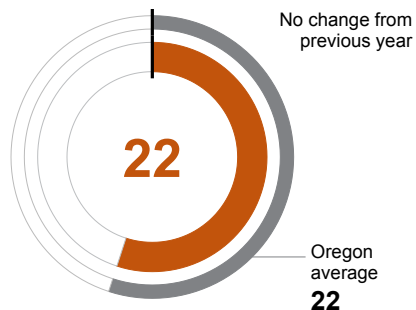
Free/Reduced Price Lunch

*<10 students or data unavailable

School Environment

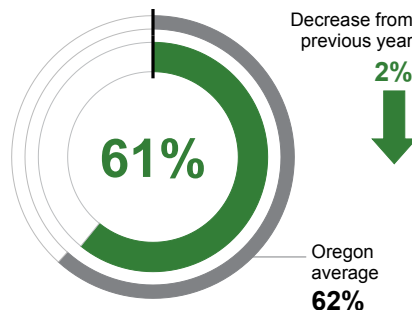
CLASS SIZE

Median size of classes in core subjects.



REGULAR ATTENDERS

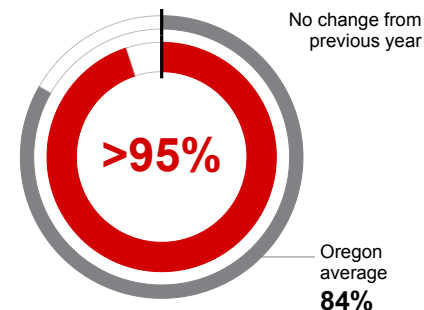
Students who attended more than 90% of their enrolled school days.



Academic Progress

ON-TRACK TO GRADUATE

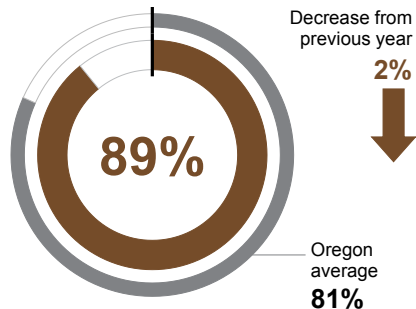
Students earning one-quarter of graduation credits in their 9th grade year.



Academic Success

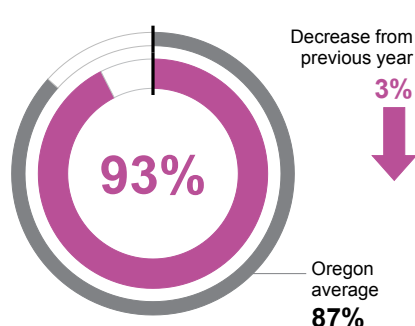
ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2018-19 graduating in 2021-22.



FIVE-YEAR COMPLETION

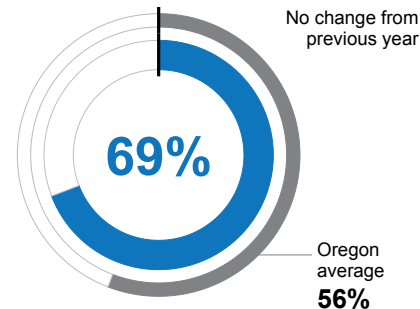
Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2017-18 finishing in 2021-22.



COLLEGE GOING

187

Students enrolling in a two or four year college within 16 months of completing high school in 2020-21. Data from the National Student Clearinghouse.



School Goals

Our priority is to promote social equity for all students as we foster intellectual development and strengthen critical thinking skills to prepare them for college and future careers.

State Goals

The Oregon Department of Education is partnering with school districts and local communities to ensure a 90% on-time, four year graduation rate by 2027. To progress toward this goal, the state will prioritize efforts to improve attendance, provide a well-rounded education, invest in implementing culturally responsive practices, and promote continuous improvement to close opportunity and achievement gaps for historically and currently underserved students.

Safe & Welcoming Environment

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OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Corbett School



2022-23

Outcomes

Our Staff (rounded FTE)



53

Teachers



18

Educational assistants



1

Counselors/
Psychologists/
Social Workers



93%

Average teacher retention rate over the past three years



86%

% of licensed teachers with more than 3 years of experience



Yes

Same principal in the last 3 years

	REGULAR ATTENDERS	ON-TRACK TO GRADUATE	ON-TIME GRADUATION
American Indian/Alaska Native	55%	<10 students or data unavailable	<10 students or data unavailable
Asian	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
Black/African American	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
Hispanic/Latino	57%	92%	<10 students or data unavailable
Multiracial	60%	<10 students or data unavailable	<10 students or data unavailable
Native Hawaiian/Pacific Islander	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
White	61%	>95%	85%
Free/Reduced Price Lunch	50%	>95%	93%
Ever English Learner	70%	<10 students or data unavailable	<10 students or data unavailable
Students with Disabilities	53%	>95%	87%
Migrant	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
Homeless	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
Students in Foster Care	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
Military Connected	<10 students or data unavailable	<10 students or data unavailable	Coming in 2023-24
Talented and Gifted	61%	<10 students or data unavailable	<10 students or data unavailable
Female	63%	>95%	188 86%
Male	59%	>95%	93%
Non-Binary	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable

About Our School

ADVANCED COURSEWORK

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CAREER & TECHNICAL EDUCATION

College & Career opportunities include: Career exploration opportunities for seniors, Friday college visits, Youth Transition Program for students with disabilities, and lunchtime college information sessions. Career-related learning experiences include: culinary arts, computer science, materials management, and internships.

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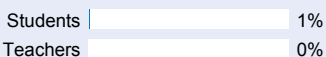


1,067

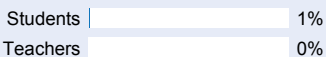
Student Enrollment

DEMOGRAPHICS

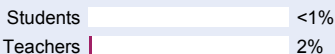
American Indian/Alaska Native



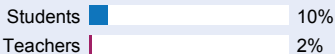
Asian



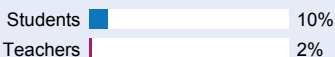
Black/African American



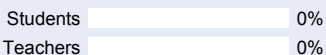
Hispanic/Latino



Multiracial



Native Hawaiian/Pacific Islander



White



5%

Ever English Learners



12

Languages Spoken

20%

Students with Disabilities

86%

Required Childhood Vaccinations

18%

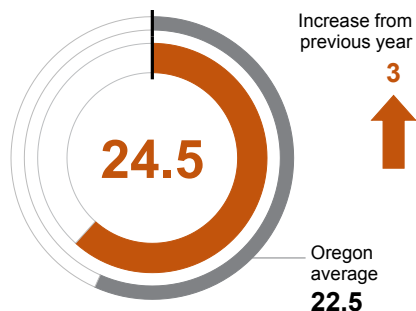
Students Experiencing Poverty

*<10 students or data unavailable

School Environment

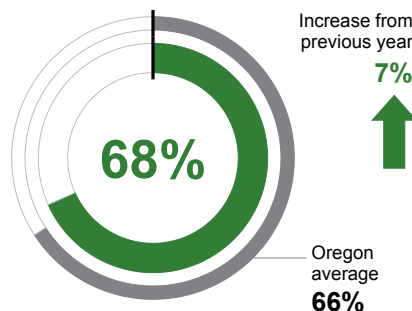
CLASS SIZE

Median size of classes in core subjects.



REGULAR ATTENDERS

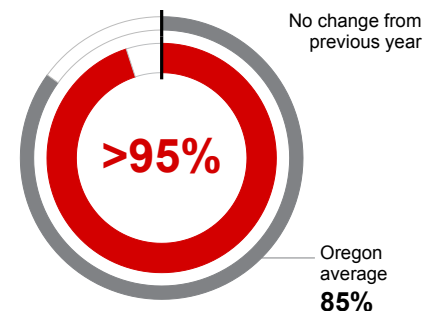
Students who attended more than 90% of their enrolled school days.



Academic Progress

ON-TRACK TO GRADUATE

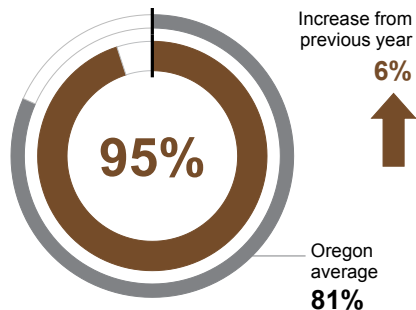
Students earning one-quarter of graduation credits in their 9th grade year.



Academic Success

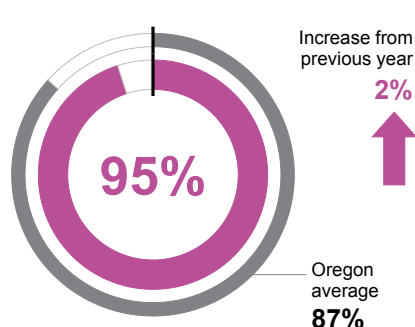
ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2019-20 graduating in 2022-23.



FIVE-YEAR COMPLETION

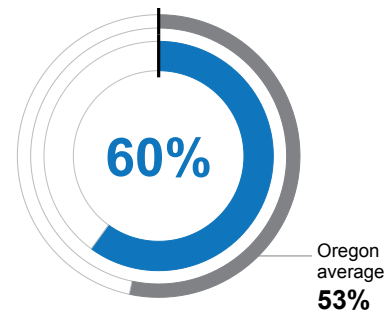
Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2018-19 finishing in 2022-23.



COLLEGE GOING

189

Students enrolling in a two or four year college within 12 months of completing high school in 2021-22. Data from the National Student Clearinghouse.



School Goals

Our priority is to promote an inclusive culture for all students as we foster intellectual development and strengthen critical thinking skills to prepare them for college and future careers.

State Goals

The Oregon Department of Education is collaborating with school districts and communities across the state to achieve a 90% on-time graduation rate by 2027. Grounded in the pillars of Academic Excellence, Belonging and Wellness, and Reimagined Accountability, ODE prioritizes evidence-based practices to boost early literacy, attendance, and student engagement. We are committed to closing opportunity and achievement gaps for marginalized students and securing long-term success for all of Oregon's learners by investing in culturally responsive practices, fostering inclusive environments and always driving for continuous improvement.

Safe & Welcoming Environment

Corbett School District strives to create a safe and welcoming environment through a variety of initiatives including: multiage classes, morning meetings, translation/interpretation services as needed, zones of regulated instruction, and increased mental health support through our Student Based Mental Health facility.



OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Corbett School



2023-24

Outcomes

Our Staff (rounded FTE)



55

Teachers



21

Educational assistants



7

Counselors/
Psychologists/
Social Workers



93%

Average teacher retention rate over the past three years



84%

% of licensed teachers with more than 3 years of experience



Yes

Same principal in the last 3 years

	REGULAR ATTENDERS	ON-TRACK TO GRADUATE	ON-TIME GRADUATION
American Indian/Alaska Native	62%	<10 students or data unavailable	<10 students or data unavailable
Asian	>95%	<10 students or data unavailable	<10 students or data unavailable
Black/African American	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
Hispanic/Latino	60%	<10 students or data unavailable	<10 students or data unavailable
Multiracial	53%	92%	<10 students or data unavailable
Native Hawaiian/Pacific Islander	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
White	71%	>95%	94%
Students Experiencing Poverty	50%	>95%	82%
Ever English Learner	76%	<10 students or data unavailable	<10 students or data unavailable
Students with Disabilities	66%	94%	90%
Migrant	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
Homeless	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
Students in Foster Care	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
Military Connected	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable
Talented and Gifted	74%	<10 students or data unavailable	<10 students or data unavailable
Female	67%	95%	190 >95%
Male	70%	>95%	94%
Non-Binary	<10 students or data unavailable	<10 students or data unavailable	<10 students or data unavailable

About Our School

ADVANCED COURSEWORK

AP for All Program: 100% of students are able to enroll in AP coursework, and AP courses are co-seated with high school level courses, ensuring that all students have access to high quality instruction and challenging content. We offer several dual credit courses through MHCC, as well as participate in MHCC's Early College program

CAREER & TECHNICAL EDUCATION

College & Career opportunities include: Career exploration opportunities for seniors, Friday college visits, Youth Transition Program for students with disabilities, and lunchtime college information sessions. Career-related learning experiences include: culinary arts, computer science, materials management, and internships.

EXTRACURRICULAR ACTIVITIES

Academic extracurricular opportunities include: National Honor Society and grade/middle school math clubs. School sponsored clubs (e.g.): High school service clubs include Key Club and GSA, K-12 drama club, and middle/high school travel clubs. Sports information can be found at <https://corbett.bigteams.com/>

PARENT & COMMUNITY ENGAGEMENT

Corbett School District hosts a variety of events designed to encourage community and parental engagement including a community open house, monthly principal chats, family nights, and end of unit celebrations. Parents are also encouraged to become involved directly in the school and/or classrooms through the PTA, volunteer opportunities, chaperone opportunities, and the district site council.

Summary of PERS Employer Contribution Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions,
and exclude contributions to the IAP and debt service for pension obligation bonds.

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/23 - 6/30/25			Net Employer Contribution Rate 7/1/25 - 6/30/27		
		Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	OPSRP Police and Fire Payroll	Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	OPSRP Police and Fire Payroll
School Districts							
.....							
School							
4342	North Santiam School District #29J	0.24%	0.00%	2.19%	6.49%	3.31%	8.58%
4381	North Wasco County School District #21	13.33%	10.49%	15.28%	26.22%	23.04%	28.31%
3307	Oakland School District	25.93%	23.09%	27.88%	28.41%	25.23%	30.50%
3524	Oakridge School District	13.91%	11.07%	15.86%	18.58%	15.40%	20.67%
3684	Ontario School District #8C	18.21%	15.37%	20.16%	24.24%	21.06%	26.33%
3122	Oregon City School District #62	6.36%	3.52%	8.31%	12.45%	9.27%	14.54%
4345	Oregon Trail School District 46	27.38%	24.54%	29.33%	29.31%	26.13%	31.40%
3462	Paisley School District	25.61%	22.77%	27.56%	28.17%	24.99%	30.26%
3820	Parkrose School District	9.17%	6.33%	11.12%	13.48%	10.30%	15.57%
3931	Pendleton School District #16R	2.83%	0.00%	4.78%	13.82%	10.64%	15.91%
3043	Philomath School District #17J	19.18%	16.34%	21.13%	24.97%	21.79%	27.06%
3414	Phoenix-Talent School District	13.59%	10.75%	15.54%	22.65%	19.47%	24.74%
3958	Pilot Rock School District #2R	13.64%	10.80%	15.59%	21.31%	18.13%	23.40%
3470	Pleasant Hill School District	27.26%	24.42%	29.21%	29.23%	26.05%	31.32%
3818	Portland Public Schools	0.00%	0.00%	1.29%	8.60%	5.42%	10.69%
4403	Portland Village School	26.37%	23.53%	28.32%	28.73%	25.55%	30.82%
3370	Prairie City School District #4	20.48%	17.64%	22.43%	25.45%	22.27%	27.54%
4320	Rainier School District #13	12.44%	9.60%	14.39%	19.66%	16.48%	21.75%
4311	Redmond School District #2J	8.14%	5.30%	10.09%	15.01%	11.83%	17.10%
4312	Reedsport School District	15.82%	12.98%	17.77%	22.80%	19.62%	24.89%
3824	Reynolds School District	8.43%	5.59%	10.38%	18.70%	15.52%	20.79%
3847	Riverdale School	13.98%	11.14%	15.93%	21.50%	18.32%	23.59%
3310	Roseburg Public Schools	1.38%	0.00%	3.33%	11.71%	8.53%	13.80%
3735	Salem-Keizer Public Schools	16.31%	13.47%	18.26%	22.51%	19.33%	24.60%
3665	Santiam Canyon School District	14.43%	11.59%	16.38%	21.37%	18.19%	23.46%
3000	School Districts	27.87%	25.03%	29.82%	29.70%	26.52%	31.79%
3647	Scio School District #95C	23.35%	20.51%	25.30%	25.54%	22.36%	27.63%
3187	Seaside Schools	16.97%	14.13%	18.92%	22.26%	19.08%	24.35%
4440	Sheridan Allprep Academy	24.16%	21.32%	26.11%	28.78%	25.60%	30.87%
4144	Sheridan School District #48J	26.93%	24.09%	28.88%	28.85%	25.67%	30.94%
4337	Sherman County School District	19.01%	16.17%	20.96%	22.56%	19.38%	24.65%
4317	Sherwood School District #88J	22.84%	20.00%	24.79%	26.09%	22.91%	28.18%
4270	Silver Falls School District	6.34%	3.50%	8.29%	15.83%	12.65%	17.92%
3296	Sisters School District	9.51%	6.67%	11.46%	21.16%	17.98%	23.25%
3537	Siuslaw School District #97J	14.41%	11.57%	16.36%	24.84%	21.66%	26.93%
3506	South Lane School District	0.00%	0.00%	0.00%	7.17%	3.99%	9.26%

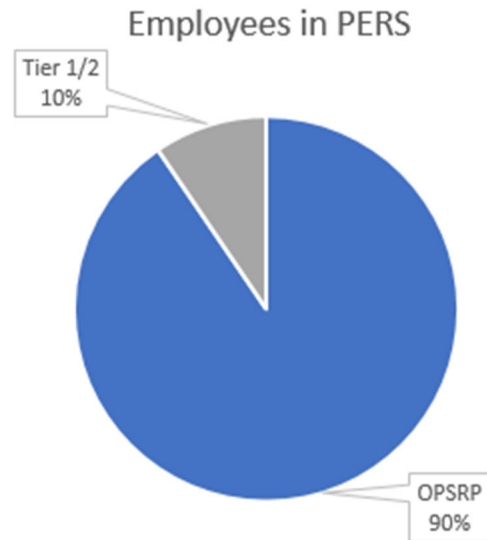
CORBETT SCHOOL DISTRICT
PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

Corbett School District is a Public Employee Retirement System (PERS) employer and all employees who work in PERS-qualifying positions at Corbett School District become PERS members. More information about PERS can be found at <http://www.oregon.gov/pers>.

The District has not participated in the Oregon School Board Association limited tax pension obligation bond offset the estimated unfunded PERS actuarial liability (the UAL). PERS costs continue to rise impacting district budgets throughout Oregon.

Members are Tier 1/2 if they began working for a PERS employer prior to August 28, 2003. Members that begin with a PERS employer after August 28, 2003, are Oregon Public Service Retirement Plan members (OPSRP).

Year	Tier 1/2	OPSRP
2017-19	27.20	21.87
2019-21	32.03	26.58
2021-23	26.83	23.72
2023-25	27.87	25.03
2025-27	29.70	26.52



CORBETT SCHOOL DISTRICT
PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

ANNUAL OPEB COST AND NET OPEB OBLIGATION FOR IMPLICIT BENEFITS AND DISTRICT CONTRIBUTIONS

The annual OPEB cost and net OPEB obligation are calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year June 30, 2024, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

	2024	2023	2022	2021	2020
Total OPEB Liability					
Service cost	\$ 25,768	\$ 26,067	\$ 31,398	\$ 30,336	\$ 19,747
Interest on total OPEB liability	15,290	13,517	8,177	7,624	10,061
Effect of changes to benefit terms	-	-	-	-	-
Effect of economic/demographic gains or losses	(197,089)	-	58,753	-	22,556
Effect of assumption changes or inputs	(45,277)	(8,219)	(50,480)	-	13,808
Benefit payments	-	(19,058)	(20,420)	(8,434)	(3,996)
Net change in total OPEB liability **	(201,308)	12,307	27,428	29,526	62,175
Total OPEB liability, beginning	381,973	369,666	342,238	312,712	250,537
Total OPEB liability, ending (a) **	<u>\$ 180,665</u>	<u>\$ 381,973</u>	<u>\$ 369,666</u>	<u>\$ 342,238</u>	<u>\$ 312,712</u>
Covered payroll	\$ 7,544,030	\$ 6,757,857	\$ 5,354,588	\$ 6,268,859	\$ 6,084,247
Total OPEB OEBB liability as a % of covered payroll	2.39%	5.65%	6.90%	5.46%	5.14%

	2019	2018	2017	2016	2015
Total OPEB Liability					
Service cost	\$ 19,079	\$ 13,653	-	-	-
Interest on total OPEB liability	8,791	5,594	-	-	-
Effect of changes to benefit terms	-	-	-	-	-
Effect of economic/demographic gains or losses	-	-	-	-	-
Effect of assumption changes or inputs	65,531	-	-	-	-
Benefit payments	(4,445)	-	-	-	-
Net change in total OPEB liability **	88,956	19,247	-	-	-
Total OPEB liability, beginning	161,581	142,334	-	-	-
Total OPEB liability, ending (a) **	<u>\$ 250,537</u>	<u>\$ 161,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,889,467	\$ 5,953,560	\$ -	\$ -	\$ -
Total OPEB OEBB liability as a % of covered payroll	4.25%	2.71%	-	-	-

*This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the current GASB standards, they should not be reported.

