

AGENDA	CORBETT SCHOOL DISTRICT PUBLIC HEARING OF THE 2026-27 BUDGET AND REGULAR BOARD MEETING CMS Cafeteria at Woodard Rd/ZOOM Owl 31520 E Woodard Rd Troutdale, OR 97060	7:00 PM Wednesday, June 17, 2026
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1. Preliminary Business
  - Hybrid meeting:
  - In person at the CMS Cafeteria/Boardroom -Woodard Rd. campus
  - 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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15.	TRANSPORTATION, BUILDINGS AND MAINTENANCE		
1.	<b>RESOLUTION NO. 6.150-26 — RESOLVED</b> that the Board approve disposal of Bus 11 as best fits the needs of CSD Administration through grant program direction via donation to a certified scrap or salvage facility or through auction, as it is now decommissioned.		
	<a href="https://policy.osba.org/corbett/D/DN%20D1.PDF">https://policy.osba.org/corbett/D/DN%20D1.PDF</a>		
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1.	Vacant Positions	Information Item	
2.	<b>RESOLUTION NO. 6.151 -26 — RESOLVED</b> that the Board approve the draft CBA between Corbett School District 39 and Corbett Association of Classified Employees (CACE) for the 2026-27 school year.		
3.	See Consent Agenda Items 18.4-18.12		
19.	POLICY		
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	a.		
	b.		
22.	ADJOURNMENT		

Budget Committee Meeting

CMS Cafeteria and via ZOOM/Owl

Wednesday, May 6, 2026

31520 E Woodard Rd. Troutdale OR 97060

Budget / Board Approved: \_\_\_\_\_

A Budget Committee Meeting of Corbett School District was held Wednesday, May 6, 2026, beginning at 7:00 PM in the CMS Cafeteria and via ZOOM-Owl virtual platform. Budget members present were Brad Hunter (in at 7:02 p.m.); Krystina Robison, Presiding Officer (virtual); Amy Ciecko, Vice Presiding Officer; Patrick Murphy; Jennifer Bruton (virtual); Benno Lyon and Sara Grigsby. Board members present were Leah Fredericks, Chair; Dylan Rickert; Ben Byers; David Osborn, Vice-Chair; Sis Childs; and Malinda Carlson. Zac Arndt had an excused absence. Also present were Administrators Derek Fialkiewicz, Ed.D., Superintendent; Brie Windust, Business Office Assistant/ZOOM moderator; Robin Lindeen-Blakeley, Deputy Clerk/HR Lead; and Nancy Hall, Interim Business Manager. 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 - third meeting of the Budget Committee, a meeting to approve the budget which starts at 7:00 p.m. at CMS Cafeteria.

1.1. Call to Order/Flag Salute

Amy Ciecko, Vice Presiding Officer, called the meeting to order and led the flag salute at 7:01 p.m.

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

2. Review and Acceptance of Agenda

Amy Ciecko, Vice Presiding Officer – No changes were called to the agenda.

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

7:02 p.m.

2.1. Budget Committee Meeting Minutes

Amy Ciecko, Vice Presiding Officer

Approval for Budget Committee Meeting minutes of April 22, 2026, and April 29, 2026.

Leah Fredericks moved and Sara Grigsby seconded the motion to approve the minutes.

The vote of the Budget Committee and Board Members was unanimous.

**Attachments:** (2)

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

3. BUDGET REVIEW

Derek Fialkiewicz, Ed.D., Superintendent – introduced Nancy Hall, Interim Business Manager, contracted through OASBO, with over 32 years in school business.

Proposed Budget for 2026-27

Reviewed/discussed any changes identified through budget committee questions on April 29 and/or those arising from our internal review of the proposed document. (See attachment in the packet).

Debt Service Fund 300 – Principal and Interest on all debt, summarized on page 102, had a couple of expired totals. It was corrected to show that two debt payments to Santander have been dropped off and paid in full for buses. A handout was given to the Budget/Board.

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

**Attachments:** (3)

Dr. Fialkiewicz said there has been lots of debate about SBMH and 30% cuts to supplies for next year, to make it work to keep SBMH team intact. The principals are online if there are questions. The SBMH grant is now funded through December 2026. We no longer rent Corbett Commons and the Feds have changed requirements for claims to include supporting documentation.

4. Presentation by the SBMH team – Alisa Folen, HS Counselor; Anna McNeely-Miles, GS Counselor/Social Worker; Lori Stepper, CAP Counselor/Social Worker, and Vicki Savoy, MS/HS Counselor Presented from the School-Based Mental Health team. Their two slideshows were attached to the packet. They also presented a handout at the meeting titled “The Role of the School Counselor”.

**Attachments:** (2)

5. AUDIENCE COMMENTS

7:17-7: 40 p.m. Also presenting on behalf of SBMH was Anthony Young, HS Fine Arts Teacher, Megan Shaw, GS K-1 Teacher, and Rhiannon Young, MS 7-8 Teacher.

7:41 p.m. Dr. Fialkiewicz was able to speak with Deb Granberg about the Corbett Education Foundation (CEF) Scholarship, and he was able to pick the Superintendent’s scholarship recipient.

7:57 p.m. Tunie Betschart, TSCC Budget Analyst, spoke to debt service requirements for 2025-26 and 2026-27.

6. Budget Committee Discussion

Sis Childs asked if anything very problematic found? The Ending Fund Balance (EFB) to Beginning Fund Balance (BFB) -\$216,000.00. Did it flow into the \$153,000.00 BFB Actuals? She acknowledged the personal experience as a K-1 teacher and the support and dedication of the SBMH team, even given risks and exposure in grant funding.

Ms. Hall replied that with the 2024-25 audit just received, adjusted accordingly.

And that the Special Revenue Fund formula was missed, for Function 1288. Detail was there but now revised to show that.

Benno Lyon asked about new Revenue (RV) and acknowledged the emotional impact about funding, and the value of the SBMH services and how to sustain in the future. 504’s federally required, are they funded?

Ms. Hall explained that on the Expenditure side, RV adjusted to bring in the State RV year to date Grant with explanation. IDEA grant has been around a long time to help fund.

Further Board/Budget discussion.

7. Approval/Recommendations Action Items

**Presenter:** Budget Committee

A handout was presented from Ms. Hall at the budget meeting and attached as an extra to BoardBook Premier for motions to Approve Proposed FY2026-27 Budget and to Impose & Categorize Ad Valorem Taxes

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

Amy Ciecko moved and Sis Childs seconded the motion that the budget committee of Corbett School District 30 approved the proposed budget for the 2026-2027 fiscal year in the total amount of \$22,403,584.00.

The vote of the Board was 13-0 in favor.

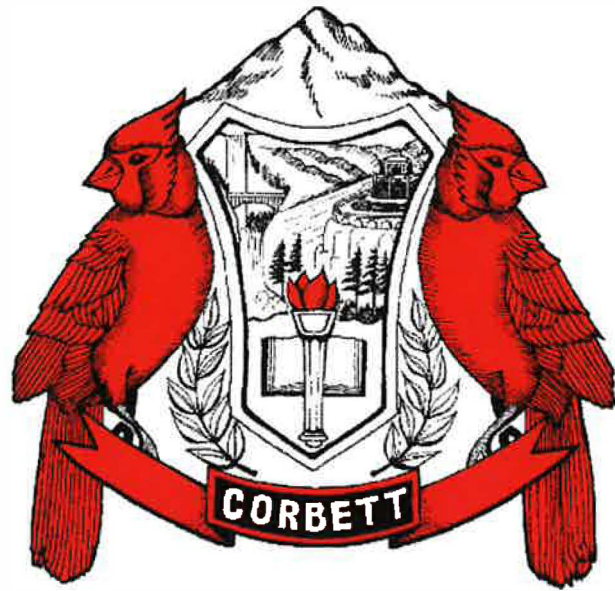
Amy Ciecko moved and Leah Fredericks seconded the motion that the budget committee of Corbett School District 39 approved the permanent tax rate of \$4.5941 per \$1,000 of assessed value be levied in support of the General Fund; and in the amount of \$412,000 for bonds; and that these taxes are hereby imposed and categorized for tax year 2026-2027 upon the assessed value of all taxable property within the district.

The vote of the board was 13-0 in favor.

8. Adjournment of the Budget Committee Meeting – Amy Ciecko adjourned the meeting at 8:04 p.m.

Next meeting Wednesday, June 17, Public Hearing on the Budget

All meetings at 7:00 p.m. in the CMS Cafeteria/Via ZOOM



APPROVED  
BUDGET 2026-2027



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

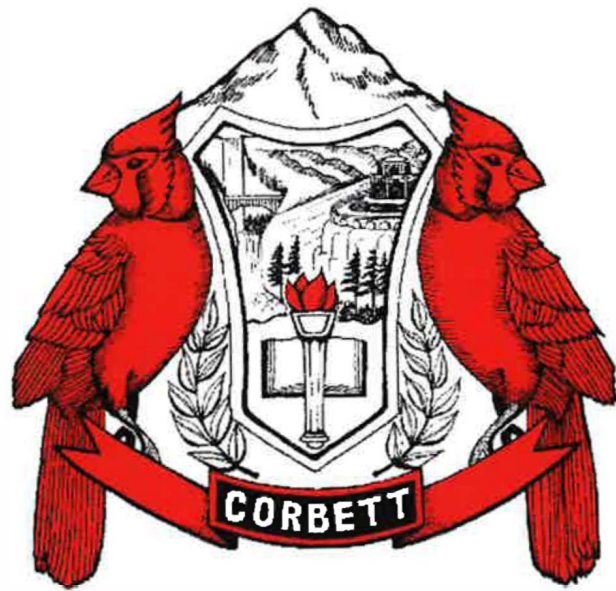
**CORBETT SCHOOL DISTRICT  
CORBETT, OREGON**

**APPROVED  
BUDGET 2026-2027**

Prepared by:

Dr. Derek Fialkiewicz  
Superintendent

Dennis Clague, MBA, SFO  
Chief Financial Officer



CORBETT SCHOOL DISTRICT  
2026-2027 APPROVED BUDGET  
DOCUMENT

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2026-2027 APPROVED BUDGET  
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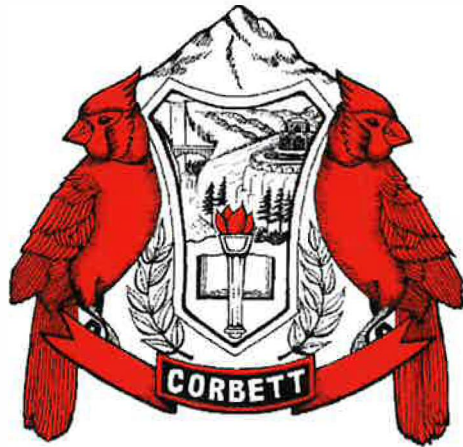
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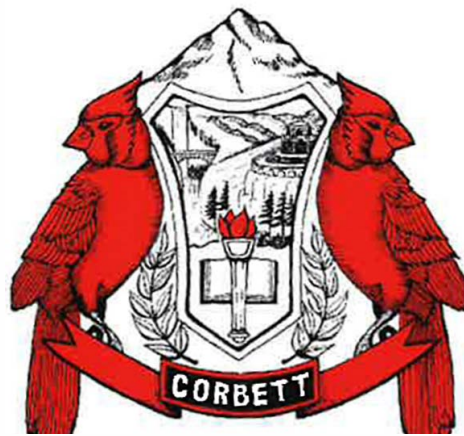
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# EXECUTIVE SUMMARY

## APPROVED BUDGET

### 2026-2027



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 2026-2027 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 2026-2027 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 2026-2027 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 2026-2027 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 2026-2027 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.



**Introduction:**

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

**Vision Statement:**

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

**Values:**

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

**District 2026 – 2027 Budget Goals:**

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

**Programming Decisions:**

- Continue to provide multi-age classrooms with place- and project-based learning opportunities for our K-5 students

- Continue to provide a well-rounded instructional program for our high school students, a part of which includes an opportunity for all students to have access to Advanced Placement (AP) and Career and Technical Education (CTE) courses
- Fund and facilitate extracurricular programs

**Student Enrollment Projection:**

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

**Budget Environment:**

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

**Overview**

- **Areas maintained in the 2026 – 2027 budget:**
  - 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 **Classified Staff** – The retention of Educational Assistants is included in the 2026 – 2027 budget.
  - 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.

- **Highly Qualified Staff** – We will continue the practice of hiring the most qualified individual for each open position. We are also committed to assisting all staff members in furthering their education and providing professional development targeted to our mission and goals.
- **Administration** – Three administrative positions were eliminated during the 2024 – 2025 budget reduction. Less than 4% of the 2026 – 2027 school district budget includes administrative salaries. The national average is 6.7%.
- **Athletics and Activities** – Student participation in extracurricular programs provides invaluable learning opportunities in leadership, teamwork, as well as increasing Cardinal Pride. We will continue to fund athletics and activities at the same level.
- **Areas receiving increased support in the 2026 – 2027 budget:**
  - **Facilities and Maintenance** – A significant portion of student and staff morale and pride begins with the facilities in which they are housed each day. Our facilities are in great need of repair and maintenance. Additional funding will be allocated to ensure all buildings have increased safety, sufficient heating and cooling, working restrooms, and cosmetic updates.
  - **Technology** – Outdated technology is on the verge of failure. To ensure the District is not left without heat, cooling, fire suppression, cyber security, security cameras, communication, etc., these systems need to be updated.
- **Areas being reduced or eliminated in the 2026 – 2027 budget:**
  - None
- **Areas to be addressed in the future:**
  - **Physical Education** – Physical health is a significant part of mental health. Physical Education provides students not only with fitness, but also lessons in leadership, teamwork, and sportsmanship. Additionally, students learn habits of a healthy lifestyle. Providing access to a licensed Physical Education teacher for all students K-12 can enhance student learning and promote the skills necessary for athletic success in high school.
  - **Music Education** – The ability to read music and play a musical instrument has proven to increase student problem solving and learning in all subject areas. The district is proud to be able to provide every K-12 student with the opportunity to learn music. A commitment to increasing the music education opportunities when feasible is acknowledged by the district.

## **Class Size**

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

## **General Fund Ending Fund Balance**

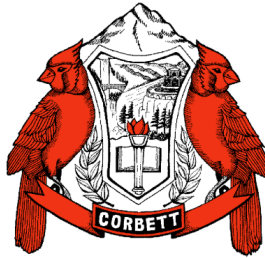
A strong General Fund Ending Fund Balance is between 7%-10% of the total General Fund Budget. The General Fund Ending Fund Balance for the 2025 – 2026 fiscal year is projected to be approximately \$350,000.00. The main objective of this 2026 – 2027 Corbett School District Budget continues to be rebuilding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

## **Variables That Affect Budget**

Building a School District Budget is not an exact science. There are many variables that need to be considered that are outside of the district's control. Revenue is a projection based on enrollment and state and federal funding levels. Neither enrollment nor funding are fixed values. Each May, school district funding levels across the state are adjusted based on enrollment levels in each district. Expenditures over the next year are greatly affected by inflation rates. The district's greatest expenditure is salaries. The certified and classified unions are beginning bargaining their next contract, which could include cost of living adjustments (COLA) and affect expenditures.

## **Conclusion**

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



## Budget Summary

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The Approved Budget for the Corbett School District for the fiscal year 2026-2027 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 \$22,342,881.

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

The Approved 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 2026-2027**

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

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

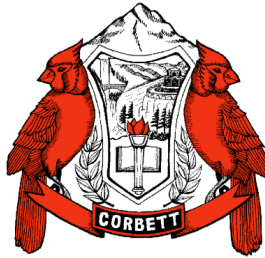
### **2026-2027 Budget Outlook**

Oregon's economic forecast released February 19, 2026 indicates that Oregon's economy has stabilized over the last year due to leveling of population growth and other factors among core industrial entities. Quarters 3 and 4 of the calendar year saw bounce back which is foretasted 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. We are projecting payroll costs to increase 4.50% for 2026-2027 with payroll and employer cost totaling \$15.2 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 2026-2027 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 5% 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.

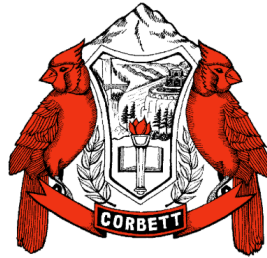
The SIA spending plan has to be focused on any, some, or all of the allowable uses that are detailed in HB 3427. Based on staff and community input, Corbett School District is using the SIA allocation in Special Revenue Fund to support students' mental or behavioral health needs by funding our counselors.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

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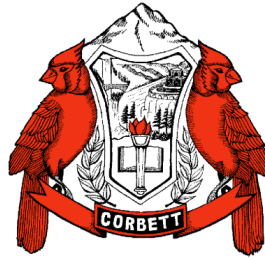
#### **Corbett School Board Adopted Budget Priorities**

The District produced an informational video and online survey to gather input for the 2026-2027 budget priorities. During January 2026, the Board met and discussed the staff and community input and priorities for the 2026-2027 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 2026-2027 program delivery planning work completed by the District's Budget Team.

- Ensure a Fund Balance, Emergency Reserve and Debt Management. The financial impact is \$250 thousand
- Retain Qualified Teachers for core subjects & Educational Assistants for Intervention, Behavior & Mental health supports including Special Education. The financial impact is \$11.8 million.
- Maintain Student Safety. The financial impact is \$354 thousand.
- Maintain CTE & Extra Curricular Programs. The financial impact is \$1.6 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

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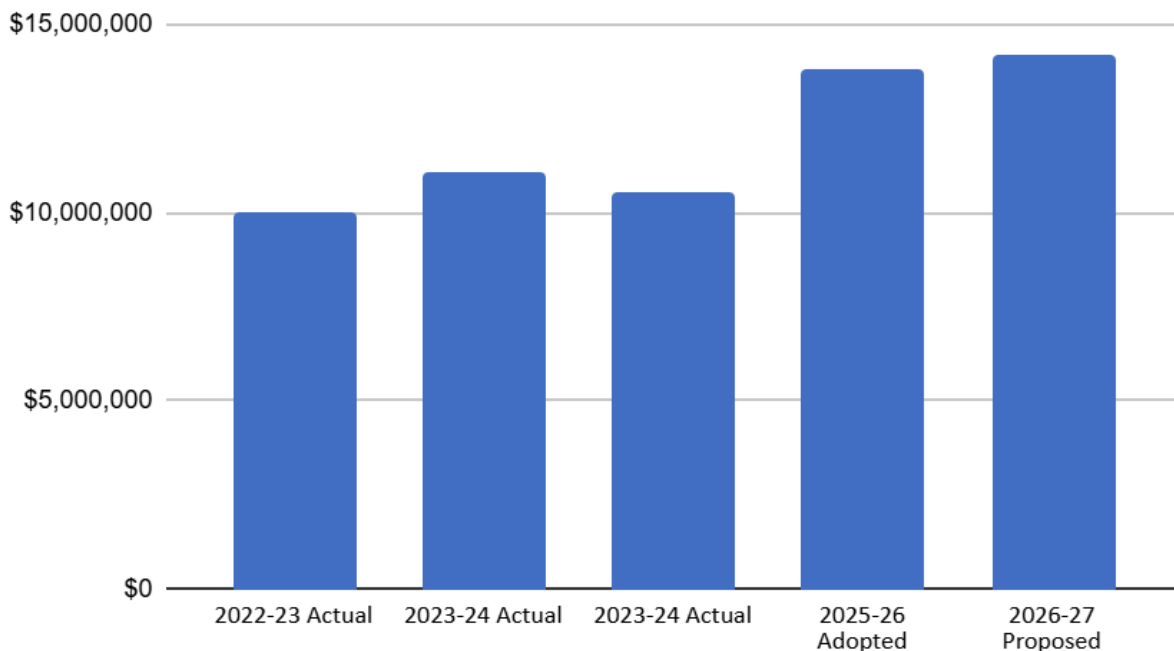
### General Fund Resources

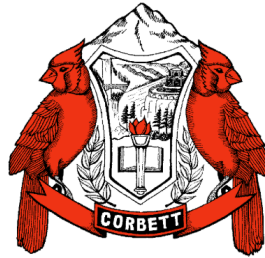
The District's 2026-2027 service plan is based on a number of revenue assumptions. The largest source of District revenue comes from the State School Fund and is determined using projected student enrollment in the District and projected transportation expenditures. These resources are budgeted within the District's General Fund.

The District's estimate of revenue and resources that will be available for District use in 2026-2027 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.

State School Fund Comparision

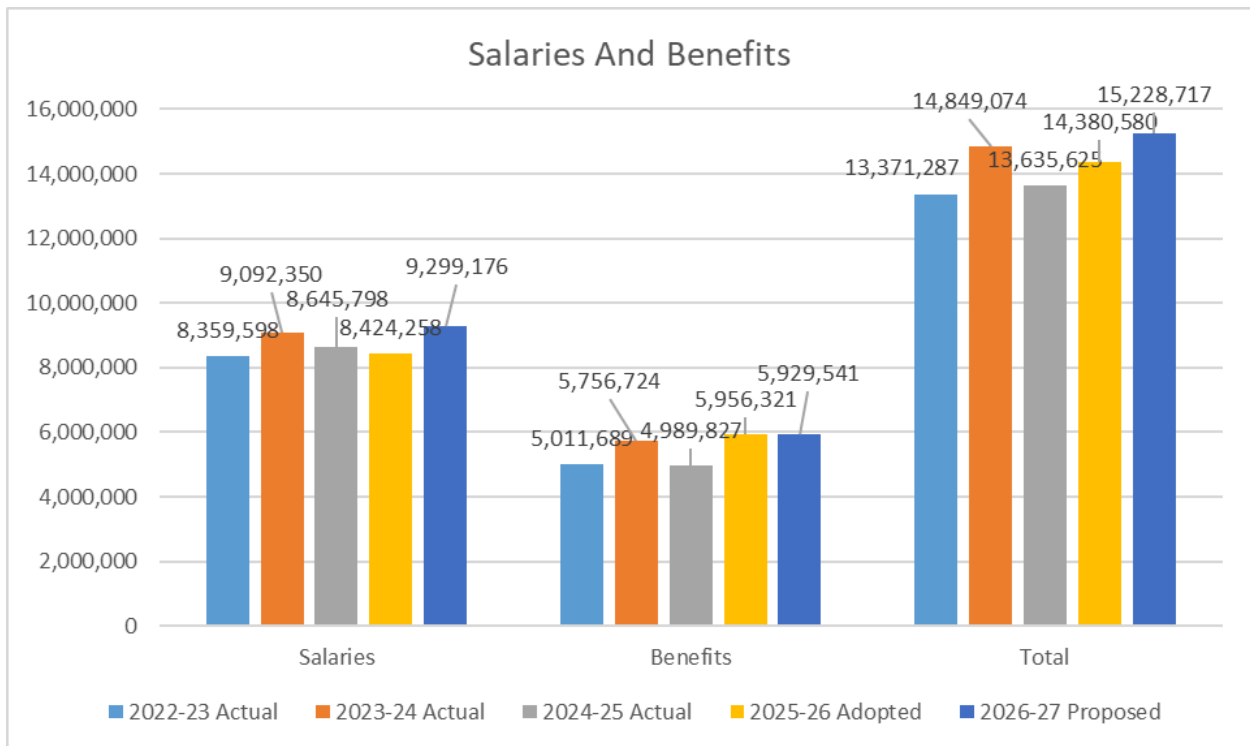




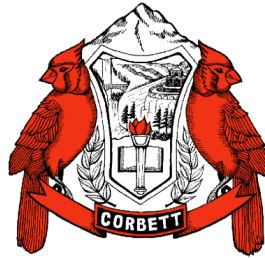
**General Fund Expenditures & Requirements**

The District’s 2026-2027 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 2026-2027 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 approved budget assumes a full school year.

The 2026-2027 Approved 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.



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



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

	2022-23	2023-24	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Projected	Budgeted
Beginning Fund Balance	1,305,723	435,446	(219,063)	-	211,000
Budgeted Contingency					250,000
Budgeted Ending Fund Balance					250,000
Ending Fund Balance	435,446	(219,063)	628,069	153,133	500,000
(Spend Down)/Add Back	(870,277)	(654,509)	847,132	(474,936)	289,000

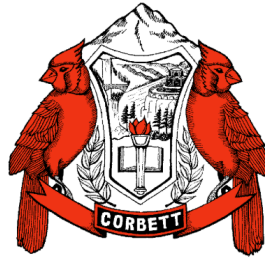
It is important to note the committed contingency amounts identified in the budget are to cover a variety of items, such as:

- 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 balance is to be managed at a level that represents 5% of the total adopted General Fund budget revenues. The approved budget includes contingency and unappropriated ending fund balance amounts that together total \$500,000 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	153,133
Budget Contingency	250,000
Budgeted Ending Fund Balance	250,000
Projected Ending Fund Balance	500,000
<b>Annual Revenue Budget</b>	
(Excludes Beginning Balance)	17,287,542
5% of Revenues	864,377



## BUDGET CHANGES

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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 Approved 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 the General Fund previously are now projected to be accounted for in the Special Revenue Fund which is in compliance with Oregon Department of Education.

The 2026-2027 Approved Budget totals \$22,403,584 for all funds. This represents a \$3,102,936 decrease over 2025-2026 Adopted Budget due to the District not receiving a \$2,500,000 Seismic Rehabilitation Grant included in the 2025-2026 budget and the School Based Mental Health grant ending in December 2026.. The increase in the State School Fund is also due to a higher allocation in the second year of the biennium.

Change anticipated for non-charter enrollment and proposed staffing for 2026-2027 as compared to the 2025-2026 adopted budget are summarized below.

	2025-2026	2026-2027	
All Funds	Adopted Budget	Budget	Change
ODE Enrollment as of Dec, 2025	1,210	1,200	(10)
Certified FTE	64.70	64.70	-
Classified FTE	33.64	36.82	3.18
Confidential/Supervisor FTE	8.00	8.00	-
Administrator FTE	7.00	7.00	-
<b>Total Staff</b>	<b>113.34</b>	<b>116.52</b>	<b>3.18</b>

EREK FIALKIEWICZ, Ed.D.  
Superintendent  
OBIN 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

REVISED 1/21/26 and 3/11/26

# Budget Calendar July 1, 2026 to June 30, 2027

**Board of Directors Meeting** July 15, 2025

- √ Board Appoints Budget Officer

**Board of Directors Meeting** November 19, 2025

- √ Board Considers 2025-2026 Budget Calendar for 2026-2027 Budget

**Staff and Community Input Sessions** December 3 through December 18, 2025

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

**Budget Priorities Board Work Session - CANCELED/RESCHEDULED** Jan. 13, 2026/Jan. 21, 2026

**Board Adoption of 2026-2027 Budget Priorities** January 21, 2026

**Publish 1st Notice of Budget Committee Meetings** March 18, 2026

- √ 5 to 30 Days Before the 1<sup>st</sup> Meeting

**Budget Workshop Training** March 11, 2026

**Publish 2nd Notice of Budget Committee Meetings** April 1, 2026

- √ 5 to 30 Days Before the 2<sup>nd</sup> Meeting

**Proposed Budget to Tax Supervising & Conservation Commission (TSCC)** April 8, 2026

**Proposed Budget Published** revised 3/11/26 April 15, 2026

**1st Budget Committee Meeting** April 22, 2026

- √ Appoint Presiding Officer

EREK FIALKIEWICZ, Ed.D.  
Superintendent  
OBIN LINDEEN-BLAKELEY  
Deputy Clerk/ HR Lead



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## CORBETT SCHOOL DISTRICT NO. 39

- ✓ 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 29, 2026**

- ✓ 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)

### **Possible 3rd Budget Committee Meeting (if needed)** \_\_\_\_\_ **26** **May 6, 2026**

- ✓ 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 14, 2026**

### **Publish Notice of Budget Hearing (only once)** \_\_\_\_\_ **May 20, 2026**

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

### **Board of Directors Meeting - Conduct Budget Hearing** \_\_\_\_\_ **June 17, 2026**

- ✓ Conducted by School Board
- ✓ Open to Public

EREK FIALKIEWICZ, Ed.D.  
Superintendent  
OBIN LINDEEN-BLAKELEY  
Deputy Clerk/ HR Lead



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## CORBETT SCHOOL DISTRICT NO. 39

- √ Run Budget Hearing Concurrent with Board Meeting

### **Board of Directors Meeting - Enact Resolutions**

**June 17, 2026**

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

### **Submit Tax Certification Documents**

**July 15, 2026**

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

Copy of 2026-27 Budget Calendar



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## MISSION AND VISION STATEMENT

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### 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.

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### 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 whereas 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

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 2026-2027 school year.

The Board was presented information received from the public. 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 2026-2027 budget.

### BUDGET PRIORITIES:

The School Board has instructed the Superintendent and administration to use the priorities below to develop the 2026-2027 budget. The budget priorities are to:

- Ensure a Fund Balance, Emergency Reserve and Debt Management. The financial impact is \$500 thousand.
- Maintain and Improve Facilities. The financial impact \$250,000 thousand 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 \$11.7 million.
- Maintain Student Safety. The financial impact is \$334 thousand.
- Maintain CTE & Extra Curricular Programs. The financial impact is \$1.75 million.

# CO RBETT SC HOOL DISTRICT 39

2026 - 27

## BOARD OF DIRECTORS

Position No. 7	Leah Fredericks, Board Chair	Term expires 6/2027
Position No. 4	David Osborn, Board Vice Chair	Term expires 6/2029
Position No. 1	Dylan Rickert	Term expires 6/2027
Position No. 2	Zachary Arndt	Term expires 6/2029
Position No. 3	Malinda Carlson	Term expires 6/2029
Position No. 5	Maureen "Sis" Childs	Term expires 6/2029
Position No. 6	Ben Byers	Term expires 6/2027

Derek Fialkiewicz, Ed.D.  
Dennis Clague  
Robin Lindeen-Blakeley

Superintendent-Clerk  
Chief Financial Officer  
Deputy Clerk/HR Lead

## BUDGET MEMBERS

Position No. 5	Brad Hunter, Presiding Officer	Term expires 12/2028
Position No. 6	Krystina Robison, Vice Presiding Officer	Term expires 12/2026
Position No. 1	Benno Lyon	Term expires 12/2028
Position No. 2	Patrick Murphy	Term expires 12/2027
Position No. 3	Sara Grigsby	Term expires 12/2027
Position No. 4	Jennifer Bruton	Term expires 12/2027
Position No. 7	Amy Ciecko	Term expires 12/2026

CORBETT SCHOOL DISTRICT  
ADMINISTRATIVE & BUDGET TEAM

**Administrative Team**

Dr. Derek Fialkiewicz Superintendent  
Dennis Clague, 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	2029-30
Kinder	69	68	74	73	76	74	74	74	73
1st	87	75	76	81	81	78	78	78	77
2nd	71	92	78	80	96	78	83	83	82
3rd	78	70	89	80	94	93	83	83	82
4th	82	82	75	95	87	93	93	83	82
5th	77	82	82	74	111	93	93	93	92
6th	92	79	85	94	96	93	93	93	92
7th	85	96	75	89	109	104	93	93	92
8th	91	93	93	80	104	104	104	93	92
9th	90	88	96	94	94	100	100	104	103
10th	85	88	83	89	89	100	100	100	99
11th	70	77	83	80	82	100	100	100	99
12th	76	64	76	80	82	100	100	100	99
<b>Total K-12</b>	<b>1,053</b>	<b>1,054</b>	<b>1,065</b>	<b>1,089</b>	<b>1,203</b>	<b>1,210</b>	<b>1,194</b>	<b>1,177</b>	<b>1,160</b>
<b>Annual Change</b>		<b>1</b>	<b>11</b>	<b>24</b>	<b>138</b>	<b>7</b>	<b>(16)</b>	<b>(17)</b>	<b>(17)</b>
<b>Annual Change %</b>		<b>0.1%</b>	<b>1.0%</b>	<b>2.2%</b>	<b>11.5%</b>	<b>0.6%</b>	<b>-1.3%</b>	<b>-1.4%</b>	<b>-1.4%</b>

As a charter District, Corbett School District has strategically increased enrollment for 2025-2026, then decreased annually to address enrollment declines. 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

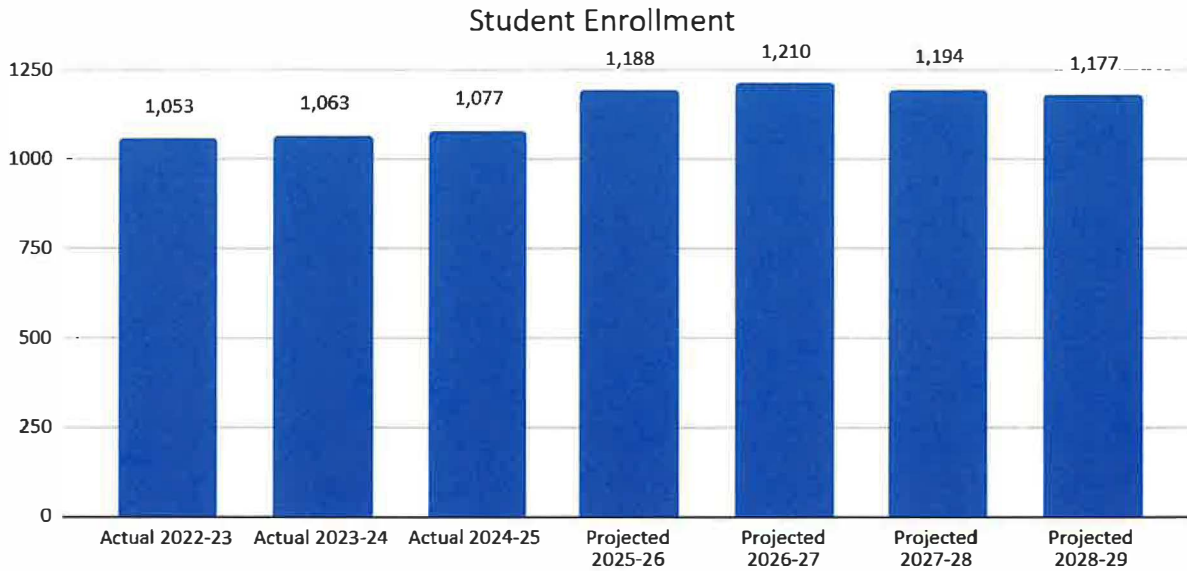
State School Fund Grants and Property Tax Revenues  
(Funding Per Student)

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.

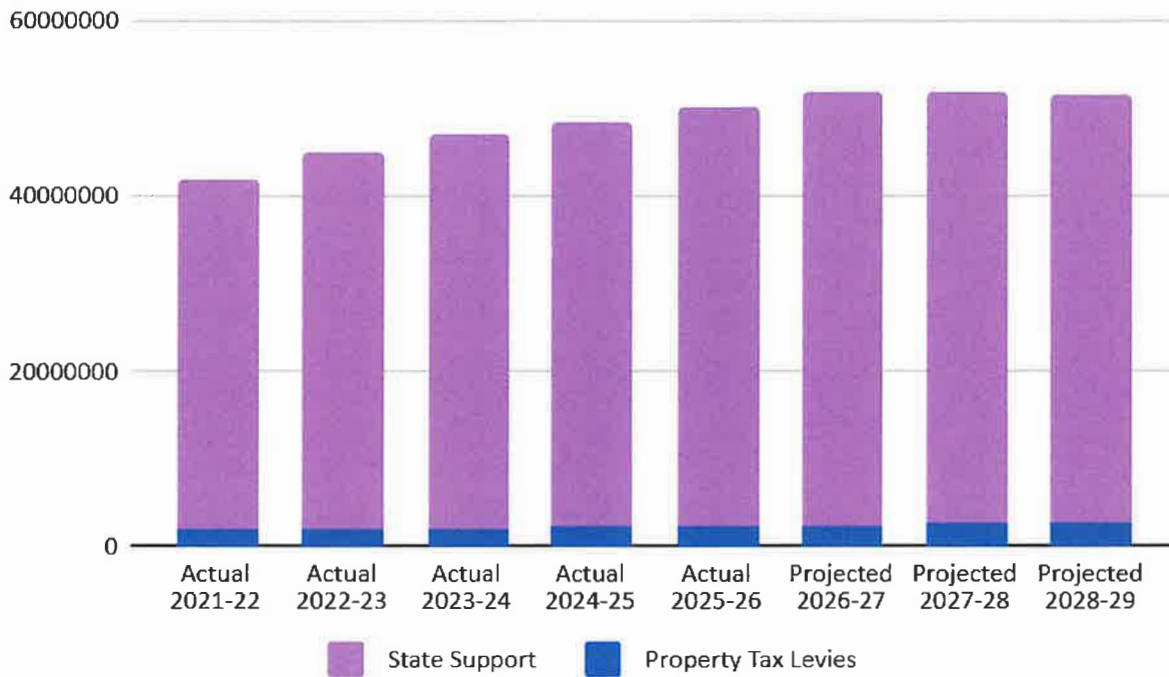
**State School Fund (SSF)**

State School Fund is calculated based on enrollment. A per-student amount consists of two different enrollment numbers: average daily

membership, resident (ADMr), and average daily membership, weighted (ADMw). The ADMr number represents the average number of students enrolled at Corbett School District on a daily basis. The ADMw 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.



## State and Property Tax Funding Revenue



### Property Taxes

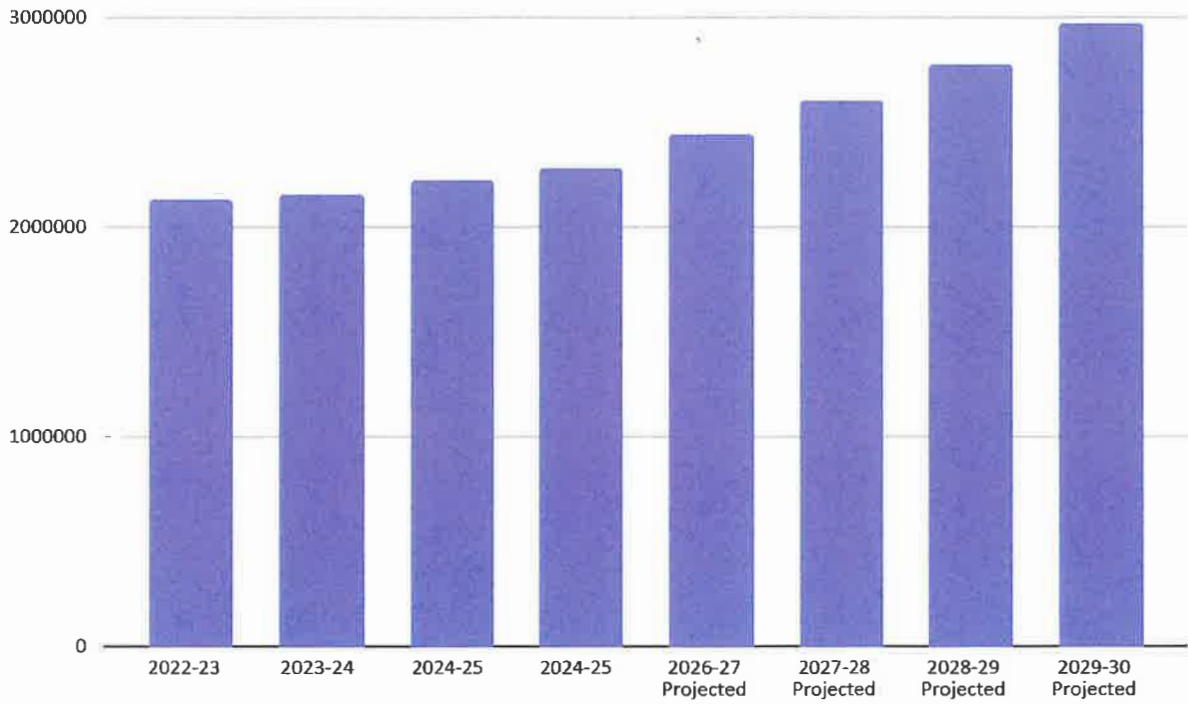
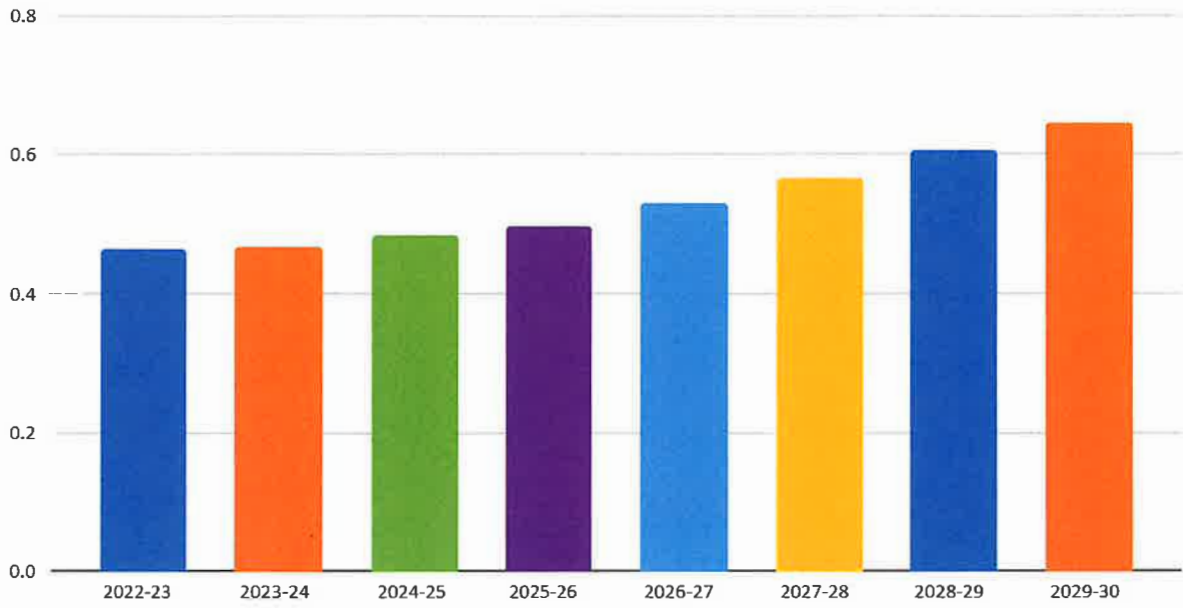
Property taxes from each school district’s permanent rates are deducted from the General-Purpose Grant to determine the amount the school district will receive from the State School Fund Grant.

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 Baker 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.

