AGENDA	CORBETT SCHOOL DISTRICT BUDGET COMMITTEE MEETING CMS Cafeteria at Woodard Rd/ZOOM Owl 31520 E Woodard Rd Troutdale, OR 97060	7:00 PM Wednesday, May 6, 2026

1. Preliminary Business — The third meeting of the Budget Committee, a meeting to approve the budget which starts at 7:00 p.m. at CMS Cafeteria
   31520 E Woodard Rd, Troutdale OR 97060
   Please click the link below to join the webinar:
   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/u/kciP3KHeD
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6. Budget Committee Discussion
7. Approval/Recommendations Action Items

8. Adjournment of the Budget Committee Meeting

Minutes of Budget Committee Meeting
Budget Committee and Board Approved _____
Corbett School District

A hybrid Budget Committee Meeting of the Board of Trustees and Budget Committee of Corbett School District was held Wednesday, April 22, 2026, beginning at 7:00 PM in the Corbett Middle School Cafeteria and via ZOOM-Owl. Board Members present in person were Leah Fredericks; Zachary Arndt; Sis Childs; Malinda Carlson and David Osborn. Ben Byers attended virtually and Dylan Rickert had an excused absence. Budget Committee members present in person were Krystina Robison, incoming Vice Presiding Officer; Patrick Murphy; Benno Lyon; Jennifer Bruton; Sara Grigsby and Amy Ciecko. Brad Hunter had an excused absence. Also present in person were Derek Fialkiewicz, Ed.D., Superintendent; Dennis Clague, CFO; Brie Windust, Business Office Assistant/ZOOM Moderator; and Robin Lindeen-Blakeley, Deputy Clerk/HR Lead. NOTE: The minutes are prepared to coincide with time scheduled matters and the numbering system of the agenda and is not necessarily the actual order of happenings at the meeting.

1. CALL TO ORDER
   Krystina Robison, Vice Presiding Officer, called the meeting to order at 7:01 p.m. and led the flag salute at 7:02 p.m.There were approximately 10 online attendees and two audience members.
2. ELECTION OF OFFICERS
   Krystina Robison, Vice Presiding Officer, opened the floor for nominations for Presiding Officer. At 7:03 p.m. this was repeated for online attendees.
   Leah Fredericks reminded folks to use their microphones and if interested themselves to speak up.
   Discussion about the experience of the budget committee members and processes.
   Krystina Robison nominated herself for Presiding Officer and Leah Fredericks seconded.
   The vote was unanimous.
   Presiding Officer Robison opened nominations for Vice Presiding Officer.
   Budget committee discussion on interest and role.
   Benno Lyon nominated Amy Ciecko for Vice Presiding Officer and Leah Fredericks seconded.
   The vote of the budget committee was unanimous.
   Attachments: (2)
   3. BUDGET CALENDAR REVIEW
   Presiding Officer Robison brought attention to the budget calendar upcoming dates and timelines.
   Questions regarding changes being incorporated from the Tax Supervising and Conservation Commission (TSCC) and deadlines.
   Discussion regarding whether the committee attends the meeting on June 17 and Dr. Fialkiewicz suggested the budget committee be at that 7:00 p.m. meeting in the CMS cafeteria in case of any questions arising. The proposed document will be published on April 24 with Budget adoption by June 30 (hopefully before) to be in effect on July 1 and get final documentation to TSCC and the State by July 15.
   Board discussion on website update for April 23 and future meetings/deadlines/timelines.

Dr. Fialiewicz suggested there is one more Wednesday, May 13, if the proposed budget is still not approved.

Attachments: (2)

7:20 p.m.

4. PRESENTATION OF BUDGET MESSAGE

Dr. Fialkiewicz read the budget message in the agenda packet aloud and announced more detail regarding School Based Mental Health (SBMH) to follow.

7:26 p.m. Facilities and Maintenance - sentence deleted from document "An additional maintenance position will be added to assist with timely completion of facility maintenance."

7:32 p.m.

Dr. Fialkiewicz explained that the SBMH mental health grant was procured first year ahead and was to last through December 2027. Unfortunately, the federal government ended it without a lot of warning and it now is ending December 2026. So we are minimizing supplies to reallocate funds, so that the District can fund SBMH through all of next year.

Mr. Clague mentioned that documentation in the packet included last year's budget information and the one page summary for 2026-27 is based on SSF (State School Fund) is the primary source, Federal partner grants (both increases and decreases), Debt (principal and interest) from tax money collected, Capital Projects (keeping the $250,000.00 from this year that was not used and budgeted for next year). Potential $500,000.00 to BFB next year. Contingency can be used through resolution and UEFB is set in stone and takes a disaster to move out. Projected Special Revenue (RV) are grants projecting $4.1 million with HS Success, Student Investment Account and PGE bus. Last year significantly more in Special RV because of a seismic grant that was a possibility, but we didn't get it, so it was taken out. It also included the bus grant. All Funds include salaries and benefits in the Requirements (mostly General Fund (GF) Instruction 1000).

Dr. Fialkiewicz pointed out that estimates in the budget are based on low RV and high expenditures (XP).

Mr. Clague requested that questions be emailed to him to address is a whole and bring back next week.

Attachments: (3)

8:12 p.m.

5. BUDGET COMMITTEE DISCUSSION – Questions/Answers:

What is the average class size?

Dr. Fialkiewicz said that K-1 in GS and K-2 at CAPS are around 24, lowest strategically. 3rd-8th about 32-33 and HS around 30. These are higher than what we would like but that is how we obtain revenue and hopefully class size will be gradually decreased.

$350,000.- Beginning Fund Balance (BFB) but $153,000. - current financial reporting?

Dr. Fialkiewicz answered that EFB doesn't include Contingency, so about $275,000 difference, some of that in budget and expecting not to use through this school year given current projections.

What things could impact Contingency?

BFB is still an estimate and still no audit, payroll variance is also possible.

Mr. Clague is confident in BFB and fairly confident in Ending Fund Balance (EFB) from 2024-25. 2025-26 should hit the same.
Is there confidence in the BFB from the audit?
Mr. Clague replied yes.
Are there audit complications beyond the BFB?
Mr. Clague responded, not that he was aware of and no indication of issues, but should know by April 29.
No delays?
Mr. Clague assumed no anticipation. And we are current with PERS.
Dr. Fialkiewicz added that PERS reconciliation is up to date through February 2026 and now reconciling March 2026, which is normal processing.
Is audit separate from budget? Do we have to have a clean audit?
Dr. Fialkiewicz answered that it gives us a definite EFB for 2024-25 and BFB for 25-26.
Mr. Clague explained that ideally yes, we should have an audit done prior to the budget process.
Reiteration of the fact that the SBMH federal funds are threatened, and reminder for exposure for this year and next year's risk, and our ability to absorb into the GF.
Future considerations - do we cut supplies? Something else? Balancing to build EFB as well?
Dr. Fialkiewicz presumed we have to maintain the SBMH program from January 1-June 30, 2027, for priority to keep for the full year. Administrators agreed in their budget discussions to cut their supplies.
How does personnel issues with multiple full-time hires and rental of Corbett Commons fit in with the contract bargaining agreement (CBA) and facilities reconfiguration for SBMH? How will next year's CBA pressure the budget?
Dr. Fialkiewicz answered that the lease for Corbett Commons ended December 31, 2025. The CBA's for both unions end on June 30, 2026. We are negotiating one and starting the other, with up to three year terms . Best practice to have in place on July 1, but not necessarily so.
What is the "ask" for the basis for the negotiation?
Dr. Fialkiewicz said that COLA is allocated upwards in this document and that will be up to the Board for approval or find another way.. His focus is for next school year and the following year is for the new administration.
Any priorities for maintenance goals?
Dr. Fialkiewicz expressed that the back gym needs to be redone, so at this time a number one priority.
Is W-2/tax/PERS payroll department issues and how do they affect this budget process? Does it take into consideration the $350,000.00 EFB?
Dr. Fialkiewicz said the business office is doing the work and the Superintendent has oversight. It didn't affect cashflow, as those funds were encumbered, but not reconciled. It is taken into consideration with the $350,000.00 EFB.
Audit purpose? Look to see that our processes are meeting the law?
Mr. Clague said the audit looks at practices of the District, especially internal controls, how we manage dollars and the status of the District. The audit is the accounting key and rules used in bond financing approval.

Dr. Fialkiewicz added that audits are done yearly with suggested recommendations. It is hard to meet internal controls because of our small team.
Governor's Executive Order impact on instructional time considering our furlough days in 2024-25?
Dr. Fialkiewicz postured that as far as he can tell no. He will continue to look into it.
Board/budget discussion on financial impacts.
Is our 1224 enrollment achieved? Anticipating for 26-27?
Dr. Fialkiewicz reported that at the beginning of this year we had 1212, and projected 1203 in our budget for 25-26. We are projecting 1200 for the beginning of next year.
Is the Capital Projects Fund used for the back gym project?
Dr. Fialkiewicz clarified that the Capital Projects Fund is not intended for maintenance but for renovation or new construction or a big project. Technology and facilities are up slightly in the General Fund (GF).
Board and budget discussion on particulars of sharing information and the reminder to not copy all in emails regarding further deliberations/questions. Send to Mr. Clague and Dr. Fialkiewicz.
6. AUDIENCE/PUBLIC COMMENTS – Suggestion to move this item before budget committee discussion for next week's meeting.
Tunie Betschart, Budget Analyst, contracted back to TSCC in 2025. She commented that they usually review the budget for errors and give feedback/correction. They oversee tax reviews and report to commissioners to certify budget law is being followed.
7:47 p.m.
Ms. Betschart added that the audit also makes sure that the actual state laws required for a budget are followed with a budget showing 23-24, 24-25 and current year for baselines.
Presiding officer Robison suggested reviewing and having questions for next week and helping spread the word.
6.1. Approval/Recommendations Action Item
Approve 2026-27 Budget and Appropriation of Funds as attached in the Budget Agenda Packet
Approve Levying Taxes as attached in the Budget Agenda Packet
No action was taken and no attachments in the Budget Agenda Packet.
7. ADJOURNMENT – The Budget Committee adjourned at 8:20 p.m.
7.1. Next Meetings: Wednesday, April 29 and May 6, 2026, if necessary
Wednesday, June 17, 2026, Public Hearing on the Budget
All meetings are at 7:00 p.m. in the CMS Cafeteria at Woodard Rd.

Minutes budget 42226

Minutes of Budget Committee Meeting

Budget Committee and Board Approved _____

Corbett School District

A hybrid Budget Committee Meeting of the Board of Trustees and Budget Committee of Corbett School District was held Wednesday, April 29, 2026, beginning at 7:00 PM in the Corbett Middle School Cafeteria and via ZOOM-Owl. Board Members present in person were Zachary Arndt; Sis Childs; Malinda Carlson; David Osborn and Ben Byers. Leah Fredericks had an excused absence and Dylan Rickert reported at 8:51 p.m. that he wasn't able to make it due to his return flight. Budget Committee members present in person were Krystina Robison, Presiding Officer; Patrick Murphy; Benno Lyon; Jennifer Bruton; Sara Grigsby; Amy Ciecko, Vice Presiding Officer and Brad Hunter. Also present in person were Derek Fialkiewicz, Ed.D., Superintendent; Dennis Clague, CFO; Brie Windust, Business Office Assistant/ZOOM Moderator; and Robin Lindeen-Blakeley, Deputy Clerk/HR Lead. NOTE: The minutes are prepared to coincide with time scheduled matters and the numbering system of the agenda and is not necessarily the actual order of happenings at the meeting.

1. Preliminary Business — The second meeting of the Budget Committee, a meeting to approve the budget which starts at 7:00 p.m. at CMS Cafeteria 31520 E Woodard Rd, Troutdale OR 97060

1.1. Call to Order/Flag Salute

Krystina Robison, Presiding Officer, called the meeting to order at 7:02 p.m. and led the pledge of allegiance to the flag.There were approximately 10 online attendees and two audience members.

2. Review and Acceptance of Agenda -Presiding Officer Robison went over the agenda order.

2.1. Approval for Extension of Minutes

Krystina Robison, Presiding Officer announced the approved extension of the Budget Committee Meeting minutes of April 22, 2026.

3. BUDGET REVIEW

Derek Fialkiewicz, Ed.D., Superintendent and Dennis Clague, CFO presented the Proposed Budget for 2026-27 and there was review/discussion on any changes identified through budget committee questions on April 22 or those arising from our internal review of the proposed document

Dr. Fialkiewicz and Mr. Clague had 16 questions that came in from budget committee members and the board. These were announced and answered in the meeting. Dr. Fialkiewicz answered 1-3, 5-6, 12-15 and Mr. Clague answered 4, 7-11. They both answered 16. The handout was attached as an extra to the meeting on BoardBook Premier as scanned pdf 3870.

Board discussion was done with clarification on needed corrections. Also other questions were asked and answered about the TAN borrowing to be projected out further or if that was a consideration; if the electric bus is operational yet; gains/losses; what happens after Mr. Clague leaves on Friday and budget transfers in and out.

Attachments: (2)

4. AUDIENCE COMMENTS - There were no audience comments in person or online.

5. Budget Committee Discussion

Benno Lyon asked if the MESD loan payment is $290,000.00 every year and about transfer dollars.

Dr. Fialkiewicz answered yes and that the loan is for eight years. About $1.1 million for our portion of the MESD Service plan yearly from the State budget. That leaves us with about $800,000.00 remaining to spend on the school nurse, student information system (SIS), tech support, two psychologists, ELL help, and Physical Therapy. Funds leftover at the end of the year, about $250,000.00 in case of a special student need or take the transit dollars. We are finalizing for next year now, and there is a cap and decisions around services with the principals and student services director.

Ben Byers noted that the Board first approves the services at a Board meeting prior to the budget committee meetings. His service on the MESD budget committee will be coming to an end after four years, so he would like to see someone else step up.

Brad Hunter verified that the $250,000.00 in Capital Improvements this year were not spent, but will it remain the same for next year? What about a facility study?

Dr. Fialkiewicz said yes, and that the budget message was mistaken with language from last year's message that we would be hiring for a maintenance position. We are just adding that to the maintenance budget. The decision was to not increase Capital Improvement for next year. Our seismic grant through the State was denied, so that would have covered the cost of a facility plan.

7:48 p.m.

Amy Ciecko asked if there were any changes in FTE next year.

Dr. Fialkiewicz said an additional three classified positions, but no other changes. Vacant positions will be filled, not increasing the budget otherwise.

More board/budget discussion about encumbering a facility study and length of its shelf life.

Dr. Fialkiewicz said it would be required before going out for a bond.

Mr. Clague added that by Oregon State Statute (ORS) facility assessment should be done every 10 years.

Dr. Fialkiewicz said the last one was done eight years ago.

Sis Childs asked about a special assessment showing what needs to be done.

Dr. Fialkiewicz said a long-range plan would not give priorities but rather fixes. Priorities would come from the Board, Budget and community.

Sis Childs asked if the Board had acted on that in the last two years.

Dr. Fialkiewicz replied no.

Krystina Robison asked about a budget priority survey.

Dr. Fialkiewicz explained that there hasn't been a facilities survey since before the 2020 G.O. Bond was passed.

David Osborn suggested this could be a project for summer.

Dr. Fialkiewicz said that the bond sunsets in four to five years, so ideally a good time to start planning on going out for another.

Board/budget discussion on concerns in areas of budget, examples were SBMH, supplies, etc. and requests for feedback to weigh all these things in consideration around grant funding and what is sustainable.
Dr. Fialkiewicz reminded that supplies are also curriculum, workbooks, technology/computer programs, etc. and the limited amount of Revenue (RV). Buckets are staff and supplies.
Malinda Carlson suggested wish lists for community sharing.
Dr. Fialkiewicz expressed that the budget for supplies this year has not been cut.
Krystina Robison added that the teachers have "Donors Choose" for requests to be filled.
Sis Childs added that teachers also buy their own and CAPS uses and manages a Montessori type approach which is done well and a good model.
Dr. Fialkiewicz agreed that our parents are supporting teachers in every district as this nation is woefully underfunding schools.
Brad Hunter asked about our online program.
Dr. Fialkiewicz explained that we don't have proper staffing model to sustain it, so won't have it next year.
Sara Grigsby asked about the role for Board or lift to the legislature for advocacy or focus needed.
Dr. Fialkiewicz suggested the State would need to change the funding formula. We are the third lowest funded in the State.
Board/budget discussion about voting and future costs for planning..

6. Approval/Recommendations Action Items
Approve 2026-27 Budget and Appropriation of Funds
Approve Levying of Taxes
Hope for approval on May 6, 2026 with clean up of proposed document by May 1, 2026.

7. Adjournment of the Budget Committee Meeting - the meeting was adjourned at 8:22 p.m.

Description: Next meeting May 6 if needed
Wednesday, June 17, Public Hearing on the Budget
All meetings at 7:00 p.m. in the CMS Cafeteria/Via ZOOM

Minutes budget 42926

CORBETT SCHOOL DISTRICT 39

2025-26 for the 2026-27 Proposed Budget

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.	Superintendent-Clerk
Dennis Clague	Chief Financial Officer
Robin Lindeen-Blakeley	Deputy Clerk/HR Lead

BUDGET MEMBERS

Position No. 6	Krystina Robison, Presiding Officer	Term expires 12/2026
Position No. 7	Amy Ciecko, 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. 5	Brad Hunter	Term expires 12/2028

REVISED PROPOSED BUDGET 2026-2027

35800 E Historic Columbia River Hwy, Corbett, OR, 97019 * (503)261-4200 *
www.corbett.k12.or.us * Multnomah County

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

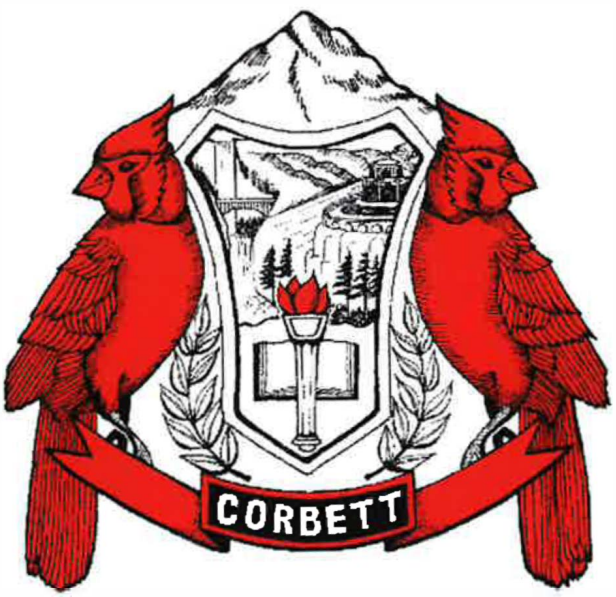
CORBETT SCHOOL DISTRICT
CORBETT, OREGON

PROPOSED BUDGET
2026-2027

Prepared by:

Dr. Derek Fialkiewicz
Superintendent

Dennis Clague, MBA, SFO
Chief Financial Officer


CORBETT

CORBETT SCHOOL DISTRICT
2026-2027 PROPOSED BUDGET DOCUMENT

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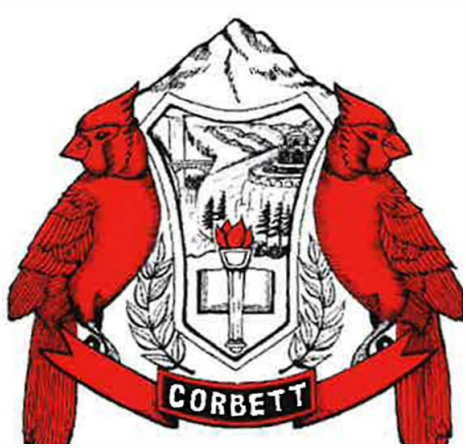
EXECUTIVE SUMMARY

PROPOSED BUDGET

2026-2027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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.

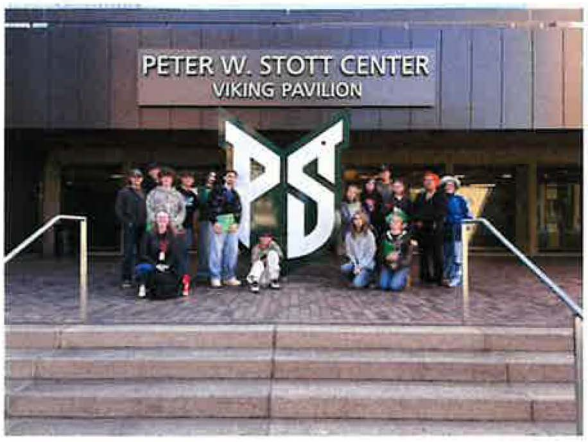
The 2026-2027 Board Budget Goals and Budget Committee Membership information are included in this section. The Budget Committee and School Board are jointly responsible for oversight and approval of the budget, and the School Board makes appropriations and imposes taxes.

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
  - 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.

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**:
  - **Certified Staff** – The greatest determiner of student success is the teacher in the classroom. One of the greatest inhibitors of teacher effectiveness is increased class sizes. The District is committed to retaining high quality teachers and keeping class sizes at acceptable levels.
  - **Classified Staff** – The retention of Educational Assistants is included in the 2026 – 2027 budget.
  - **Mental Health** – The mental health and wellbeing of our students, staff, families, and community is the building block of success for the Corbett

School District. Necessary resources are often difficult to find or cost prohibitive for our families. Additional federal funds for our School-based Mental Health Department have been secured for mental health professionals and services.

- **Highly Qualified Staff** – We will continue the practice of hiring the most qualified individual for each open position. We are also committed to assisting all staff members in furthering their education and providing professional development targeted to our mission and goals.
- **Administration** – Three administrative positions were eliminated during the 2024 – 2025 budget reduction. Less than 4% of the 2026 – 2027 school district budget includes administrative salaries. The national average is 6.7%.
- **Athletics and Activities** – Student participation in extracurricular programs provides invaluable learning opportunities in leadership, teamwork, as well as increasing Cardinal Pride. We will continue to fund athletics and activities at the same level.

- **Areas receiving increased support in the 2026 – 2027 budget**:
  - **Facilities and Maintenance** – A significant portion of student and staff morale and pride begins with the facilities in which they are housed each day. Our facilities are in great need of repair and maintenance. 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.

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

Budget Summary

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

Budgeting a Plan for 2026-2027
The Proposed Budget is based on the $11.3 billion biennial State School Fund which is the Governor's proposed budget for 2025-2027.

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

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.

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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.

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

BUDGETING A PLAN

Corbett School Board Adopted Budget Priorities

The District produced an informational video and online survey to gather input for the 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.

Corbett School District
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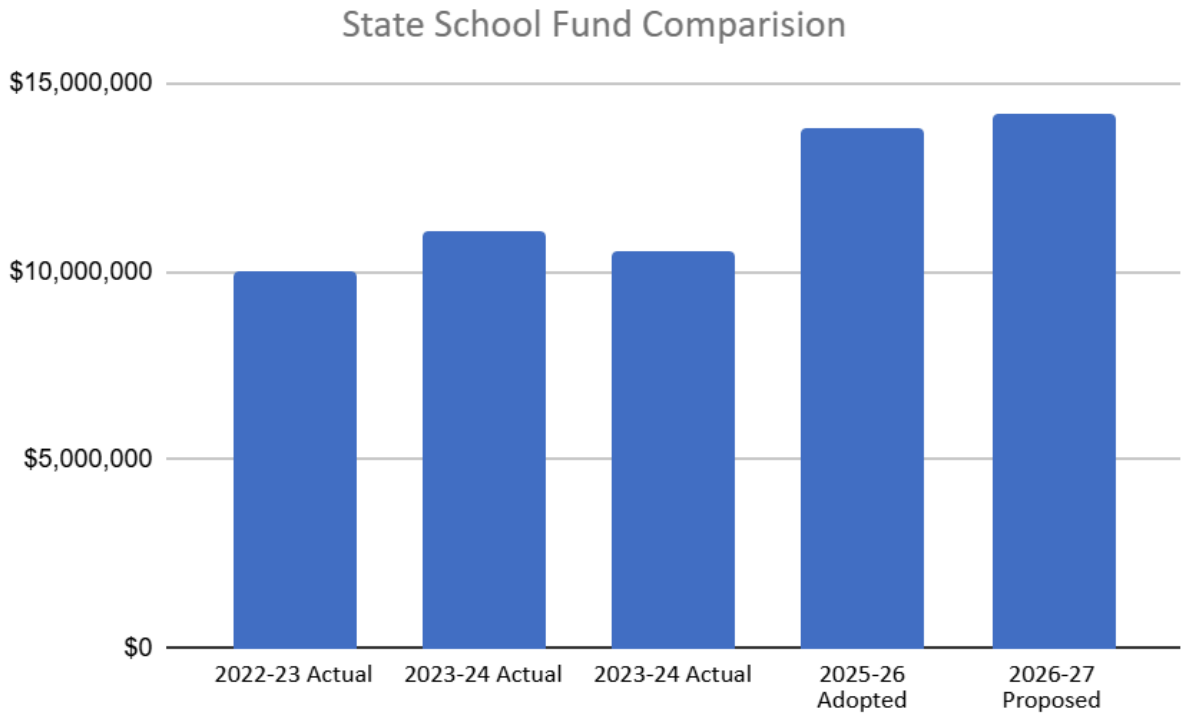
BUDGET DEVELOPMENT

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.