CORBETT SCHOOL DISTRICT
CORBETT EDUCATION ASSOCIATION

Corbett School District is currently in negotiations with the Corbett Education Association. This schedule will be updated upon ratification of the new collective bargaining agreement. Below is the 2024-2025 Corbett Education Association salary schedule:

Step	BA	BA+30	BA+45	BA+60/MA	BA+90/MA+24	BA+105/MA+45
0	47,432	49,085	50,795	52,565	54,397	56,293
1	49,156	50,868	52,641	54,474	56,373	58,338
2	50,941	52,749	54,552	56,454	58,423	60,457
3	52,793	54,632	56,535	58,505	60,546	62,655
4	54,709	56,615	58,589	60,632	62,744	64,930
5	56,698	68,674	60,718	62,716	65,024	67,290
6	58,758	60,805	62,924	65,116	67,386	69,735
7	60,891	63,014	65,210	67,483	69,834	72,269
8	63,104	65,304	67,579	69,935	72,372	74,893
9	65,397	67,675	70,034	72,475	75,000	77,613
10	67,772	70,134	72,579	75,108	77,725	80,434
11		72,682	75,215	77,836	80,549	83,354
12		75,323	77,948	80,665	83,474	86,385
13				83,593	86,508	89,522
14				86,632	89,650	90,775



CORBETT SCHOOL DISTRICT
CORBETT ASSOCIATION OF CLASSIFIED EMPLOYEES

Below is the 2025-2026 Corbett Association of Classified Employees salary schedule and classifications with Corbett School District:

Step	Class 1	Class 2	Class 3	Class 4	Class 5	Class 5
1	17.73	18.80	19.92	21.12	22.39	23.73
2	18.62	19.74	20.92	22.17	23.51	24.92
3	19.55	20.72	21.97	23.28	24.68	26.16
4	20.53	21.76	23.06	24.45	25.91	27.47
5	21.55	22.85	24.22	25.67	27.21	28.84
6	22.63	23.99	25.43	26.95	28.57	30.29
7	23.76	25.19	26.70	28.30	30.00	31.8
8	24.95	26.45	28.03	29.72	31.50	33.39
9	26.20	27.77	29.44	31.20	33.07	35.06
10	27.51	29.16	30.91	32.76	34.73	36.81
11	28.88	30.62	32.45	34.40	36.46	38.65

Position Classification

Class 1	Class 2	Class 3	Class 4	Class 5	Class 5
Head Cook	Building Secretary Assistant	Groundskeeper	Maintenance	Bus Driver	Driver/Safety Trainer
Custodian	Special Education Assistant	Special Education Secretary			Eligibility Officer
	Educational Assistant	Building Secretary			
	Campus Monitor	Health Assistant			
		Food Services Assistant			
		Special Education Assistant - FLS			




**BUDGET 2025-2026
WORKSHOP TRAINING**


Regina Sampson, Chief Finance Officer

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

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


Agenda

- Oregon Budget Law
- Rules, Roles & Responsibilities
- Budget Process
 - 2025-2026 Budget Priorities
 - Budget Document Organization
- Preparing the Proposed Budget
- Understanding the Chart of Accounts
- Review approving the budget & levy rates




What is a Budget?

- A financial plan for one fiscal period
 - Fiscal year begins July 1; ends June 30
- The budget provides the direction based on Board Budget Goals & Priorities
- Based on Estimates of Revenues & Expenditures
- Budget includes lawful appropriations which gives the authority to spend public money



**A LOOK
at the
BUDGET**



Oregon Budget Law





- ORS 294.321
 - Establishes standard procedures
 - Defines programs and fiscal policies
 - Encourages citizen participation
 - Requires estimates of resources and expenditures
 - Controls expenditure's of public dollars





Budget Committee Quorum Rules

- The budget committee must have a quorum present in order to conduct a meeting or take action.
- Quorum is one more than half the number of the membership
- Takes majority of membership, not just majority of those present, voting in the affirmative to approve any motion






Budget Committee Majority

7 Board Members 7 Community Members






Majority = 8





Vacancies on the governing body are **not removed** from the total

Majority = 8

Community vacancies are **removed** from the total



Budget Committee Responsibilities

The Committee's primary objectives are to:

- Receive the budget document
- Receive the budget message
- Hear and consider public comment
- Approve the Budget



"The Budget Committee may not deliberate on the budget document before the first meeting."
ORS 294.426(6)(a)



Roles & Responsibilities

The budget is:

- Prepared & **Proposed** by Staff
- Reviewed & **Approved** by the Budget Committee
 - Modified & **Adopted** by the Governing Board



Budget Committee Responsibilities

What does the budget committee NOT do?

- Set salaries, benefits or employment contract terms
- Set staff levels
 - Decide whether or not a service or program should be provided
 - Make district policy



Budget Committee Responsibilities

The following tasks must be completed at the first meeting:

- Elect a chairperson
- Adopt rules of order
- Receive the budget message from the superintendent
- Budget officer reviews the proposed budget and any significant changes
- Hear public comments
- Approve the Budget and Tax Levies (if ready)
- Set dates for future meetings (if needed)



Board Budget Priorities

ANNUAL BUDGET

The School Board has instructed the Superintendent and administration to use the priorities below to develop the 2025-2026 budget. The budget priorities are to:

- Ensure a Fund Balance, Emergency Reserve and Debt Management.
- Maintain and Improve Facilities.
- Retain Qualified Teachers for core subjects & Educational Assistants for Intervention, Behavior & Mental health supports including Special Education.
- Maintain Student Safety.
- Maintain CTE & Extra Curricular Programs.



Budget Document

Budget document is formatted to meet the requirements of the Association of School Business Officials International (ASBO) Meritorious Budget Award Program and the Government Finance Officers Association (GFOA) Distinguished Budget Presentation. This format includes an/a:

- Executive Section
- Organizational Section
- Financial Section
- Informational Section



The 2025-2026 Budget Document

- Executive Section
 - Budget Message
 - Presented by the Superintendent at the 1st budget meeting
 - Budget Summary
 - Budget Team
 - Budget Document Format
 - Budget Calendar
 - Vision, Mission & Priorities
 - State School Funding Formula
 - Budget Overview



EXECUTIVE SUMMARY
PROPOSED BUDGET
2025-2026



The 2025-2026 Budget Document

- Organizational Section
 - Financial Reporting and Budget Process
 - Budget Law Process
 - Budget Process by Month
 - Vision, Mission & Priorities
 - Budget Committee Members
 - Organizational Chart 2024-2025
 - School Board Policies
 - History of the District



ORGANIZATIONAL SUMMARY
PROPOSED BUDGET
2025-2026



The 2025-2026 Budget Document

- Financial Section
 - Financial Overview
 - Schedule of Transfers
 - Summary and Details of Resources & Requirements



FINANCIAL SECTION
PROPOSED BUDGET
2025-2026



The 2025-2026 Budget Document

- Informational Section
 - State School Funding Formula
 - Enrollment Projection
 - Assess Values of Taxable Property
 - Operating Statistics
 - Debt Summary
 - District Report Cards
 - Public Employee Retirement Information
 - Salary Schedules
 - Glossary of Terms



INFORMATIONAL SECTION
PROPOSED BUDGET
2025-2026



Preparing the Proposed Budget



- Estimates of resources & requirements are based on known information at one point in time
- Resources & requirements must be budgeted & balance with each fund



Budget Process

- FTE verification reports reviewed at cabinet for buildings and departments
- Project enrollment estimates based on Board approved slots
- Review staffing needs based on enrollment projects
- Estimate revenues
- Prepare discretionary fund allocations buildings and departments



Internal Budget Team

- Dr. Derek Fialkiewicz Superintendent
- Regina Sampson, Chief Finance Officer
- Sara Brounstein, CAPS Principal
- Kathy Childress, High School Principal
- Cassie Duprey, Grade School Principal
- Brian Lutes, Middle School Principal
- Steve Salisbury, Facilities Supervisor
- Jeanne Swift, Director of Student Services
- Seth Tucker, Food Service Supervisor
- Todd Williams, Transportation Supervisor
- Chris Wingle, Technology Supervisor



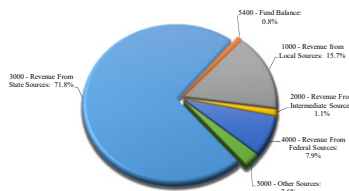
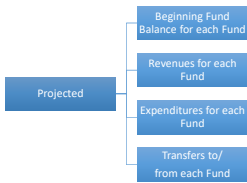
CAPS

January 31, 2025

Budget Sentiment Instructions
 Below is information about the school district's budgeting system. The column on the left represents two years of history and the current year actual plus encumbrances. Encumbrances are expenditures or obligations that are committed but not paid. The right column shows the current year budget. Proposed amounts column and an explanation column. Year 2025 is available in the Proposed Annual column.
 Discretionary dollars allocated to each school is calculated based on projected enrollment. The two shaded columns are for you to fill in, informing us of where you would like to budget your share for the 2025-26 school year.
 What you need to do:
 • Update the Proposed Amount column in rows that have an Account with your proposed amount. The totals will automatically update.
 • For Proposed Amounts that differ significantly from the Prior Years, an Explanation is required.
 • Make sure that the total of the Proposed Amount matches the Allocation received from the column.
 If you need help completing, please contact Regina Sampson, reginasampson@corbett.k12.or.us or 503.261.4200.
 Please return to Regina Sampson on or before March 15, 2022.

Fund	Function / Area / Object	Account	2023-24		2024-25 Allocation: 422,000		Comments
			Actuals	Actuals	2024-25 YTD Actuals	2024-25 Proposed	
1111	Elementary K-6						
110	110 - Arts	360 - 7th Year	10	-	-	-	
110	110 - Arts	380 - Other Non-Inst Prof/Fac Staff	200	-	-	-	
110	110 - Arts	410 - Curriculum Supply & Materials	-	48	-	-	
110	110 - Arts	420 - Textbooks	-	113	-	-	
110	110 - Arts	490 - Non-Consumable Items	716	83	-	-	
		Total Arts	1,036	251	-	-	
210	210 - Second Language	360 - 7th Year	11	23	-	-	
210	210 - Second Language	410 - Curriculum Supply & Materials	317	163	-	-	
210	210 - Second Language	420 - Library Books	-	142	-	-	
		Total Arts	317	312	-	-	
50	50 - General Fund						
50	50 - General Fund	311 - Instructional Services	-	-	-	-	
50	50 - General Fund	312 - Instructional Prog Improvement	6,112	1,207	-	-	
50	50 - General Fund	313 - Student Services	-	-	-	73	
50	50 - General Fund	319 - Other Inst Prof/Fac Services	-	200	-	21,432	
50	50 - General Fund	322 - Supplies & Maintenance Services	-	2,881	-	-	
50	50 - General Fund	360 - 7th Year	1,431	-	-	799	
50	50 - General Fund	410 - Curriculum Supply & Materials	462	4,684	-	3,143	
50	50 - General Fund	420 - Textbooks	12,011	683	-	5	
50	50 - General Fund	490 - Non-Consumable Items	-	128	-	14	
50	50 - General Fund	495 - Computer Software	-	317	-	-	
		Total	19,020	10,000	-	-	

Projecting Revenue



Projecting Revenue

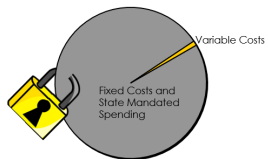


- Tax Levy
 - General Fund
 - Fixed Permanent Rate \$4.5941 per \$1,000 assessed value
 - Limitations on increase in assessed value
 - Debt Fund – GO Bond
 - Based on Debt Schedule and collection rates

Date	Principal	coupon	Interest	Debt Service	Annual Debt Service
12/15/2022	\$ 392,000.00	1.68%	\$ 44,800.00	\$ 44,800.00	\$ 44,800.00
6/15/2023			31,600.00	31,600.00	31,600.00
12/15/2023			31,247.20	31,247.20	31,247.20
6/15/2024			31,247.20	31,247.20	31,247.20
12/15/2024	333,000.00	1.68%	28,476.00	28,476.00	411,952.00
6/15/2025	373,000.00	1.68%	25,464.00	25,464.00	421,988.00
12/15/2025			22,360.80	22,360.80	-
6/15/2026	392,000.00	1.68%	23,360.80	411,360.80	411,721.60
12/15/2026			19,000.00	19,000.00	-



Projecting Expenses



- Contracted Salaries (Negotiated)
- Contracted Health Benefits (Negotiated)
- Utilities
- Mandated Special Education Spending (MOE)
- Mandated Professional Services: Lawyer, Auditor
- Debt



Transfers

- Transfer from General Fund to Food Service for State Mandate Matching Fund & cover fund deficit
- Transfer from General Fund to Special Revenue for Risk Management reserve
- Transfer from General Fund to Capital Fund

From	To	Amount	Explanation
General Fund	Capital Project Fund	250,000	Support of Capital Improvements
General Fund	Special Funds	318,345	Food Service State required matching
General Fund	Special Funds	100,000	Risk Management Reserve
Total		668,345	



Understanding Chart of Accounts

Fund. Function. Object

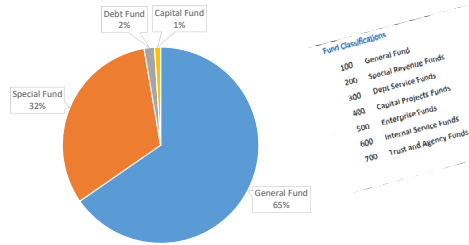


Previous Fund Conversion

- 01 General Fund move to 100 General Fund
- 02 Food Service, 03 Federal Funds, 04 Student Investment Account & 20 Energy Projects to 200 Special Revenue Fund along with State and Local Grants such as High School Success that was previously accounted for in the 01 General Fund
- 11 GO Bond Debt Service move to 300 Debt Service Fund, then history includes 08 FF&C Loan
- 09 GO Bond 2021 & 10 OSCIM Grant history was moved to 400 Capital Project Fund

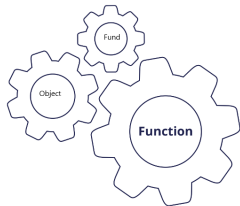


Funds Making up the Budget



Understanding Chart of Accounts

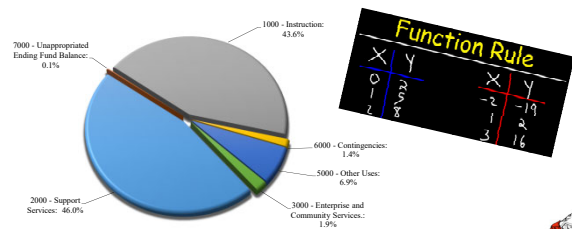
Fund. Function. Object



- 1000 – Instruction
- 2000 – Support Services
- 3000 – Community Services
- 4000 – Facilities, Construction & Improvements
- 5000 – Other Uses – Debt Service
- 6000 – Contingencies
- 7000 – Unappropriated End Fund Balance

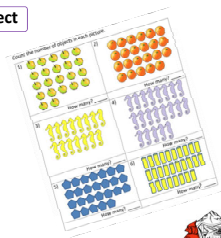


Functions Across All Funds



Understanding Chart of Accounts

- 100 Salaries
- 200 Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay (example: depreciable equipment and technology)
- 600 Other objects (example: debt payments, insurance judgment, etc.)
- 700 Transfers
- 800 Contingency (planned reserved) and unappropriated (reserved for next year)



Review approving the budget

Corbett School District 39

Motion to Approve Budget and Appropriation of Funds

April 9, 2025

BE IT MOVED, that the Budget Committee of Corbett School District 39 hereby approves the 2025-2026 "Proposed" budget in the total sum of **\$25,445,817** now on file in the District Administration Office.

BE IT MOVED, that the requirements for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby approved to be appropriated, provided however, that the sum of the appropriations is limited to the available resources.

General Fund	Proposed	Approved	Change
1000 Instruction	\$ 9,449,900	-	-
2000 Support Services	\$ 5,687,751	-	-
3000 Community Services	\$ -	-	-
5000 Other Uses (Debt & Transfers)	\$ 1,209,641	-	-
6000 Contingencies	\$ 250,000	-	-
7000 Unappropriated Ending Fund Balance	\$ 33,763	-	-
Total General Fund	\$ 16,631,058	-	-



Review approving levy rates

Corbett School District 39

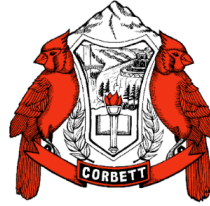
Motion Levying Taxes

April 9, 2025

BE IT MOVED, that the Budget Committee of Corbett School District 39 hereby approves the 2025-2026 "Proposed" budget in the total sum of **\$25,447,074** and that the permanent tax rate of 4.5941 per \$1,000 of assessed value be levied upon all taxable property within the District.

BE IT FURTHER MOVED, that the tax of \$437,722 be levied upon all taxable property and categorized as education within the District to retire a portion of the District's long-term bonded debt obligation.

Levy Within Tax Base (Permanent Rate)	\$4.5941
Levy for Bonded Debt (excluded from all limitations)	\$437,722



• Any Questions?

- Regina Sampson, CFO, MBA, SFO
- RSampson@Corbett.k12.or.us

NOTICE OF BUDGET COMMITTEE MEETING

The Budget Committee of Corbett School District 39, Multnomah County, State of Oregon, will convene on April 9th, at 7:00 p.m. The purpose of this meeting is to receive the budget message, budget document and to hear public comment about the budget of the fiscal year July 1, 2025 to June 30, 2026.

This public meeting will be held both virtually and in-person. You can attend in-person, Corbett School District, 35800 E Historic Columbia River Highway, Corbett, OR 97019 or the link to the virtual meeting can be found at, <https://meetings.boardbook.org/Public/Organization/1554>.

Each budget committee meeting will have a scheduled time for public input, questions and comments. There will be a Zoom meeting facilitator who will coordinate public comment via a chat box. The Budget Committee will also accept oral or written comment or testimony for each of the meetings. Written comments or testimonies can be submitted electronically to rlindeen@corbett.k12.or.us or by mail addressed to the Corbett School District, 35800 E Historic Columbia River Highway, Corbett, OR 97019. Clearly label as public comment or testimony.

A copy of the budget document will be available for review on the Corbett School District website at <https://corbett.k12.or.us/about/business-services/budget/> on March 26, 2025. Additionally, a copy of the budget document may be inspected or obtained on or after March 26, 2025, at Corbett School District, 35800 E Historic Columbia River Highway, Corbett, OR 97019, between the hours of 7:30 a.m. and 4:00 p.m., Monday – Friday.

Listed below are the dates and times of additional Budget Committee meetings, if needed. These are in-person/virtual public meetings where deliberations of the Budget Committee will take place. Any person may provide comment or testimony.

In-person/Virtual – April 16, 2025, 7:00 p.m.

In-person/Virtual – May 23, 2025, 7:00 p.m.

A copy of this notice is also posted on the Corbett School District website at <https://corbett.k12.or.us/about/business-services/budget/>

Dr. Derek Fialkiewicz, Budget Officer
35800 E Historic Columbia River Highway
Corbett, OR 97019
(503)261-4201

Published March 14 & 21, 2025.

OL354182

Motion to Approve Budget and Appropriation of Funds

April 9, 2025

BE IT MOVED, that the Budget Committee of Corbett School District 39 hereby approves the 2025-2026 “Proposed” budget in the total sum of **\$25,445,817** now on file in the District Administration Office.

BE IT MOVED, that the requirements for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby approved to be appropriated, provided however, that the sum of the appropriations is limited to the available resources.

General Fund

			Proposed	Approved	Change
1000	Instruction	\$	9,449,900	9,449,900	-
2000	Support Services	\$	5,687,751	5,687,751	-
3000	Community Services	\$	-	-	-
5100	Debt	\$	541,296	541,296	-
5200	Transfers		668,345	668,345	
6000	Contingencies	\$	250,000	250,000	-
7000	Unappropriated Ending Fund Balance	\$	33,763	33,763	-
	Total General Fund	\$	16,631,055	16,631,055	-

Special Revenue Fund

			Proposed	Approved	Change
1000	Instruction	\$	1,653,409	1,653,409	-
2000	Support Services	\$	5,773,626	5,773,626	-
3000	Community Services	\$	485,766	485,766	-
5100	Debt	\$	114,889	114,889	
6000	Contingencies	\$	100,000	100,000	-
7000	Unappropriated Ending Fund Balance	\$	-	-	-
	Total Special Revenue Fund	\$	8,127,690	8,127,690	-

Debt Fund

			Proposed	Approved	Change
5100	Debt	\$	437,072	437,072	-
	Total Debt Fund	\$	437,072	437,072	-

Capital Fund

			Proposed	Approved	Change
2000	Support Services	\$	250,000	250,000	-
	Total Capital Fund	\$	250,000	250,000	-

Motion to Approve Budget and Appropriation of Funds

	Total All Funds	\$	25,445,817	25,445,817	-
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Brad Hunter, Presiding Officer

Attest:



Derek Fialkiewicz, Superintendent

Motion Levying Taxes

April 9, 2025

BE IT MOVED, that the Budget Committee of Corbett School District 39 hereby approves the 2025-2026 “Proposed” budget in the total sum of **\$25,445,817** and that the permanent tax rate of 4.5941 per \$1,000 of assessed value be levied upon all taxable property within the District.

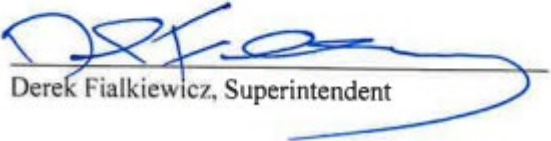
BE IT FURTHER MOVED, that the tax of \$385,387 be levied upon all taxable property and categorized as education within the District to retire a portion of the District’s long-term bonded debt obligation.