Assessed Value of Taxabl Property  
(in billions)



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**

<u>TAX YEAR</u>	<u>ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/23</u>	<u>DEDUCT DISCOUNTS</u>	<u>ADJUSTMENTS TO ROLLS</u>	<u>ADD INTEREST</u>	<u>CASH COLLECTIONS BY COUNTY</u>	<u>BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/24</u>
<b>Current:</b>						
2023-24	\$ 2,144,832	\$ (55,766)	\$ (24,169)	\$ -	\$ 2,031,037	\$ 33,860
<b>Prior Years:</b>						
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
<b>Total Prior</b>	<b>56,320</b>	<b>95</b>	<b>(5,736)</b>	<b>-</b>	<b>20,437</b>	<b>30,241</b>
<b>Total All Years</b>	<b>\$ 2,201,151</b>	<b>\$ (55,672)</b>	<b>\$ (29,905)</b>	<b>\$ -</b>	<b>\$ 2,051,474</b>	<b>\$ 64,101</b>

**DEBT SERVICE FUND**

<u>TAX YEAR</u>	<u>ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/23</u>	<u>DEDUCT DISCOUNTS</u>	<u>ADJUSTMENTS TO ROLLS</u>	<u>ADD INTEREST</u>	<u>CASH COLLECTIONS BY COUNTY</u>	<u>BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/24</u>
<b>Current:</b>						
2023-24	\$ 497,993	\$ 12,948	\$ (5,612)	\$ -	\$ 471,572	\$ 7,862
<b>Prior Years:</b>						
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
<b>Total Prior</b>	<b>7,523</b>	<b>17</b>	<b>(962)</b>	<b>-</b>	<b>2,857</b>	<b>3,721</b>
<b>Total All Years</b>	<b>\$ 505,516</b>	<b>\$ 12,965</b>	<b>\$ (6,573)</b>	<b>\$ -</b>	<b>\$ 474,429</b>	<b>\$ 11,583</b>

**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.

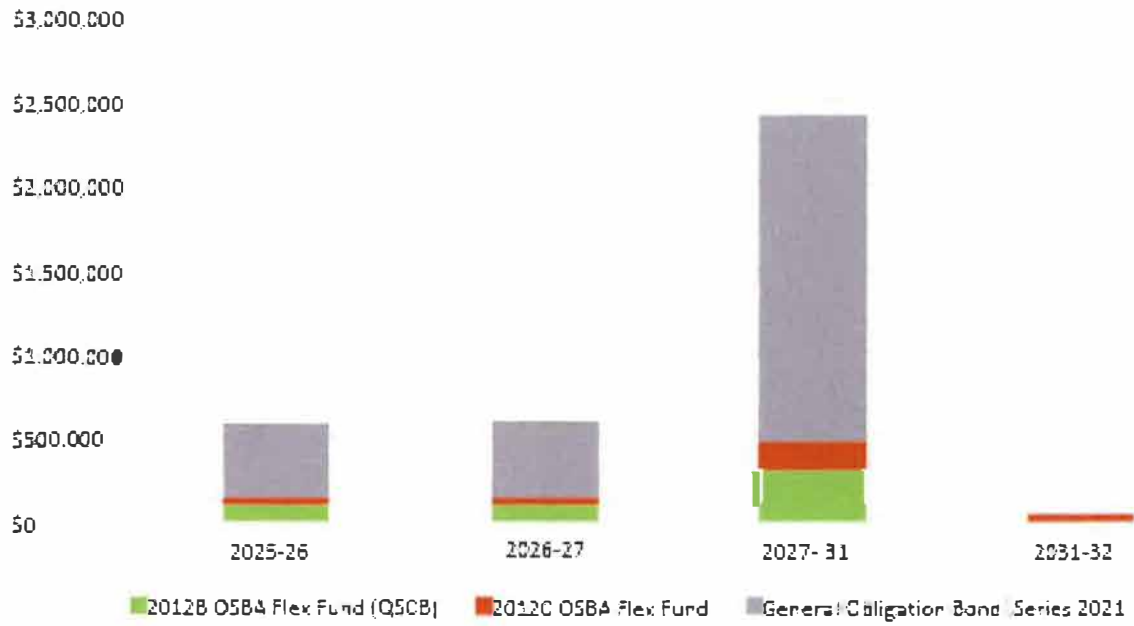
Specific Authority	Date of Issue	Amount of Original Issue	Principal		2026-2027 Interest Due	Outstanding 6/30/2027	Impacted Fund
			Outstanding 6/30/2026	2026-2027 Principal Due			
<b>Bonds Payable</b>							
2012B OSBA Flex Fund (QSCB)	7-Feb-12	\$ 1,000,000	\$ 1,000,000	\$ 55,555	\$ 46,250	\$ 222,220	General Fund
2012C OSBA Flex Fund	30-Oct-12	650,000	235,000	35,000	9,050	200,000	General Fund
General Obligation Bond, Series 2021	15-Apr-21	4,000,000	2,270,000	392,000	44,722	1,878,000	Debt Fund
<b>Total Bonds</b>		<u>5,650,000</u>	<u>3,505,000</u>	<u>482,555</u>	<u>101,497</u>	<u>2,300,220</u>	
<b>Loans and Contracts Payable</b>							
2011 SELP Loan	4-Nov-11	583,136	36,065	36,065	519	-	General Fund
2018-2019 Santander Financing	5-Apr-19	111,354	0	0	0	-	General Fund
2019-2020 Santander Financing	10-Mar-20	111,694	0	0	0	-	General Fund
2020-2021 Santander Financing	20-Dec-20	128,290	15,879	15,879	390	-	General Fund
2021-2022 Santander Financing	10-Feb-22	129,898	38,108	19,054	995	19,054	General Fund
2023-2024 Santander Financing	20-Jul-23	171,668	70,665	34,396	3,851	36,269	General Fund
2024 MESD Loan	11-Dec-24	2,000,000	1,750,000	250,000	35,000	1,500,000	General Fund
<b>Total Loans and Contracts Payable</b>		<u>3,236,040</u>	<u>1,945,265</u>	<u>387,708</u>	<u>40,755</u>	<u>1,555,323</u>	
<b>Right to Use Lease</b>							
Corbett Commons	1-Feb-23	420,683	-	-	-	-	Federal Fund
<b>Total Right to Use Leases</b>		<u>420,683</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Debt</b>		<u>\$ 9,306,723</u>	<u>\$ 5,415,716</u>	<u>\$ 837,948</u>	<u>\$ 142,252</u>	<u>\$ 3,855,543</u>	

**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
	2026-27	\$ 101,806	\$ 44,050	\$ 450,136
2027-28	101,806	42,825	463,214	607,845
2028-31	203,611	135,900	1,474,670	1,814,181
2031-32	-	46,800	-	46,800
	<u>\$ 407,222</u>	<u>\$ 269,575</u>	<u>\$ 2,388,020</u>	<u>\$3,064,817</u>

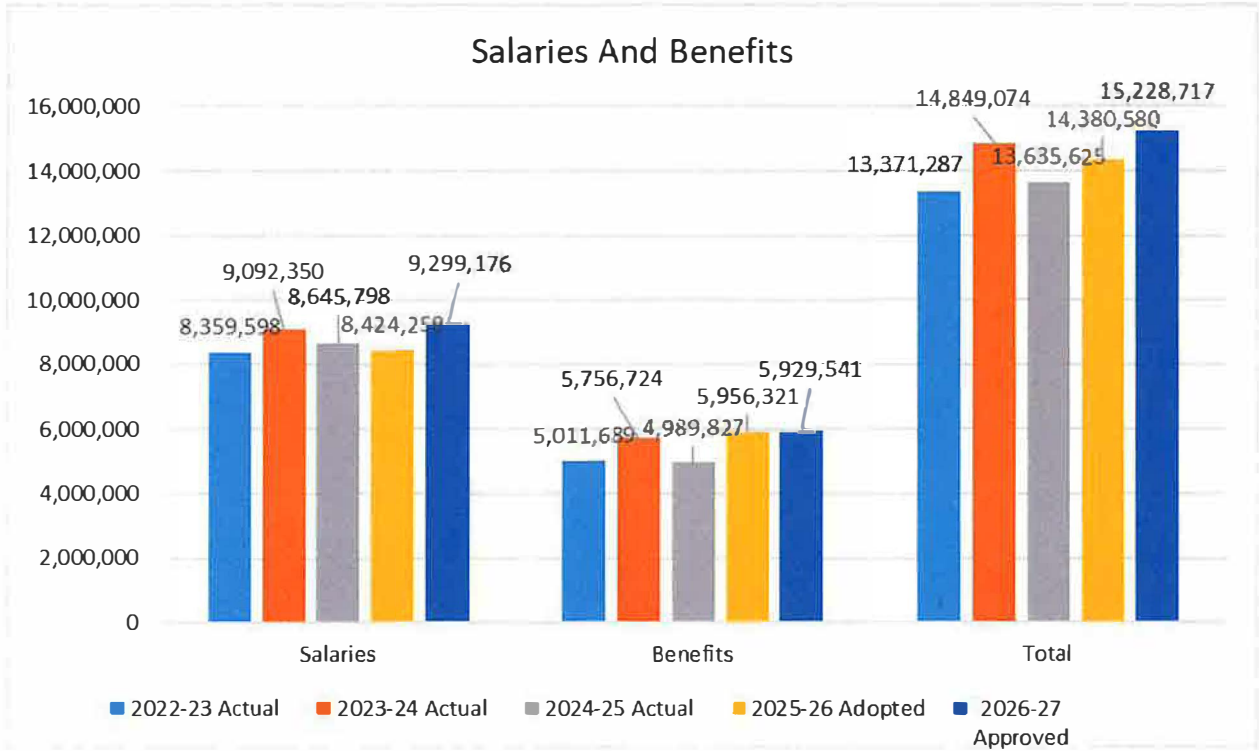
**CORBETT SCHOOL DISTRICT  
DEBT SERVICE SUMMARY**

**Bond Effects on Budget - Current & Future**



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

Salaries increased by \$874,918 between 2025-2025 and 2026-2027. Benefits decrease by \$26,780 thousand, for the same period. The results in a salaries and benefits increase of \$848,138 for all funds.

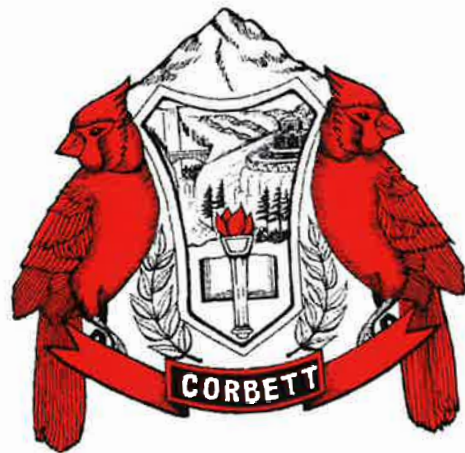




# ORGANIZATIONAL SUMMARY

APPROVED BUDGET

2026-2027



# 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.

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.

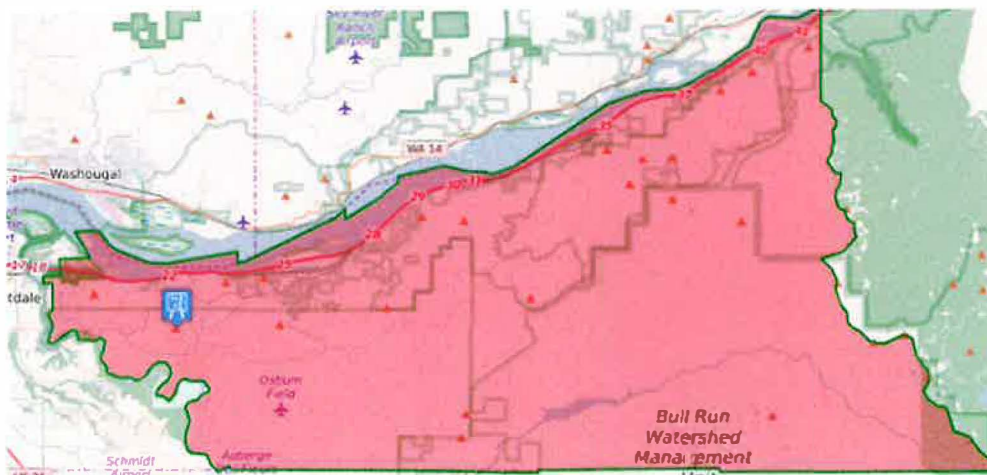
## A Rural Community with a National Impact

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](#).

## Academic Excellence and Innovation



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

**CORBETT SCHOOL DISTRICT  
FINANCIAL REPORTING AND BUDGET PROCESS**

of accounting. Under this method, revenues are recognized when measurable and available. The 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 adopted 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.

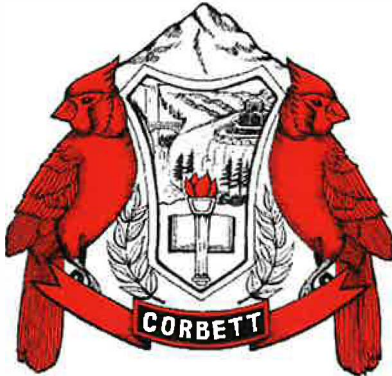
Estimated Common School Fund revenues for 2025-26 are \$144,000.

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 (ADM<sub>r</sub>) 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

CORBETT SCHOOL DISTRICT  
FINANCIAL REPORTING AND BUDGET PROCESS

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 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.

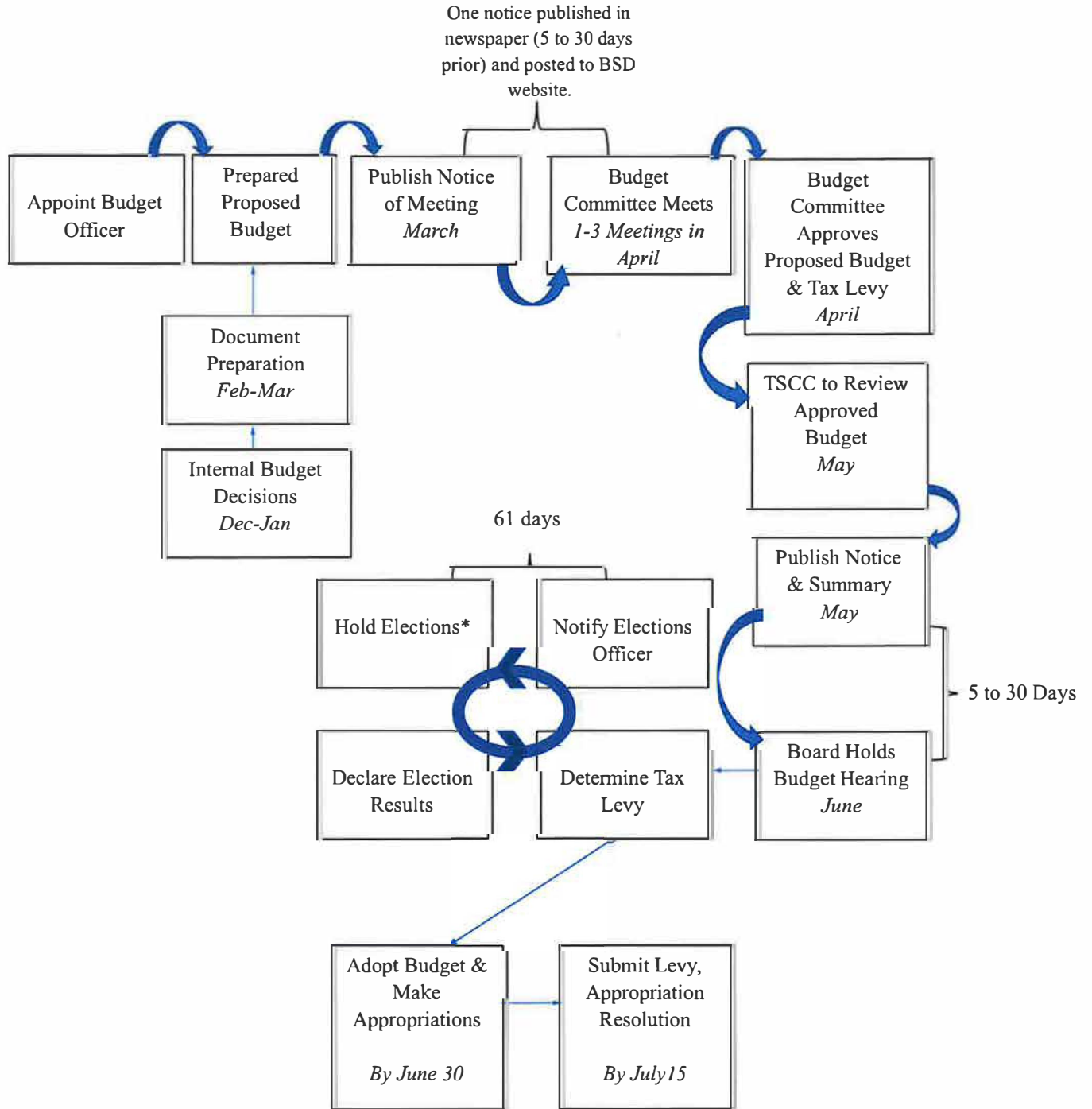
**SUPPLEMENTAL BUDGETS**

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.



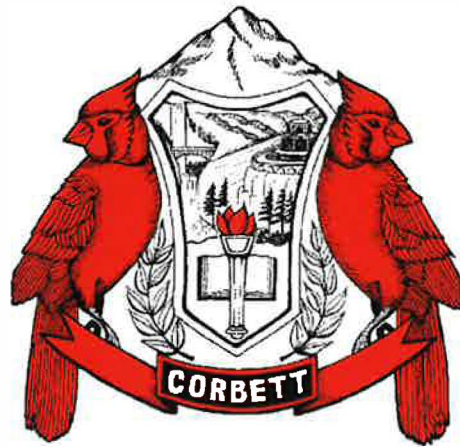
CORBETT SCHOOL DISTRICT  
 THE BUDGET PROCESS:  
 REQUIREMENTS OF OREGON BUDGET LAW  
*Corbett School District Activity or Dates in Italics*



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



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## MISSION AND VISION STATEMENT

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### 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.

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### 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 whereas 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

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 2026-2027 school year.

The Board was presented information received from the public. 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 2026-2027 budget.

### BUDGET PRIORITIES:

The School Board has instructed the Superintendent and administration to use the priorities below to develop the 2026-2027 budget. The budget priorities are to:

- Ensure a Fund Balance, Emergency Reserve and Debt Management. The financial impact is \$500 thousand.
- Maintain and Improve Facilities. The financial impact \$250,000 thousand 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 \$11.7 million.
- Maintain Student Safety. The financial impact is \$334 thousand.
- Maintain CTE & Extra Curricular Programs. The financial impact is \$1.75 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:

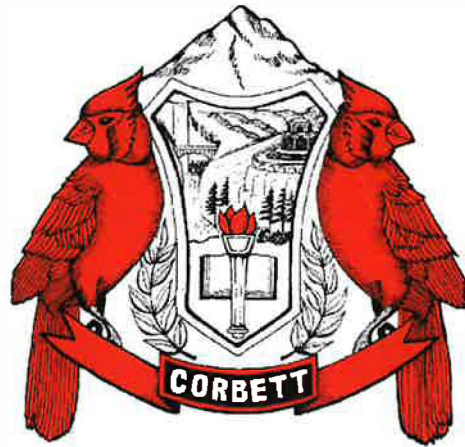
- Meet students’ mental or behavioral health needs, and
- Increase academic achievement for students, including reducing academic disparities for:
  - Economically disadvantaged students;
  - Students from racial or ethnic groups that have historically experienced academic disparities;
  - Students with 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

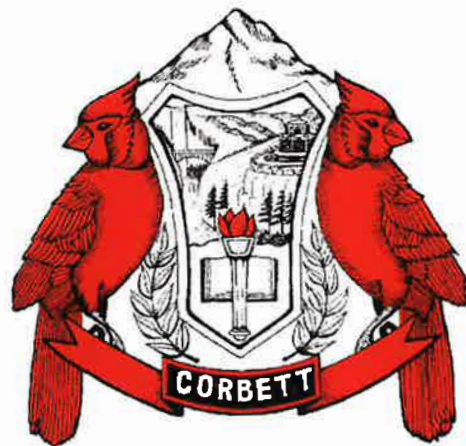
their students and families from the priority populations and staff to discuss, inform and develop their SIA plan and application to ensure it meets the spirit and intent of the law.





# FINANCIAL SECTION

## APPROVED BUDGET

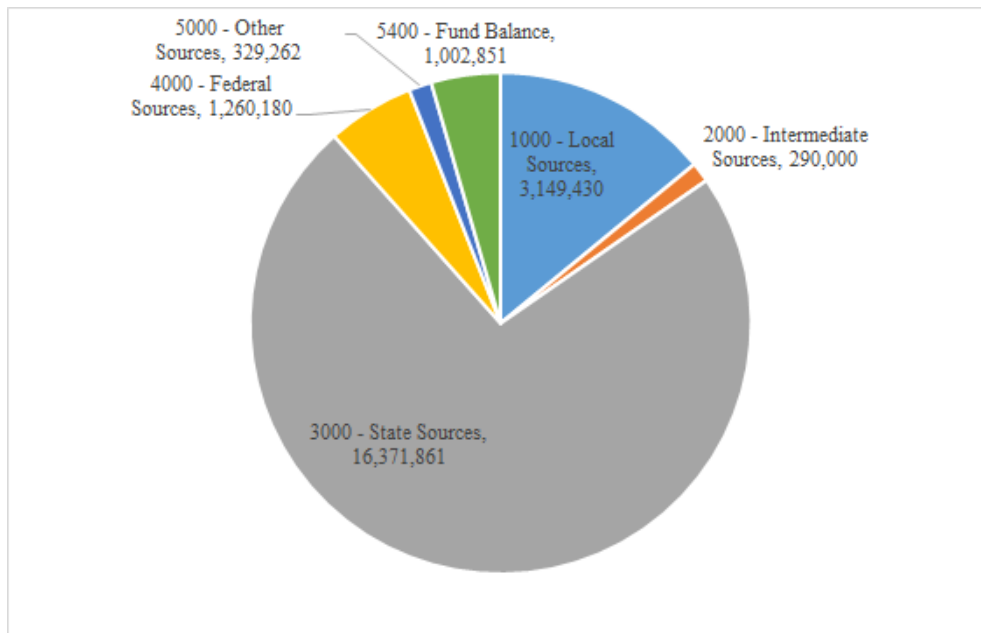


CORBETT SCHOOL DISTRICT  
FINANCIAL OVERVIEW

The Financial section contains detailed information on Corbett School District revenues and expenditures in the 2026-2027 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 adopted 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 2026-2027



**Revenues & Resources**

The 2026-2027 approved budget revenues for all funds total \$22,403,584, a decrease of \$3,192,233, or approximately 13 %, compared to the 2025-2026 adopted budget.

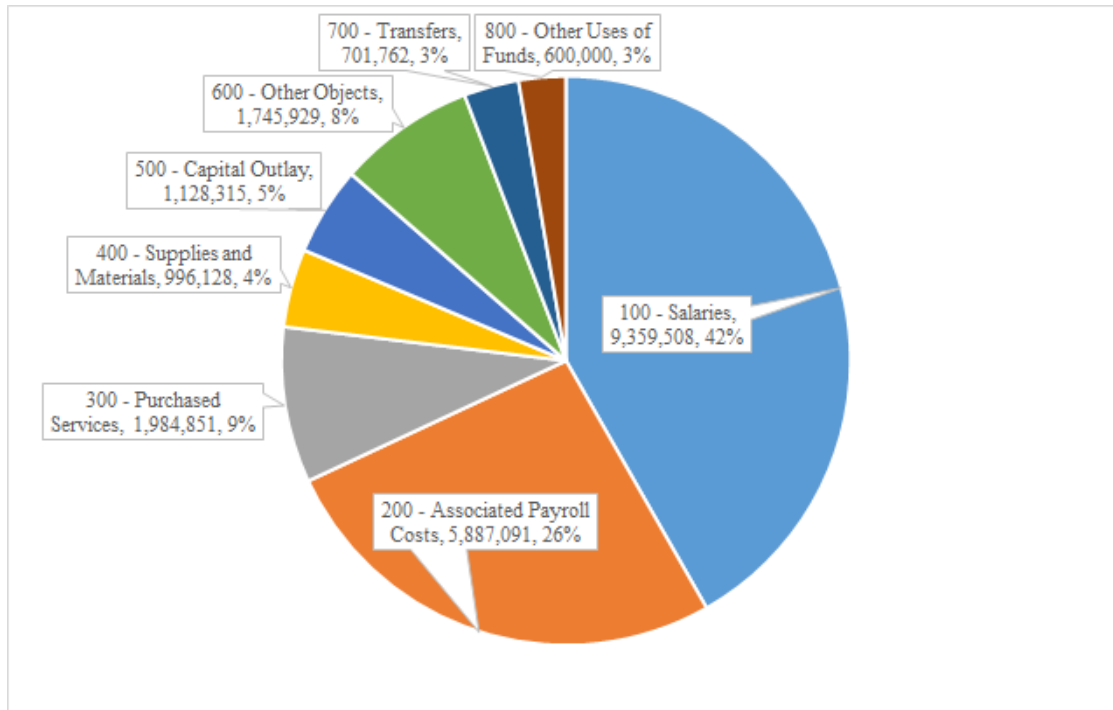
The 2026-2027 revenue budget includes federal, state, local, intermediate and beginning fund balance as sources. Other sources include inter-fund transfers.

The primary source of revenue for all funds is State Sources totaling \$16.37 million or 73% of all sources. Additional major sources of funding for the District are Local Sources (including property taxes) totaling \$3.15 million or 14.10% of overall 2026-2027 funding, Federal Sources of \$1.26 million or 5.64% of overall 2026-2027 funding. The Beginning fund balance is that portion of the budget carried forward from reserves and prior year savings and is projected to be \$1,002,851 or 4.49% of the overall 2026-2027 approved resources.

CORBETT SCHOOL DISTRICT  
FINANCIAL OVERVIEW

Summary of Expenditures

All Funds 2026-2027



**Expenditures**

In the 2026-2027 approved budget expenditures for all funds have also decreased by \$3,192,233 or approximately 13%, compared to the 2025-2026 adopted budget in order to present a balanced 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 68% for all funds.

CORBETT SCHOOL DISTRICT  
REVENUE DESCRIPTIONS

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 DESCRIPTIONS

**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 DESCRIPTIONS

**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.

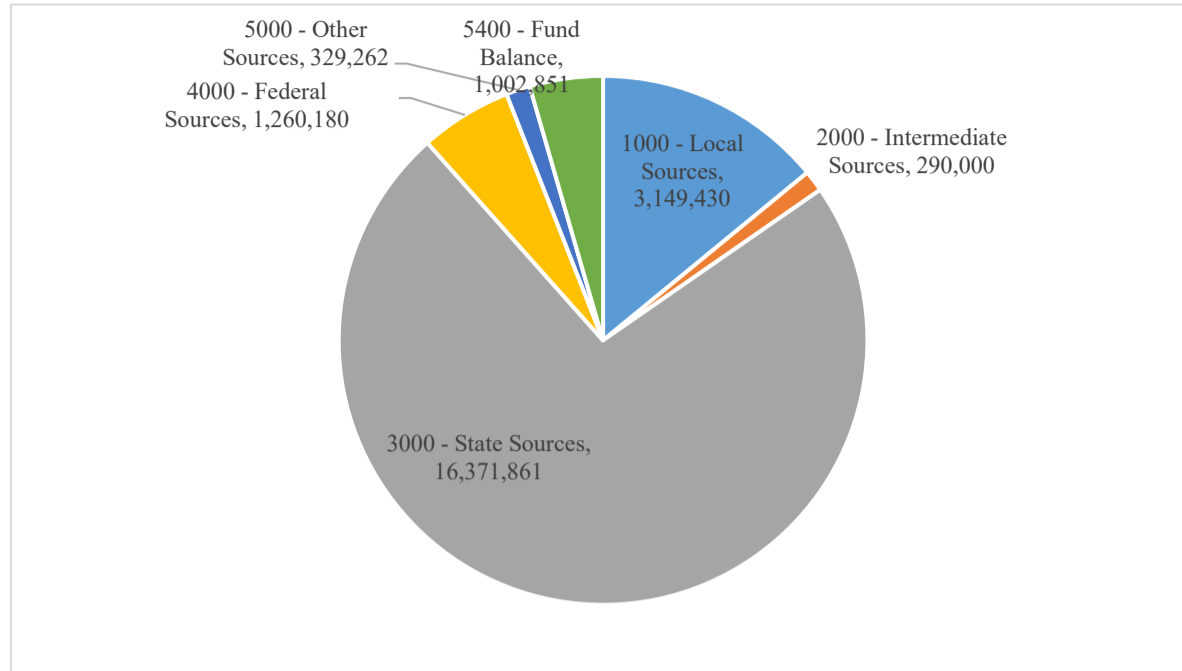
CORBETT SCHOOL DISTRICT  
REVENUE DESCRIPTIONS

**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**

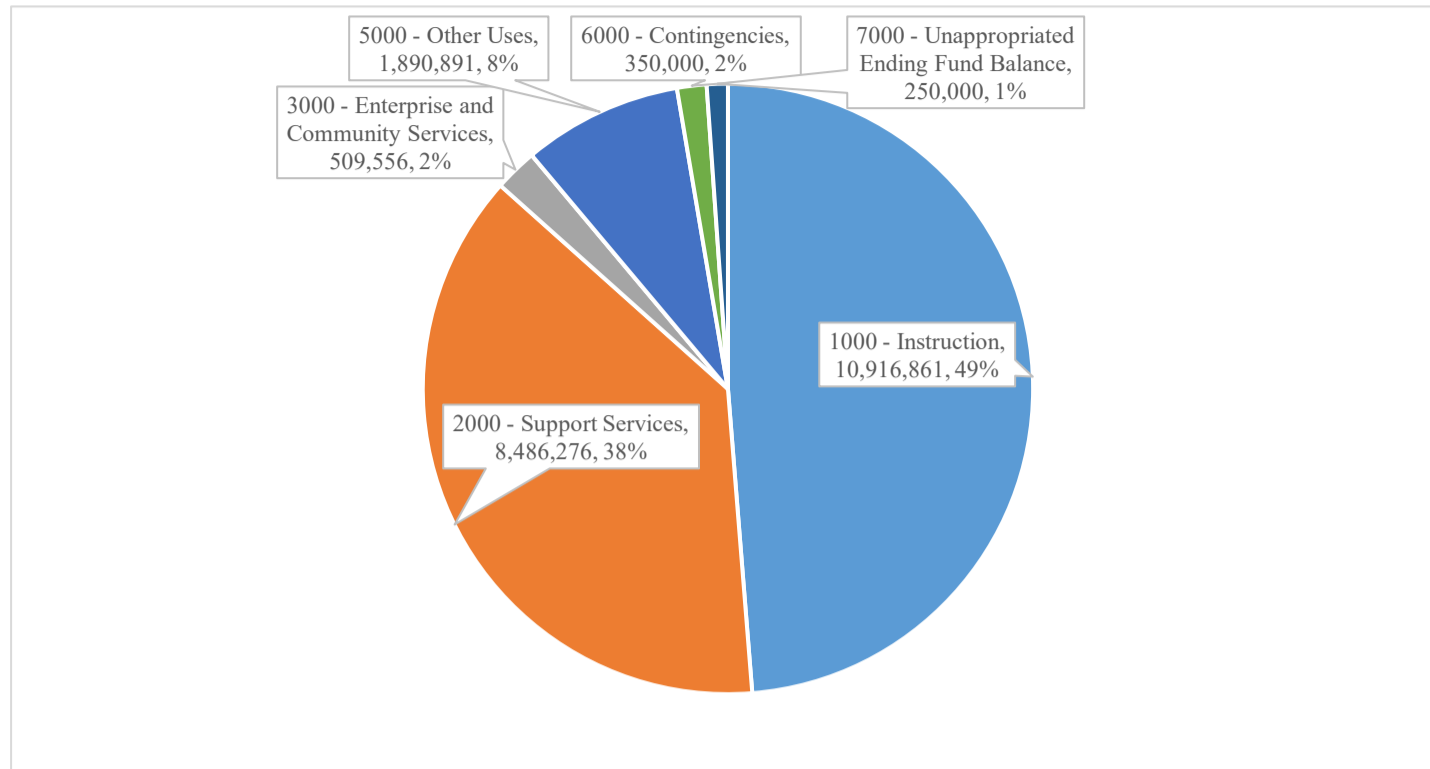
**CORBETT SCHOOL DISTRICT  
ALL FUNDS SUMMARY  
RESOURCES BY SOURCE**



2022/23 Actuals	2023/24 Actual	2024/25 Actual	2025/26 Adopted	ALL FUNDS SUMMARY RESOURCES BY SOURCE	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
3,213,327	3,938,587	3,854,388	3,997,769	1000 - Local Sources	3,149,430	3,149,430	-
202,118	424,430	919,167	290,000	2000 - Intermediate Sources	290,000	290,000	-
14,654,031	13,764,496	12,807,999	18,277,545	3000 - State Sources	16,371,861	16,371,861	-
706,452	1,630,053	1,347,005	1,853,158	4000 - Federal Sources	1,260,180	1,260,180	-
483,023	937,843	2,423,232	968,345	5000 - Other Sources	329,262	329,262	-
4,882,031	3,554,927	11,832	209,000	5400 - Fund Balance	1,002,851	1,002,851	-
24,140,982	24,250,336	21,363,623	25,595,817		22,403,584	22,403,584	-

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

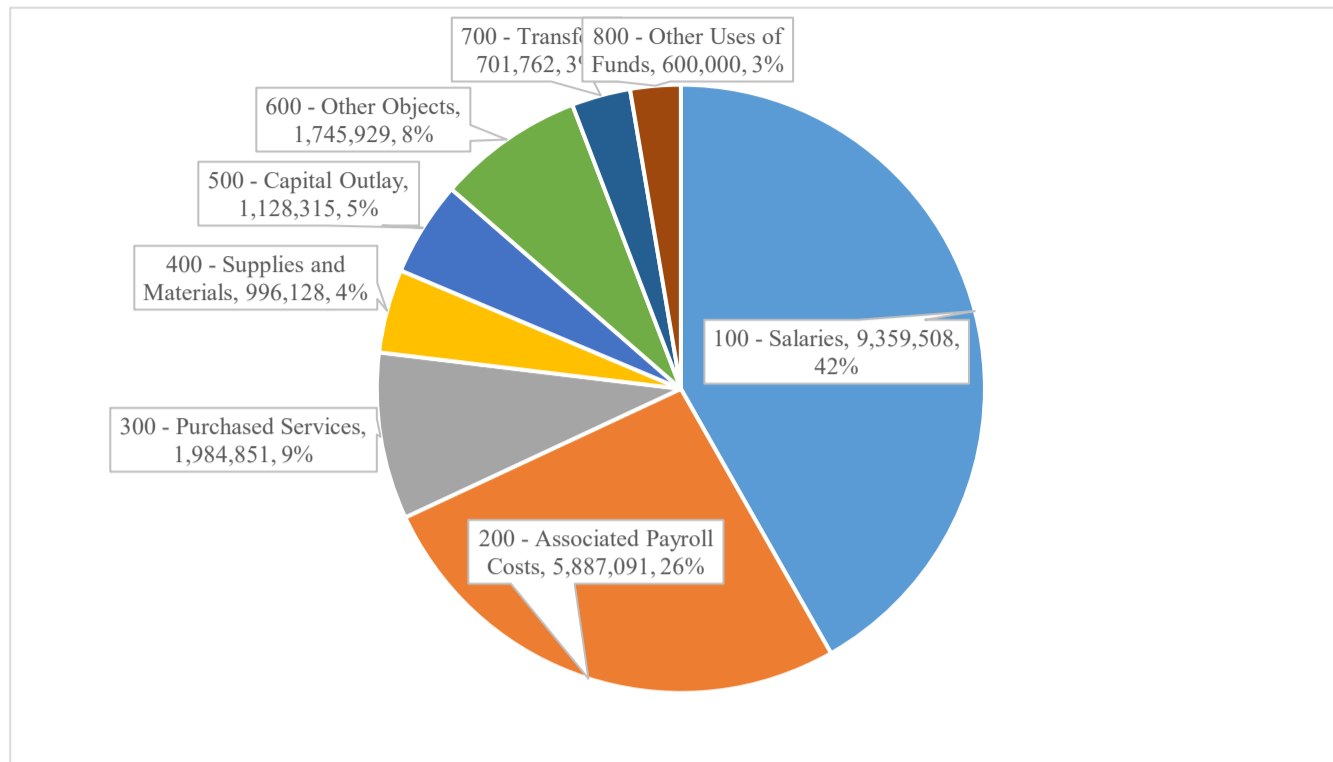
CORBETT SCHOOL DISTRICT  
ALL FUNDS SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION



2022/23	2023/24	2024/25	2025/26	2025/26	ALL FUNDS SUMMARY	2026/27	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR FUNCTION	Proposed	Approved	Adopted	FTE
10,423,795	10,603,664	9,747,388	11,103,309	74.76	1000 - Instruction	10,916,861	10,916,861	-	72.43
5,856,415	8,052,611	7,914,294	12,011,377	36.55	2000 - Support Services	8,486,276	8,486,276	-	39.60
479,499	410,061	461,513	485,766	2.03	3000 - Enterprise and Community Services	509,556	509,556	-	2.20
3,299,122	4,314,961	32,025	-	-	4000 - Facilities Acquisition and Construction	-	-	-	-
731,856	857,207	2,134,356	1,761,602	-	5000 - Other Uses	1,890,891	1,890,891	-	-
-	-	-	200,000	-	6000 - Contingencies	350,000	350,000	-	-
3,350,295	11,832	1,074,046	33,763	-	7000 - Unappropriated Ending Fund Balance	250,000	250,000	-	-
24,140,982	24,250,336	21,363,622	25,595,817	113.34	Total:	22,403,584	22,403,584	-	114.23

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

CORBETT SCHOOL DISTRICT  
ALL FUNDS SUMMARY  
REQUIREMENTS BY MAJOR OBJECT



2022/23	2023/24	2024/25	2025/26	2025/26	ALL FUNDS SUMMARY		2026/27	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR OBJECT		Proposed	Approved	Adopted	FTE
8,359,598	9,092,350	8,261,675	8,769,173	114.23	100 - Salaries		9,359,508	9,359,508	-	114.92
5,011,689	5,756,724	5,835,973	6,074,814	-	200 - Associated Payroll Costs		5,887,091	5,887,091	-	-
2,012,625	2,555,481	2,119,539	2,169,858	-	300 - Purchased Services		1,984,851	1,984,851	-	-
1,003,401	1,109,270	951,620	1,619,852	-	400 - Supplies and Materials		996,128	996,128	-	-
3,364,202	4,437,457	394,453	4,108,899	-	500 - Capital Outlay		1,128,315	1,128,315	-	-
985,832	1,272,222	2,303,085	1,801,113	-	600 - Other Objects		1,745,929	1,745,929	-	-
53,340	15,000	423,232	668,345	-	700 - Transfers		701,762	701,762	-	-
3,350,295	11,832	1,074,046	383,763	-	800 - Other Uses of Funds		600,000	600,000	-	-
24,140,982	24,250,336	21,363,623	25,595,817	114.23	Total:		22,403,584	22,403,584	-	114.92

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

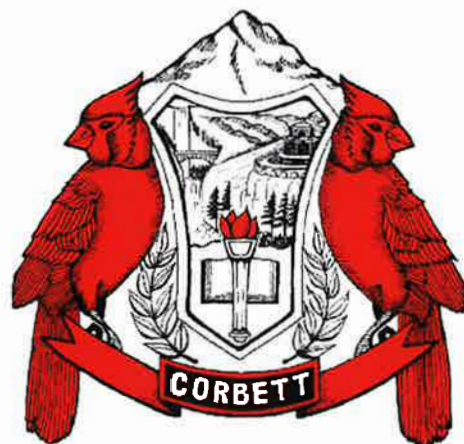


# GENERAL FUND

APPROVED BUDGET

2026-2027

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 Baker 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.

**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

**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

**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.

**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.

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,

CORBETT SCHOOL DISTRICT  
GENERAL FUND FUNCTIONS & DESCRIPTIONS

- lighting, and ventilating systems; and rental and lease of buildings
- 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

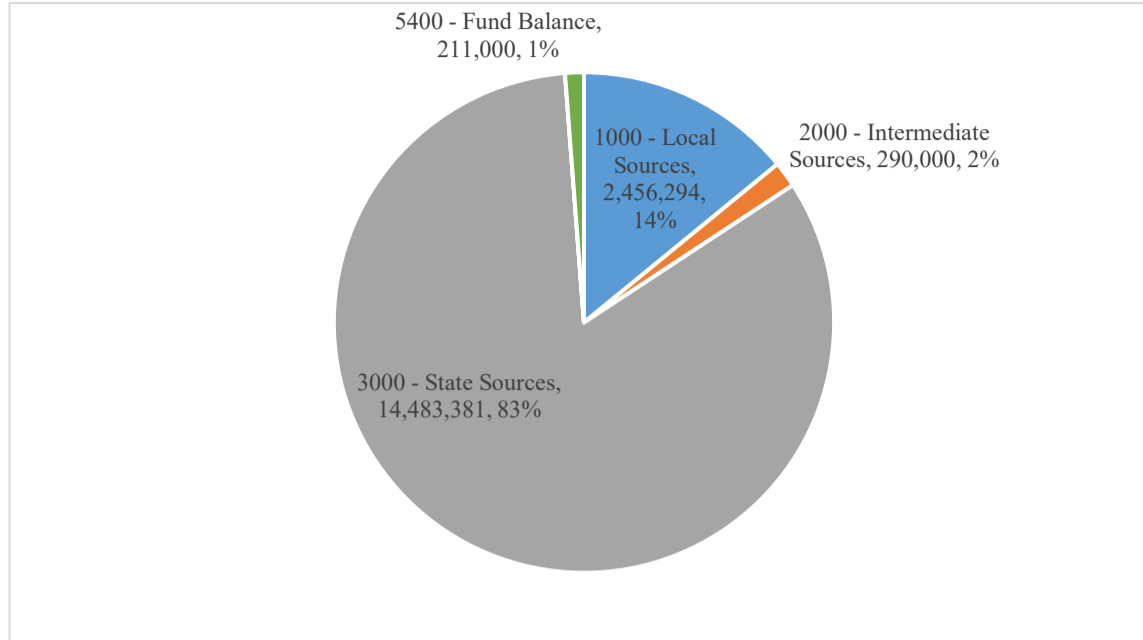
**Contingencies (for Budget Only) 6000** Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

**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**



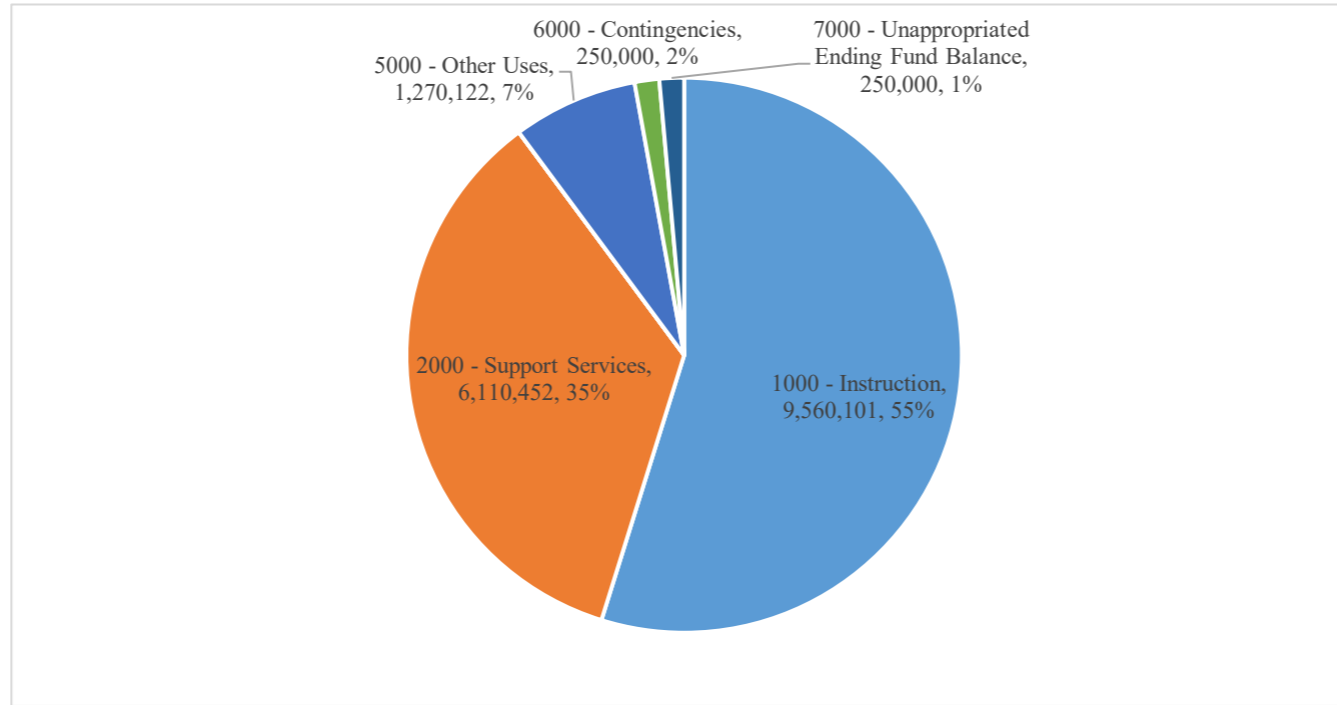
2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	GENERAL FUND SUMMARY RESOURCES BY SOURCE	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
2,499,349	3,141,343	3,331,095	2,358,798	1000 - Local Sources	2,456,294	2,456,294	-
201,787	424,048	919,167	290,000	2000 - Intermediate Sources	290,000	290,000	-
11,055,804	12,142,760	11,638,628	13,982,257	3000 - State Sources	14,483,381	14,483,381	-
77,470	90,405	169,546	-	4000 - Federal Sources	-	-	-
-	937,843	2,000,000	-	5000 - Other Sources	-	-	-
1,305,723	53,545	(219,063)	-	5400 - Fund Balance	211,000	211,000	-
15,140,133	16,789,944	17,839,373	16,631,055	<b>Total:</b>	17,440,675	17,440,675	-