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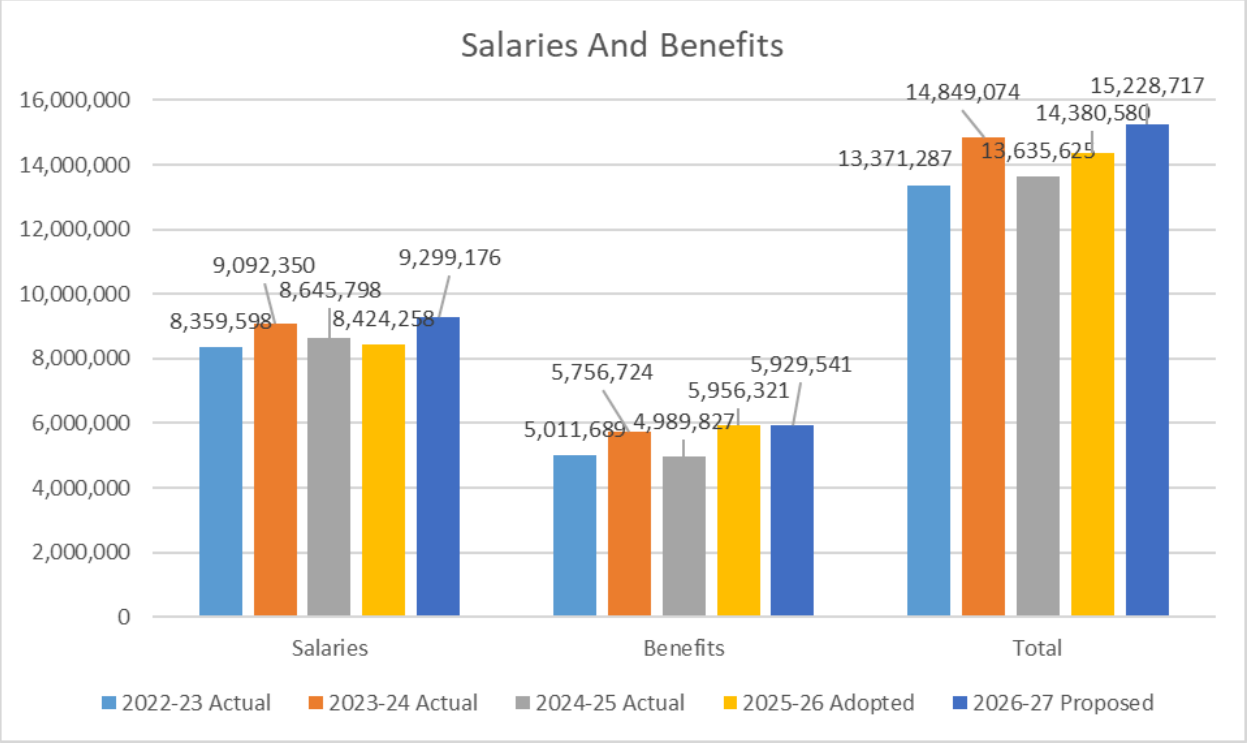
General Fund Expenditures & Requirements

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 proposed budget assumes a full school year.

The 2026-2027 Proposed Budget roll-up costs include adjustments according to labor agreements with CEA in a negotiating year for Licensed staff, OSEA, and Administrative, Supervisors, Confidential stall.



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The District has fully utilized all of its fund balance reserve and projected to expend less and revenue receipts 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	3,658,983	435,446	(219,062)	-	153,133
Budgeted Contingency					250,000
Budgeted Ending Fund Balance					250,000
Ending Fund Balance	435,446	(219,062)	-	153,133	500,000
(Spend Down)/Add Back	(3,223,537)	(654,508)	219,062	153,133	346,867

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

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

Contingency and Ending Fund Balance Policy

As outlined in the Board policy for the District, the General Fund estimated ending fund cash balance is to be managed at a level that represents 5% of the total adopted General Fund budget revenues. The proposed budget includes contingency and unappropriated ending fund balance amounts that together total $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 Balalnce	
Beginning Fund Balance	153,133
Budget Contingency	250,000
Budgeted Ending Fund Balance	250,000
Projected Ending Fund Balalnce	500,000
Annual Revenue Budget	17,287,542
(Excludes Beginning Balance)	
5% of Revenues	864,377

Corbett School District
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BUDGET CHANGES

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

In addition, grants that were accounted for in 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 Proposed Budget totals $22,342,881 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 2025-2026adopted budget are summarized below.

All Funds	2025-2026 Adopted Budget	2026-2027 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	-
Total Staff	113.34	116.52	3.18

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 1st Meeting

Budget Workshop Training — **March 11, 2026**

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

√ 5 to 30 Days Before the 2nd 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

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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

MISSION AND VISION STATEMENT

MISSION:

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

VISION:

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

CORBETT SCHOOL DISTRICT
VALUES

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

Values are the districts long range objectives 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 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.	Superintendent-Clerk
Dennis Clague	Chief Financial Officer
Robin Lindeen-Blakeley	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

	History					Projected			
Grade	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
Total K-12	1,053	1,054	1,065	1,089	1,203	1,210	1,194	1,177	1,160
Annual Change		1	11	24	138	7	(16)	(17)	(17)
Annual Change %		0.1%	1.0%	2.2%	11.5%	0.6%	-1.3%	-1.4%	-1.4%

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

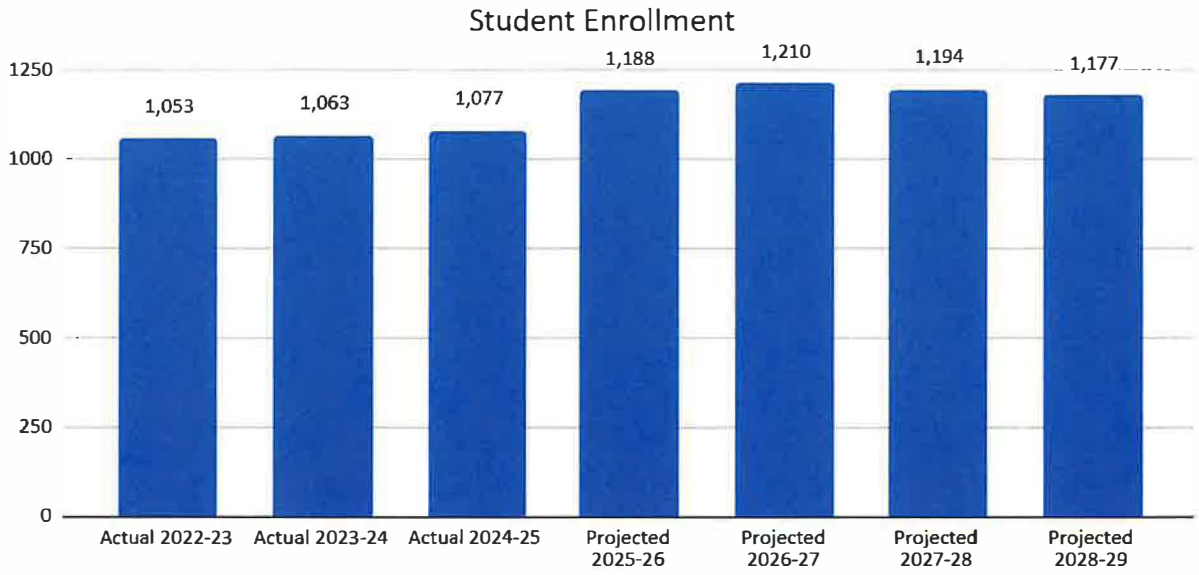
State School Fund Grants and Property Tax Revenues

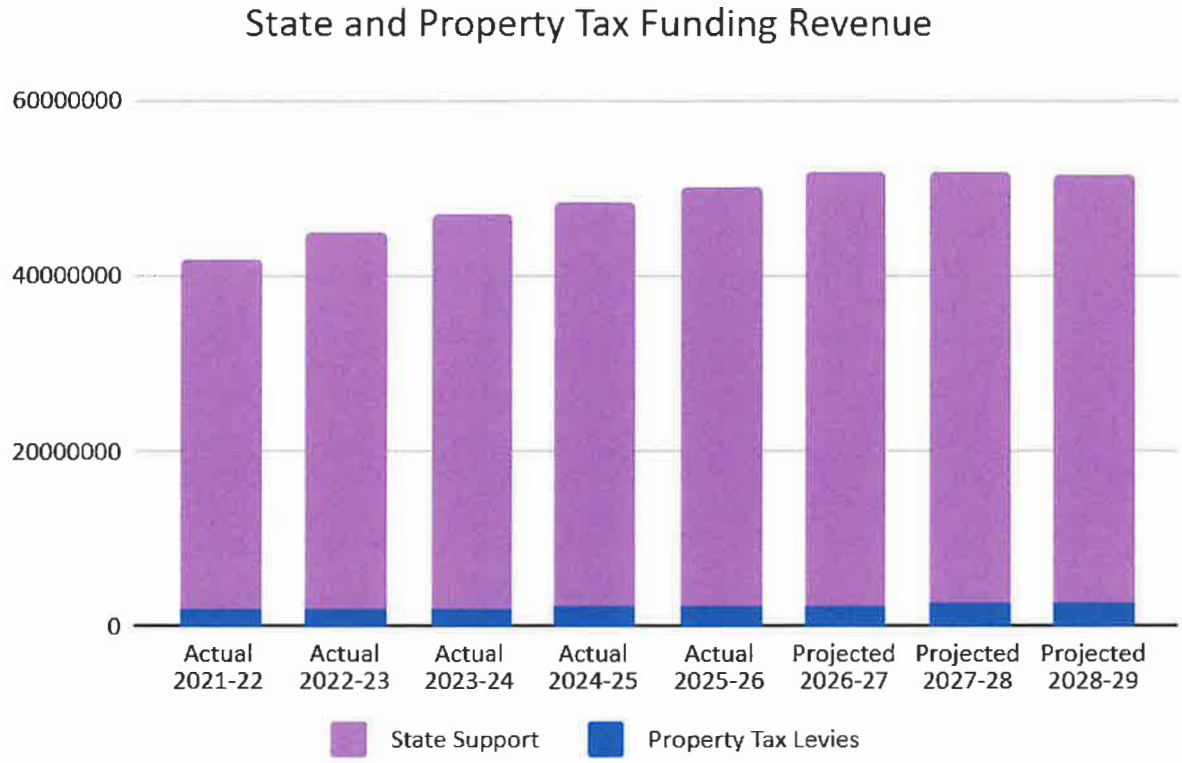
(Funding Per Student)

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.





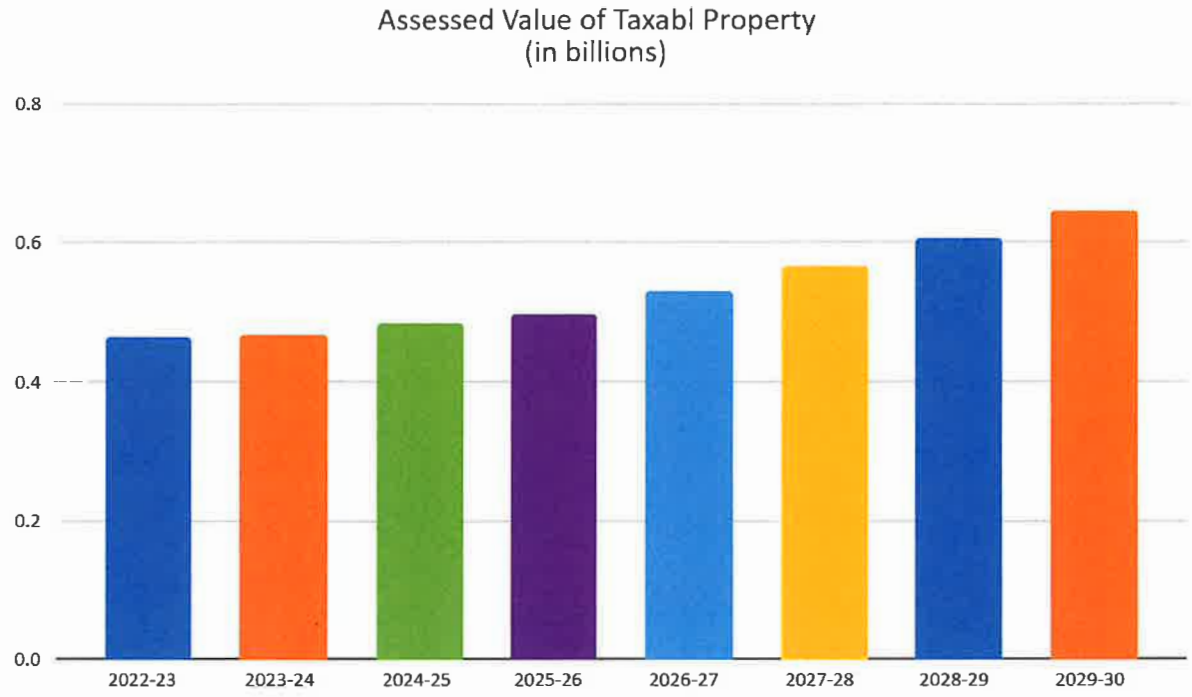
Property Taxes

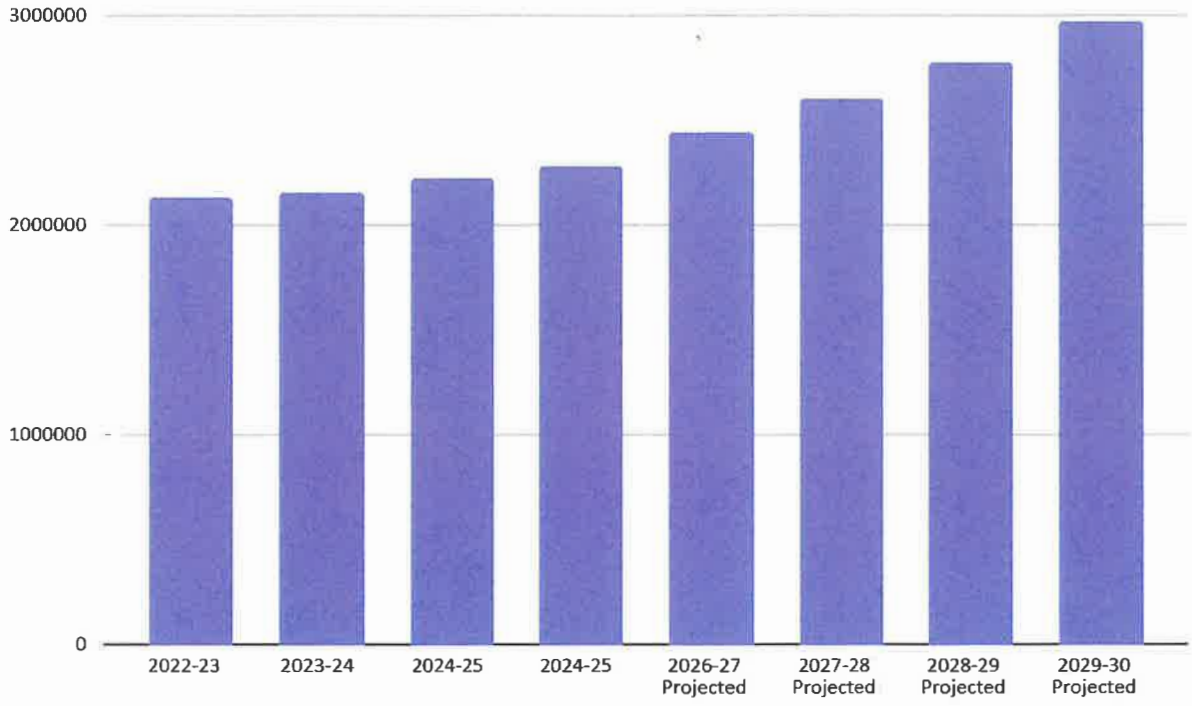
Property taxes from each school district's permanent rates are deducted from the General-Purpose Grant to determine the amount the school district will receive from the State School Fund Grant.

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)
0.8
0.6
0.4
0.2
0.0
2022-23
2023-24
2024-25
2025-26
2026-27
2027-28
2028-29
2029-30


3000000
2000000
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2022-23
2023-24
2024-25
2024-25
2026-27 Projected
2027-28 Projected
2028-29 Projected
2029-30 Projected

CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA

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

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

MULTNOMAH COUNTY

GENERAL FUND

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

DEBT SERVICE FUND

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

CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY

Corbett School District Debt Service Overview

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

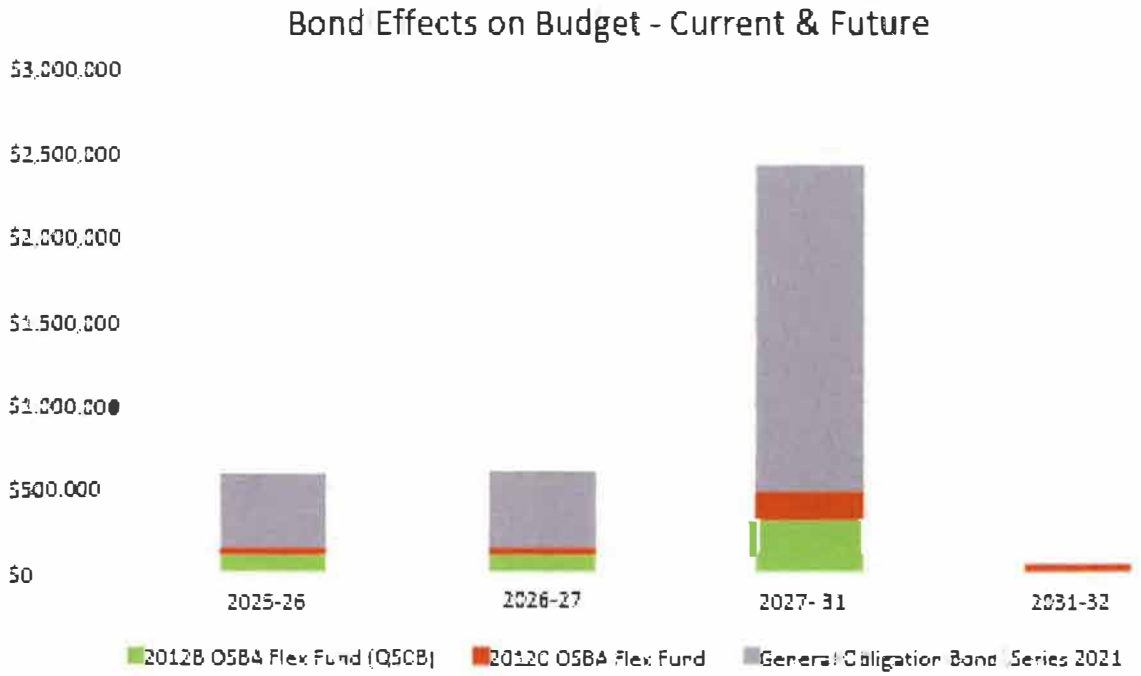
Corbett School District's loans and contracts are funded in part by the 70% reimbursement of transportation expenses through the State Funding Formula to support the District Bus Fleet. The 2011 SELP Loan and the 2024 MESD Loan were used to make energy updates throughout the District and support general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

			Principal				
Specific Authority	Date of Issue	Amount of Original Issue	Outstanding 6/30/2026	2026-2027 Principal Due	2026-2027 Interest Due	Outstanding 6/30/2027	Impacted Fund
Bonds Payable							
2012B OSBA Flex Fund (QSCB)	7-Feb-12	$ 1,000,000	$ 1,000,000	$ -	$ 46,250	$ 1,000,000	General Fund
2012C OSBA Flex Fund	30-Oct-12	650,000	235,000	35,000	9,050	200,000	General Fund
General Obligation Bond, Series 2021	15-Apr-21	4,000,000	2,270,000	412,000	38,136	1,858,000	Debt Fund
Total Bonds		5,650,000	3,505,000	447,000	93,436	3,058,000	
Loans and Contracts Payable							
2011 SELP Loan	4-Nov-11	583,136	36,065	36,065	519	-	General Fund
2018-2019 Santander Financing	5-Apr-19	111,354	17,254	17,254	647	-	General Fund
2019-2020 Santander Financing	10-Mar-20	111,694	16,838	16,838	451	-	General Fund
2020-2021 Santander Financing	20-Dec-20	128,290	15,879	15,879	766	-	General Fund
2021-2022 Santander Financing	10-Feb-22	129,898	38,563	19,054	995	19,509	General Fund
2023-2024 Santander Financing	20-Jul-23	171,668	70,665	32,618	3,851	38,047	General Fund
2024 MESD Loan	11-Dec-24	2,000,000	1,750,000	250,000	35,000	1,500,000	General Fund
Total Loans and Contracts Payable		3,236,040	1,945,265	387,708	42,229	1,557,556	
Right to Use Lease							
Corbett Commons	1-Feb-23	420,683	-	-	-	-	Federal Fund
Total Right to Use Leases		420,683	-	-	-	-	
Total Debt		$ 9,306,723	$ 5,450,265	$ 834,708	$ 135,665	$ 4,615,556	

Bond Requirements & Effects on Budget Current and Future

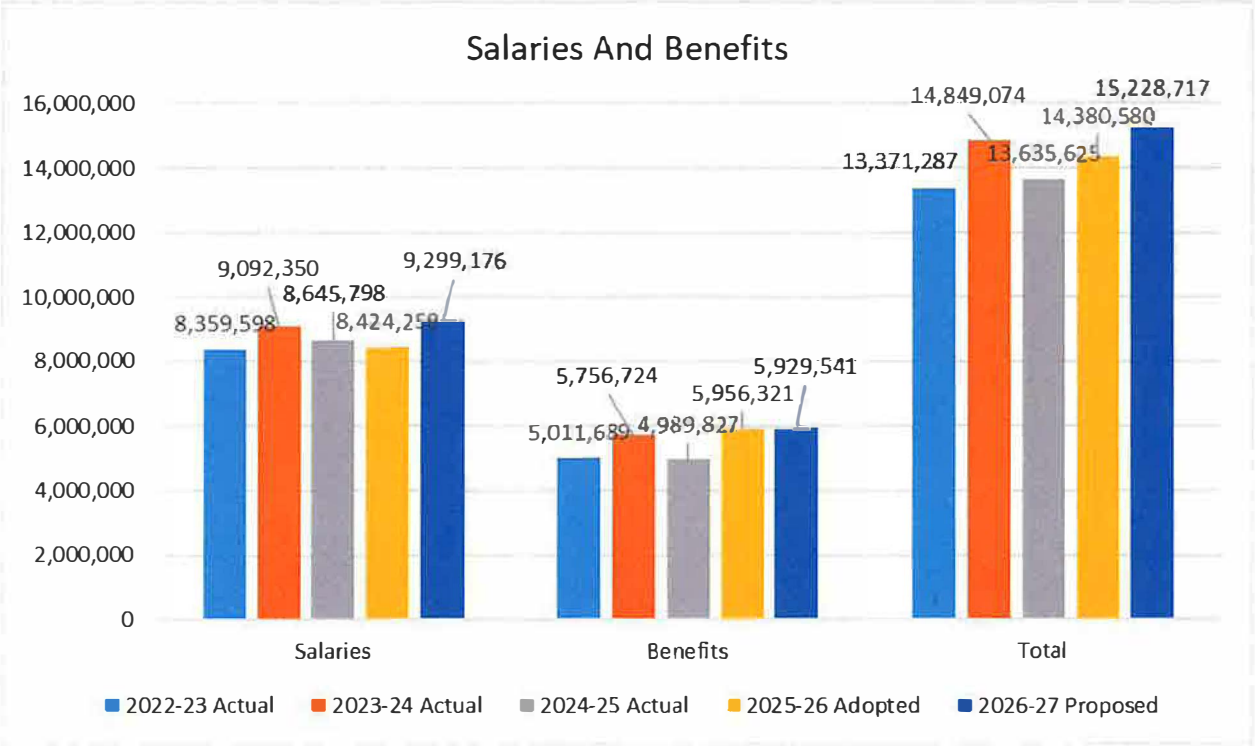
Fiscal Year Ending June 30,	2012B OSBA Flex Fund (QSCB)	2012C OSBA Flex Fund	General Obligation Bond, Series 2021	Total
2026-27	$ 101,806	$ 44,050	$ 450,136	$ 595,992
2027-28	101,806	42,825	463,214	607,845
2028- 31	203,611	135,900	1,474,670	1,814,181
2031-32	-	46,800	-	46,800
	$ 407,222	$ 269,575	$ 2,388,020	$3,064,817

CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY



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

PROPOSED BUDGET

2026-2027

CORBETT

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.