Levy Within Tax Base (Permanent Rate)	\$4.5941
Levy for Bonded Debt (excluded from all limitations)	\$385,387



Brad Hunter, Presiding Officer

Attest:



Derek Fialkiewicz, Superintendent

**FORM
OR-ED-1**

NOTICE OF BUDGET HEARING

A public meeting of the Corbett School District 39 will be held on June 18, 2025 at 7:00 pm at 35800 E. Historic Columbia River Highway, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Corbett School District 39 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 35800 E. Historic Columbia River Highway, Oregon between the hours of 7:30 a.m. and 4:00 p.m., or online at <https://corbett.k12.or.us/about/business-services/budget/>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Regina Sampson

503.261.4290

Email:rsampson@corbett.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	\$3,554,927	\$1,023,230	\$209,000
Current Year Property Taxes, other than Local Option Taxes	3,938,587	3,473,091	3,997,769
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	0	0	0
Revenue from Intermediate Sources	424,430	201,200	290,000
Revenue from State Sources	13,764,496	13,696,813	18,277,545
Revenue from Federal Sources	1,630,053	1,537,024	2,003,158
Interfund Transfers	0	0	668,345
All Other Budget Resources	937,843	121,268	0
Total Resources	\$24,250,336	\$20,052,626	\$25,445,817

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$9,092,350	\$9,469,697	\$8,769,173
Other Associated Payroll Costs	5,756,724	4,863,968	6,074,814
Purchased Services	2,555,481	1,439,575	2,169,858
Supplies & Materials	1,109,270	1,744,119	1,585,300
Capital Outlay	4,437,457	0	4,108,899
Other Objects (except debt service & interfund transfers)	477,165	400,581	592,758
Debt Service*	795,057	770,400	1,092,907
Interfund Transfers*	15,000	121,268	668,345
Operating Contingency	0	213,144	350,000
Unappropriated Ending Fund Balance & Reserves	11,832	1,029,874	33,763
Total Requirements	\$24,250,336	\$20,052,626	\$25,445,817

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$10,603,664	\$10,194,495	\$11,103,309
FTE	78.9	90.94	74.76
2000 Support Services	8,052,611	7,310,177	11,711,377
FTE	32.3	31.48	36.55
3000 Enterprise & Community Service	410,061	393,268	485,766
FTE	2.24	1.58	2.03
4000 Facility Acquisition & Construction	4,314,961	20,000	0
FTE	0	0	0
5000 Other Uses	47,150	0	350
5100 Debt Service*	795,057	770,400	1,092,907
5200 Interfund Transfers*	15,000	121,268	668,345
6000 Contingency	0	213,144	350,000
7000 Unappropriated Ending Fund Balance	11,832	1,029,874	33,763
Total Requirements	\$24,250,336	\$20,052,626	\$25,445,817
Total FTE	113.44	124	113.34

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5941 per \$1,000)	4.5941	4.5941	4.5941
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$525,220	\$479,945	\$385,387

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$2,662,000	\$0
Other Bonds	\$1,270,000	\$0
Other Borrowings	\$2,489,671	\$0
Total	\$6,421,671	\$0

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

CORBETT SCHOOL DISTRICT
GLOSSARY OF TERMS AND ACRONYMS

ACCOUNTING SYSTEM:

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government of any of its funds, fund types, balanced account groups, or organizational components.

ACCRUAL BASIS:

The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

AD VALOREM TAX:

Tax is based on the assessed value of an item, such as real estate or personal property.

ADOPTED BUDGET:

The financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

APPROPRIATION:

A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

APPROVED BUDGET:

The budget that has been approved by the budget committee.

ASSESSED VALUE:

The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

ASSIGNED FUND BALANCE:

Intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

AUDIT:

A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets, and makes recommendations for improvements where necessary.

AVERAGE DAILY MEMBERSHIP (ADM):

The year-to-date average of daily student enrollment in the district.

AVERAGE DAILY MEMBERSHIP WEIGHTED (ADM_w):

Average daily membership, weighted for additional student characteristics.

AVID:

Advancement Via Individual Determination

AYP:

Adequate yearly progress

BALANCED BUDGET:

Projected resources equal projected requirements within each fund.

BASIS OF ACCOUNTING:

Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

BOARD OF EDUCATION:

Seven members elected board, created according to state law and vested with responsibilities for educational activities in a given geographical area, who establishes policy, hires a superintendent, and governs the operations of the district.

BOND:

A written promise, general under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

CORBETT SCHOOL DISTRICT
GLOSSARY OF TERMS AND ACRONYMS

BONDED DEBT:

Part of the school district's debt which is covered by outstanding bonds of the district.

BONDS ISSUED:

Bonds sold.

BUDGET:

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the purposed means of financing them.

BUDGET COMMITTEE:

A statutorily (ORS 294.414) defined committee is composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes, and approving the final budget which is presented to the School Board for adoption.

BUDGET DOCUMENT:

The written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

BUDGET MESSAGE:

Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

BUDGETARY CONTROL:

The control or management of a school district in accordance with an adopted budget to keep expenditures within the limitations of available appropriations and available resources.

CAPITAL BUDGET:

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

CAPITAL OUTLAY:

Items that have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

CAPITAL PROJECTS FUND:

Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

CASH BASIS:

System of accounting under which revenues are accounted for only when received in cash and expenditures are accounted for only when paid.

CAT:

Corporate Activity Tax

COLA:

Cost of living adjustment

COMMITTED FUND BALANCE:

Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.

CONTINGENCY:

An estimate in an operating fund for unforeseen spending that may become necessary.

CSD:

Corbett School District

CTE:

Career and Technical Education

DEBT:

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of education agencies include bonds, warrants and notes, etc.

DEBT LIMIT:

The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE FUND:

A fund established to account for payment of general long-term debt principal and interest.

DELINQUENT TAXES:

Taxes that remain unpaid after the date on which a penalty for nonpayment is attached.

CORBETT SCHOOL DISTRICT
GLOSSARY OF TERMS AND ACRONYMS

DHS:

Department of Human Services

ELL:

English Language Learner

ENCUMBRANCE:

An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

EXPENDITURES:

Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

FFCO:

Full Faith & Credit Obligation

FISCAL YEAR:

A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FUNCTION:

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND:

A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances, and changes, all segregated for specific, regulated activities and objectives.

FUND BALANCE:

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

FUND TYPE:

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

FULL-TIME EQUIVALENT (FTE):

The term is used to note the percentage of the job employed based on One full-time employee being the norm. One FTE is one employee 100% of the time for the entire year. (.5) FTE is one employee working half of the day in that position.

GAAP:

Generally Accepted Accounting Principles

GASB:

Governmental Accounting Standards Board

GENERAL FUND:

A fund used to account for most operating activities except those activities required to be accounted for in another fund.

GENERAL OBLIGATION DEBT:

Tax-supported bonded debt which is backed by the full faith and credit of the district.

GO BOND:

General Obligation Bond

GOVERNING BODY:

The county court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

GPA:

Grade Point Average

GRANT:

A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

IDEA:

Individuals with Disabilities Education Act

IEP:

Individualized Education Program

INSTRUCTION:

The activities dealing directly with the teaching of students or improving the quality of teaching.

IT:

Information & Technology

CORBETT SCHOOL DISTRICT
GLOSSARY OF TERMS AND ACRONYMS

LEVY:

Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

LIABILITIES:

Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

LOCAL OPTION TAX:

A voter-approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose, or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

MANDT TRAINING:

Holistic evidence-based training to reduce workplace violence.

MEASURE 5 CONSTITUTIONAL LIMITS:

The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

MOE:

Maintenance of effort

NSLP:

National School Lunch Program

OAR:

Oregon Administrative Rule. Written to clarify Oregon law. Has the authority of law.

OAKS:

Oregon Assessment of Knowledge and Skills

OBJECT CLASSIFICATION:

A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

ODE:

Oregon Department of Education

ODOT:

Oregon Department of Transportation

OEBB:

Oregon Educators' Benefit Board

OETC:

Oregon Education Technology Consortium

OPSRP:

Oregon Public Service Retirement Plan

ORS:

Oregon Revised Statute. Oregon laws established by the legislature.

OSAA:

Oregon School Activities Association

OSBA:

Oregon School Boards Association

OSEA:

Oregon School Employees Association

PBIS:

Positive Behavioral Interventions and Supports

PERMANENT RATE LIMIT:

The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

PERS:

Public Employees Retirement System

PROGRAM:

A group of related activities to accomplish a major service or function for which the local government is responsible.

PROPERTY TAXES:

Ad valorem tax is certified to the county assessor by a local government unit.

PROPOSED BUDGET:

Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

CORBETT SCHOOL DISTRICT
GLOSSARY OF TERMS AND ACRONYMS

PURCHASED SERVICES:

Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property, and fleet insurance.

REQUIREMENT:

The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

RESOLUTION:

A formal order of a governing body.

RESOURCE:

Estimated beginning funds on hand plus anticipated receipts.

RMV:

Real Market Value

SB:

Senate Bill

SIA:

Student Investment Account

SPECIAL REVENUE FUND:

A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

SSA:

Student Success Act

SSF:

State School Fund

SUPPLEMENTAL BUDGET:

A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

TAG:

Talented and Gifted

TOSA:

Teacher on Special Assignment

TRANSFERS:

Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

TRUST AND AGENCY FUND:

A fund used to account for activities of assets held in trust by a local government.

UAL:

Unfunded Actuarial Liability

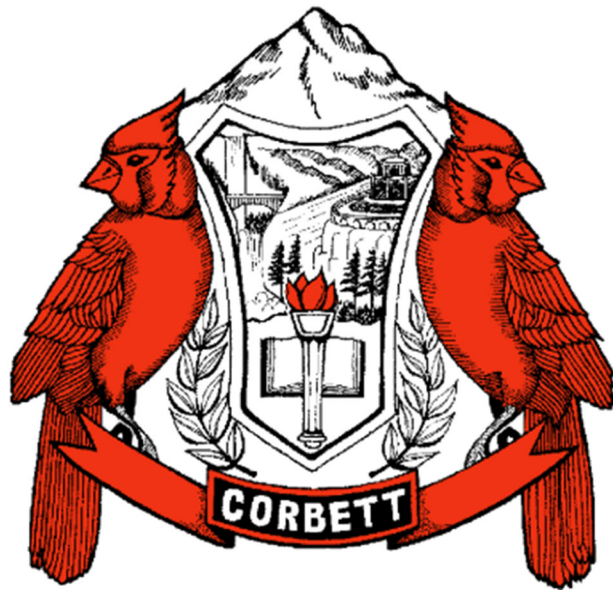
UNAPPROPRIATED ENDING FUND

BALANCE:

The amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget unless necessitated by a qualifying emergency.

UNASSIGNED FUND BALANCE:

Is the residual classification for the government's general fund and includes all spendable amounts not contained in the other fund balance classifications.





6/18/2025

Chair Todd Mickalson and Board of Education
Corbett School District
35800 E. Historic Columbia Rver Highway
Corbett, Oregon 97019

RE: Corbett School District's 2025-26 Approved Budget Certification

Dear Chair Todd Mickalson and Board of Education:

The Tax Supervising and Conservation Commission has completed its review and consideration of the 2025-26 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.

The budget was filed with TSCC prior to the May 15th deadline and at least 30 days prior to the budget hearing, as required by statute. The estimates (shown on the following page) were judged reasonable for the purposes indicated, and the document complied with local budget law. As a result, the TSCC certifies by a majority vote of the commissioners that it has no objections or recommendations to make concerning the budget.

Please file a complete copy of the Adopted Budget with the Commission no later than July 15, 2025. If extra time is needed, please request an extension from TSCC staff.

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

Yours truly,
TAX SUPERVISING & CONSERVATION COMMISSION

Allegra Willhite
Executive Director

Total FY 2025-2026 Approved Budget \$25,445,817

Corbett School District

Fund	Appropriations	Unappropriated Fund Balance	Total Budget
General Fund	16,597,292	33,763	16,631,055
GO Bond Debt Service Fund	437,072	0	437,072
Special Revenue Fund	8,127,690	0	8,127,690
GO Bond 2021	250,000	0	250,000
Total	\$ 25,412,054	\$ 33,763	\$ 25,445,817

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

General Obligation Bond Levy
\$385,387

Corbett School District 39

Code: BDDC
Adopted: 10/16/19
Revised/Readopted: 6/16/21
Orig. Code(s): BDDC

Board Meeting Agenda

The Board chair will assist the superintendent in preparing an agenda for all regular meetings of the Board. Items of business may be suggested by any Board member, staff member, student or patron of the district by notifying the superintendent at least five working days prior to the meeting.

A consent agenda may be used by the Board for noncontroversial business. The consent agenda will consist of routine business that requires action but not necessarily discussion. These items may all be approved at the same time. A Board member may ask that any item be removed from the consent agenda. The removed item will then be placed on the regular agenda.

The agenda will follow a general order established by the Board. Opportunities for the audience to be heard may be included on the agenda. The Board will follow the order of business set up by the agenda unless the order is altered by a consensus of the Board.

Items of business not on the agenda may be discussed and acted upon if the majority of the Board agrees to consider them.

The agenda, together with supporting materials, will be distributed by the district office or superintendent to Board members at least three full working days prior to the meeting. The agenda will be available to the press and to interested patrons through the superintendent's office at the same time it is available to the Board members. Copies of the agenda for the press and public will not contain any confidential information included in the Board members' packets.

A copy of the agenda will be posted on the district website on the day of the meeting.

The district will ensure equally effective communications are provided to qualified persons with disabilities, upon request, as required by the Americans with Disabilities Act.

Appropriate auxiliary aids and services may include, but are not limited to, qualified interpreters, assistive listening systems, note takers, large print, Braille materials, audio recordings and readers. Primary consideration will be given to the request of the person with a disability in the selection of the appropriate auxiliary aid and/or service. Should the Board demonstrate such a request would result in a fundamental alteration in the service, program or activity or an undue financial and administrative burden, an alternate, equally effective communication will be used.

Auxiliary aids and services for persons with disabilities will be available at no charge to the individual.

END OF POLICY

Legal Reference(s):

[ORS 192.630](#)

[ORS 192.640](#)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2012); 29 C.F.R. Part 1630 (2015); 28 C.F.R. Part 35 (2015).

Americans with Disabilities Act Amendments Act of 2008.

Cross Reference(s):

BDDG - Minutes of Board Meetings

BDDH - Public Comment at Board Meetings

Corbett School District 39

Code: BD/BDA
Adopted: 6/16/21

Board Meetings

The Board has the authority to act only when a quorum is present at a duly called regular, special or emergency meeting. “Meeting” means the convening of a quorum of the Board as the district’s governing body to make a decision or to deliberate toward a decision on any matter. This includes meeting for the purpose of gathering information to serve as the basis for a subsequent decision or recommendation by the governing body, i.e. a work session. The affirmative vote of the majority of members of the Board is required to transact any business.

All regular, special and emergency meetings of the Board will be open to the public except as provided by law. All meetings will be conducted in compliance with state and federal statutes. All Board meetings, including Board retreats and work sessions, will be held within district boundaries. The Board may attend training sessions outside the district boundaries but cannot deliberate or discuss district business.¹ No meeting will be held at any place where discrimination on the basis of disability, race, creed, color, sex, sexual orientation², age or national origin is practiced.

The Board will give public notice reasonably calculated to give actual notice to interested persons, including those with disabilities, of the time and place for all Board meetings and of the principal subjects to be considered. The Board may consider additional subjects at a meeting, even if they were not included in the notice.

If requested to do so at least 48 hours before a meeting held in public, the Board shall provide an interpreter for hearing-impaired persons. Other appropriate auxiliary aids and services will be provided upon request and appropriate advance notice. Communications with all qualified individuals with disabilities shall be as effective as communications with others.

All meetings held in public shall comply with the Oregon Indoor Clean Air Act and the smoking provisions contained in the Public Meetings Law.

1. Regular, Special and Emergency Meetings

Generally, a regular Board meeting will be held each month. The regular meeting schedule will be established at the organizational meeting in July and may be changed by the Board with proper notice. The purpose of each regular monthly meeting will be to conduct the regular Board business.

No later than the next regular meeting following July 1, the Board will hold an organizational meeting to elect Board officers for the coming year and to establish the year’s schedule of Board

¹ ORS 192.630(4). Meetings of the governing body of a public body shall be held within the geographic boundaries over which the public body has jurisdiction, or at the administrative headquarters of the public body or at the other nearest practical location. Training sessions may be held outside the jurisdiction as long as no deliberations toward a decision are involved.

² As defined in ORS 174.100.

meetings. In Board election years (odd numbered years), the first meeting will be held no later than July 31.

Special meetings can be convened by the Board chair, upon request of three Board members, or by common consent of the Board at any time to discuss any topic. A special meeting may also be scheduled if less than a quorum is present at a meeting or additional business still needs to be conducted at the ending time of a meeting. At least 24 hours' notice must be provided to all Board members, the news media, which have requested notice, and the general public for any special meeting.

Emergency meetings can be called by the Board in the case of an actual emergency upon appropriate notice under the circumstances. The minutes of the emergency meeting must describe the emergency. Only topics necessitated by the emergency may be discussed or acted upon at the emergency meeting.

2. Communications Outside of Board Meetings

Communications, to, by and among a quorum of Board members outside of a legally called Board meeting, in their capacity as Board members, shall not be used for the purpose of discussing district business. This includes electronic communication. Electronic communications among Board members shall be limited to messages not involving deliberation, debate, decision-making or gathering of information on which to deliberate.

Electronic communications may contain:

- a. Agenda item suggestions;
- b. Reminders regarding meeting times, dates and places;
- c. Board meeting agendas or information concerning agenda items;
- d. One-way information from Board members or the superintendent to each Board member (e.g., an article on student achievement or to share a report on district progress on goals) so long as that information is also being made available to the public;
- e. Individual responses to questions posed by community members, subject to other limitations in Board policy.

E-mails sent to other Board members should have the following notice:

Important: Please do not reply or forward this communication if this communication constitutes a decision or deliberation toward a decision between and among a quorum of a governing body which could be considered a public meeting. Electronic communications on district business are governed by Public Records and Meetings Law.

3. Private or Social Meetings

Private or social meetings of a quorum of the Board for the purpose of making a decision or to deliberate toward a decision on any matter are prohibited by the Public Meetings Law.

5. Work Sessions

The Board may use regular or special meetings for the purpose of conducting work sessions to provide its members with opportunities for planning and thoughtful discussion. Work sessions will be conducted in accordance with the state law on public meetings, including notice and minutes. The Board may make official decisions during a work session. Generally, Boards do not take official action during work sessions, although there is no legal prohibition to do so.

6. Executive Sessions

Executive sessions may be held during regular, special or emergency meetings for a reason permitted by law. (See Board policy BDC - Executive Sessions)

END OF POLICY

Legal Reference(s):

[ORS 174.100](#)

[ORS 174.104](#)

[ORS Chapter 192](#)

[ORS Chapter 193](#)

[ORS 255.335](#)

[ORS 332.040 to -332.061](#)

[ORS 433.835 to -433.875](#)

38 OR. ATTY. GEN. OP. 1995 (1978)

41 OR. ATTY. GEN. OP. 28 (1980)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2016); 28 C.F.R. Part 35 (2016).

Americans with Disabilities Act Amendments Act of 2008.

OR. ATTY. GEN. Public Records and Meetings Manual (2014).

Cross Reference(s):

ACA - Americans with Disabilities Act

BDC - Executive Sessions

Corbett School District 39

Code: BK
Adopted: 10/16/97
Revised/Readopted: 6/16/21
Orig. Code(s): BK

Evaluation of Board Operational Procedures

The Board will plan an annual evaluation of its functioning as a Board. This evaluation may be based on a broad realm of relationships and activities or may be focused on a particular activity or area.

The evaluation will be developed by the Board chair and an ad hoc Board committee appointed by the chair, working with the superintendent. The Board may hire a consultant to assist with the evaluation.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)



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Multnomah County Elections Division

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May 20, 2025 Election Results - Multnomah County

Election results for the May 20, 2025 Special Election. Final official results certified on June 12, 2025.

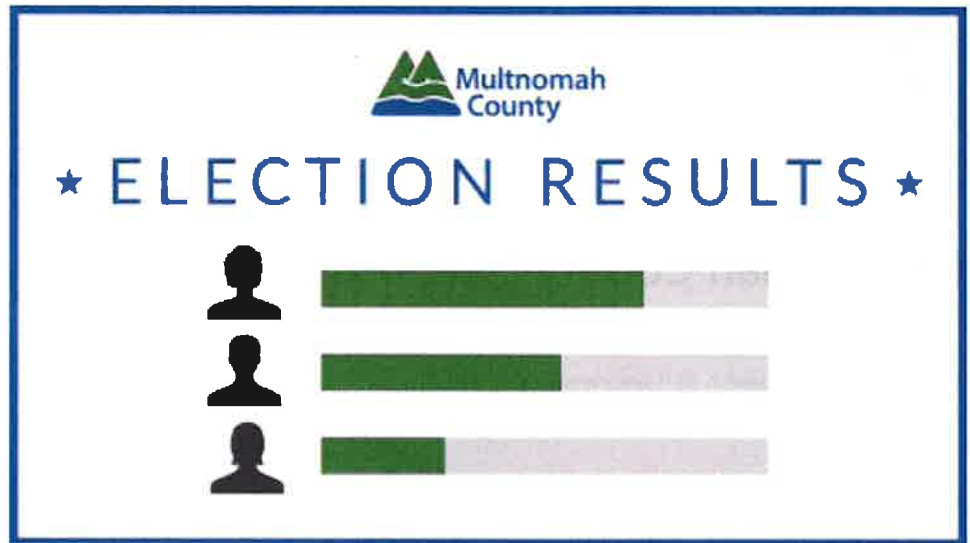
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Election Results (ENR)

- [Election Results in Multnomah County](#) - summary and precinct level



Summary Results

- [PDF Summary Results in Multnomah County](#)

Write-in results for no candidate filed positions

- [Write-in Results_2025-05.pdf](#) (318.5 KB)

Precinct Results

- [Precinct Results](#) (certified no later than June 16, 2025)

[Information on Write In votes](#)

Voter Turnout and Statistics

- [Turnout and Statistics](#)

Last reviewed June 12, 2025

Related pages

[Results and History - Multnomah County Elections](#)

[May 20, 2025 Special Election](#)

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Connect [!\[\]\(01c8b7f7da82e463890bd1c2af12f284_img.jpg\)](#) [!\[\]\(457e36d0951511743fa15a1639572b10_img.jpg\)](#) [!\[\]\(0b174a80d7988efe283607464a2138d1_img.jpg\)](#) [!\[\]\(3baaed6a1e48d9b5255f83b7e0aaf194_img.jpg\)](#)



MULTNOMAH COUNTY, OREGON

HOME

MY TRACKED
CONTESTS

EXPORT



UNOFFICIAL

SPECIAL ELECTION
MAY 20, 2025

VOTER TURNOUT

Ballots Counted	152,177
Active Registered Voters	573,636



Results last updated: 6/13/2025 | 9:15 AM PT
Next Ballot Count: unavailable PT

If you don't see results for a particular county, please check the county's website or view the [schedule](#) describing approximate times counties will post unofficial results.