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

CORBETT SCHOOL DISTRICT  
GENERAL FUND  
RESOURCES

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	GENERAL FUND RESOURCES	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
<b>1000 - Local Sources</b>							
2,025,664	2,033,930	2,069,719	2,118,000	1111 - Current Year Taxes	2,202,140	2,202,140	-
18,999	17,343	18,744	20,000	1112 - Prior Years Taxes	22,000	22,000	-
2,716	5,940	4,716	1,000	1190 - Penalties & Interest On Taxes	1,000	1,000	-
128,479	-	-	-	- 1311 - Tuition: Individual	-	-	-
110,750	52,030	97,552	52,000	1510 - Interest On Investments	60,000	60,000	-
1,900	70,735	94,598	-	- 1740 - Athletic Fees	-	-	-
10,574	-	9,698	-	- 1790 - Extracurricular Fees	-	-	-
75	1,660	4,175	-	- 1910 - Rentals	-	-	-
(5,112)	351	-	-	- 1920 - Private Sources Contributions	-	-	-
-	-	-	-	- 1941 - Service Provided Other Leas	-	-	-
-	124,812	-	-	- 1960 - Recovery Prior YRS Expenditure	-	-	-
-	37,833	132,441	167,798	1980 - Fees Charged to Grants	171,154	171,154	-
205,304	696,710	899,452	-	- 1990 - Miscellaneous Revenue	-	-	-
-	100,000	-	-	- 1991 - Insurance Recoveries	-	-	-
-	-	-	-	- 1992 - Medicaid Admin Claiming	-	-	-
2,499,349	3,141,343	3,331,095	2,358,798	Total Object:	2,456,294	2,456,294	-
<b>2000 - Intermediate Sources</b>							
-	618	-	-	- 2101 - County School Funds	-	-	-
1,787	1,723	-	-	- 2199 - Other Intermediate Sources	-	-	-
-	-	-	-	- 2204 - Use Object 1992 for Mac	-	-	-
200,000	421,708	919,167	290,000	2990 - ESD Transit Funds	290,000	290,000	-
201,787	424,048	919,167	290,000	Total Object:	290,000	290,000	-
<b>3000 - State Sources</b>							
9,980,478	11,049,723	11,195,608	13,838,257	3101 - State School Fund: Gen Support	14,335,061	14,335,061	-
(2,915)	(1,582)	(1,977)	-	- 3102 - State School Fund: Lunch Match	-	-	-
143,204	144,304	77,560	144,000	3103 - Common School Fund	148,320	148,320	-
87,589	308,648	(85,471)	-	- 3110 - State School Fund: Adjustment	-	-	-
847,447	641,666	452,908	-	- 3299 - OTH Restricted Grants In Aid	-	-	-
11,055,804	12,142,760	11,638,628	13,982,257	Total Object:	14,483,381	14,483,381	-
<b>4000 - Federal Sources</b>							
(1,318)	-	38,487	-	- 4100 - Unrestricted Federal Revenue	-	-	-
6,727	-	-	-	- 4202 - Medicaid SBHS Reimbursement	-	-	-
72,062	90,405	131,059	-	- 4500 - Restricted Pass-Thru State	-	-	-
77,471	90,405	169,546	-	Total Object:	-	-	-
<b>5000 - Other Sources</b>							
-	922,843	-	-	- 5110 - Bond Proceeds	-	-	-
-	-	2,000,000	-	- 5150 - Loan Reciepts	-	-	-
-	-	-	-	- 5160 - Lease Purchase Receipts	-	-	-
-	15,000	-	-	- 5211 - From Debt Service	-	-	-
-	-	-	-	- 5220 - From Energy Projects Fund	-	-	-
-	937,843	2,000,000	-	Total Object:	-	-	-
<b>5400 - Fund Balance</b>							
1,305,723	53,545	(219,063)	-	- 5400 - Beginning Fund Balance	211,000	211,000	-
1,305,723	53,545	(219,063)	-	Total Object:	211,000	211,000	-
15,140,134	16,789,944	17,839,373	16,631,055	Total:	17,440,675	17,440,675	-

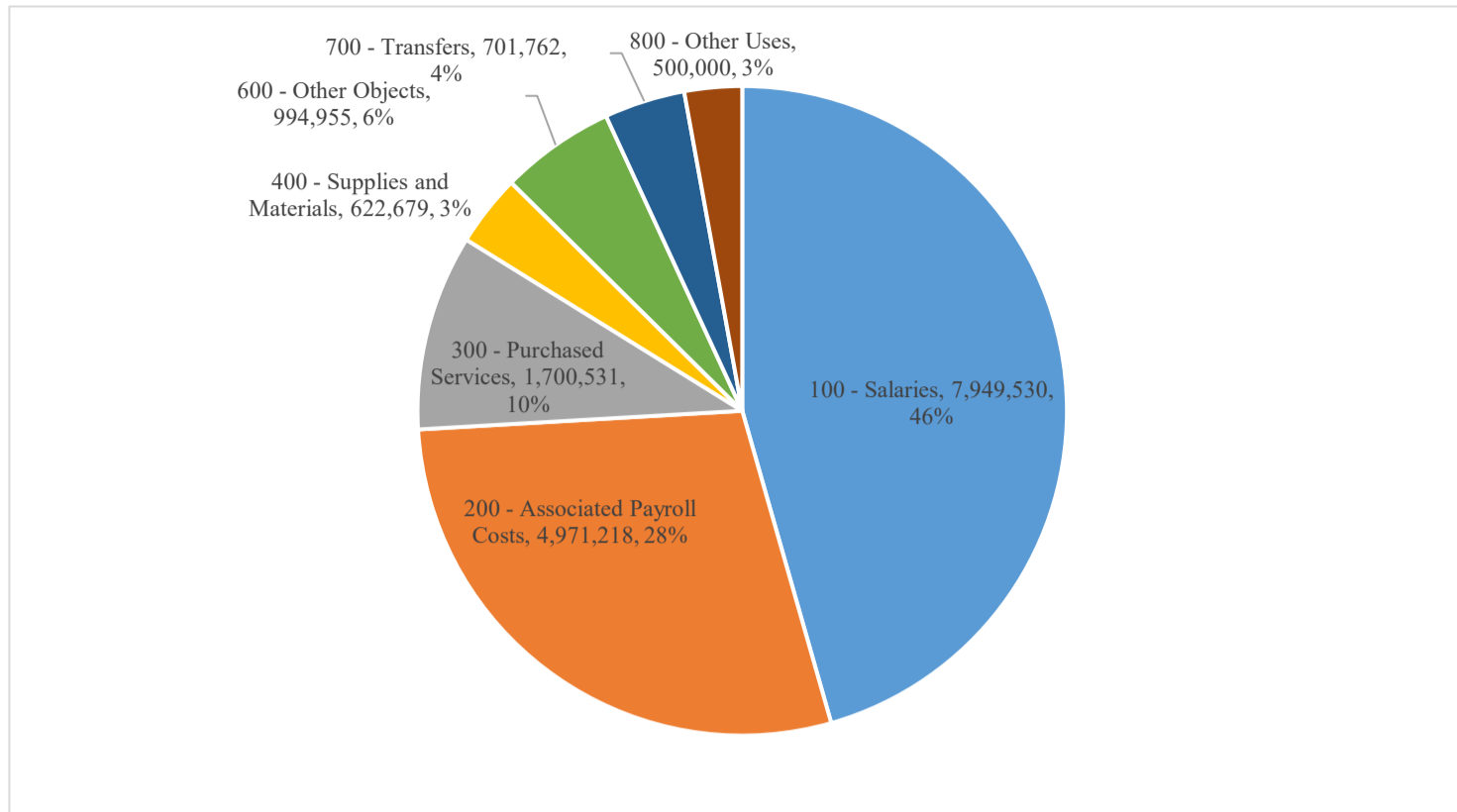
**CORBETT SCHOOL DISTRICT  
GENERAL FUND SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION**



2022/23	2023/24	2024/25	2025/26	2025/26	GENERAL FUND SUMMARY		2026/27	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR FUNCTION		Proposed	Approved	Adopted	FTE
8,814,332	9,225,867	8,743,092	9,449,900	65.31	1000 - Instruction		9,560,101	9,560,101	-	65.98
5,454,489	7,024,012	6,849,183	5,687,751	27.07	2000 - Support Services		6,110,452	6,110,452	-	33.57
129,228	11,431	12,153	-	-	- 3000 - Enterprise and Community Services		-	-	-	-
-	426,181	32,025	-	-	- 4000 - Facilities Acquisition and Construction		-	-	-	-
306,637	321,515	1,574,851	1,209,641	-	- 5000 - Other Uses		1,270,122	1,270,122	-	-
-	-	-	250,000	-	- 6000 - Contingencies		250,000	250,000	-	-
435,447	(219,063)	628,069	33,763	-	- 7000 - Unappropriated Ending Fund Balance		250,000	250,000	-	-
15,140,133	16,789,944	17,839,373	16,631,055	92.38	Total:		17,440,675	17,440,675	-	99.55

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

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



2022/23	2023/24	2024/25	2025/26	2025/26	GENERAL FUND SUMMARY	2026/27	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	Adopted	FTE
7,185,099	7,545,578	7,072,848	7,187,018	92.38	100 - Salaries	7,949,530	7,949,530	-	99.55
4,496,958	5,061,473	5,146,951	4,960,592	-	200 - Associated Payroll Costs	4,971,218	4,971,218	-	-
1,696,210	2,421,898	1,868,184	1,662,670	-	300 - Purchased Services	1,700,531	1,700,531	-	-
648,896	720,344	692,609	904,761	-	400 - Supplies and Materials	622,679	622,679	-	-
65,080	548,678	394,453	-	-	500 - Capital Outlay	-	-	-	-
559,104	711,037	1,613,027	963,906	-	600 - Other Objects	994,955	994,955	-	-
53,340	-	423,232	668,345	-	700 - Transfers	701,762	701,762	-	-
435,446	(219,063)	628,069	283,763	-	800 - Other Uses	500,000	500,000	-	-
15,140,133	16,789,944	17,839,373	16,631,055	92.38	Total:	17,440,675	17,440,675	-	99.55

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

CORBETT SCHOOL DISTRICT  
GENERAL FUND  
REQUIREMENTS

2022/23	2023/24	2024/25	2025/26	2025/26	GENERAL FUND	2026/27	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
<b>1100 - Inst Reg Prog</b>									
-	51,083	-	-	-	- 111 - Licensed Salaries	-	-	-	-
-	18,426	-	-	-	- 112 - Classified Salaries	-	-	-	-
24,000	-	-	-	-	- 116 - Retirement Stipend	-	-	-	-
59,308	5,535	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
14,468	877	-	-	-	- 122 - Substitute: Classified	-	-	-	-
-	2,206	-	-	-	- 124 - Temporary: Classified	-	-	-	-
46,448	9,458	-	-	-	- 130 - Additional Salary	-	-	-	-
15,838	16,833	-	-	-	- 211 - Public Employees Retire System	-	-	-	-
-	298	-	-	-	- 212 - PERS Employee Contribution	-	-	-	-
11,024	6,262	-	-	-	- 220 - Social Security Administration	-	-	-	-
43	25	-	-	-	- 231 - Worker's Compensation	-	-	-	-
11,108	9,847	-	-	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	444	-	-	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	-	-	-	-	- 290 - Benefit Adjustments	-	-	-	-
-	-	-	-	-	- 640 - Dues and Fees	-	-	-	-
182,236	121,294	-	-	-	Total Function:	-	-	-	-
<b>1111 - Elementary K-6</b>									
1,553,016	1,603,002	1,575,202	1,811,050	22.38	111 - Licensed Salaries	1,930,448	1,930,448	-	22.33
41,307	74,629	64,753	93,083	2.31	112 - Classified Salaries	134,517	134,517	-	2.65
(207)	-	-	-	-	- 113 - Administrator Salaries	-	-	-	-
60,471	141,906	465	-	-	- 121 - Substitute: Licensed	-	-	-	-
9,564	52,537	384	-	-	- 122 - Substitute: Classified	6,020	6,020	-	-
798	1,088	1,351	-	-	- 124 - Temporary: Classified	-	-	-	-
30,296	38,162	30,590	50,000	-	- 130 - Additional Salary	52,470	52,470	-	-
7,574	4,797	-	-	-	- 131 - Extra Period Salary	-	-	-	-
439,830	452,120	467,400	513,492	-	- 211 - Public Employees Retire System	551,517	551,517	-	-
5,357	5,605	512	3,000	-	- 212 - PERS Employee Contribution	3,180	3,180	-	-
129,958	130,786	127,227	153,317	-	- 220 - Social Security Administration	162,547	162,547	-	-
340	317	11,160	7,756	-	- 231 - Worker's Compensation	8,221	8,221	-	-
361,288	542,735	401,571	513,454	-	- 240 - Contractual Employee Benefits	542,515	542,515	-	-
-	-	-	130,156	-	- 241 - Health Reimb Arrangement	-	-	-	-
-	10,280	10,838	8,016	-	- 252 - Oregon Paid Family Medical	8,497	8,497	-	-
4,217	14,593	-	-	-	- 311 - Instruction Services	8,258	8,258	-	-
8,259	1,287	240	-	-	- 312 - Instructional Prog Improvement	-	-	-	-
-	1,869	2,708	-	-	- 313 - Student Services	-	-	-	-
-	-	123,496	175,000	-	- 314 - EduStaff Subs Licensed	183,750	183,750	-	-
-	-	29,787	-	-	- 315 - Edustaff Subs Classified	10,830	10,830	-	-
6,500	6,700	9,625	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
-	-	-	-	-	- 321 - Cleaning Services	-	-	-	-
962	2,331	-	500	-	- 322 - Repairs & Maintenance Services	3,679	3,679	-	-
304	-	-	-	-	- 329 - Other Property Services	-	-	-	-
2,751	948	490	4,000	-	- 340 - Travel	3,307	3,307	-	-
1,212	389	-	-	-	- 353 - Postage	-	-	-	-
499	-	-	-	-	- 389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
59,147	55,598	107,312	55,975	-	- 410 - Consumable Supply & Materials	48,385	48,385	-	-
3,441	11,408	2,845	38,000	-	- 420 - Textbooks	21,712	21,712	-	-
128	84	14	-	-	- 430 - Library Books	750	750	-	-
-	-	-	-	-	- 440 - Periodicals	-	-	-	-
750	3,178	2,660	5,657	-	- 460 - Non-Consumable Items	750	750	-	-
1,615	2,677	-	8,000	-	- 470 - Computer Software	46,592	46,592	-	-
-	-	-	-	-	- 480 - Computer Hardware	-	-	-	-
534	155	-	-	-	- 640 - Dues and Fees	5,100	5,100	-	-
2,729,909	3,159,181	2,970,630	3,570,456	24.69	Total Function:	3,733,045	3,733,045	-	24.98
<b>1113 - K-6 Extra-Curr</b>									
-	-	83,708	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	50	-	-	-	- 640 - Dues and Fees	-	-	-	-
-	50	83,708	-	-	Total Function:	-	-	-	-
<b>1121 - 7-8 Programs</b>									
809,068	786,339	723,673	741,977	8.78	111 - Licensed Salaries	762,310	762,310	-	8.84
-	-	-	-	-	- 112 - Classified Salaries	-	-	-	-
(120)	-	-	-	-	- 113 - Administrator Salaries	-	-	-	-
18,274	15,696	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
-	1,012	-	-	-	- 122 - Substitute: Classified	-	-	-	-
24,105	15,833	10,235	50,000	-	- 130 - Additional Salary	52,470	52,470	-	-
51,542	-	-	-	-	- 131 - Extra Period Salary	-	-	-	-
243,002	198,268	200,717	199,031	-	- 211 - Public Employees Retire System	213,252	213,252	-	-
-	-	-	3,000	-	- 212 - PERS Employee Contribution	3,180	3,180	-	-
69,195	61,413	56,033	64,412	-	- 220 - Social Security Administration	63,881	63,881	-	-
156	143	4,899	3,336	-	- 231 - Worker's Compensation	3,536	3,536	-	-
136,143	184,806	151,887	182,589	-	- 240 - Contractual Employee Benefits	187,994	187,994	-	-
-	-	-	45,656	-	- 241 - Health Reimb Arrangement	-	-	-	-
-	4,742	-	3,369	-	- 252 - Oregon Paid Family Medical	3,571	3,571	-	-
6,435	6,615	199	-	-	- 311 - Instruction Services	7,200	7,200	-	-
1,898	99	-	-	-	- 312 - Instructional Prog Improvement	2,700	2,700	-	-
-	-	12,547	75,000	-	- 314 - EduStaff Subs Licensed	78,750	78,750	-	-

-	-	212	-	-	- 315 - Edustaff Subs Classified	-	-	-	-
200	-	-	5,000	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
3,263	250	2,158	3,000	-	- 322 - Repairs & Maintenance Services	3,600	3,600	-	-
-	-	-	-	-	- 331 - Reimbursable Student Transport	-	-	-	-
42	546	388	4,000	-	- 340 - Travel	4,500	4,500	-	-
617	-	-	-	-	- 353 - Postage	-	-	-	-
250	-	-	-	-	- 389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
17,894	13,585	8,125	29,000	-	- 410 - Consumable Supply & Materials	26,250	26,250	-	-
2,800	1,135	343	5,000	-	- 420 - Textbooks	-	-	-	-
109	111	-	949	-	- 430 - Library Books	375	375	-	-
-	-	-	-	-	- 440 - Periodicals	-	-	-	-
-	-	-	-	-	- 450 - Food	-	-	-	-
750	221	276	5,000	-	- 460 - Non-Consumable Items	6,375	6,375	-	-
1,117	144	128	-	-	- 470 - Computer Software	-	-	-	-
31	162	25	-	-	- 640 - Dues and Fees	-	-	-	-
1,386,770	1,291,121	1,171,845	1,420,319	8.78	Total Function:	1,419,944	1,419,944	-	8.84
					<b>1122 - 7-8 Extra-Curr</b>	-	-		
35,985	39,157	9,724	-	-	- 111 - Licensed Salaries	-	-	-	-
-	14,342	-	-	-	- 112 - Classified Salaries	-	-	-	-
-	-	-	-	-	- 116 - Retirement Stipend	-	-	-	-
938	-	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
1,476	430	-	34,842	-	- 130 - Additional Salary	48,495	48,495	-	-
45,617	53,989	28,757	-	-	- 131 - Extra Period Salary	-	-	-	-
13,802	15,776	3,042	-	-	- 211 - Public Employees Retire System	6,398	6,398	-	-
-	-	-	(600)	-	- 212 - PERS Employee Contribution	272	272	-	-
6,412	8,225	2,930	(1,518)	-	- 220 - Social Security Administration	2,749	2,749	-	-
10	17	6	(52)	-	- 231 - Worker's Compensation	-	-	-	-
9,967	6,722	2,511	-	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	541	195	139	-	- 252 - Oregon Paid Family Medical	147	147	-	-
750	-	-	-	-	- 318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
(100)	2,841	3,046	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
-	500	-	-	-	- 324 - Rentals	-	-	-	-
-	3,276	-	-	-	- 340 - Travel	-	-	-	-
-	-	-	-	-	- 355 - Printing and Binding	-	-	-	-
(8)	782	2,010	-	-	- 389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
5,203	2,001	213	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
20	-	-	-	-	- 450 - Food	-	-	-	-
151	181	-	-	-	- 640 - Dues and Fees	-	-	-	-
120,220	148,779	52,433	32,811	-	Total Function:	58,061	58,061	-	-
					<b>1131 - High School</b>				
998,362	994,662	1,000,122	1,210,875	14.72	111 - Licensed Salaries	1,261,742	1,261,742	-	14.71
-	5,393	-	-	-	- 112 - Classified Salaries	-	-	-	-
(2,805)	-	-	-	-	- 113 - Administrator Salaries	-	-	-	-
-	-	-	-	-	- 116 - Retirement Stipend	-	-	-	-
15,783	33,759	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
-	190	-	-	-	- 122 - Substitute: Classified	-	-	-	-
30,187	11,396	15,791	-	-	- 130 - Additional Salary	-	-	-	-
83,294	-	-	-	-	- 131 - Extra Period Salary	-	-	-	-
304,748	263,406	266,061	302,701	-	- 211 - Public Employees Retire System	348,297	348,297	-	-
-	-	-	-	-	- 212 - PERS Employee Contribution	-	-	-	-
86,073	77,461	77,564	100,283	-	- 220 - Social Security Administration	105,655	105,655	-	-
200	179	176	5,120	-	- 231 - Worker's Compensation	5,427	5,427	-	-
197,083	182,217	211,499	306,025	-	- 240 - Contractual Employee Benefits	315,083	315,083	-	-
-	-	-	76,521	-	- 241 - Health Reimb Arrangement	-	-	-	-
-	5,946	6,603	5,244	-	- 252 - Oregon Paid Family Medical	5,559	5,559	-	-
11,937	8,893	3,800	3,300	-	- 311 - Instruction Services	7,818	7,818	-	-
1,521	147	-	100	-	- 312 - Instructional Prog Improvement	-	-	-	-
685	682	-	-	-	- 313 - Student Services	-	-	-	-
-	-	29,425	50,000	-	- 314 - EduStaff Subs	53,400	53,400	-	-
4,230	-	-	700	-	- 318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
243	450	113	1,000	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
3,263	135	2,456	2,000	-	- 322 - Repairs & Maintenance Services	3,600	3,600	-	-
-	-	-	-	-	- 329 - Other Property Services	-	-	-	-
17,896	1,140	641	500	-	- 340 - Travel	-	-	-	-
408	-	-	-	-	- 353 - Postage	-	-	-	-
57,815	66,270	-	-	-	- 371 - Tuition: In State	-	-	-	-
550	-	-	-	-	- 389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
37,574	36,018	17,602	31,000	-	- 410 - Consumable Supply & Materials	12,150	12,150	-	-
-	-	-	-	-	- 415 - Testing Materials	1,125	1,125	-	-
4,571	2,950	730	1,500	-	- 420 - Textbooks	2,175	2,175	-	-
191	592	80	-	-	- 430 - Library Books	375	375	-	-
246	330	71	-	-	- 440 - Periodicals	-	-	-	-
-	-	3,940	-	-	- 450 - Food	2,250	2,250	-	-
7,398	3,210	1,390	5,850	-	- 460 - Non-Consumable Items	1,350	1,350	-	-
2,741	143	70	2,200	-	- 470 - Computer Software	150	150	-	-
869	149	-	-	-	- 480 - Computer Hardware	-	-	-	-
1,187	2,661	452	750	-	- 640 - Dues and Fees	-	-	-	-
1,866,249	1,698,380	1,638,588	2,105,669	14.72	Total Function:	2,126,156	2,126,156	-	14.71
					<b>1132 - HS Extra-Curr</b>				
35,985	39,158	63,888	46,498	0.50	111 - Licensed Salaries	48,795	48,795	-	0.50
-	30,394	36,287	-	-	- 112 - Classified Salaries	-	-	-	-
(19)	-	-	-	-	- 113 - Administrator Salaries	-	-	-	-
589	305	-	-	-	- 114 - Managerial - Confidential	-	-	-	-

938	-	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
36,337	38,151	48,338	-	-	- 124 - Temporary: Classified	-	-	-	-
11,606	14,122	3,789	175,000	-	- 130 - Additional Salary	183,645	183,645	-	-
167,932	164,520	209,684	-	-	- 131 - Extra Period Salary	22,111	22,111	-	-
36,295	36,414	55,915	17,593	-	- 211 - Public Employees Retire System	32,494	32,494	-	-
35	18	259	1,829	-	- 212 - PERS Employee Contribution	1,939	1,939	-	-
19,872	21,909	27,620	20,279	-	- 220 - Social Security Administration	22,875	22,875	-	-
53	62	70	543	-	- 231 - Worker's Compensation	576	576	-	-
16,627	17,825	35,678	10,398	-	- 240 - Contractual Employee Benefits	10,706	10,706	-	-
-	-	-	2,600	-	- 241 - Health Reimb Arrangement	-	-	-	-
-	1,194	2,088	1,061	-	- 252 - Oregon Paid Family Medical	1,125	1,125	-	-
-	30	745	-	-	- 311 - Instruction Services	-	-	-	-
-	994	-	-	-	- 313 - Student Services	-	-	-	-
2,886	45	-	-	-	- 318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
10,803	17,868	21,556	-	-	- 319 - Othr Instr Prof/Tech Services	19,800	19,800	-	-
6,471	5,902	4,148	5,000	-	- 321 - Cleaning Services	-	-	-	-
(13,000)	1,767	-	-	-	- 322 - Repairs & Maintenance Services	-	-	-	-
3,876	465	-	-	-	- 324 - Rentals	-	-	-	-
4,947	-	-	-	-	- 325 - Electricity	-	-	-	-
4,162	8,150	3,054	6,000	-	- 340 - Travel	-	-	-	-
(1,020)	12,625	15,656	30,000	-	- 389 - Other Non-Inst Prof/Tech Svcs	9,000	9,000	-	-
51,017	56,878	33,080	25,100	-	- 410 - Consumable Supply & Materials	15,000	15,000	-	-
2,542	442	241	-	-	- 450 - Food	-	-	-	-
-	-	854	-	-	- 460 - Non-Consumable Items	-	-	-	-
800	-	-	-	-	- 470 - Computer Software	-	-	-	-
314	-	1,266	-	-	- 480 - Computer Hardware	-	-	-	-
19,840	11,450	12,590	15,000	-	- 640 - Dues and Fees	12,750	12,750	-	-
419,889	480,689	576,804	356,901	0.50	Total Function:	380,816	380,816	-	0.50
<b>1140 - Pre-K Programs</b>									
2,589	-	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	-	- 460 - Non-Consumable Items	-	-	-	-
1,670	-	-	-	-	- 530 - Improvements Other Than Bldgs	-	-	-	-
4,259	-	-	-	-	Total Function:	-	-	-	-
<b>1220 - Restrict SPED</b>									
-	(13,578)	-	-	-	- 111 - Licensed Salaries	-	-	-	-
25,646	72,933	20,536	-	-	- 112 - Classified Salaries	-	-	-	-
513	-	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
336	-	-	-	-	- 122 - Substitute: Classified	-	-	-	-
1,535	1,615	56	-	-	- 130 - Additional Salary	-	-	-	-
7,361	8,923	5,529	-	-	- 211 - Public Employees Retire System	-	-	-	-
2,026	4,437	1,466	-	-	- 220 - Social Security Administration	-	-	-	-
11	15	142	-	-	- 231 - Worker's Compensation	-	-	-	-
16,732	37,236	10,964	-	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	287	-	-	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	-	484	-	-	- 314 - Edustaff Subs Licensed	-	-	-	-
-	524	515	-	-	- 340 - Travel	-	-	-	-
-	246	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	-	- 470 - Computer Software	-	-	-	-
54,160	112,640	39,692	-	-	Total Function:	-	-	-	-
<b>1225 - SPED Out of Dist</b>									
-	-	-	520	-	- 340 - Travel	-	-	-	-
149,220	119,263	4,547	120,000	-	- 371 - Tuition: In State	5,400	5,400	-	-
149,220	119,263	4,547	120,520	-	Total Function:	5,400	5,400	-	-
<b>1250 - Restrict SPED</b>									
203,758	290,019	238,282	333,802	4.17	111 - Licensed Salaries	356,211	356,211	-	3.50
228,200	302,849	379,614	444,349	12.46	112 - Classified Salaries	475,349	475,349	-	13.45
105,343	89,669	71,061	-	-	- 113 - Administrator Salaries	-	-	-	-
6,526	-	-	-	-	- 114 - Managerial - Confidential	-	-	-	-
14,673	64,007	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
46,994	40,187	(1,900)	-	-	- 122 - Substitute: Classified	-	-	-	-
1,925	-	2,950	-	-	- 124 - Temporary: Classified	-	-	-	-
36,196	36,782	14,122	-	-	- 130 - Additional Salary	-	-	-	-
36,614	-	-	-	-	- 131 - Extra Period Salary	-	-	-	-
159,124	168,178	195,013	206,363	-	- 211 - Public Employees Retire System	221,522	221,522	-	-
6,951	5,773	4,655	-	-	- 212 - PERS Employee Contribution	-	-	-	-
55,259	54,515	53,718	59,527	-	- 220 - Social Security Administration	63,841	63,841	-	-
204	210	4,460	2,955	-	- 231 - Worker's Compensation	3,132	3,132	-	-
162,875	260,409	232,892	345,774	-	- 240 - Contractual Employee Benefits	361,885	361,885	-	-
-	-	-	96,807	-	- 241 - Health Reimb Arrangement	-	-	-	-
-	4,150	-	3,114	-	- 252 - Oregon Paid Family Medical	3,301	3,301	-	-
7,775	13,106	469,309	122,000	-	- 311 - Instruction Services	164,700	164,700	-	-
-	-	850	1,000	-	- 312 - Instructional Prog Improvement	900	900	-	-
229,166	264,523	24,982	30,000	-	- 313 - Student Services	27,000	27,000	-	-
-	-	62,803	100,000	-	- 314 - EduStaff Subs Licensed	94,500	94,500	-	-
-	-	24,737	-	-	- 315 - EduStaff Subs Classified	-	-	-	-
12,898	160,027	8,247	20,000	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
-	-	-	-	-	- 324 - Rentals	-	-	-	-
-	-	-	-	-	- 329 - Other Property Services	-	-	-	-
4,689	7,255	779	2,500	-	- 340 - Travel	-	-	-	-
535	389	142	500	-	- 353 - Postage	-	-	-	-
1,160	-	-	-	-	- 355 - Printing and Binding	-	-	-	-
-	-	45,401	-	-	- 371 - Tuition: In State	-	-	-	-
-	500	-	2,000	-	- 382 - Legal Services (Func 2310)	9,000	9,000	-	-



-	3,745	3,631	-	- 220 - Social Security Administration	-	-	-	-
-	11	323	-	- 231 - Worker's Compensation	-	-	-	-
-	10,665	23,983	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	318	-	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	-	14,320	-	- 311 - Instructional Services	-	-	-	-
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	418	-	- 460 - Non-Consumable Items	-	-	-	-
-	2,975	-	-	- 470 - Computer Software	-	-	-	-
19,404	-	-	-	- 530 - Improvements Other Than Bldgs	-	-	-	-
19,399	-	-	-	- 541 - Depreciable New Equip	-	-	-	-
-	-	4,012	-	- 690 - Indirect Rate	-	-	-	-
99,227	82,182	105,412	-	Total Function:	-	-	-	-

**1400 - Summer School**

(95)	-	-	-	- 113 - Administrator Salaries	-	-	-	-
(6,175)	-	-	-	- 114 - Managerial - Confidential	-	-	-	-
(17,050)	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
850	-	-	-	- 123 - Temporary: Licensed	-	-	-	-
(822)	-	-	-	- 124 - Temporary: Classified	-	-	-	-
11,359	-	-	6,400	- 130 - Additional Salary	6,716	6,716	-	-
5,888	-	-	-	- 211 - Public Employees Retire System	-	-	-	-
-	-	-	384	- 212 - PERS Employee Contribution	407	407	-	-
2,079	-	-	490	- 220 - Social Security Administration	519	519	-	-
2	-	-	33	- 231 - Worker's Compensation	35	35	-	-
3,769	-	-	-	- 240 - Contractual Employee Benefits	28	28	-	-
-	-	-	26	- 252 - Oregon Paid Family Medical	-	-	-	-
-	-	-	-	- 311 - Instruction Services	-	-	-	-
225	-	220	-	- 313 - Student Services	-	-	-	-
11,944	-	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
-	-	-	-	- 340 - Travel	-	-	-	-
1,431	-	55	1,000	- 410 - Consumable Supply & Materials	750	750	-	-
15	-	-	-	- 420 - Textbooks	-	-	-	-
-	-	-	-	- 430 - Library Books	-	-	-	-
171	-	-	-	- 450 - Food	-	-	-	-
-	-	-	-	- 460 - Non-Consumable Items	-	-	-	-
-	-	-	-	- 480 - Computer Hardware	-	-	-	-
-	-	-	-	- 640 - Dues and Fees	-	-	-	-
13,590	-	275	8,333	Total Function:	8,455	8,455	-	-

**2115 - Student Safety**

(1,834)	-	-	-	- 111 - Licensed Salaries	-	-	-	-
1,834	-	9,478	-	- 112 - Classified Salaries	-	-	-	-
-	-	2,737	-	211 - Public Employees Retire System	-	-	-	-
-	-	718	-	220 - Social Security Administration	-	-	-	-
(1)	-	2	-	- 231 - Worker's Compensation	-	-	-	-
-	-	4,619	-	240 - Contractual Employee Benefits	-	-	-	-
-	-	62	-	252 - Oregon Paid Family Medical	-	-	-	-
-	143	-	-	- 312 - Instructional Prog Improvement	-	-	-	-
2,650	-	-	-	- 318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
396	795	1,625	2,000	- 319 - Othr Instr Prof/Tech Services	1,890	1,890	-	-
-	-	2,812	-	- 322 -Repairs & Maintenance Services	-	-	-	-
-	-	-	-	- 389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
591	1,633	450	2,000	- 410 - Consumable Supply & Materials	1,500	1,500	-	-
2,426	3,277	780	3,500	- 640 - Dues and Fees	2,975	2,975	-	-
6,062	5,848	23,283	7,500	Total Function:	6,365	6,365	-	-

**2120 - Guidance Service**

14,983	-	-	-	- 111 - Licensed Salaries	-	-	-	-
4,758	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
(1,238)	160	-	-	- 130 - Additional Salary	-	-	-	-
16,053	-	-	-	- 131 - Extra Period Salary	-	-	-	-
21,932	41	-	-	- 211 - Public Employees Retire System	-	-	-	-
6,293	12	-	-	- 220 - Social Security Administration	-	-	-	-
17	0	-	-	- 231 - Worker's Compensation	-	-	-	-
20,158	67	-	-	- 240 - Contractual Employee Benefits	-	-	-	-
1,672	19,430	-	-	- 311 - Instruction Services	-	-	-	-
900	-	-	-	- 312 - Instructional Prog Improvement	-	-	-	-
12	300	-	-	- 313 - Student Services	-	-	-	-
-	-	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
2,470	292	-	-	- 340 - Travel	-	-	-	-
2,281	2,059	429	-	- 410 - Consumable Supply & Materials	-	-	-	-
5,240	1,446	-	-	- 420 - Textbooks	-	-	-	-
-	-	2,287	-	- 460 - Non-Consumable Supply & Materials	-	-	-	-
-	-	-	-	- 470 - Computer Software	-	-	-	-
-	554	-	-	- 640 - Dues and Fees	-	-	-	-
95,531	24,361	2,716	-	Total Function:	-	-	-	-

**2126 - Student Placement**

50,440	65,584	62,689	-	- 112 - Classified Salaries	-	-	-	-
962	-	10,630	-	- 124 - Temporary: Classified	-	-	-	-
1,272	2,213	5,336	-	- 130 - Additional Salary	-	-	-	-
13,745	17,181	18,537	-	- 211 - Public Employees Retire System	-	-	-	-
4,057	5,215	6,060	-	- 220 - Social Security Administration	-	-	-	-
20	25	33	-	- 231 - Worker's Compensation	-	-	-	-

16,705	26,517	18,793	-	-	-	-	-	-	-
-	411	498	-	-	-	-	-	-	-
-	1,000	-	-	-	-	-	-	-	-
1,725	1,341	-	-	-	-	-	-	-	-
67	-	-	-	-	-	-	-	-	-
1,886	1,747	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-
3,686	733	-	-	-	-	-	-	-	-
685	999	-	-	-	-	-	-	-	-
393	33,181	-	-	-	-	-	-	-	-
95,670	156,147	122,576	-	-	-	-	-	-	-
<b>2130 - Health Services</b>									
-	556	-	-	-	-	-	-	-	-
-	27,050	30,328	21,443	0.45	-	22,532	22,532	-	0.45
24,474	-	-	-	-	-	-	-	-	-
-	2,620	-	-	-	-	-	-	-	-
6,505	7,660	8,061	5,687	-	-	\$6,036	\$6,036	-	-
1,886	2,312	2,320	1,640	-	-	1,745	1,745	-	-
10	10	10	81	-	-	86	86	-	-
1,764	247	1,811	9,358	-	-	9,635	9,635	-	-
-	-	-	2,340	-	-	-	-	-	-
-	182	197	86	-	-	91	91	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
4,762	4,836	1,272	5,000	-	-	3,750	3,750	-	-
3,327	2,108	-	3,500	-	-	2,975	2,975	-	-
42,728	47,582	44,000	49,135	0.45	-	46,850	46,850	-	0.45
<b>2140 - Psychological Services</b>									
-	-	-	-	-	-	130,581	130,581	-	2.00
-	-	-	-	-	-	16,345	16,345	-	1.05
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	29,325	29,325	-	-
-	-	-	-	-	-	8,457	8,457	-	-
-	-	-	-	-	-	419	419	-	-
-	-	-	-	-	-	27,636	27,636	-	-
-	-	-	-	-	-	6,908	6,908	-	-
-	-	-	-	-	-	439	439	-	-
-	-	-	-	-	-	112,612	112,612	-	-
-	-	-	-	-	-	6,645	6,645	-	-
-	-	-	-	-	-	339,367	339,367	-	3.05
<b>2150 - Speech/Hearing</b>									
-	69,106	40,741	73,200	1.00	-	76,816	76,816	-	1.00
-	4,055	1,527	-	-	-	-	-	-	-
-	18,197	11,466	19,413	-	-	10,289	10,289	-	-
-	5,493	3,234	5,600	-	-	5,876	5,876	-	-
-	15	9	278	-	-	295	295	-	-
-	231	9,950	20,796	-	-	6,145	6,145	-	-
-	-	-	5,200	-	-	-	-	-	-
-	432	275	293	-	-	311	311	-	-
140	64	-	-	-	-	-	-	-	-
140	97,592	67,202	124,780	1.00	-	99,733	99,733	-	1.00
<b>2160 - Other Treatment</b>									
67,243	61,422	89,838	93,703	1.00	-	98,332	98,332	-	1.00
-	2,237	450	-	-	-	-	-	-	-
17,873	15,729	24,919	24,850	-	-	13,171	13,171	-	-
5,144	4,748	6,907	7,168	-	-	7,522	7,522	-	-
10	17	598	356	-	-	-	-	-	-
11,558	5,020	14,181	20,796	-	-	6,145	6,145	-	-
-	-	-	5,200	-	-	-	-	-	-
-	327	-	375	-	-	-	-	-	-
-	161	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
101,828	89,662	136,894	152,448	1.00	-	125,170	125,170	-	1.00
<b>2190 - Student Support Services</b>									
-	-	1,853	5,602	0.15	-	12,024	12,024	-	0.15
-	-	28,497	62,766	0.50	-	89,553	89,553	-	-
-	-	9,703	20,128	-	-	29,159	29,159	-	-
-	-	1,710	3,766	-	-	5,415	5,415	-	-
-	-	2,290	5,231	-	-	7,806	7,806	-	-
-	-	5	259	-	-	102	102	-	-
-	-	5,210	13,517	-	-	20,826	20,826	-	-
-	-	-	3,380	-	-	1,727	1,727	-	-
-	-	195	274	-	-	107	107	-	-
-	-	-	2,000	-	-	1,800	1,800	-	-
-	-	-	500	-	-	375	375	-	-
-	-	-	500	-	-	425	425	-	-
-	-	49,461	117,923	0.65	-	169,319	169,319	-	0.15
<b>2213 - Curriculum Dev</b>									
99,355	25,860	17,090	-	-	-	-	-	-	-

-	86,216	38,864	-	-	113 - Administrator Salaries	-	-	-	-
8,578	3,983	800	10,000	-	130 - Additional Salary	10,494	10,494	-	-
26,953	30,584	2,871	-	-	211 - Public Employees Retire System	-	-	-	-
-	-	-	600	-	212 - PERS Employee Contribution	636	636	-	-
8,134	8,811	4,342	765	-	220 - Social Security Administration	803	803	-	-
20	16	10	52	-	231 - Worker's Compensation	10	10	-	-
2,018	310	6,780	-	-	240 - Contractual Employee Benefits	-	-	-	-
-	694	369	40	-	252 - Oregon Paid Family Medical	420	420	-	-
700	-	12,132	-	-	311 - Instruction Services	-	-	-	-
8,750	-	8,750	12,000	-	312 - Instructional Prog Improvement	-	-	-	-
380	-	-	-	-	340 - Travel	-	-	-	-
3,401	57,965	-	22,000	-	410 - Consumable Supply & Materials	-	-	-	-
37,340	7,837	9,449	74,000	-	420 - Textbooks	21,267	21,267	-	-
-	-	-	-	-	460 - Non-Consumable Items	11,250	11,250	-	-
3,182	5,047	13,157	15,000	-	470 - Computer Software	-	-	-	-
394	1,470	695	-	-	640 - Dues and Fees	-	-	-	-
199,205	228,791	115,309	134,457	-	Total Function:	44,880	44,880	-	-
<b>2230 - Assess and Test</b>									
146	-	-	-	-	122 - Substitute: Classified	-	-	-	-
11	-	-	-	-	220 - Social Security Administration	-	-	-	-
0	-	-	-	-	231 - Worker's Compensation	-	-	-	-
-	170	160	-	-	311 - Instruction Services	-	-	-	-
-	-	-	-	-	313 - Student Services	-	-	-	-
-	565	-	-	-	321 - Cleaning Services	-	-	-	-
1,168	4,346	2,812	-	-	410 - Consumable Supply & Materials	-	-	-	-
41,991	39,481	43,511	60,000	-	415 - Testing Materials	14,850	14,850	-	-
-	2,668	-	-	-	420 - Textbooks	-	-	-	-
-	-	-	-	-	470 - Computer Software	-	-	-	-
43,316	47,229	46,483	60,000	-	Total Function:	14,850	14,850	-	-
<b>2240 - Instr Staff Dev</b>									
18,837	48,307	51,836	170,000	-	311 - Instruction Services	-	-	-	-
3,674	4,330	208	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	50	-	-	-	313 - Student Services	-	-	-	-
248	-	10,296	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
2,733	1,216	-	-	-	340 - Travel	-	-	-	-
1,170	-	-	-	-	371 - Tuition: In State	-	-	-	-
-	993	92	-	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	-	430 - Library Books	-	-	-	-
-	11,156	1,977	1,700	-	640 - Dues and Fees	-	-	-	-
26,661	66,052	64,408	171,700	-	Total Function:	-	-	-	-
<b>2310 - Board of Educ</b>									
-	-	9,256	22,118	0.25	114 - Managerial - Confidential	23,525	23,525	-	0.25
-	-	105	-	-	130 - Additional Salary	-	-	-	-
-	-	2,965	6,569	-	211 - Public Employees Retire System	6,963	6,963	-	-
-	-	555	1,327	-	212 - PERS Employee Contribution	8,483	8,483	-	-
-	-	712	1,692	-	220 - Social Security Administration	1,827	1,827	-	-
35,910	16,994	14,293	84	-	231 - Worker's Compensation	-	-	-	-
-	-	2,159	5,199	-	240 - Contractual Employee Benefits	5,353	5,353	-	-
-	-	-	1,300	-	241 - Health Reimb Arrangement	-	-	-	-
-	-	60	88	-	252 - Oregon Paid Family Medical	-	-	-	-
-	138	385	-	-	312 - Instructional Prog Improvement	378	378	-	-
-	875	-	1,000	-	318 - Prof Imprvmt- Non-Instr Staff	945	945	-	-
10,290	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
734	1,014	110	1,200	-	354 - Advertising	5,400	5,400	-	-
12,800	-	51,650	29,500	-	381 - Audit Services (Func 2310)	25,286	25,286	-	-
-	-	6,084	20,000	-	382 - Legal Services (Func 2310)	18,900	18,900	-	-
700	-	-	-	-	385 - Management Services	-	-	-	-
-	-	-	2,600	-	388 - Election Services (Func 2310)	2,457	2,457	-	-
232	96	114	-	-	410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	-	450 - Food	-	-	-	-
1,421	-	-	-	-	480 - Computer Hardware	-	-	-	-
4,695	5,749	1,675	5,000	-	640 - Dues and Fees	4,250	4,250	-	-
-	-	38,900	40,000	-	650 - Insurance and Judgements	38,080	38,080	-	-
189,301	227,683	265,052	313,000	-	651 - Liability Insurance	327,755	327,755	-	-
256,082	252,548	394,073	450,677	0.25	Total Function:	469,602	469,602	-	0.25
<b>2321 - Superintendent</b>									
-	3,214	-	-	-	111 - Licensed Salaries	-	-	-	-
-	-	5,702	-	-	112 - Classified Salaries	90,383	90,383	-	-
142,328	150,169	119,098	81,000	0.50	113 - Administrator Salaries	35,728	35,728	-	0.50
130,524	137,384	96,307	33,446	0.50	114 - Managerial - Confidential	-	-	-	0.50
269	-	-	-	-	121 - Substitute: Licensed	-	-	-	-
20,796	-	11,783	-	-	130 - Additional Salary	-	-	-	-
12,342	-	-	-	-	131 - Extra Period Salary	-	-	-	-
46,720	68,366	64,110	30,351	-	211 - Public Employees Retire System	33,768	33,768	-	-
8,493	15,992	13,089	6,867	-	212 - PERS Employee Contribution	7,639	7,639	-	-
24,069	22,819	18,213	8,687	-	220 - Social Security Administration	9,675	9,675	-	-
(540)	55	42	435	-	231 - Worker's Compensation	20	20	-	-
47,905	108,739	62,858	20,796	-	240 - Contractual Employee Benefits	22,103	22,103	-	-
-	-	-	5,200	-	241 - Health Reimb Arrangement	172	172	-	-
-	1,608	1,517	458	-	252 - Oregon Paid Family Medical	21	21	-	-
1,348	4,200	-	-	-	311 - Instruction Services	-	-	-	-
17,377	3,680	-	-	-	312 - Instructional Prog Improvement	-	-	-	-
-	-	-	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-