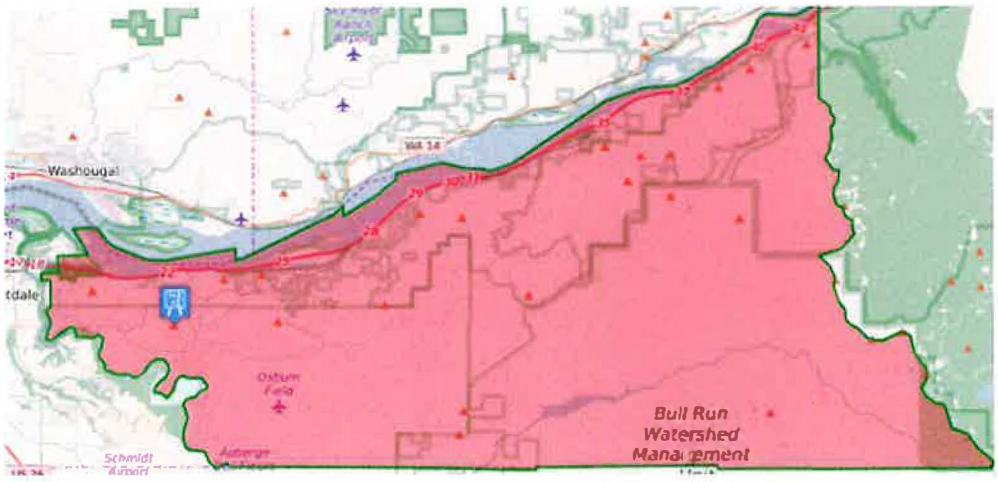
A Rural Community with a National Impact

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



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

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

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

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

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

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

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

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

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

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis

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

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

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

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

KEY FACTORS IN BUDGET DEVELOPMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

THE BUDGET PROCESS

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

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

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

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

HOW THE BUDGET IS ADOPTED

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

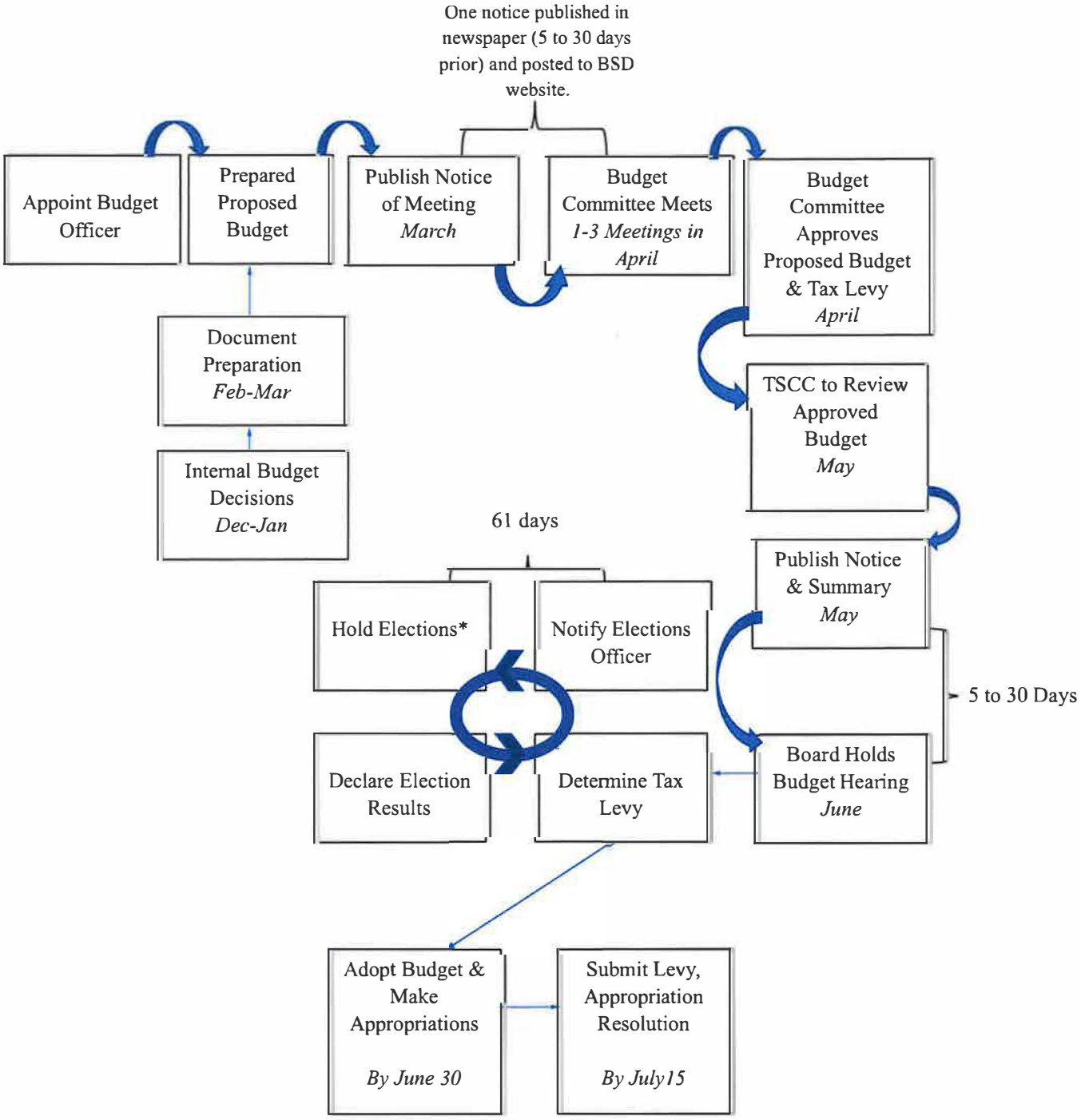
After a budget hearing and consideration of public testimony, the School Board will then adopt the annual budget and the tax levy prior to June 30. See the chart on the next page for an illustration of the process.

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.

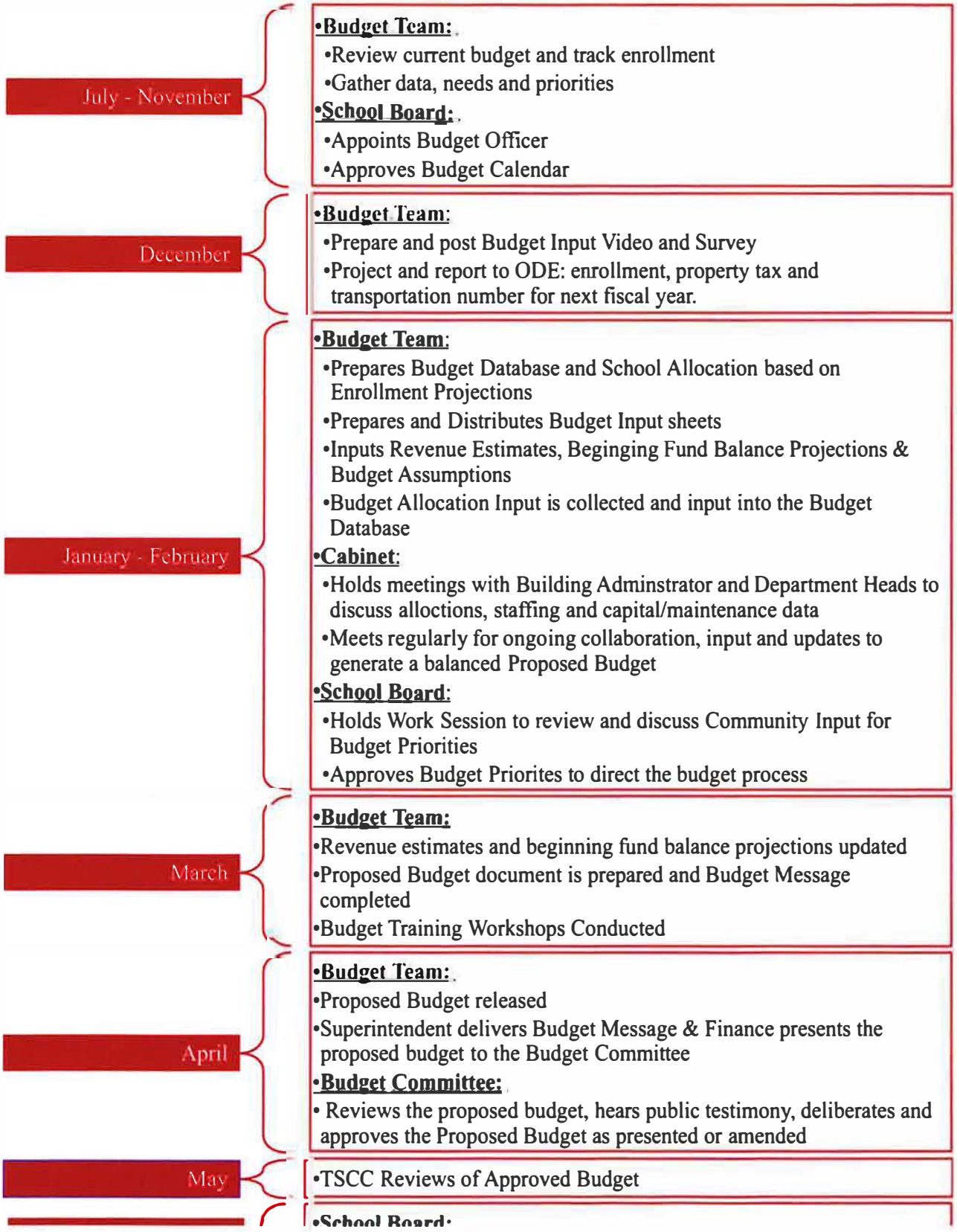
The Board of Directors may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental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



MISSION AND VISION STATEMENT

MISSION:

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

VISION:

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

CORBETT SCHOOL DISTRICT
VALUES

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

Values are the districts long range objectives 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.

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.

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)

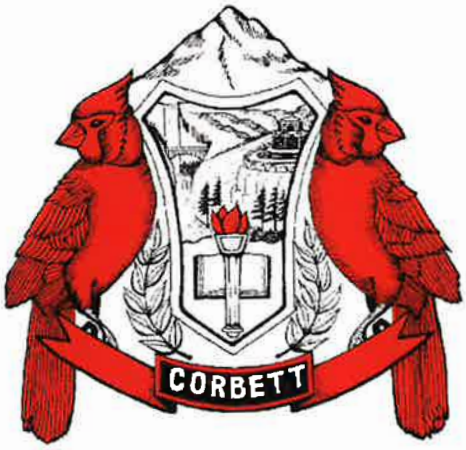
There are two stated purposes for the funds distributed under the SIA:

- 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

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 u ed 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

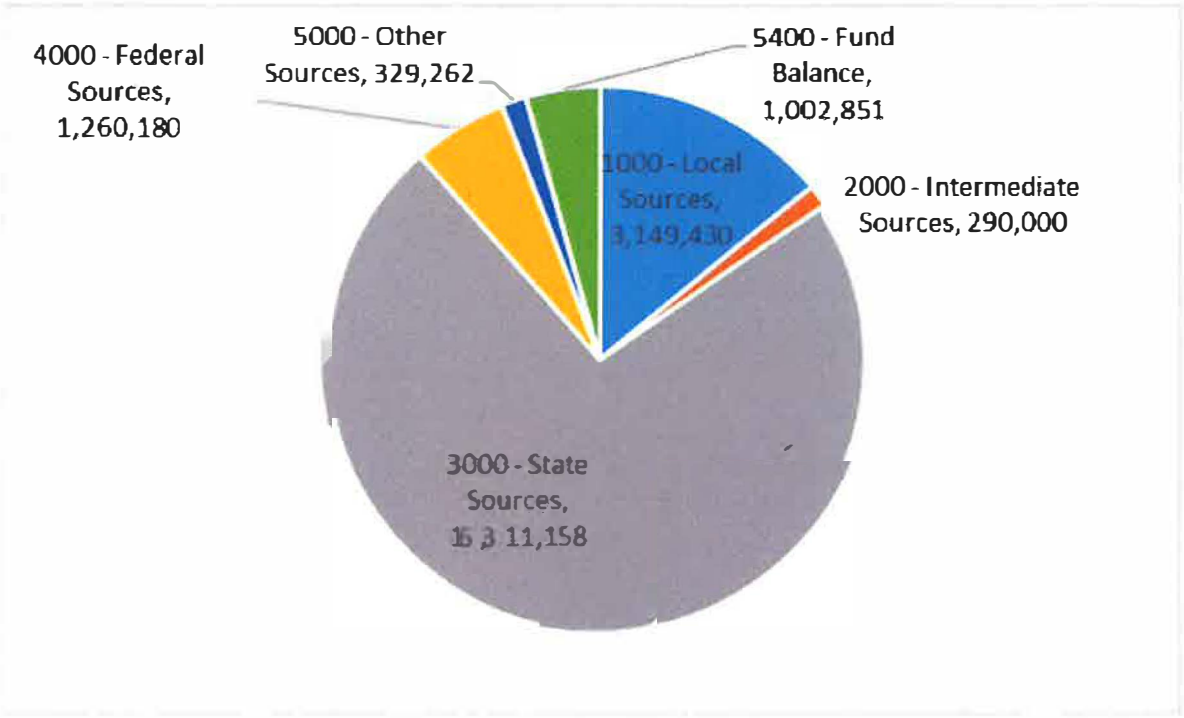
PROPOSED BUDGET


CORBETT

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 proposed 2025-2027 Budget is $11.3 billion. Property tax-assessed values and collections continue to increase. The Board has also approved additional enrollment slots which increases funding over previous years.

Summary of Revenues & Resources
All Funds 2026-2027



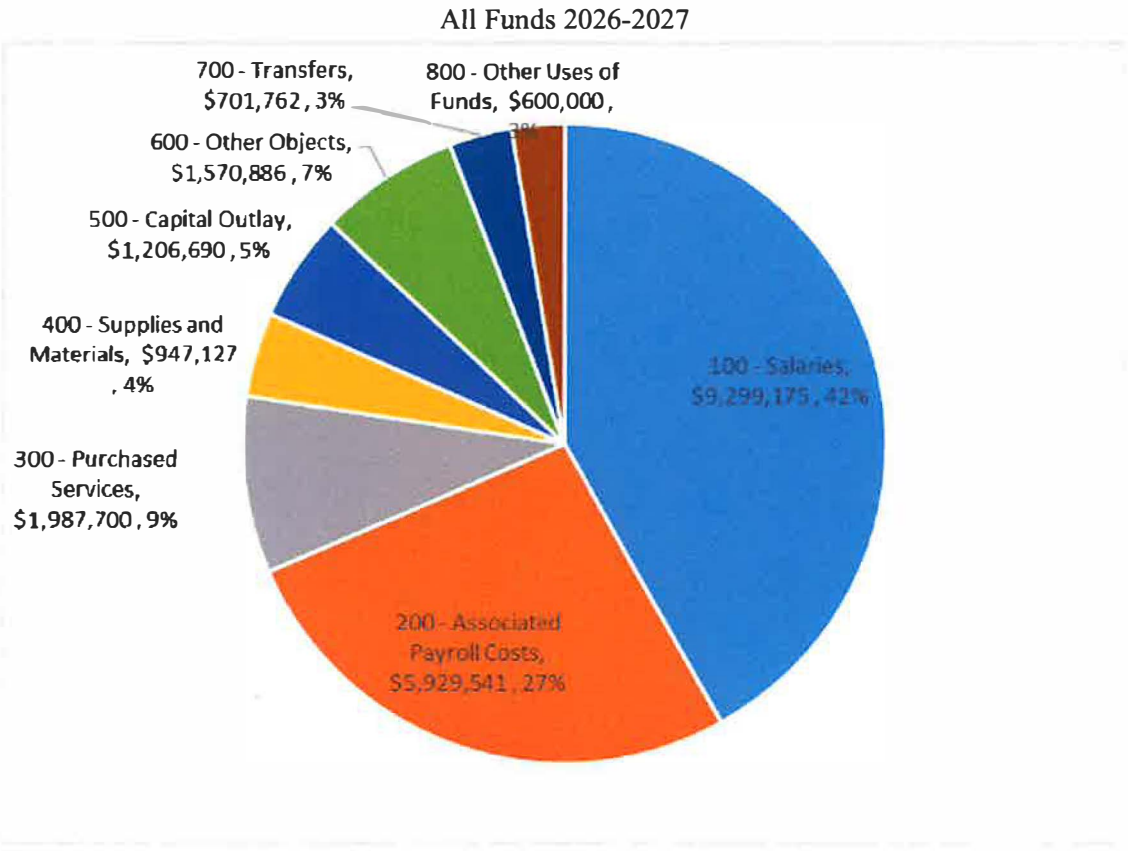
Revenues & Resources

The 2026-2027 proposed 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 proposed resources.

Summary of Expenditures



Expenditures

In the 2026-2027 proposed 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.

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

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.

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

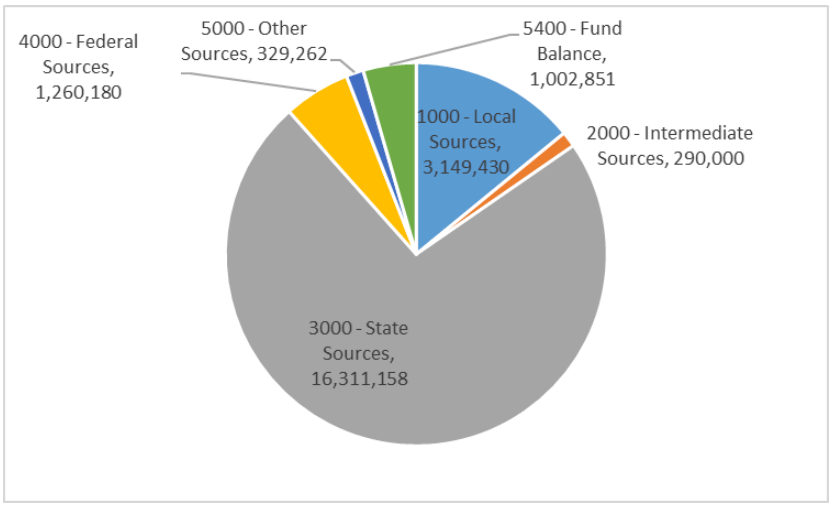
5200 Interfund Transfers
Revenue earned or received from another fund that will not be repaid.

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

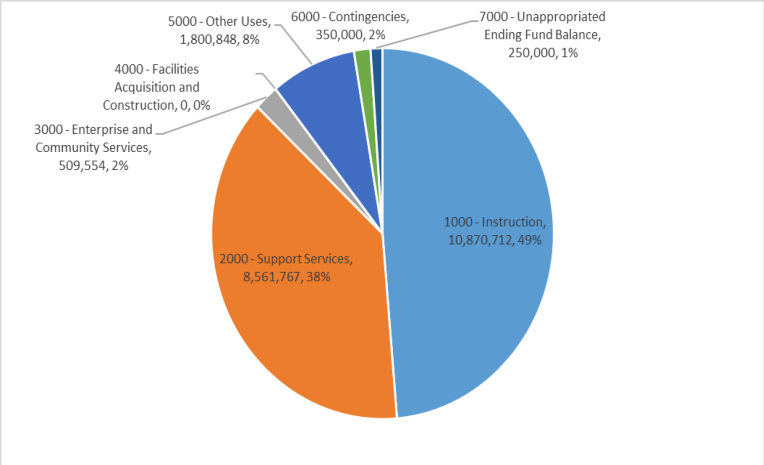
CORBETT SCHOOL DISTRICT
ALL FUNDS SUMMARY
RESOURCES BY SOURCE



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	-	-
202,118	424,430	919,167	290,000	2000 - Intermediate Sources	290,000	-	-
14,654,031	13,764,496	12,807,999	18,277,545	3000 - State Sources	16,371,861	-	-
706,452	1,630,053	1,347,005	1,853,158	4000 - Federal Sources	1,260,180	-	-
483,023	937,843	2,423,232	968,345	5000 - Other Sources	329,262	-	-
4,882,031	3,554,927	11,832	209,000	5400 - Fund Balance	1,002,851	-	-
24,140,982	24,250,336	21,363,623	25,595,817		22,403,584	-	-

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

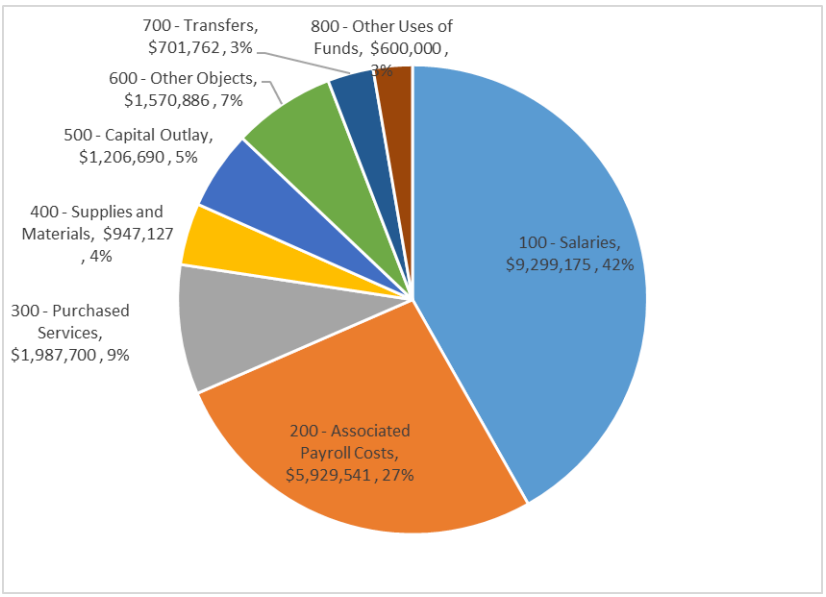
CORBETT SCHOOL DISTRICT
ALL FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2025/26 FTE	ALL FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
10,423,795	10,603,664	9,747,388	11,103,309	74.76	1000 - Instruction	10,916,861	-	-	72.43
5,856,415	8,052,611	7,914,295	12,011,377	36.55	2000 - Support Services	8,486,276	-	-	41.60
479,499	410,061	461,513	485,766	2.03	3000 - Enterprise and Community Services	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	-	-	-
-	-	-	200,000	-	6000 - Contingencies	350,000	-	-	-
3,350,295	11,832	1,074,046	33,763	-	7000 - Unappropriated Ending Fund Balance	250,000	-	-	-
24,140,982	24,250,336	21,363,623	25,595,817	113.34	Total:	22,403,584	-	-	116.23

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

CORBETT SCHOOL DISTRICT
ALL FUNDS SUMMARY
REQUIREMENTS BY MAJOR OBJECT



2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2025/26 FTE	ALL FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
8,359,598	9,092,350	8,424,258	8,769,173	114.23	100 - Salaries	9,359,508	-	-	116.23
5,011,689	5,756,724	5,956,321	6,074,814	-	200 - Associated Payroll Costs	5,887,091	-	-	-
2,012,625	2,555,481	2,088,444	2,169,858	-	300 - Purchased Services	1,984,851	-	-	-
1,003,401	1,109,270	779,122	1,585,300	-	400 - Supplies and Materials	996,128	-	-	-
3,364,202	4,437,457	394,453	4,258,899	-	500 - Capital Outlay	1,128,315	-	-	-
985,832	1,272,222	1,783,023	1,685,665	-	600 - Other Objects	1,745,929	-	-	-
53,340	15,000	60,250	668,345	-	700 - Transfers	701,762	-	-	-
3,350,295	11,832	31,955	383,763	-	800 - Other Uses of Funds	600,000	-	-	-
24,140,982	24,250,336	21,363,623	25,595,817	114.23	Total:	22,403,584	-	-	116.23

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

GENERAL FUND

PROPOSED 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.

1112 Intermediate, 4-6
Retired function, now rolled into 1111

1121 Middle/Junior High Programs
Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics are considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years

1131 High School Programs
Learning experiences are concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

1132 High School Extracurricular
School-sponsored activities, under the guidance and supervision of district staff, are designed to provide students with such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech, and debate

1140 Pre-kindergarten Programs
Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

1210 Programs for the Talented and Gifted
Special learning experiences for students identified as gifted or talented.

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

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 60 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.

2219 Other Improvement of Instruction Services
Activities for improving instruction other than those classified above.

2220 Educational Media Services
Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, online, and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

2230 Assessment and Testing
Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

2240 Instructional Staff Development
Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other 62 activities designed to improve teacher performance.

2310 Board of Education Services
Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy-making. Use this function to record legal services.

2321 Office of the Superintendent Services
Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer.

2410 Office of the Principal Services

Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district.

2490 Other Support Services-School Administration
Other school administration services which cannot be recorded under the preceding functions.

2520 Fiscal Services
Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

2529 Other Fiscal Services
Fiscal services which cannot be classified under the preceding functions. Including unemployment.

2541 Service Area Direction
Activities of directing and managing the operation and maintenance of the school plant facilities.

2542 Care and Upkeep of Buildings Services
Activities concerned with keeping a physical plant clean and ready for daily use. Included are: Operating the heating,

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

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.

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.

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.

3390 Other Community Services
Services provided to the community which cannot be classified above. College scholarship expenditures are recorded here.

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.

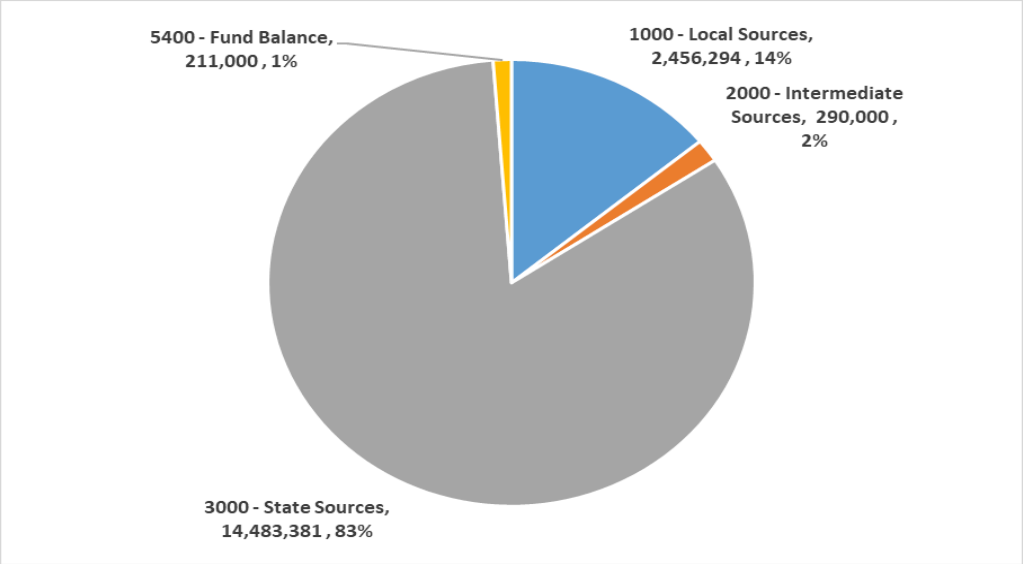
5200 Transfers of Funds
These are transactions which withdraw money from one fund and place it in another without recourse.