Tim Scott, Director of Elections
Multnomah County Website

1040 Southeast Morrison Street
Portland, OR 97214

(503) 988-3720
elections@multco.us


WILLIAM MOHRING	98.10%	50
WRITE-IN	1.90%	50
TOTAL VOTES		2,633
MAP PRECINCT RESULTS		

CENTENNIAL SCHOOL DISTRICT 28J, DIRECTOR, POSITION 6, AT-LARGE [ALL RESULTS](#)

Follow this contest [EXPORT](#) 


MICHAEL NEWMAN	47.03%	1,747
HAYDEN COLLIER	14.29%	531
CAROL CARROLL	8.61%	320
DURRELL JAVON KINSEY BEY	5.68%	211
SAQUOIJA ALLEN	23.66%	
WRITE-IN	0.73%	27
TOTAL VOTES		3,715
MAP PRECINCT RESULTS		

CENTENNIAL SCHOOL DISTRICT 28J, DIRECTOR, POSITION 7, AT-LARGE [ALL RESULTS](#)

Follow this contest [EXPORT](#) 

PAM SHIELDS	60.51%	2,242
RUDIE WATZIG	38.81%	1,438
WRITE-IN	0.67%	25
TOTAL VOTES		3,705
MAP PRECINCT RESULTS		

CORBETT SCHOOL DISTRICT 39, DIRECTOR, POSITION 2

Follow this contest [EXPORT](#) 

TODD MICKALSON	38.74%	537
ZACHARY ARNDT	61.26%	849
WRITE-IN	0%	0
TOTAL VOTES		1,386
MAP PRECINCT RESULTS		

CORBETT SCHOOL DISTRICT 39, DIRECTOR, POSITION 3


Follow this contest [EXPORT](#) 

		226
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MALINDA CARLSON	58.24%	707
NICHOLAS BRONSON	41.54%	567
WRITE-IN	0.22%	3
TOTAL VOTES		1,365

MAP PRECINCT RESULTS


CORBETT SCHOOL DISTRICT 39, DIRECTOR, POSITION 4

Follow this contest EXPORT 

DAVID GRANBERG	44.46%	622
DAVID OSBORN	55.40%	775
WRITE-IN	0.14%	2
TOTAL VOTES		1,400

MAP PRECINCT RESULTS


CORBETT SCHOOL DISTRICT 39, DIRECTOR, POSITION 5

Follow this contest EXPORT 

AMANDA RICKERT	42.94%	596
MAUREEN 'SIS' CHILDS	56.92%	790
WRITE-IN	0.14%	2
TOTAL VOTES		1,388

MAP PRECINCT RESULTS


DAVID DOUGLAS SCHOOL DISTRICT 40, DIRECTOR, POSITION 1

Follow this contest EXPORT 

ALTHEA ENDER	98.29%	4,022
WRITE-IN	1.71%	70
TOTAL VOTES		4,092

MAP PRECINCT RESULTS

DAVID DOUGLAS SCHOOL DISTRICT 40, DIRECTOR, POSITION 2

Follow this contest EXPORT 

STEPHANIE D STEPHENS	98.34%	3,917
WRITE-IN	1.66%	66
TOTAL VOTES		3,983

227

Choice	Votes	Vote %
Total	2633	100.00%
Overvotes	0	
Undervotes	2049	

Centennial School District 28J, Director, Position 6, At-Lar (Vote for 1)
4682 ballots (8 over voted ballots, 8 overvotes, 959 undervotes)

Michael Newman	1747	47.03%
Hayden Collier	531	14.29%
Carol Carroll	320	8.61%
Durrell Javon Kinsey Bey	211	5.68%
SaQuojia Allen	879	23.66%
Write-in	27	0.73%
Total	3715	100.00%
Overvotes	8	
Undervotes	959	

Centennial School District 28J, Director, Position 7, At-Lar (Vote for 1)
4682 ballots (3 over voted ballots, 3 overvotes, 974 undervotes)

Pam Shields	2242	60.51%
Rudie Watzig	1438	38.81%
Write-in	25	0.67%
Total	3705	100.00%
Overvotes	3	
Undervotes	974	

Corbett School District 39, Director, Position 2 (Vote for 1)
1451 ballots (2 over voted ballots, 2 overvotes, 63 undervotes)

Todd Mickalson	537	38.74%
Zachary Arndt	849	61.26%
Write-in	0	0.00%
Total	1386	100.00%
Overvotes	2	
Undervotes	63	

Corbett School District 39, Director, Position 3 (Vote for 1)
1451 ballots (0 over voted ballots, 0 overvotes, 86 undervotes)

Malinda Carlson	795	58.24%
Nicholas Bronson	567	41.54%
Write-in	3	0.22%
Total	1365	100.00%
Overvotes	0	
Undervotes	86	

Corbett School District 39, Director, Position 4 (Vote for 1)
1451 ballots (0 over voted ballots, 0 overvotes, 52 undervotes)

David Granberg	622	44.46%
David Osborn	775	55.40%
Write-in	2	0.14%
Total	1399	100.00%
Overvotes	0	
Undervotes	52	

Corbett School District 39, Director, Position 5 (Vote for 1)
1451 ballots (0 over voted ballots, 0 overvotes, 63 undervotes)

Amanda Rickert	596	42.94%
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Official Results

Total Ballots Cast: 152177

Choice	Votes	Vote %
Maureen "Sis" Childs	790	56.92%
Write-in	2	0.14%
Total	1388	100.00%
Overvotes	0	
Undervotes	63	

David Douglas School District 40, Director, Position 1 (Vote for 1)
6393 ballots (1 over voted ballots, 1 overvotes, 2300 undervotes)

Althea Ender	4022	98.29%
Write-in	70	1.71%
Total	4092	100.00%
Overvotes	1	
Undervotes	2300	

David Douglas School District 40, Director, Position 2 (Vote for 1)
6393 ballots (2 over voted ballots, 2 overvotes, 2408 undervotes)

Stephanie D Stephens	3917	98.34%
Write-in	66	1.66%
Total	3983	100.00%
Overvotes	2	
Undervotes	2408	

David Douglas School District 40, Director, Position 3 (Vote for 1)
6393 ballots (0 over voted ballots, 0 overvotes, 1081 undervotes)

Dylan Souders	961	18.09%
Deian Salazar	1514	28.50%
Sara Ruth Epstein	2805	52.80%
Write-in	32	0.60%
Total	5312	100.00%
Overvotes	0	
Undervotes	1081	

David Douglas School District 40, Director, Position 5 (Vote for 1)
6393 ballots (0 over voted ballots, 0 overvotes, 1245 undervotes)

Thomas Stephenson	3595	69.83%
Dennis Secrest	1521	29.55%
Write-in	32	0.62%
Total	5148	100.00%
Overvotes	0	
Undervotes	1245	

David Douglas School District 40, Director, Position 6 (Vote for 1)
6393 ballots (1 over voted ballots, 1 overvotes, 2329 undervotes)

Heather Franklin	4000	98.45%
Write-in	63	1.55%
Total	4063	100.00%
Overvotes	1	
Undervotes	2329	

David Douglas School District 40, Director, Position 7 (Vote for 1)
6393 ballots (1 over voted ballots, 1 overvotes, 2461 undervotes)

Jose Gamero-Georgeson	3865	98.32%
Write-in	66	1.68%

Official Results

Corbett School District 39

Code: BDDG
Adopted: 9/17/14
Revised/Readopted: 6/16/21
Orig. Code: BDDG

Minutes of Board Meetings

The Board secretary will take written minutes of all Board meetings. The written minutes will be a true reflection of the matters discussed at the meeting and the views of the participants. The minutes will include, but not be limited to, the following information:

1. All members of the Board who were present;
2. All motions, proposals, resolutions, orders and measures proposed and their disposition;
3. The results of all votes and the vote of each member by name;
4. The substance of any discussion on any matter;
5. Any other information required by law.

All minutes shall be available to the public within a reasonable time. The public and patrons of the district may receive, upon request, copies of approved current minutes at the administration office. Minutes need not be approved by the Board prior to being available to the public. A copy of the minutes of each regular and special Board meeting as they are drafted for approval will be distributed after such meeting to each Board member and administrator.

The district will maintain and make available to staff and other interested patrons an updated copy of the meeting minutes.

Minutes of executive sessions will be kept in accordance with the requirements of Oregon's Public Meetings Law with essentially the same level of detail as for public sessions. If disclosure of material in the executive session minutes would be inconsistent with the purpose for which executive session was held under Oregon Revised Statute (ORS)192.660, the material may be withheld from disclosure.

If an executive session is held pursuant to ORS 332.061, the following shall not be made public: the name of the minor student; the issue, including a student's confidential records; the discussion; and each Board member's vote on the issue.

END OF POLICY

Legal Reference(s):

[ORS 192.610 - 192.710](#)

[ORS 332.061](#)

Letter Opinion, Office of the OR Attorney General (Nov. 20, 1970).

Corbett School District 39

Code: BDDH
Adopted: 1/17/18
Revised/Readopted: 6/16/21
Orig. Code: BDDH

Public Comment at Board Meetings

All Board meetings, with the exception of executive sessions, will be open to the public. The Board invites district community members to attend Board meetings to become acquainted with the program and operation of the district. Members of the public also are encouraged to share their ideas and opinions with the Board when appropriate.

It is the intent of the Board to ensure communications with individuals with disabilities are as effective as communications with others. Individuals with hearing, vision or speech impairments will be given an equal opportunity to participate in Board meetings. Primary consideration will be given to requests of qualified individuals with disabilities in selecting appropriate auxiliary aids¹ and services.

Auxiliary aids and services for persons with disabilities will be available at no charge to the individual. All auxiliary aids and/or service requests must be made with appropriate advance notice. Should the Board demonstrate such requests would result in a fundamental alteration in the service, program or activity or in undue financial and administrative burdens, an alternative, equally effective means of communication will be used.

Audience

During a session of a Board meeting open to the public, members of the public may be invited to present comments during the designated portion of the agenda. At the discretion of the Board chair, further public comment may be allowed.

Request for an Item on the Agenda

A member of the public may request the superintendent or Board chair consider placing an item on the agenda of a regular Board meeting. This request should be made in writing and presented to the superintendent or Board chair for consideration at least seven working days prior to the scheduled meeting.

Procedures for Public Comment at Meetings

The Board will establish procedures for public comment in open meetings. The purpose of these procedures will be to inform the public how to effectively participate in Board meetings for the best

¹ Auxiliary aids may include, but are not limited to, such services and devices as qualified interpreters, assistive listening systems, note takers, readers, taped texts, Braille materials and large print.

interests of the individual, the district and the patrons. The information will be easily accessible and available to all patrons attending a public Board meeting.

1. Discussion or presentation concerning a published agenda item is limited to its designated place on the agenda, unless otherwise authorized by the Board chair.
2. A visitor speaking during the meeting may introduce a topic not on the published agenda. The Board, at its discretion, may require that a proposal, inquiry or request be submitted in writing, and reserves the right to refer the matter to the administration for action or study.
3. Any person who is invited by the Board chair to speak to the Board during a meeting should state his/her name and address and, if speaking for an organization, the name and identity of the organization. A spokesperson should be designated to represent a group with a common purpose.
4. Statements by members of the public should be brief and concise. The Board chair may use discretion to establish a time limit on discussion or oral presentation by visitors.
5. Questions asked by the public, when possible, will be answered by the Board chair or referred to the superintendent for reply. Questions requiring investigation may, at the discretion of the Board chair, be referred to the superintendent for response at a later time.
6. At the discretion of the Board chair, anyone wishing to speak before the Board, either as an individual or as a member of a group, on any agenda item or other topic, may do so by providing the Board secretary with a completed registration card or sign-in sheet, prior to the Board meeting in order to allow the chair to provide adequate time for each agenda item.

The Board chair should be alert to see that all visitors have been acknowledged and thanked for their presence and for any contributed comments on agenda issues. Similar courtesy should be extended to members of staff who have been in attendance. Their return for future meetings should be welcomed.

Petitions

Petitions may be accepted at any Board meeting. No action will be taken in response to a petition before the next regular meeting. Petitions will be referred to the superintendent for consideration and recommendation.

Comments Regarding Staff Members

Speakers may offer objective criticism of district operations and programs. The Board will not hear comments regarding any individual district staff member. The Board chair will direct the visitor to the procedures in Board policy KL - Public Complaints for Board consideration of a legitimate complaint involving a staff member. The association contract governing the employee's rights will be followed. A commendation involving a staff member should be sent to the superintendent.

END OF POLICY

Legal Reference(s):

[ORS 165.535](#)
[ORS 165.540](#)

[ORS 192.610 to -192.690](#)
[ORS 332.057](#)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2012); 29 C.F.R. Part 1630 (2017); 28 C.F.R. Part 35 (2017).

Americans with Disabilities Act Amendments Act of 2008.

Baca v. Moreno Valley Unified Sch. Dist., 936 F. Supp. 719 (C.D. Cal. 1996).

Leventhal v. Vista Unified Sch. Dist., 973 F. Supp. 951 (S.D. Cal. 1997).

Cross Reference(s):

BDDC - Board Meeting Agenda



Corbett PTA

35800 E HISTORIC COLUMBIA RIVER
CORBETT OR 97019

CORBETTCARDINALSPTA@GMAIL.COM

May 19, 2025

Corbett School Board
Corbett School District
35800 E Historic Columbia River
Corbett OR 97019

RE: Formal Request for Strengthened Campus Safety Policy

The Corbett PTA is committed to advocating for the safety and well-being of all students. In light of recent concerns, we are calling on the Corbett School District to strengthen its policies around campus safety – particularly regarding individuals with a known history of abuse, sexual or otherwise.

We request the District adopt a formal policy stating that any individual with a known history of abuse against minors - sexual or otherwise, at any level - should not be allowed on any Corbett School District property.

A zero-tolerance policy creates accountability, eliminates barriers for the District to take appropriate action when necessary, and reinforces that Corbett campuses are places where students feel safe, and where adults are held to the highest ethical standards.

We respectfully urge the District to adopt these changes by the 2025–2026 school year.

Sincerely,

Corbett PTA
(Unanimously approved on May 18th, 2025)

Corbett School District 39

Code: KGB
Adopted: 8/17/16
Revised/Readopted: 3/09/22
Orig. Code: KG-AR

Public Conduct on District Property

No person on district property or grounds, including parking lots, will:

1. Injure or threaten to injure another;
2. Damage the property of another or of the district;
3. Initiate or circulate a report, one knows to be false, concerning an alleged hazardous substance, impending fire, explosion, catastrophe or other emergency that will take place in or upon a school;
4. Violate parking regulations;
5. Drive a vehicle in an unsafe manner;
6. Operate an unmanned aircraft system (UAS) or drone unless granted permission from the superintendent or designee or as prohibited by Board policy ECACB - Unmanned Aircraft System (UAS) a.k.a. Drone;
7. Impede, delay or otherwise interfere with the orderly conduct of the district's educational program or any other activity taking place on district property which has been authorized by the Board, superintendent, principal or other authorized administrator;
8. Enter any portion of district premises at any time for purposes other than those which are lawful and authorized by district officials;
9. Bring, possess, or use a weapon as prohibited by by state and federal law;
10. Possess, consume, sell, give or deliver unlawful drugs and/or alcoholic beverages. Possess, sell, give or deliver drug paraphernalia;
11. Use, distribute or sell tobacco products or inhalant delivery systems;
12. Wear, possess, use, distribute, display or sell any clothing, jewelry, emblem, badge, symbol, sign or other item that is evidence of membership or affiliation with any gang. Use speech or commit any act or omission in furtherance of the interests of any gang or gang activity. A "gang" is defined as a group that identifies itself through the use of a name, unique appearance or language including hand signs, claiming of geographical territory or the espousing of a distinctive belief system that frequently results in criminal activity;
13. Willfully violate Board policies, administrative regulations or school rules designed to maintain public order on district property.

Persons having no legitimate purpose or business on district property, or those violating or threatening to violate the above rules, may be issued a trespass citation or ejected from the premises and/or referred to law enforcement officials.

END OF POLICY

Legal Reference(s):

ORS 161.015
ORS 164.245
ORS 164.255
ORS 166.025
ORS 166.155 to -166.165

ORS 166.210 to -166.370
ORS 332.172
ORS 336.109
ORS 339.883
ORS 431.840

ORS 433.835 to -433.990
ORS 806.060 to -806.080
OAR 333-015-0025 to -0090
OAR 581-021-0110
OAR 584-020-0040(4)(e),(g)

Gun-Free Schools Act, 20 U.S.C. § 7961 (2012).
Pro-Children Act of 1994, 20 U.S.C. §§ 6081-6084 (2012).
Gun-Free School Zones Act of 1990, 18 U.S.C. §§ 921(a)(25)-(26), 922(q) (2012).

Cross Reference(s):

ECAB - Vandalism, Malicious Mischief or Theft
ECD - Traffic and Parking Controls
JFCEA - Secret Societies/Gang Activity
KG - Use of District Buildings and Facilities

Corbett School District 39

Code: DIC
Adopted: 10/16/97
Revised/Readopted: 8/18/21
Orig. Code: DIC

Financial Reports and Statements

The Board will receive financial reports which will include estimates of expenditures for the general fund budget in comparison to budget appropriations, actual receipts in comparison to budget estimates and the overall cash condition of the district. Supplementary reports on other funds or accounts will be furnished upon request of the Board or superintendent.

The Board will receive a pre-audit report recapping the year-end closure of financial statements prior to the annual audit by the district's authorized accountant.

Appropriate staff member(s) will be available at any Board meeting, upon request of the Board, to respond to questions and to present current financial information. The superintendent will notify the Board at any time that substantial deviations from anticipated income or expenditures are anticipated.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 294.311](#)

[ORS Chapter 297](#)

[ORS 328.465](#)

[ORS 332.105](#)

[OAR 162-010-0000 to -0330](#)

[OAR 162-040-0000 to -0160](#)

[OAR 581-023-0037](#)

OR. DEP'T OF EDUC, PROGRAM BUDGET AND ACCOUNTING MANUAL.

Cross Reference(s):

DBJ - Budget Implementation

DIE - Audits

Corbett School District
Financial Report to the Board of Directors
Wednesday, June 18, 2025

P-card expenditures routinely experience a 30-day delay between the time expenses are incurred and when they show on the district's books.

Forecast 5 Reports

Shows the current year-to-date revenues and expenditures compared to the same time last year for the following funds:

- May
 - 01 General Fund
 - 02 Food Services Fund
 - 03 Federal Funds
 - 04 Student Investment Account
 - 11 GO Bond Debt Service
 - 20 Energy Projects

Corbett School District 39

001 General Fund | Financial Projection by Object

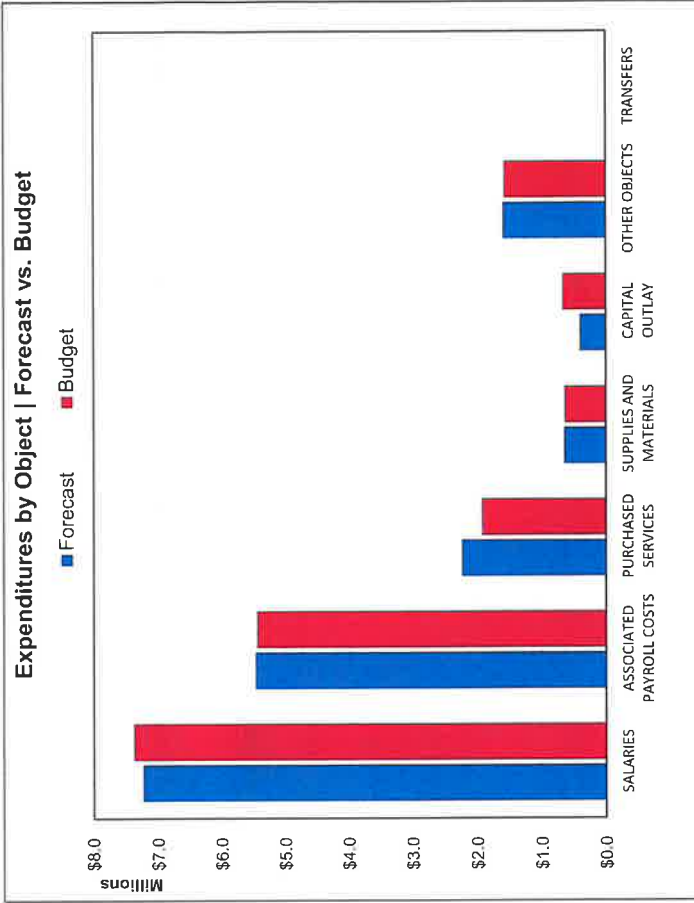
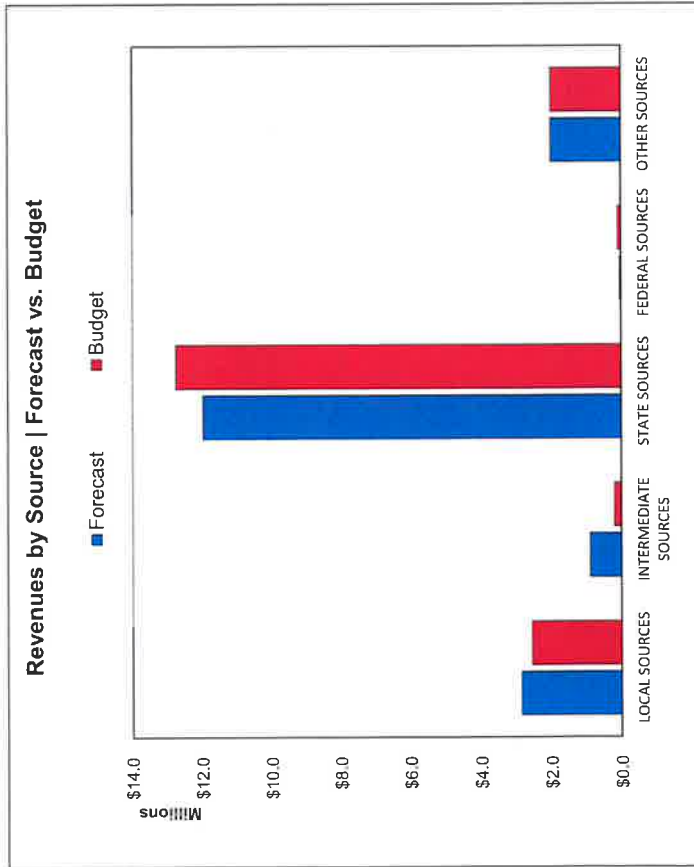
For the Period Ending May 31, 2025