1,245	5,175	-	13,000	-	319 - Othr Instr Prof/Tech Services	4,095	4,095	-	-
955	-	-	-	-	- 321 - Cleaning Services	-	-	-	-
-	88,130	-	-	-	- 322 - Repairs & Maintenance Services	-	-	-	-
190	-	-	-	-	- 324 - Rentals	-	-	-	-
60	52	-	-	-	- 329 - Other Property Services	-	-	-	-
10,413	5,014	1,719	10,000	-	- 340 - Travel	9,000	9,000	-	-
621	856	707	1,000	-	- 351 - Telephone	900	900	-	-
-	489	500	500	-	- 353 - Postage	450	450	-	-
318	1,091	1,377	-	-	- 354 - Advertising	-	-	-	-
-	2,308	-	-	-	- 355 - Printing and Binding	-	-	-	-
19,871	9,395	8,929	-	-	- 382 - Legal Services (Func 2310)	16,014	16,014	-	-
1,044	50,875	1,230	-	-	- 389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
15,915	7,893	5,880	5,000	-	- 410 - Consumable Supply & Materials	3,938	3,938	-	-
3,500	3,500	-	-	-	- 412 - Milk/Dairy	-	-	-	-
-	-	-	-	-	- 413 - Donation Expenditures	-	-	-	-
-	-	-	-	-	- 420 - Textbooks	-	-	-	-
109	-	-	-	-	- 430 - Library Books	-	-	-	-
348	80	-	-	-	- 450 - Food	-	-	-	-
-	4,239	-	-	-	- 460 - Non-Consumable Items	-	-	-	-
-	70	-	-	-	- 470 - Computer Software	-	-	-	-
-	-	104,690	-	-	- 541 - Depreciable New Equip	-	-	-	-
-	124,241	257,738	-	-	- 564 - Bus and Capital Bus Improve	-	-	-	-
16,914	11,599	9,933	7,000	-	- 640 - Dues and Fees	11,196	11,196	-	-
-	29,748	13,686	-	-	- 650 - Insurance and Judgements	-	-	-	-
523,133	860,982	799,108	223,740	1.00	Total Function:	245,102	245,102	-	1.00

**2410 - Off of Principal**

-	(26,631)	860	-	-	- 111 - Licensed Salaries	-	-	-	-
39,768	64,790	117,390	104,088	2.30	112 - Classified Salaries	112,162	112,162	-	4.03
409,697	525,245	453,020	372,096	3.00	113 - Administrator Salaries	406,848	406,848	-	3.00
79,886	45,384	8,434	16,723	0.25	114 - Managerial - Confidential	17,864	17,864	-	0.25
1,033	-	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
547	1,169	-	-	-	- 122 - Substitute: Classified	-	-	-	-
15,881	21,255	40,511	-	-	- 130 - Additional Salary	-	-	-	-
171,138	175,722	178,066	135,074	-	- 211 - Public Employees Retire System	146,120	146,120	-	-
26,063	27,883	30,776	23,330	-	- 212 - PERS Employee Contribution	69,960	69,960	-	-
45,710	48,992	47,244	37,706	-	- 220 - Social Security Administration	41,594	41,594	-	-
115	115	114	1,872	-	- 231 - Worker's Compensation	1,928	1,928	-	-
104,167	140,495	107,057	115,418	-	- 240 - Contractual Employee Benefits	120,465	120,465	-	-
-	-	-	31,424	-	- 241 - Health Reimb Arrangement	-	-	-	-
-	3,548	4,015	1,971	-	- 252 - Oregon Paid Family Medical	2,030	2,030	-	-
3,516	13,362	2,289	10,000	-	- 311 - Instruction Services	9,450	9,450	-	-
826	362	52	-	-	- 312 - Instructional Prog Improvement	9,000	9,000	-	-
-	270	-	-	-	- 313 - Student Services	-	-	-	-
-	-	212	-	-	- 315 - EduStaff Subs Classified	-	-	-	-
(195)	1,688	1,336	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
3,701	5,964	2,031	10,000	-	- 322 - Repairs & Maintenance Services	-	-	-	-
-	2,433	2,400	3,000	-	- 324 - Rentals	-	-	-	-
-	195	-	-	-	- 329 - Other Property Services	-	-	-	-
-	72	-	-	-	- 331 - Reimbursable Student Transport	-	-	-	-
4,150	5,676	-	17,500	-	- 340 - Travel	2,700	2,700	-	-
-	229	-	-	-	- 351 - Telephone	-	-	-	-
-	-	-	-	-	- 353 - Postage	-	-	-	-
300	-	-	-	-	- 354 - Advertising	-	-	-	-
720	-	-	1,000	-	- 355 - Printing and Binding	-	-	-	-
-	2,122	-	-	-	- 371 - Tuition: In State	-	-	-	-
-	3,360	4,154	3,000	-	- 389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
25,126	11,030	15,278	53,605	-	- 410 - Consumable Supply & Materials	32,250	32,250	-	-
-	-	-	-	-	- 413 - Donation Expenditures	-	-	-	-
2,926	-	1	-	-	- 415 - Testing Materials	-	-	-	-
204	-	-	1,000	-	- 430 - Library Books	-	-	-	-
-	393	-	-	-	- 440 - Periodicals	-	-	-	-
26	-	-	-	-	- 450 - Food	-	-	-	-
4,140	113	1,050	12,000	-	- 460 - Non-Consumable Items	5,550	5,550	-	-
12,089	8,775	7,193	9,500	-	- 470 - Computer Software	-	-	-	-
-	1,379	-	-	-	- 480 - Computer Hardware	-	-	-	-
6,483	-	-	-	-	- 530 - Improvements Other Than Bldgs	-	-	-	-
6,280	10,635	6,773	9,400	-	- 640 - Dues and Fees	3,476	3,476	-	-
964,298	1,096,024	1,030,256	969,707	5.55	Total Function:	981,397	981,397	-	7.28

**2520 - Fiscal Service**

-	3,657	-	-	-	- 111 - Licensed Salaries	-	-	-	-
-	-	-	149,392	1.00	113 - Administrator Salaries	121,483	121,483	-	1.00
52,786	61,584	206,497	122,455	1.75	114 - Managerial - Confidential	130,709	130,709	-	1.75
-	-	4,369	5,000	-	- 130 - Additional Salary	5,247	5,247	-	-
5,812	8,290	56,026	72,797	-	- 211 - Public Employees Retire System	77,165	77,165	-	-
1,312	1,963	12,101	16,611	-	- 212 - PERS Employee Contribution	21,467	21,467	-	-
4,038	4,933	15,889	21,179	-	- 220 - Social Security Administration	22,450	22,450	-	-
17	19	45	1,059	-	- 231 - Worker's Compensation	1,123	1,123	-	-
52,778	-	22,550	-	-	- 232 - Unemployment Compensation	41,925	41,925	-	-
18,930	34,404	45,077	57,189	-	- 240 - Contractual Employee Benefits	58,882	58,882	-	-
-	-	-	14,300	-	- 241 - Health Reimb Arrangement	14,300	14,300	-	-
-	367	-	1,108	-	- 252 - Oregon Paid Family Medical	1,174	1,174	-	-
-	-	-	-	-	- 311 - Instruction Services	-	-	-	-
-	-	9,839	-	-	- 318 - Prof Imprvmt- Non-Inst Staff	-	-	-	-

-	4,430	723	10,000	- 319 - Othr Instr Prof/Tech Services	22,500	22,500	-	-
-	160	-	-	- 322 - Repairs & Maintenance Services	-	-	-	-
590	-	-	-	- 324 - Rentals	-	-	-	-
454	1,743	5,612	6,800	- 340 - Travel	6,120	6,120	-	-
-	-	62	-	- 351 - Telephone	-	-	-	-
2,717	3,122	1,789	2,500	- 353 - Postage	2,250	2,250	-	-
-	-	-	-	- 355 - Printing and Binding	-	-	-	-
2,425	-	-	-	- 371 - Tuition: In State	-	-	-	-
32,700	30,996	-	-	- 381 - Audit Services (Func 2310)	-	-	-	-
-	-	-	-	- 389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
2,416	2,844	2,905	4,000	- 410 - Consumable Supply & Materials	2,007	2,007	-	-
99	-	-	-	- 440 - Periodicals	-	-	-	-
1,084	999	599	39,200	- 470 - Computer Software	30,870	30,870	-	-
-	700	1,216	1,500	- 480 - Computer Hardware	1,125	1,125	-	-
14,255	13,826	95,494	15,000	- 640 - Dues and Fees	12,516	12,516	-	-
192,413	174,034	480,793	540,090	2.75	Total Function:	573,313	573,313	- 2.75

**2541 - Dir Op/Maintence**

-	6,628	-	-	- 111 - Licensed Salaries	-	-	-	-
163,587	163,612	133,004	-	- 112 - Classified Salaries	-	-	-	-
(2,389)	-	7,373	16,200	0.10 113 - Administrator Salaries	17,000	17,000	-	0.10
86,974	90,178	90,444	92,783	1.00 114 - Managerial - Confidential	98,626	98,626	-	1.00
-	2,658	-	-	- 122 - Substitute: Classified	-	-	-	-
-	379	17,380	-	- 124 - Temporary: Classified	-	-	-	-
7,087	21,438	11,812	-	- 130 - Additional Salary	-	-	-	-
68,164	66,496	60,081	28,902	- 211 - Public Employees Retire System	30,974	30,974	-	-
5,218	5,476	6,026	6,539	- 212 - PERS Employee Contribution	7,008	7,008	-	-
19,544	21,525	18,370	8,324	- 220 - Social Security Administration	8,943	8,943	-	-
98	111	88	415	- 231 - Worker's Compensation	440	440	-	-
63,770	73,787	59,671	22,876	- 240 - Contractural Employee Benefits	23,553	23,553	-	-
-	-	-	5,720	- 241 - Health Reimb Arrangement	5,720	5,720	-	-
-	1,471	1,687	436	- 252 - Oregon Paid Family Medical	462	462	-	-
-	213	-	-	- 313 - Student Services	-	-	-	-
190	-	-	-	- 318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
43,461	23,325	16,006	-	- 319 - Othr Instr Prof/Tech Services	9,000	9,000	-	-
79,014	27,736	6,494	-	- 321 - Cleaning Services	-	-	-	-
279,354	324,041	330,506	-	- 322 - Repairs & Maintenance Services	90,000	90,000	-	-
149	1,314	-	-	- 324 - Rentals	-	-	-	-
116,422	63,647	39,050	-	- 326 - Fuel	63,906	63,906	-	-
-	2,641	2,059	-	- 328 - Garbage	7,771	7,771	-	-
-	-	7,399	-	- 353 - Postage	7,322	7,322	-	-
-	-	9,468	-	- 355 - Printing and Binding	-	-	-	-
-	11,000	-	-	- 383 - Architect/Engineer	-	-	-	-
-	-	-	-	- 389 - Other Non-Inst Prof/Tech Srvs	24,303	24,303	-	-
31,389	39,625	32,717	-	- 410 - Consumable Supply & Materials	27,038	27,038	-	-
-	-	-	-	- 416 - Gasoline and Oil	-	-	-	-
-	2,899	-	-	- 417 - Tires/Tubes/Batteries	-	-	-	-
-	-	193	-	- 460 - Non-Consumable Items	-	-	-	-
-	-	1,569	-	- 480 - Computer Hardware	-	-	-	-
9,808	-	-	-	- 530 - Improvements Other Than Bldgs	-	-	-	-
8,315	18,480	-	-	- 541 - Depreciable New Equip	-	-	-	-
1,268	1,410	2,232	50	- 640 - Dues and Fees	1,943	1,943	-	-
981,423	970,090	853,629	182,245	1.10	Total Function:	424,009	424,009	- 1.10

**2542 - Bldg Care/Upkeep**

-	-	62,455	216,510	4.40 112 - Classified Salaries	229,604	229,604	-	4.40
-	-	-	21,000	- 124 - Temporary: Classified	60,155	60,155	-	-
-	-	163	-	- 130 - Additional Salary	9,321	9,321	-	-
-	-	17,408	57,418	- 211 - Public Employees Retire System	64,990	64,990	-	-
-	-	-	1,260	- 212 - PERS Employee Contribution	1,336	1,336	-	-
-	-	4,793	18,169	- 220 - Social Security Administration	23,053	23,053	-	-
-	-	28	6,258	- 231 - Worker's Compensation	6,633	6,633	-	-
-	-	25,497	91,502	- 240 - Contractural Employee Benefits	94,210	94,210	-	-
2,633	-	-	26,000	- 241 - Health Reimb Arrangement	-	-	-	-
-	-	407	949	- 252 - Oregon Paid Family Medical	1,006	1,006	-	-
-	-	201	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
-	1,408	-	30,000	- 321 - Cleaning Services	9,000	9,000	-	-
4,264	-	3,879	-	- 322 - Repairs & Maintenance Services	-	-	-	-
-	-	-	6,000	- 324 - Rentals	4,050	4,050	-	-
139,427	184,765	193,825	179,000	- 325 - Electricity	174,188	174,188	-	-
-	-	-	120,000	- 326 - Fuel	125,000	125,000	-	-
32,253	48,523	31,281	28,600	- 327 - Water and Sewage	26,735	26,735	-	-
28,357	28,295	18,757	29,500	- 328 - Garbage	28,409	28,409	-	-
-	-	-	-	- 329 - Other Property Services	-	-	-	-
544	602	387	640	- 351 - Telephone	-	-	-	-
-	-	-	-	- 389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
13,651	21,646	9,916	60,000	- 410 - Consumable Supply & Materials	45,000	45,000	-	-
486	-	-	5,000	- 460 - Non-Consumable Items	3,750	3,750	-	-
-	-	-	-	- 541 - Depreciable New Equip	-	-	-	-
-	-	-	-	- 542 - Depreciable Replacement	-	-	-	-
-	-	20	1,500	- 640 - Dues and Fees	-	-	-	-
221,615	285,239	369,017	899,306	4.40	Total Function:	906,440	906,440	- 4.40

**2543 - Grounds Maintnce**

-	1,048	-	-	- 111 - Licensed Salaries	-	-	-	-
5,402	4,369	5,288	5,789	0.17 112 - Classified Salaries	53,468	53,468	-	0.17

-	-	226	-	-	- 122 - Substitute: Classified	-	-	-	-
-	179	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
48,713	56,250	58,829	58,000	-	- 124 - Temporary: Classified	59,981	59,981	-	-
16,080	18,605	20,321	1,535	-	- 211 - Public Employees Retire System	1,627	1,627	-	-
-	-	-	3,480	-	- 212 - PERS Employee Contribution	14,218	14,218	-	-
4,098	4,689	4,878	4,880	-	- 220 - Social Security Administration	5,173	5,173	-	-
26	26	25	465	-	- 231 - Worker's Compensation	493	493	-	-
13,840	28,624	18,199	3,535	-	- 240 - Contractual Employee Benefits	9,961	9,961	-	-
-	-	-	884	-	- 241 - Health Reimb Arrangement	884	884	-	-
-	255	418	255	-	- 252 - Oregon Paid Family Medical	270	270	-	-
-	9,300	-	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
60	-	880	-	-	- 321 - Cleaning Services	-	-	-	-
5,718	347,120	14,342	-	-	- 322 - Repairs & Maintenance Services	-	-	-	-
4,155	5,739	2,100	6,000	-	- 324 - Rentals	5,400	5,400	-	-
3,018	7,167	2,678	7,600	-	- 327 - Water and Sewage	6,840	6,840	-	-
44,699	45,964	15,051	50,000	-	- 410 - Consumable Supply & Materials	37,500	37,500	-	-
-	-	-	-	-	- 416 - Gasoline and Oil	-	-	-	-
-	-	620	-	-	- 460 - Non-Consumable Items	-	-	-	-
-	-	-	-	-	- 541 - Depreciable New Equip	-	-	-	-
-	3,018	3	3,000	-	- 640 - Dues and Fees	-	-	-	-
145,810	532,351	143,858	145,423	0.17	Total Function:	195,815	195,815	-	0.17
<b>2544 - Repair of Bldgs</b>									
-	887	-	-	-	- 111 - Licensed Salaries	-	-	-	-
9,378	14,654	-	-	-	- 112 - Classified Salaries	-	-	-	-
1,604	3,817	-	-	-	- 130 - Additional Salary	-	-	-	-
2,919	4,906	5,204	-	-	- 211 - Public Employees Retire System	-	-	-	-
840	1,481	1,486	-	-	- 220 - Social Security Administration	-	-	-	-
5	8	-	-	-	- 231 - Worker's Compensation	-	-	-	-
-	-	-	-	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	110	-	-	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	-	-	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
5,790	-	367	-	-	- 322 - Repairs & Maintenance Services	-	-	-	-
-	-	-	25,000	-	- 389 - Other Non-Inst Prof/Tech Svcs	31,500	31,500	-	-
304	2,474	145	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	-	1,313	-	-	- 460 - Non-Consumable Supply and Materials	-	-	-	-
-	1,558	-	-	-	- 480 - Computer Hardware	-	-	-	-
-	-	-	-	-	- 640 - Dues and Fees	-	-	-	-
20,841	29,896	8,515	25,000	-	Total Function:	31,500	31,500	-	-
<b>2546 - Security</b>									
-	4,324	-	-	-	- 322 - Repairs & Maintenance Services	-	-	-	-
-	1,558	-	-	-	- 389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
-	5,882	-	-	-	Total Function:	-	-	-	-
<b>2551 - Dir Transportatn</b>									
-	13,882	-	-	-	- 111 - Licensed Salaries	-	-	-	-
126,509	163,807	184,448	27,776	0.60	- 112 - Classified Salaries	29,148	29,148	-	0.97
(2,386)	-	7,373	16,200	0.10	- 113 - Administrator Salaries	17,000	17,000	-	0.10
146,213	164,084	152,529	142,952	1.75	- 114 - Managerial - Confidential	152,218	152,218	-	1.75
-	188	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
116	-	-	-	-	- 122 - Substitute: Classified	-	-	-	-
44,716	56,759	62,703	50,000	-	- 124 - Temporary: Classified	52,470	52,470	-	-
3,816	5,485	5,668	3,700	-	- 130 - Additional Salary	3,883	3,883	-	-
81,410	102,319	116,086	49,573	-	- 211 - Public Employees Retire System	52,547	52,547	-	-
8,807	10,488	10,310	12,771	-	- 212 - PERS Employee Contribution	13,537	13,537	-	-
24,654	31,019	31,746	18,395	-	- 220 - Social Security Administration	17,549	17,549	-	-
115	135	124	990	-	- 231 - Worker's Compensation	1,049	1,049	-	-
105,974	180,066	135,211	50,950	-	- 240 - Contractual Employee Benefits	52,458	52,458	-	-
-	-	-	12,855	-	- 241 - Health Reimb Arrangement	-	-	-	-
-	2,259	2,678	964	-	- 252 - Oregon Paid Family Medical	1,022	1,022	-	-
-	-	-	-	-	- 318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
1,118	929	518	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
14,865	69,662	12,256	-	-	- 322 - Repairs & Maintenance Services	-	-	-	-
890	-	-	-	-	- 324 - Rentals	-	-	-	-
50,097	48,247	4,716	-	-	- 326 - Fuel	-	-	-	-
1,007	100	-	-	-	- 331 - Reimbursable Student Transport	-	-	-	-
210	2,188	277	-	-	- 340 - Travel	-	-	-	-
-	-	-	-	-	- 355 - Printing and Binding	-	-	-	-
-	-	-	-	-	- 389 - Other Non-Inst Prof/Tech Svcs	-	-	-	-
8,298	9,868	7,310	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	2,886	23,264	-	-	- 416 - Gasoline and Oil	-	-	-	-
10,329	2,737	823	-	-	- 417 - Tires/Tubes/Batteries	-	-	-	-
-	-	-	-	-	- 460 - Non-Consumable Items	-	-	-	-
-	-	-	-	-	- 564 - Bus and Capital Bus Improve	-	-	-	-
73	869	1,133	-	-	- 640 - Dues and Fees	-	-	-	-
626,828	867,978	759,172	387,126	2.45	Total Function:	392,881	392,881	-	2.82
<b>2552 - Student Transport</b>									
-	-	-	212,226	4.60	- 112 - Classified Salaries	264,386	264,386	-	4.50
-	-	-	-	-	- 122 - Substitute: Classified	-	-	-	-
-	-	-	57,757	-	- 211 - Public Employees Retire System	69,140	69,140	-	-
-	-	-	16,237	-	- 220 - Social Security Administration	20,345	20,345	-	-
-	-	-	7,586	-	- 231 - Worker's Compensation	8,041	8,041	-	-
-	-	-	95,661	-	- 240 - Contractual Employee Benefits	122,591	122,591	-	-
-	-	-	42,763	-	- 241 - Health Reimb Arrangement	849	849	-	-
-	-	-	849	-	- 252 - Oregon Paid Family Medical	900	900	-	-

-	-	-	45,000	-	322 - Repairs & Maintenance Services	42,525	42,525	-	-
-	-	-	2,000	-	340 - Travel	1,800	1,800	-	-
-	-	-	10,000	-	410 - Consumable Supply & Materials	7,500	7,500	-	-
-	-	-	50,000	-	416 - Gasoline and Oil	39,375	39,375	-	-
-	-	-	11,000	-	417 - Tires/Tubes/Batteries	8,250	8,250	-	-
-	-	-	1,000	-	640 - Dues and Fees	850	850	-	-
-	510	-	552,079	4.60	Total Function:	586,552	586,552	-	4.50
<b>2558 - SP Ed Transport</b>									
-	968	-	-	-	- 111 - Licensed Salaries	-	-	-	-
18,449	20,626	11,212	-	-	- 112 - Classified Salaries	-	-	-	-
5,087	7,703	475	-	-	- 124 - Temporary: Classified	-	-	-	-
6,256	7,425	3,185	-	-	- 211 - Public Employees Retire System	-	-	-	-
1,858	2,300	923	-	-	- 220 - Social Security Administration	-	-	-	-
10	11	80	-	-	- 231 - Worker's Compensation	-	-	-	-
18,076	28,105	9,427	-	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	177	-	-	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	-	-	-	-	- 564 - Bus and Capital Bus Improve	-	-	-	-
49,736	67,315	25,302	-	-	Total Function:	-	-	-	-
<b>2559 - OTH Transportatn</b>									
8,772	6,448	6,641	-	-	- 130 - Additional Salary	-	-	-	-
2,332	1,640	1,765	-	-	- 211 - Public Employees Retire System	-	-	-	-
672	494	509	-	-	- 220 - Social Security Administration	-	-	-	-
2	1	1	-	-	- 231 - Worker's Compensation	-	-	-	-
740	1,289	1,235	-	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	42	43	-	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	100	-	-	-	- 313 - Student Services	-	-	-	-
2,525	3,556	(2,447)	-	-	- 340 - Travel	-	-	-	-
-	14	2	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
15,042	13,585	7,750	-	-	Total Function:	-	-	-	-
<b>2570 - Internal Svcs</b>									
-	-	-	-	-	- 111 - Licensed Salaries	-	-	-	-
-	-	-	-	-	- 112 - Classified Salaries	-	-	-	-
-	-	-	-	-	- 114 - Managerial - Confidential	-	-	-	-
-	-	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
-	-	-	-	-	- 122 - Substitute: Classified	-	-	-	-
-	-	-	-	-	- 130 - Additional Salary	-	-	-	-
-	-	-	-	-	- 211 - Public Employees Retire System	-	-	-	-
-	-	-	-	-	- 220 - Social Security Administration	-	-	-	-
-	-	-	-	-	- 231 - Worker's Compensation	-	-	-	-
-	-	-	-	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	-	-	-	-	- 312 - Instructional Prog Improvement	-	-	-	-
30,602	21,733	1,085	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
-	4,104	-	-	-	- 322 - Repairs & Maintenance Services	-	-	-	-
686	-	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	-	- 480 - Computer Hardware	-	-	-	-
31,288	25,837	1,085	-	-	Total Function:	-	-	-	-
<b>2574 - Printing/Dupletn</b>									
-	99	-	-	-	- 312 - Instructional Prog Improvement	-	-	-	-
391	2,504	400	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
18,058	13,906	5,762	15,500	-	- 324 - Rentals	14,648	14,648	-	-
98	-	-	-	-	- 325 - Electricity	-	-	-	-
1	330	-	-	-	- 340 - Travel	-	-	-	-
-	-	-	-	-	- 354 - Advertising	-	-	-	-
21,738	19,279	30,448	20,000	-	- 410 - Consumable Supply & Materials	15,750	15,750	-	-
890	480	421	-	-	- 640 - Dues and Fees	-	-	-	-
41,175	36,598	37,030	35,500	-	Total Function:	30,398	30,398	-	-
<b>2640 - Staff Services</b>									
-	-	3,702	35,388	0.40	114 - Managerial - Confidential	36,600	36,600	-	0.40
-	-	42	-	-	- 130 - Additional Salary	-	-	-	-
-	-	1,186	10,510	-	- 211 - Public Employees Retire System	11,141	11,141	-	-
-	-	222	2,123	-	- 212 - PERS Employee Contribution	12,533	12,533	-	-
-	-	285	2,707	-	- 220 - Social Security Administration	2,923	2,923	-	-
-	-	1	134	-	- 231 - Worker's Compensation	142	142	-	-
2,001	-	2,546	8,318	-	- 240 - Contractual Employee Benefits	8,564	8,564	-	-
446,900	706,854	905,047	2,080	-	- 241 - Health Reimb Arrangement	2,080	2,080	-	-
-	-	24	142	-	- 252 - Oregon Paid Family Medical	151	151	-	-
83,974	-	-	-	-	- 290 - Benefit Adjustments	-	-	-	-
-	-	250	-	-	- 311 - Instructional Services	-	-	-	-
-	-	-	-	-	- 340 - Travel	270	270	-	-
-	-	-	1,400	-	- 354 - Advertising	900	900	-	-
-	(312)	3,698	1,710	-	- 640 - Dues and Fees	1,454	1,454	-	-
532,876	706,542	917,003	64,812	0.40	Total Function:	76,758	76,758	-	0.40
<b>2660 - Tech Services</b>									
-	962	-	-	-	- 111 - Licensed Salaries	-	-	-	-
-	-	7,373	16,200	0.10	113 - Administrator Salaries	17,000	17,000	-	0.10
76,986	79,873	80,996	83,277	1.00	114 - Managerial - Confidential	88,021	88,021	-	1.00
296	311	1,021	-	-	- 130 - Additional Salary	-	-	-	-
20,542	20,564	24,047	26,381	-	- 211 - Public Employees Retire System	28,133	28,133	-	-
4,637	4,869	5,466	5,969	-	- 212 - PERS Employee Contribution	6,365	6,365	-	-
5,912	6,208	6,823	7,597	-	- 220 - Social Security Administration	8,120	8,120	-	-
20	20	20	378	-	- 231 - Worker's Compensation	401	401	-	-
13,915	7,534	18,322	22,876	-	- 240 - Contractual Employee Benefits	23,553	23,553	-	-
-	-	-	5,720	-	- 241 - Health Reimb Arrangement	-	-	-	-

-	444	580	398	-	252 - Oregon Paid Family Medical	422	422	-	-
-	-	-	-	-	- 313 - Student Services	-	-	-	-
-	8,596	-	-	-	- 318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-
26,837	18,783	6,139	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
1,951	3,224	583	-	-	- 322 - Repairs & Maintenance Services	-	-	-	-
-	1,213	-	-	-	- 324 - Rentals	-	-	-	-
154	261	155	640	-	- 351 - Telephone	-	-	-	-
4,500	4,500	9,676	48,270	-	- 389 - Other Non-Inst Prof/Tech Srvs	49,500	49,500	-	-
2,931	3,946	1,850	1,000	-	- 410 - Consumable Supply & Materials	750	750	-	-
17,542	19,014	-	1,000	-	- 460 - Non-Consumable Items	750	750	-	-
14,847	27,698	73,928	14,000	-	- 470 - Computer Software	7,500	7,500	-	-
39,780	108,653	101,009	126,025	-	- 480 - Computer Hardware	85,217	85,217	-	-
-	9,739	-	-	-	- 550 - Depreciable Technology	-	-	-	-
9,939	8,922	-	-	-	- 640 - Dues and Fees	-	-	-	-
240,788	335,335	337,986	359,731	1.10	Total Function:	315,732	315,732	-	1.10
<b>2690 - Other Support Services</b>									
-	-	8,528	18,109	0.20	111 - Licensed Salaries	18,724	18,724	-	0.20
-	-	2,871	5,378	-	- 211 - Public Employees Retire System	8,666	8,666	-	-
-	-	652	1,385	-	- 220 - Social Security Administration	1,559	1,559	-	-
-	-	1	69	-	- 231 - Worker's Compensation	73	73	-	-
-	-	166	4,159	-	- 240 - Contractual Employee Benefits	4,282	4,282	-	-
-	-	-	5,200	-	- 241 - Health Reimb Arrangement	1,040	1,040	-	-
-	-	55	72	-	- 252 - Oregon Paid Family Medical	75	75	-	-
-	-	12,273	34,372	0.20	Total Function:	34,419	34,419	-	0.20
<b>3100 - Food Services</b>									
-	-	12,153	-	-	450 - Food	-	-	-	-
-	-	12,153	-	-	Total Function:	-	-	-	-
<b>3500 - Children Svcs</b>									
-	-	-	-	-	- 111 - Licensed Salaries	-	-	-	-
67,065	4,476	-	-	-	- 112 - Classified Salaries	-	-	-	-
1,834	-	-	-	-	- 122 - Substitute: Classified	-	-	-	-
1,709	-	-	-	-	- 130 - Additional Salary	-	-	-	-
18,280	1,134	-	-	-	- 211 - Public Employees Retire System	-	-	-	-
5,406	342	-	-	-	- 220 - Social Security Administration	-	-	-	-
31	2	-	-	-	- 231 - Worker's Compensation	-	-	-	-
34,903	5,460	-	-	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	16	-	-	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	-	-	-	-	- 311 - Instruction Services	-	-	-	-
-	-	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
129,228	11,431	-	-	-	Total Function:	-	-	-	-
<b>4150 - Bldg Acq/Develmt</b>									
-	-	-	-	-	- 322 - Repairs & Maintenance Services	-	-	-	-
-	29,963	-	-	-	- 383 - Architect/Engineer	-	-	-	-
-	396,218	32,025	-	-	- 520 - Building Acquisition	-	-	-	-
-	426,181	32,025	-	-	Total Function:	-	-	-	-
<b>5110 - LNG TRM Debt SVC</b>									
176,374	213,648	1,062,976	433,629	-	- 610 - Redemption of Principal	455,310	455,310	-	-
67,435	52,843	76,090	98,700	-	- 621 - Regular Interest Excl Buses	103,635	103,635	-	-
9,488	7,877	12,553	8,967	-	- 622 - Bus Interest	9,415	9,415	-	-
-	47,147	-	-	-	- 640 - Dues and Fees	-	-	-	-
253,297	321,515	1,151,618	541,296	-	Total Function:	568,360	568,360	-	-
<b>5200 - Funds Transfer</b>									
53,340	-	423,232	668,345	-	- 710 - Transfer Out	701,762	701,762	-	-
53,340	-	423,232	668,345	-	Total Function:	701,762	701,762	-	-
<b>6110 - Op Contingency</b>									
-	-	-	250,000	-	- 810 - Planned Reserve	250,000	250,000	-	-
-	-	-	250,000	-	Total Function:	250,000	250,000	-	-
<b>7000 - Unapp Fund Bal</b>									
435,447	(219,063)	628,069	33,763	-	- 820 - Reserve for Next Year	250,000	250,000	-	-
435,447	(219,063)	628,069	33,763	-	Total Function:	250,000	250,000	-	-
15,140,133	16,789,944	17,839,373	16,631,055	92.38	Total:	17,440,675	17,440,675	-	98.10

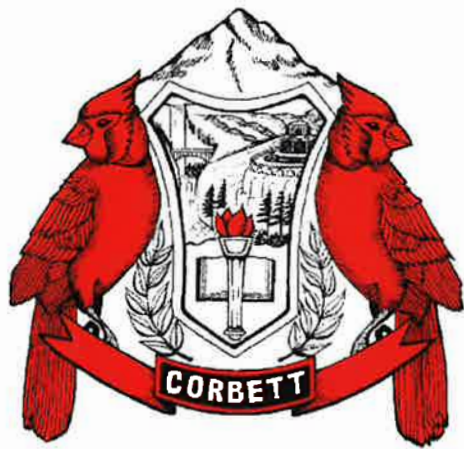


# SPECIAL REVENUE FUND

APPROVED BUDGET

2026-2027





## **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

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CORBETT SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
PROGRAM DESCRIPTIONS

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.

**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 Assistanes 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

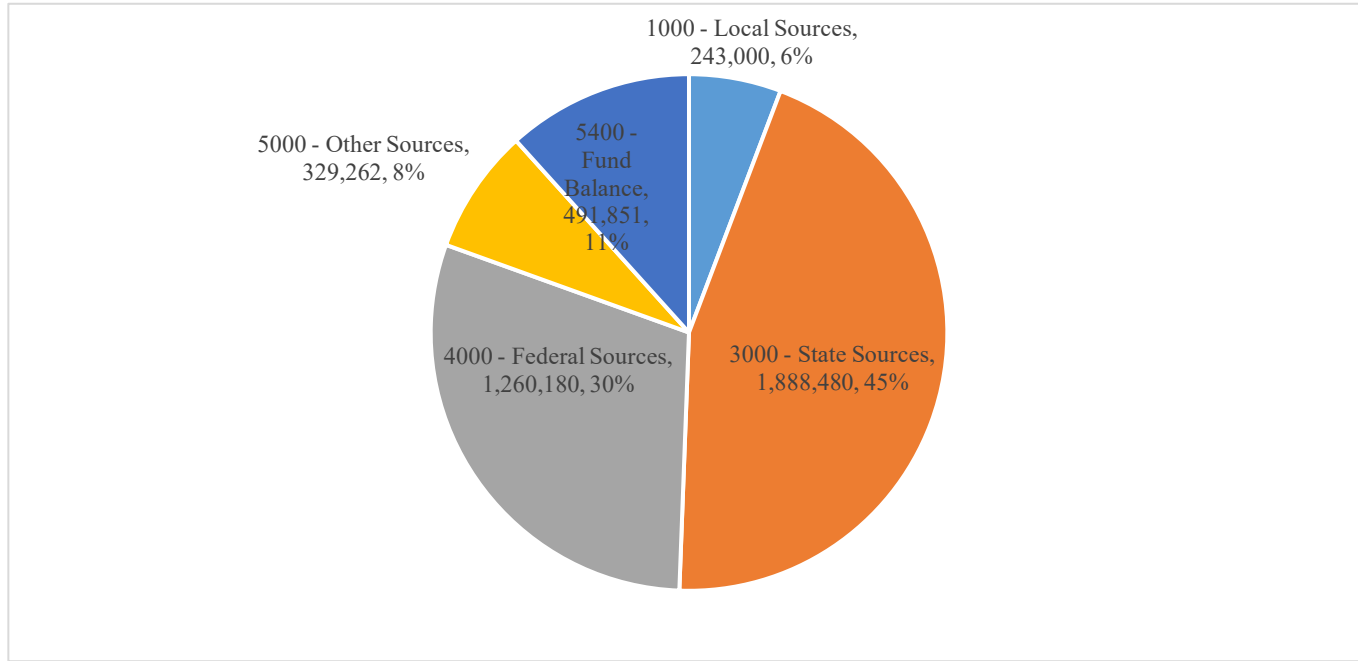
**High School Success**

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



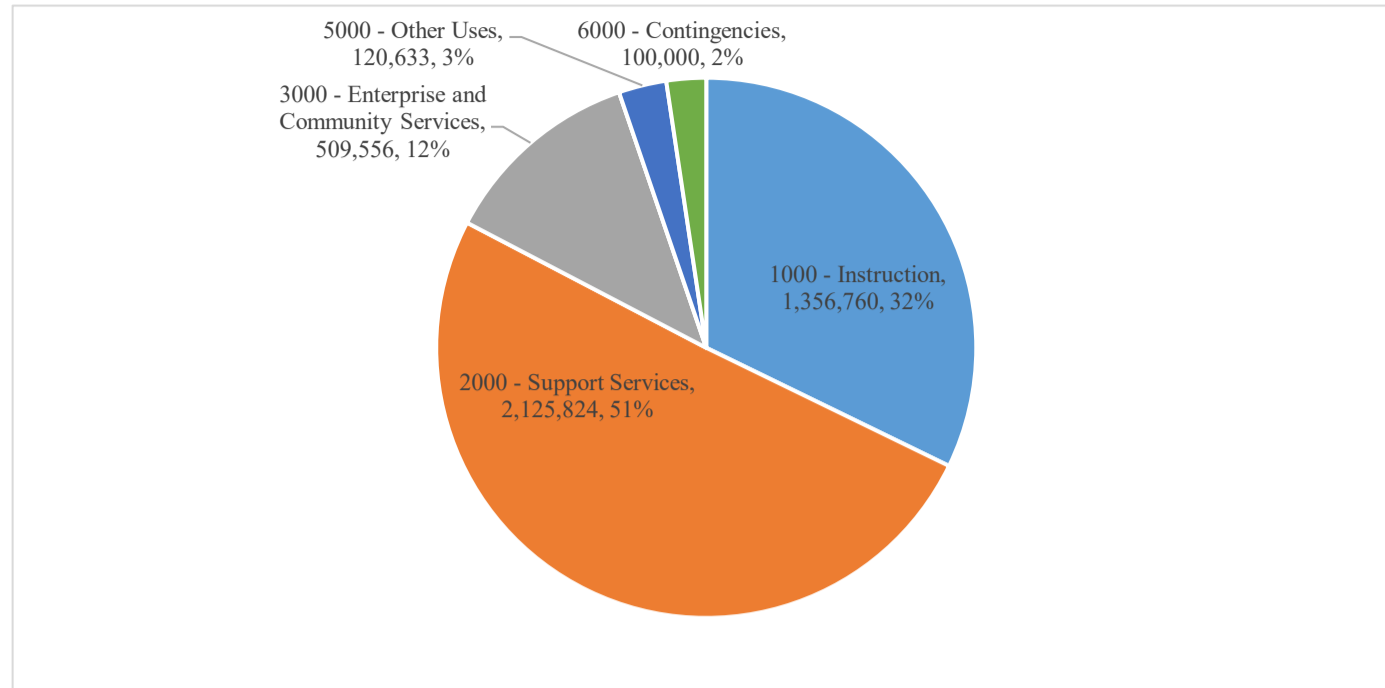
2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	SPECIAL REVENUE FUND SUMMARY RESOURCES BY SOURCE	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
298,659	283,860	38,631	1,251,899	1000 - Local Sources	243,000	243,000	-
871,556	1,007,655	1,169,371	4,295,288	3000 - State Sources	1,888,480	1,888,480	-
628,981	1,539,647	1,177,459	2,003,158	4000 - Federal Sources	1,260,180	1,260,180	-
483,023	-	-	418,345	5000 - Other Sources	329,262	329,262	-
223,237	216,485	133,269	159,000	5400 - Fund Balance	491,851	491,851	-
2,505,455	3,047,647	2,518,730	8,127,690	Total:	4,212,773	4,212,773	-

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

CORBETT SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
RESOURCES

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	SPECIAL REVENUE FUND RESOURCES	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
<b>1000 - Local Sources</b>							
81,600	79,762	1,688		- 1610 - Food Sales to Students	-	-	-
185,023	169,704	-	220,000	1711 - Co-Curricular Fees	220,000	220,000	-
-	-	-		- 1740 - Athletic Fees	-	-	-
500	-	35,266		- 1920 - Private Sources Contributions	-	-	-
31,536	34,393	-	1,031,899	1990 - Miscellaneous Revenue	23,000	23,000	-
298,659	283,859	36,954	1,251,899	Total Object:	243,000	243,000	-
<b>3000 - State Sources</b>							
2,915	1,582	-		- 3102 - State School Fund: Lunch Match	-	-	-
868,641	1,006,073	1,169,371	4,295,288	3299 - OTH Restricted Grants In Aid	1,888,480	1,888,480	-
871,556	1,007,655	1,169,371	4,295,288	Total Object:	1,888,480	1,888,480	-
<b>4000 - Federal Sources</b>							
-	-	-	1,535,000	4300 - Restricted Federal Revenues	775,000	775,000	-
323,796	709,560	1,177,459	336,783	4500 - Restricted Pass-Thru State	347,429	347,429	-
-	-	-	41,350	4504 - National School Brkfst Program	43,418	43,418	-
148,503	-	-	86,175	4505 - National School Lunch Program	90,484	90,484	-
(444)	-	-		- 4508 - IDEA Part B	-	-	-
-	-	-	3,850	4700 - Federal through Intermediate	3,850	3,850	-
157,127	830,088	-		- 4990 - Revenue On Behalf of District	-	-	-
628,981	1,539,648	1,177,459	2,003,158	Total Object:	1,260,180	1,260,180	-
<b>5000 - Other Sources</b>							
429,683	-	-		- 5160 - Lease Purchase Receipts	-	-	-
-	-	1,677	418,345	5200 - Transfer In	329,262	329,262	-
53,340	-	-		- 5201 - From General Fund	-	-	-
483,023	-	1,677	418,345	Total Object:	329,262	329,262	-
<b>5400 - Fund Balance</b>							
223,237	216,485	133,269	159,000	5400 - Beginning Fund Balance	491,851	491,851	-
223,237	216,485	133,269	159,000	Total Object:	491,851	491,851	-
2,505,455	3,047,647	2,518,730	8,127,690	Total:	4,212,773	4,212,773	-

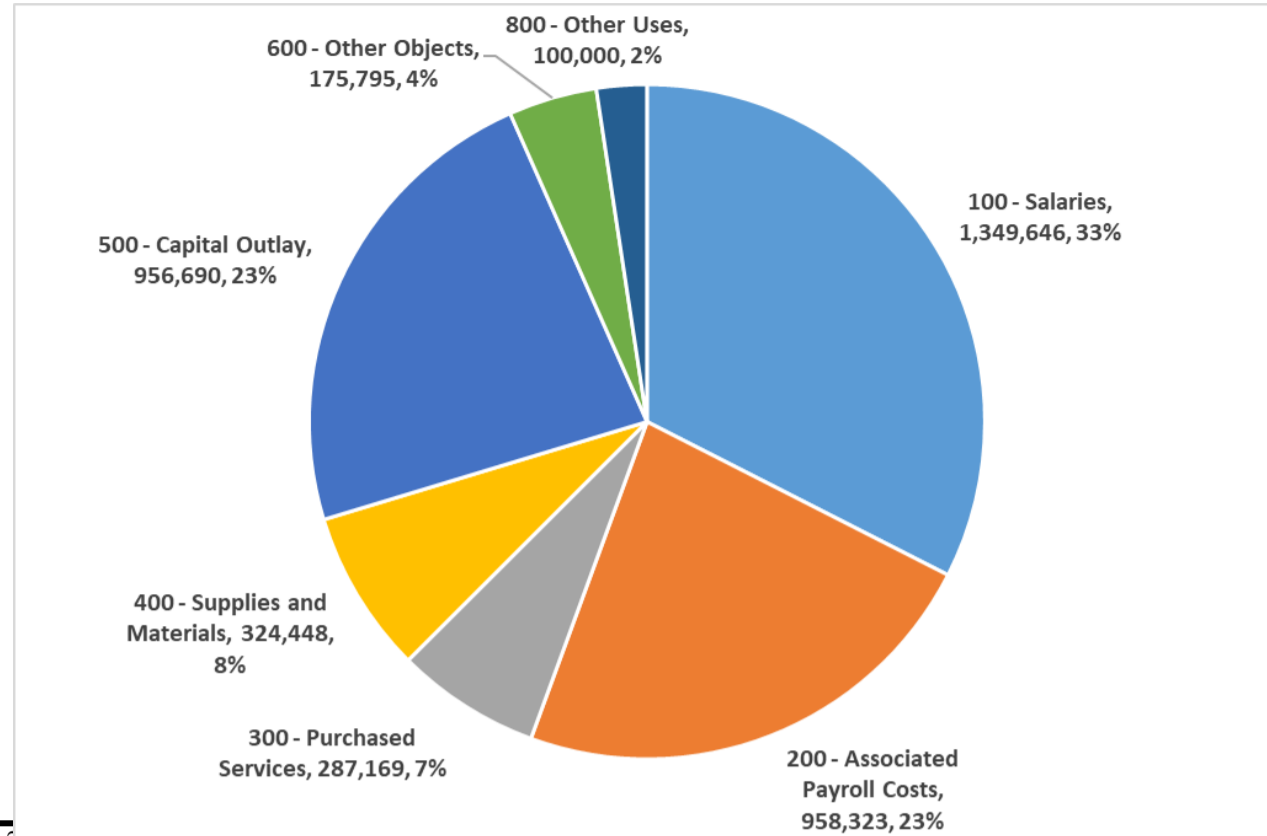
**CORBETT SCHOOL DISTRICT  
SPECIAL REVENUE FUND SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION**