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



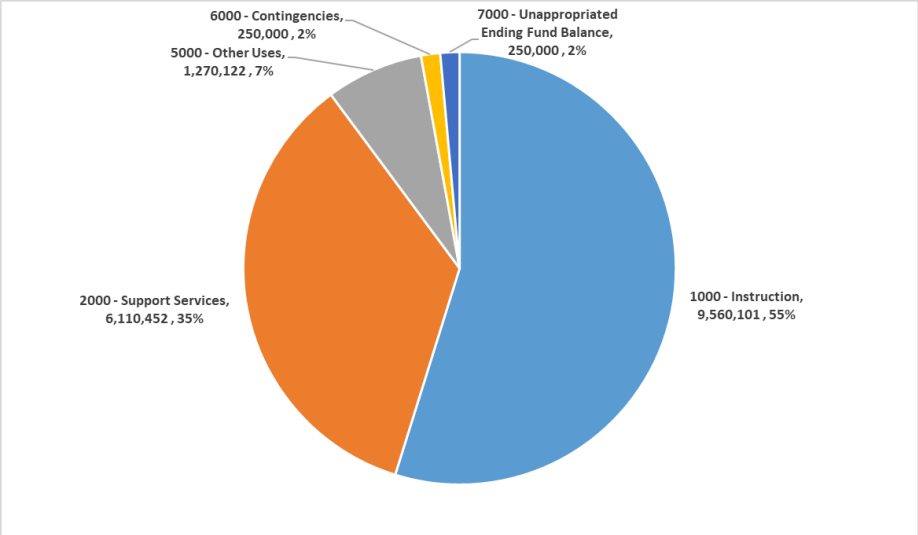
2022/23 Actuals	2023/24 Actuals	2024/25 Actual	2025/26 Adopted	GENERAL FUND SUMMARY RESOURCES BY SOURCE	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
2,499,349	3,141,343	3,331,095	2,358,798	1000 - Local Sources	2,456,294	-	-
201,787	424,048	919,167	290,000	2000 - Intermediate Sources	290,000	-	-
11,055,804	12,142,760	11,638,628	13,982,257	3000 - State Sources	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	-	-
15,140,133	16,789,944	17,839,373	16,631,055	Total:	17,440,675	-	-

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

CORBETT SCHOOL DISTRICT
GENERAL FUND
RESOURCES

2022/23 Actuals	2023/24 Actuals	2024/25 Actual	2025/26 Adopted	GENERAL FUND RESOURCES		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
				1000 - Local Sources				
2,025,664	2,033,930	2,060,374	2,118,000	1111 - Current Year Taxes		2,202,140	-	-
18,999	17,343	18,744	20,000	1112 - Prior Years Taxes		22,000	-	-
2,716	5,940	4,576	1,000	1190 - Penalties & Interest On Taxes		1,000	-	-
128,479	-	-	-	1311 - Tuition: Individual		-	-	-
110,750	52,030	97,552	52,000	1510 - Interest On Investments		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	-	-
205,304	696,710	899,458	-	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	-	-
				2000 - Intermediate Sources				
-	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	-	-
201,787	424,048	919,167	290,000		Total Object:	290,000	-	-
				3000 - State Sources				
9,980,478	11,049,723	11,058,758	13,838,257	3101 - State School Fund: Gen Support		14,335,061	-	-
(2,915)	(1,582)	(1,977)	-	3102 - State School Fund: Lunch Match		-	-	-
143,204	144,304	155,120	144,000	3103 - Common School Fund		148,320	-	-
87,589	308,648	(85,471)	-	3110 - State School Fund: Adjustment		-	-	-
847,447	641,666	512,198	-	3299 - OTH Restricted Grants In Aid		-	-	-
11,055,804	12,142,760	11,638,628	13,982,257		Total Object:	14,483,381	-	-
				4000 - Federal Sources				
(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		-	-	-
77,470	90,405	169,546	-		Total Object:	-	-	-
				5000 - Other Sources				
-		-	-	5110 - Bond Proceeds		-	-	-
-	-	2,000,000	-	5150 - Loan Reciepts				
-	922,843	-	-	5160 - Lease Purchase Receipts		-	-	-
-	15,000	-	-	5211 - From Debt Service		-	-	-
-	-	-	-	5220 - From Energy Projects Fund		-	-	-
-	937,843	2,000,000	-		Total Object:	-	-	-
				5400 - Fund Balance			-	-
1,305,723	53,545	-	-	5400 - Beginning Fund Balance		211,000	-	-
1,305,723	53,545	(219,063)	-		Total Object:	211,000	-	-
15,140,133	16,789,944	17,839,373	16,631,055		Total:	17,440,675	-	-

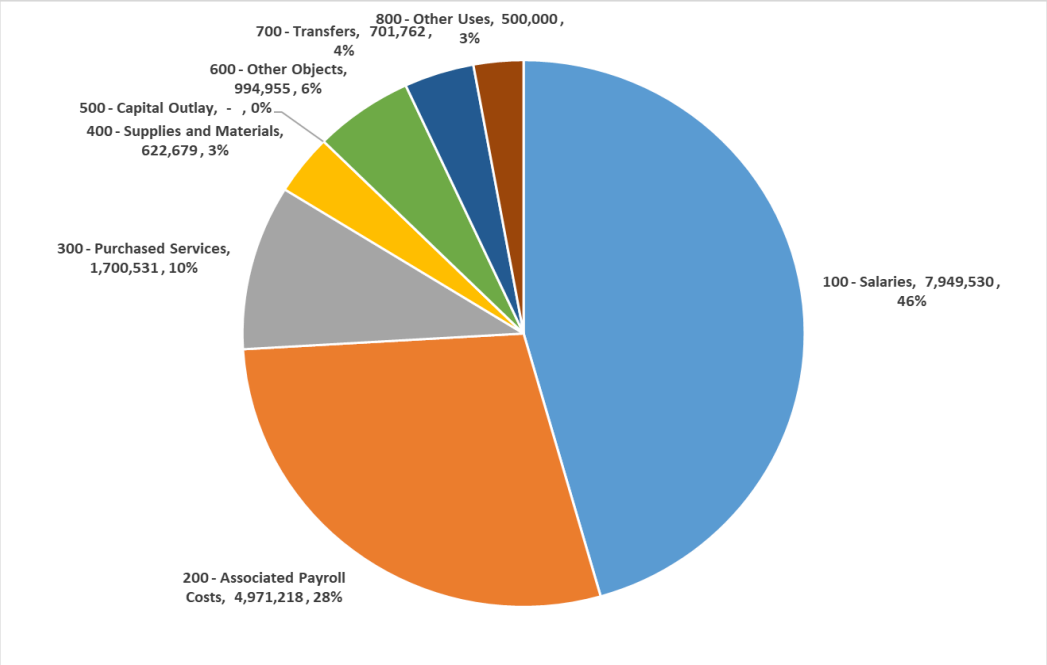
CORBETT SCHOOL DISTRICT
GENERAL FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2022/23 Actuals	2023/24 Actuals	2024/25 Actual	2025/26 Adopted	2025/26 FTE	GENERAL FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
8,773,860	9,225,867	8,743,092	9,449,900	65.31	1000 - Instruction	9,560,101	-	-	65.98
5,429,883	7,024,012	6,849,183	5,687,751	27.07	2000 - Support Services	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	-	-	-	-
253,297	321,515	1,574,851	1,209,641	-	5000 - Other Uses	1,270,122	-	-	-
-			250,000	-	6000 - Contingencies	250,000	-	-	-
435,446	(219,063)	628,069	33,763	-	7000 - Unappropriated Ending Fund Balance	250,000	-	-	-
15,140,133	16,789,944	17,839,373	16,631,055	92.38	Total:	17,440,675	-	-	99.55

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

CORBETT SCHOOL DISTRICT
GENERAL FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT



2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2025/26 FTE	GENERAL FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
7,185,099	7,545,577	7,161,431	7,187,018	92.38	100 - Salaries	7,949,530	-	-	99.55
4,496,958	5,061,473	5,219,651	4,960,592	-	200 - Associated Payroll Costs	4,971,218	-	-	-
1,696,210	2,421,898	1,906,665	1,662,670	-	300 - Purchased Services	1,700,531	-	-	-
648,896	720,344	524,052	904,761	-	400 - Supplies and Materials	622,679	-	-	-
65,080	548,678	394,453	-	-	500 - Capital Outlay	-	-	-	-
559,104	711,037	1,525,410	963,906	-	600 - Other Objects	994,955	-	-	-
53,340	-	-	668,345	-	700 - Transfers	701,762	-	-	-
435,446	(219,063)	1,107,711	283,763	-	800 - Other Uses	500,000	-	-	-
15,140,133	16,789,944	17,839,373	16,631,055	92.38	Total:	17,440,675	-	-	99.55

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

CORBETT SCHOOL DISTRICT
GENERAL FUND
REQUIREMENTS

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2025/26 FTE	GENERAL FUND REQUIREMENTS		2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
					1100 - Inst Reg Prog					
-	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	384	-	-	122 - Substitute: Classified		-	-	-	-
-	2,206	-	-	-	124 - Temporary: Classified		-	-	-	-
46,448	9,458	4,965	-	-	130 - Additional Salary		-	-	-	-
15,838	16,833	1,483	-	-	211 - Public Employees Retire System		-	-	-	-
-	298	312	-	-	212 - PERS Employee Contribution		-	-	-	-
11,024	6,262	409	-	-	220 - Social Security Administration		-	-	-	-
43	25	2	-	-	231 - Worker's Compensation		-	-	-	-
11,108	9,847	82	-	-	240 - Contractural Employee Benefits		-	-	-	-
-	444	35	-	-	252 - Oregon Paid Family Medical		-	-	-	-
-	-	-	-	-	290 - Benefit Adjustments		-	-	-	-
-	-	-	-	-	640 - Dues and Fees		-	-	-	-
182,236	121,294	7,673	-	-		Total Function:	-	-	-	-
					1111 - Elementary K-6					
1,553,016	1,603,002	1,575,202	1,811,050	22.38	111 - Licensed Salaries		1,930,448	-	-	22.33
41,307	74,629	64,753	93,083	2.31	112 - Classified Salaries		134,517	-	-	2.65
(207)	-	-	-	-	113 - Administrator Salaries		-	-	-	-
60,471	141,906	564	-	-	121 - Substitute: Licensed		-	-	-	-
9,564	52,537	-	-	-	122 - Substitute: Classified		6,020	-	-	-
798	1,088	1,351	-	-	124 - Temporary: Classified		-	-	-	-
30,296	38,162	25,624	50,000	-	130 - Additional Salary		52,470	-	-	-
7,574	4,797	-	-	-	131 - Extra Period Salary		-	-	-	-
439,830	452,120	465,606	513,492	-	211 - Public Employees Retire System		551,517	-	-	-
5,357	5,605	512	3,000	-	212 - PERS Employee Contribution		3,180	-	-	-
129,958	130,786	126,818	153,317	-	220 - Social Security Administration		162,547	-	-	-
340	317	285	7,756	-	231 - Worker's Compensation		8,221	-	-	-
361,288	542,735	412,327	513,454	-	240 - Contractural Employee Benefits		542,515	-	-	-
-	-	-	130,156	-	241 - Health Reimb Arrangement		-	-	-	-
-	10,280	10,838	8,016	-	252 - Oregon Paid Family Medical		8,497	-	-	-
4,217	14,593	-	-	-	311 - Instruction Services		8,258	-	-	-
8,259	1,287	240	-	-	312 - Instructional Prog Improvement		-	-	-	-
-	1,869	2,708	-	-	313 - Student Services		-	-	-	-
-	-	113,909	175,000	-	314 - EduStaff Subs Licensed		183,750	-	-	-
-	-	29,787	-	-	315 - Edustaff Subs Classified		10,830			
6,500	6,700	9,625	-	-	319 - Othr Instr Prof/Tech Services		-	-	-	-
-	-	-	-	-	321 - Cleaning Services		-	-	-	-
962	2,331	-	500	-	322 - Repairs & Maintenence Services		3,679	-	-	-
304	-	-	-	-	329 - Other Property Services		-	-	-	-
2,751	948	490	4,000	-	340 - Travel		3,307	-	-	-
1,212	389	-	-	-	353 - Postage		-	-	-	-
499	-	-	-	-	389 - Other Non-Inst Prof/Tech Srvs		-	-	-	-
59,147	55,598	30,493	55,975	-	410 - Consumable Supply & Materials		48,385	-	-	-
3,441	11,408	2,845	38,000	-	420 - Textbooks		21,712	-	-	-
128	84	14	-	-	430 - Library Books		750	-	-	-
-	-	-	-	-	440 - Periodicals		-	-	-	-
750	3,178	2,660	5,657	-	460 - Non-Consumable Items		750	-	-	-
1,615	2,677	-	8,000	-	470 - Computer Software		46,592	-	-	-
-	-	-	-	-	480 - Computer Hardware		-	-	-	-
534	155	-	-	-	640 - Dues and Fees		5,100	-	-	-
2,729,909	3,159,181	2,876,651	3,570,456	24.69		Total Function:	3,733,045	-	-	24.98
					1113 - K-6 Extra-Curr					
-	50		-	-	640 - Dues and Fees		-	-	-	-
-	50		-	-		Total Function:	-	-	-	-
					1121 - 7-8 Programs					
809,068	786,339	723,673	741,977	8.78	111 - Licensed Salaries		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	-	-	-
51,542	-	-	-	-	131 - Extra Period Salary		-	-	-	-

243,002	198,268	200,717	199,031	-	211 - Public Employees Retire System	213,252	-	-	-
-	-	-	3,000	-	212 - PERS Employee Contribution	3,180	-	-	-
69,195	61,413	56,033	64,412	-	220 - Social Security Administration	63,881	-	-	-
156	143	129	3,336	-	231 - Worker's Compensation	3,536	-	-	-
136,143	184,806	151,888	182,589	-	240 - Contractural Employee Benefits	187,994	-	-	-
-	-	-	45,656	-	241 - Health Reimb Arrangement	-	-	-	-
-	4,742	4,770	3,369	-	252 - Oregon Paid Family Medical	3,571	-	-	-
6,435	6,615	199	-	-	311 - Instruction Services	7,200	-	-	-
1,898	99	-	-	-	312 - Instructional Prog Improvement	2,700	-	-	-
-	-	12,547	75,000	-	314 - EduStaff Subs Licensed	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 & Maintenence Services	3,600	-	-	-
-	-	-	-	-	331 - Reimbursable Student Transport	-	-	-	-
42	546	388	4,000	-	340 - Travel	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	-	-	-
2,800	1,135	343	5,000	-	420 - Textbooks	-	-	-	-
109	111	-	949	-	430 - Library Books	375	-	-	-
-	-	-	-	-	440 - Periodicals	-	-	-	-
-	-	-	-	-	450 - Food	-	-	-	-
750	221	276	5,000	-	460 - Non-Consumable Items	6,375	-	-	-
1,117	144	128	-	-	470 - Computer Software	-	-	-	-
31	162	25	-	-	640 - Dues and Fees	-	-	-	-
1,386,770	1,291,121	1,171,846	1,420,319	8.78	Total Function:	1,419,944	-	-	8.84
					1122 - 7-8 Extra-Curr	-			
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	-	-	-
45,617	53,989	28,757	-	-	131 - Extra Period Salary	-	-	-	-
13,802	15,776	3,042	-	-	211 - Public Employees Retire System	6,398	-	-	-
-	-	-	(600)	-	212 - PERS Employee Contribution	272	-	-	-
6,412	8,225	2,930	(1,518)	-	220 - Social Security Administration	2,749	-	-	-
10	17	6	(52)	-	231 - Worker's Compensation		-	-	-
9,967	6,722	2,511	-	-	240 - Contractural Employee Benefits		-	-	-
-	541	195	139	-	252 - Oregon Paid Family Medical	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	-	-	-
					1131 - High School				
998,362	994,662	1,000,122	1,210,875	14.72	111 - Licensed Salaries	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	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution	-	-	-	-
86,073	77,461	77,564	100,283	-	220 - Social Security Administration	105,655	-	-	-
200	179	176	5,120	-	231 - Worker's Compensation	5,427	-	-	-
197,083	182,217	211,499	306,025	-	240 - Contractural Employee Benefits	315,083	-	-	-
-	-	-	76,521	-	241 - Health Reimb Arrangement	-	-	-	-
-	5,946	6,603	5,244	-	252 - Oregon Paid Family Medical	5,559	-	-	-
11,937	8,893	3,800	3,300	-	311 - Instruction Services	7,818	-	-	-
1,521	147	-	100	-	312 - Instructional Prog Improvement	-	-	-	-
685	682	-	-	-	313 - Student Services	-	-	-	-
-	-	29,425	50,000	-	314 - EduStaff Subs	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 & Maintenence Services		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	-	-	-
-	-	-	-	-	415 - Testing Materials		1,125			
4,571	2,950	730	1,500	-	420 - Textbooks		2,175	-	-	-
191	592	80	-	-	430 - Library Books		375	-	-	-
246	330	71	-	-	440 - Periodicals		-	-	-	-
-	-	3,940	-	-	450 - Food		2,250	-	-	-
7,398	3,210	1,390	5,850	-	460 - Non-Consumable Items		1,350	-	-	-
2,741	143	70	2,200	-	470 - Computer Software		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	-	-	14.71
					1132 - HS Extra-Curr					
35,985	39,158	63,888	46,498	0.50	111 - Licensed Salaries		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	-	-	-
167,932	164,520	209,684	-	-	131 - Extra Period Salary		22,111	-	-	-
36,295	36,414	55,915	17,593	-	211 - Public Employees Retire System		32,494	-	-	-
35	18	259	1,829	-	212 - PERS Employee Contribution		1,939	-	-	-
19,872	21,909	27,620	20,279	-	220 - Social Security Administration		22,875	-	-	-
53	62	70	543	-	231 - Worker's Compensation		576	-	-	-
16,627	17,825	35,678	10,398	-	240 - Contractural Employee Benefits		10,706	-	-	-
-	-	-	2,600	-	241 - Health Reimb Arrangement		-	-	-	-
-	1,194	2,088	1,061	-	252 - Oregon Paid Family Medical		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	-	-	-
6,471	5,902	4,148	5,000	-	321 - Cleaning Services		-	-	-	-
(13,000)	1,767	-	-	-	322 - Repairs & Maintenence 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 Srvs		9,000	-	-	-
51,017	56,878	33,080	25,100	-	410 - Consumable Supply & Materials		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	-	-	-
419,889	480,689	576,804	356,901	0.50		Total Function:	380,816	-	-	0.50
					1140 - Pre-K Programs					
2,589	-	-	-	-	410 - Consumable Supply & Materials		-	-	-	-
-	-	-	-	-	460 - Non-Consumable Items		-	-	-	-
1,670	-	-	-	-	530 - Improvements Other Than Bldgs		-	-	-	-
4,259	-	-	-	-		Total Function:	-	-	-	-
					1220 - Restrict SPED					
-	(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	8	-	-	231 - Worker's Compensation		-	-	-	-
16,732	37,236	10,964	-	-	240 - Contractural Employee Benefits		-	-	-	-
-	287	134	-	-	252 - Oregon Paid Family Medical		-	-	-	-
-	-	484	-	-	314 - Edustaff Subs Licensed		-			
-	524	-	-	-	340 - Travel		-	-	-	-
-	247	-	-	-	410 - Consumable Supply & Materials		-	-	-	-
-	-	-	-	-	470 - Computer Software		-	-	-	-
54,160	112,640	39,177	-	-		Total Function:	-	-	-	-

					1225 - SPED Out of Dist					
-	-	-	515	-	340 - Travel		-	-	-	-
149,220	119,263	60,000	4,547	-	371 - Tuition: In State		5,400	-	-	-
149,220	119,263	60,000	5,062	-		Total Function:	5,400	-	-	-
					1250 - Restric SPED					
203,758	290,019	238,282	333,802	4.17	111 - Licensed Salaries		356,211	-	-	3.50
228,200	302,849	379,614	444,349	12.46	112 - Classified Salaries		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	-	-	-
6,951	5,773	4,655	-	-	212 - PERS Employee Contribution		-	-	-	-
55,259	54,515	53,718	59,527	-	220 - Social Security Administration		63,841	-	-	-
204	210	203	2,955	-	231 - Worker's Compensation		3,132	-	-	-
162,875	260,409	257,061	345,774	-	240 - Contractural Employee Benefits		361,885	-	-	-
-	-	-	96,807	-	241 - Health Reimb Arrangement		-	-	-	-
-	4,150	4,597	3,114	-	252 - Oregon Paid Family Medical		3,301	-	-	-
7,775	13,106	469,309	122,000	-	311 - Instruction Services		164,700	-	-	-
-	-	850	1,000	-	312 - Instructional Prog Improvement		900	-	-	-
229,166	264,523	24,982	30,000	-	313 - Student Services		27,000	-	-	-
-	-	62,803	100,000	-	314 - EduStaff Subs Licensed		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	-	-	-
-	160		-	-	389 - Other Non-Inst Prof/Tech Srvs		-	-	-	-
22,400	27,340	6,298	25,000	-	410 - Consumable Supply & Materials		12,506	-	-	-
132	-	-	1,000	-	415 - Testing Materials		750	-	-	-
197	7,981	110	7,000	-	420 - Textbooks		5,252	-	-	-
59	237	117	200	-	460 - Non-Consumable Items		150	-	-	-
5,515	604	1,204	-	-	470 - Computer Software		-	-	-	-
2,102	1,294	54	-	-	480 - Computer Hardware		-	-	-	-
33,910	1,988	1,440	1,000	-	640 - Dues and Fees		850	-	-	-
1,385,179	1,802,152	1,865,849	1,804,891	16.63		Total Function:	1,800,849	-	-	16.95
					1252 - IDEA B 619					
-	-	-	-	-	312 - Instructional Prog Improvement		-	-	-	-
-	-	-	-	-	313 - Student Services		-	-	-	-
-	-	-	-	-	389 - Other Professional Services		-			
-	7,500	-	-	-	640 - Dues and Fees		-	-	-	-
-	7,500	-	-	-		Total Function:	-	-	-	-
					1280 - Alt Ed					
-	-	-	-	-	114 - Managerial - Confidential		-	-	-	-
-	-	-	-	-	121 - Substitute: Licensed		-	-	-	-
-	-	-	-	-	124 - Temporary: Classified		-	-	-	-
-	-	-	-	-	130 - Additional Salary		-	-	-	-
-	-	-	-	-	211 - Public Employees Retire System		-	-	-	-
-	-	-	-	-	212 - PERS Employee Contribution		-	-	-	-
-	-	-	-	-	220 - Social Security Administration		-	-	-	-
-	-	-	-	-	231 - Worker's Compensation		-	-	-	-
-	-	-	-	-	240 - Contractural Employee Benefits		-	-	-	-
-	-	-	-	-	311 - Instruction Services		-	-	-	-
-	198	3	-	-	312 - Instructional Prog Improvement		-	-	-	-
-	-	5,533	-	-	313 - Student Services		-	-	-	-
-	-	1,800	-	-	314 - Edustaff Subs Licensed		-			
-	5,335	-	-	-	319 - Othr Instr Prof/Tech Services		-	-	-	-
4,000	-	-	-	-	371 - Tuition: In State		-	-	-	-
-	24,662	-	25,000	-	389 - Other Non-Inst Prof/Tech Srvs		23,625	-	-	-
287	165	268	-	-	410 - Consumable Supply & Materials		-	-	-	-
4,287	30,361	7,604	25,000	-		Total Function:	23,625	-	-	-
					1283 - HS Success M98					
151,675	116,986	186,951	-	-	111 - Licensed Salaries		-	-	-	-
30,000	-	-	-	-	113 - Administrator Salaries		-	-	-	-