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Add: Projections	Annual Forecast
RESOURCES						
Operating Revenues						
Local Sources	\$ 3,439,711	\$ 2,563,146	\$ 3,184,703	124.25%	\$ (323,170)	\$ 2,861,533
Intermediate Sources	423,431	201,200	900,000	447.32%	-	900,000
State Sources	12,214,905	12,762,126	11,754,693	92.11%	218,346	11,973,039
Federal Sources	75,836	92,541	39,081	42.23%	-	39,081
Other Sources	15,000	2,000,000	2,000,000	100.00%	-	2,000,000
Total Operating Revenues	\$ 16,168,883	\$ 17,619,013	\$ 17,878,477	101.47%	\$ (104,823)	\$ 17,773,654
Beginning Fund Balance	435,447	-	(219,063)	0.00%	-	(219,063)
TOTAL RESOURCES	\$ 16,604,331	\$ 17,619,013	\$ 17,659,414	100.23%	\$ (104,823)	\$ 17,554,590
REQUIREMENTS						
Operating Expenditures						
Salaries	\$ 6,345,447	\$ 7,380,501	\$ 6,146,269	83.28%	\$ 1,088,172	\$ 7,234,440
Associated Payroll Costs	3,607,446	5,444,292	4,540,419	83.40%	930,902	5,471,322
Purchased Services	1,741,520	1,923,156	1,674,217	87.06%	552,468	2,226,685
Supplies and Materials	583,832	633,668	438,215	69.16%	202,382	640,597
Capital Outlay	55,214	665,400	136,715	20.55%	257,949	394,664
Other Objects	599,340	1,569,496	1,514,264	96.48%	75,216	1,589,480
Transfers	-	2,500	-	0.00%	2,500	2,500
Total Operating Expenditures	\$ 12,932,798	\$ 17,619,013	\$ 14,450,099	82.01%	\$ 3,109,590	\$ 17,559,688
Contingencies	-	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	-	-	0.00%	-	-
TOTAL REQUIREMENTS	\$ 12,932,798	\$ 17,619,013	\$ 14,450,099	82.01%	\$ 3,109,590	\$ 17,559,688
TOTAL SURPLUS / (DEFICIT)	\$ 3,671,533	\$ -	\$ 3,209,315		\$ (3,214,413)	\$ (5,098)

Corbett School District 39

001 General Fund | Financial Projection by Object

For the Period Ending May 31, 2025



Corbett School District 39

002 Food Service | Financial Projection by Object

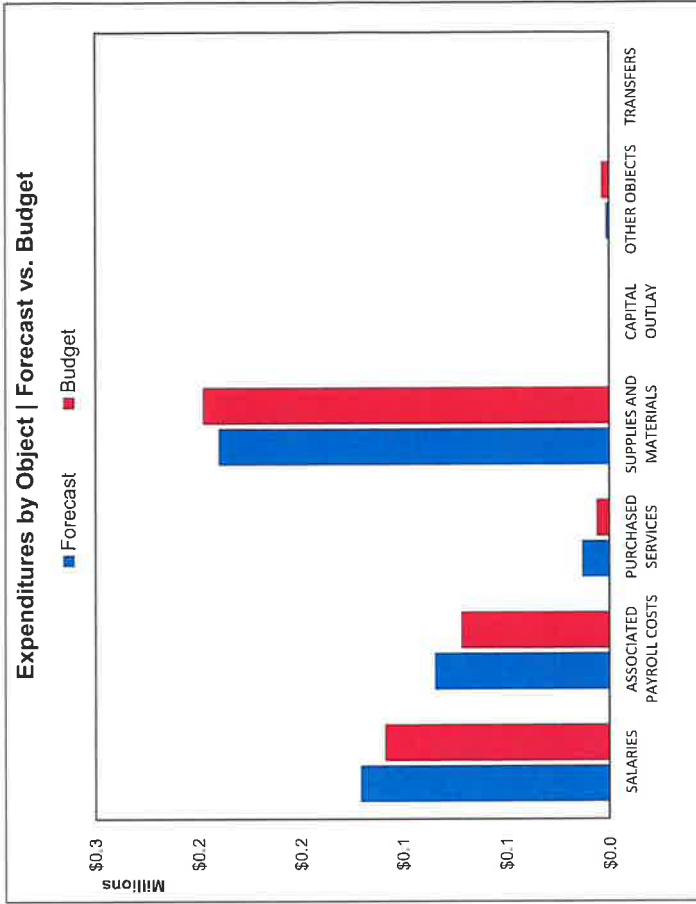
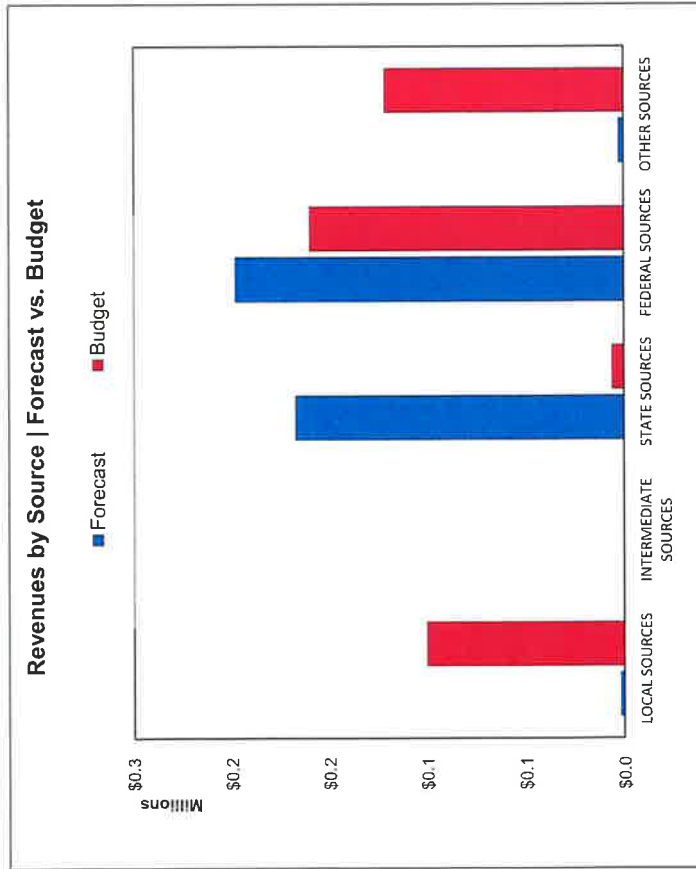
For the Period Ending May 31, 2025

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Add: Projections	Annual Forecast
RESOURCES						
Operating Revenues						
Local Sources	\$ 81,584	\$ 100,000	\$ 1,688	1.69%	\$ -	\$ 1,688
Intermediate Sources	-	-	-	0.00%	-	-
State Sources	12,475	6,000	91,665	1527.76%	75,695	167,360
Federal Sources	85,517	160,000	101,762	63.60%	96,618	198,380
Other Sources	-	121,268	-	0.00%	2,500	2,500
Total Operating Revenues	\$ 179,577	\$ 387,268	\$ 195,115	50.38%	\$ 174,813	\$ 369,928
Beginning Fund Balance	61,058	-	(89,553)	0.00%	-	(89,553)
TOTAL RESOURCES	\$ 240,635	\$ 387,268	\$ 105,562	27.26%	\$ 174,813	\$ 280,375
REQUIREMENTS						
Operating Expenditures						
Salaries	\$ 94,539	\$ 108,509	\$ 106,604	98.24%	\$ 14,086	\$ 120,690
Associated Payroll Costs	60,639	71,397	75,165	105.28%	9,052	84,217
Purchased Services	12,331	6,000	13,003	216.71%	-	13,003
Supplies and Materials	151,318	197,862	185,055	93.53%	5,179	190,234
Capital Outlay	-	-	-	0.00%	-	-
Other Objects	2,006	3,500	1,074	30.68%	214	1,287
Transfers	-	-	-	0.00%	-	-
Total Operating Expenditures	\$ 320,833	\$ 387,268	\$ 380,900	98.36%	\$ 28,530	\$ 409,431
Contingencies	-	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	-	-	0.00%	-	-
TOTAL REQUIREMENTS	\$ 320,833	\$ 387,268	\$ 380,900	98.36%	\$ 28,530	\$ 409,431
TOTAL SURPLUS / (DEFICIT)	\$ (80,199)	\$ -	\$ (275,338)		\$ 146,283	\$ (129,055)

Corbett School District 39

002 Food Service | Financial Projection by Object

For the Period Ending May 31, 2025



Corbett School District 39

003 Federal Funds | Financial Projection by Object

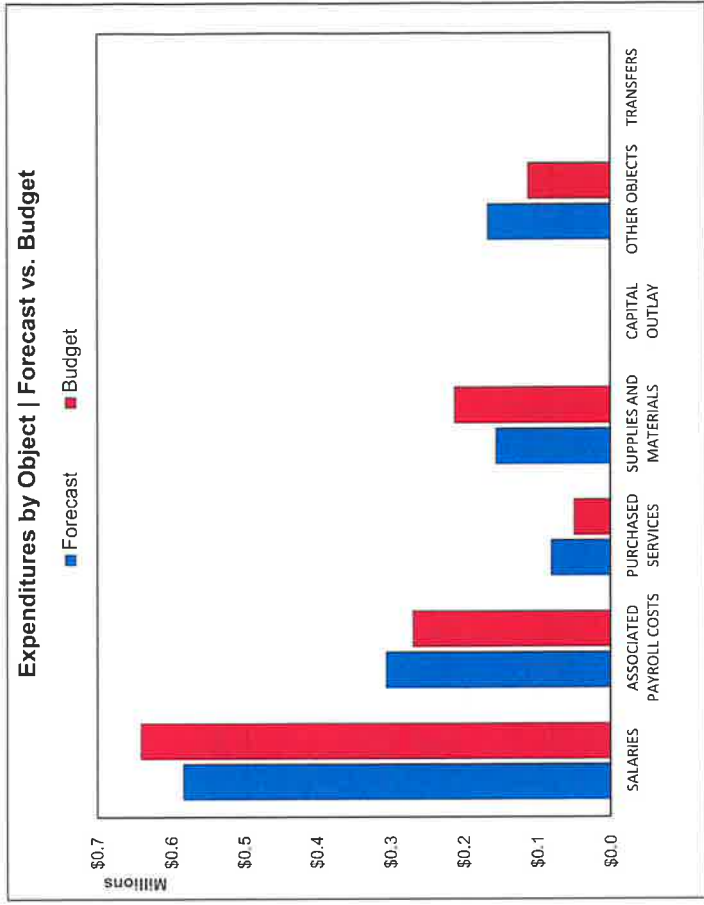
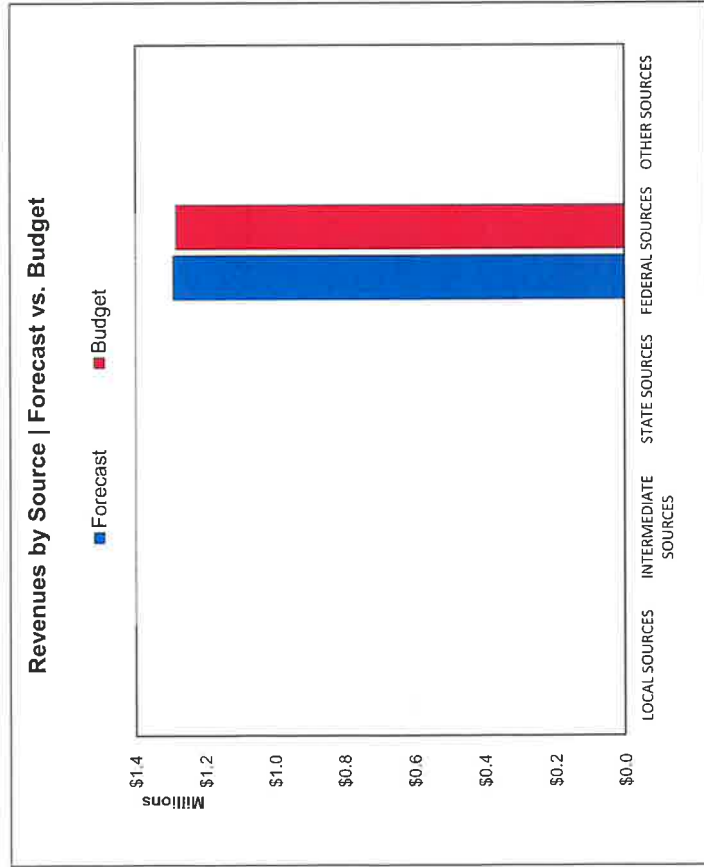
For the Period Ending May 31, 2025

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Add: Projections	Annual Forecast
RESOURCES						
Operating Revenues						
Local Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Intermediate Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
State Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Federal Sources	797,517	1,284,483	768,747	59.85%	523,703	1,292,450
Other Sources	-	-	-	0.00%	-	-
Total Operating Revenues	\$ 797,517	\$ 1,284,483	\$ 768,747	59.85%	\$ 523,703	\$ 1,292,450
Beginning Fund Balance	(582,795)		13,500	0.00%		13,500
TOTAL RESOURCES	\$ 214,722	\$ 1,284,483	\$ 782,247	60.90%	\$ 523,703	\$ 1,305,950
REQUIREMENTS						
Operating Expenditures						
Salaries	\$ 754,198	\$ 642,084	\$ 478,930	74.59%	\$ 105,006	\$ 583,936
Associated Payroll Costs	288,435	268,997	268,674	99.88%	37,100	305,774
Purchased Services	59,274	49,732	39,739	79.91%	41,102	80,841
Supplies and Materials	33,933	211,583	17,859	8.44%	137,405	155,264
Capital Outlay	-	-	-	0.00%	-	-
Other Objects	100,615	112,087	124,997	111.52%	41,638	166,635
Transfers	-	-	-	0.00%	-	-
Total Operating Expenditures	\$ 1,236,455	\$ 1,284,483	\$ 930,198	72.42%	\$ 362,252	\$ 1,292,450
Contingencies	-	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	-	-	0.00%	-	-
TOTAL REQUIREMENTS	\$ 1,236,455	\$ 1,284,483	\$ 930,198	72.42%	\$ 362,252	\$ 1,292,450
TOTAL SURPLUS / (DEFICIT)	\$ (1,021,733)	\$ -	\$ (147,951)		\$ 161,451	\$ 13,500

Corbett School District 39

003 Federal Funds | Financial Projection by Object

For the Period Ending May 31, 2025



Corbett School District 39

004 Student Investment Account | Financial Projection by Object

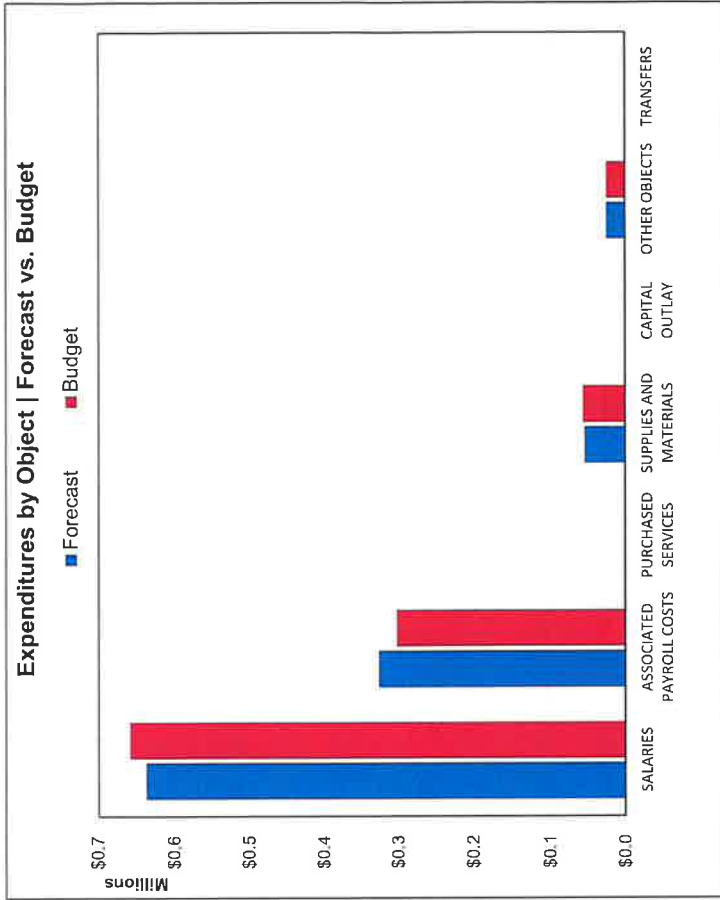
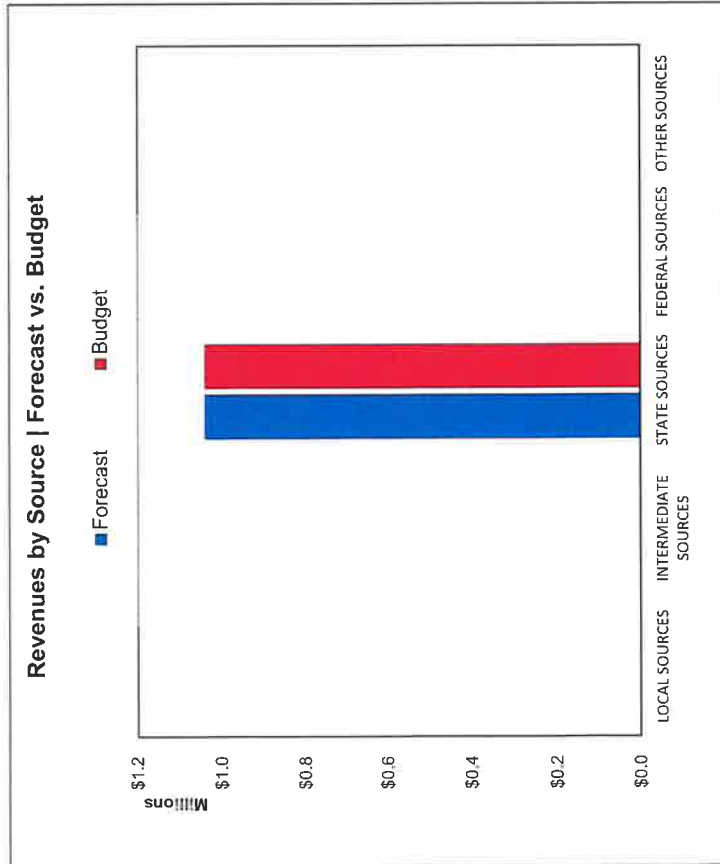
For the Period Ending May 31, 2025

	Prior YTD	Current Year Budget	Current YTD % of Budget	Add: Projections	Annual Forecast
RESOURCES					
Operating Revenues					
Local Sources	\$ -	\$ -	0.00%	\$ -	\$ -
Intermediate Sources	-	-	0.00%	-	-
State Sources	988,603	1,040,007	100.00%	-	1,040,006
Federal Sources	-	-	0.00%	-	-
Other Sources	-	-	0.00%	-	-
Total Operating Revenues	\$ 988,603	\$ 1,040,007	100.00%	\$ -	\$ 1,040,006
Beginning Fund Balance	-	-	0.00%	-	-
TOTAL RESOURCES	\$ 988,603	\$ 1,040,007	100.00%	\$ -	\$ 1,040,006
REQUIREMENTS					
Operating Expenditures					
Salaries	583,777	658,603	78.85%	117,408	636,747
Associated Payroll Costs	254,973	301,250	98.20%	29,705	325,518
Purchased Services	290	-	0.00%	-	-
Supplies and Materials	-	55,840	0.03%	53,411	53,427
Capital Outlay	-	-	0.00%	-	-
Other Objects	-	24,314	100.00%	-	24,314
Transfers	-	-	0.00%	-	-
Total Operating Expenditures	\$ 839,041	\$ 1,040,007	80.72%	\$ 200,524	\$ 1,040,006
Contingencies	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	-	0.00%	-	-
TOTAL REQUIREMENTS	\$ 839,041	\$ 1,040,007	80.72%	\$ 200,524	\$ 1,040,006
TOTAL SURPLUS / (DEFICIT)	\$ 149,563	\$ -		\$ (200,524)	\$ -