2022/23	2023/24	2024/25	2025/26	2025/26	SPECIAL REVENUE FUND SUMMARY		2026/27	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR FUNCTION		Proposed	Approved	Adopted	FTE
1,609,463	1,377,797	1,004,296	1,653,409	9.45	1000 - Instruction		1,356,760	1,356,760	-	8.62
401,925	1,028,598	1,065,112	5,773,626	9.48	2000 - Support Services		2,125,824	2,125,824	-	6.55
350,272	398,633	449,360	485,766	2.03	3000 - Enterprise and Community Services		509,556	509,556	-	2.20
429,683	-	-	-	-	4000 - Facilities Acquisition and Construction		-	-	-	-
45,000	109,350	112,106	114,889	-	5000 - Other Uses		120,633	120,633	-	-
-	-	-	100,000	-	6000 - Contingencies		100,000	100,000	-	-
(330,887)	133,269	(112,144)	-	-	7000 - Unappropriated Ending Fund Balance		-	-	-	-
2,505,455	3,047,647	2,518,730	8,127,690	20.96	Total:		4,212,773	4,212,773		17.37

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

CORBETT SCHOOL DISTRICT  
SPECIAL REVENUE FUND SUMMARY  
REQUIREMENTS BY MAJOR OBJECT



2022/23	2023/24	2024/25	2025/26	2025/26	SPECIAL REVENUE FUND SUMMARY		2026/27	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR OBJECT		Proposed	Approved	Adopted	FTE
1,174,500	1,546,772	1,409,196	1,582,155	20.96	100 - Salaries		1,409,978	1,409,978	-	17.37
514,730	695,251	613,951	1,114,222	-	- 200 - Associated Payroll Costs		915,873	915,873	-	-
316,415	133,583	254,355	507,188	-	- 300 - Purchased Services		284,320	284,320	-	-
354,505	388,926	241,266	680,539	-	- 400 - Supplies and Materials		373,449	373,449	-	-
429,683	-	-	3,858,899	-	- 500 - Capital Outlay		878,315	878,315	-	-
46,509	149,846	112,106	284,687	-	- 600 - Other Objects		250,838	250,838	-	-
-	-	-	-	-	- 700 - Transfers		-	-	-	-
(330,887)	133,269	(112,144)	100,000	-	- 800 - Other Uses		100,000	100,000	-	-
2,505,455	3,047,647	2,518,730	8,127,690	20.96	Total:		4,212,773	4,212,773	-	17.37

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

CORBETT SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
REQUIREMENTS

2022/23	2023/24	2024/25	2025/26	2025/26	SPECIAL REVENUE FUND	2026/27	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
<b>1111 - Elementary K-6</b>									
127,231	87,971	-	93,703	1.11	111 - Licensed Salaries	108,665	108,665	-	1.11
22,272	2,102	-	11,157	0.32	112 - Classified Salaries	19,563	19,563	-	0.38
2,895	-	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
2,301	-	-	-	-	- 122 - Substitute: Classified	-	-	-	-
7,024	5,045	-	-	-	- 130 - Additional Salary	-	-	-	-
42,295	25,282	-	30,051	-	- 211 - Public Employees Retire System	34,540	34,540	-	-
12,305	7,216	-	8,669	-	- 220 - Social Security Administration	11,810	11,810	-	-
36	12	-	430	-	- 231 - Worker's Compensation	1,437	1,437	-	-
43,095	17,476	-	29,658	-	- 240 - Contractual Employee Benefits	32,203	32,203	-	-
-	-	-	8,329	-	- 241 - Health Reimb Arrangement	8,493	8,493	-	-
-	562	-	454	-	- 252 - Oregon Paid Family Medical	461	461	-	-
-	-	-	-	-	- 314 - Edustaff Subs Licensed	2,000	2,000	-	-
-	-	-	-	-	- 315 - Edustaff Subs Classified	5,000	5,000	-	-
-	141	-	-	-	- 340 - Travel	-	-	-	-
-	104	-	17,523	-	- 410 - Consumable Supply & Materials	18,049	18,049	-	-
-	-	-	5,000	-	- 420 - Textbooks	5,150	5,150	-	-
-	-	-	5,000	-	- 430 - Library Books	5,150	5,150	-	-
-	-	-	5,000	-	- 470 - Computer Software	5,150	5,150	-	-
259,454	145,911	-	214,974	1.43	Total Function:	257,671	257,671	-	1.49
<b>1121 - 7-8 Programs</b>									
9,682	64,943	125,810	-	-	- 111 - Licensed Salaries	-	-	-	-
63,772	70,371	80,237	63,425	1.66	112 - Classified Salaries	64,275	64,275	-	1.00
-	21,442	85,799	109,622	1.00	113 - Administrator Salaries	111,091	111,091	-	1.00
2,827	-	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
921	-	-	-	-	- 122 - Substitute: Classified	-	-	-	-
7,280	3,053	14,623	-	-	- 130 - Additional Salary	-	-	-	-
-	-	-	-	-	- 131 - Extra Period Salary	-	-	-	-
22,078	42,350	87,540	45,892	-	- 211 - Public Employees Retire System	46,507	46,507	-	-
-	-	-	6,578	-	- 212 - PERS Employee Contribution	6,666	6,666	-	-
6,463	12,170	23,286	13,238	-	- 220 - Social Security Administration	13,415	13,415	-	-
38	46	2,060	657	-	- 231 - Worker's Compensation	666	666	-	-
17,576	28,220	67,215	55,318	-	- 240 - Contractual Employee Benefits	56,059	56,059	-	-
-	-	-	15,600	-	- 241 - Health Reimb Arrangement	15,809	15,809	-	-
-	1,005	-	692	-	- 252 - Oregon Paid Family Medical	701	701	-	-
-	-	-	-	-	- 312 - Instructional Prog Improvement	-	-	-	-
-	-	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
130,636	243,599	486,571	311,022	2.66	Total Function:	315,189	315,189	-	2.00
<b>1122 - 7-8 Extra-Curr</b>									
43,210	72,557	-	156,000	-	- 410 - Consumable Supply & Materials	50,000	50,000	-	-
43,210	72,557	-	156,000	-	Total Function:	50,000	50,000	-	-
<b>1131 - High School</b>									
69,249	75,352	39,236	132,660	2.12	111 - Licensed Salaries	132,660	132,660	-	2.12
1,033	1,350	-	-	-	- 121 - Substitute: Licensed	37,359	37,359	-	-
1,297	164	-	-	-	- 130 - Additional Salary	10,148	10,148	-	-
10,669	-	-	-	-	- 131 - Extra Period Salary	504	504	-	-
21,862	20,072	10,690	37,359	-	- 211 - Public Employees Retire System	44,180	44,180	-	-
6,293	5,777	3,002	10,148	-	- 220 - Social Security Administration	11,047	11,047	-	-
15	14	263	504	-	- 231 - Worker's Compensation	531	531	-	-
13,884	3,104	6,471	44,180	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	-	-	11,047	-	- 241 - Health Reimb Arrangement	-	-	-	-
-	452	-	531	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	-	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	-	- 420 - Textbooks	-	-	-	-
-	-	-	-	-	- 460 - Non-Consumable Items	-	-	-	-
1	-	-	-	-	- 640 - Dues and Fees	-	-	-	-
124,304	106,285	59,661	236,429	2.12	Total Function:	236,429	236,429	-	2.12
<b>1132 - HS Extra-Curr</b>									
129,942	117,039	-	223,000	-	- 410 - Consumable Supply & Materials	-	-	-	-
129,942	117,039	-	223,000	-	Total Function:	-	-	-	-
<b>1220 - Restrict SPED</b>									
-	43,520	22,413	-	-	- 111 - Licensed Salaries	-	-	-	-
-	1,006	453	-	-	- 130 - Additional Salary	-	-	-	-
-	11,835	6,078	-	-	- 211 - Public Employees Retire System	-	-	-	-
-	3,388	1,739	-	-	- 220 - Social Security Administration	-	-	-	-
-	7	151	-	-	- 231 - Worker's Compensation	-	-	-	-
-	1,609	4,186	-	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	267	-	-	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	-	-	-	-	- 311 - nstruction Services	-	-	-	-
-	-	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	61,631	35,020	-	-	Total Function:	-	-	-	-
<b>1240 - Do Not Use</b>									
-	40,827	-	-	-	- 371 - Tuition: In State	-	-	-	-
-	40,827	-	-	-	Total Function:	-	-	-	-
<b>1250 - Restrict SPED</b>									
62,399	69,181	-	189,125	2.33	111 - Licensed Salaries	192,450	192,450	-	2.00

2,752	-	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
3,502	4,834	-	-	-	- 130 - Additional Salary	-	-	-	-
17,587	19,312	-	50,156	-	- 211 - Public Employees Retire System	51,038	51,038	-	-
5,252	5,558	-	14,468	-	- 220 - Social Security Administration	14,722	14,722	-	-
13	14	-	718	-	- 231 - Worker's Compensation	731	731	-	-
105	10	-	48,524	-	- 240 - Contractual Employee Benefits	49,368	49,368	-	-
-	-	-	12,133	-	- 241 - Health Reimb Arrangement	12,344	12,344	-	-
-	432	-	756	-	- 252 - Oregon Paid Family Medical	769	769	-	-
-	-	-	9,214	-	- 311 - Instruction Services	9,402	9,402	-	-
-	-	-	24,552	-	- 410 - Consumable Supply & Materials	25,052	25,052	-	-
-	-	-	-	-	- 690 - Indirect Rate	-	-	-	-
91,609	99,341	-	349,646	2.33	Total Function:	355,876	355,876	-	2.00

**1251 - IDEA B 611**

75,238	82,894	25,808	-	-	- 111 - Licensed Salaries	-	-	-	-
37,983	23,191	7,769	-	-	- 112 - Classified Salaries	-	-	-	-
1,556	1,012	1,900	-	-	- 121 - Substitute: Licensed	-	-	-	-
2,185	-	-	-	-	- 122 - Substitute: Classified	-	-	-	-
6,901	13,969	1,940	-	-	- 130 - Additional Salary	-	-	-	-
24,360	31,479	9,695	-	-	- 211 - Public Employees Retire System	-	-	-	-
7,956	9,065	2,700	-	-	- 220 - Social Security Administration	-	-	-	-
36	25	237	-	-	- 231 - Worker's Compensation	-	-	-	-
-	24,903	12,913	-	-	- 240 - Contractual Employee Benefits	-	-	-	-
-	702	-	-	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	-	113,787	-	-	- 311 - Instruction Services	-	-	-	-
-	462	397	-	-	- 340 - Travel	-	-	-	-
-	-	2,498	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	300	3,130	-	-	- 470 - Computer Software	-	-	-	-
-	-	882	-	-	- 480 - Computer Hardware	-	-	-	-
-	-	9,440	-	-	- 690 - Indirect Rate	-	-	-	-
156,216	188,001	193,095	-	-	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	-	-	-	-
-	-	-	-	-	- 340 - Travel	-	-	-	-
-	-	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	-	- 640 - Dues and Fees	-	-	-	-
-	1,745	-	-	-	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:	-	-	-	-

**1272 - Title I-A**

31,138	22,024	31,709	29,585	0.39	111 - Licensed Salaries	24,747	24,747	-	0.39
5,420	13,643	29,264	18,240	0.52	112 - Classified Salaries	15,257	15,257	-	0.62
1,663	-	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
29	-	-	-	-	- 122 - Substitute: Classified	-	-	-	-
335	7,450	734	-	-	- 130 - Additional Salary	-	-	-	-
11,522	11,487	16,627	12,683	-	- 211 - Public Employees Retire System	10,609	10,609	-	-
3,416	3,298	4,705	3,658	-	- 220 - Social Security Administration	3,060	3,060	-	-
9	12	420	181	-	- 231 - Worker's Compensation	151	151	-	-
11,093	9,906	26,806	18,797	-	- 240 - Contractual Employee Benefits	15,723	15,723	-	-
-	-	-	7,271	-	- 241 - Health Reimb Arrangement	6,082	6,082	-	-
-	260	-	191	-	- 252 - Oregon Paid Family Medical	160	160	-	-
-	-	-	-	-	- 312 - Instructional Prog Improvement	-	-	-	-
250	-	-	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
540	244	-	2,968	-	- 410 - Consumable Supply & Materials	2,483	2,483	-	-
-	-	4,729	-	-	- 690 - Indirect Rate	-	-	-	-
65,414	68,326	114,994	93,574	0.90	Total Function:	78,272	78,272	-	1.01

**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	-	-	-	-
-	-	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
10,763	10,000	-	-	-	Total Function:	-	-	-	-

**1280 - Alternate Education**

-	-	-	-	-	- 371 - Tuition: In State	60,702	60,702	-	-
-	-	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	-	-	-	-	Total Function:	60,702	60,702	-	-

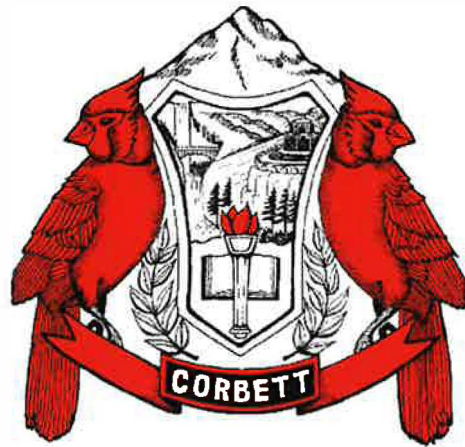
**1283 - HS Success M98**

-	-	16,568	-	-	- 111 - Licensed Salaries	-	-	-	-
-	-	2,721	-	-	- 310 - Instructional Improvement	-	-	-	-

-	-	38,083	60,702	- 371 - Tuition: In State	-	-	-	-
-	-	31,771	-	- 380 - Non Instructional Prof	-	-	-	-
-	-	3,940	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	-	10,890	-	- 690 - Indirect Rate	-	-	-	-
-	-	103,974	60,702	-	Total Function:	-	-	-
<b>1291 - ELL</b>								
-	-	-	2,850	- 314 - EduStaff Subs	-	-	-	-
-	-	-	1,000	- 430 - Library Books	-	-	-	-
-	-	-	3,850	-	Total Function:	-	-	-
<b>1299 - Other Special</b>								
56,965	88,577	-	-	- 111 - Licensed Salaries	-	-	-	-
108,468	31,099	-	-	- 112 - Classified Salaries	-	-	-	-
6,175	-	-	-	- 114 - Managerial - Confidential	-	-	-	-
22,131	217	-	-	- 121 - Substitute: Licensed	-	-	-	-
11,631	-	-	-	- 122 - Substitute: Classified	-	-	-	-
2,100	-	-	-	- 123 - Temporary: Licensed	-	-	-	-
822	3,968	-	-	- 124 - Temporary: Classified	-	-	-	-
16,765	2,736	-	-	- 130 - Additional Salary	-	-	-	-
31,514	26,807	-	-	- 211 - Public Employees Retire System	-	-	-	-
13,656	9,597	-	-	- 220 - Social Security Administration	-	-	-	-
71	36	-	-	- 231 - Worker's Compensation	-	-	-	-
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	-	-	-	-
1,289	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
-	6,500	-	-	- 420 - Textbooks	-	-	-	-
4,563	-	-	-	- 460 - Non-Consumable Items	-	-	-	-
-	-	10,458	-	- 470 - Computer Software	-	-	-	-
-	-	523	-	- 690 - Indirect Rate	-	-	-	-
581,038	222,539	10,981	-	-	Total Function:	-	-	-
<b>1400 - Summer School</b>								
-	-	-	4,576	- 130 - Additional Salary	2,288	2,288	-	-
-	-	-	274	- 212 - PERS Employee Contribution	137	137	-	-
-	-	-	350	- 220 - Social Security Administration	175	175	-	-
-	-	-	24	- 231 - Worker's Compensation	12	12	-	-
-	-	-	18	- 252 - Oregon Paid Family Medical	9	9	-	-
-	-	-	5,242	-	Total Function:	2,621	2,621	-
<b>2115 - Student Safety</b>								
-	-	-	27,994	0.83 112 - Classified Salaries	28,369	28,369	-	1.00
-	-	-	7,424	- 211 - Public Employees Retire System	7,523	7,523	-	-
-	-	-	2,142	- 220 - Social Security Administration	2,171	2,171	-	-
-	-	-	106	- 231 - Worker's Compensation	107	107	-	-
-	-	-	17,261	- 240 - Contractual Employee Benefits	17,492	17,492	-	-
-	-	-	4,316	- 241 - Health Reimb Arrangement	4,374	4,374	-	-
-	-	-	112	- 252 - Oregon Paid Family Medical	114	114	-	-
-	-	-	59,355	0.83	Total Function:	60,150	60,150	- 1.00
<b>2120 - Guidance Service</b>								
175,609	231,394	190,918	164,235	2.00 111 - Licensed Salaries	166,435	166,435	-	2.00
(35)	5,465	1,117	-	- 130 - Additional Salary	-	-	-	-
1,753	-	-	-	- 131 - Extra Period Salary	-	-	-	-
28,444	62,957	52,600	43,555	- 211 - Public Employees Retire System	44,139	44,139	-	-
9,926	18,130	14,696	12,564	- 220 - Social Security Administration	12,732	12,732	-	-
21	41	1,277	624	- 231 - Worker's Compensation	632	632	-	-
21,724	12,155	43,541	41,592	- 240 - Contractual Employee Benefits	42,149	42,149	-	-
-	-	-	10,400	- 241 - Health Reimb Arrangement	10,539	10,539	-	-
-	1,407	-	657	- 252 - Oregon Paid Family Medical	666	666	-	-
-	290	-	-	- 311 - Instruction Services	-	-	-	-
7,350	-	-	-	- 313 - Student Services	-	-	-	-
-	-	16	2,355	- 410 - Consumable Supply & Materials	-	-	-	-
-	-	64,061	-	- 690 - Indirect Rate	2,387	2,387	-	-
244,793	331,840	368,226	275,982	2.00	Total Function:	279,679	279,679	- 2.00
<b>2126 - Student Placement</b>								
-	-	-	74,513	1.00 112 - Classified Salaries	78,239	78,239	-	1.00
-	-	-	54,000	- 124 - Temporary: Classified	56,700	56,700	-	-
-	-	-	19,761	- 211 - Public Employees Retire System	20,749	20,749	-	-
-	-	-	3,240	- 212 - PERS Employee Contribution	3,402	3,402	-	-
-	-	-	9,831	- 220 - Social Security Administration	10,323	10,323	-	-
-	-	-	563	- 231 - Worker's Compensation	591	591	-	-
-	-	-	20,796	- 240 - Contractual Employee Benefits	21,836	21,836	-	-
-	-	-	5,200	- 241 - Health Reimb Arrangement	5,460	5,460	-	-
-	-	-	514	- 252 - Oregon Paid Family Medical	540	540	-	-
-	-	-	5,898	- 340 - Travel	6,193	6,193	-	-
-	-	-	5,580	- 410 - Consumable Supply & Materials	5,709	5,709	-	-
-	-	-	199,896	1.00	Total Function:	209,742	209,742	- 1.00
<b>2130 - Health Services</b>								
-	-	-	26,208	0.55 112 - Classified Salaries	26,559	26,559	-	0.55
-	-	-	6,950	- 211 - Public Employees Retire System	7,043	7,043	-	-
-	-	-	2,005	- 220 - Social Security Administration	2,032	2,032	-	-
-	-	-	100	- 231 - Worker's Compensation	101	101	-	-
-	-	-	11,438	- 240 - Contractual Employee Benefits	11,591	11,591	-	-
-	-	-	2,860	- 241 - Health Reimb Arrangement	2,898	2,898	-	-

-	-	-	105	-	252 - Oregon Paid Family Medical	106	106	-	-
-	-	-	49,666	0.55	Total Function:	50,330	50,330	-	0.55
<b>2140 - Psych Services</b>									
14,764	273,086	232,539	329,209	4.00	111 - Licensed Salaries	156,976	156,976	-	2.00
-	14,191	15,571	-	-	- 112 - Classified Salaries	-	-	-	-
53,665	148,861	134,218	-	-	- 113 - Administrator Salaries	-	-	-	-
4,089	1,932	-	-	-	- 114 - Managerial - Confidential	-	-	-	-
15,603	-	-	-	-	- 121 - Substitute: Licensed	-	-	-	-
120	17,946	8,392	-	-	- 130 - Additional Salary	-	-	-	-
865	-	-	-	-	- 131 - Extra Period Salary	-	-	-	-
21,766	96,296	93,020	88,263	-	- 211 - Public Employees Retire System	35,025	35,025	-	-
352	2,194	-	-	-	- 212 - PERS Employee Contribution	-	-	-	-
6,815	34,664	29,855	25,459	-	- 220 - Social Security Administration	10,103	10,103	-	-
15	89	2,610	1,264	-	- 231 - Worker's Compensation	502	502	-	-
11,182	26,841	77,810	83,184	-	- 240 - Contractual Employee Benefits	33,010	33,010	-	-
-	-	-	20,800	-	- 241 - Health Reimb Arrangement	8,254	8,254	-	-
-	2,534	-	1,331	-	- 252 - Oregon Paid Family Medical	528	528	-	-
-	8,672	-	-	-	- 311 - Instruction Services	-	-	-	-
-	2,060	34,351	338,923	-	- 319 - Othr Instr Prof/Tech Services	134,493	134,493	-	-
-	68	44	-	-	- 322 - Repairs & Maintenance Services	-	-	-	-
600	1,250	1,278	-	-	- 340 - Travel	-	-	-	-
-	259	-	-	-	- 354 - Advertising	-	-	-	-
-	-	1,470	-	-	- 371 - Tuition: In State	-	-	-	-
-	-	250	-	-	- 380 - Non Instructional Prof	-	-	-	-
3,303	4,476	1,698	20,000	-	- 410 - Consumable Supply & Materials	7,937	7,937	-	-
-	49	12,295	-	-	- 470 - Computer Software	-	-	-	-
7,204	5,223	-	-	-	- 480 - Computer Hardware	-	-	-	-
8	492	845	-	-	- 640 - Dues and Fees	-	-	-	-
-	37,833	38,193	-	-	- 690 - Indirect Rate	-	-	-	-
140,351	679,014	684,437	908,433	4.00	Total Function:	386,828	386,828	-	2.00
<b>2190 - Student Support Services</b>									
-	-	-	18,496	0.50	112 - Classified Salaries	7,340	7,340	-	-
-	-	-	62,765	0.50	113 - Administrator Salaries	-	-	-	-
-	-	-	23,546	-	- 211 - Public Employees Retire System	9,344	9,344	-	-
-	-	-	3,766	-	- 212 - PERS Employee Contribution	1,494	1,494	-	-
-	-	-	6,217	-	- 220 - Social Security Administration	2,467	2,467	-	-
-	-	-	309	-	- 231 - Worker's Compensation	123	123	-	-
-	-	-	20,796	-	- 240 - Contractual Employee Benefits	8,252	8,252	-	-
-	-	-	5,200	-	- 241 - Health Reimb Arrangement	2,063	2,063	-	-
-	-	-	325	-	- 252 - Oregon Paid Family Medical	129	129	-	-
-	-	-	2,745	-	- 410 - Consumable Supply & Materials	2,500	2,500	-	-
-	-	-	7,601	-	- 430 - Library Books	6,922	6,922	-	-
-	-	-	151,766	1.00	Total Function:	40,634	40,634	-	-
<b>2214 - Title III Instr</b>									
-	-	-	-	-	- 312 - Instructional Prog Improvement	-	-	-	-
2,249	111	-	-	-	- 340 - Travel	-	-	-	-
502	-	-	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
2,751	111	-	-	-	Total Function:	-	-	-	-
<b>2230 - Assess and Test</b>									
-	-	-	3,145	-	- 410 - Consumable Supply & Materials	3,145	3,145	-	-
-	-	-	3,145	-	Total Function:	3,145	3,145	-	-
<b>2240 - Instr Staff Dev</b>									
14,031	-	-	-	-	- 112 - Classified Salaries	-	-	-	-
-	17,633	11,856	-	-	- 312 - Instructional Prog Improvement	-	-	-	-
-	-	-	2,154	-	- 340 - Travel	2,374	2,374	-	-
-	-	-	6,463	-	- 371 - Tuition: In State	7,122	7,122	-	-
-	-	-	3,112	-	- 410 - Consumable Supply & Materials	3,429	3,429	-	-
-	-	593	-	-	- 690 - Indirect Rate	-	-	-	-
14,031	17,633	12,449	11,729	-	Total Function:	12,925	12,925	-	-
<b>2321 - Superintendent</b>									
-	-	-	16,200	0.10	113 - Administrator Salaries	18,750	18,750	-	-
-	-	-	4,296	-	- 211 - Public Employees Retire System	4,296	4,296	-	-
-	-	-	972	-	- 212 - PERS Employee Contribution	972	972	-	-
-	-	-	1,226	-	- 220 - Social Security Administration	1,226	1,226	-	-
-	-	-	62	-	- 231 - Worker's Compensation	62	62	-	-
-	-	-	2,080	-	- 240 - Contractual Employee Benefits	2,080	2,080	-	-
-	-	-	520	-	- 241 - Health Reimb Arrangement	520	520	-	-
-	-	-	65	-	- 252 - Oregon Paid Family Medical	65	65	-	-
-	-	-	25,421	0.10	Total Function:	27,971	27,971	-	-
<b>2490 - Other Support Services</b>									
-	-	-	155,009	-	- 690 - Indirect Rate	128,105	128,105	-	-
-	-	-	155,009	-	Total Function:	128,105	128,105	-	-
<b>2542 - Bldg Care/Upkeep</b>									
-	-	-	3,000	-	- 410 - Consumable Supply & Materials	3,000	3,000	-	-
-	-	-	3,000	-	Total Function:	3,000	3,000	-	-
<b>2544 - Repair of Bldgs</b>									
-	-	-	25,000	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
-	-	-	2,500,000	-	- 520 - Building Acquisition	-	-	-	-
-	-	-	2,525,000	-	Total Function:	-	-	-	-
<b>2551 - Dir Transportatn</b>									
-	-	-	54,113	-	- 530 - Improvements Other Than Bldgs	34,113	34,113	-	-
-	-	-	54,113	-	Total Function:	34,113	34,113	-	-
<b>2552 - Student Transport</b>									

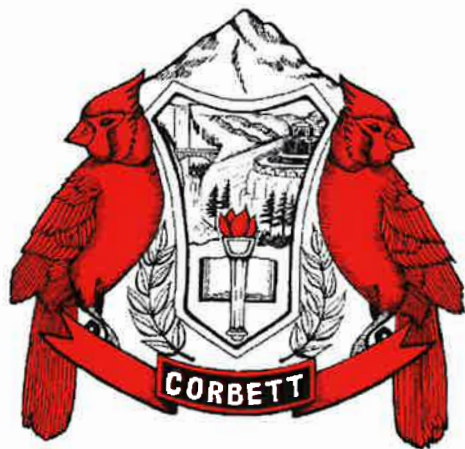
-	-	-	954,786	-	541 - Depreciable New Equip	457,738	457,738	-	-
-	-	-	954,786	-		Total Function:	457,738	457,738	-
<b>2660 - Tech Services</b>									
-	-	-	10,000	-	322 - Repairs & Maintenance Services	10,000	10,000	-	-
-	-	-	25,000	-	389 - Other Non-Inst Prof/Tech Srvs	25,000	25,000	-	-
-	-	-	10,000	-	480 - Computer Hardware	10,000	10,000	-	-
-	-	-	350,000	-	550 - Depreciable Technology	386,464	386,464	-	-
-	-	-	395,000	-		Total Function:	431,464	431,464	-
<b>3110 - Food Service Direction</b>									
-	-	-	16,200	0.10	113 - Administrator Salaries	17,010	17,010	-	0.10
-	-	-	8,847	0.10	114 - Managerial - Confidential	9,289	9,289	-	0.10
-	-	-	6,924	-	211 - Public Employees Retire System	7,270	7,270	-	-
-	-	-	1,503	-	212 - PERS Employee Contribution	1,578	1,578	-	-
-	-	-	1,903	-	220 - Social Security Administration	1,998	1,998	-	-
-	-	-	96	-	231 - Worker's Compensation	101	101	-	-
-	-	-	4,160	-	240 - Contractual Employee Benefits	4,368	4,368	-	-
-	-	-	1,040	-	241 - Health Reimb Arrangement	1,092	1,092	-	-
-	-	-	100	-	252 - Oregon Paid Family Medical	105	105	-	-
-	-	-	40,773	0.20		Total Function:	42,811	42,811	- 0.20
<b>3120 - Food Prep/Dispsn</b>									
-	2,345	-	-	-	111 - Licensed Salaries	-	-	-	-
20,766	22,969	24,624	36,060	0.83	112 - Classified Salaries	37,863	37,863	-	1.00
76,986	79,873	96,057	83,277	1.00	114 - Managerial - Confidential	87,441	87,441	-	1.00
71	-	-	-	-	122 - Substitute: Classified	-	-	-	-
837	525	1,129	-	-	130 - Additional Salary	-	-	-	-
24,287	24,640	39,680	31,648	-	211 - Public Employees Retire System	33,230	33,230	-	-
4,619	4,850	-	4,997	-	212 - PERS Employee Contribution	5,247	5,247	-	-
7,550	8,090	9,286	9,130	-	220 - Social Security Administration	9,587	9,587	-	-
31	31	820	453	-	231 - Worker's Compensation	476	476	-	-
29,795	53,193	37,044	38,057	-	240 - Contractual Employee Benefits	39,960	39,960	-	-
-	-	-	10,400	-	241 - Health Reimb Arrangement	10,920	10,920	-	-
-	577	-	477	-	252 - Oregon Paid Family Medical	501	501	-	-
9	630	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
15,312	13,702	15,347	10,752	-	321 - Cleaning Services	11,290	11,290	-	-
3,429	728	-	2,000	-	322 - Repairs & Maintenance Services	2,100	2,100	-	-
16,839	1,873	-	8,232	-	324 - Rentals	8,644	8,644	-	-
958	-	-	-	-	328 - Garbage	-	-	-	-
205	-	-	-	-	389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
1,685	2,569	41,996	12,000	-	410 - Consumable Supply & Materials	12,600	12,600	-	-
-	-	-	18,000	-	412 - Milk/Dairy	18,900	18,900	-	-
144,846	170,185	178,805	174,000	-	450 - Food	182,200	182,200	-	-
545	8,670	2,232	2,500	-	460 - Non-Consumable Items	2,625	2,625	-	-
-	1,009	1,060	1,010	-	470 - Computer Software	1,061	1,061	-	-
1,500	2,171	1,279	2,000	-	640 - Dues and Fees	2,100	2,100	-	-
350,272	398,630	449,360	444,993	1.83		Total Function:	466,745	466,745	- 2.00
<b>4150 - Bldg Acq/Develmt</b>									
-	-	-	-	-	322 - Repairs & Maintenance Services	-	-	-	-
429,683	-	-	-	-	590 - Other Capital Outlay	-	-	-	-
429,683	-	-	-	-		Total Function:	-	-	-
<b>5110 - LNG TRM Debt SVC</b>									
41,168	101,768	106,827	112,171	-	615 - Long Term Lease Principal	117,780	117,780	-	-
3,832	7,582	5,259	2,718	-	625 - Long Term Lease Interest	2,854	2,854	-	-
-	-	20	-	-	640 - Dues and Fees	-	-	-	-
45,000	109,350	112,106	114,889	-		Total Function:	120,633	120,633	-
<b>6110 - Op Contingency</b>									
-	-	-	100,000	-	810 - Planned Reserve	100,000	100,000	-	-
-	-	-	100,000	-		Total Function:	100,000	100,000	-
<b>7000 - Upapp Fund Bal</b>									
(330,887)	133,269	(112,144)	-	-	820 - Reserve for Next Year	-	-	-	-
(330,887)	133,269	(112,144)	-	-		Total Function:	-	-	-
2,505,455	3,047,647	2,518,730	8,127,690	20.96		Total:	4,212,773	4,212,773	- 17.37



# DEBT SERVICE FUND

APPROVED BUDGET

2026-2027



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.

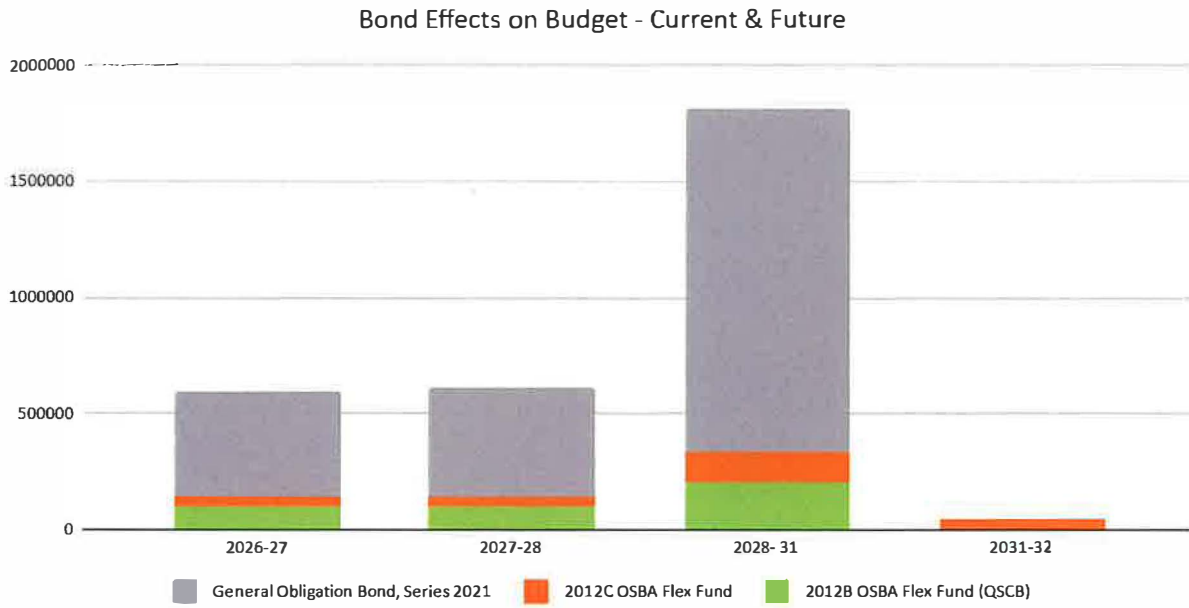
Specific Authority	Date of Issue	Amount of Original Issue	Principal		2026-2027 Interest Due	Outstanding 6/30/2027	Impacted Fund
			Outstanding 6/30/2026	2026-2027 Principal Due			
<b>Bonds Payable</b>							
2012B OSBA Flex Fund (QSCB)	7-Feb-12	\$ 1,000,000	\$ 1,000,000	\$ 55,555*	\$ 46,500*	\$ 222,220	General Fund
2012C OSBA Flex Fund	30-Oct-12	650,000	235,000	35,000	10,275	200,000	General Fund
General Obligation Bond, Series 2021	15-Apr-21	4,000,000	2,270,000	392,000	44,722	1,878,000	Debt Fund
<b>Total Bonds</b>		<b>5,650,000</b>	<b>3,505,000</b>	<b>482,555</b>	<b>101,497</b>	<b>2,300,220</b>	
<b>Loans and Contracts Payable</b>							
2011 SELP Loan	4-Nov-11	583,136	36,065	36,064	519	0	General Fund
2018-2019 Santander Financing	5-Apr-19	111,354	0	0	0	0	General Fund
2019-2020 Santander Financing	10-Mar-20	111,694	0	0	0	0	General Fund
2020-2021 Santander Financing	20-Dec-20	128,290	15,879	15,879	390	0	General Fund
2021-2022 Santander Financing	10-Feb-22	129,898	38,108	19,054	995	19,054	General Fund
2023-2024 Santander Financing	20-Jul-23	171,668	70,665	34,396	3,851	36,269	General Fund
2024 MESD Loan	11-Dec-24	2,000,000	1,750,000	250,000**	35,000**	1,500,000	General Fund
<b>Total Loans and Contracts Payable</b>		<b>3,236,040</b>	<b>1,910,716</b>	<b>355,393</b>	<b>40,755</b>	<b>1,555,323</b>	
<b>Right to Use Lease</b>							
Corbett Commons	1-Feb-23	420,683					Federal Fund
<b>Total Right to Use Leases</b>		<b>420,683</b>					
<b>Total Debt</b>		<b>\$ 9,306,723</b>	<b>\$ 5,415,716</b>	<b>\$ 837,948</b>	<b>\$ 142,252</b>	<b>\$ 3,855,543</b>	

\*Intercept payment from State School Fund  
\*\*Paid through Resolution Services

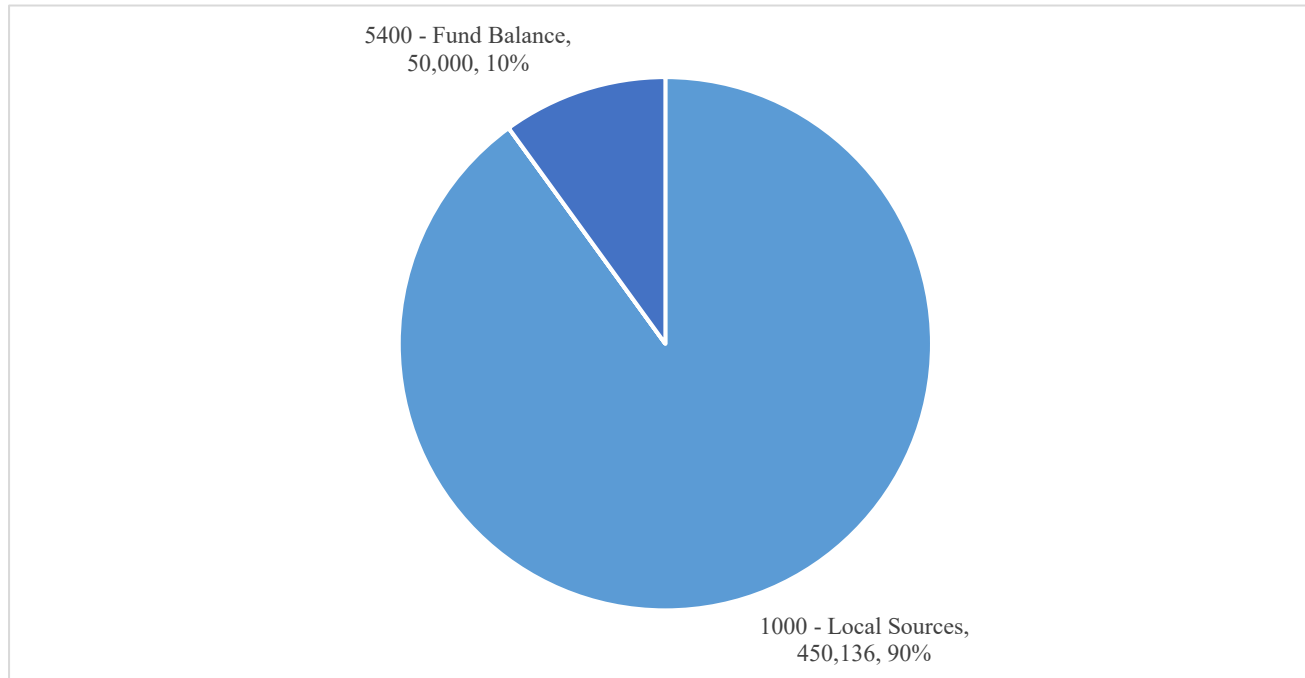
**Bond Requirements & Effects on Budget Current and Future**

Fiscal Year Ending June 30,	2012B OSBA Flex Fund (QSCB)	2012C OSBA Flex Fund	General Obligation Bond, Series 2021	Total
	2026-27	\$ 101,806	\$ 44,050	\$ 450,136
2027-28	101,806	42,825	463,214	607,845
2028-31	203,611	135,900	1,474,670	1,814,181
2031-32		46,800		46,800
	<b>\$ 407,222</b>	<b>\$ 269,575</b>	<b>\$ 2,388,020</b>	<b>\$3,064,817</b>

CORBETT SCHOOL DISTRICT  
DEBT SERVICE SUMMARY



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



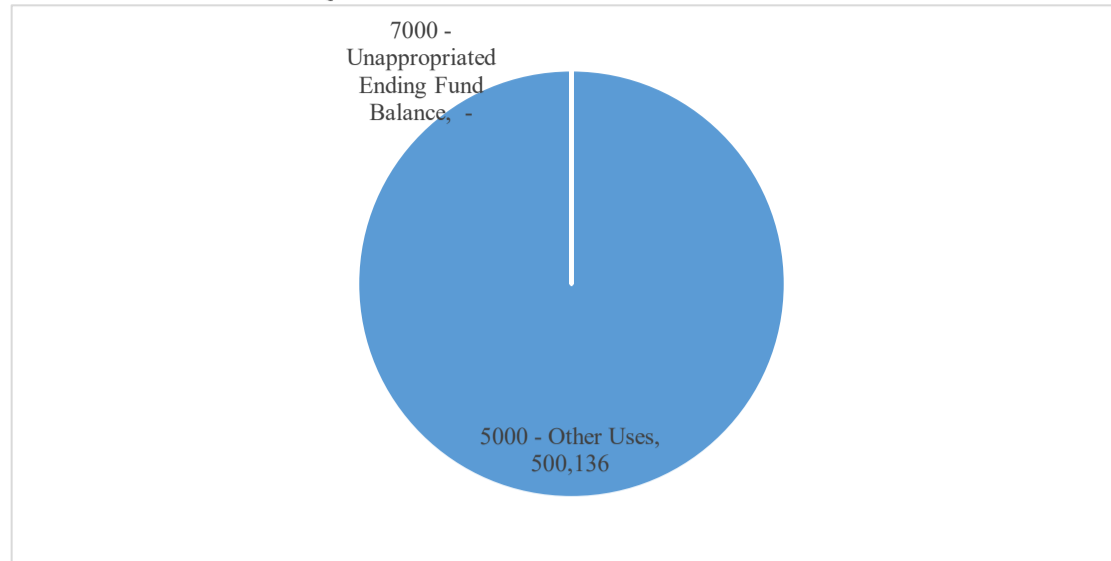
2022/23	2023/24	2024/25	2025/26	DEBT SERVICE FUND	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	RESOURCES	Proposed	Approved	Adopted
389,350	513,385	486,339	387,072	1000 - Local Sources	450,136	450,136	-
154	382	-	-	- 2000 - Intermediate Sources	-	-	-
-	-	-	-	- 3000 - State Sources	-	-	-
-	-	421,555	-	- 5000 - Other Sources	-	-	-
912	10,198	97,626	50,000	5400 - Fund Balance	50,000	50,000	-
390,416	523,964	1,005,520	437,072	Total:	500,136	500,136	-

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

CORBETT SCHOOL DISTRICT  
DEBT SERVICE  
RESOURCES

2022/23	2023/24	2024/25	2025/26	DEBT SERVICE FUND	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	RESOURCES	Proposed	Approved	Adopted
<b>1000 - Revenue from Local Sources</b>							
382,736	472,247	445,017	363,572	1111 - Current Year Taxes	423,556	423,556	-
1,366	2,176	3,699	3,500	1112 - Prior Years Taxes	3,959	3,959	-
(1,053)	1,331	1,014		- 1190 - Penalties & Interest On Taxes	-	-	-
6,301	37,631	36,608	20,000	1510 - Interest On Investments	22,621	22,621	-
389,350	513,385	486,339	387,072	Total Object:	450,136	450,136	-
<b>2000 - Revenue From Intermediate Sources</b>							
154	382	-	-	- 2199 - Other Intermediate Sources	-	-	-
154	382	-	-	Total Object:	-	-	-
<b>5000 - Other Sources</b>							
-	-	421,555	-	- 5201 - From General Fund	-	-	-
-	-	421,555	-	Total Object:	-	-	-
<b>5400 - Fund Balance</b>							
912	10,198	97,626	50,000	5400 - Beginning Fund Balance	50,000	50,000	-
912	10,198	97,626	50,000	Total Object:	50,000	50,000	-
390,416	523,964	1,005,520	437,072	Total:	500,136	500,136	-

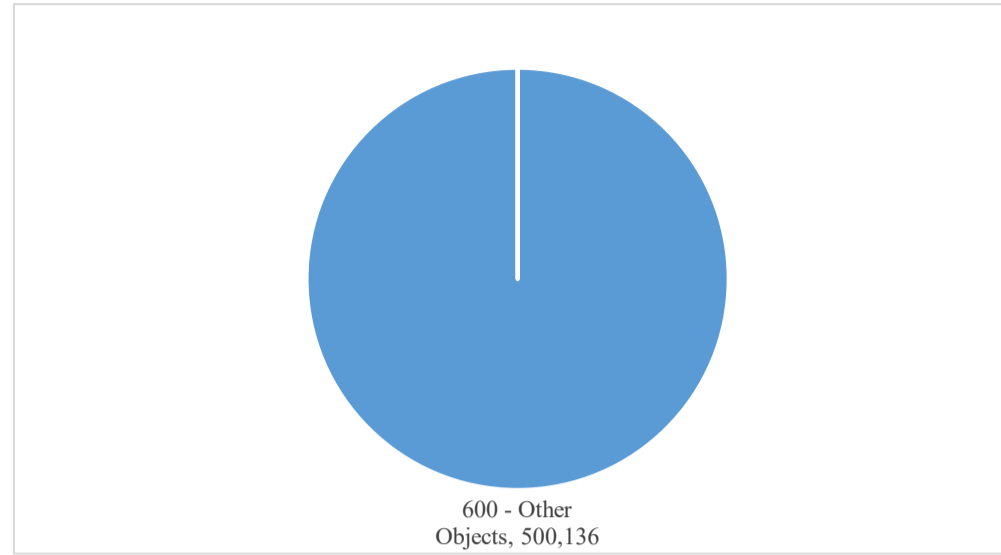
CORBETT SCHOOL DISTRICT  
DEBT SERVICE FUND SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION



2022/23	2023/24	2024/25	2025/26	2024/25	DEBT SERVICE FUND SUMMARY		2026/27	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR FUNCTION		Proposed	Approved	Adopted	FTE
380,219	426,339	447,399	437,072	-	5000 - Other Uses		500,136	500,136	-	-
10,197	97,625	558,121	-	-	7000 - Unappropriated Ending Fund Balance		-	-	-	-
390,416	523,964	1,005,520	437,072	-	Total:		500,136	500,136	-	-

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

CORBETT SCHOOL DISTRICT  
DEBT SERVICE FUND SUMMARY  
REQUIREMENTS BY MAJOR OBJECT



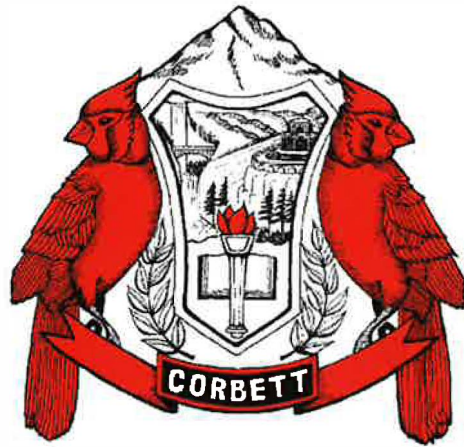
2022/23	2023/24	2024/25	2025/26	2025/26	DEBT SERVICE FUND SUMMARY	2026/27	2026/27	2026/27	2026/27
Actuals	Actuals	Actual	Adopted	FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	Adopted	FTE
380,218	411,339	447,399	437,072	-	600 - Other Objects	500,136	500,136	-	-
-	15,000	-	-	-	700 - Transfers	-	-	-	-
10,198	97,625	558,121	-	-	800 - Other Uses	-	-	-	-
390,416	523,964	1,005,520	437,072	-	Total:	500,136	500,136	-	-

**Note:** Accounted for using the modified accural method of accounting.

CORBETT SCHOOL DISTRICT  
DEBT SERVICE  
REQUIREMENTS

2022/23	2023/24	2024/25	2025/26	2025/26	DEBT SERVICE FUND SUMMARY	2026/27	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	Adopted	FTE
<b>5110 - LNG TRM Debt SVC</b>									
318,000	382,922	373,000	392,000	-	610 - Redemption of Principal	412,000	412,000	-	-
62,219	28,417	74,049	44,722	-	621 - Regular Interst Excl Buses	37,786	37,786	-	-
-	-	350	350	-	640 - Dues and Fees	350	350	-	-
380,219	411,339	447,399	437,072	-	Total Function:	450,136	450,136	-	-
<b>5200 - Funds Transfer</b>									
-	15,000	-	-	-	701 -Transfer	-	-	-	-
-	15,000	-	-	-	Total Function:	-	-	-	-
<b>7000 - Upapp Fund Bal</b>									
10,197	97,625	558,121	-	-	820 - Reserve for Next Year	50,000	50,000	-	-
10,197	97,625	558,121	-	-	Total Function:	50,000	50,000	-	-
390,416	523,964	1,005,520	437,072	-	Total:	500,136	500,136	-	-

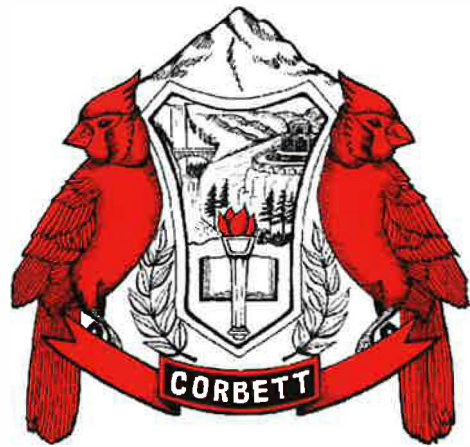
**Note:** Accounted for using the modified accrual method of accounting.