1,242	-	-	-	- 121 - Substitute: Licensed		-	-	-	-
2,573	1,749	2,862	-	- 130 - Additional Salary		-	-	-	-
1,570	-	-	-	- 131 - Extra Period Salary		-	-	-	-
41,576	33,137	56,394	-	- 211 - Public Employees Retire System		-	-	-	-
12,009	9,088	14,525	-	- 220 - Social Security Administration		-	-	-	-
26	20	35	-	- 231 - Worker's Compensation		-	-	-	-
26,812	3,185	29,213	-	- 240 - Contractural Employee Benefits		-	-	-	-
-	726	1,234	-	- 252 - Oregon Paid Family Medical		-	-	-	-
-	-	-	-	- 311 - Instruction Services		-	-	-	-
-	-	2,721	-	- 314 - EduStaff Subs Licensed		-	-	-	-
-	-	-	-	- 319 - Othr Instr Prof/Tech Services		-	-	-	-
13,843	-	38,083	-	- 371 - Tuition: In State		-	-	-	-
-	-	31,771	-	- 389 - Other Professional Services		-	-	-	-
232	-	3,940	-	- 410 - Consumable Supply & Materials		-	-	-	-
-	-	-	-	- 420 - Textbooks		-	-	-	-
-	-	-	-	- 430 - Library Books		-	-	-	-
-	-	-	-	- 470 - Computer Software		-	-	-	-
-	-	10,890	-	- 690 - Indirect Rate		-	-	-	-
281,557	164,889	378,619	-	-	Total Function:	-	-	-	-
				1291 - ELL					
10,562	-	42,638	-	- 111 - Licensed Salaries		-	-	-	-
5,945	-	-	-	- 112 - Classified Salaries		-	-	-	-
-	389	-	-	- 122 - Substitute: Classified		-	-	-	-
5,074	-	-	-	- 124 - Temporary: Classified		-	-	-	-
50,908	-	2,523	-	- 130 - Additional Salary		-	-	-	-
17,029	-	12,585	-	- 211 - Public Employees Retire System		-	-	-	-
75	-	-	-	- 212 - PERS Employee Contribution		-	-	-	-
5,175	-	3,436	-	- 220 - Social Security Administration		-	-	-	-
14	-	6	-	- 231 - Worker's Compensation		-	-	-	-
15,392	-	9,786	-	- 240 - Contractural Employee Benefits		-	-	-	-
-	-	294	-	- 252 - Oregon Paid Family Medical		-	-	-	-
7,316	-	-	-	- 311 - Instruction Services		-	-	-	-
-	-	-	-	- 313 - Student Services		-	-	-	-
-	1,328	-	-	- 340 - Travel		-	-	-	-
89	5,671	-	1,500	- 410 - Consumable Supply & Materials		1,125	-	-	-
-	-	-	1,000	- 420 - Textbooks		750	-	-	-
-	-	-	500	- 430 - Library Books		375	-	-	-
-	-	-	2,000	- 470 - Computer Software		1,500	-	-	-
-	-	-	-	- 480 - Computer Hardware		-	-	-	-
117,579	7,387	71,268	5,000	-	Total Function:	3,750	-	-	-
				1299 - Other Special					
-	37,743	20,914	-	- 111 - Licensed Salaries		-	-	-	-
-	10,204	24,710	-	- 112 - Classified Salaries		-	-	-	-
-	1,010	1,942	-	- 130 - Additional Salary		-	-	-	-
4,689	-	-	-	- 131 - Extra Period Salary		-	-	-	-
-	13,013	11,157	-	- 211 - Public Employees Retire System		-	-	-	-
-	3,745	3,631	-	- 220 - Social Security Administration		-	-	-	-
-	11	14	-	- 231 - Worker's Compensation		-	-	-	-
-	10,665	23,983	-	- 240 - Contractural Employee Benefits		-	-	-	-
-	318	309	-	- 252 - Oregon Paid Family Medical		-	-	-	-
-	-	14,320	-	- 311 - Instructional Services		-	-	-	-
11,075	-	-	-	- 322 - Repairs & Maintenence 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	105,410	-	-	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	-	-	-
5,888	-	-	-	- 211 - Public Employees Retire System		-	-	-	-
-	-	-	384	- 212 - PERS Employee Contribution		407	-	-	-
2,079	-	-	490	- 220 - Social Security Administration		519	-	-	-

2	-	-	33	- 231 - Worker's Compensation	35	-	-	-
3,769	-	-	-	- 240 - Contractural Employee Benefits	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	-	-	-
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	-	-	-
				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 - Contractural 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	-	-	-
-	-	2,812	-	- 322 -Repairs & Maintenence Services	-	-	-	-
-	-	-	-	- 389 - Other Non-Inst Prof/Tech Srvs	-	-	-	-
591	1,633	450	2,000	- 410 - Consumable Supply & Materials	1,500	-	-	-
2,426	3,277	780	3,500	- 640 - Dues and Fees	2,975	-	-	-
6,062	5,848	23,283	7,500	- Total Function:	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 - Contractural 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	-	- 240 - Contractural Employee Benefits	-	-	-	-
-	411	498	-	- 252 - Oregon Paid Family Medical	-	-	-	-
-	1,000	-	-	- 311 - Instruction Services	-	-	-	-
1,725	1,341	-	-	- 313 - Student Services	-	-	-	-
67	-	-	-	- 319 - Othr Instr Prof/Tech Services	-	-	-	-
1,886	1,747	-	-	- 340 - Travel	-	-	-	-
4	-	-	-	- 353 - Postage	-	-	-	-
25	-	-	-	- 355 - Printing and Binding	-	-	-	-
3,686	733	-	-	- 410 - Consumable Supply & Materials	-	-	-	-
685	999	-	-	- 480 - Computer Hardware	-	-	-	-
393	33,181	-	-	- 640 - Dues and Fees	-	-	-	-
95,670	156,147	122,576	-	- Total Function:	-	-	-	-
				2130 - Health Services				

-	556	-	-	-	111 - Licensed Salaries	-	-	-	-	
-	27,050	30,328	21,443	0.45	112 - Classified Salaries	22,532	-	-	0.45	
24,474	-	-	-	-	114 - Managerial - Confidential	-	-	-	-	
-	2,620	-	-	-	130 - Additional Salary	-	-	-	-	
6,505	7,660	8,061	5,687	-	211 - Public Employees Retire System	$6,036	-	-	-	
1,886	2,312	2,320	1,640	-	220 - Social Security Administration	1,745	-	-	-	
10	10	10	81	-	231 - Worker's Compensation	86	-	-	-	
1,764	247	1,811	9,358	-	240 - Contractural Employee Benefits	9,635	-	-	-	
-	-	-	2,340	-	241 - Health Reimb Arrangement	-	-	-	-	
-	182	197	86	-	252 - Oregon Paid Family Medical	91	-	-	-	
-	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-	
-	-	-	-	-	321 - Cleaning Services	-	-	-	-	
-	-	-	-	-	371 - Tuition: In State	-	-	-	-	
4,762	4,836	1,272	5,000	-	410 - Consumable Supply & Materials	3,750	-	-	-	
3,327	2,108	-	3,500	-	640 - Dues and Fees	2,975	-	-	-	
42,728	47,582	44,000	49,135	0.45	Total Function:	46,850	-	-	0.45	
					2140 - Psychological Services					
-	-	-	-	-	111 - Licensed Salaries	130,581	-	-	2.00	
-	-	-	-	-	112 - Classified Salary	16,345	-	-	1.05	
-	-	-	-	-	130 - Additional Salary	-	-	-	-	
-	-	-	-	-	211 - Public Employees Retire System	29,325	-	-	-	
-	-	-	-	-	220 - Social Security Administration	8,457	-	-	-	
-	-	-	-	-	231 - Worker's Compensation	419	-	-	-	
-	-	-	-	-	240 - Contractural Employee Benefits	27,636	-	-	-	
-	-	-	-	-	241 - Health Reimb Arrangement	6,908	-	-	-	
-	-	-	-	-	252 - Oregon Paid Family Medical	439	-	-	-	
-	-	-	-	-	319 - Othr Instr Prof/Tech Services	112,612	-	-	-	
-	-	-	-	-	410 - Consumable Supply & Materials	6,645	-	-	-	
-	-	-	-	-	Total Function:	339,367	-	-	3.05	
					2150 - Speech/Hearing					
-	69,106	40,741	73,200	1.00	111 - Licensed Salaries	76,816	-	-	1.00	
-	4,055	1,527	-	-	130 - Additional Salary	-	-	-	-	
-	18,197	11,466	19,413	-	211 - Public Employees Retire System	10,289	-	-	-	
-	5,493	3,234	5,600	-	220 - Social Security Administration	5,876	-	-	-	
-	15	9	278	-	231 - Worker's Compensation	295	-	-	-	
-	231	9,950	20,796	-	240 - Contractural Employee Benefits	6,145	-	-	-	
-	-	-	5,200	-	241 - Health Reimb Arrangement	-	-	-	-	
-	432	275	293	-	252 - Oregon Paid Family Medical	311	-	-	-	
140	64	-	-	-	410 - Consumable Supply & Materials	-	-	-	-	
140	97,592	67,202	124,780	1.00	Total Function:	99,733	-	-	1.00	
					2160 - Other Treatment					
67,243	61,422	92,775	93,703	1.00	111 - Licensed Salaries	98,332	-	-	1.00	
-	2,237	1,856	-	-	130 - Additional Salary	-	-	-	-	
17,873	15,729	23,686	24,850	-	211 - Public Employees Retire System	13,171	-	-	-	
5,144	4,748	7,239	7,168	-	220 - Social Security Administration	7,522	-	-	-	
10	17	-	356	-	231 - Worker's Compensation	-	-	-	-	
11,558	5,020	3,427	20,796	-	240 - Contractural Employee Benefits	6,145	-	-	-	
-	-	-	5,200	-	241 - Health Reimb Arrangement	-	-	-	-	
-	327	-	375	-	252 - Oregon Paid Family Medical	-	-	-	-	
-	161	-	-	-	340 - Travel	-	-	-	-	
-	-	-	-	-	410 - Consumable Supply & Materials	-	-	-	-	
101,828	89,662	128,983	152,448	1.00	Total Function:	125,170	-	-	1.00	
					2190 - Student Support Services					
-	-	1,853	5,602	0.15	112 - Classified Salaries	12,024	-	-	0.15	
-	-	28,497	62,766	0.50	113 - Administrator Salaries	89,553	-	-	-	
-	-	9,703	20,128	-	211 - Public Employees Retire System	29,159	-	-	-	
-	-	1,710	3,766	-	212 - PERS Employee Contribution	5,415	-	-	-	
-	-	2,290	5,231	-	220 - Social Security Administration	7,806	-	-	-	
-	-	5	259	-	231 - Worker's Compensation	102	-	-	-	
-	-	5,210	13,517	-	240 - Contractural Employee Benefits	20,826	-	-	-	
-	-	-	3,380	-	241 - Health Reimb Arrangement	1,727	-	-	-	
-	-	195	274	-	252 - Oregon Paid Family Medical	107	-	-	-	
-	-	-	2,000	-	340 - Travel	1,800	-	-	-	
-	-	-	500	-	410 - Consumable Supply & Materials	375	-	-	-	
-	-	-	500	-	640 - Dues and Fees	425	-	-	-	
-	-	49,461	117,923	0.65	Total Function:	169,319	-	-	0.15	
					2213 - Curriculum Dev					
99,355	25,860	17,090	-	-	111 - Licensed Salaries	-	-	-	-	
-	86,216	38,864	-	-	113 - Administrator Salaries	-	-	-	-	

8,578	3,983	800	10,000	-	130 - Additional Salary	10,494	-	-	-
26,953	30,584	2,871	-	-	211 - Public Employees Retire System	-	-	-	-
-	-	-	600	-	212 - PERS Employee Contribution	636	-	-	-
8,134	8,811	4,342	765	-	220 - Social Security Administration	803	-	-	-
20	16	10	52	-	231 - Worker's Compensation	10	-	-	-
2,018	310	6,780	-	-	240 - Contractural Employee Benefits	-	-	-	-
-	694	369	40	-	252 - Oregon Paid Family Medical	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	-	-	-
-	-	-	-	-	460 - Non-Consumable Items	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	-	-	-
					2230 - Assess and Test				
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	-	-	-
-	2,668	-	-	-	420 - Textbooks	-	-	-	-
-	-	-	-	-	470 - Computer Software	-	-	-	-
43,316	47,229	46,483	60,000	-	Total Function:	14,850	-	-	-
					2240 - Instr Staff Dev				
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:		-	-	-
					2310 - Board of Educ				
-	-	9,256	22,118	0.25	114 - Managerial - Confidential	23,525	-	-	0.25
-	-	105	-	-	130 - Additional Salary	-	-	-	-
-	-	2,965	6,569	-	211 - Public Employees Retire System	6,963	-	-	-
-	-	555	1,327	-	212 - PERS Employee Contribution	8,483	-	-	-
-	-	712	1,692	-	220 - Social Security Administration	1,827	-	-	-
35,910	16,994	14,293	84	-	231 - Worker's Compensation	-	-	-	-
-	-	2,159	5,199	-	240 - Contractural Employee Benefits	5,353	-	-	-
-	-	-	1,300	-	241 - Health Reimb Arrangement	-	-	-	-
-	-	60	88	-	252 - Oregon Paid Family Medical	-	-	-	-
-	138	385	-	-	312 - Instructional Prog Improvement	378	-	-	-
-	875	-	1,000	-	318 - Prof Imprvmt-Non-Instr Staff	945	-	-	-
10,290	-	-	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-
734	1,014	110	1,200	-	354 - Advertising	5,400	-	-	-
12,800	-	51,650	29,500	-	381 - Audit Services (Func 2310)	25,286	-	-	-
-	-	6,084	20,000	-	382 - Legal Services (Func 2310)	18,900	-	-	-
700	-	-	-	-	385 - Management Services	-	-	-	-
-	-	-	2,600	-	388 - Election Services (Func 2310)	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	-	-	-
-	-	38,900	40,000	-	650 - Insurance and Judgements	38,080	-	-	-
189,301	227,683	265,052	313,000	-	651 - Liability Insurance	327,755	-	-	-
256,082	252,548	394,073	450,677	0.25	Total Function:	469,602	-	-	0.25
					2321 - Superintendent				
-	3,214	-	-	-	111 - Licensed Salaries	-	-	-	-
-	-	5,702	-	-	112 - Classified Salaries	90,383	-	-	-
142,328	150,169	119,098	81,000	0.50	113 - Administrator Salaries	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	-	-	-
8,493	15,992	13,089	6,867	-	212 - PERS Employee Contribution	7,639	-	-	-
24,069	22,819	18,213	8,687	-	220 - Social Security Administration	9,675	-	-	-
(540)	55	42	435	-	231 - Worker's Compensation	20	-	-	-
47,905	108,739	62,858	20,796	-	240 - Contractural Employee Benefits	22,103	-	-	-
-	-	-	5,200	-	241 - Health Reimb Arrangement	172	-	-	-
-	1,608	1,517	458	-	252 - Oregon Paid Family Medical	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	-	-	-
955	-	-	-	-	321 - Cleaning Services	-	-	-	-
-	88,130	-	-	-	322 - Repairs & Maintenence Services	-	-	-	-
190	-	-	-	-	324 - Rentals	-	-	-	-
60	52	-	-	-	329 - Other Property Services	-	-	-	-
10,413	5,014	1,719	10,000	-	340 - Travel	9,000	-	-	-
621	856	707	1,000	-	351 - Telephone	900	-	-	-
-	489	500	500	-	353 - Postage	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	-	-	-
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	-	-	-
3,500	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	-	-	-
-	29,748	13,686	-	-	650 - Insurance and Judgements	-	-	-	-
523,133	860,982	799,108	223,740	1.00	Total Function:	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	-	-	4.03
409,697	525,245	453,020	372,096	3.00	113 - Administrator Salaries	406,848	-	-	3.00
79,886	45,384	8,434	16,723	0.25	114 - Managerial - Confidential	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	-	-	-
26,063	27,883	30,776	23,330	-	212 - PERS Employee Contribution	69,960	-	-	-
45,710	48,992	47,244	37,706	-	220 - Social Security Administration	41,594	-	-	-
115	115	114	1,872	-	231 - Worker's Compensation	1,928	-	-	-
104,167	140,495	107,057	115,418	-	240 - Contractural Employee Benefits	120,465	-	-	-
-	-	-	31,424	-	241 - Health Reimb Arrangement	-	-	-	-
-	3,548	4,015	1,971	-	252 - Oregon Paid Family Medical	2,030	-	-	-
3,516	13,362	2,289	10,000	-	311 - Instruction Services	9,450	-	-	-
826	362	52	-	-	312 - Instructional Prog Improvement	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 & Maintenence 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	-	-	-
-	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	-	-	-
-	-	-	-	-	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	-	-	-	
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	-	-	-	
964,298	1,096,024	1,030,256	969,707	5.55	Total Function:	981,397	-	-	7.28	
					2520 - Fiscal Service					
-	3,657	-	-	-	111 - Licensed Salaries	-	-	-	-	
-	-	-	149,392	1.00	113 - Administrator Salaries	121,483	-	-	1.00	
52,786	61,584	206,497	122,455	1.75	114 - Managerial - Confidential	130,709	-	-	1.75	
-	-	4,369	5,000	-	130 - Additional Salary	5,247	-	-	-	
5,812	8,290	56,026	72,797	-	211 - Public Employees Retire System	77,165	-	-	-	
1,312	1,963	12,101	16,611	-	212 - PERS Employee Contribution	21,467	-	-	-	
4,038	4,933	15,889	21,179	-	220 - Social Security Administration	22,450	-	-	-	
17	19	45	1,059	-	231 - Worker's Compensation	1,123	-	-	-	
52,778	-	21,189	-	-	232 - Unemployment Compensation	41,925	-	-	-	
18,930	34,404	45,077	57,189	-	240 - Contractural Employee Benefits	58,882	-	-	-	
-	-	-	14,300	-	241 - Health Reimb Arrangement	14,300	-	-	-	
-	367	1,361	1,108	-	252 - Oregon Paid Family Medical	1,174	-	-	-	
-	-	-	-	-	311 - Instruction Services	-	-	-	-	
-	-	9,839	-	-	318 - Prof Imprvmt- Non-Instr Staff	-	-	-	-	
-	4,430	723	10,000	-	319 - Othr Instr Prof/Tech Services	22,500	-	-	-	
-	160	-	-	-	322 - Repairs & Maintenence Services	-	-	-	-	
590	-	-	-	-	324 - Rentals	-	-	-	-	
454	1,743	5,612	6,800	-	340 - Travel	6,120	-	-	-	
-	-	62	-	-	351 - Telephone	-	-	-	-	
2,717	3,122	1,789	2,500	-	353 - Postage	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	-	-	-	
99	-	-	-	-	440 - Periodicals	-	-	-	-	
1,084	999	599	39,200	-	470 - Computer Software	30,870	-	-	-	
-	700	1,216	1,500	-	480 - Computer Hardware	1,125	-	-	-	
14,255	13,826	16,154	15,000	-	640 - Dues and Fees	12,516	-	-	-	
192,413	174,034	401,453	540,090	2.75	Total Function:	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	-	-	0.10	
86,974	90,178	90,444	92,783	1.00	114 - Managerial - Confidential	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	-	-	-	
5,218	5,476	6,026	6,539	-	212 - PERS Employee Contribution	7,008	-	-	-	
19,544	21,525	18,370	8,324	-	220 - Social Security Administration	8,943	-	-	-	
98	111	88	415	-	231 - Worker's Compensation	440	-	-	-	
63,770	73,787	59,671	22,876	-	240 - Contractural Employee Benefits	23,553	-	-	-	
-	-	-	5,720	-	241 - Health Reimb Arrangement	5,720	-	-	-	
-	1,471	1,687	436	-	252 - Oregon Paid Family Medical	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	-	-	-	
79,014	27,736	6,494	-	-	321 - Cleaning Services	-	-	-	-	
279,354	324,041	330,506	-	-	322 - Repairs & Maintenence Services	90,000	-	-	-	
149	1,314	-	-	-	324 - Rentals	-	-	-	-	
116,422	63,647	39,050	-	-	326 - Fuel	63,906	-	-	-	
-	2,641	2,059	-	-	328 - Garbage	7,771	-	-	-	
-	-	7,399	-	-	353 - Postage	7,322	-	-	-	
-	-	9,468	-	-	355 - Printing and Binding	-	-	-	-	
-	11,000	-	-	-	383 - Architect/Engineer	-	-	-	-	
-	-	-	-	-	389 - Other Non-Inst Prof/Tech Srvs	24,303	-	-	-	
31,389	39,625	32,717	-	-	410 - Consumable Supply & Materials	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	-	-	-
981,423	970,090	853,629	182,245	1.10		Total Function:	424,009	-	-	1.10
					2542 - Bldg Care/Upkeep					
-	-	62,455	216,510	4.40	112 - Classified Salaries		229,604	-	-	4.40
-	-	-	21,000	-	124 - Temporary: Classified		60,155	-	-	-
-	-	163	-	-	130 - Additional Salary		9,321	-	-	-
-	-	17,408	57,418	-	211 - Public Employees Retire System		64,990	-	-	-
-	-	-	1,260	-	212 - PERS Employee Contribution		1,336	-	-	-
-	-	4,793	18,169	-	220 - Social Security Administration		23,053	-	-	-
-	-	28	6,258	-	231 - Worker's Compensation		6,633	-	-	-
-	-	25,497	91,502	-	240 - Contractural Employee Benefits		94,210	-	-	-
2,633	-	-	26,000	-	241 - Health Reimb Arrangement			-	-	-
-	-	407	949	-	252 - Oregon Paid Family Medical		1,006	-	-	-
-	-	201	-	-	319 - Othr Instr Prof/Tech Services		-	-	-	-
-	1,408	-	30,000	-	321 - Cleaning Services		9,000	-	-	-
4,264	-	3,879	-	-	322 - Repairs & Maintenence Services		-	-	-	-
-	-	-	6,000	-	324 - Rentals		4,050	-	-	-
139,427	184,765	193,825	179,000	-	325 - Electricity		174,188	-	-	-
-	-	-	120,000	-	326 - Fuel		125,000	-	-	-
32,253	48,523	31,281	28,600	-	327 - Water and Sewage		26,735	-	-	-
28,357	28,295	18,757	29,500	-	328 - Garbage		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	-	-	-
486	-	-	5,000	-	460 - Non-Consumable Items		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	-	-	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	-	-	0.17
-	-	226	-	-	122 - Substitute: Classified		-	-	-	-
-	179	-	-	-	121 - Substitute: Licensed		-	-	-	-
48,713	56,250	58,829	58,000	-	124 - Temporary: Classified		59,981	-	-	-
16,080	18,605	20,321	1,535	-	211 - Public Employees Retire System		1,627	-	-	-
-	-	-	3,480	-	212 - PERS Employee Contribution		14,218	-	-	-
4,098	4,689	4,878	4,880	-	220 - Social Security Administration		5,173	-	-	-
26	26	25	465	-	231 - Worker's Compensation		493	-	-	-
13,840	28,624	18,199	3,535	-	240 - Contractural Employee Benefits		9,961	-	-	-
-	-	-	884	-	241 - Health Reimb Arrangement		884	-	-	-
-	255	418	255	-	252 - Oregon Paid Family Medical		270	-	-	-
-	9,300	-	-	-	319 - Othr Instr Prof/Tech Services		-	-	-	-
60	-	880	-	-	321 - Cleaning Services		-	-	-	-
5,718	347,120	14,342	-	-	322 - Repairs & Maintenence Services		-	-	-	-
4,155	5,739	2,100	6,000	-	324 - Rentals		5,400	-	-	-
3,018	7,167	2,678	7,600	-	327 - Water and Sewage		6,840	-	-	-
44,699	45,964	15,051	50,000	-	410 - Consumable Supply & Materials		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	-	-	0.17
					2544 - Repair of Bldgs					
-	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 - Contractural Employee Benefits		-	-	-	-
-	110	-	-	-	252 - Oregon Paid Family Medical		-	-	-	-
-	-	-	-	-	319 - Othr Instr Prof/Tech Services		-	-	-	-
5,790	-	367	-	-	322 - Repairs & Maintenence Services		-	-	-	-
-	-	-	25,000	-	389 - Other Non-Inst Prof/Tech Srvs		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	-	-	-
					2546 - Security					
-	4,324	-	-		- 322 - Repairs & Maintenence Services		-	-	-	-
-	1,558	-	-		- 389 - Other Non-Inst Prof/Tech Srvs		-	-	-	-
-	5,882	-	-	-		Total Function:	-	-	-	-
					2551 - Dir Transportatn					
-	13,882	-	-		- 111 - Licensed Salaries		-	-	-	-
126,509	163,807	184,448	27,776	0.60	112 - Classified Salaries		29,148	-	-	0 97
(2,386)	-	7,373	16,200	0.10	113 - Administrator Salaries		17,000	-	-	0 10
146,213	164,084	152,529	142,952	1.75	114 - Managerial - Confidential		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	-	-	-
3,816	5,485	5,668	3,700		- 130 - Additional Salary		3,883	-	-	-
81,410	102,319	116,086	49,573		- 211 - Public Employees Retire System		52,547	-	-	-
8,807	10,488	10,310	12,771		- 212 - PERS Employee Contribution		13,537	-	-	-
24,654	31,019	31,746	18,395		- 220 - Social Security Administration		17,549	-	-	-
115	135	124	990		- 231 - Worker's Compensation		1,049	-	-	-
105,974	180,066	135,211	50,950		- 240 - Contractural Employee Benefits		52,458	-	-	-
-	-	-	12,855		- 241 - Health Reimb Arrangement		-	-	-	-
-	2,259	2,678	964		- 252 - Oregon Paid Family Medical		1,022	-	-	-
-	-	-	-		- 318 - ProfImprvmt-Non-Instr Staff		-	-	-	-
1,118	929	518	-		- 319 - Othr Instr Prof/Tech Services		-	-	-	-
14,865	69,662	12,256	-	-	322 - Repairs & Maintenence 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 Srvs		-	-	-	-
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	-	-	2.82
					2552 - Student Transport					
-	-	-	212,226	4.60	112 - Classified Salaries		264,386	-	-	4 50
-	-	-	-		- 122 - Substitute: Classified		-	-	-	-
-	-	-	57,757		- 211 - Public Employees Retire System		69140	-	-	-
-	-	-	16,237	-	220 - Social Security Administration		20,345	-	-	-
-	-	-	7,586		- 231 - Worker's Compensation		8,041	-	-	-
-	-	-	95,661	-	240 - Contractural Employee Benefits		122,591	-	-	-
-	-	-	42,763		- 241 - Health Reimb Arrangement		849	-	-	-
-	-	-	849	-	252 - Oregon Paid Family Medical		900	-	-	-
-	-	-	45,000		- 322 - Repairs & Maintenence Services		42,525	-	-	-
-	-	-	2,000	-	340 - Travel		1,800	-	-	-
-	-	-	10,000		- 410 - Consumable Supply & Materials		7,500	-	-	-
-	-	-	50,000		- 416 - Gasoline and Oil		39,375	-	-	-
-	-	-	11,000		- 417 - Tires/Tubes/Batteries		8,250	-	-	-
-	-	-	1,000		640 - Dues and Fees		850	-	-	
-	510	-	552,079	4.60		Total Function:	586,552	-	-	4 50
					2558 - SP Ed Transport					
-	-	-	-		- 111 - Licensed Salaries		-	-	-	-
18,449	11,212	23,019	-	-	112 - Classified Salaries		-	-	-	-
5,087	475	-	-		- 124 - Temporary: Classified		-	-	-	-
6,256	3,185	5,762	-		- 211 - Public Employees Retire System		-	-	-	-
1,858	923	1,761	-		- 220 - Social Security Administration		-	-	-	-
10	4	-	-	-	231 - Worker's Compensation		-	-	-	-
18,076	9,427	17,756	-		- 240 - Contractural Employee Benefits		-	-	-	-
-	76	-	-		- 252 - Oregon Paid Family Medical		-	-	-	-
-	-	-	-		- 564 - Bus and Capital Bus Improve		-	-	-	-
49,736	25,302	48,298	-	-		Total Function:	-	-	-	-
					2559 - OTH Transportatn					
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 - Contractural Employee Benefits		-	-	-	-