Corbett School District 39

004 Student Investment Account | Financial Projection by Object

For the Period Ending May 31, 2025



Corbett School District 39

011 GO Bond Debt Service | Financial Projection by Object

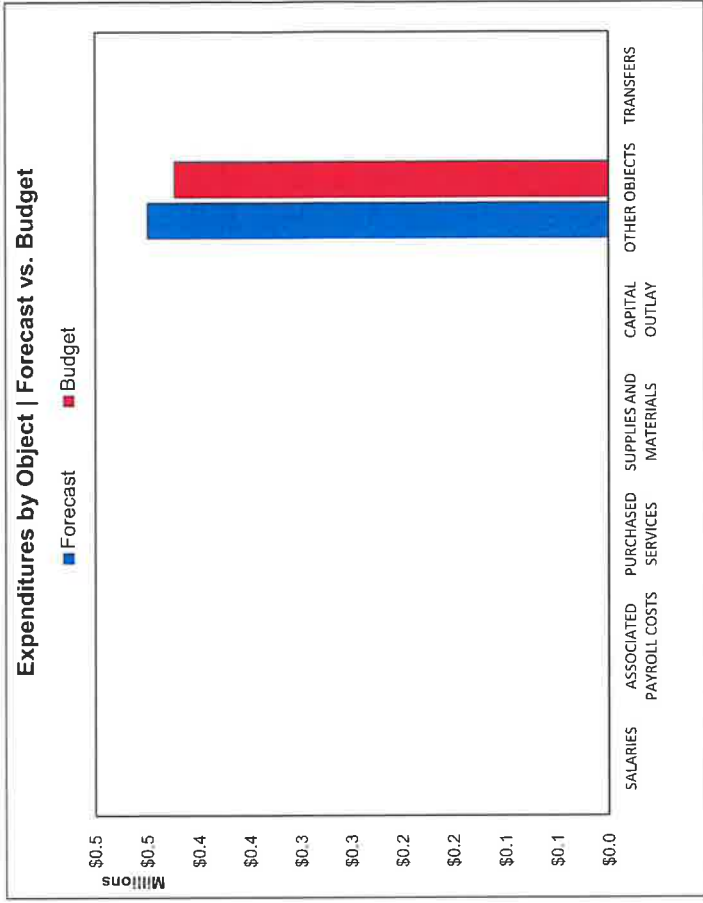
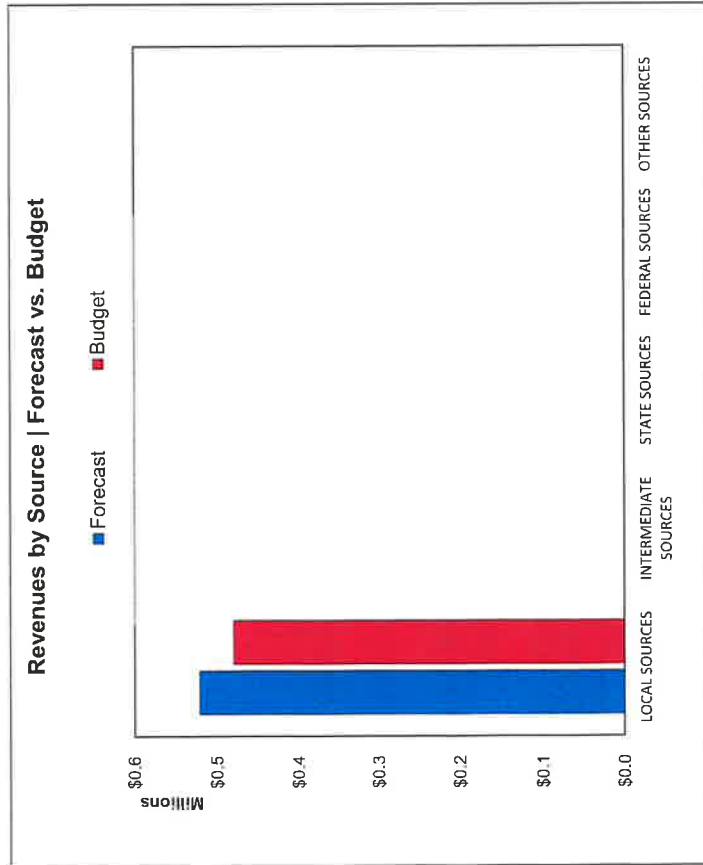
For the Period Ending May 31, 2025

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Add: Projections	Annual Forecast
RESOURCES						
Operating Revenues						
Local Sources	\$ 488,132	\$ 479,945	\$ 478,720	99.74%	\$ 43,065	\$ 521,785
Intermediate Sources	279	-	-	0.00%	-	-
State Sources	-	-	-	0.00%	-	-
Federal Sources	-	-	-	0.00%	-	-
Other Sources	-	-	-	0.00%	-	-
Total Operating Revenues	\$ 488,411	\$ 479,945	\$ 478,720	99.74%	\$ 43,065	\$ 521,785
Beginning Fund Balance	10,198	-	97,626	0.00%	178	97,804
TOTAL RESOURCES	\$ 498,609	\$ 479,945	\$ 576,345	120.09%	\$ 43,244	\$ 619,599
REQUIREMENTS						
Operating Expenditures						
Salaries	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Associated Payroll Costs	-	-	-	0.00%	-	-
Purchased Services	-	-	-	0.00%	-	-
Supplies and Materials	-	-	-	0.00%	-	-
Capital Outlay	-	-	-	0.00%	-	-
Other Objects	411,339	423,988	25,844	6.10%	423,988	449,832
Transfers	15,000	-	-	0.00%	-	-
Total Operating Expenditures	\$ 426,339	\$ 423,988	\$ 25,844	6.10%	\$ 423,988	\$ 449,832
Contingencies	-	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	-	-	0.00%	-	-
TOTAL REQUIREMENTS	\$ 426,339	\$ 423,988	\$ 25,844	6.10%	\$ 423,988	\$ 449,832
TOTAL SURPLUS / (DEFICIT)	\$ 72,270	\$ 55,957	\$ 550,501		\$ (380,744)	\$ 169,757

Corbett School District 39

011 GO Bond Debt Service | Financial Projection by Object

For the Period Ending May 31, 2025



Corbett School District 39

020 Energy Projects Fund | Financial Projection by Object

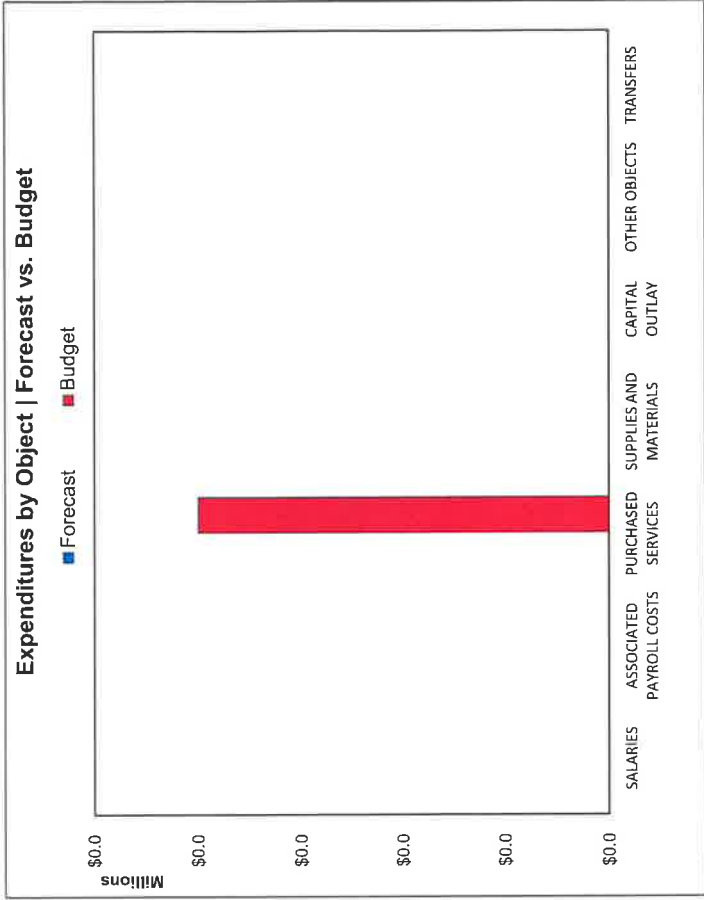
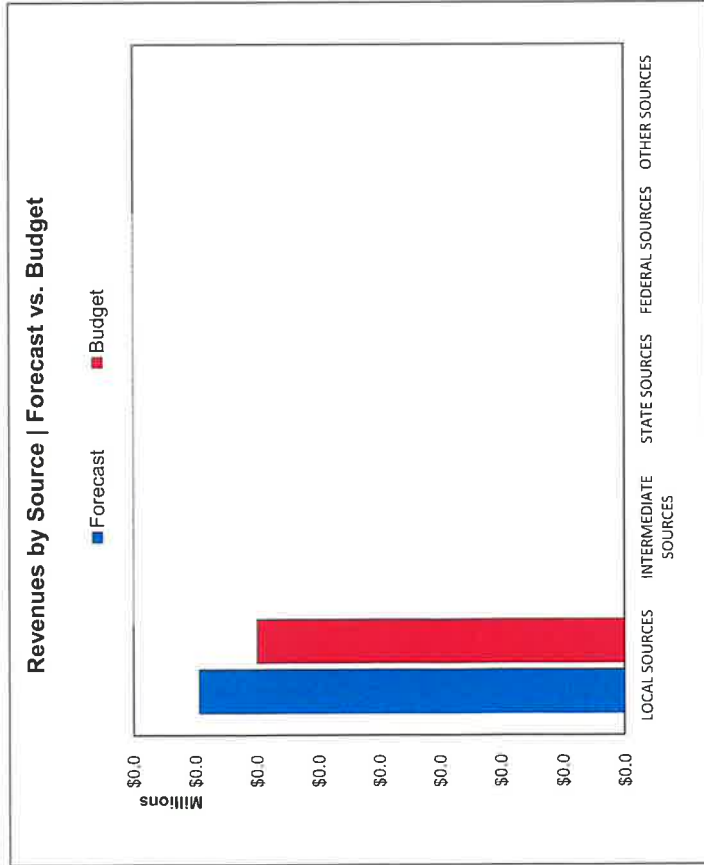
For the Period Ending May 31, 2025

	Prior YTD	Current Year Budget	Current YTD % of Budget	Add: Projections	Annual Forecast
RESOURCES					
Operating Revenues					
Local Sources	29,317 \$	30,000 \$	102.98%	3,819 \$	34,714
Intermediate Sources	-	-	0.00%	-	-
State Sources	-	-	0.00%	-	-
Federal Sources	-	-	0.00%	-	-
Other Sources	-	-	0.00%	-	-
Total Operating Revenues	29,317 \$	30,000 \$	102.98%	3,819 \$	34,714
Beginning Fund Balance	55,301		0.00%		89,694
TOTAL RESOURCES	84,618 \$	30,000 \$	401.96%	3,819 \$	124,407
REQUIREMENTS					
Operating Expenditures					
Salaries	- \$	- \$	0.00%	- \$	-
Associated Payroll Costs	-	-	0.00%	-	-
Purchased Services	-	20,000	0.00%	-	-
Supplies and Materials	-	-	0.00%	-	-
Capital Outlay	-	-	0.00%	-	-
Other Objects	-	-	0.00%	-	-
Transfers	-	-	0.00%	-	-
Total Operating Expenditures	- \$	20,000 \$	0.00%	- \$	-
Contingencies	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	-	0.00%	-	-
TOTAL REQUIREMENTS	- \$	20,000 \$	0.00%	- \$	-
TOTAL SURPLUS / (DEFICIT)	84,618 \$	10,000 \$		3,819 \$	124,407

Corbett School District 39

020 Energy Projects Fund | Financial Projection by Object

For the Period Ending May 31, 2025



DEREK FIALKIEWICZ, Ed.D.
 Superintendent
 ROBIN LINDEEN-BLAKELEY
 Deputy Clerk/ HR Lead



35800 E. Historic Columbia River Highway
 Corbett, Oregon 97019-9622

Administration Office 503-261-4200
 Grade School 503-261-4200
 Middle/High School 503-261-4200
 CAPS 503-261-4200
 Fax 503-695-3600

**CORBETT SCHOOL DISTRICT
 NO. 39**

RESOLUTION

Budget Adjustment

Summary: Corbett School District 39 board policy DBK requires an approval by the board when the need to transfer between appropriations arise.

Background: The Adopted budget for 24-25 was a financial plan at the time the budget was prepared based on known and estimated revenues and expenses.

- January 2025 – Budget Hearing was held to adjust the budget over 10%

Financial Impact:

This amendment will adjust the General Fund by \$235,000 and Student Investment Account by \$14,000. In addition, the Food Service fund appropriation will increase by \$25,000 which is within 10% of the fund and due to increase in revenues. The adjustment in Federal funds is for the School Based Mental Health Grant Lease moving \$30,000 from Support Services to Other Uses.

Major Function	Item Description	Revised Budget 2024-2025	This Amendment	Final Revised Budget 2024-2025
GENERAL FUND				
Requirements				
1000	Instruction	8,947,848	235,000	9,182,848
2000	Support Services	7,439,956	(235,000)	7,204,956
3000	Community Services	-		-
4000	Building, Construction & Improvements	33,000		33,000
5000	Other Uses (Debt & Transfers)	1,198,209		1,198,209
6000	Contingencies	-		-
		253		
Total		17,619,013	-	17,619,013

DEREK FIALKIEWICZ, Ed.D.
 Superintendent
 ROBIN LINDEEN-BLAKELEY
 Deputy Clerk/ HR Lead



35800 E. Historic Columbia River Highway
 Corbett, Oregon 97019-9622

Administration Office 503-261-4200
 Grade School 503-261-4200
 Middle/High School 503-261-4200
 CAPS 503-261-4200
 Fax 503-695-3600

**CORBETT SCHOOL DISTRICT
 NO. 39**

FOOD SERVICE				
Requirements				
3000	Community Services	387,268	25,000	412,268
Total		387,268	25,000	412,268
FEDERAL FUNDS				
Requirements				
1000	Instruction	314,900		314,900
2000	Support Services	857,496	(30,000)	827,496
5000	Other Uses (Debt & Transfers)	112,087	30,000	142,087
Total		1,284,483		1,284,483
STUDENT INVESTMENT ACCOUNT				
Requirements				
1000	Instruction	665,002	14,000	679,002
2000	Support Services	375,005	(14,000)	361,005
Total		1,040,007		1,040,007
STUDENT ACTIVITY FUNDS				
Requirements				
1000	Instruction	300,000		300,000
Total		300,000		300,000
GO BOND DEBT SERVICE FUND				
Requirements				
5000	Other Uses (Debt & Transfers)	424,338		424,338
7000	Unappropriated End. Fund Balance	-		-
Total				424,338
ENERGY PROJECT FUND				
Requirements		254		

DEREK FIALKIEWICZ, Ed.D.
 Superintendent
 ROBIN LINDEEN-BLAKELEY
 Deputy Clerk/ HR Lead



35800 E. Historic Columbia River Highway
 Corbett, Oregon 97019-9622

Administration Office 503-261-4200
 Grade School 503-261-4200
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 Fax 503-695-3600

**CORBETT SCHOOL DISTRICT
 NO. 39**

4000	Building, Construction & Improvements	20,000		20,000
Total		20,000		20,000
TOTAL ALL FUNDS				
Requirements				
1000	Instruction	10,227,750	249,000	10,476,750
2000	Support Services	8,672,457	(279,000)	8,393,457
3000	Community Services	387,268	25,000	412,268
4000	Building, Construction & Improvements	53,000	-	53,000
5000	Other Uses (Debt & Transfers)	1,734,634	30,000	1,764,634
6000	Contingencies	-	-	-
Total		21,075,109		21,100,109

Motion: I move to adopt this resolution to amend the 2024-25 budget as indicated above.

BE IT RESOLVED the 2024-25 budget has been amended.

ADOPTED, SIGNED AND APPROVED this __18__ day of __June_____, 2025.

**CORBETT SCHOOL DISTRICT NO. 39
 MULTNOMAH COUNTY, OREGON**

 Chair of the Board

Attest:

 Superintendent

Resolution #

A RESOLUTION ADOPTING THE 2025-2026 BUDGET AND APPROPRIATING FUNDS

WHEREAS, Oregon Local Budget Law requires school districts to adopt a budget authorizing expenditures for each fiscal year, and

WHEREAS, the Budget Committee held a public hearing to gain public input on the proposed budget and subsequently approved the 2025-2026 budget, and

WHEREAS, the Board desires to adopt the 2025-2026 Budget as adjusted below and appropriate expenditures for the 2025-2026 fiscal year, and

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of Corbett School District 39 to adopt the 2025-2026 Budget in the total sum of \$25,455,817, the budget is on file in the District’s Administrative Office; and

BE IT FURTHER RESOLVED by the Board of Directors of Corbett School District 39 that the requirements for the fiscal year beginning July 1, 2025, are hereby appropriated as follows:

Major Function	Item Description	Approved Budget 2025-2026	This Amendment	Adopted Budget 2025-2026
GENERAL FUND				
Requirements				
1000	Instruction	9,449,900	-	9,449,900
2000	Support Services	5,687,751	150,000	5,837,751
5100	Debt	541,296	-	541,296
5200	Transfers	668,345	-	668,345
6000	Contingencies	250,000	(150,000)	100,000
7000	Unappropriated End. Fund Balance	33,763	-	33,763
Total		16,631,055	-	16,631,055

Special Revenue Fund				
Requirements				
1000	Instruction	1,653,409	-	1,653,409
2000	Support Services	5,773,626	-	5,773,626
3000	Community Services	485,766	-	485,766
5100	Debt	114,889	-	114,889
6000	Contingencies	100,000	-	100,000
Total		8,127,690	-	8,127,690
Debt Fund				
Requirements				
5100	Debt	437,072	-	437,072
Total		437,072	-	437,072
Capital Fund				
Requirements				
2000	Support Services	250,000	-	250,000
Total		250,000	-	250,000

TOTAL ALL FUNDS				
Requirements				
1000	Instruction	11,103,309	-	11,103,309
2000	Support Services	11,711,377	150,000	11,861,377
3000	Community Services	485,766	-	485,766
5100	Debt	1,093,257	-	1,093,257
5200	Transfers	668,345	-	668,345
6000	Contingencies	350,000	(150,000)	200,000
7000	Unappropriated End. Fund Balance	33,763	-	33,763
Total		25,445,817	-	25,445,817

Effective Date: July 1, 2025

Passed and adopted by Corbett School District's Board of Directors this 18th day of June 2025.

Todd Mickalson, Board Chair

Attest:

Derek Fialkiewicz, Superintendent

Resolution #

A RESOLUTION ADOPTING THE 2025-2026 BUDGET AND APPROPRIATING FUNDS

WHEREAS, Oregon Local Budget Law requires school districts to adopt a budget authorizing expenditures for each fiscal year, and

WHEREAS, the Budget Committee held a public hearing to gain public input on the proposed budget and subsequently approved the 2025-2026 budget, and

WHEREAS, the Board desires to adopt the 2025-2026 Budget as adjusted below and appropriate expenditures for the 2025-2026 fiscal year, and

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of Corbett School District 39 to adopt the 2025-2026 Budget in the total sum of \$25,455,817, the budget is on file in the District’s Administrative Office; and

BE IT FURTHER RESOLVED by the Board of Directors of Corbett School District 39 that the requirements for the fiscal year beginning July 1, 2025, are hereby appropriated as follows:

Major Function	Item Description	Approved Budget 2025-2026	This Amendment	Adopted Budget 2025-2026
GENERAL FUND				
Requirements				
1000	Instruction	9,449,900	-	9,449,900
2000	Support Services	5,687,751	-	5,687,751
5100	Debt	541,296	-	541,296
5200	Transfers	668,345	150,000	818,345
6000	Contingencies	250,000	(150,000)	100,000
7000	Unappropriated End. Fund Balance	33,763	-	33,763
Total		16,631,055	-	16,631,055

Special Revenue Fund				
Requirements				
1000	Instruction	1,653,409	-	1,653,409
2000	Support Services	5,773,626	-	5,773,626
3000	Community Services	485,766	-	485,766
5100	Debt	114,889	-	114,889
6000	Contingencies	100,000	-	100,000
Total		8,127,690	-	8,127,690
Debt Fund				
Requirements				
5100	Debt	437,072	-	437,072
Total		437,072	-	437,072
Capital Fund				
Requirements				
2000	Support Services	250,000	150,000	400,000
Total		250,000	150,000	400,000

TOTAL ALL FUNDS				
Requirements				
1000	Instruction	11,103,309	-	11,103,309
2000	Support Services	11,711,377	150,000	11,861,377
3000	Community Services	485,766	-	485,766
5100	Debt	1,093,257	-	1,093,257
5200	Transfers	668,345	-	668,345
6000	Contingencies	350,000	(150,000)	200,000
7000	Unappropriated End. Fund Balance	33,763	-	33,763
Total		25,445,817	-	25,445,817

Effective Date: July 1, 2025

Passed and adopted by Corbett School District's Board of Directors this 18th day of June 2025.

Todd Mickalson, Board Chair

Attest:

Derek Fialkiewicz, Superintendent

Resolution #

A RESOLUTION ADOPTING THE 2025-2026 BUDGET AND APPROPRIATING FUNDS

WHEREAS, Oregon Local Budget Law requires school districts to adopt a budget authorizing expenditures for each fiscal year, and

WHEREAS, the Budget Committee held a public hearing to gain public input on the proposed budget and subsequently approved the 2025-2026 budget, and

WHEREAS, the Board desires to adopt the 2025-2026 Budget as presented and appropriate expenditures for the 2025-2026 fiscal year, and

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of Corbett School District 39 to adopt the 2025-2026 Budget in the total sum of \$25,455,817, the budget is on file in the District’s Administrative Office; and

BE IT FURTHER RESOLVED by the Board of Directors of Corbett School District 39 that the requirements for the fiscal year beginning July 1, 2025, are hereby appropriated as follows:

Major Function	Item Description	Approved Budget 2025-2026	This Amendment	Adopted Budget 2025-2026
GENERAL FUND				
Requirements				
1000	Instruction	9,449,900	-	9,449,900
2000	Support Services	5,687,751	-	5,687,751
5100	Debt	541,296	-	541,296
5200	Transfers	668,345	-	668,345
6000	Contingencies	250,000	-	250,000
7000	Unappropriated End. Fund Balance	33,763	-	33,763
Total		16,631,055	-	16,631,055

Special Revenue Fund				
Requirements				
1000	Instruction	1,653,409	-	1,653,409
2000	Support Services	5,773,626	-	5,773,626
3000	Community Services	485,766	-	485,766
5100	Debt	114,889	-	114,889
6000	Contingencies	100,000	-	100,000
Total		8,127,690	-	8,127,690
Debt Fund				
Requirements				
5100	Debt	437,072	-	437,072
Total		437,072	-	437,072
Capital Fund				
Requirements				
2000	Support Services	250,000	-	250,000
Total		250,000	-	250,000

TOTAL ALL FUNDS				
Requirements				
1000	Instruction	11,103,309	-	11,103,309
2000	Support Services	11,711,377	-	11,711,377
3000	Community Services	485,766	-	485,766
5100	Debt	1,093,257	-	1,093,257
5200	Transfers	668,345	-	668,345
6000	Contingencies	350,000	-	350,000
7000	Unappropriated End. Fund Balance	33,763	-	33,763
Total		25,445,817	-	25,445,817

Effective Date: July 1, 2025

Passed and adopted by Corbett School District's Board of Directors this 18th day of June 2025.

Todd Mickalson, Board Chair

Attest:

Derek Fialkiewicz, Superintendent

Resolution #

**A RESOLUTION DECLARING, IMPOSING, AND CATEGORIZING
TAXES FOR THE FISCAL YEAR 2025-2026**

WHEREAS, Oregon Local Budget Law requires school districts to declare and categorize taxes annually, and

WHEREAS, the Board has adopted the 2025-2026 Budget in the sum of \$25,445,817, including property tax revenues, and

WHEREAS, the Board desires to declare, impose and categorize taxes for Fiscal Year 2025-2026 as allowed by law.