# CAPITAL PROJECT FUND

APPROVED BUDGET

2026-2027



CORBETT SCHOOL DISTRICT  
CAPITAL PROJECT FUND  
PROGRAM DESCRIPTIONS

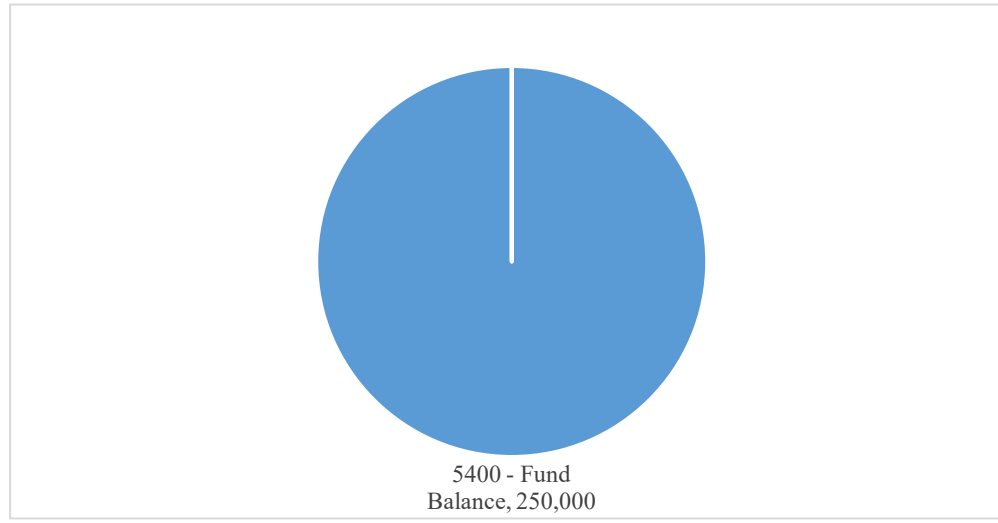
**Capital Project**

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



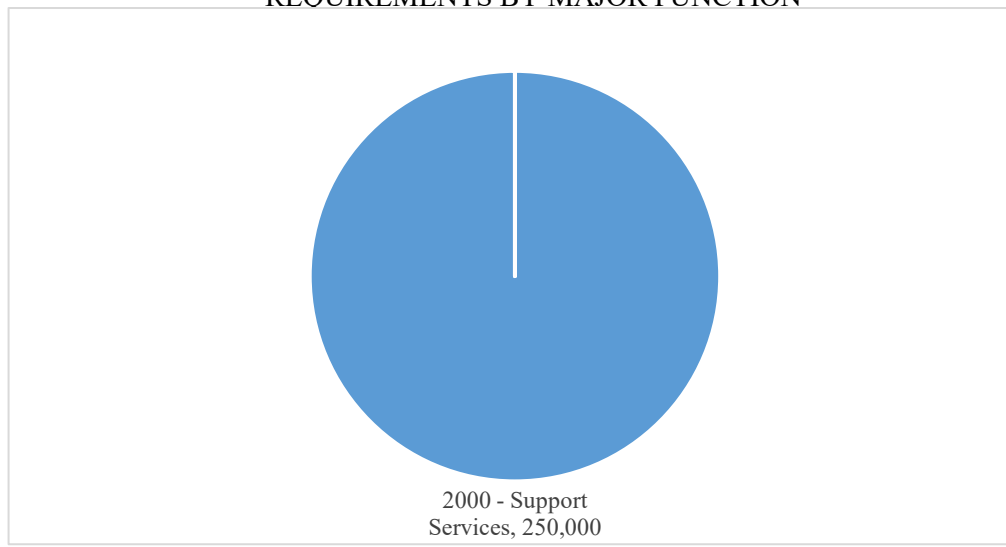
2022/23	2023/24	2024/25	2025/26	CAPITAL PROJECT FUND SUMMARY	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	RESOURCES BY SOURCE	Proposed	Approved	Adopted
25,969	-	-	-	- 1000 - Local Sources	-	-	-
178	-	-	-	- 2000 - Intermediate Sources	-	-	-
2,726,672	614,081	-	-	- 3000 - State Sources	-	-	-
-	-	-	400,000	5000 - Other Sources	-	-	-
3,352,159	3,274,699	-	-	- 5400 - Fund Balance	250,000	250,000	-
6,104,978	3,888,780	-	400,000	Total:	250,000	250,000	-

**Note:** Accounted for using the modified accural method of accounting.

CORBETT SCHOOL DISTRICT  
CAPITAL PROJECT FUND  
RESOURCES

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	CAPITAL PROJECT FUND RESOURCES	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
<b>1000 - Local Sources</b>							
25,969	-	-	-	1510 - Interest On Investments	-	-	-
25,969	-	-	-	Total Object:	-	-	-
<b>2000 - Intermediate Sources</b>							
178	-	-	-	2199 - Other Intermediate Sources	-	-	-
178	-	-	-	Total Object:	-	-	-
<b>3000 - State Sources</b>							
2,726,672	614,081	-	-	3299 - OTH Restricted Grants In Aid	-	-	-
2,726,672	614,081	-	-	Total Object:	-	-	-
<b>5000 - Other Sources</b>							
-	-	-	400,000	5200 - Transfer In	-	-	-
-	-	-	400,000	Total Object:	-	-	-
<b>5400 - Fund Balance</b>							
3,352,159	3,274,699	-	-	5400 - Beginning Fund Balance	250,000	250,000	-
3,352,159	3,274,699	-	-	Total Object:	250,000	250,000	-
6,104,978	3,888,780	-	400,000	Total:	250,000	250,000	-

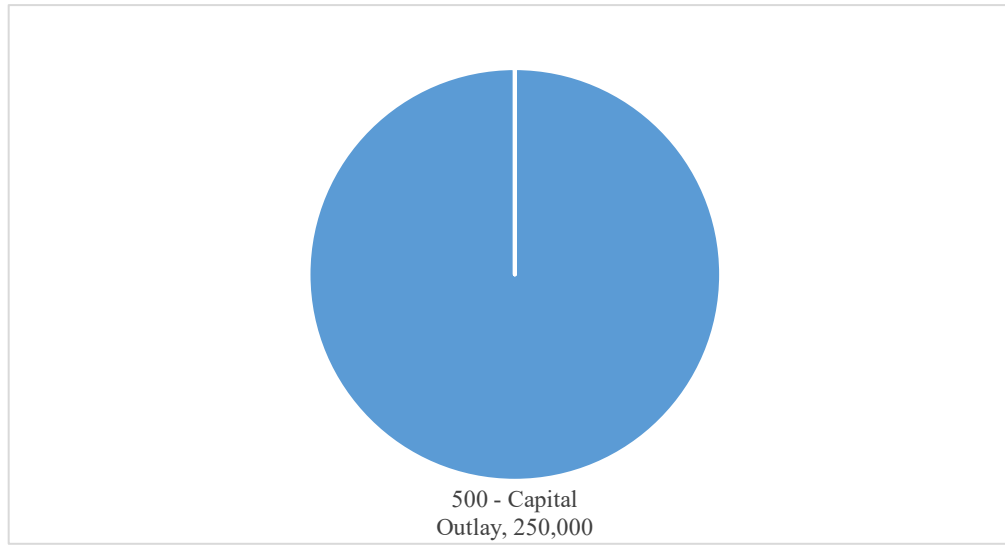
CORBETT SCHOOL DISTRICT  
CAPITAL PROJECT FUND SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION



2022/23	2023/24	2024/25	2025/26	2025/26	CAPITAL PROJECT FUND SUMMARY	2026/27	2026/27	2026/27	2026/27
Actuals	Actuals	Actuals	Adopted	FTE	REQUIREMENTS BY MAJOR FUNCTION	Proposed	Approved	Adopted	FTE
-	-	-	400,000	-	- 2000 - Support Services	250,000	250,000	-	-
2,869,440	-	-	-	-	- 4000 - Facilities Acquisition and Construction	-	-	-	-
-	3,388,780	-	-	-	- 5000 - Other Uses	-	-	-	-
3,235,538	-	-	-	-	- 7000 - Unappropriated Ending Fund Balance	-	-	-	-
6,104,978	3,388,780	-	400,000	-	Total:	250,000	250,000	-	-

**Note:** Accounted for using the modified accural method of accounting.

CORBETT SCHOOL DISTRICT  
CAPITAL PROJECT FUND SUMMARY  
REQUIREMENTS BY MAJOR OBJECT

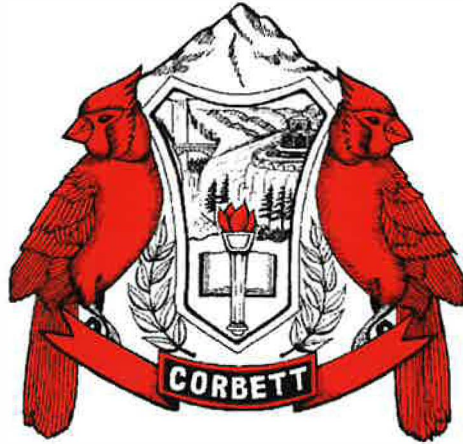


2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2025/26 FTE	CAPITAL PROJECT FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
2,869,440	3,888,780	-	400,000	-	500 - Capital Outlay	250,000	250,000	-	-
-	-	-	-	-	700 - Transfers	-	-	-	-
3,235,538	-	-	-	-	800 - Other Uses	-	-	-	-
6,104,978	3,888,780	-	400,000	-	Total:	250,000	250,000	-	-

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

CORBETT SCHOOL DISTRICT  
CAPITAL PROJECT FUND  
REQUIREMENTS

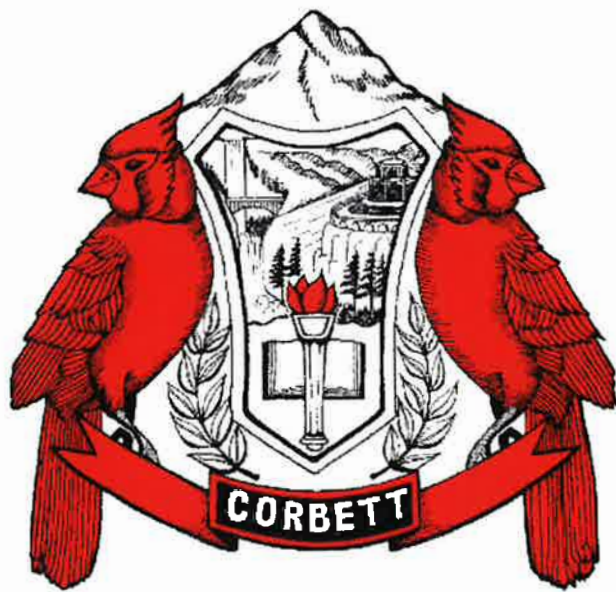
2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2024/25 FTE	CAPITAL PROJECT FUND REQUIREMENTS	2025/26 Proposed	2025/26 Approved	2025/26 Adopted	2025/26 FTE
<b>2544 - Repair of Bldgs</b>									
-	-	-	400,000	-	- 520 - Building Acquisition	250,000	250,000	-	-
-	-	-	400,000	-	Total Function:	250,000	250,000	-	-
<b>4150 - Bldg Acq/Develmt</b>									
2,869,440	3,888,780	-	-	-	- 520 - Building Acquisition	-	-	-	-
2,869,440	3,888,780	-	-	-	Total Function:	-	-	-	-
<b>5200 - Funds Transfer</b>									
-	-	-	-	-	- 710 - Transfers Out	-	-	-	-
-	-	-	-	-	Total Function:	-	-	-	-
<b>7000 - Upapp Fund Bal</b>									
3,235,538	-	-	-	-	- 820 - Reserve for Next Year	-	-	-	-
3,235,538	-	-	-	-	Total Function:	-	-	-	-
6,104,978	3,888,780	-	400,000	-	Total:	250,000	250,000	-	-



# INFORMATIONAL SECTION

APPROVED BUDGET

2026-27



CORBETT SCHOOL DISTRICT  
STATE SCHOOL FUNDING FORMULA

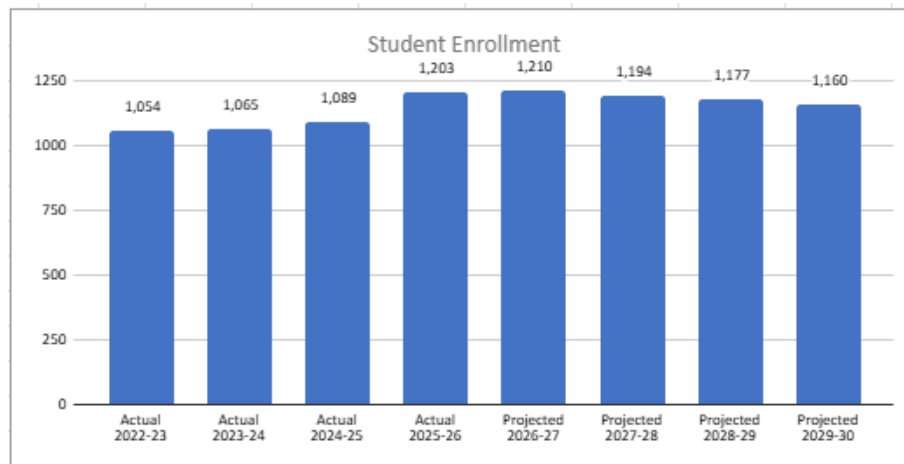
State School Fund Grants and Property Tax Revenues  
(Funding Per Student)

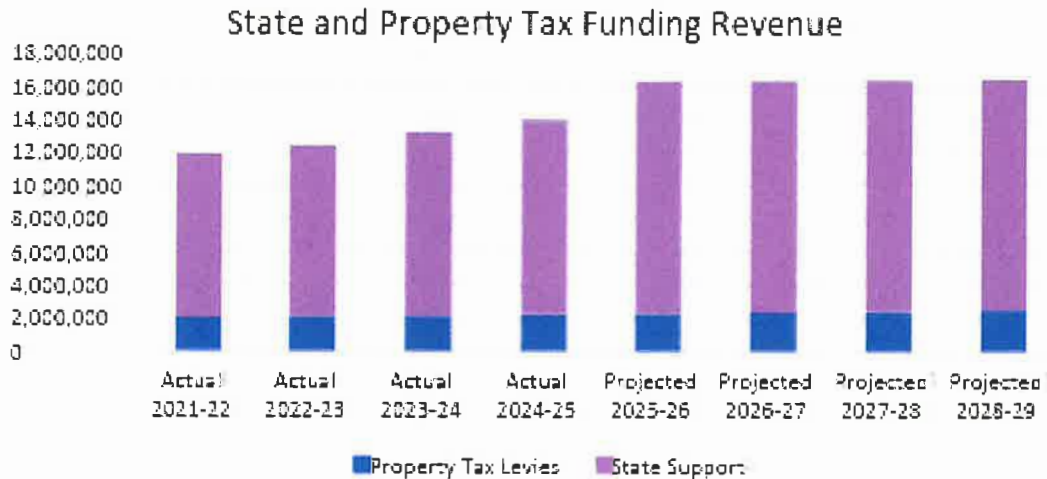
State School Funds and Property Taxes are the primary sources of Corbett School District’s operating fund, the General Fund. The legislature determines how much money is available from both State sources, such as income taxes, and local sources, primarily property taxes.

**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 (ADMr), and average daily membership, weighted (ADMw). The ADMr number represents the average number of students enrolled at Corbett School District on a daily basis. The ADMw 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.





### Property Taxes

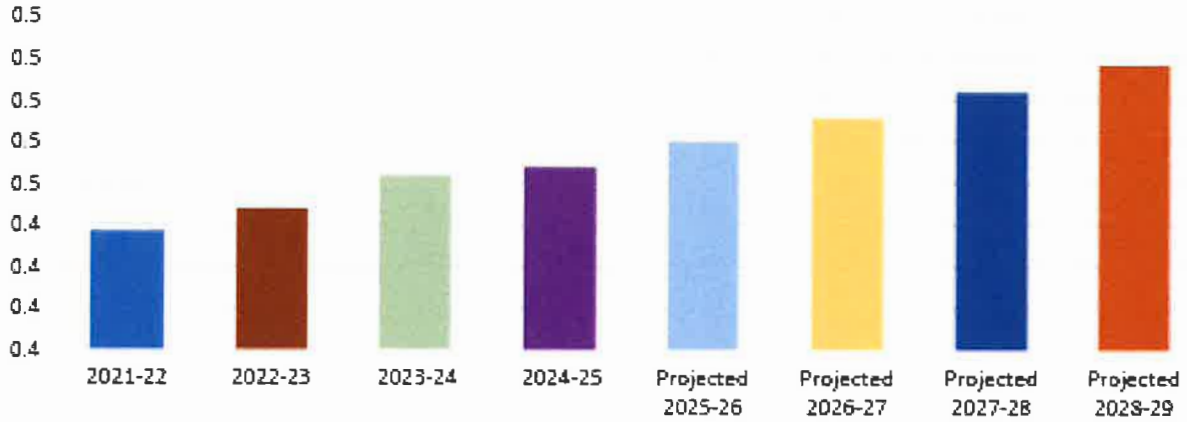
Property taxes from each school district’s permanent rates are deducted from the General-Purpose Grant to determine the amount the school district will receive from the State School Fund Grant.

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.

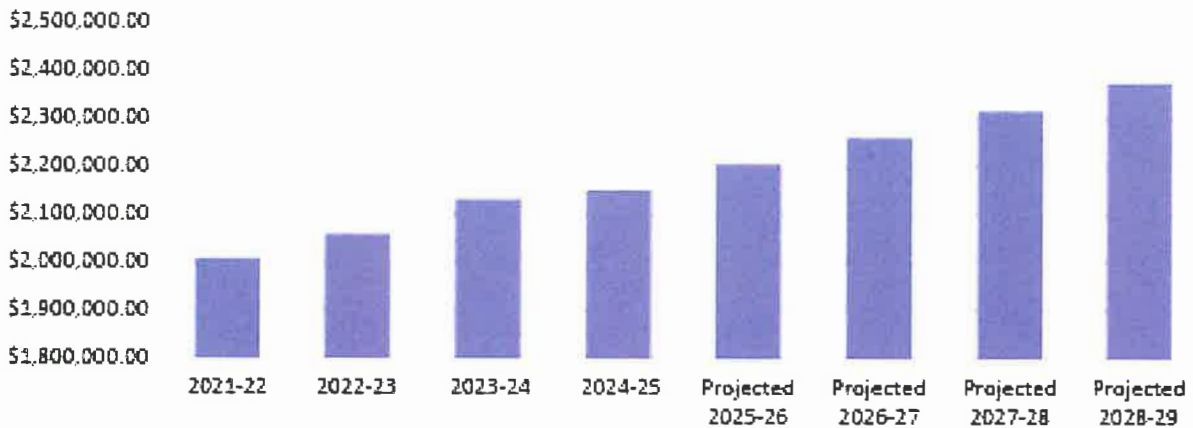
In 1990, when Measure 5 passed, the amount of property taxes education districts can collect was limited to \$5 per \$1,000 of real market value. At the same time, Measure 8 requires the State to replace property tax revenue lost due to the measure’s limitations. In 1997, Measure 50 separated assessed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

### Assessed Value of Taxabl Property (in billions)



### Effect on Taxpayers (4.5941 per \$1,000 of Assested Value)



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  
STATE SCHOOL FUNDING FORMULA



**STATE SCHOOL FUND GRANT**

**2026-2027**

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/2/2026

**Multnomah County, Corbett SD 39 - 2186**

**2026-2027 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$2,202,000.00
Common School Fund	=	\$175,716.93
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
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$2,377,716.93</b>

**2026-2027 Experience Adjustment**

District Average Teacher Experience	=	11.17
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	-1.40

**2026-2027 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	=	\$661,288.00
Transportation per ADMr Rank		13%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$462,901.60		

**2026-2027 Extended ADMw**

**2026-2027 ADMw 1,390.00                      2025-2026 ADMw 1,359.81                      Extended ADMw 1,390.00**

**2026-2027 General Purpose Grant**

Multiply the Teacher Experience Adjustment of -1.4 by \$25 then add \$4500 to the result = \$4,465.00  
Then multiply \$4,465.00 by the Extended ADMw 1390 and then by the funding ratio 2.5922539943 = \$16,088,435.58

**2026-2027 Total Formula Revenue**

Add the General Purpose Grant \$16,088,435.58 to the Transportation Grant \$462,901.60 = \$16,551,337.18

**2026-2027 State School Fund Grant**

Subtract the Local Revenue \$2,377,716.93 from the Total Formula Revenue \$16,551,337.18 = \$14,173,620.25

**2026-2027 Rates per ADMw**

General Purpose Grant per Extended ADMw = \$11,574                      Total Formula Revenue per Extended ADMw = \$11,907  
Charter Schools Rate( ORS 338.155 ) = \$11,574

**Payments**

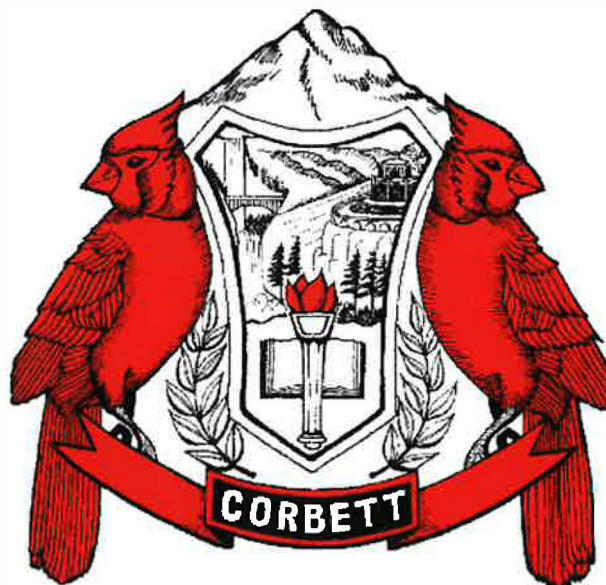
SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due

135

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

**CORBETT SCHOOL DISTRICT NO. 39  
 MULTNOMAH COUNTY, OREGON  
 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		
2024	2024-2025	432,621,840	1,244,720	51,469,100	485,335,660	5.58
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



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

ASSESSMENT YEAR	FISCAL YEAR	PROPERTY VALUE TRUE CASH VALUATION <sup>(1)</sup>				RATIO OF ASSESSED VALUATION TO TRUE CASH VALUATION	ASSESSMENT YEAR	FISCAL YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY
		REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	TOTAL						
2024	2024-2025	\$ 786,292,580	\$ 1,831,190	\$111,357,460	899,481,230	53.95 %	2024	2024-2025	87.42 %	0.20 %	12.38 %
2023	2023-2024	\$ 802,869,160	\$ 2,105,460	\$113,786,153	918,760,773	50.94	2023	2023-2024	87.39	0.23	12.38
2022	2022-2023	\$ 783,378,120	\$ 2,235,610	\$134,002,318	919,616,048	50.51	2022	2022-2023	85.19	0.24	14.57
2021	2021-2022	667,892,510	2,220,610	111,126,638	781,239,758	57.34	2021	2021-2022	85.49	0.28	14.22
2020	2020-2021	592,084,430	2,347,760	100,127,940	694,560,130	62.94	2020	2020-2021	85.25	0.34	14.42
2019	2019-2020	586,200,740	1,990,140	83,609,059	671,799,939	61.73	2019	2019-2020	87.26	0.30	12.45
2018	2018-2019	582,530,710	2,985,990	78,325,665	663,842,365	60.89	2018	2018-2019	87.75	0.45	11.80
2017	2017-2018	583,817,730	2,558,780	93,962,971	680,339,481	60.27	2017	2017-2018	85.81	0.38	13.81
2016	2016-2017	475,871,260	2,342,690	82,164,176	560,378,126	71.14	2016	2016-2017	84.92	0.42	14.66
2015	2015-2016	425,136,560	2,511,730	90,411,946	518,060,236	75.03	2015	2015-2016	82.06	0.48	17.45

(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

(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 NO. 39**  
**MULTNOMAH COUNTY, OREGON**  
**Principal Employers**

Industry				2016			
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment	
Amazon.com	3,841	1	37.73 %	-		0.00 %	
FedEx Ground	1,750	2	17.19	740		29.68	
Walsh Trucking Co., LTD	416	3	4.09	220		8.82	
Home Depot USA, Inc.	190	4	1.87	168		6.74	
Travel Centers of America	125	5	1.23	125		5.01	
Edgefield McMenamans	120	6	1.18	120		4.81	
Tube Specialites	116	7	1.14	191		7.66	
Toyo Tanso	102	8	1.00				
Skyline Sheet Metal, Inc.	100	9	0.98				
Apollo Drain & Rooter Service Inc.	96	10	0.94				
Brand Safeway Services				90	10		
Subtotal of Largest Industries	6,856		67.35	1,654			
All Other			32.65	839			
Total Employment (3)			100.00 %	2,493			%

Sources:

City of Troutdale, annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2023



**CORBETT SCHOOL DISTRICT  
DEMOGRAPHIC & ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

**CORBETT SCHOOL DISTRICT NO. 39  
MULTNOMAH COUNTY, OREGON  
DEMOGRAPHIC AND ECONOMIC STATISTICS**

<b>FISCAL YEAR</b>	<b>POPULATION (1)</b>	<b>PERSONAL INCOME</b>	<b>PER CAPITA PERSONAL INCOME (1)</b>	<b>UNEMPLOYMENT RATE (3)</b>
2024	3,876	\$ 175,863,075	\$ 45,525	5.20%
2023	3,863	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

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.

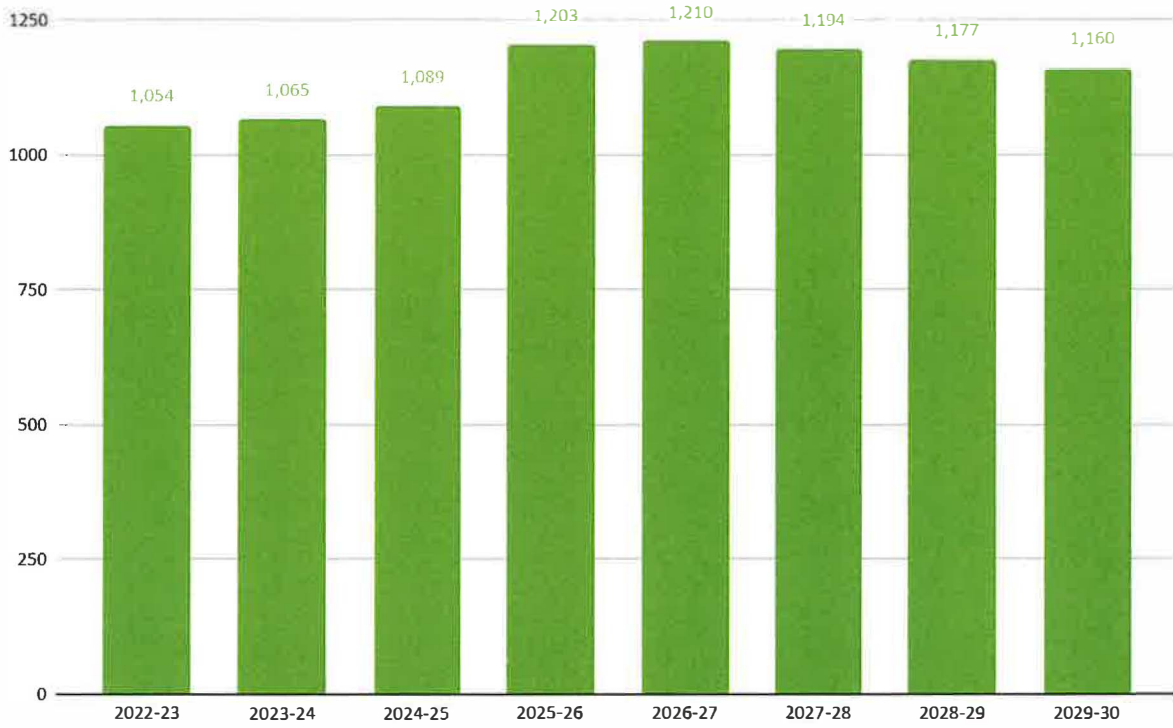
**Student Enrollment - Historical and Projected  
Enrollment Count at October 1 Annually**

Grade	History				Projected			
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Kinder	69	68	74	73	76	74	74	74
1st	87	75	76	81	81	78	78	78
2nd	71	92	78	80	96	78	83	83
3rd	78	70	89	80	94	93	83	83
4th	82	82	75	95	87	93	93	83
5th	77	82	82	74	111	93	93	93
6th	92	79	85	94	96	93	93	93
7th	85	96	75	89	109	104	93	93
8th	91	93	93	80	104	104	104	93
9th	90	88	96	94	94	100	100	104
10th	85	88	83	89	89	100	100	100
11th	70	77	83	80	82	100	100	100
12th	76	64	76	80	82	100	100	100
<b>Total K-12</b>	<b>1,053</b>	<b>1,054</b>	<b>1,065</b>	<b>1,089</b>	<b>1,203</b>	<b>1,210</b>	<b>1,194</b>	<b>1,177</b>
<b>Annual Change</b>		<b>1</b>	<b>11</b>	<b>24</b>	<b>114</b>	<b>7</b>	<b>-16</b>	<b>-17</b>
<b>Annual Change %</b>		<b>0.1%</b>	<b>1.0%</b>	<b>2.2%</b>	<b>9.45%</b>	<b>.6%</b>	<b>-1.3%</b>	<b>-1.4%</b>

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  
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.

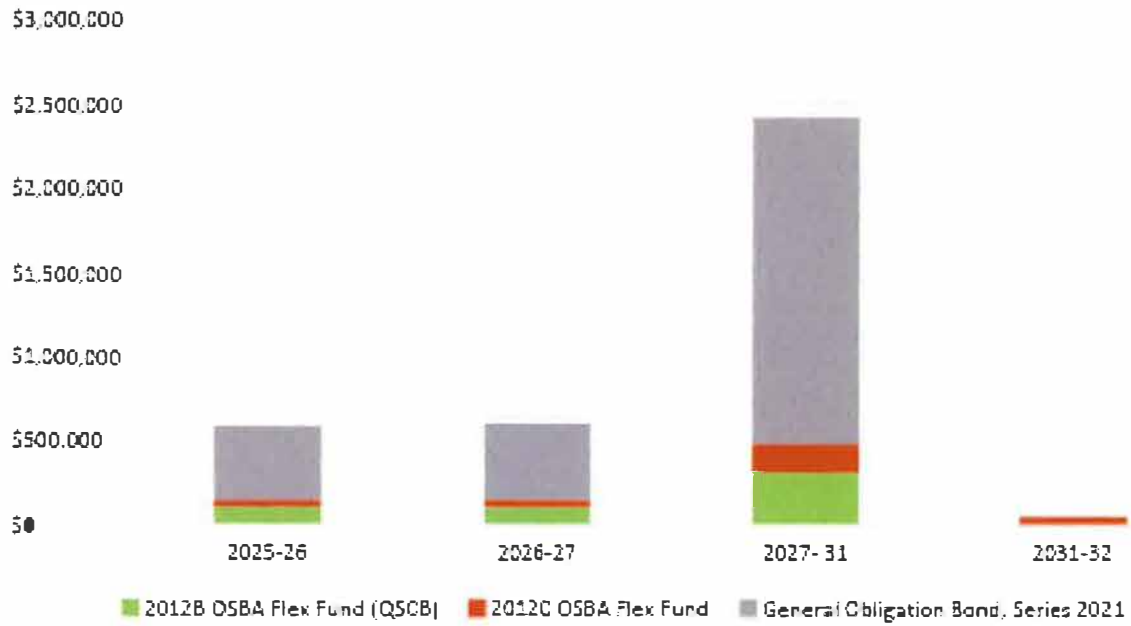
Specific Authority	Date of Issue	Amount of Original Issue	Principal			Outstanding 6/30/2027	Impacted Fund
			Outstanding 6/30/2026	2026-2027 Principal Due	2026-2027 Interest Due		
<b>Bonds Payable</b>							
2012B OSBA Flex Fund (QSCB)	7-Feb-12	\$ 1,000,000	\$ 1,000,000	\$ 55,555	\$ 46,500	\$ 222,220	General Fund
2012C OSBA Flex Fund	30-Oct-12	650,000	235,000	35,000	10,275	200,000	General Fund
General Obligation Bond, Series 2021	15-Apr-21	4,000,000	2,270,000	392,000	44,722	1,878,000	Debt Fund
<b>Total Bonds</b>		<b>5,650,000</b>	<b>3,505,000</b>	<b>482,555</b>	<b>101,497</b>	<b>2,300,220</b>	
<b>Loans and Contracts Payable</b>							
2011 SELP Loan	4-Nov-11	583,136	36,064	36,064	519	-	General Fund
2018-2019 Santander Financing	5-Apr-19	111,354	-	-	-	-	General Fund
2019-2020 Santander Financing	10-Mar-20	111,694	-	-	-	-	General Fund
2020-2021 Santander Financing	20-Dec-20	128,290	15,879	15,879	390	-	General Fund
2021-2022 Santander Financing	10-Feb-22	129,898	38,108	19,054	995	19,054	General Fund
2023-2024 Santander Financing	20-Jul-23	171,668	70,665	34,396	3,851	36,269	General Fund
2024 MESD Loan **	11-Dec-24	2,000,000	1,750,000	250,000	35,000	1,500,000	General Fund
<b>Total Loans and Contracts Payable</b>		<b>3,236,040</b>	<b>1,910,716</b>	<b>355,393</b>	<b>40,755</b>	<b>1,555,323</b>	
<b>Right to Use Lease</b>							
Corbett Commons	1-Feb-23	420,683	-	-	-	-	Federal Fund
<b>Total Right to Use Leases</b>		<b>420,683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Debt</b>		<b>\$ 9,306,723</b>	<b>\$ 5,415,716</b>	<b>\$ 837,948</b>	<b>\$ 142,252</b>	<b>\$ 3,855,543</b>	
				(250,000)	(35,000)	(1,500,000)	
<b>**MESD Loan is paid through Resolution Service Credits.</b>				<b>587,948</b>	<b>107,252</b>	<b>2,355,543</b>	

**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
	<b>\$ 509,028</b>	<b>\$ 313,950</b>	<b>\$ 2,824,742</b>	<b>\$ 3,647,719</b>

**CORBETT SCHOOL DISTRICT  
DEBT SERVICE SUMMARY**

**Bond Effects on Budget - Current & Future**





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

Table with 2 columns: Category (Students/Teachers) and Percentage (1%/0%)

Asian

Table with 2 columns: Category (Students/Teachers) and Percentage (1%/0%)

Black/African American

Table with 2 columns: Category (Students/Teachers) and Percentage (<1%/0%)

Hispanic/Latino

Table with 2 columns: Category (Students/Teachers) and Percentage (9%/2%)

Multiracial

Table with 2 columns: Category (Students/Teachers) and Percentage (10%/0%)

Native Hawaiian/Pacific Islander

Table with 2 columns: Category (Students/Teachers) and Percentage (0%/0%)

White

Table with 2 columns: Category (Students/Teachers) and Percentage (79%/98%)

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.



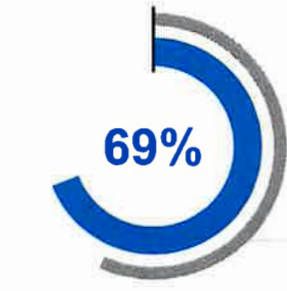
FIVE-YEAR COMPLETION

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

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

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: multiage classes, morning meetings, translation/interpretation offered as needed, zones of regulation instruction, and various mental health supports.

# OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

## Corbett School

### Outcomes

2021-22

#### Our Staff (rounded FTE)



145



#### REGULAR ATTENDERS

American Indian/Alaska Native 55%

Asian 67%

Black/African American <10 students or data unavailable

Hispanic/Latino 54%

Multiracial 59%

Native Hawaiian/Pacific Islander <10 students or data unavailable

White 65%

Free/Reduced Price Lunch 63%

Ever English Learner 49%

Students with Disabilities 61%

Migrant <10 students or data unavailable

Homeless 36%

Students in Foster Care <10 students or data unavailable

Talented and Gifted 80%

Female 65%

Male 62%

Non-Binary <10 students or data unavailable

#### ON-TRACK TO GRADUATE

<10 students or data unavailable

<10 students or data unavailable

<10 students or data unavailable

<10 students or data unavailable

<10 students or data unavailable

<10 students or data unavailable

>95%

>95%

<10 students or data unavailable

<10 students or data unavailable

<10 students or data unavailable

<10 students or data unavailable

<10 students or data unavailable

>95%

>95%

<10 students or data unavailable

Coming in 2022-23

#### ON-TIME GRADUATION

<10 students or data unavailable

<10 students or data unavailable

<10 students or data unavailable

<10 students or data unavailable

<10 students or data unavailable

<10 students or data unavailable

90%

74%

<10 students or data unavailable

86%

<10 students or data unavailable

<10 students or data unavailable

<10 students or data unavailable

>95%

85%

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, 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.

##### EXTRACURRICULAR ACTIVITIES

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

School sponsored clubs (e.g.): High school service clubs (Key Club, Communicare, Leadership, Student Voice), GSA, 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.

##### PARENT & COMMUNITY ENGAGEMENT

Corbett School District hosts a variety of events designed to encourage community and parental engagement including a community open house, transition activities, 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 a district site council.

# 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	Students   1%	Teachers   0%
Asian	Students   1%	Teachers   0%
Black/African American	Students   <1%	Teachers   0%
Hispanic/Latino	Students   9%	Teachers   2%
Multiracial	Students   10%	Teachers   0%
Native Hawaiian/Pacific Islander	Students   0%	Teachers   0%
White	Students   79%	Teachers   98%

**5%**  
Ever English Learners



**18**  
Languages Spoken

**18%**  
Students with Disabilities

**85%**  
Required Childhood Vaccinations

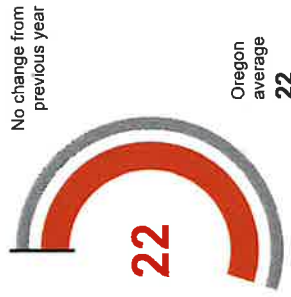
**23%**  
Free/Reduced Price Lunch

\*<10 students or data unavailable

### School Environment

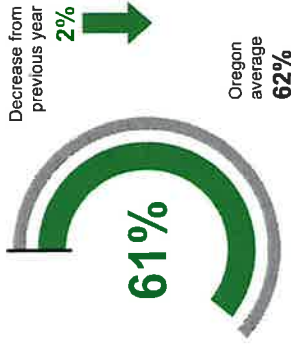
#### CLASS SIZE

Median size of classes in core subjects.