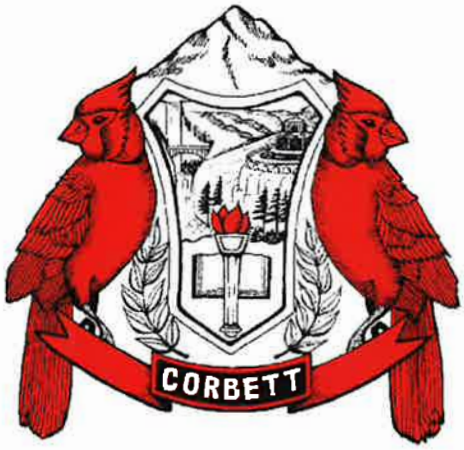
-	42	43	-	-	252 - Oregon Paid Family Medical	-	-	-	-	
-	100	-	-	-	313 - Student Services	-	-	-	-	
2,525	3,556	(2,447)	-	-	340 - Travel	-	-	-	-	
-	14	2	-	-	410 - Consumable Supply & Materials	-	-	-	-	
15,042	13,585	7,750	-	-	Total Function:	-	-	-	-	
					2570 - Internal Svcs					
-	-	-	-	-	111 - Licensed 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 - Contractural Employee Benefits	-	-	-	-	
-	-	-	-	-	312 - Instructional Prog Improvement	-	-	-	-	
30,602	21,733	1,085	-	-	319 - Othr Instr Prof/Tech Services	-	-	-	-	
-	4,104	-	-	-	322 - Repairs & Maintenence Services	-	-	-	-	
686	-	-	-	-	410 - Consumable Supply & Materials	-	-	-	-	
-	-	-	-	-	480 - Computer Hardware	-	-	-	-	
31,288	25,837	1,085	-	-	Total Function:	-	-	-	-	
					2574 - Printing/Duplctn					
-	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	-	-	-	
98	-	-	-	-	325 - Electricity	-	-	-	-	
1	330	-	-	-	340 - Travel	-	-	-	-	
-	-	-	-	-	354 - Advertising	-	-	-	-	
21,738	19,279	30,448	20,000	-	410 - Consumable Supply & Materials	15,750	-	-	-	
890	480	421	-	-	640 - Dues and Fees	-	-	-	-	
41,175	36,598	37,030	35,500	-	Total Function:	30,398	-	-	-	
					2640 - Staff Services					
-	-	3,702	35,388	0.40	114 - Managerial - Confidential	36,600	-	-	0.40	
-	-	42	-	-	130 - Additional Salary	-	-	-	-	
-	-	1,186	10,510	-	211 - Public Employees Retire System	11,141	-	-	-	
-	-	222	2,123	-	212 - PERS Employee Contribution	12,533	-	-	-	
-	-	285	2,707	-	220 - Social Security Administration	2,923	-	-	-	
-	-	1	134	-	231 - Worker's Compensation	142	-	-	-	
2,001	-	2,546	8,318	-	240 - Contractural Employee Benefits	8,564	-	-	-	
446,900	706,854	905,047	2,080	-	241 - Health Reimb Arrangement	2,080	-	-	-	
-	-	24	142	-	252 - Oregon Paid Family Medical	151	-	-	-	
83,974	-	-	-	-	290 - Benefit Adjustments	-	-	-	-	
-	-	250	-	-	311 - Instructional Services	-	-	-	-	
-	-	-	-	-	340 - Travel	270	-	-	-	
-	-	-	1,400	-	354 - Advertising	900	-	-	-	
-	(312)	3,698	1,710	-	640 - Dues and Fees	1,454	-	-	-	
532,876	706,542	917,003	64,812	0.40	Total Function:	76,758	-	-	0.40	
					2660 - Tech Services					
-	962	-	-	-	111 - Licensed Salaries	-	-	-	-	
-	-	7,373	16,200	0.10	113 - Administrator Salaries	17,000	-	-	0.10	
76,986	79,873	80,996	83,277	1.00	114 - Managerial - Confidential	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	-	-	-	
4,637	4,869	5,466	5,969	-	212 - PERS Employee Contribution	6,365	-	-	-	
5,912	6,208	6,823	7,597	-	220 - Social Security Administration	8,120	-	-	-	
20	20	20	378	-	231 - Worker's Compensation	401	-	-	-	
13,915	7,534	18,322	22,876	-	240 - Contractural Employee Benefits	23,553	-	-	-	
-	-		5,720	-	241 - Health Reimb Arrangement	-	-	-	-	
-	444	580	398	-	252 - Oregon Paid Family Medical	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 & Maintenence 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	-	-	-	
2,931	3,946	1,850	1,000	-	410 - Consumable Supply & Materials	750	-	-	-	
17,542	19,014	-	1,000	-	460 - Non-Consumable Items	750	-	-	-	
14,847	27,698	73,928	14,000	-	470 - Computer Software	7,500	-	-	-	
39,780	108,653	101,009	126,025	-	480 - Computer Hardware	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	-	-	1.10
					2690 - Other Support Services					
-	-	8,528	18,109	0.20	111 - Licensed Salaries		18,724	-	-	0.20
-	-	2,871	5,378	-	211 - Public Employees Retire System		8,666	-	-	-
-	-	652	1,385	-	220 - Social Security Administration		1,559	-	-	-
-	-	1	69	-	231 - Worker's Compensation		73	-	-	-
-	-	166	4,159	-	240 - Contractural Employee Benefits		4,282	-	-	-
-	-	-	5,200	-	241 - Health Reimb Arrangement		1,040	-	-	-
-	-	55	72	-	252 - Oregon Paid Family Medical		75	-	-	-
-	-	12,273	34,372	0.20		Total Function:	34,419	-	-	0.20
					3500 - Children Svcs					
-	-	-	-	-	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 - Contractural Employee Benefits		-	-	-	-
-	16	-	-	-	252 - Oregon Paid Family Medical		-	-	-	-
-	-	-	-	-	311 - Instruction Services		-	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials		-	-	-	-
129,228	11,431	-	-	-		Total Function:	-	-	-	-
					4150 - Bldg Acq/Develmt					
-	-	-	-	-	322 - Repairs & Maintenence Services		-	-	-	-
-	29,963	-	-	-	383 - Architect/Engineer		-	-	-	-
-	396,218	32,025	-	-	520 - Building Acquisition		-	-	-	-
-	426,181	32,025	-	-		Total Function:	-	-	-	-
					5110 - LNG TRM Debt SVC					
176,374	213,648	1,062,976	433,629	-	610 - Redemption of Principal		455,310	-	-	-
67,435	52,843	55,976	98,700	-	621 - Regular Interest Excl Buses		103,635	-	-	-
9,488	7,877	13,499	8,967	-	622 - Bus Interest		9,415	-	-	-
-	47,147	-	-	-	640 - Dues and Fees		-	-	-	-
253,297	321,515	1,132,451	541,296	-		Total Function:	568,360	-	-	-
					5200 - Funds Transfer					
53,340	-	121,268	668,345	-	710 - Transfer Out		701,762	-	-	-
53,340	-	121,268	668,345	-		Total Function:	701,762	-	-	-
					6110 - Op Contingency					
-	-	213,144	250,000	-	810 - Planned Reserve		250,000	-	-	-
-	-	213,144	250,000	-		Total Function:	250,000	-	-	-
					7000 - Unapp Fund Bal					
435,446	53,545	-	(219,063)	33,763	- 820 - Reserve for Next Year		250,000	-	-	-
435,446	53,545	-	(219,063)	33,763	-	Total Function:	250,000	-	-	-
15,140,133	16,789,944	17,839,373	16,631,055	92.38		Total:	17,440,675	-	-	98.10

SPECIAL REVENUE FUND

PROPOSED BUDGET

2026-2027


CORBETT

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

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.

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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.

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

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

are 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 Assistances 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.

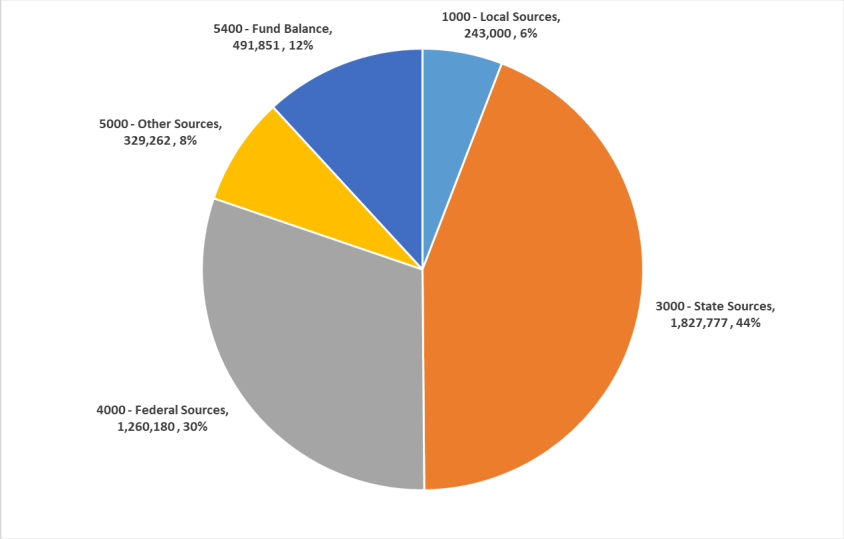
SB1149
Accounts for revenues and expenditures related to receipts from PGE to improve school energy efficiency.

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 Heath
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



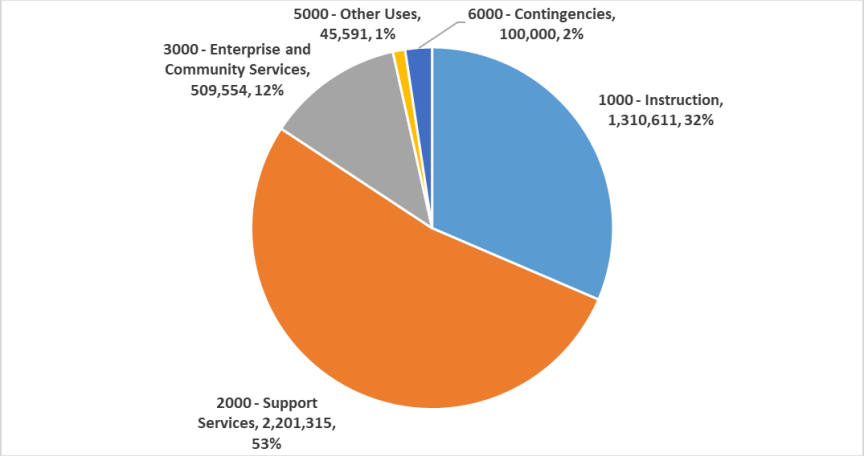
2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	SPECIAL REVENUE FUND SUMMARY RESOURCES BY SOURCE	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
298,659	283,860	38,631	1,251,899	1000 - Local Sources	243,000	-	-
871,556	1,007,655	1,169,371	4,295,288	3000 - State Sources	1,888,480	-	-
628,981	1,539,648	1,177,459	2,003,158	4000 - Federal Sources	1,260,180	-	-
483.023		-	418,345	5000 - Other Sources	329,262	-	-
223,237	216,485	133,269	159,000	5400 - Fund Balance	491,851	-	-
2,505,455	3,047,647	2,518,730	8,127,690	Total:	4,212,773	-	-

Note: Accounted for using the modified accural 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
				1000 - Local Sources				
81,600	79,7920	-	-	1610 - Food Sales to Students		-	-	-
185,023	169,704	-	220,000	1711 - Co-Curricular Fees		220,000	-	-
	-	1,688	-	1740 - Athletic Fees		-	-	-
500		1,677	-	1920 - Private Sources Contributions		-	-	-
31,536	34,393	33,589	1,031,899	1990 - Miscellaneous Revenue		23,000	-	-
298,659	283,860	38,631	1,251,899		Total Object:	243,000	-	-
				3000 - State Sources				
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	-	-
871,556	1,007,655	1,169,371	4,295,288		Total Object:	1,888,480	-	-
				4000 - Federal Sources				
-	-	-	1,535,000	4300 - Restricted Federal Revenues		775,000	-	-
323,796	709,560	1,177,459	336,783	4500 - Restricted Pass-Thru State		347,429	-	-
-	-		41,350	4504 - National School Brkfst Program		43,418	-	-
148,503			86,175	4505 - National School Lunch Program		90,484	-	-
(444)			-	4508 - IDEA Part B		-	-	-
-	-	-	3,850	4700 - Federal through Intermediate		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	-	-
				5000 - Other Sources				
429,683		-	-	5160 - Lease Purchase Receipts		-	-	-
-	-	-	418,345	5200 - Transfer In		329,262	-	-
53,340		-	-	5201 - From General Fund		-	-	-
483,023		-	418,345		Total Object:	329,262	-	-
				5400 - Fund Balance				
223,237	216,485	(112,144)	159,000	5400 - Beginning Fund Balance		491,851	-	-
223,237	216,485	(112,144)	159,000		Total Object:	491,851	-	-
2,505,455	3,047,647	2,518,730	8,127,690		Total:	4,212,773	-	-

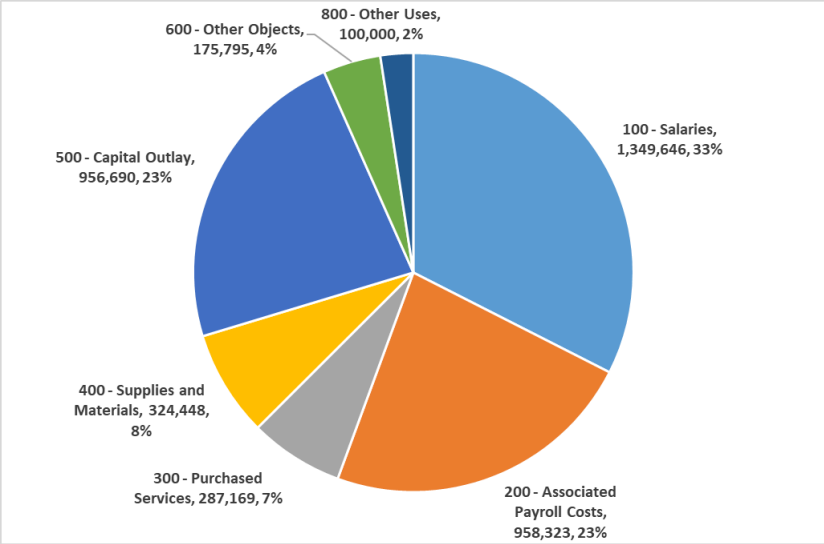
CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2025/26 FTE	SPECIAL REVENUE FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
1,609,463	1,377,797	1,004,296	1,653,409	9.45	1000 - Instruction	1,356,760	-	-	8.62
401,924	1,028,598	1,065,112	5,773,626	9.48	2000 - Support Services	2,125,824	-	-	6.55
350,272	398,633	449,360	485,766	2.03	3000 - Enterprise and Community Services	509,556	-	-	2.20
429,683	-	-	-	-	4000 - Facilities Acquisition and Construction	-	-	-	-
45,000	109,350	112,106	114,889	-	5000 - Other Uses	120,633	-	-	-
-	133,269	-	100,000	-	6000 - Contingencies	100,000	-	-	-
(330,887)		(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			17.37

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

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT



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

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

CORBETT SCHOOL DISTRICT
SPECIAL REVENUE FUND
REQUIREMENTS

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2025/26 FTE	SPECIAL REVENUE FUND REQUIREMENTS		2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
					1111 - Elementary K-6					
127,231	87,971	92,775	102,156	1.11	111 - Licensed Salaries		108,665	-	-	1.11
22,272	2,102	-	11,157	0.32	112 - Classified Salaries		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	23,222	30,051	-	211 - Public Employees Retire System		34,540	-	-	-
12,305	7,216	7,097	8,669	-	220 - Social Security Administration		11,810	-	-	-
36	12	-	430	-	231 - Worker's Compensation		1,437	-	-	-
43,095	17,476	19,713	29,658	-	240 - Contractural Employee Benefits		32,203	-	-	-
-	-	-	8,329	-	241 - Health Reimb Arrangement		8,493	-	-	-
-	562	-	454	-	252 - Oregon Paid Family Medical		461	-	-	-
-	-	-	-	-	314 - Edustaff Subs Licensed		2,000	-	-	-
-	-	-	-	-	315 - Edustaff Subs Classified		5,000	-	-	-
-	141	-	-	-	340 - Travel		-	-	-	-
-	104	-	17,523	-	410 - Consumable Supply & Materials		18,049	-	-	-
-	-	-	5,000	-	420 - Textbooks		5,150	-	-	-
-	-	-	5,000	-	430 - Library Books		5,150	-	-	-
-	-	-	5,000	-	470 - Computer Software		5,150	-	-	-
259,454	145,911	142,807	223,427	1.43		Total Function:	257,671	-	-	1.49
					1121 - 7-8 Programs					
9,682	64,943	-	-	-	111 - Licensed Salaries		-	-	-	-
63,772	70,371	113,708	63,425	1.66	112 - Classified Salaries		64,275	-	-	1.00
-	21,442	-	109,622	1.00	113 - Administrator Salaries		111,091	-	-	1.00
2,827	-	-	-	-	121 - Substitute: Licensed		-	-	-	-
921	-	-	-	-	122 - Substitute: Classified		-	-	-	-
7,280	3,053	-	-	-	130 - Additional Salary		-	-	-	-
-	-	-	-	-	131 - Extra Period Salary		-	-	-	-
22,078	42,350	28,461	45,892	-	211 - Public Employees Retire System		46,507	-	-	-
-	-	-	6,578	-	212 - PERS Employee Contribution		6,666	-	-	-
6,463	12,170	8,699	13,238	-	220 - Social Security Administration		13,415	-	-	-
38	46	-	657	-	231 - Worker's Compensation		666	-	-	-
17,576	28,220	12,092	55,318	-	240 - Contractural Employee Benefits		56,059	-	-	-
-	-	-	15,600	-	241 - Health Reimb Arrangement		15,809	-	-	-
-	1,005	-	692	-	252 - Oregon Paid Family Medical		701	-	-	-
-	-	-	-	-	312 - Instructional Prog Improvement		-	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials		-	-	-	-
130,636	243,599	162,960	311,022	2.66		Total Function:	315,189	-	-	2.00
					1122 - 7-8 Extra-Curr					
43,210	72,557	50,000	156,000	-	410 - Consumable Supply & Materials		50,000	-	-	-
43,210	72,557	50,000	156,000	-		Total Function:	50,000	-	-	-
					1131 - High School					
69,249	75,352	80,435	132,660	2.12	111 - Licensed Salaries		132,660	-	-	2.12
1,033	1,350	-	-	-	121 - Substitute: Licensed		37,359	-	-	-
1,297	164	-	-	-	130 - Additional Salary		10,148	-	-	-
10,669	-	-	-	-	131 - Extra Period Salary		504	-	-	-
21,862	20,072	20,133	37,359	-	211 - Public Employees Retire System		44,180	-	-	-
6,293	5,777	6,153	10,148	-	220 - Social Security Administration		11,047	-	-	-
15	14	-	504	-	231 - Worker's Compensation		531	-	-	-
13,884	3,104	3,264	44,180	-	240 - Contractural Employee Benefits		-	-	-	-
-	-	-	11,047	-	241 - Health Reimb Arrangement		-	-	-	-
-	452	-	531	-	252 - Oregon Paid Family Medical		-	-	-	-
-	-	55,840	-	-	410 - Consumable Supply & Materials		-	-	-	-
-	-	-	-	-	420 - Textbooks		-	-	-	-
-	-	-	-	-	460 - Non-Consumable Items		-	-	-	-
1	-	-	-	-	640 - Dues and Fees		-	-	-	-
124,304	106,285	165,825	236,429	2.12		Total Function:	236,429	-	-	2.12
					1132 - HS Extra-Curr					
129,942	117,039	250,000	223,000	-	410 - Consumable Supply & Materials		-	-	-	-
129,942	117,039	250,000	223,000	-		Total Function:	-	-	-	-
					1220 - Restrict SPED					
-	43,520	44,825	-	-	111 - Licensed Salaries		-	-	-	-
-	1,006	-	-	-	130 - Additional Salary		-	-	-	-
-	11,835	11,220	-	-	211 - Public Employees Retire System		-	-	-	-
-	3,388	3,429	-	-	220 - Social Security Administration		-	-	-	-
-	7	-	-	-	231 - Worker's Compensation		-	-	-	-
-	1,609	1,747	-	-	240 - Contractural Employee Benefits		-	-	-	-
-	267	-	-	-	252 - Oregon Paid Family Medical		-	-	-	-
-	-	-	-	-	311 - nstruction Services		-	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials		-	-	-	-