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of Corbett School District 39 to declare the permanent tax rate to be 4.5941 per \$1,000 of assessed valuation, to be levied upon all taxable property within the District; and

BE IT FURTHER RESOLVED by the Board of Directors of Corbett School District 39 that the tax of \$385,387 be levied upon all taxable property and categorized as education within the District to retire a portion of the District’s long-term debt obligation, and amounts are declared as follows:

2024-2025 Tax Rates	
Levy within Tax Base (Permanent Rate)	\$ 4.5941
Levy for Bonded Debt (excluded from all limitations)	\$ 385,387

Effective Date: July 1, 2025

Passed and adopted by Corbett School District’s Board of Directors this 18th day of June 2025.

Todd Mickalson, Board Chair

Attest:

Derek Fialkiewicz, Superintendent

Corbett School District 39

Code: CBA
Adopted: 9/18/13
Revised/Readopted: 7/21/21
Orig. Code(s): CBA

Qualifications and Duties of the Superintendent

POSITION: Superintendent of Schools

QUALIFICATIONS:

1. A current Oregon administrative license with an authorization for all levels, superintendent's endorsement or a transitional superintendent license;
2. Successful experience as an educational leader and administrator;
3. In lieu of the experience and training requirements above, the Board may consider as a candidate for its superintendent's position an individual who meets transitional administrator or exceptional administrator licensure requirements. The Board may, jointly with the individual, submit an application for such license for Teacher Standards and Practices Commission approval pursuant to OAR 584-080-0151 and 584-080-0161;
4. Other qualifications as determined by the Board.

REPORTS TO: Board of Directors

SUPERVISES: Central office administrators and school principals; and through them, all district personnel.

JOB GOAL: Provide effective administration of all schools and departments, and educational leadership throughout the school system and community.

Performance Responsibilities

The superintendent:

1. Serves as chief executive officer of the Board except as otherwise provided by law, makes rules not in conflict with law or with Board policies and decides all matters of administrative and supervisory detail in connection with the operation and maintenance of the schools;
2. Initiates and directs the development of policies for approval by the Board, delegating such responsibility to associates and subordinates as deemed desirable;
3. Attends all meetings of the Board except those concerned with his/her own contract status and takes part in the deliberations, but does not vote;

4. Assists the Board in reaching sound judgments, establishing policies and approving those matters which the law requires the Board to approve; places before the Board necessary and helpful facts, comparisons, investigations, information and reports; and makes available the personal advice on special or technical matters by those persons who are qualified to furnish it;
5. Implements and interprets Board policies;
6. Recommends the appointment, renewal, contract extension, contract nonrenewal, contract nonextension or discharge of licensed employees of the Board as provided by law, Board policies and the employee's collective bargaining agreement, as applicable, and with such recommendations reported to the Board for approval;
7. Assigns or transfers licensed employees as provided by state law, Board policies, collective bargaining agreements and meet and confer agreements, as applicable;
8. Appoints, assigns, transfers, promotes, demotes or discharges classified and nonrepresented employees as provided by state law, Board policies, collective bargaining agreements and meet and confer agreements, as applicable;
9. Directs the professional supervisory staff in visits to the schools under his/her charge; through this staff, directs, assigns and assists teachers and all other educational employees in the performance of their duties; classifies, assigns and controls the promotion of students; and performs other duties as the Board determines;
10. Directs the work of the professional staff in evaluating curriculum and instructional materials and, upon the basis of such study, makes recommendations to the Board;
11. Supervises the establishment or modification of attendance and transportation area boundaries subject to Board approval;
12. Directs the preparation of the budget showing the estimated receipts and disbursements necessary to cover the needs of the district for the ensuing budget period, and submits this estimate to the Board in accordance with law;
13. Approves and directs, in accordance with law and Board policy, purchases and expenditures, within the limits of the budget;
14. Exercises leadership in directing studies of sites and buildings, considering the population trend and the educational and cultural needs of the district, to ensure timely decisions by the Board and electorate regarding construction and renovation projects;
15. Represents the district in dealings with other school systems, social institutions, business firms, government agencies and the general public;
16. Keeps the public informed about current educational practices, educational trends and issues confronting the district.

The specific enumeration of the superintendent’s duties as detailed above will not act to limit the broad authority and responsibility of the office.

END OF POLICY

Legal Reference(s):

[ORS 342.125](#)
[ORS 342.143](#)
[ORS 342.173](#)
[ORS 342.175](#)
[ORS 342.850](#)

[OAR 581-023-0006 to -0041](#)
[OAR 581-023-0104](#)
[OAR 581-023-0112](#)
[OAR 581-023-0220 to -0240](#)
[OAR 584-020-0000 to -0045](#)

[OAR 584-036-0035\(1\)](#)
[OAR 584-046-0003 to -0055](#)
[OAR 584-080-0151 to -0153](#)
[OAR 584-080-0161](#)

Corbett School District 39

Code: FBB
Adopted: 1/15/98
Revised/Readopted: 10/20/21
Orig. Code: FBB

Enrollment Projections

Enrollment projections will be prepared at the direction of the superintendent and will be reviewed and updated annually.

Projections will take into consideration the following:

1. Figures from the latest school census;
2. School registration figures;
3. Review of forthcoming changes in planning and zoning;
4. Review of current and planned community land development and housing projects.

The Board may authorize outside studies of population trends and school enrollment.

END OF POLICY

Legal Reference(s):

[ORS 195.110](#)

[ORS 332.107](#)

[OAR 581-022-2335](#)

Corbett School District 39

Code: FJ
Adopted: 3/15/17
Revised/Readopted: 10/20/21
Orig. Code: FJ

Temporary District Facilities

The Board’s goal is to have sufficient permanent facilities to meet the needs of district enrollment and the district program. Rented facilities, movable units and other emergency school housing may be inadequate for long-term public school purposes.

If circumstances require immediate space not available in public school buildings, facilities may be leased or moveable structures may be used as a temporary measure.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 332.155](#)

[OAR 437-001-0760](#)

[OAR 437-002-0020 to -0081](#)

[OAR 437-002-0161](#)

[OAR 437-002-0180 to -0182](#)

[OAR 437-002-0368](#)

[OAR 437-002-0377](#)

[OAR 437-002-0390](#)

[OAR 437-002-0391](#)

Toxic Substances Control Act, 15 U.S.C. §§ 2601-2629 (2012); Asbestos Hazard Emergency Response Act of 1986, 15 U.S.C. §§ 2641-2656 (2012).

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2016); 28 C.F.R. Part 35 (2016).

Americans with Disabilities Act Amendments Act of 2008.

Cross Reference(s):

ACA - Americans with Disabilities Act

EB - Safety Program

Corbett School District 39

Code: FECBA
Adopted: 1/15/98
Revised/Readopted: 10/20/21
Orig. Code: FECBA

Energy-Conserving Construction

The Board recognizes the importance and need for energy conservation in the construction of new district facilities.

Proposed construction and renovation projects that contain the most efficient energy-saving plans within an acceptable budget will have high priority. Energy-saving designs will be documented in the architectural evaluation and will comply with educational specifications and cost control checklists as determined by the Board.

A continuous study of energy problems and energy sources will be maintained for future planning.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 332.155](#)

Cross Reference(s):

ECF - Energy Conservation

Corbett School District 39

Code: DD
Adopted: 10/16/97
Revised/Readopted: 8/18/21
Orig. Code(s): DD

Funding Proposals and Applications

The district shall pursue federal, state, or private grants or other such funds that will assist the district in meeting adopted Board and district goals and objectives of the curriculum or in creating facilities or in purchasing equipment.

Proposals for external funds will be submitted to the Board for evaluation and approval.

In the event an opportunity arises to submit a grant proposal and there is insufficient time to place it before the Board, the superintendent is authorized to use their judgment in approving it for submission. The superintendent will review the proposal with the Board at its next regular meeting. The Board reserves the right to reject funds associated with any grant which has been approved.

The Board shall, before an acceptance of a such funds, consider the district's obligations, expectations or encumbrances when the grant ceases.

END OF POLICY

Legal Reference(s):

[ORS 294.305 to -294.565](#)

[ORS 332.075](#)



Robin Faye Lindeen Blakeley <rlindeen@corbett.k12.or.us>

Fwd: Corbett SD #39 Request for Reconsideration

1 message

Jeanne Swift <jswift@corbett.k12.or.us>

Tue, May 27, 2025 at 9:44 AM

To: Regina Sampson <rsampson@corbett.k12.or.us>, Derek Fialkiewicz <dfialkiewicz@corbett.k12.or.us>, Helen Leedom <hleedom@corbett.k12.or.us>

Cc: Robin Faye Lindeen Blakeley <rlindeen@corbett.k12.or.us>

FYI.

The SBMH appeal letter and supporting documents went out Friday evening.

This is the federal government response.

Jeanne

----- Forwarded message -----

From: **Sanon, Hayley** <Hayley.Sanon@ed.gov>

Date: Tue, May 27, 2025 at 6:06 AM

Subject: Re: Corbett SD #39 Request for Reconsideration

To: Jeanne Swift <jswift@corbett.k12.or.us>, OESEGrants <OESEGrants@ed.gov>

Cc: Helen Leedom <hleedom@corbett.k12.or.us>, Derek Fialkiewicz <dfialkiewicz@corbett.k12.or.us>

Received, thank you.

From: Jeanne Swift <jswift@corbett.k12.or.us>

Sent: Friday, May 23, 2025 9:43 PM

To: OESEGrants <OESEGrants@ed.gov>

Cc: Helen Leedom <hleedom@corbett.k12.or.us>; Derek Fialkiewicz <dfialkiewicz@corbett.k12.or.us>

Subject: Corbett SD #39 Request for Reconsideration

You don't often get email from jswift@corbett.k12.or.us. Learn why this is important

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To: Hayley Sanon, Acting Assistant Secretary for Elementary and Secondary Education, Office of Elementary and Secondary Education, U.S. Department of Education
OESEGrants@ed.gov

Please see the attached Request for Reconsideration letter from Corbett SD #39. PR/Award # S184H220100. Per the April 29th, 2025, Notice of Non-Continuation of Grant Award letter, Corbett School District is providing documentation to request the U.S. Department of Education's reconsideration of this decision.

The attached documents include the Request for Reconsideration letter and relevant supporting documentation (see attached):

1. Request for Reconsideration Letter
2. The most recent Annual Performance Report (APR)
3. Thank You notes from Corbett students and families

Thank you for your time and consideration as you review this request for the continuation of Corbett's School Based Mental Health Grant as originally awarded in order to continue providing vital mental health support for all students at Corbett School District.

Please feel free to reach out with any questions:

273

Yours Truly,

Jeanne Swift

Jeanne Swift
Assistant Superintendent/Student Services Director
Corbett School District
jswift@corbett.k12.or.us
503-261-4235

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Jeanne Swift
Assistant Superintendent/Student Services Director
Corbett School District
503-261-4235

Derek Fialkiewicz
Superintendent
Robin Lindeen-Blakeley
Deputy Clerk
Jeanne Swift
Assistant Superintendent
Director of Student Services



35800 E. Historic
Columbia River Highway
Corbett, Oregon 97019-9629
Administration Office:
503-261-4200
Grade School: 503-261-4242
Middle/High School: 503-261-4270
Fax: 503-695-3641

**Corbett School District
No. 39**

May 23rd, 2025

Request for Reconsideration

CORBETT SCHOOL DISTRICT #39
PR/Award # S184H220100
CFDA # 84.184H

To: Hayley Sanon
Acting Assistant Secretary for Elementary and Secondary Education
Office of Elementary and Secondary Education
U.S. Department of Education
OESEGrants@ed.gov
400 Maryland Ave. SW
Washington DC 20202

From: Corbett School District #39
35800 East Historic Columbia River Hwy.
Corbett, Oregon 97019

Grant: School Based Mental Health S184H220100
Corbett School District (SD) Local Education Agency (LEA) School-Based Mental Health Project. Corbett SD will recruit and hire five new and diverse certified mental health staff for K-12 school. SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES - NATIONAL PROGRAMS. PL 4631 TITLE IV ESEA.

Dear Hayley Sanon:

On April 29th, Corbett School District (SD) 39 received a Notice of Non-Continuation of Grant Award letter from the United States Department of Education, Office of Planning, Evaluations, and Policy Development. This letter stated that the United States Department of Education has determined that it would not continue the Corbett SD federal award, S184H220100, in its entirety, effective at the end of Corbett's grant budget period. See, inter alia, 34 C.F.R. & 75.253(1)(5) and (f)(1).

In order for Corbett's federal grant to be continued, the above referenced letter requires, "a determination from the Secretary that continuation of the project is in the best interest of the Federal Government." This letter *does* provide evidence that Corbett SD *does reflect the current Administration's priorities and policies, and does not violate Federal civil rights law or conflict with the prioritization of merit, fairness, and excellence in education.*

The current SBMH Grant Award supports the well being and mental health of all students at Corbett School District as the grant directly provides immediate support to Corbett students who need mental health counseling at many levels (large group, small group and individual). The SBMH staff recruited and hired through the SBMH Grant have worked tirelessly to offer professional development on areas such as threat assessments, suicide prevention, how to work with students experiencing anxiety or fear, and much more wellness focused training to general education school teaching and para professional staff. School Based Mental Health staff also collaborate with small local businesses or groups in order to engage the community in parenting classes, food drives, thrifting, resources for homeless children, and much more.

To ensure sustainable impact, the SBMH Team collaborates with the school community to establish data-informed systems and protocols to explicitly teach and coach student thinking skills, foster a positive classroom community, and support consistent adherence to school-wide rules and routines. Recognizing the importance of student leadership, the team has also created meaningful opportunities for older students to mentor younger peers, reinforcing skills related to college and career readiness while strengthening school culture.

Demographics

Corbett School District is located in a rural area of Oregon. Prior to receiving the grant, Corbett had one school psychologist providing mental health support to approximately 1200 students. During that time, Corbett had one successful suicide attempt and other crisis related incidents. Students and families had almost no counseling support locally. Transportation has been a great barrier for students and families needing access to mental health resources. Many Corbett families only have access to one vehicle, used as transportation for the working family member. A large number of Corbett residents work in trades such as construction, fishing, farming, or timber, which requires working extended hours. The range of public transportation and rideshare services do not extend to Corbett, often leaving our students and families without transportation. Therefore, we serve many families who do not have access to doctors or counselors outside of a small radius around Corbett.

SBMH Grant Award Impact

Prior to when Corbett School District received the School Based Mental Health Federal Grant (S184H220100) in December 2022, Corbett was unable to provide critical mental health resources to K-12 students and families in Corbett due to lack of funding.

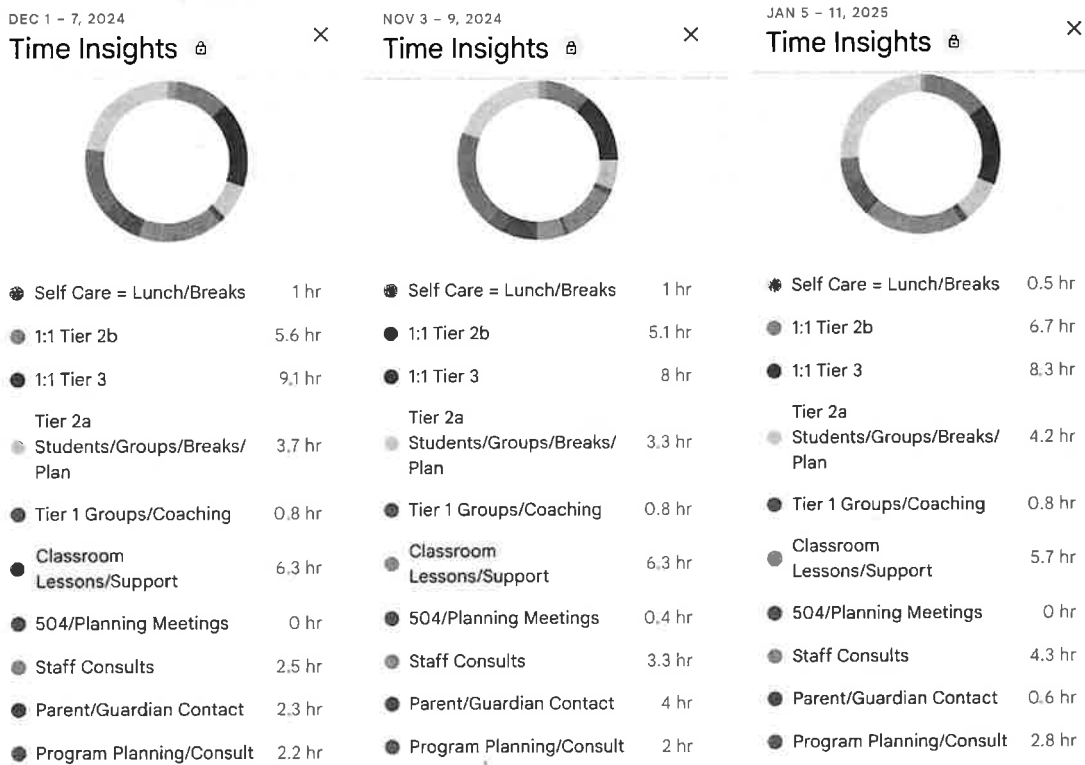
Currently, this grant is providing crucial school based mental health (SBMH) support to 1056 students, K-12. Next year, the school district is projected to enroll up to 1200 . The grant has funded five full time school based mental health providers, a half time SBMH grant secretary and one full time project director. The school district has also matched the grant with two school counselors, all supporting an unbelievable systems wide counseling department for Corbett School District. Students are able to access counselors easily. Counselors are available for many types of needs. The counselors easily coordinate meetings with parents, staff, stakeholders, and students. The addition of SBMH providers has allowed students to have access to weekly social/emotional learning (SEL) lessons accessible to all students (See attached 'Thank You' notes).

Data

The SBMH Grant has provided Corbett School District the opportunity to have one counselor to every 132 students. If the SBMH Grant is cancelled, Corbett will return to the ratio of one counselor to every 528 students during an academic year.

The below examples provide snapshots of the types of services provided and time spent providing mental health support by one counselor. There are three time periods indicated below ranging from December 1st, 2024 through January 11th, 2025. (The Tiers listed below are indicators of the level of support. For example, Tier 2b 1:1 is one to one support for a specific student who is in need of very specialized counseling support). This specific counselor supported activities such as self care, 1:1 counseling, transition time coaching (lunches, breaks), group wellness work, classroom lessons, teacher consultation, student/parent meetings for students identified with 504 Plans ([504 Plans Ed.Gov](#)), communication with parents, and program planning.

Example 1.



Example 2.

A counselor providing critical mental health supports for one week at Corbett includes the following:

Classroom Lessons and Support: 366 minutes

Groups and Coaching: 48 minutes

Student Groups/Breaks/Support Plan Implementation: 224 minutes

Support Plan Implementation/Collaborative Problem Solving: 348 minutes

Support Plan Implementation/Crisis Prevention & Intervention: 508 minutes

Parent/Guardian Contact/504/Planning Meetings: 146 minutes

Staff Consult: 202 minutes

Program Planning & Consultation: 140 minutes

Transitions/Lunch Breaks: 178 minutes

Total Counseling Services Provided: 2,160 minutes per school week

Many grade school aged students (K-1) are identified for 504 individualized plans, having needs that have not been addressed properly through early intervention prior to being school age. Students start kindergarten with behavioral issues and safety concerns, mental health challenges, and academic difficulties. These challenges can impact their overall well-being, social-emotional development, and future success in school and life. The SBMH Grant counselors are able to consult with teachers, parents, and teams to identify positive social skills strategies in order for students to more effectively access the classroom environment.

The SBMH Grant counselors are also able to support schools with individual threat assessments, school suicide prevention/detection strategies, individual or small group positive behavioral supports, sexual incidence response training, school to family connections through a monthly SBMH flier, student and family counseling supports during breaks and summers, creating a year round system. Nothing has ever been offered in this capacity in our Columbia Gorge region and the SBMH Grant has and continues to be an integral part of the district's dedication to supporting all students' wellness.

Corbett SD and community would be grateful for any consideration that this SBMH Grant continues as described in the original grant award notification received December 27th, 2022, in effect through December 31st, 2027, including maintaining current staffing levels that are incremental to the well being and academic success of Corbett School District students.

Sincerely,

Dr. Derek Fialkiewicz
Superintendent Corbett School District
dfialkiewicz@corbett.k12.or.us

Jeanne Swift
Assistant Superintendent/Student Services Director
jswift@corbett.k12.or.us

Corbett School District 39

Code: FB
Adopted: 1/15/98
Revised/Readopted: 10/20/21
Orig. Code: FB

Facilities Planning

The Board will gather and analyze appropriate data to evaluate the district's facilities needs on a long-range basis. Such data will include, but not be limited to, enrollment projections, anticipated changes in the instructional program, analysis of community building plans, analysis of sites and evaluation of present facilities.

END OF POLICY

Legal Reference(s):

[ORS 195.110](#)
[ORS 197.295 to -197.314](#)

[ORS 332.155](#)

[OAR 581-022-2345](#)

Toxic Substances Control Act, 15 U.S.C. §§ 2601-2629 (2012); Asbestos Hazard Emergency Response Act of 1986, 15 U.S.C. §§ 2641-2656 (2012).