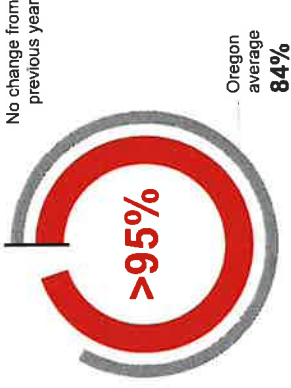
#### REGULAR ATTENDERS

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



#### ON-TRACK TO GRADUATE

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

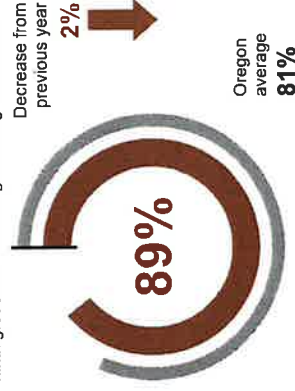


### Academic Progress

### Academic Success

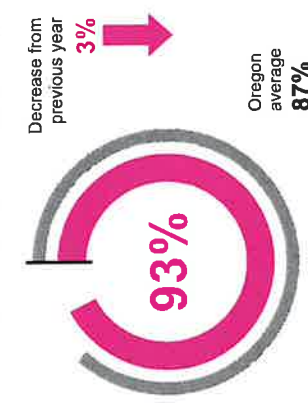
#### ON-TIME GRADUATION

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



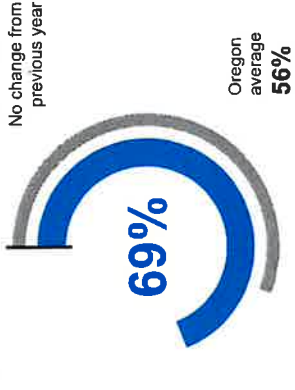
#### FIVE-YEAR COMPLETION

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

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

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

## Corbett School

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

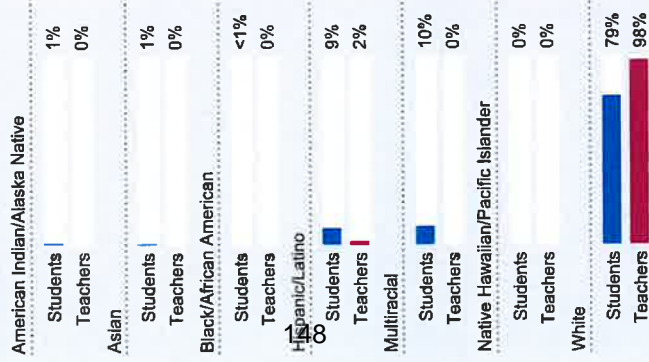


### Students We Serve



**1,028**  
Student Enrollment

### DEMOGRAPHICS



**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.



No change from previous year

Oregon average **22**

#### REGULAR ATTENDERS

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



Increase from previous year **2%**

Oregon average **62%**

#### ON-TRACK TO GRADUATE

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



No change from previous year

Oregon average **84%**

### Academic Progress

### 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.

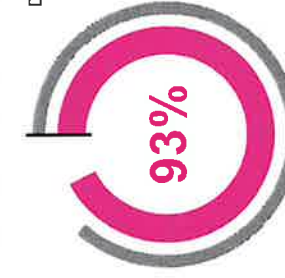


Increase from previous year **2%**

Oregon average **81%**

#### 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.

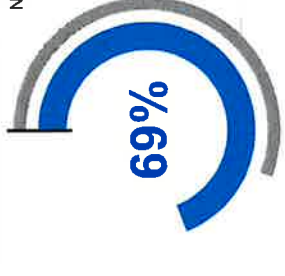


Increase from previous year **3%**

Oregon average **87%**

#### COLLEGE GOING

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.



No change from previous year

Oregon average **56%**

### 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

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

## Corbett School

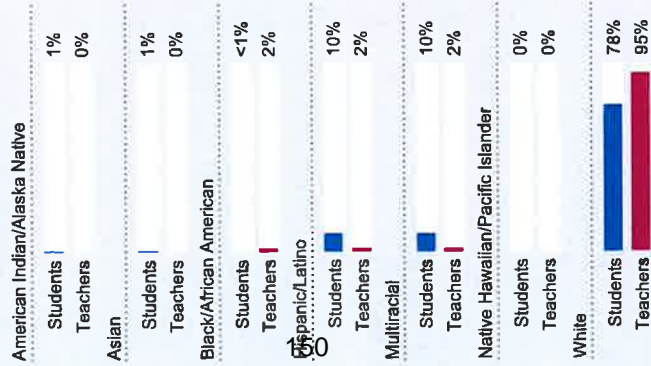
PRINCIPAL: Kathy Childress | GRADES: K-12 | 35800 E Hist Columbia River Hwy, Corbett 97019 | 503-261-4200



### Students We Serve



### DEMOGRAPHICS



**5%**

Ever English Learners



**12**

Languages Spoken

**20%**

Students with Disabilities

**86%**

Required Childhood Vaccinations

**18%**

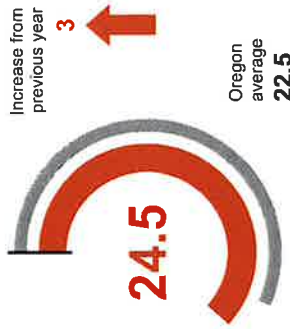
Students Experiencing Poverty

\*<10 students or data unavailable

### School Environment

#### CLASS SIZE

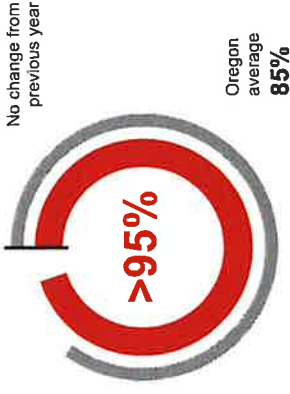
Median size of classes in core subjects.



### Academic Progress

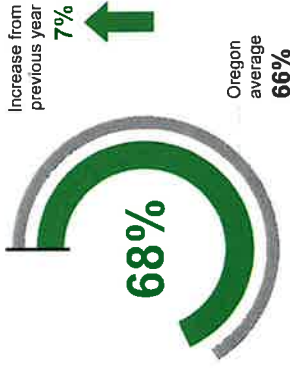
#### ON-TRACK TO GRADUATE

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



#### REGULAR ATTENDERS

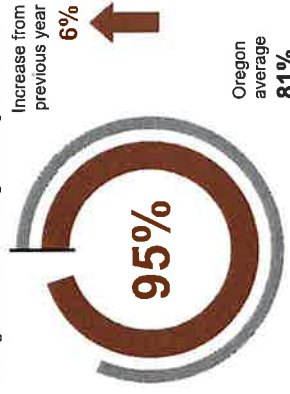
Students who attended more than 90% of their enrolled school days.



### Academic Success

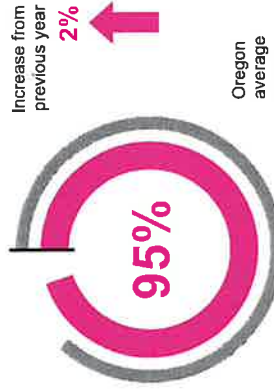
#### ON-TIME GRADUATION

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

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 DISTRICT PROFILE

## Corbett SD 39

SUPERINTENDENT: Derek Fialkiewicz | 35800 E Hist Columbia River Hwy, Corbett 97019 | 503-261-4200

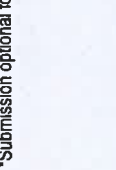
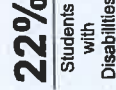


### Students We Serve



### DEMOGRAPHICS

American Indian/Alaska Native	Students   1%	Teachers   0%
Asian	Students   1%	Teachers   0%
Black/African American	Students   <1%	Teachers   0%
Hispanic/Latino	Students   10%	Teachers   2%
Multiracial	Students   10%	Teachers   2%
Native Hawaiian/Pacific Islander	Students   <1%	Teachers   0%
White	Students   77%	Teachers   97%

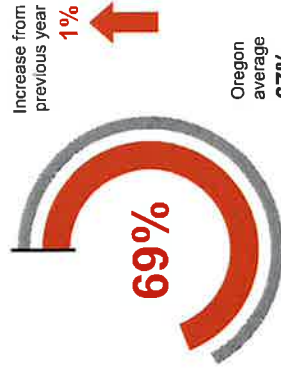


\*<10 students or data unavailable

### District Environment

#### REGULAR ATTENDERS

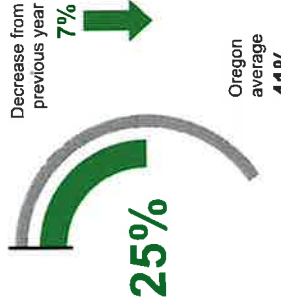
Students who attended more than 90% of their enrolled school days.



### Academic Success

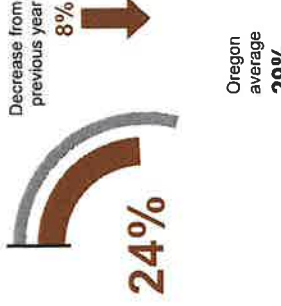
#### Grade 3 ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



#### Grade 8 MATHEMATICS

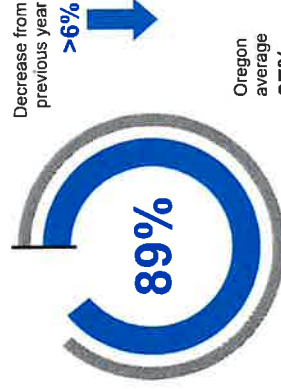
Students meeting state grade-level expectations.



### High School Success

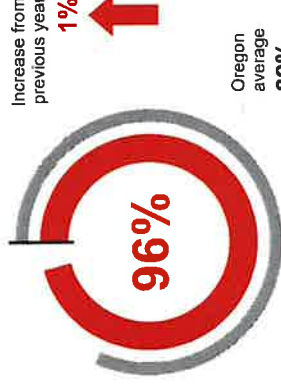
#### ON-TRACK TO GRADUATE

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



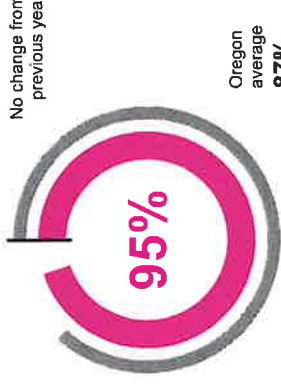
#### ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2020-21 graduating in 2023-24.



#### FIVE-YEAR COMPLETION

Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2019-20 finishing in 2023-24.



### District Goals

\*Submission optional for this section.

### State Goals

The Oregon Department of Education is partnering with school districts and communities statewide to reach a 90% on-time graduation rate by 2027. Anchored in the pillars of Academic Excellence, Belonging & Wellness, and Accountability, ODE prioritizes evidence-based strategies that strengthen early literacy, improve attendance, and deepen student engagement. We are committed to eliminating opportunity and achievement gaps for historically underserved students. By investing in culturally responsive practices, cultivating inclusive school environments, and fostering a culture of continuous improvement, we can help ensure every student thrives.

# OREGON AT-A-GLANCE DISTRICT PROFILE CONTINUED

## Corbett SD 39

### Outcomes

2024-25

#### Our Staff (rounded FTE)

**6**

Administrators

**54**

Teachers

**19**

Educational  
assistants

**3**

Counselors

**4**

Social Workers

**0**

Licensed  
Librarians

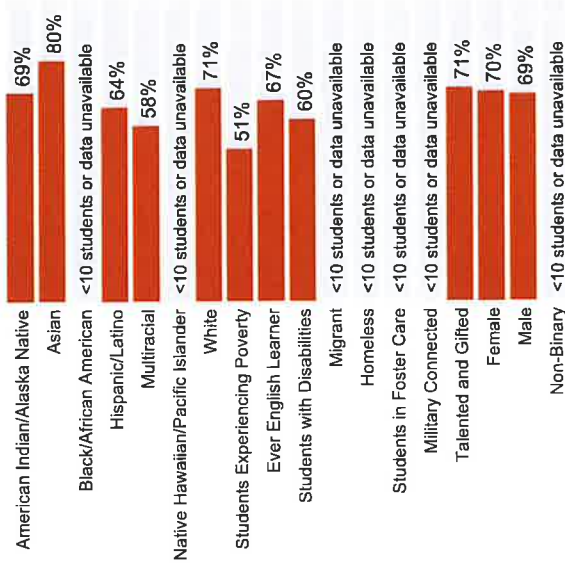
**0**

Psychologists

**Not enough  
data**

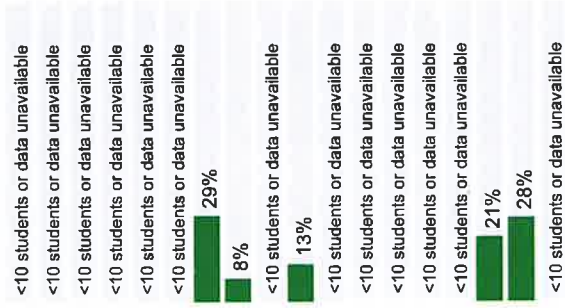
% of licensed teachers  
with more than 3 years  
of experience

#### REGULAR ATTENDERS



#### Grade 3

#### ENGLISH LANGUAGE ARTS

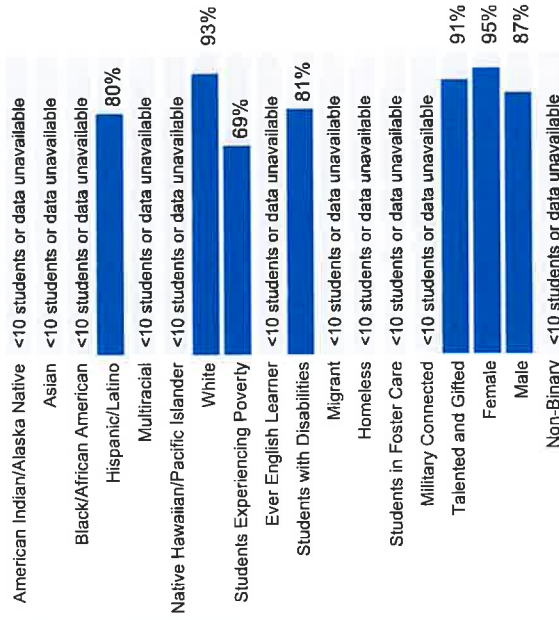


#### Grade 8

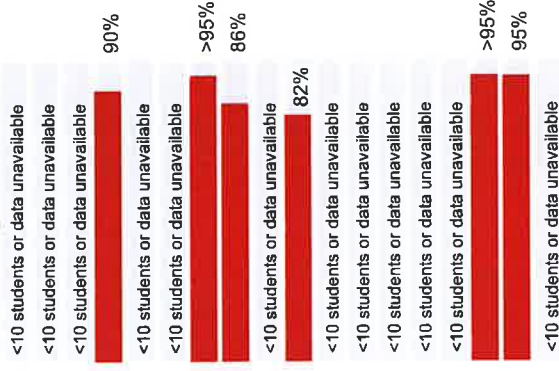
#### MATHEMATICS



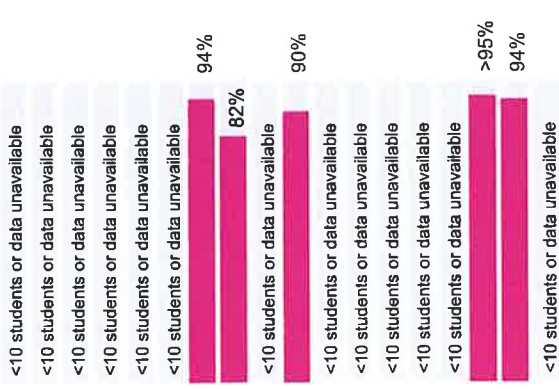
#### ON-TRACK TO GRADUATE



#### ON-TIME GRADUATION



#### FIVE-YEAR COMPLETION



## 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
<b>School Districts</b>							
<b>School</b>							
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%

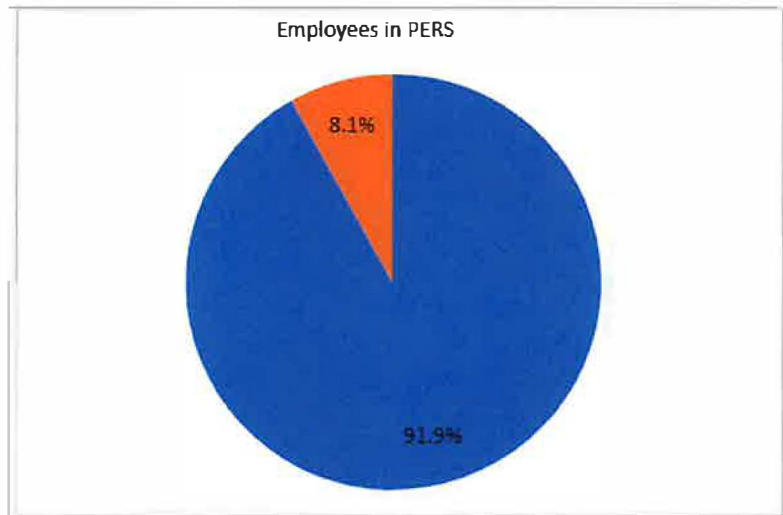
**CORBETT SCHOOL DISTRICT  
PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)**

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  
CORBETT EDUCATIONAL 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 2025-2026 Corbett Education Association salary schedule:

Step	BA	BA +30	BA +45	BA +60 MA	BA +90 MA +24	BA +105 MA +45
0	\$48,144	\$49,821	\$51,557	\$53,354	\$55,213	\$57,138
1	\$49,894	\$51,631	\$53,431	\$55,291	\$57,219	\$59,213
2	\$51,705	\$53,540	\$55,370	\$57,301	\$59,299	\$61,364
3	\$53,585	\$55,450	\$57,383	\$59,382	\$61,454	\$63,594
4	\$55,529	\$57,465	\$59,468	\$61,542	\$63,685	\$65,904
5	\$57,548	\$59,554	\$61,628	\$63,657	\$65,999	\$68,299
6	\$59,639	\$61,717	\$63,868	\$66,093	\$68,397	\$70,781
7	\$61,804	\$63,959	\$66,188	\$68,496	\$70,881	\$73,353
8	\$64,051	\$66,284	\$68,592	\$70,984	\$73,457	\$76,016
9	\$66,378	\$68,690	\$71,084	\$73,562	\$76,125	\$78,777
10	\$68,789	\$71,186	\$73,668	\$76,235	\$78,891	\$81,641
11		\$73,772	\$76,343	\$79,003	\$81,757	\$84,605
12		\$76,453	\$79,117	\$81,875	\$84,727	\$87,681
13				\$84,847	\$87,806	\$90,865
14				\$87,932	\$90,995	\$94,167



CORBETT SCHOOL DISTRICT  
OREGON SCHOOL EMPLOYEE ASSOCIATION

The 2026-27 Oregon School Employee Association salary schedule and classifications with Corbett School District are being bargained at this time. Below is the 2025-26 information.

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			

# EXHIBIT A

## NOTICE OF BUDGET COMMITTEE MEETING

The Budget Committee of Corbett School District 39, Multnomah County, State of Oregon, will convene on April 22nd, 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, 2026 to June 30, 2027.

This public meeting will be held both virtually and in-person. You can attend in-person, Corbett Middle School, 31520 E Woodard Rd, Troutdale, 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 [riindeen@corbett.k12.or.us](mailto:riindeen@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 April 15, 2026. Additionally, a copy of the budget document may be inspected or obtained on or after April 15, 2026, 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 29, 2026, 7:00 p.m.

In-person/Virtual - May 6, 2026, 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 Mar. 18 & Apr. 1, 2026

OL381672

**MOTION TO APPROVE PROPOSED FY2026-27 BUDGET:**

- I move that the budget committee of Corbett School District 39 approve the proposed budget for the 2026-2027 fiscal year in the total amount of \$22,403,584

**MOTION TO IMPOSE & CATEGORIZE AD VALOREM TAXES:**

- I move that the budget committee of Corbett School District 39 approves the permanent tax rate of \$4.5941 per \$1,000 of assessed value be levied in support of the General Fund; and in the amount of \$412,000 for bonds; and that these taxes are hereby imposed and categorized for tax year 2026-2027 upon the assessed value of all taxable property within the district.

**FORM  
OR-ED-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Corbett School District 39 will be held on June 17, 2026 at 7:00 pm at 31520 E Woodard Rd, Troutdale, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 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 Hwy, Corbett, Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at [www.corbett.k12.or.us](http://www.corbett.k12.or.us) 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: Dr Derek Fialkiewicz

Telephone: 503-261-4200

Email: [dfialkiewicz@corbett.k12.or.us](mailto:dfialkiewicz@corbett.k12.or.us)

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Amount Last Year 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance	\$11,832	\$209,000	\$1,002,851
Current Year Property Taxes, other than Local Option Taxes	2,542,911	2,506,072	2,626,696
Other Revenue from Local Sources	1,311,477	1,501,697	522,734
Revenue from Intermediate Sources	919,167	290,000	290,000
Revenue from State Sources	12,807,999	18,277,545	16,371,861
Revenue from Federal Sources	1,347,005	2,027,710	1,260,180
Interfund Transfers	423,232	668,345	329,262
All Other Budget Resources	2,000,000	0	0
<b>Total Resources</b>	<b>\$21,363,623</b>	<b>\$25,480,369</b>	<b>\$22,403,584</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Salaries	\$8,261,674	\$8,769,173	\$9,359,508
Other Associated Payroll Costs	5,835,972	6,074,814	5,887,091
Purchased Services	2,119,539	2,169,858	1,984,851
Supplies & Materials	951,619	1,619,852	996,128
Capital Outlay	394,453	4,108,899	1,128,315
Other Objects (except debt service & interfund transfers)	591,964	592,408	929,300
Debt Service*	1,711,124	1,093,257	1,189,129
Interfund Transfers*	423,232	668,345	329,262
Operating Contingency	0	350,000	350,000
Unappropriated Ending Fund Balance & Reserves	1,074,046	33,763	250,000
<b>Total Requirements</b>	<b>\$21,363,623</b>	<b>\$25,480,369</b>	<b>\$22,403,584</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION</b>			
1000 Instruction	\$9,747,388	\$11,144,519	\$10,916,861
FTE	90.94	74.76	72.43
2000 Support Services	7,914,295	11,704,719	8,486,276
FTE	31.48	36.55	41.6
3000 Enterprise & Community Service	461,513	485,766	509,556
FTE	1.58	2.03	2.2
4000 Facility Acquisition & Construction	32,025	0	0
FTE			
5000 Other Uses			
5100 Debt Service*	1,711,124	1,093,257	1,189,129
5200 Interfund Transfers*	423,232	668,345	701,762
6000 Contingency		350,000	350,000
7000 Unappropriated Ending Fund Balance	1,074,046	33,763	250,000
<b>Total Requirements</b>	<b>\$21,363,623</b>	<b>\$25,480,369</b>	<b>\$22,403,584</b>
<b>Total FTE</b>	<b>124</b>	<b>113.34</b>	<b>116.23</b>

\* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

<b>STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **</b>
N/A

<b>PROPERTY TAX LEVIES</b>			
	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	\$479,945	\$385,387	\$412,000

<b>STATEMENT OF INDEBTEDNESS</b>		
<b>LONG TERM DEBT</b>	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$2,270,000	\$0
Other Bonds	\$1,235,000	\$0
Other Borrowings	\$1,911,203	\$0
<b>Total</b>	<b>\$5,416,203</b>	<b>\$0</b>

\*\* 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<sub>w</sub>):**

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.

**BEA:**

Baker Education Association

**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:**

CORBETT SCHOOL DISTRICT  
GLOSSARY OF TERMS AND ACRONYMS

Information & Technology

**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.

Multnomah, State of Oregon, sell at public auction to the highest bidder for cash the interest in the said described real property which the grantor had or had power to convey at the time of the execution by him of the said trust deed, together with any interest which the grantor or his successors in interest, acquired after the execution of said trust deed, to satisfy the foregoing obligations thereby secured and the costs and expenses of sale, including a reasonable charge by the trustee. Notice is further given that any person named in Section 86.778 of Oregon Revised Statutes has the right to have the foreclosure proceeding dismissed and the trust deed reinstated by payment to the beneficiary of the entire amount then due (other than such portion of said principal as would not then be due had no default occurred), together with the costs, trustee's and attorney's fees and curing any other default complained of in the Notice of Default by tendering the performance required under the obligation or trust deed, at any time prior to five days before the date last set for sale. For Sale Information, contact Xome at (800) 758-8052 or www.xome.com. In construing this notice, the singular includes the plural, the word "grantor" includes any successor in interest to this grantor as well as any other person owing an obligation, the performance of which is secured by the trust deed, and the words "trustee" and "beneficiary" include their respective successors in interest. If any. Pursuant to Oregon Law, this sale will not be deemed final until the trustee's deed has been issued by Affinia Default Services, LLC. If any irregularities are discovered within 10 days of the date of this sale, the trustee will rescind the sale, return the buyer's money and take further action as necessary. If the sale is set aside for any reason, including if the Trustee is unable to convey title, the Purchaser at the sale shall be entitled only to a return of the monies paid to the Trustee. This shall be the Purchaser's sole and exclusive remedy. The purchaser shall have no further recourse against the Trustor, the Trustee, the Beneficiary, the Beneficiary's Agent, or the Beneficiary's Attorney. If you have previously been discharged through bankruptcy, you may have been released of personal liability for this loan in which case this letter is intended to exercise the note holders rights against the real property only. As required by law, you are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit report agency if you fail to fulfill the terms of your credit obligations. Without limiting the trustee's disclaimer of representations or warranties, Oregon law requires the trustee to state in this notice that some residential property sold at a trustee's sale may have been used in manufacturing methamphetamines, the chemical components of which are known to be toxic. Prospective purchasers of residential property should be aware of this potential danger before deciding to place a bid for this property at the trustee's sale. NOTICE TO TENANTS: TENANTS OF THE SUBJECT REAL PROPERTY HAVE CERTAIN PROTECTIONS AFFORDED TO THEM UNDER ORS 86.782 AND POSSIBLY UNDER FEDERAL LAW. ATTACHED TO THIS NOTICE OF SALE, AND INCORPORATED HEREIN, IS A NOTICE TO TENANTS THAT SETS FORTH SOME OF THE PROTECTIONS THAT ARE AVAILABLE TO A TENANT OF THE SUBJECT REAL PROPERTY AND WHICH SETS FORTH CERTAIN REQUIREMENTS THAT MUST BE COMPLIED WITH BY ANY TENANT IN ORDER TO OBTAIN THE AFFORDED PROTECTION, AS REQUIRED UNDER ORS 86.771. Pursuant to the Fair Debt Collection Practices Act, you are advised that Affinia Default Services, LLC may be deemed to be a debt collector and any information obtained may be used for that purpose. File No.: 26-01007OR Dated: 03/31/2026 Affinia Default Services, LLC By: /s/ Phily Eng Name: Phily Eng Title: Foreclosure Processor Trustee's Mailing Address: Affinia Default Services, LLC 16000 Christensen Rd., Suite 310 Tukwila, WA 98188 Phone Number: (509) 836-3799 Trustee's Physical Address: Affinia Default Services, LLC 10151 SE Sunnyside Road, Suite 490 Clackamas, OR 97015 Email: inquire@affindefault.com NPP#0487186 To: GRESHAM OUTLOOK 05/06/2026, 05/13/2026, 05/20/2026, 05/27/2026 Published May 6, 13, 20 & 27, 2026.

**TRUSTEE'S NOTICE OF SALE**  
 File No. 26-010450R Reference is made to that certain deed of trust made by M. Chris Kerchum, as grantor, to First American Title Insurance Company, as trustee, in favor of Advertis Credit Union, as beneficiary, dated March 31, 2020, recorded April 6, 2020, in the records of Multnomah County, Oregon, under instrument No. 2020-040150, and subsequently assigned or transferred by operation of law to Rivermark Community Credit Union, covering the following described real property situated in the above-mentioned county and state: LOT 5, BLOCK 1, MAJOR GATES ADDITION, IN THE CITY OF PORTLAND, COUNTY OF MULTNOMAH AND STATE OF OREGON, APN: R214578 Commonly known as: 343 SE 30th Ave., Portland, OR 97214 The undersigned hereby certifies that based upon business records there are no known written assignments of the trust deed by the trustee or by the beneficiary and no appointments of a successor trustee have been made, except as recorded in the records of the county or counties in which the above described real property is situated. Further, no action has been instituted to recover the debt, or any part thereof, now remaining secured by the trust deed, or if such action has been instituted, such action has been dismissed except as permitted by ORS 86.752(7). Both the beneficiary and the trustee have elected to sell the said real property to satisfy the obligations secured by said trust deed and notice has been recorded pursuant to Section 86.752(3) of Oregon Revised Statutes. There is a default by grantor or other person owing an obligation, performance of which is secured by the trust deed, or by the successor in interest, with respect to provisions therein which authorize sale in the event of such provision. The default for which foreclosure is made is grantor's failure to pay when due the following sum: TOTAL REQUIRED TO REINSTATE: \$17,335.80 TOTAL REQUIRED TO PAYOFF: \$237,634.33 Because of interest, late charges, and other charges that may vary from day-to-day, the amount due on the day you pay may be greater. It will be necessary for you to contact the Trustee before the time you tender reinstatement or the payoff amount so that you may be advised of the exact amount you will be required to pay. By reason of the default, the beneficiary has declared all sums owing on the obligation secured by the trust deed immediately due and payable, those sums being the following, to-wit: 1. The installments of principal and interest which became due on October 1, 2025, and all subsequent installments of principal and interest through the date of this Notice, plus amounts that are due for late charges, delinquent property taxes, insurance premiums, advances made on senior liens, taxes and/or insurance, trustee's fees, and any attorney fees and court costs arising from or associated with the beneficiary's efforts to protect and preserve its security, all of which must be paid as a condition of reinstatement, including all sums that shall accrue through reinstatement or pay-off. Nothing in this notice shall be construed as a waiver of any fees owing to the beneficiary under the Deed of Trust pursuant to the terms of the loan documents. Whereof, notice hereby is given that Affinia Default Services, LLC, the undersigned trustee will on August 31, 2026 at the hour of 10:00 AM (PST), as established by section 187.110, Oregon Revised Statutes, at the main entrance to the Multnomah County Courthouse, 1200 SW First Ave, Portland, OR 97204, County of Multnomah, State of Oregon, sell at public auction to the highest bidder for cash the interest in the said described real property which the grantor had or had power to convey at the time of the execution by him of the said trust deed, together with any interest which the grantor or his successors in interest, acquired after the execution of said trust deed, to satisfy the foregoing obligations thereby secured and the costs and expenses of sale, including a reasonable charge by the trustee. Notice is further given that any person named in Section 86.778 of Oregon Revised Statutes has the right to have the foreclosure proceeding dismissed and the trust deed reinstated by payment to the beneficiary of the entire amount then due (other than such portion of said principal as would not then be due had no default occurred), together with the costs, trustee's and attorney's fees and curing any other default complained of in the Notice of Default by tendering the performance required under the obligation or trust deed, at any time prior to five days before the date last set for sale. For Sale Information, contact NPP at (516) 939-0772 or www.knowwdepos.com. In construing this notice, the singular includes the plural, the

word "grantor" includes any successor in interest to this grantor as well as any other person owing an obligation, the performance of which is secured by the trust deed, and the words "trustee" and "beneficiary" include their respective successors in interest. If any. Pursuant to Oregon Law, this sale will not be deemed final until the trustee's deed has been issued by Affinia Default Services, LLC. If any irregularities are discovered within 10 days of the date of this sale, the trustee will rescind the sale, return the buyer's money and take further action as necessary. If the sale is set aside for any reason, including if the Trustee is unable to convey title, the Purchaser at the sale shall be entitled only to a return of the monies paid to the Trustee. This shall be the Purchaser's sole and exclusive remedy. The purchaser shall have no further recourse against the Trustor, the Trustee, the Beneficiary, the Beneficiary's Agent, or the Beneficiary's Attorney. If you have previously been discharged through bankruptcy, you may have been released of personal liability for this loan in which case this letter is intended to exercise the note holders rights against the real property only. As required by law, you are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit report agency if you fail to fulfill the terms of your credit obligations. Without limiting the trustee's disclaimer of representations or warranties, Oregon law requires the trustee to state in this notice that some residential property sold at a trustee's sale may have been used in manufacturing methamphetamines, the chemical components of which are known to be toxic. Prospective purchasers of residential property should be aware of this potential danger before deciding to place a bid for this property at the trustee's sale. NOTICE TO TENANTS: TENANTS OF THE SUBJECT REAL PROPERTY HAVE CERTAIN PROTECTIONS AFFORDED TO THEM UNDER ORS 86.782 AND POSSIBLY UNDER FEDERAL LAW. ATTACHED TO THIS NOTICE OF SALE, AND INCORPORATED HEREIN, IS A NOTICE TO TENANTS THAT SETS FORTH SOME OF THE PROTECTIONS THAT ARE AVAILABLE TO A TENANT OF THE SUBJECT REAL PROPERTY AND WHICH SETS FORTH CERTAIN REQUIREMENTS THAT MUST BE COMPLIED WITH BY ANY TENANT IN ORDER TO OBTAIN THE AFFORDED PROTECTION, AS REQUIRED UNDER ORS 86.771. Pursuant to the Fair Debt Collection Practices Act, you are advised that Affinia Default Services, LLC may be deemed to be a debt collector and any information obtained may be used for that purpose. File No.: 26-010450R Dated: 04/16/2026 Affinia Default Services, LLC By: /s/ Phily Eng Name: Phily Eng Title: Foreclosure Processor Trustee's Mailing Address: Affinia Default Services, LLC 16000 Christensen Rd., Suite 310 Tukwila, WA 98188 Phone Number: (509) 836-3799 Trustee's Physical Address: Affinia Default Services, LLC 10151 SE Sunnyside Road, Suite 490 Clackamas, OR 97015 Email: inquire@affindefault.com NPP#0487843 To: GRESHAM OUTLOOK 05/20/2026, 05/27/2026, 06/03/2026, 06/10/2026 Published May 20, 27, June 3 & 10, 2026.

OL386377

**TRUSTEE'S NOTICE OF SALE**

Loan No: 067711293 T.S. No.: 25-17431  
 Reference is made to that certain deed made by LISA LEE MEREDITH as Grantor to FIRST AMERICAN TITLE COMPANY, as trustee, in favor of MORTGAGE ELECTRONIC REGISTRATION SYSTEMS, INC. ("MERS"), AS BENEFICIARY, AS NOMINEE FOR HOMETOWN EQUITY MORTGAGE, LLC DBA MEMORTGAGE ITS SUCCESSORS AND ASSIGNS, as Beneficiary, dated 8/10/2022, recorded 8/15/2022, in official records of Clackamas County, Oregon, in instrument No. 2022-045333. The trustee has elected to satisfy the obligations secured by said trust deed and notice has been recorded pursuant to Section 86.752(3) of Oregon Revised Statutes; the default for which the foreclosure is made is the grantor's: The installment of principal and interest and escrow amounts, if applicable, which became due on 7/1/2025, and all subsequent installments of principal and interest and escrow amounts through the date of this Notice, plus amounts that are due for late charges, delinquent property taxes, insurance premium, advances made on senior liens, taxes and/or insurance, trustee's fees, and any attorney fees and court costs arising from or associated with the beneficiary's efforts to protect the preserve its security, all of which must be paid as a condition of reinstatement including all sums that shall accrue through reinstatement or payoff. By this reason of said default the beneficiary has declared all obligations secured by said deed of trust immediately due and payable, said sums being the following, to-wit: The sum of \$341,684.54 together with interest thereon at the rate of 7.75 % per annum from 6/1/2025 until paid; plus all accrued late charges thereon; and all trustee's fees, foreclosure costs and any sums advanced by the beneficiary pursuant to the terms of said deed of trust.  
 Whereof, notice hereby is given that Ghidotti Berger, LLP, the undersigned trustee will on 10/1/2026 at the hour of 11:00 AM, Standard of Time, as established by section 187.110, Oregon Revised Statutes, at Main Entrance, Clackamas County Courthouse, 1000 Courthouse Road, Oregon City, OR 97045 County of Clackamas, State of Oregon, sell at public auction to the highest bidder for cash the interest in the said described real property which the grantor had or had power to convey at the time of the execution by him of the said trust deed, together with any interest which the grantor or his successors in interest acquired after the execution of said trust deed, to satisfy the foregoing obligations thereby secured and the costs and expenses of sale, including a reasonable charge by the trustee. Notice is further given that any person named in Section 86.753 of Oregon Revised Statutes has the right to have the foreclosure proceeding dismissed and the trust deed reinstated by payment to the beneficiary of the entire amount then due (other than such portion of said principal as would not then be due had no default occurred), together with the costs, trustee's and attorney's fees and curing any other default complained of in the Notice of Default by tendering the performance required under the obligation or trust deed, at any time prior to five days before the date last set for sale. In construing this notice, the masculine gender includes the feminine and the neuter, the singular includes plural, the word "grantor" includes any successor in interest to the grantor as well as any other persons owing an obligation, the performance of which is secured by said trust deed, the words "trustee" and "beneficiary" include their respective successors in interest, if any. The Trustee has authorized the undersigned attorney to sign this instrument on behalf of the Trustee. Without limiting the trustee's disclaimer of representation or warranties, Oregon law requires the trustee to state in this notice that some residential property sold at a trustee's sale may have been used in manufacturing methamphetamines, the chemical components of which are known to be toxic. Prospective purchasers of residential property should be aware of this potential danger before deciding to place a bid for this property at the trustee's sale.  
 For Sale Information Call: (949) 776-4697 website: https://prestagepostandpub.com  
 For further information, please contact:  
 Ghidotti Berger, LLP  
 1920 Old Tustin Ave.  
 Santa Ana, California 92705  
 Phone: 949-427-2010  
 Dated: 5/6/2026

Ghidotti Berger, LLP  
Signature By:  
Daniel Ross OSB #112979  
PPP #26-005167

**Closest Space Cramped?**  
 Sell these items today!  
 Call now!  
 503-620-7355

OL385580

**FORM**

**OR 40-1**

**NOTICE OF BUDGET HEARING**  
 A public hearing of the Clatsop County Board will be held on June 17, 2026 at 7:00pm at 31307 N. Woodland Ave, Rainier, Oregon. The purpose of this hearing is to discuss the budget for the fiscal year beginning July 1, 2026 as required by the Clatsop County Charter. The budget is available at the Clatsop County Courthouse, 1200 SW First Ave, Portland, OR 97204, between the hours of 8:00 a.m. and 4:00 p.m. or online at www.clatsop.or.us. This hearing is for an annual budget period. The budget will be available on a basis of security on the date of the hearing.

Contact: Debber Hildner | Telephone: 503-755-4299 | Email: hildner@clatsopcounty.org

FINANCIAL SUMMARY - RESOURCES			
	Actual Amount	Approved Budget	Approved Budget
	For Year 2025-2026	For Year 2025-2026	For Year 2026-2027
<b>TOTAL OF ALL FUNDS</b>			
Proprietary Fund Balance	\$11,342	\$309,000	\$1,007,937
Current Year Property Taxes, Other than Utility Charge Fees	\$3,642,911	\$3,029,072	\$3,476,486
Other Miscellaneous Fund Sources	3,311,277	1,461,677	142,734
Revenue from Intergovernmental Sources	81,147	780,000	780,000
Revenue from State Sources	\$2,822,199	\$9,277,369	\$8,171,883
Revenue from Federal Sources	1,847,025	\$2,677,710	\$1,705,103
Revenue from Other Sources	479,370	188,345	429,262
All Other Budget Resources	1,200,000	0	0
<b>Total Resources</b>	<b>\$12,884,024</b>	<b>\$29,483,168</b>	<b>\$27,403,564</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
	2025	2026	2027
Salaries	\$8,736,245	\$8,809,773	\$9,159,828
Other Assigned Payroll Costs	1,824,972	6,621,818	3,887,093
Purchased Services	2,578,189	2,361,148	2,984,833
Travel & Mileage	951,429	1,479,812	1,096,128
Contract Services	881,623	1,128,918	1,628,515
Other Goods & Services (including debt and interfund transfers)	951,968	537,408	478,500
Debt Service*	7,121,129	1,099,257	1,189,179
Capital Expenditures*	423,832	674,993	479,242
Operating Expenses**	1,174,046	700,000	742,000
Unassigned Fund Ending Fund Balance & Reserves	2,074,026	88,768	742,000
<b>Total Requirements</b>	<b>\$21,344,221</b>	<b>\$25,980,368</b>	<b>\$27,403,564</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
	2025	2026	2027
Capital Institution	\$3,747,148	\$1,244,518	\$1,516,883
FTE	30	19	27
2000 General Services	\$9,191,197	12,278,717	8,484,111
FTE	111	135	111
4000 Enterprise & Community Services	647,518	498,788	329,516
FTE	1	1	2
6000 Public Administration & Construction	12,022	0	0
FTE	1	0	0
8000 Other Uses	0	1,070,512	1,281,179
FTE	0	1	1
9000 Intergovernmental	1,163,349	1,070,000	1,013,242
FTE	23	23	23
9500 Contingencies	0	100,000	100,000
FTE	0	0	0
9900 Unappropriated (Transfers and Reserves)	1,534,205	18,768	742,000
Total Requirements	<b>\$21,344,221</b>	<b>\$25,980,368</b>	<b>\$27,403,564</b>
Total FTE	174	179	176

\* Not included in total 2026 Other Uses. \*\* In the appropriate expenditure category from 2026 Payment System.

**STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING \*\***

PROPERTY TAX LEVELS			
	Rate on Assessed Value	Rate on Amount Taxable	Rate on Appraised Amount
Personal and Other (2024 level & 2025 est.)	0.94%	0.94%	0.94%
Local Option Levy	0	0	0
Local Governmental Services Levy	0.000%	0.000%	0.000%

STATEMENT OF INDEBTEDNESS			
	Estimated Total Obligations Due	Estimated Total Obligations Due	Estimated Total Obligations Due
	July 1, 2025	July 1, 2026	July 1, 2027
General Obligation Bonds	\$1,233,000	100	100
Other Bonds	\$1,233,000	100	100
Other Liabilities	\$1,233,000	100	100
Total	<b>\$1,233,000</b>	<b>100</b>	<b>100</b>

Published May 27, 2026.

OL386952

# 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: 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

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### Legal Reference(s):

[ORS 332.107](#)

# 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

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### Legal Reference(s):

[ORS 192.610 - 192.710](#)

[ORS 332.061](#)

Letter Opinion, Office of the OR Attorney General (Nov. 20, 1970).

# Regular School Board Meeting minutes

Via in person and ZOOM/Owl

Wednesday, May 20, 2026

Board approved:

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A Regular School Board Meeting of the Board of Trustees of Corbett School District was held Wednesday, May 20, 2026, beginning at 7:00 PM via in person and via ZOOM/Owl virtual platform and in person at Corbett Middle School Cafeteria. Board members present were Dylan Rickert (virtual); David Osborn, Vice Chair; Sis Childs; Malinda Carlson and Zac Arndt. Board members Leah Fredericks, Chair, and Ben Byers had excused absences. Also present were Administrators Derek Fialkiewicz, Ed.D., Superintendent; Brie Windust, Business Office Assistant/ZOOM moderator; Jeanne Swift, Assistant Superintendent/Student Services Director; Kalkin Stransky, Business Manager and Robin Lindeen-Blakeley, Deputy Clerk/HR Lead. Student Representatives Olivia Young and Leena Saied were also at the Board table. 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

CMS Cafeteria at 31520 E. Woodard Rd., Troutdale OR 97060

[https://policy.osba.org/corbett/AB/BD\\_BDA%20G1.PDF](https://policy.osba.org/corbett/AB/BD_BDA%20G1.PDF)

### 1.1. Call to Order / Flag Salute

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

[https://policy.osba.org/corbett/AB/BD\\_BDA%20G1.PDF](https://policy.osba.org/corbett/AB/BD_BDA%20G1.PDF)

7:01 p.m. David Osborn, Vice Chair, called the meeting to order and led the participants in the pledge of allegiance to the flag.

### 1.2. Review and Acceptance of Agenda

David Osborn, Vice Chair, noted no changes presented.

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

### 1.3. Board Vice Chair Report Information Item

David Osborn, Vice Chair announced:

- a. Rural Caucus Scholarship for upcoming conference – noted the opportunity for zero cost to the District
- b. OSBA Summer School
- c. June 1, 2026, Staff Appreciation/Recognition Breakfast
- d. June 1, 2026, Graduation – congratulations to the seniors
- e. June 10, 2026, Special School Board Meeting/Workshop
- f. Welcome to Kalkin Stransky, new Business Manager

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

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

<https://policy.osba.org/corbett/AB/BBF%20G2.PDF>

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

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

**Attachments:** (2)

2. Introduction and Comments of Guests and Representatives

David Osborn, Vice Chair, reminded the three-minute time limit and the procedures for public comment as established by Policy.

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

7:05 p.m.

- a. Kathie Freund, patron – spoke about the 6/7/8 CAPS students that toured the Crown Point Country Museum on May 20. She noted that all should be proud of their behavior and questions. The old yearbooks were a big hit. 145 more students will be coming to see the museum. Saturday and Sunday the museum is open and there is free admittance to the public.

2.1. Student Presentations      Information Items

Dr. Fialkiewicz commented that one of the highlights of his Superintendence is to see students grow, especially with the 8<sup>th</sup> grade culminating projects, with skills learned to last a lifetime and to push them to be successful. Since CAPS is on an overnight field trip, hope to bring them to report next month. His monthly blog article was written about the 8<sup>th</sup> grade speeches and Cardinal Projects at Corbett SD.

- a. Mila Windust - CMS 8th Grader, Cardinal Project – was introduced by 7<sup>th</sup>/8<sup>th</sup> grade teacher Lucas Houck, who gave a history of the Cardinal project started about seven years ago. Students can focus on any arena they want to take on for them and their family. They document their failures, setbacks, adversities and successes until spring break and then do a slide show presentation in front of a large group of their peers about what they learned and discovered.

7:14 p.m. Mila reported that she focused on a creative and fun art project which began with Pinterest and the desire to embroider blue jeans. She learned from her mother, who learned from her Grandma. She learned three techniques with videos and several tools and became comfortable through practice with 11 different stitches. Her slide show is in the extras for the meeting on BoardBook Premier.

- b. Jackson Chiu, HS Student - Robotics/FRC – represented the Cardinal Dynamics 6696 team, with a season summary. The slide show presented is an extra on BoardBook Premier. He has been involved for four seasons and is the Captain this year. He was joined by Co-Captain, Ellen Horton, a five-year team member. They both said it is more than building robots, with guided mentoring, marketing, fundraising and community impact, as students do all the work, using strategy, data, and competition to drive it all. Building resources with outreach events, planning and using CAD robots and fabrication sheets, testing and driving over six weeks of putting together before competition on the seventh week. They won

two district events with 40 teams at fourth and fifth place in Oregon, they were eleventh in the Pacific NW (WA/OR) with 140 teams, and ended up 340<sup>th</sup> in the world which is the top 10%. Challenges have been facility practices in Camas WA, and money factors. A handout was given to the Board regarding Outreach.

7:39 p.m. 2.2. Auditors' Report for FY 24-25 Information Item

Ashraf Farishta Lakhina, President and CPA from Umpqua Valley Financial and Jean Larson, *Director of Government Resource Management & Senior Audit Manager*, reported virtually on the opinions and disclaimers of the audit on pages 89-90. Transactions not recorded and not completed through General Ledger and June journal entry items were not entered into the system. There was not sufficient evidence of material internal controls and bank reconciliations. Delays with information and communication, as they weren't able to complete after Regina Sampson left, with no indication that help was needed. Difficult findings on Federal Awards audit as well.

David Osborn asked about variance of \$289,000.00 and transition of personnel with help now from OASBO. What is timeline and scope.

Ms. Lakhina said that debt payments were not in system and bank reconciliation varied, with more cash than what is in General Ledger.

Sis Childs suggested more checks and balances moving forward with stronger oversight and transparent reporting to rebuild trust with accountability. We learned and we'll do better with new leadership.

Ms. Larson said moving forward will be talking about recording in 2025-26 year to settle somewhere and establish items that didn't get done in 2024-25. Corrective action is how you do it with training and who has federal audit clearing, as can't file until complete. Recommendations are in the audit.

Dr. Fialkiewicz asked about Ending Fund Balance (EFB) in 24-25 and then for 25-26 General Fund (GF).

Ms. Lakhina said the GF balance (\$628,070) and G.O. Bond Debt Service Funds are in the positive. Federal Fund and Food Service Fund are in the negative (pages 63-66).

**Attachments:** (1)

2.3. OSBA/PACE Legal Report Information Item

Haley Percell, Chief Legal Officer and Deputy Executive Director, reported virtually with a slide show attached in BoardBook Premier as an extra. She gave a recap of the two federal SBMH grants, program history, and CSD's award in 2020. April 29, 2025 was a notice of non-continuation for the Oregon schools receiving the funding. Several States filed lawsuits and in June 2025 the State of Washington took the lead. The USDOE filed appeal which is pending. She is helping with OSBA members under the Legal Assistance Trust and many AG's are representing others. In January 2026 communication from the USDOE said they could recover funds and then in March 2026 under protest they would

fund again. A risk benefit analysis seems unlikely that they would come back for funds.  
8:21 p.m. Malinda Carlson asked how many States are working together?

Ms. Percell said all Attorney General offices are working together.

Sis Childs expressed disgust and infuriation that our own government is not working toward high priority of mental health.

3. Approval of Minutes Action Item

Malinda Carlson moved and Sis Childs seconded;

**RESOLUTION NO. 5.123-26 — RESOLVED** that the Board approved the minutes of the Regular School Board meeting of April 15, 2026.

The vote of the Board was 5-0.

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

**Attachments:** (1)

3.1. CONSENT AGENDA

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

Board Vice Chair Osborn moved directly to a vote after clarification of item 4.1.a. date change from Ms. Lindeen-Blakeley:

**3.1 Consent Agenda\*\*Resolution Items 5.124-26\*\*- 5.134-26\*\* - Action \*Items**

**4.1.a. \*\*RESOLUTION NO. 5.124-26\*\*-RESOLVED** that the Board updated the Budget Calendar to show the date change from May 20 to May 27, 2026, for the Publish Notice of Budget Hearing.

**5.2 \*\*RESOLUTION NO. 5.125-26\*\* — RESOLVED** that the Board confirmed the following coaching resignations: Skyler Stone from JV Mens' Soccer; Christa Hill from JV Volleyball and Mark McIntire from Womens' Head Varsity Soccer Coach.

**5.3\*\*RESOLUTION NO. 5.126-26\*\* — RESOLVED** that the Board confirmed the updates for coaching stipends for Vernon Smartlowitt, Asst. Varsity HS Girls Basketball, Level B Step I; Paul Rondema as Asst. Varsity HS Track coach, Level B Step III and JB Blume and Dave Ray splitting Asst. Varsity HS Softball stipends at Level B Step I.

**5.4\*\*RESOLUTION NO. 5.127-26\*\* — RESOLVED** that the Board reconfirmed FMLA and OR PFML for Mandi Young, 1.00 FTE Counselor/Learning Specialist, effective March 4-5, 9-12, 19 and 30, 2026, April 1-2, 6-8, 15-16, 23, and 27-28, 2026, May 4-7, 11-14, 2026, and on intermittent leave as needed through June 2, 2026.

**5.5\*\*RESOLUTION NO. 5.128-26 — RESOLVED** that the Board reconfirmed the FMLA for Erica Boykins, 1.00 FTE CMS/CHS Counselor/SBMH Social Worker, effective March 16-June 2, 2026, and the OR PFML effective March 14-May 8, 2026.

**5.6 \*\*RESOLUTION NO. 5.129-26\*\* — RESOLVED** that the Board confirmed the Professional Services Agreement between the Oregon Association of School Business Officials and Corbett School District effective April 27–June 30, 2026, with Nancy Hall as our interim Business Manager.

**5.7\*\*RESOLUTION NO. 5.130-26\*\* — RESOLVED** that the Board confirmed the hire of Melissa Warren, 1.00 FTE 4th/5th Grade Teacher, effective August 20, 2026.

**5.8\*\*RESOLUTION NO. 5.131-26\*\*—RESOLVED** that the Board confirmed the hire of Ben Cornett, .5 FTE GS Learning Specialist, effective August 20, 2026.

**5.9\*\*RESOLUTION NO. 5.132-26\*\*—RESOLVED** that the Board confirmed the hire of Zackary (Zack) Trani, 1.00 FTE 7th/8th Grade Teacher, effective August 20, 2024.

**5.10\*\*RESOLUTION NO. 5.133-26\*\*—RESOLVED** that the Board confirmed the FMLA for Jennifer Ducey, 1.00 FTE CHS Teacher, effective April 29- June 2, 2026.

**5.11\*\*RESOLUTION NO. 5.134-26\*\* — RESOLVED** that the Board confirmed the hire of Matt Jumago, 1.00 FTE K-6th Learning Specialist, effective August 20, 2026.

The vote of the Board was 5-0 in favor of 3.1 Consent Agenda Resolution Items 5.124-26\*\*-5.134.26\*\*.

#### 4. Superintendent Fialkiewicz's Report Information/Discussion Items

Dr. Fialkiewicz announced that GS Principal Cassie Duprey was named to COSA's Oregon Elementary School Principals Association (OESPA) Executive Committee for an at large term ending in 2028-29.

4.1. a. Financial Updates — financial review timeline – not information at this time in the agenda.

b. MOU - SBMH staff flex June summer schedule – still working with CEA -on hold.

<https://policy.osba.org/corbett/C/CBA%20D3.PDF>

4.1.a. See Consent Item 3.1

#### 4.2. Update on Corbett School campus upgrades and/or grants

Derek Fialkiewicz, Ed.D., Superintendent announced:

a. Summer Learning Grant Program – Marleen Carroll applied for the original grant and was denied, but it was appealed along with other Districts due to scoring mechanism, and now have received about 75% of the original or about \$250,000.00 for CSD. Ms. Carroll is working with K-8 Principals and in the process of hiring staff for a five to six weeks' program for students who need extra assistance or intervention.

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

#### 4.3. FINANCIAL REPORTS / MATTERS

4.3.a. Report Information Item

Dr. Fialkiewicz reported from Nancy Hall's April's Revenue (RV) and Expense (XP) Summary, in the Board packet, showing the Beginning Fund Balance (BFB) \$628,069, now audited. This is from the Forecast 5 reporting. She is reconciling and tracking RV into accounts that weren't tracked to EFB in the 100 Fund. Cautiously looking at \$1.2 million Projected Ending Fund Balance (PEFB) estimated for the end of the 25-26 Fiscal year, given previous year's May and June RV/XP. We should have much sounder numbers by the end of June. Let Dr. Fialkiewicz know if there are other items for reporting needs in the financial reports.

Board discussion on how this affects budgeted numbers for our statutory deadline to adopt budget by June 30 and versus actuals and how nice to see Forecast 5 reporting tool being used. More explanation would be great.

Also part of the Board packet report is the May 2026 State School Fund numbers. This included the back payments of February, March and April due to audit timing and the favorable May adjustment.

Zac Arndt has questions about the High Cost Disability Grant for follow up and adjustments for next year that we may anticipate.

**Attachments:** (2)

4.4. Principal / Director/ Supervisor Reports

a. Derek Fialkiewicz, Ed.D., Superintendent, gave the Enrollment Updates: number of current students and application for next year – 1152 current enrollment as of May 20. We are full for next school year with the application to attend and with some on the waiting list.

b. Cassie Duprey – CGS Principal – spoke to the Special Education Department’s (SPED) outstanding job, even with lots of turnover, over the last two years. She recognized the growth of students in reading and math grade level met and increases, and four students exited their IEP’s entirely. Thanks to the SPED staff.

Dylan Rickert thanked the SPED staff for the drastic improvement he has seen with his son.

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

5. PERSONNEL

Derek Fialkiewicz, Ed.D., Superintendent, read aloud:

a. The FMLA request was adjusted for Deborah Heltborg, .85 FTE SPED Educ.Asst./FLS from April 1-April 16, 2026 and returning at .45 FTE April 20-May 14, 2026, then back to .85 FTE May 18, 2026.

b. The FMLA request was adjusted for Cynthia Deibert - .5 FTE Bus Driver from April 13-May 29, 2026.

c. Confirm the updated resignation date of Dennis Clague, 1.00 FTE CFO, effective May 1, 2026.

d. Confirm the hire of Kalkin Stransky, 1.00 FTE Business Manager, effective May 18, 2026.

e. Unpaid Leave of absence for Kuwaiola Ahina, .5 FTE SBMH Secretary/.5 FTE CAPS Secretary, effective May 14-May 31, 2026.

5.1. Vacant Positions Information Item

Derek Fialkiewicz, Ed.D., Superintendent, apologized for not introducing Kalkin Stransky, our new Business Manager.

Kalkin Stransky is excited to be here. He has worked for the last seven years as an auditor and working with Nancy Hall has given him lots of knowledge and experience. The Board welcomed Mr. Stransky.

Dr. Fialkiewicz thanked Nancy Hall for her work as Interim Business Manager, and her 30 plus years of experience for bringing Kalkin on board. This is a good internal audit to set

us up for success in the future. July adjustments and processes to follow with in house talent.

Dr. Fialkiewicz read aloud that we have vacant positions open for the 2025-2026 school year and 2026-27 school year for: Substitute/Temporary Bus Drivers. We have vacant positions open for the 2026-2027 school year for 1.00 FTE 7th-12th Grade Spanish Teacher; Head Womens' Soccer Coach; JV Womens' Soccer Coach; JV Mens' Soccer Coach; JV Volleyball Coach; JV2 Volleyball Coach and Assistant Varsity Football Coach.

5.2. – 5.11 See 3.1

## 6. STUDENT REPRESENTATIVES REPORT TO THE BOARD

Leena Saied reported that on May 14 there was a MS/HS band concert and general awards. There has been mock elections and AP testing and underclassmen forecasting for next year's classes. Track meets on May 20 and May 23. Assembly is upcoming. Olivia Young reported softball win over Warrenton on May 19 and baseball won too. Seniors last day is May 21 and other students have their last day, half a day, on May 29. Graduation is June 1.

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

8:46 p.m.

## 7. TRANSPORTATION

Todd Williams, Transportation Supervisor, reported on Bus 17, as in the Board packet. Bus 17 is being used as a route bus through the end of school on May 29. The dollar of the bus is yearly deduction and dollar for dollar. Over \$500 for decision on scrapping and donating.

Board discussion on extension of timeline and driving of electric bus and DEQ grant and donation or scrapping of bus 17, with discretion to the administration.

Mr. Williams said that Western Bus has submitted our paperwork, but no decision yet. Lots of schools are in the same boat. We do not have a working charger at this point, but hope for repairs this summer and use in the fall. EPA award already done.

Dr. Fialkiewicz noted that it is part of EPA, not the grant, and appeal is through May 31. Sis Childs moved and Malinda Carlson seconded:

**RESOLUTION NO. 5.135-26 — RESOLVED** that the Board approved disposal of Bus 17 through donation to a scrap or salvage facility at our earliest convenience, or through a sale at auction on June 27, or through other surplus means in accordance with EPA Clean School Bus Program requirements and board policy.

The vote of the Board was 5-0.

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

**Attachments:** (1)

8. POLICY

**Presenter:** Derek Fialkiewicz, Ed.D., Superintendent

First Read of Policies and AR's Information/Discussion Items

a. no information at this meeting.

<https://policy.osba.org/corbett/AB/BF%20G1.PDF>

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

<https://policy.osba.org/corbett/AB/BFCA%20G1.PDF>

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

8.1. MOU between SSCA and CSD Action Item

Derek Fialkiewicz, Ed.D., Superintendent – this is for the garden and access parameters for every year.

Board discussion on great partnership and renewing of something done in the past.

Sis Childs moved and Zac Arndt seconded:

**RESOLUTION NO. 5.136-26 - RESOLVED** that the Board approved the MOU between Springdale School Community Association and Corbett School District.

The vote of the Board was 5-0.

**Attachments:** (1)

9. Matters for the Good of the Order

- a. Sis Childs noted her frosh granddaughter completed her first world history AP exam as a 4.0 GPA student, and she felt she did well. It is amazing to see 14 year olds shine on a four-hour exam.

Sis has volunteered doing K-1 Diebels assessments of over 120 students at the beginning, middle and end of year and has also seen reading growth, very exciting.

- b. Dr. Fialkiewicz used to grade for College Board and students who sit through the whole exam are three times more likely to graduate on time. We are setting our students up for success.

10. COMING EVENTS

[https://policy.osba.org/corbett/I/IC\\_ICA%20D1.PDF](https://policy.osba.org/corbett/I/IC_ICA%20D1.PDF)

Derek Fialkiewicz, Ed.D., Superintendent read aloud:

- a. Monday, May 25, 2026 - Memorial Day Holiday, no school
- b. Thursday, May 28, 2026 - CAPS/MS Portfolio night (Conference in eve)
- c. Friday, May 29, 2026 - Last day of school, 12:30 p.m. dismissal
- d. Monday, June 1, 2026 - Staff Recognition Breakfast, Assessment all grades, CHS Graduation – email forthcoming.
- e. Tuesday, June 2, 2026 - Teacher Preparation
- f. Wednesday, June 17, 2026 - Public Hearing of the 2026-27 Budget/Regular Board meeting, 7:00 p.m. CMS Cafeteria / ZOOM Owl
- g. Thursday, September 24, OSBA Fall Regional Dinner/Meeting, Time and Place TBD
- h. June 10, Special School Board meeting.

- 11. ADJOURNMENT- 9:05 p.m.

# 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 aids<sup>1</sup> 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

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<sup>1</sup> 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 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

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**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

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### 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

May 27, 2026

Office of the Secretary of State  
Audits Division  
255 Capitol Street NE, Suite 180  
Salem, Oregon 97310

### **Plan of Action for Corbett School District**

Corbett School District respectfully submits the following corrective action plan in response to deficiencies reported in our audit of the fiscal year ended June 30, 2025. The audit was completed by the independent auditing firm, Umpqua Valley Financial, LLC, Roseburg, Oregon. The plan of action was adopted by the governing body of the District at their meeting on June 17, 2026, as indicated by signatures below.

The deficiencies are listed on the subsequent pages; the adopted plan of action and timeframe for each are listed below.

#### **1. 2025-001**

**Condition:** During the fiscal year, the district experienced a transition in finance management near year-end. Financial close procedures prior to transition had been completed under the former finance manager, timely and accurately. After the transition period, year-end closing procedures were not completed. As a result, activity for June 2025 banking, debt related transactions, revenue activity and accruals, and year-end journal entries were not prepared or recorded in the general ledger. Compounding the issue, finance management did not report to the auditors that these procedures were not completed, which delayed identification of the issue during the audit.

**Criteria:**

Sound financial management practices and the district's accounting policies require that all material transactions, including posting of cash activity, debt activity and balances, and year-end accrual and adjusting entries, be completely and timely recorded in the general ledger to support accurate financial reporting.

**Recommendation:**

Management should implement best practices for financial close and internal controls, including documenting and standardizing month-end and year-end close procedures, ensuring all banking and debt activity is fully recorded timely, and establishing clear communication protocols for providing complete and accurate information to management and to auditors. These controls should be designed to ensure consistency and continuity regardless of personnel changes. Management should also ensure financial staff receive appropriate training on federal revenue recognition requirements and that supervisory review is performed to verify completeness and accuracy before year-end reporting is finalized.

**Corrective Action Plan:** The District hired a highly experienced interim business manager to assist with recording activity that was previously inaccurate or omitted from district records, as well as perform the year end close out procedures for the year ended June 30, 2026. Additionally, the District has hired a new business manager for the 2026-2027 fiscal year that will be working with the interim business manager to develop and implement controls for month-end and year-end closing procedures.

**2. 2025-002**

**Condition:** Personnel responsible for preparing and recording fiscal year-end closing entries did not create or post required closing journal entries at year end. Final June banking, debt, tax, and revenue activities were not fully posted to the general ledger as well. As a result, certain financial accounts did not contain the complete activity for the year, reconciliations were not fully prepared and balanced, and certain financial accounts were not properly adjusted or closed in accordance with applicable accounting standards and organizational procedures.

**Criteria:**

Management is responsible for establishing and maintaining effective internal control, including ensuring personnel involved in financial reporting have the appropriate skills, knowledge, and experience to prepare and complete financial information.

**Recommendation:**

The District should strengthen its year-end financial close and transition procedures to ensure accurate, complete, and timely financial reporting. Specifically, the district should establish formal year-end closing procedures, implement transition and continuity controls, require supervisory review of all material journal entries, reconciliations, and year-end adjustments prior to issuance of draft financial statements.

Management should implement best practices to ensure finance staff have sufficient skills and training to perform financial reporting responsibilities, including ongoing education, system training, and appropriate supervisory oversight and monitoring.

**Corrective Action Plan:** The District hired a highly experienced interim business manager to assist with recording activity that was previously inaccurate or omitted from district records, as well as perform the year end close out procedures for the year ended June 30, 2026.

Additionally, the District has hired a new business manager for the 2026-2027 fiscal year that will be working with the interim business manager to develop and implement controls for month-end and year-end closing procedures

**3. 2025-003**

**Condition:** The District did not timely prepare an accurate Schedule of Expenditures of Federal Awards (SEFA). The SEFA provided for audit did not reconcile to the Districts general ledger and contained multiple inaccuracies, including reporting federal expenditures in excess of current-year general ledger activity and misclassification of awards, with certain state programs incorrectly reported as federal programs.

**Criteria:**

Per 2 CFR §200.510(b), the auditee must prepare a complete and accurate Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the auditee's financial statements and submit it with the reporting package by the date required by auditors. The SEFA must include total federal awards expended by Assistance Listing (ALN, formerly CFDA), pass-through entity identifying numbers as applicable, the amount provided to subrecipients (if any), and other required disclosures. The SEFA must include all federal expenditures and awards for the year reported and be reconciled to the General Ledger.

**Recommendation:**

The District should strengthen internal controls over SEFA preparation by ensuring the general ledger is finalized prior to preparation, reconciling all reported expenditures to accounting records, and implementing a documented review and approval process to verify accuracy, completeness and proper classification of federal versus state awards will enhance compliance with Uniform Guidance, and reduce the risk of future audit findings, and support a more efficient and timely audit process.

**Corrective Action Plan:**

The District transitioned to a new accounting software for the year ended June 30, 2026. The new system will allow for more clear tracking of individual federal awards that are required to be reported on the Schedule of Expenditures of Federal Awards. Additionally, the new business manager for the 2026-2027 fiscal year has multiple years' experience in preparing Schedules of Expenditures of Federal Awards.

Contact: Kalkin Stransky, Business Manager

Signed by:

\_\_\_\_\_  
Leah Fredericks, Board Chair

\_\_\_\_\_  
Date

\_\_\_\_\_  
Dr. Derek Fialkiewicz, Superintendent

\_\_\_\_\_  
Date

**100 -- | Revenue & Expense Summary**  
**Fiscal Year 2025 - 2026**  
**For the Period Ending May 31, 2026**

	Period 1 Actual Jul '25	Period 2 Actual Aug '25	Period 3 Actual Sept '25	Period 4 Actual Oct '25	Period 5 Actual Nov '25	Period 6 Actual Dec '25	Period 7 Actual Jan '26	Period 8 Actual Feb '26	Period 9 Actual Mar '26	Period 10 Actual Apr '26	Period 11 Actual May '26	Period 12 Projected Jun '26	Projected 2025-26 Totals	Adopted 2025-26 BUDGET	Year-To-Date 2025-26 Actuals	Variance Budget vs. Projected	% of Budget
<b>REVENUES</b>																	
<b>STATE SCHOOL FUND FORMULA:</b>																	
Local Taxes	-	-	2,940	2,677	512,098	1,521,451	31,956	14,255	60,073	7,229	18,231	29,420	2,200,331	2,139,000	2,170,911	61,331	101%
County School Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State School Fund	2,313,578	1,156,095	1,156,095	1,146,804	1,146,804	1,146,130	1,146,130	-	-	-	4,330,661	-	13,542,297	13,838,257	13,542,297	(295,960)	98%
Common School Fund	-	-	-	-	-	-	-	80,077	-	-	-	80,077	160,154	144,000	80,077	16,154	56%
State Managed Timber	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SSF Formula Total</b>	<b>2,313,578</b>	<b>1,156,095</b>	<b>1,159,035</b>	<b>1,149,481</b>	<b>1,658,902</b>	<b>2,667,581</b>	<b>1,178,086</b>	<b>94,332</b>	<b>60,073</b>	<b>7,229</b>	<b>4,348,892</b>	<b>109,497</b>	<b>15,902,781</b>	<b>16,121,257</b>	<b>15,793,285</b>	<b>(218,476)</b>	<b>98%</b>
Local Sources (1000)	15,902	54,166	24,981	27,565	27,927	51,353	22,404	31,527	37,262	13,096	18,345	121,542	446,069	219,798	324,527	226,271	148%
Intermediate Sources (2000)	-	345	32,074	-	347	-	-	463	-	-	253	90,544	124,026	290,000	33,481	(165,974)	12%
State Sources (3000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Sources (4000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Sources (5000)	-	22,990	-	-	-	6,105	-	-	86,561	26,163	-	-	141,819	-	141,819	141,819	-
<b>Total Operating Revenue</b>	<b>2,329,480</b>	<b>1,233,596</b>	<b>1,216,090</b>	<b>1,177,046</b>	<b>1,687,177</b>	<b>2,725,039</b>	<b>1,200,491</b>	<b>126,321</b>	<b>183,896</b>	<b>46,489</b>	<b>4,367,490</b>	<b>321,583</b>	<b>16,614,695</b>	<b>16,631,055</b>	<b>16,293,113</b>	<b>(16,360)</b>	<b>98%</b>
Beginning Fund Balance (5400)	628,069	-	-	-	-	-	-	-	-	-	-	-	628,069	-	-	628,069	-
<b>Total Monthly Revenues</b>	<b>2,957,549</b>	<b>1,233,596</b>	<b>1,216,090</b>	<b>1,177,046</b>	<b>1,687,177</b>	<b>2,725,039</b>	<b>1,200,491</b>	<b>126,321</b>	<b>183,896</b>	<b>46,489</b>	<b>4,367,490</b>	<b>321,583</b>	<b>17,242,764</b>	<b>16,631,055</b>	<b>16,293,113</b>	<b>611,709</b>	<b>98%</b>
<b>CUMULATIVE RESOURCES</b>	<b>2,957,549</b>	<b>4,191,144</b>	<b>5,407,234</b>	<b>6,584,280</b>	<b>8,271,456</b>	<b>10,996,495</b>	<b>12,196,986</b>	<b>12,323,307</b>	<b>12,507,203</b>	<b>12,553,691</b>	<b>16,921,182</b>	<b>17,242,764</b>					
<b>EXPENDITURES BY OBJECT</b>																	
Salaries (100)	151,629	563,249	604,734	626,269	574,238	594,120	594,845	558,212	584,134	569,989	571,546	1,100,000	7,092,965	7,187,018	5,992,965	(94,053)	83%
Employee Benefits (200)	86,564	358,111	369,574	378,832	372,084	412,040	428,926	375,108	383,477	378,521	378,527	847,130	4,768,894	4,960,592	3,921,764	(191,698)	79%
Purchased Services (300)	-	113,690	189,466	353,209	198,904	196,130	141,976	106,864	171,623	136,058	85,838	1,166,419	2,860,177	1,662,670	1,693,758	1,197,507	102%
Supplies & Materials (400)	-	20,633	38,819	223,017	29,890	23,237	27,617	16,376	61,008	(2,869)	13,357	440,076	891,160	904,761	451,084	(13,601)	50%
Capital Outlay (500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance/Other (600)	70	19,581	54,381	344,276	1,698	10,757	210	19,403	46,137	2,400	4,425	101,535	604,873	963,906	503,338	(359,033)	52%
Interfund Transfers (700)	-	-	-	-	-	-	-	-	-	-	-	668,345	668,345	668,345	-	-	0%
<b>Total Operating Expenditures</b>	<b>238,263</b>	<b>1,075,264</b>	<b>1,256,973</b>	<b>1,925,602</b>	<b>1,176,814</b>	<b>1,236,284</b>	<b>1,193,573</b>	<b>1,075,963</b>	<b>1,246,379</b>	<b>1,084,099</b>	<b>1,053,694</b>	<b>4,323,505</b>	<b>16,886,413</b>	<b>16,347,292</b>	<b>12,562,908</b>	<b>539,121</b>	<b>77%</b>
Contingency (810)	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	(250,000)	0%
Unapprop. Ending Fund (820)	-	-	-	-	-	-	-	-	-	-	-	-	-	33,763	-	(33,763)	0%
<b>Total Monthly Expenditures</b>	<b>238,263</b>	<b>1,075,264</b>	<b>1,256,973</b>	<b>1,925,602</b>	<b>1,176,814</b>	<b>1,236,284</b>	<b>1,193,573</b>	<b>1,075,963</b>	<b>1,246,379</b>	<b>1,084,099</b>	<b>1,053,694</b>	<b>4,323,505</b>	<b>16,886,413</b>	<b>16,631,055</b>	<b>12,562,908</b>	<b>255,358</b>	<b>76%</b>
<b>CUMULATIVE EXPENDITURES</b>	<b>238,263</b>	<b>1,313,526</b>	<b>2,570,500</b>	<b>4,496,102</b>	<b>5,672,916</b>	<b>6,909,199</b>	<b>8,102,773</b>	<b>9,178,735</b>	<b>10,425,115</b>	<b>11,509,214</b>	<b>12,562,908</b>	<b>16,886,413</b>					
<b>Month-end Fund Balance</b>	<b>2,719,286</b>	<b>2,877,618</b>	<b>2,836,734</b>	<b>2,088,178</b>	<b>2,598,541</b>	<b>4,087,296</b>	<b>4,094,213</b>	<b>3,144,572</b>	<b>2,082,088</b>	<b>1,044,477</b>	<b>4,358,274</b>	<b>356,351</b>			<b>3,730,205</b>	<b>356,351</b>	<b>188</b>
<b>EXPENDITURES BY FUNCTION</b>																	
Instruction (1000)	-	668,575	798,462	881,146	785,812	794,465	782,849	660,891	755,716	759,012	715,871	2,415,685	10,018,485	9,449,900	7,602,800	568,585	80%
Support Services (2000)	238,263	388,787	420,264	1,044,456	391,003	441,818	410,724	398,803	453,325	325,087	337,823	1,162,329	6,012,682	5,687,751	4,850,353	324,931	85%
Enterprise & Comm Svc (3000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Acq & Constr (4000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (5000)	-	17,901	38,247	-	-	-	-	16,269	37,338	-	-	745,491	855,246	1,209,641	109,755	(354,395)	9%
<b>Total Operating Expenditures</b>	<b>238,263</b>	<b>1,075,264</b>	<b>1,256,973</b>	<b>1,925,602</b>	<b>1,176,814</b>	<b>1,236,284</b>	<b>1,193,573</b>	<b>1,075,963</b>	<b>1,246,379</b>	<b>1,084,099</b>	<b>1,053,694</b>	<b>4,323,505</b>	<b>16,886,413</b>	<b>16,347,292</b>	<b>12,562,908</b>	<b>539,121</b>	<b>77%</b>
Contingencies (6000)	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	(250,000)	0%
Unapprop. Ending Fund (7000)	-	-	-	-	-	-	-	-	-	-	-	-	-	33,763	-	(33,763)	0%
<b>Total Monthly Expenditures</b>	<b>238,263</b>	<b>1,075,264</b>	<b>1,256,973</b>	<b>1,925,602</b>	<b>1,176,814</b>	<b>1,236,284</b>	<b>1,193,573</b>	<b>1,075,963</b>	<b>1,246,379</b>	<b>1,084,099</b>	<b>1,053,694</b>	<b>4,323,505</b>	<b>16,886,413</b>	<b>16,631,055</b>	<b>12,562,908</b>	<b>255,358</b>	<b>76%</b>
<b>CUMULATIVE EXPENDITURES</b>	<b>238,263</b>	<b>1,313,526</b>	<b>2,570,500</b>	<b>4,496,102</b>	<b>5,672,916</b>	<b>6,909,199</b>	<b>8,102,773</b>	<b>9,178,735</b>	<b>10,425,115</b>	<b>11,509,214</b>	<b>12,562,908</b>	<b>16,886,413</b>					
<b>Month-end Fund Balance</b>	<b>2,719,286</b>	<b>2,877,618</b>	<b>2,836,734</b>	<b>2,088,178</b>	<b>2,598,541</b>	<b>4,087,296</b>	<b>4,094,213</b>	<b>3,144,572</b>	<b>2,082,088</b>	<b>1,044,477</b>	<b>4,358,274</b>	<b>356,351</b>			<b>3,730,205</b>	<b>356,351</b>	



6/17/2026

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

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

Dear Chair Leah Fredericks and Board of Education:

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

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

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

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

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

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

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

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

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

Yours truly,  
TAX SUPERVISING & CONSERVATION COMMISSION



Allegra Willhite  
Executive Director

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

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

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

CORBETT SCHOOL DISTRICT #39

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

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

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

General Fund:

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

Special Revenue Fund:

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

Debt Service Fund:

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

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

**GENERAL FUND**

	<b>FY2627 Proposed</b>	<b>FY26/27 Approved</b>	<b>FY26/27 Proposed Changes</b>	<b>New Total</b>
<b>1111 - Elementary K-6</b>				
111 - Licensed Salaries	1,930,448	1,930,448	-	1,930,448
112 - Classified Salaries	134,517	134,517	-	134,517
122 - Substitute: Classified	6,020	6,020	-	6,020
130 - Additional Salary	52,470	52,470	-	52,470
211 - Public Employees Retire System	551,517	551,517	-	551,517
212 - PERS Employee Contribution	3,180	3,180	-	3,180
220 - Social Security Administration	162,547	162,547	-	162,547
231 - Worker's Compensation	8,221	8,221	-	8,221
240 - Contractual Employee Benefits	542,515	542,515	-	542,515
252 - Oregon Paid Family Medical	8,497	8,497	-	8,497
311 - Instruction Services	8,258	8,258	-	8,258
314 - EduStaff Subs Licensed	183,750	183,750	-	183,750
315 - Edustaff Subs Classified	10,830	10,830	-	10,830
322 - Repairs & Maintenance Services	3,679	3,679	-	3,679
340 - Travel	3,307	3,307	-	3,307
410 - Consumable Supply & Materials	48,385	48,385	7,590	55,975
420 - Textbooks	21,712	21,712	-	21,712
430 - Library Books	750	750	-	750
460 - Non-Consumable Items	750	750	4,907	5,657
470 - Computer Software	46,592	46,592	-	46,592
640 - Dues and Fees	5,100	5,100	-	5,100
<b>Total Function:</b>	<b>3,733,045</b>	<b>3,733,045</b>	<b>12,497</b>	<b>3,745,542</b>

	<b>FY2627 Proposed</b>	<b>FY26/27 Approved</b>	<b>FY26/27 Proposed Changes</b>	<b>New Total</b>
<b>1121 - 7-8 Programs</b>				
111 - Licensed Salaries	762,310	762,310	-	762,310
130 - Additional Salary	52,470	52,470	-	52,470
211 - Public Employees Retire System	213,252	213,252	-	213,252
212 - PERS Employee Contribution	3,180	3,180	-	3,180
220 - Social Security Administration	63,881	63,881	-	63,881
231 - Worker's Compensation	3,536	3,536	-	3,536
240 - Contractual Employee Benefits	187,994	187,994	-	187,994
252 - Oregon Paid Family Medical	3,571	3,571	-	3,571
311 - Instruction Services	7,200	7,200	-	7,200
312 - Instructional Prog Improvement	2,700	2,700	-	2,700
314 - EduStaff Subs Licensed	78,750	78,750	-	78,750
322 - Repairs & Maintenance Services	3,600	3,600	-	3,600
340 - Travel	4,500	4,500	-	4,500
410 - Consumable Supply & Materials	26,250	26,250	2,750	29,000

430 - Library Books	375	375	-	375
460 - Non-Consumable Items	6,375	6,375	-	6,375
Total Function:	1,419,944	1,419,944	2,750	1,422,694

	FY2627 Proposed	FY26/27 Approved	FY26/27 Proposed Changes	New Total
<b>1131 - High School</b>				
111 - Licensed Salaries	1,261,742	1,261,742	-	1,261,742
211 - Public Employees Retire System	348,297	348,297	-	348,297
220 - Social Security Administration	105,655	105,655	-	105,655
231 - Worker's Compensation	5,427	5,427	-	5,427
240 - Contractual Employee Benefits	315,083	315,083	-	315,083
252 - Oregon Paid Family Medical	5,559	5,559	-	5,559
311 - Instruction Services	7,818	7,818	-	7,818
314 - EduStaff Subs	53,400	53,400	-	53,400
322 - Repairs & Maintenance Services	3,600	3,600	-	3,600
410 - Consumable Supply & Materials	12,150	12,150	18,850	31,000
415 - Testing Materials	1,125	1,125	-	1,125
420 - Textbooks	2,175	2,175	-	2,175
430 - Library Books	375	375	-	375
450 - Food	2,250	2,250	-	2,250
460 - Non-Consumable Items	1,350	1,350	4,500	5,850
470 - Computer Software	150	150	-	150
Total Function:	2,126,156	2,126,156	23,350	2,149,506

	FY2627 Proposed	FY26/27 Approved	FY26/27 Proposed Changes	New Total
<b>1250 - Restrict SPED</b>				
111 - Licensed Salaries	356,211	356,211	-	356,211
112 - Classified Salaries	475,349	475,349	-	475,349
211 - Public Employees Retire System	221,522	221,522	-	221,522
220 - Social Security Administration	63,841	63,841	-	63,841
231 - Worker's Compensation	3,132	3,132	-	3,132
240 - Contractual Employee Benefits	361,885	361,885	-	361,885
252 - Oregon Paid Family Medical	3,301	3,301	-	3,301
311 - Instruction Services	164,700	164,700	-	164,700
312 - Instructional Prog Improvement	900	900	-	900
313 - Student Services	27,000	27,000	-	27,000
314 - EduStaff Subs Licensed	94,500	94,500	-	94,500
382 - Legal Services (Func 2310)	9,000	9,000	-	9,000
410 - Consumable Supply & Materials	12,506	12,506	12,494	25,000
415 - Testing Materials	750	750	-	750

420 - Textbooks	5,252	5,252	-	5,252
460 - Non-Consumable Items	150	150	-	150
470 - Computer Software	-	-	-	-
480 - Computer Hardware	-	-	-	-
640 - Dues and Fees	850	850	-	850
<b>Total Function:</b>	<b>1,800,849</b>	<b>1,800,849</b>	<b>12,494</b>	<b>1,813,343</b>

	<b>FY2627 Proposed</b>	<b>FY26/27 Approved</b>	<b>FY26/27 Proposed Changes</b>	<b>New Total</b>
<b>2660 - Tech Services</b>				
113 - Administrator Salaries	17,000	17,000	-	17,000
114 - Managerial - Confidential	88,021	88,021	-	88,021
211 - Public Employees Retire System	28,133	28,133	-	28,133
212 - PERS Employee Contribution	6,365	6,365	-	6,365
220 - Social Security Administration	8,120	8,120	-	8,120
231 - Worker's Compensation	401	401	-	401
240 - Contractual Employee Benefits	23,553	23,553	-	23,553
252 - Oregon Paid Family Medical	422	422	-	422
389 - Other Non-Inst Prof/Tech Svcs	49,500	49,500	-	49,500
410 - Consumable Supply & Materials	750	750	250	1,000
460 - Non-Consumable Items	750	750	250	1,000
470 - Computer Software	7,500	7,500	6,500	14,000
480 - Computer Hardware	85,217	85,217	40,808	126,025
<b>Total Function:</b>	<b>315,732</b>	<b>315,732</b>	<b>47,808</b>	<b>363,540</b>

	<b>FY2627 Proposed</b>	<b>FY26/27 Approved</b>	<b>FY26/27 Proposed Changes</b>	<b>New Total</b>
<b>5110 - LNG TRM Debt SVC</b>				
610 - Redemption of Principal	455,310	455,310	(259,362)	195,948
621 - Regular Interest Excl Buses	103,635	103,635	(46,331)	57,304
622 - Bus Interest	9,415	9,415	(4,179)	5,236
<b>Total Function:</b>	<b>568,360</b>	<b>568,360</b>	<b>(309,872)</b>	<b>258,488</b>

	<b>FY2627 Proposed</b>	<b>FY26/27 Approved</b>	<b>FY26/27 Proposed Changes</b>	<b>New Total</b>
<b>7000 - Unapp Fund Bal</b>				
820 - Reserve for Next Year	250,000	250,000	210,973	460,973
<b>Total Function:</b>	<b>250,000</b>	<b>250,000</b>	<b>210,973</b>	<b>460,973</b>

**SPECIAL REVENUE FUND**

	<b>FY2627 Proposed</b>	<b>FY26/27 Approved</b>	<b>FY26/27 Proposed Changes</b>	<b>New Total</b>
<b>5000 - Other Sources</b>				
5200 - Transfer In	329,262	329,262	372,500	701,762
Total Object:	-	-	372,500	701,762
<b>2552 - Student Transport</b>				
541 - Depreciable New Equip	457,738	457,738	-	457,738
564 - Bus and Capital Bus Improvements	-	-	372,500	372,500
Total Function:	-	-	372,500	830,238

**DEBT SERVICE FUND**

	<b>FY2627 Proposed</b>	<b>FY26/27 Approved</b>	<b>FY26/27 Proposed Changes</b>	<b>New Total</b>
<b>5110 - LNG TRM Debt SVC</b>				
610 - Redemption of Principal	412,000	412,000	-	412,000
621 - Regular Interst Excl Buses	37,786	37,786	-	37,786
640 - Dues and Fees	350	350	(350)	-
Total Function:	450,136	450,136	(350)	449,786
<b>7000 - Upapp Fund Bal</b>				
820 - Reserve for Next Year	50,000	50,000	350	50,350
Total Function:	50,000	50,000	350	50,350

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the Corbett School District 39 hereby adopts the budget for fiscal year **2026-2027** in the total amount of **\$22,776,084.\*** This budget is now on file at **35800 E Historic Columbia River Hwy** in Corbett, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026, for the following purposes:

<b><u>General Fund</u></b>		<b><u>Special Revenue Fund</u></b>	
Instruction.....	9,611,192	Instruction.....	1,356,759
Support Services.....	6,158,260	Support Services.....	2,498,324
Enterprise & Community Services	0	Enterprise & Comm.....	509,556
Facilities Acquisition .....	0	Debt Service .....	120,634
Transfers.....	701,762	Contingency.....	100,000
Debt Service .....	258,488	<b>Total.....</b>	<b>\$4,585,273</b>
Contingency.....	250,000		
<b>Total.....</b>	<b>\$16,979,702</b>		
<b><u>Debt Service Fund</u></b>		<b><u>Capital Projects Fund</u></b>	
Debt Service	449,786	Support Services.....	250,000
<b>Total.....</b>	<b>\$449,786</b>	<b>Total.....</b>	<b>\$250,000</b>
		<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$22,264,761</b>
		Total Unappropriated and Reserve Amounts, All Funds . . .	511,323
		<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$22,776,084 *</b>

(\* amounts with asterisks must match)

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026- 2027 :

- (1) At the rate of \$ 4.5941 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$412,000 for debt service on general obligation bonds;

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Subject to the Education Limitation**

Permanent Rate Tax.....\$4.5941

**Excluded from Limitation**

General Obligation Bond Debt Service.....\$412,000

The above resolution statements were approved and declared adopted on June 17, 2026.

X \_\_\_\_\_  
Signature

# 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

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**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: 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

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### 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

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### Legal Reference(s):

[ORS 294.305 to -294.565](#)

[ORS 332.075](#)

# 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

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### 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 #39  
Healthy and Safe Schools**



**Annual Statement – June 2026**

**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](mailto: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](mailto: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](mailto: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://corbett.k12.or.us/about/healthy-and-safe-schools/>

**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/about/healthy-and-safe-schools/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
Corbett Middle School	21860110	Install 1 mitigation system with below the concrete slab-on-grade floor from exterior of room 123	Radon	April/May 2023	\$4,000.00

**I certify that the above information is true and accurate to the best of my knowledge.**

<a href="#">Derek Fialkiewicz</a>	Superintendent	6/1/2025
<i>Electronic signature of authorized representative</i>	Title	Date of Annual Certification

2026-2027 Administrative and Confidential Salaries

Name	Position		Salary	Stipend	Stipend Note
Marleen Carroll	Superintendent	12 Months	\$196,000.00	\$9,800.00	5% TSA
Kathy Childress	HS Principal	11 Months	\$143,781.00	\$3,800.00	\$200/mo communication + \$1400 tech
TBA	Student Services Director	11 Months	\$131,813.00	\$3,800.00	\$200/mo communication + \$1400 tech
Cassie Duprey	GS Principal	11 Months	\$131,813.00	\$3,800.00	\$200/mo communication + \$1400 tech
Sara Brounstein	CAPS Principal	11 Months	\$115,104.00	\$3,800.00	\$200/mo communication + \$1400 tech
Brian Lutes	MS Principal	11 Months	\$115,104.00	\$3,800.00	\$200/mo communication + \$1400 tech
Kalkin Stransky	Business Manager	12 Months	\$120,000.00	\$1,200.00	\$100/mo tech
Steve Salisbury	Maintenance/Custodial Supervisor	12 Months	\$95,566.00	\$1,200.00	\$100/mo tech
Todd Williams	Transportation Supervisor	12 Months	\$95,566.00	\$1,200.00	\$100/mo tech
Robin Lindeen-Blakeley	Deputy Clerk / HR Lead	12 Months	\$91,125.00	\$1,200.00	\$100/mo tech
Seth Tucker	Kitchen Manager	12 Months	\$85,775.00	\$1,200.00	\$100/mo tech
Chris Wingle	Technology Director	12 Months	\$85,775.00	\$1,200.00	\$100/mo tech
Carrie Evans	Transportation Coordinator	12 Months	\$68,898.00	\$1,200.00	\$100/mo tech
Brie Windust	Business Office Assistant	12 Months	\$68,898.00	\$1,200.00	\$100/mo tech
Christie Dillard	Business Office Assistant	12 Months	\$68,898.00	\$1,200.00	\$100/mo tech