Corbett School District - Student Fees	2025-26
Meals	
Breakfast K-12	Free-CEP
Lunch K-12	Free-CEP
Milk- If students bring lunch from home, or would like a second milk it may be purchased	\$0.50
Technology	
Samsung XE350XBA-KA1US (non-touch)	\$300.00
Dell 3100 Chromebook (non-touch)	\$200.00
Dell 3110 Chromebook (non-touch)	\$234.00
Dell 3110 Chromebook (touch) Add 8/14/24	\$350.00
Dell 3110 Chromebook (touch) Screen Replacement Add 8/14/24	\$110.00
CTL J41 Chromebook (non-touch)	No Charge
HP Chromebook x360 11 G3 EE (touch)	\$295.00
Chromebook Charger	\$30.00
Chromebook 11" Screen Replacement (non-touch)	\$40.00
Chromebook 15" Screen Replacement	\$80.00
Chromebook Keyboard Replacement	\$30.00
Chromebook Plastic Component Replacement (top cover or palm rest)	\$30.00
iPad	\$299.00
iPad Charger Cable	\$10.00
Hotspot	\$30.00
All Grades	
Voluntary General Supply Contribution	\$25.00
Field Trip	Varies
Music Instrument fee	\$50.00
Music Instrument repair	cost of repair
Grade School	
Band T-shirt	\$10.00
Corbett Middle School & CAPS Grades 6-8	
Band T-shirt	\$10.00
MS student activity card	\$30.00
MS dances (free with ASB Card)	\$5.00
High School	
Studio Art *Voluntary Supply Contribution	\$20.00
Wind Ensemble *Voluntary Supply Contribution	\$20.00
Band *Voluntary Supply Contribution	\$20.00
Woodworking *Voluntary Supply Contribution	\$20.00

Culinary Art *Voluntary Supply Contribution	\$20.00
Materials & Manufacturing *Voluntary Supply Contribution	\$20.00
Science Courses *Voluntary Supply Contribution	\$20.00
AP Test Cancellation Fee after deadline	\$40.00
HS Gradpoint Recovery Course	\$50.00
Cap & Gown	\$50.00
HS student activity card	\$40.00
HS Yearbook	\$40.00
HS dances (free with ASB Card)	\$5.00-\$10.00
HS prom	\$40.00/\$75.00
Athletics-High School and Middle School	
HS pay to play	\$225.00
HS lost uniform	\$100.00
MS pay to play	\$150.00
MS lost uniform	\$75.00
Yearly family max	\$900.00
Youth Camps ASB Fundraiser for athletic team	\$50.00
MS/HS Camps ASB Fundraiser for athletic team	\$70.00
Athletic Gate - CSD Employee	free
Athletic Gate - Adults	\$6.00
Athletic Gate - Student (w/o ASB Card)	\$4.00
Athletic Gate - Student (w/ ASB Card)	free
Athletic Gate - 5 & under	free
*All students enrolled in HS Elective Courses are asked to make a suggested Voluntary Supply Contribution of \$20 per class to help supplement cost of these material heavy courses.	
No student will be denied an education because of their inability to pay supplementary fees. In the case of severe hardship, families may request the school to waive in whole or in part, the fee.	
No student, however, is exempt from charges for lost or damaged books, locks, materials, supplies and equipment.	
All student fees and charges, both voluntary and required, will be listed and described annually in written form, and available to each student.	



**Corbett School District #39
Healthy and Safe Schools**



Annual Statement – June 2025

Corbett School District #39 certifies the following:

1. Responsible Persons

The person responsible for implementing and administering the Healthy and Safe Schools (HASS) Plan is:

Name: Steve Salisbury

Position Title: Facility Supervisor

Phone Number: 503-261-4213

Email Address: ssalisbury@corbett.k12.or.us

Mailing Address: Corbett School District, 35800 E. Historic Columbia River Hwy., Corbett, OR 97019

The person who is the designated Integrated Pest Management (IPM) Coordinator is:

Name: Steve Salisbury

Position Title: Facility Supervisor

Phone Number: 503-261-4213

Email Address: ssalisbury@corbett.k12.or.us

Mailing Address: Corbett School District, 35800 E. Historic Columbia River Hwy., Corbett, OR 97019

The person responsible for Asbestos Hazard Emergency Response Act (AHERA) information is:

Name: Steve Salisbury

Position Title: Facility Supervisor

Phone Number: 503-261-4213

Email Address: ssalisbury@corbett.k12.or.us

Mailing Address: Corbett School District, 35800 E. Historic Columbia River Hwy., Corbett, OR 97019

2. Copies of the Healthy and Safe Schools Plan

Copies of the plan are available at each of the following locations:

- Corbett School District Office, 35800 E. Historic Columbia River Hwy., Corbett, OR 97019
- <https://docs.google.com/document/d/e/2PACX-1vSJ7NZyba2IGkbiaQ-YpUXMRGY8vBdo8keqItXX7a117pd1aoQHDeDRzAzcWx93g/pub>

3. Testing Certification

Corbett School District certifies that it is in compliance with all plan components, including any and all testing required by any part of the plan.

4. Testing Results

Corbett School District is current with all required testing as of the date of this document. Test results can be found on the Corbett School District’s website at <https://corbett.k12.or.us/about/healthy-and-safe-schools/>.

Corbett School District will also use current district email lists or communications programs to provide final test results to staff, students, parents of minor students, and other members of their community. This includes providing actual final test results or providing direct access to final test results through links in the communications. Please contact Brie Windust to be added to current district email lists and programs. Specific test results can be found as follows:

- Lead in Water: <https://corbett.k12.or.us/about/healthy-and-safe-schools/lead-in-drinking-water/>
- Radon: <https://corbett.k12.or.us/about/healthy-and-safe-schools/radon/>
- Asbestos: <https://corbett.k12.or.us/category/asbestos/>

5. Website Link Maintenance

Corbett School District certifies that all website links for plan information and test results are current and functional.

6. Major Exposure Reduction Activities

Corbett School District has completed the following major activities, which resulted in reduced risk of exposure to hazardous materials:

Facility Name	Building Identification Number (BIN)	Activity resulting in reduced risk of exposure to hazardous materials	Type of hazard addressed	Date of activity	Estimated cost of remediation
CAPS Main Building	21860102	Remove Asbestos	Asbestos	July 2024	\$7,596.00
Gymnasium	21860105	Remove Asbestos	Asbestos	Spring 2023	\$8,086.00

I certify that the above information is true and accurate to the best of my knowledge.

Derek Fialkiewicz	Superintendent	6/1/2025
<i>Electronic signature of authorized representative</i>	Title	Date of Annual Certification

OSBA Model Sample Policy

Code: CPA
Adopted:

Layoff and Recall for Administrative Personnel

This policy applies to all licensed administrators below the rank of assistant superintendent who are not considered teachers under ORS 342.934.¹

The Board retains the right to determine when a layoff is necessary. Layoffs shall be by position. A reduction in hours does not constitute a layoff.

The factors considered in the layoff process will be license, seniority, qualifications, merit and/or competence. ~~Competence includes recent experience, additional training and educational attainments. Merit includes the measurement of one administrator's ability and effectiveness against the ability and effectiveness of another administrator.~~

The Board desires/expects administration to retain, consistent with state law, the most capable and productive of the licensed and qualified employees needed to carry out the approved programs of the district's schools.

Prior to initial development of a recall procedure for administrators, the Board will consult with the employees or a designated representative of the employees covered by this policy.

The district will develop administrative regulations to implement this policy.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 342.934](#)

¹ Prior to laying off any administrators, the district will work with legal counsel to determine if the cultural or linguistic expertise criteria apply to any impacted employees.

OSBA Model Sample Policy

Code: GCPA
Adopted:

Reduction or Recall of Licensed Staff *

When the Board is considering a reduction of staff due to a lack of funds to continue the educational program at its anticipated level or due to the elimination or adjustment of classes due to an administrative decision, it will discuss the matter at a regular or special Board meeting and will consider such factors and alternatives it deems necessary to arrive at a decision.

Using the goals and priorities of the district, the Board shall direct the superintendent to prepare a reduction plan identifying which programs are to be reduced or eliminated for Board approval. As a result of the program reductions or elimination, the superintendent shall bring a list of positions to be cut or eliminated to the Board for approval. The district shall consider cultural or linguistic expertise and seniority, and may consider merit and competence, in accordance with Oregon law.¹

Nothing in this policy is intended to interfere with the right of the district to discharge, remove or fail to renew the contract of a probationary teacher, or to not extend the contract of or dismiss a contract teacher pursuant to the provisions of the Accountability for Schools for the 21st Century Law².

END OF POLICY

Legal Reference(s):

[ORS 342.805 - 342.910](#)

[ORS 342.934](#)

¹ See ORS 342.934 (HB 2001 (2021)) for definitions and requirements.

² ORS 342.805 to 342.937.

OSBA Model Sample Policy

Code: CPA-AR
Revised/Reviewed:

Layoff and Recall for Administrative Personnel

General

This administrative regulation applies to all licensed administrators below the rank of assistant superintendent who are not considered teachers under ORS 342.934.¹

The Board retains the right to determine when a layoff is necessary. Layoffs will occur shall be by position. A reduction in hours does not constitute a layoff.

The superintendent or designee shall offer recommendations to the Board regarding transfers, both voluntary and involuntary, and the position(s) which will be eliminated. The factors considered in the layoff process will be license, seniority, qualifications, merit and/or competence. ~~Competence includes recent experience, additional training and educational attainments. Merit includes the measure of one's administrative ability and effectiveness against the ability and effectiveness of another administrator.~~

The Board desires/expects administration to retain, consistent with state law, the most capable and productive of the licensed and qualified employees needed to carry out the approved programs of the district's schools.

~~When t~~The district determines that ~~when~~ a layoff of licensed administrators is necessary, the superintendent or designee will use the procedures described in Section II of this regulation. The superintendent or designee will make every reasonable effort to transfer a licensed and qualified administrator who will be laid off to a vacant administrative position for which the administrator is licensed and qualified, in accordance with the procedures described in Section III. The superintendent or designee may combine remaining positions, if it meets district curriculum needs, so that administrators continue to be licensed and qualified to perform available jobs.

Section I - Definitions

1. "Competence" means the ability to perform the essential functions of a job or assignment based on recent experience, additional training or educational attainments, ~~or both~~, but not based solely on type of license and endorsements of an employee. The superintendent or designee may interpret "recent experience" as having performed the essential functions of the job or assignment within the last five school years. ~~The superintendent or designee, as a guideline, may consider whether a person has held a position "directly above" or a position "directly below" the eliminated position. "Directly above" means a supervisory position. "Directly below" means a direct or indirect reporting relationship to the superintendent.~~

¹ Prior to laying off any administrators, the district will work with legal counsel to determine if the procedures in ORS 339.934, including cultural or linguistic expertise criteria, apply to any impacted employees.

2. “Merit” means the measurement of one administrator’s ability and effectiveness against the ability and effectiveness of another administrator.
3. “Seniority” is calculated from the first day of actual ~~continuous~~ service as an administrator in the district inclusive of approved leaves of absence. If necessary, ties in length of service shall be broken by drawing lots.
4. “License” means a document or documents issued by Teacher Standards and Practices Commission permitting an individual to perform certain duties within a public school district.
5. “Qualifications” mean training, experience, skill and other attributes in addition to the individual’s license.

Section II - Layoff Procedures

1. Administrative positions will be grouped by positions or assignments which the superintendent or designee determines are sufficiently comparable to use in the layoff process.
2. [The superintendent or designee may use the following job groups as a guideline:
 - a. School Administrators
 - Group 1: ~~High school/Middle school/Elementary~~ principals
 - Group 2: Assistant principals
 - b. Central Office Administrators
 - Group 3: Directors (e.g., [transportation, maintenance,] special education, etc.)
 - Group 4: Coordinators (e.g., talented and gifted (TAG), special education, curriculum, etc.)
 - Group 5: Others]
3. If a new administrative position is created, it will be placed in one of the existing job groupings or in a new job grouping, as determined by the superintendent or designee.
4. Upon recommendation by the superintendent or designee, the Board may eliminate one or more administrative positions within a job group or groups.
5. The superintendent or designee may recommend layoffs within job groups based on license, seniority, qualifications, merit and/or competence.
6. After identification of the administrator(s) to be laid off from a particular job group, the superintendent or designee will reassign the remaining administrators in that group to the remaining positions as necessary.
7. The superintendent or designee will determine whether the administrators identified for layoff will be transferred to a vacant administrative position under the procedures of Section III below or as provided for in state law given the option of a classroom teaching assignment provided the administrator is licensed and determined by the district to be qualified based on merit and/or competence for the assignment.

Section III - Reassignments and Transfers

1. The superintendent or designee will review an administrator's personnel file, and from consultation with the administrator's supervisors, shall determine if an administrator who will be laid off under Section II can be transferred to a vacant administrative position. Each transfer may be based on license, seniority, qualifications, merit, and/or competence ~~and previous administrative positions held as determined by the superintendent or designee.~~
2. An administrator may voluntarily accept a classroom teaching assignment in lieu of a layoff.
 - a. The administrator may accept a classroom teaching assignment which is currently vacant.
 - b. If the administrator previously taught and was a contract teacher in the district, the administrator may displace ("bump") a probationary or contract teacher with less seniority.
 - c. If the administrator never taught in the district, the administrator may displace ("bump") a probationary teacher with less seniority.
3. While an administrator retains ~~his/her~~ rights to recall to a vacant administrative position in accordance with Section IV below, an administrator who voluntarily accepts a classroom teacher assignment will also be covered by the layoff/recall and other provisions of the collective bargaining agreement governing regularly employed teachers for purposes of their rights as teachers.

Section IV - Recall

1. An administrator who is laid off under this procedure shall be placed in a recall pool. An administrator who resigns rather than accept layoff or reassignment under this procedure forfeits rights to be placed in the recall pool.
2. An administrator will be maintained in the recall pool for a period of not more than 27 calendar months from the effective date of layoff.
3. A laid-off administrator who rejects recall to a position offered by the district for which the administrator is licensed and qualified to perform and which is similar to the workday or work year of the person's previous position, thereby waives any further recall rights, and the administrator's employment terminates effective the date of rejection of the job offer.
4. Licensed and qualified administrators will be considered for recall based on proper licensure and qualifications to perform the essential functions of the job. The district retains the right to recall a less senior administrator to the position if that individual has more merit and/or competence.
5. Administrators will be recalled based on license, seniority, qualifications, merit, and/or competence ~~and other relevant factors.~~
6. Notification of recall will be delivered in person or deposited as certified mail, postage prepaid and addressed to the last known address of the laid-off employee. It is the responsibility of the administrator to ensure up-to-date mailing information is provided to the district. The individual shall be allowed [710] calendar days from the date of personal delivery or postmark to accept the position in writing. If the individual declines the recall or fails to accept within the [710]-day period

or fails to report for duty on the date specified in the recall notice, the individual's name will be removed from the recall pool. The individual will be considered to have resigned employment with the district and waived any further right of recall.

7. An administrator who wishes to remain eligible for recall to a position requiring a license must maintain a valid license.
8. Individuals who wish to waive recall rights prior to 27 months subsequent to the effective date of a layoff may do so by written notification to the district. Such notice will be considered a voluntary resignation and the individuals shall forfeit all employment rights with the district.
9. Employees returning from layoff shall be credited with all seniority and sick leave the employee earned prior to the effective date of the layoff, but the employee shall not accrue leave, benefits or seniority during the period of the layoff. If applicable, the district will apply any sick leave accrued from another school district employment during the recall time as allowed by state law.
10. An employee who has been laid off has the option of continuing the employee's health insurance program at the employee's expense for up to 18 months, subject to the approval and rules of the insurance carrier(s).
11. [An employee must have completed at least 135 contract days during **one+** school year in order to be eligible for **one+** vertical step advancement for the succeeding school year. If, because of layoff, an employee does not complete at least 135 contract days that school year, the employee will be placed on the same salary schedule step as the employee was on prior to layoff.]
12. Nothing in this regulation shall be construed so as to interfere with the district's right to dismiss an administrator, not extend the contract of an administrator or dismiss or nonrenew the contract of a probationary administrator pursuant to state law.
13. [An individual who is no longer employed as an administrator in the district due to resignation, assignment to a nonadministrative position, expiration of the recall period or rejection of a position offered by the district shall receive salary for all unused vacation time following the termination of employment as an administrator.]

Section V - Announcements of Decisions

Public announcements of layoff decisions should occur only after prior notice to affected administrators. Certain circumstances may, in some cases, prevent prior notice and employees will be notified as soon as is practical.

Section VI - Appeal Procedure

An appeal from a layoff decision shall be by arbitration pursuant to the employee's individual employment contract, administrator group contract (~~"employment agreements or meet and confer agreements"~~) or rules of the Employment Relations Board.

Section VII - Future Changes in Procedure

The district reserves the right to amend, revise or repeal all or any part of this procedure at any future time and no employee shall have any vested right in the continuation of this procedure or any amendment

thereof, provided, however, that no amendment or repeal of this procedure shall prejudice the reinstatement rights of any individual who is in the “recall pool” at the time these procedures are amended, revised or repealed. The district will also consult with employees covered by this administrative regulation prior to making any decisions regarding changes to this procedure.

OSBA Model Sample Policy

Code: GCPA-AR
Revised/Reviewed:

Reduction or Recall of Licensed Staff

The Board will make the final decision on programs to be kept, cut or eliminated following a review of the reduction plan developed by the superintendent. The Board will determine when staff layoffs become necessary, and will approve positions to be cut or limited as after receiving a recommendation from the superintendent.¹ Individuals that may be impacted by the layoff shall not be discussed by the Board. The affected employees shall be notified within a reasonable time.

[Definitions

1. “Competence” means the ability of a teacher to teach a subject or grade level based on consideration of any of the following:
 - a. Teaching experience within the past five years related to the subject or grade level;
 - b. Educational attainments, which may not be based solely on being licensed to teach; or
 - c. The teacher’s willingness to undergo additional training or pursue additional education.

2. “Cultural or linguistic expertise” means the expertise of one teacher, as measured against the expertise of another teacher, based on consideration of any of the following factors:
 - a. A teacher’s linguistic ability in relation to an in-district language, as determined by the district using a method of verification or attestation of fluency for all in-district languages;
 - b. A teacher’s completion of a teacher pathway program that is implemented by a teacher pathway partnership at the national, state, regional or local level and that has the primary focus of increasing the number of culturally or linguistically diverse teachers; or
 - c. A teacher’s current work assignment that requires the teacher to work at least 50 percent of the teacher’s work assignment time:
 - (1) At a school where at least 25 percent of the student population consists of students from a historically underserved background, if the teacher is assigned to one school; or
 - (2) At programs, schools or school districts where at least 25 percent of the student population consists of students from a historically underserved background, if the teacher is assigned to multiple programs, schools or school districts.

3. “In-district language” means a heritage language or a language other than English that is spoken:
 - a. By five percent or more of the students enrolled at the school where a teacher is assigned or, if the teacher is not assigned to a school, of the students enrolled in the schools of the district; or
 - b. At five percent or more of the homes of the students enrolled at the school where a teacher is assigned or, if the teacher is not assigned to a school, of the homes of the students enrolled in

¹ Districts are encouraged to consult with legal counsel and any applicable collective bargaining agreements prior to taking any action on reductions of staff.

the schools of the district. “Merit” means the measurement of one teacher’s ability and effectiveness against the ability and effectiveness of another teacher.

4. “Qualified” means the measurement of the teacher’s ability to teach the particular grade level or subject matter in which the teacher is placed after the reduction in force.
5. “Qualified teacher with cultural or linguistic expertise” means a teacher who:
 - a. Has more cultural or linguistic expertise than a teacher with more or equal seniority; and
 - b. Holds proper licenses or other credentials to fill a remaining position.
6. “Student from a historically underserved background” includes a student who:
 - a. Is an English language learner;
 - b. Is from a racial or ethnic group that has historically experienced academic disparities, including racial or ethnic groups for which a statewide education plan has been developed under ORS 329.841, 329.843 or 329.845 for students who are black, African-American, American Indian, Alaska Native, Latino or Hispanic;
 - c. Is economically disadvantaged; or
 - d. Has a disability.
7. “Teacher” has the meaning given that term in ORS 342.120.]

Procedures

When determining which teachers will be retained when the district reduces staff, the district shall prioritize seniority, except as follows:

1. A district shall retain a qualified teacher with cultural or linguistic expertise who has less seniority if the release of the less senior teacher would result in a lesser proportion of teachers with cultural or linguistic expertise compared to teachers without cultural or linguistic expertise.
2. If a qualified teacher with cultural or linguistic expertise is retained as described above and the district is determining which teachers to retain who do not have cultural or linguistic expertise, the district shall prioritize:
 - a. Seniority²; or
 - b. Competence or merit in accordance with law.
3. The district may retain a teacher with less seniority than a teacher being released if the district determines that the teacher being retained has more competence or merit than the teacher with more seniority who is being released.

The district shall not agree in any collective bargaining agreement to waive the right to consider competence in making decisions about reduction in staff or recall of staff. Retained teachers will be properly licensed and qualified, as defined in Oregon statutes, for the positions they fill.

² Seniority shall be calculated from the first day of actual service as teachers with the district, inclusive of approved leaves of absence. In the event there is a tie in calculating seniority, it shall be broken by drawing lots.

The district will develop criteria and procedures for identifying in-district languages, verifying teacher language abilities, reviewing teacher pathway programs and determining which teachers teach in schools with 25 percent or more students from a historically underserved population. Procedures and timelines will be communicated to teachers.

Recall

A teacher who was released due to a reduction in staff will be eligible for recall for 27 months after the last date of release, unless waived by a rejection of a specific position. No new teacher shall be hired to any position until all staff who remain on a recall list who are licensed and qualified for the position have been given an opportunity to accept the position.

The district shall notify teachers on the recall list of a position opening by registered letter, return receipt requested, at their last known address. Teachers shall have [7] calendar days from receipt of such notification in which to indicate their acceptance or rejection of the position and an additional [14] days from date of acceptance in which to begin active employment unless otherwise mutually agreed upon.

If the teacher rejects any position offered for which the teacher is licensed and qualified, or the teacher fails to respond within the specified timeline, the teacher shall forfeit all recall rights.

Staff returning to work shall have all previously accrued sick leave and seniority reinstated, but shall not receive benefits for the period of the release.

Teachers will have recall rights for a maximum 27-month period. If they choose, released teachers may maintain their district insurance and health plans by paying their own premiums as prescribed by law, subject to the rules of the insurance carrier.

[Teachers affected by a reduction in staff may be placed on the substitute list for any position requested when released. They will be notified for those positions requested before other substitutes are notified.]