-	61,631	61,221	-	-		Total Function:	-	-	-	-
					1240 - Do Not Use					
-	40,827	-	-	-	371 - Tuition: In State		-	-	-	-
40,827	-	-	-	-		Total Function:	-	-	-	-
					1250 - Restric SPED					
62,399	69,181	72,475	189,125	2.33	111 - Licensed Salaries		192,450	-	-	2.00
2,752	-	-	-	-	121 - Substitute: Licensed		-	-	-	-
3,502	4,834	1,449	-	-	130 - Additional Salary		-	-	-	-
17,587	19,312	18,503	50,156	-	211 - Public Employees Retire System		51,038	-	-	-
5,252	5,558	5,655	14,468	-	220 - Social Security Administration		14,722	-	-	-
13	14	-	718	-	231 - Worker's Compensation		731	-	-	-
105	10	852	48,524	-	240 - Contractural Employee Benefits		49,368	-	-	-
-	-	-	12,133	-	241 - Health Reimb Arrangement		12,344	-	-	-
-	432	-	756	-	252 - Oregon Paid Family Medical		769	-	-	-
-	-	-	9,214	-	311 - Instruction Services		9,402	-	-	-
-	-	-	-		410 - Consumable Supply & Materials		25,052	-	-	-
-	-	-	12,069	-	690 - Indirect Rate		-	-	-	-
91,609	99,341	98,934	337,163	2.33		Total Function:	355,876	-	-	2.00
					1251 - IDEA B 611					
75,238	82,894	86,632	-	-	111 - Licensed Salaries		-	-	-	-
37,983	23,191	15,897	-	-	112 - Classified Salaries		-	-	-	-
1,556	1,012	-	-	-	121 - Substitute: Licensed		-	-	-	-
2,185	-	-	-	-	122 - Substitute: Classified		-	-	-	-
6,901	13,969	1,733	-	-	130 - Additional Salary		-	-	-	-
24,360	31,479	26,097	-	-	211 - Public Employees Retire System		-	-	-	-
7,956	9,065	7,976	-	-	220 - Social Security Administration		-	-	-	-
36	25	-	-	-	231 - Worker's Compensation		-	-	-	-
-	24,903	28,993	-	-	240 - Contractural Employee Benefits		-	-	-	-
-	702	-	-	-	252 - Oregon Paid Family Medical		-	-	-	-
-	462	29,296	-	-	340 - Travel		-	-	-	-
-	-	376	-	-	410 - Consumable Supply & Materials		-	-	-	-
-	300	-	-	-	470 - Computer Software		-	-	-	-
156,216	188,001	197,000	-	-		Total Function:	-	-	-	-
					1252 - IDEA B 619					
-	1,192	-	-	-	112 - Classified Salaries		-	-	-	-
-	255	-	-	-	211 - Public Employees Retire System		-	-	-	-
-	8	-	-	-	212 - PERS Employee Contribution		-	-	-	-
-	79	-	-	-	220 - Social Security Administration		-	-	-	-
-	0	-	-	-	231 - Worker's Compensation		-	-	-	-
-	204	-	-	-	240 - Contractural Employee Benefits		-	-	-	-
-	6	-	-	-	252 - Oregon Paid Family Medical		-	-	-	-
-	-	-	-	-	340 - Travel		-	-	-	-
-	-	1,900	-	-	410 - Consumable Supply & Materials		-	-	-	-
-	-	-	-	-	640 - Dues and Fees		-	-	-	-
-	1,745	1,900	-	-		Total Function:	-	-	-	-
					1253 - IDEA Enhancement					
4,216	-	-	-	-	410 - Consumable Supply & Materials		-	-	-	-
6,917	-	-	-	-	460 - Non-Consumable Items		-	-	-	-
5,743	-	-	-	-	470 - Computer Software		-	-	-	-
16,876	-	-	-	-		Total Function:	-	-	-	-
					1272 - Title I-A					
31,138	22,024	33,886	29,585	0.39	111 - Licensed Salaries		24,747	-	-	0.39
5,420	13,643	34,476	18,240	0.52	112 - Classified Salaries		15,257	-	-	0.62
1,663	-	-	-	-	121 - Substitute: Licensed		-	-	-	-
29	-	-	-	-	122 - Substitute: Classified		-	-	-	-
335	7,450	-	-	-	130 - Additional Salary		-	-	-	-
11,522	11,487	17,111	12,683	-	211 - Public Employees Retire System		10,609	-	-	-
3,416	3,298	5,230	3,658	-	220 - Social Security Administration		3,060	-	-	-
9	12	-	181	-	231 - Worker's Compensation		151	-	-	-
11,093	9,906	13,276	18,797	-	240 - Contractural Employee Benefits		15,723	-	-	-
-	-	-	7,271	-	241 - Health Reimb Arrangement		6,082	-	-	-
-	260	-	191	-	252 - Oregon Paid Family Medical		160	-	-	-
-	-	436	-	-	312 - Instructional Prog Improvement		-	-	-	-
250	-	-	-	-	319 - Othr Instr Prof/Tech Services		-	-	-	-
540	244	1,585	2,968	-	410 - Consumable Supply & Materials		2,483	-	-	-
-	-	-	-	-	420 - Textbooks		-	-	-	-
65,414	68,326	106,000	93,574	0.90		Total Function:	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 - Contractural 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	-	-	-
-	-	-	-	-	410 - Consumable Supply & Materials		-	-	-	-
-	-	-	-	-		Total Function:	60,702	-	-	-
					1283 - HS Success M98					
-	-	-	60,702	-	371 - Tuition: In State			-	-	-
-	-	-		-	410 - Consumable Supply & Materials			-	-	-
-	-	-	60,702	-		Total Function:	-	-	-	-
					1291 - ELL					
-	-	-	2,850	-	314 - EduStaff Subs			-	-	-
-	-	-	1,000	-	430 - Library Books			-	-	-
-	-	-	3,850	-		Total Function:	-	-	-	-
					1299 - Other Special					
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 - Contractural 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		-	-	-	-
581,038	222,539	-	-	-		Total Function:	-	-	-	-
					1400 - Summer School					
-	-	-	4,576	-	130 - Additional Salary		2,288	-	-	-
-	-	-	274	-	212 - PERS Employee Contribution		137	-	-	-
-	-	-	350	-	220 - Social Security Administration		175	-	-	-
-	-	-	24	-	231 - Worker's Compensation		12	-	-	-
-	-	-	18	-	252 - Oregon Paid Family Medical		9	-	-	-
-	-	-	5,242	-		Total Function:	2,621	-	-	-
					2115 - Student Safety					
-	-	-	27,994	0.83	112 - Classified Salaries		28,369	-	-	1.00
-	-	-	7,424	-	211 - Public Employees Retire System		7,523	-	-	-
-	-	-	2,142	-	220 - Social Security Administration		2,171	-	-	-
-	-	-	106	-	231 - Worker's Compensation		107	-	-	-
-	-	-	17,261	-	240 - Contractural Employee Benefits		17,492	-	-	-
-	-	-	4,316	-	241 - Health Reimb Arrangement		4,374	-	-	-
-	-	-	112	-	252 - Oregon Paid Family Medical		114	-	-	-
-	-	-	59,355	0.83		Total Function:	60,150	-	-	1.00
					2120 - Guidance Service					
175,609	231,394	252,936	164,235	2.00	111 - Licensed Salaries		166,435	-	-	2.00
(35)	5,465	-	-	-	130 - Additional Salary		-	-	-	-
1,753	-	-	-	-	131 - Extra Period Salary		-	-	-	-
28,444	62,957	63,310	43,555	-	211 - Public Employees Retire System		44,139	-	-	-
9,926	18,130	19,350	12,564	-	220 - Social Security Administration		12,732	-	-	-
21	41	-	624	-	231 - Worker's Compensation		632	-	-	-
21,724	12,155	20,657	41,592	-	240 - Contractural Employee Benefits		42,149	-	-	-
-	-	-	10,400	-	241 - Health Reimb Arrangement		10,539	-	-	-
-	1,407	-	657	-	252 - Oregon Paid Family Medical		666	-	-	-
-	290	-	-	-	311 - Instruction Services		-	-	-	-
7,350	-	-	-	-	313 - Student Services		-	-	-	-
-	-	-	2,355	-	410 - Consumable Supply & Materials		2,387	-	-	-
244,793	331,840	356,253	275,982	2.00		Total Function:	279,679	-	-	2.00
					2126 - Student Placement					
-	-	-	74,513	1.00	112 - Classified Salaries		78,239	-	-	1.00
-	-	-	54,000	-	124 - Temporary: Classified		56,700	-	-	-
-	-	-	19,761	-	211 - Public Employees Retire System		20,749	-	-	-
-	-	-	3,240	-	212 - PERS Employee Contribution		3,402	-	-	-
-	-	-	9,831	-	220 - Social Security Administration		10,323	-	-	-
-	-	-	563	-	231 - Worker's Compensation		591	-	-	-
-	-	-	20,796	-	240 - Contractural Employee Benefits		21,836	-	-	-
-	-	-	5,200	-	241 - Health Reimb Arrangement		5,460	-	-	-
-	-	-	514	-	252 - Oregon Paid Family Medical		540	-	-	-

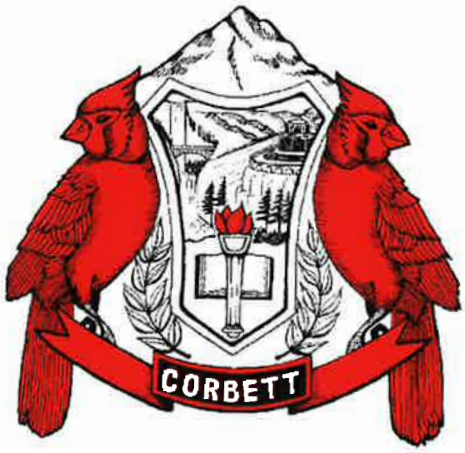
-	-	-	5,898	-	340 - Travel		6,193	-	-	-	
-	-	-	5,580	-	410 - Consumable Supply & Materials		5,709	-	-	-	
-	-	-	199,896	1.00		Total Function:	209,742	-	-	1.00	
					2130 - Health Services						
-	-	-	26,208	0.55	112 - Classified Salaries		26,559	-	-	0.55	
-	-	-	6,950	-	211 - Public Employees Retire System		7,043	-	-	-	
-	-	-	2,005	-	220 - Social Security Administration		2,032	-	-	-	
-	-	-	100	-	231 - Worker's Compensation		101	-	-	-	
-	-	-	11,438	-	240 - Contractural Employee Benefits		11,591	-	-	-	
-	-	-	2,860	-	241 - Health Reimb Arrangement		2,898	-	-	-	
-	-	-	105	-	252 - Oregon Paid Family Medical		106	-	-	-	
-	-	-	49,666	0.55		Total Function:	50,330	-	-	0.55	
					2140 - Psych Services						
14,764	273,086	285,948	332,814	4.00	111 - Licensed Salaries		156,976	-	-	2.00	
-	14,191	16,055	-	-	112 - Classified Salaries		-	-	-	-	
53,665	148,861	165,377	-	-	113 - Administrator Salaries		-	-	-	-	
4,089	1,932	-	-	-	114 - Managerial - Confidential		-	-	-	-	
15,603	-	-	-	-	121 - Substitute: Licensed		-	-	-	-	
120	17,946	2,080	-	-	130 - Additional Salary		-	-	-	-	
865	-	-	-	-	131 - Extra Period Salary		-	-	-	-	
21,766	96,296	117,875	88,263	-	211 - Public Employees Retire System		35,025	-	-	-	
352	2,194	779	-	-	212 - PERS Employee Contribution			-	-	-	
6,815	34,664	35,914	25,459	-	220 - Social Security Administration		10,103	-	-	-	
15	89	-	1,264	-	231 - Worker's Compensation		502	-	-	-	
11,182	26,841	15,746	83,184	-	240 - Contractural Employee Benefits		33,010	-	-	-	
-	-	-	20,800	-	241 - Health Reimb Arrangement		8,254	-	-	-	
-	2,534	-	1,331	-	252 - Oregon Paid Family Medical		528	-	-	-	
-	8,672	-	-	-	311 - Instruction Services		-	-	-	-	
-	2,060	-	338,923	-	319 - Othr Instr Prof/Tech Services		134,493	-	-	-	
-	68	-	-	-	322 - Repairs & Maintenence Services		-	-	-	-	
600	1,250	-	-	-	340 - Travel		-	-	-	-	
-	259	-	-	-	354 - Advertising		-	-	-	-	
3,303	4,476	109,094	20,000	-	410 - Consumable Supply & Materials		7,937	-	-	-	
-	49	-	-	-	470 - Computer Software		-	-	-	-	
7,204	5,223	88,628	-	-	480 - Computer Hardware		-	-	-	-	
8	492	-	-	-	640 - Dues and Fees		-	-	-	-	
-	37,833	-	-	-	690 - Indirect Rate		-	-	-	-	
140,351	679,014	837,496	912,038	4.00		Total Function:	386,828	-	-	2.00	
					2190 - Student Support Services						
-	-	-	18,496	0.50	112 - Classified Salaries		7,340	-	-		
-	-	-	62,765	0.50	113 - Administrator Salaries		-	-	-		
-	-	-	23,546	-	211 - Public Employees Retire System		9,344	-	-	-	
-	-	-	3,766	-	212 - PERS Employee Contribution		1,494	-	-	-	
-	-	-	6,217	-	220 - Social Security Administration		2,467	-	-	-	
-	-	-	309	-	231 - Worker's Compensation		123	-	-	-	
-	-	-	20,796	-	240 - Contractural Employee Benefits		8,252	-	-	-	
-	-	-	5,200	-	241 - Health Reimb Arrangement		2,063	-	-	-	
-	-	-	325	-	252 - Oregon Paid Family Medical		129	-	-	-	
-	-	-	2,745	-	410 - Consumable Supply & Materials		2,500	-	-	-	
-	-	-	7,601	-	430 - Library Books		6,922	-	-	-	
-	-	-	151,766	1.00		Total Function:	40,634	-	-		
					2214 - Title III Instr						
-	-	3,000	-	-	312 - Instructional Prog Improvement		-	-	-	-	
2,249	111	-	-	-	340 - Travel		-	-	-	-	
502	-	-	-	-	410 - Consumable Supply & Materials		-	-	-	-	
2,751	111	3,000	-	-		Total Function:	-	-	-	-	
					2230 - Assess and Test						
-	-	-	3,145	-	410 - Consumable Supply & Materials		3,145	-	-	-	
-	-	-	3,145	-		Total Function:	3,145	-	-	-	
					2240 - Instr Staff Dev						
14,031	-	-	-	-	112 - Classified Salaries		-	-	-	-	
-	17,633	17,000	-	-	312 - Instructional Prog Improvement		-	-	-	-	
-	-	-	2,154	-	340 - Travel		2,374	-	-	-	
-	-	-	6,463	-	371 - Tuition: In State		7,122	-	-	-	
-	-	-	3,112	-	410 - Consumable Supply & Materials		3,429	-	-	-	
-	-	-	720	-	690 - Indirect Rate		-	-	-	-	
14,031	17,633	17,000	12,449	-		Total Function:	12,925	-	-	-	
					2321 - Superintendent						
-	-	-	16,200	0.10	113 - Administrator Salaries		18,750	-	-		
-	-	-	4,296	-	211 - Public Employees Retire System		4,296	-	-	-	
-	-	-	972	-	212 - PERS Employee Contribution		972	-	-	-	
-	-	-	1,226	-	220 - Social Security Administration		1,226	-	-	-	
-	-	-	62	-	231 - Worker's Compensation		62	-	-	-	
-	-	-	2,080	-	240 - Contractural Employee Benefits		2,080	-	-	-	
-	-	-	520	-	241 - Health Reimb Arrangement		520	-	-	-	
-	-	-	65	-	252 - Oregon Paid Family Medical		65	-	-	-	

-	-	-	25,421	0.10		Total Function:	27,971	-	-	-
					2490 - Other Support Services					
-	-	-	155,009	-	690 - Indirect Rate		128,105	-	-	-
-	-	-	155,009	-		Total Function:	128,105	-	-	-
					2542 - Bldg Care/Upkeep					
-	-	-	3,000	-	410 - Consumable Supply & Materials		3,000	-	-	-
-	-	-	3,000	-		Total Function:	3,000	-	-	-
					2544 - Repair of Bldgs					
-	-	-	25,000	-	319 - Othr Instr Prof/Tech Services		-	-	-	-
-	-	-	2,500,000	-	520 - Building Acquisition		-	-	-	-
-	-	-	2,525,000	-		Total Function:	-	-	-	-
					2551 - Dir Transportatn					
-	-	-	54,113	-	530 - Improvements Other Than Bldgs		34,113	-	-	-
-	-		54,113	-		Total Function:	34,113	-	-	-
					2552 - Student Transport					
-	-	-	954,786	-	541 - Depreciable New Equip		457,738	-	-	-
-	-	-	954,786	-		Total Function:	457,738	-	-	-
					2660 - Tech Services					
-	-	-	10,000	-	322 - Repairs & Maintenence Services		10,000	-	-	-
-	-	-	25,000	-	389 - Other Non-Inst Prof/Tech Srvs		25,000	-	-	-
-	-	-	10,000	-	480 - Computer Hardware		10,000	-	-	-
-	-	-	350,000	-	550 - Depreciable Technology		386,464	-	-	-
-	-	-	395,000	-		Total Function:	431,464	-	-	-
					3110 - Food Service Direction					
-	-	-	16,200	0.10	113 - Administrator Salaries		17,010	-	-	0.10
-	-	-	8,847	0.10	114 - Managerial - Confidential		9,289	-	-	0.10
-	-	-	6,924	-	211 - Public Employees Retire System		7,270	-	-	-
-	-	-	1,503	-	212 - PERS Employee Contribution		1,578	-	-	-
-	-	-	1,903	-	220 - Social Security Administration		1,998	-	-	-
-	-	-	96	-	231 - Worker's Compensation		101	-	-	-
-	-	-	4,160	-	240 - Contractural Employee Benefits		4,368	-	-	-
-	-	-	1,040	-	241 - Health Reimb Arrangement		1,092	-	-	-
-	-	-	100	-	252 - Oregon Paid Family Medical		105	-	-	-
-	-	-	40,773	0.20		Total Function:	42,811	-	-	0.20
					3120 - Food Prep/Dispsn					
-	2,345	-	-	-	111 - Licensed Salaries		-	-	-	-
20,766	22,969	26,057	36,060	0.83	112 - Classified Salaries		37,863	-	-	1.00
76,986	79,873	82,452	83,277	1.00	114 - Managerial - Confidential		87,441	-	-	1.00
71	-	-	-	-	122 - Substitute: Classified		-	-	-	-
837	525	-	-	-	130 - Additional Salary		-	-	-	-
24,287	24,640	29,816	31,648	-	211 - Public Employees Retire System		33,230	-	-	-
4,619	4,850	-	4,997	-	212 - PERS Employee Contribution		5,247	-	-	-
7,550	8,090	8,301	9,130	-	220 - Social Security Administration		9,587	-	-	-
31	31	-	453	-	231 - Worker's Compensation		476	-	-	-
29,795	53,193	33,280	38,057	-	240 - Contractural Employee Benefits		39,960	-	-	-
-	-	-	10,400	-	241 - Health Reimb Arrangement		10,920	-	-	-
-	577	-	477	-	252 - Oregon Paid Family Medical		501	-	-	-
9	630	-	-	-	319 - Othr Instr Prof/Tech Services		-	-	-	-
15,312	13,702	3,000	10,752	-	321 - Cleaning Services		11,290	-	-	-
3,429	728	1,000	2,000	-	322 - Repairs & Maintenence Services		2,100	-	-	-
16,839	1,873	2,000	8,232	-	324 - Rentals		8,644	-	-	-
958	-	-	-	-	328 - Garbage		-	-	-	-
205	-	-	-	-	389 - Other Non-Inst Prof/Tech Srvs		-	-	-	-
1,685	2,569	10,000	12,000	-	410 - Consumable Supply & Materials		12,600	-	-	-
-	-	13,320	18,000	-	412 - Milk/Dairy		18,900	-	-	-
144,846	170,185	160,542	174,000	-	450 - Food		182,200	-	-	-
545	8,670	14,000	2,500	-	460 - Non-Consumable Items		2,625	-	-	-
-	1,009	-	1,010	-	470 - Computer Software		1,061	-	-	-
1,500	2,171	3,500	2,000	-	640 - Dues and Fees		2,100	-	-	-
350,272	398,630	387,268	444,993	1.83		Total Function:	466,745	-	-	2.00
					4150 - Bldg Acq/Develmt					
-	-	20,000	-	-	322 - Repairs & Maintenence Services		-	-	-	-
429,683	-	-	-	-	590 - Other Capital Outlay		-	-	-	-
429,683	-	20,000	-	-		Total Function:	-	-	-	-
					5110 - LNG TRM Debt SVC					
41,168	101,768	106,877	112,171	-	615 - Long Term Lease Principal		117,780	-	-	-
3,832	7,582	5,210	2,718	-	625 - Long Term Lease Interest		2,854	-	-	-
45,000	109,350	112,087	114,889	-		Total Function:	120,633	-	-	-
					6110 - Op Contingency					
-	-	104,841	100,000	-	810 - Planned Reserve		100,000	-	-	-
-	-	104,841	100,000	-		Total Function:	100,000	-	-	-
					7000 - Upapp Fund Bal					
(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	-	-	17.37

DEBT SERVICE FUND

PROPOSED BUDGET

2026-2027


CORBETT

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.

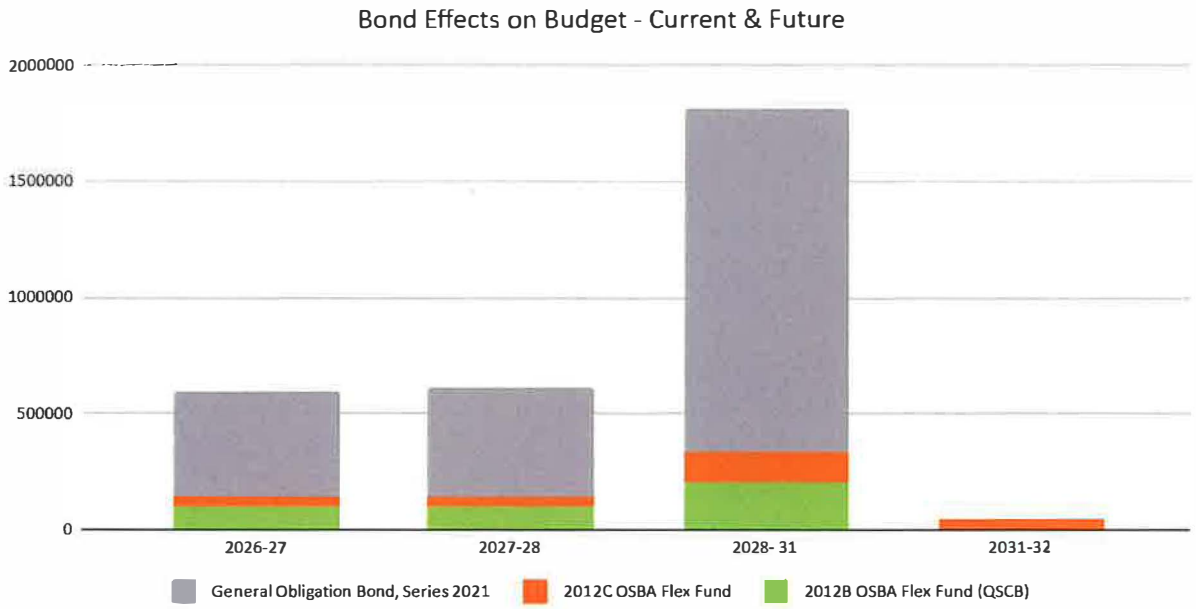
Corbett School District's loans and contracts are funded in part by the 70% reimbursement of transportation expenses through the State Funding Formula to support the District Bus Fleet. The 2011 SELP Loan and the 2024 MESD Loan were used to make energy updates throughout the District and support general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

Specific Authority	Date of Issue	Amount of Original Issue	Principal Outstanding 6/30/2026	Principal 2026-2027 Principal Due	2026-2027 Interest Due	Outstanding 6/30/2027	Impacted Fund
Bonds Payable							
2012B OSBA Flex Fund (QSCB)	7-Feb-12	$ 1,000,000	$ 1,000,000	$ -	$ 46,250	$ 1,000,000	General Fund
2012C OSBA Flex Fund	30-Oct 12	650,000	235,000	35,000	9,050	200,000	General Fund
General Obligation Bond, Series 2021	15-Apr-21	4,000,000	2,270,000	412,000	38,136	1,858,000	Debt Fund
Total Bonds		5,650,000	3,505,000	447,000	93,436	3,058,000	
Loans and Contracts Payable							
2011 SELP Loan	4-Nov 11	583,136	36,065	36,065	519	-	General Fund
2018-2019 Santander Financing	5-Apr-19	111,354	17,254	17,254	647	-	General Fund
2019-2020 Santander Financing	10-Mar 20	111,694	16,838	16,838	451	-	General Fund
2020-2021 Santander Financing	20-Dec-20	128,290	15,879	15,879	766	-	General Fund
2021-022 Santander Financing	10-Feb-22	129,898	38,563	19,054	995	19,509	General Fund
2023-2024 Santander Financing	20-Jul-23	171,668	70,665	32,618	3,851	38,047	General Fund
2024 MESD Loan	11-Dec-24	2,000,000	1,750,000	250,000	35,000	1,500,000	General Fund
Total Loans and Contracts Payable		3,236,040	1,945,265	387,708	42,229	1,557,556	
Right to Use Lease							
Corbett Commons	1-Feb-23	420,683	-	-	-	-	Federal Fund
Total Right to Use Leases		420,683	-	-	-	-	
Total Debt		$ 9,306,723	$ 5,450,265	$ 834,708	$ 135,665	$ 4,615,556	

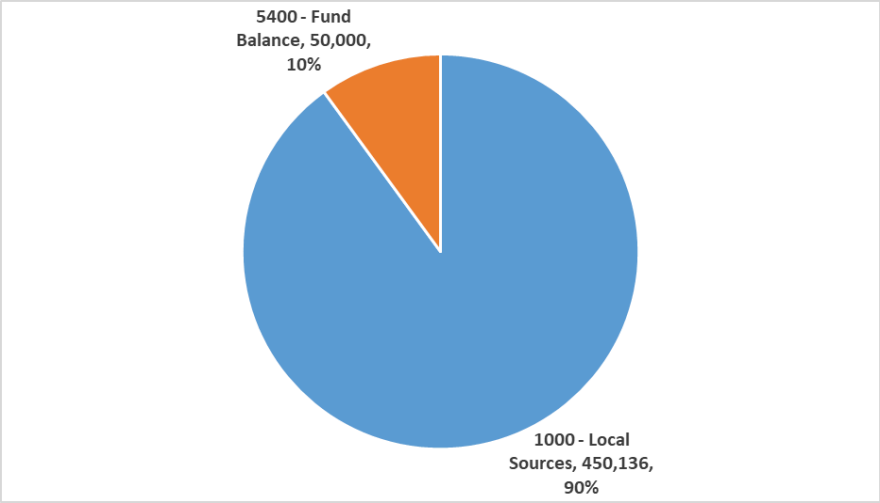
Bond Requirements & Effects on Budget Current and Future

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	$ 595,992
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
	$ 407,222	$ 269,575	$ 2,388,020	$3,064,817

CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY



CORBETT SCHOOL DISTRICT
DEBT SERVICE FUND SUMMARY
RESOURCES BY SOURCE



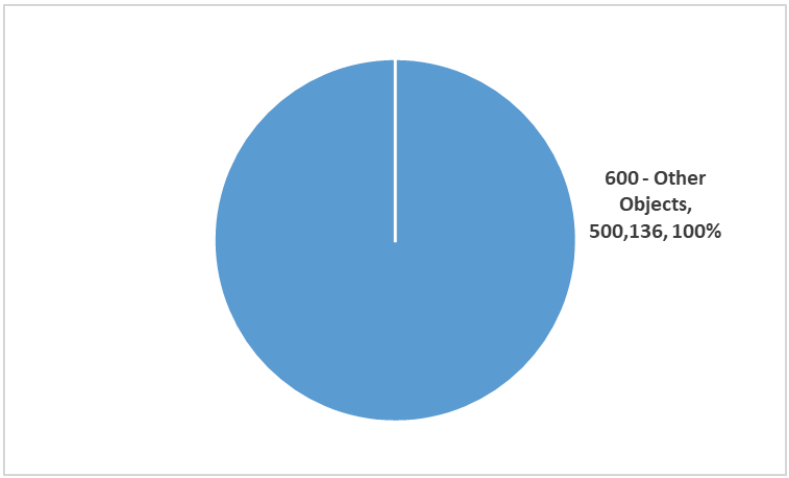
2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	DEBT SERVICE FUND RESOURCES		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
389,350	513,385	486,339	387,072	1000 - Local Sources		450,136	-	-
154	382	-	-	2000 - Intermediate Sources		-	-	-
-	-	-	-	3000 - State Sources		-	-	-
-	-	421,555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

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

CORBETT SCHOOL DISTRICT
DEBT SERVICE
RESOURCES

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	DEBT SERVICE FUND RESOURCES		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
				1000 - Revenue from Local Sources				
382,736	472,247	445,018	363,572	1111 - Current Year Taxes		423,556	-	-
1,366	2,176	3,699	3,500	1112 - Prior Years Taxes		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	-	-
389,350	513,385	486,339	387,072		Total Object:	450,136	-	-
				2000 - Revenue From Intermediate Sources				
154	382	-	-	2199 - Other Intermediate Sources		-	-	-
154	382	-	-		Total Object:	-	-	-
				5000 - Other Sources				
-	-	421,555	-	5201 - From General Fund		-	-	-
-	-	-	-		Total Object:	-	-	-
				5400 - Fund Balance				
912	10,198	97,626	50,000	5400 - Beginning Fund Balance		50,000	-	-
912	10,198	97,626	50,000		Total Object:	50,000	-	-
390,416	523,964	1,005,520	437,072		Total:	500,136	-	-

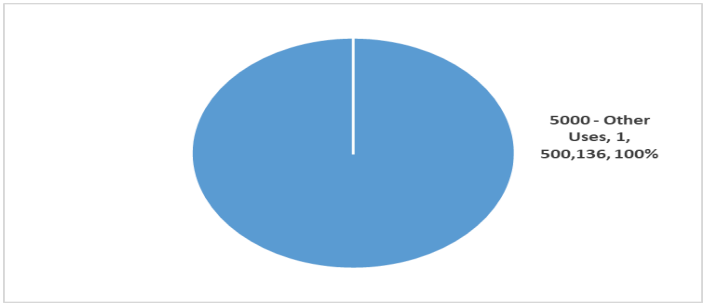
CORBETT SCHOOL DISTRICT
DEBT SERVICE FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT



2022/23 Actuals	2023/24 Actuals	2024/25 Actual	2025/26 Adopted	2025/26 FTE	DEBT SERVICE FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
380,218	411,339	447,399	437,072	-	600 - Other Objects	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	-	-	-

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

CORBETT SCHOOL DISTRICT
DEBT SERVICE FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



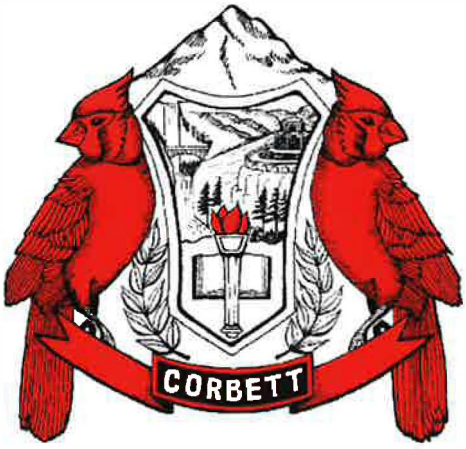
2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2024/25 FTE	DEBT SERVICE FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
380,219	426,339	447,399	437,072	-	5000 - Other Uses	500,136	-	-	-
10,197	97,625	558,121	-	-	7000 - Unappropriated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

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

CAPITAL PROJECT FUND

PROPOSED BUDGET

2026-2027


CORBETT

CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND
PROGRAM DESCRIPTIONS

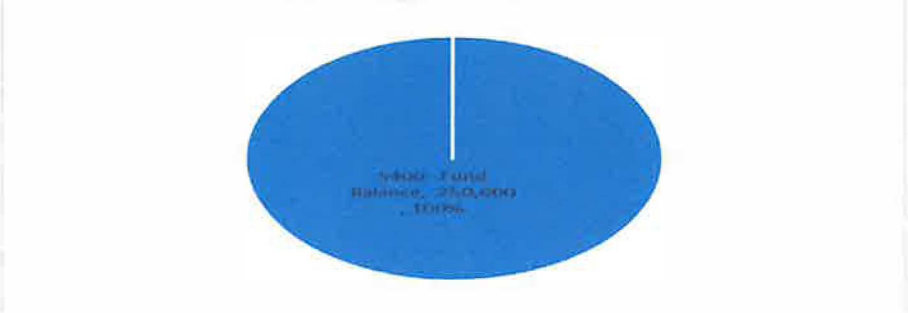
Capital Project

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

CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION

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
-	-	-	400,000	-	2000 - Support Services	250,000	-	-	-
2,869,440	3,888,780		-	-	4000 - Facilities Acquisition and Construction	-	-	-	-
	-	-	-	-	5000 - Other Uses	-	-	-	-
3,235,538		-	-	-	7000 - Unappropriated Ending Fund Balance	-	-	-	-
6,104,978	3,888,780		400,000	-	Total:	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	-	-	-
	-	-	-	-	700 - Transfers	-	-	-	-
3,235,538		-	-	-	800 - Other Uses	-	-	-	-
6,104,978	3,888,780		400,000	-	Total:	250,000	-	-	-

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

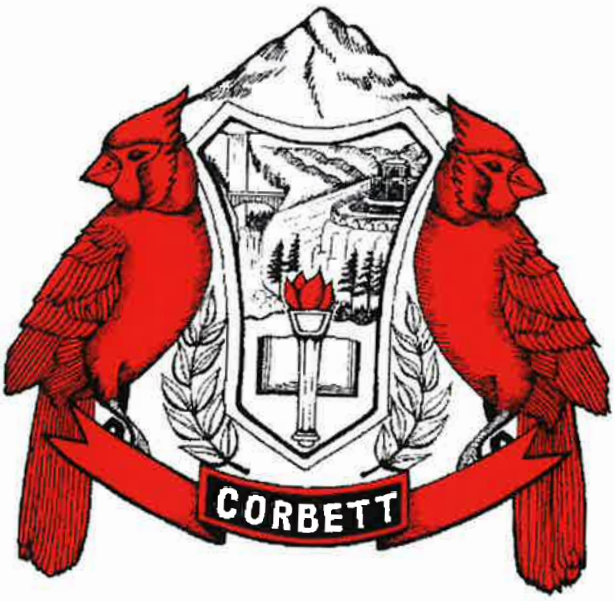
CORBETT SCHOOL DISTRICT
CAPITAL PROJECT FUND
REQUIREMENTS

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2025/26 FTE	CAPITAL PROJECT FUND REQUIREMENTS	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	2026/27 FTE
					2544 - Repair of Bldgs				
-	-	-	-	-	520 - Building Acquisition	250,000	-	-	-
-	-	-	-	-	Total Function:	250,000	-	-	-
					4150 - Bldg Acq/Develmt				
2,869,440	3,888,780		400,000	-	520 - Building Acquisition	-	-	-	-
2,869,440	3,888,780		400,000	-	Total Function:	-	-	-	-
					5200 - Funds Transfer				
	-	-	-	-	710 - Transfers Out	-	-	-	-
	-	-	-	-	Total Function:	-	-	-	-
					7000 - Upapp Fund Bal				
3,235,538		-	-	-	820 - Reserve for Next Year	-	-	-	-
3,235,538		-	-	-	Total Function:	-	-	-	-
6,104,978	3,888,780		400,000	-	Total:	250,000	-	-	-

INFORMATIONAL SECTION

PROPOSED BUDGET

2026-27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CORBETT SCHOOL DISTRICT
STATE SCHOOL FUNDING FORMULA

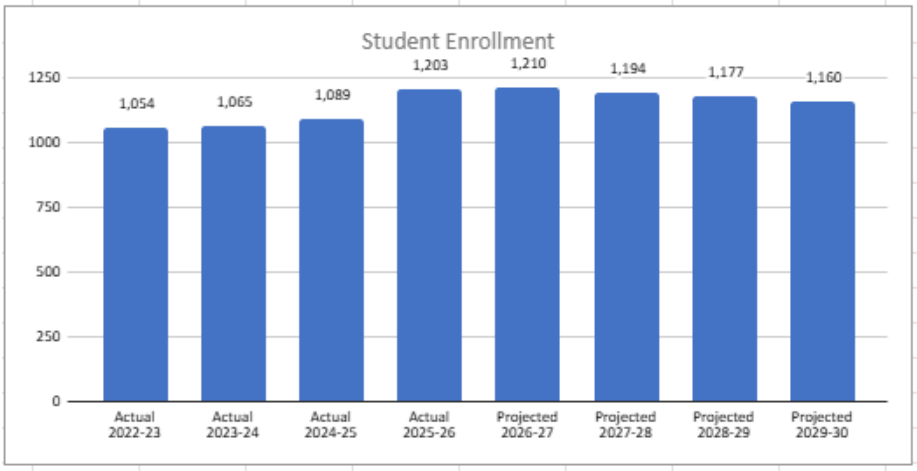
State School Fund Grants and Property Tax Revenues

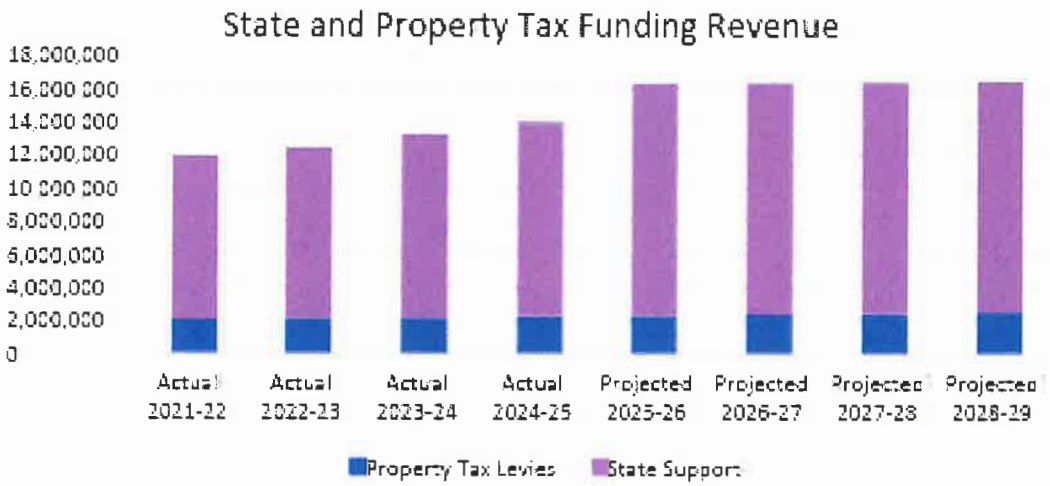
(Funding Per Student)

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.





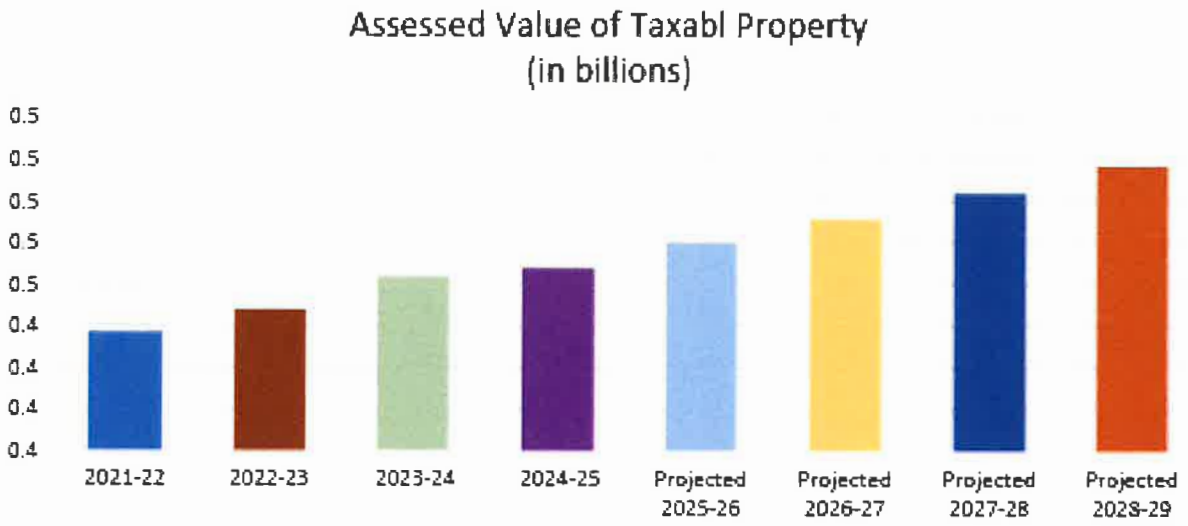
Property Taxes

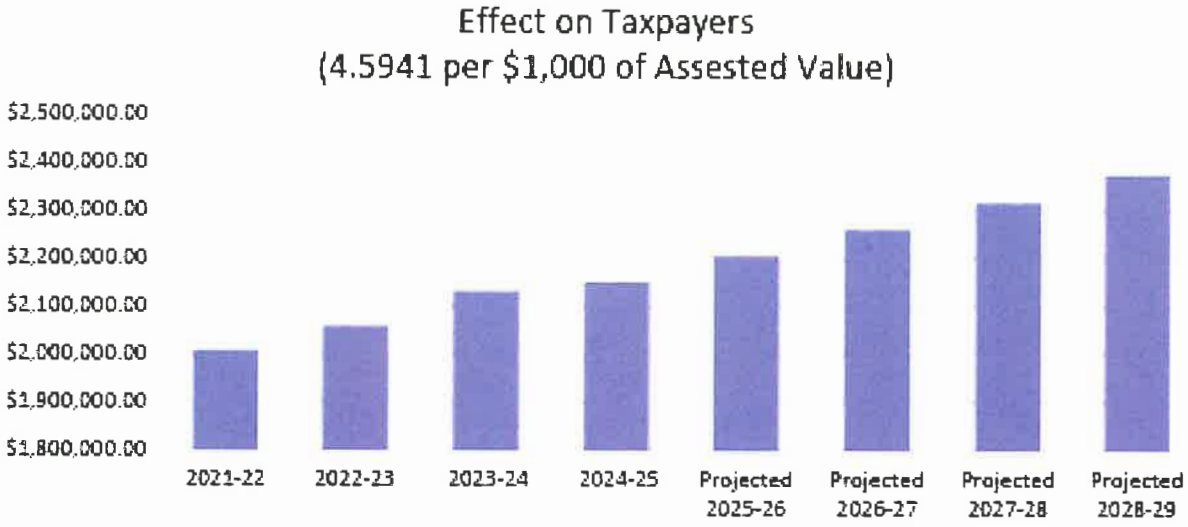
Property taxes from each school district's permanent rates are deducted from the General-Purpose Grant to determine the amount the school district will receive from the State School Fund Grant.

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.





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.

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CORBETT
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CORBETT
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CORBETT
10
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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
Sum of Local Revenue	=	**$2,377,716.93**

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-Reimburseable	=	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

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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

		PROPERTY VALUE ASSESSED VALUATION(1)				
ASSESSMENT YEAR	FISCAL YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	TOTAL	TOTAL DIRECT TAX RATE(2)
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

		PROPERTY VALUE TRUE CASH VALUATION(1)				RATIO OF ASSESSED VALUATION TO TRUE CASH VALUATION					
ASSESSMENT YEAR	FISCAL YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	TOTAL		ASSESSMENT YEAR	FISCAL YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY
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) Informaiton 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 DI STRCT NO. 39
MULTNOMAH COUNTY, OREGON
Principal Employers

				2016		
Industry	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 McMenamins	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 NO. 39
MULTNOMAH COUNTY, OREGON
DEMOGRAPHIC AND ECONOMIC STATISTICS

FISCAL YEAR	POPULATION (1)	PERSONAL INCOME	PER CAPITA PERSONAL INCOME (1)	UNEMPLOYMENT RATE (3)
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.

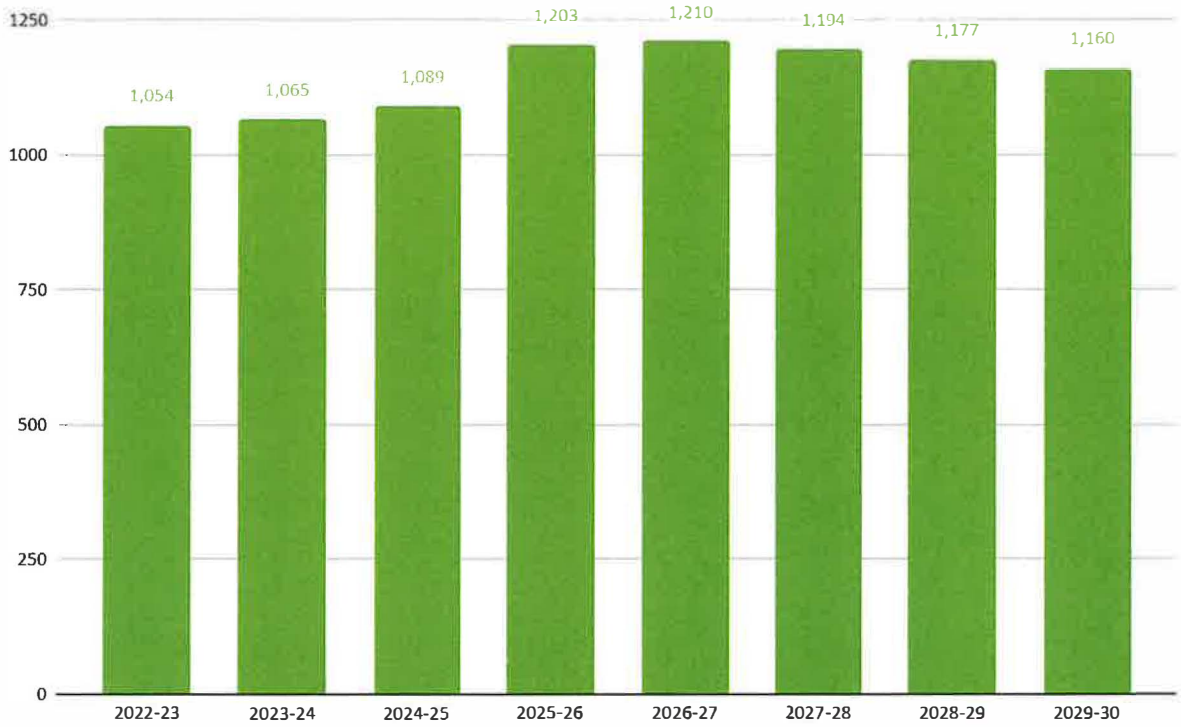
Student Enrollment - Historical and Projected
Enrollment Count at October 1 Annually

	History				Projected			
Grade	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
Total K-12	1,053	1,054	1,065	1,089	1,203	1,210	1,194	1,177
Annual Change		1	11	24	114	7	-16	-17
Annual Change %		0.1%	1.0%	2.2%	9.45%	.6%	-1.3%	-1.4%

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

CORBETT SCHOOL DISTRICT
STUDENT ENROLLMENT AND PROJECTIONS

Students by year



CORBETT SCHOOL DISTRICT
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.

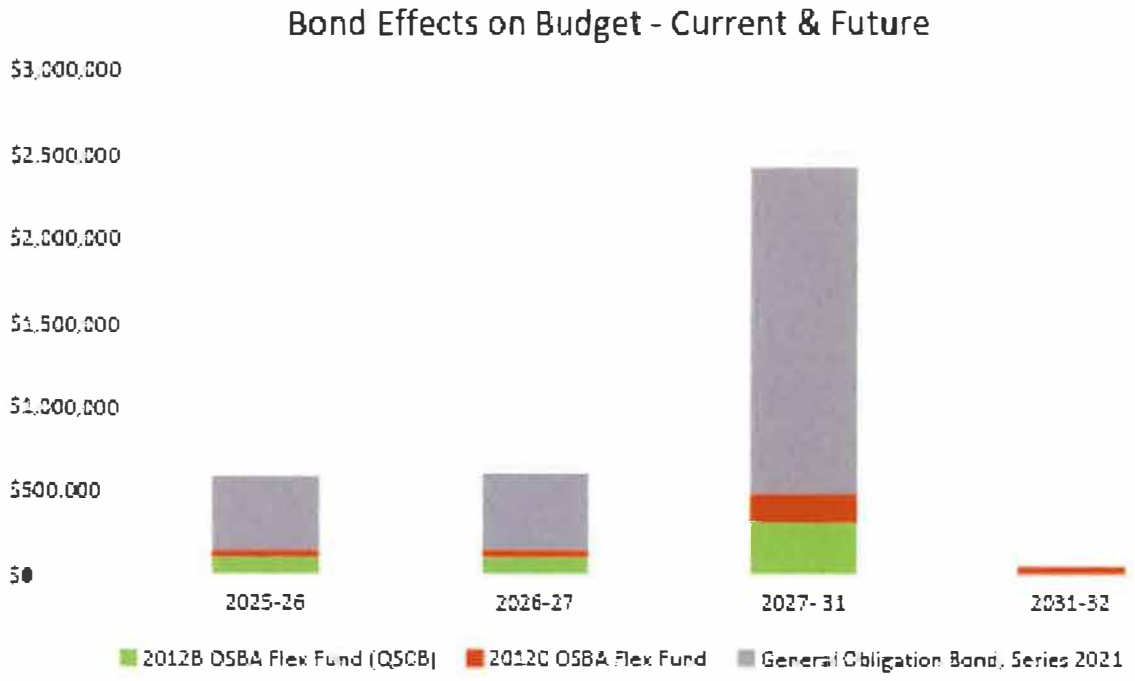
Corbett School District's loans and contracts are funded in part by the 70% reimbursement of transportation expenses through the State Funding Formula to support the District Bus Fleet. The 2011 SELP Loan and the 2024 MESD Loan were used to make energy updates throughout the District and support general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

			Principal				
Specific Authority	Date of Issue	Amount of Original Issue	Outstanding 6/30/2025	2025-2026 Principal Due	2025-2026 Interest Due	Outstanding 6/30/2026	Impacted Fund
Bonds Payable							
2012B OSBA Flex Fund (QSCB)	7-Feb-12	$ 1,000,000	$ 1,000,000	$ -	$ 46,250	$ 1,000,000	General Fund
2012C OSBA Flex Fund	30-Oct-12	650,000	270,000	35,000	10,275	235,000	General Fund
General Obligation Bond, Series 2021	15-Apr-21	4,000,000	2,662,000	392,000	44,722	2,270,000	Debt Fund
Total Bonds		5,650,000	3,932,000	427,000	101,247	3,505,000	
Loans and Contracts Payable							
2011 SELP Loan	4-Nov-11	583,136	83,905	47,841	2,175	36,065	General Fund
2018-2019 Santander Financing	5-Apr-19	111,354	17,254	17,254	647	-	General Fund
2019-2020 Santander Financing	10-Mar-20	111,694	16,838	16,838	451	-	General Fund
2020-2021 Santander Financing	20-Dec-20	128,290	31,383	15,503	766	15,879	General Fund
2021-2022 Santander Financing	10-Feb-22	129,898	57,138	18,575	1,474	38,563	General Fund
2023-2024 Santander Financing	20-Jul-23	171,668	103,283	32,618	5,629	70,665	General Fund
2024 MESD Loan	11-Dec-24	2,000,000	2,000,000	250,000	40,000	1,750,000	General Fund
Total Loans and Contracts Payable		3,236,040	2,309,801	398,629	51,142	1,911,173	
Right to Use Lease							
Corbett Commons	1-Feb-23	420,683	179,870	112,171	2,717	67,699	Federal Fund
Total Right to Use Leases		420,683	179,870	112,171	2,717	67,699	
Total Debt		$ 9,306,723	$ 6,421,671	$ 937,799	$ 155,106	$ 5,483,972	

Bond Requirements & Effects on Budget Current and Future

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

CORBETT SCHOOL DISTRICT
DEBT SERVICE SUMMARY



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OREGON AT-A-GLANCE SCHOOL PROFILE

Corbett School

2021-22

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	
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

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.

22

Oregon average **22**

REGULAR ATTENDERS

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

63%

Oregon average **64%**

Academic Progress

ON-TRACK TO GRADUATE

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

>95%

Oregon average **83%**

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**.*

91%

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 2016-17 finishing in **2020-21**.*

96%

Oregon average **88%**

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.*

69%

Oregon average **56%**

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.

150

School Website: corbett.k12.or.us/

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OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Corbett School

2021-22

Our Staff (rounded FTE)

55 Teachers

16 Educational assistants

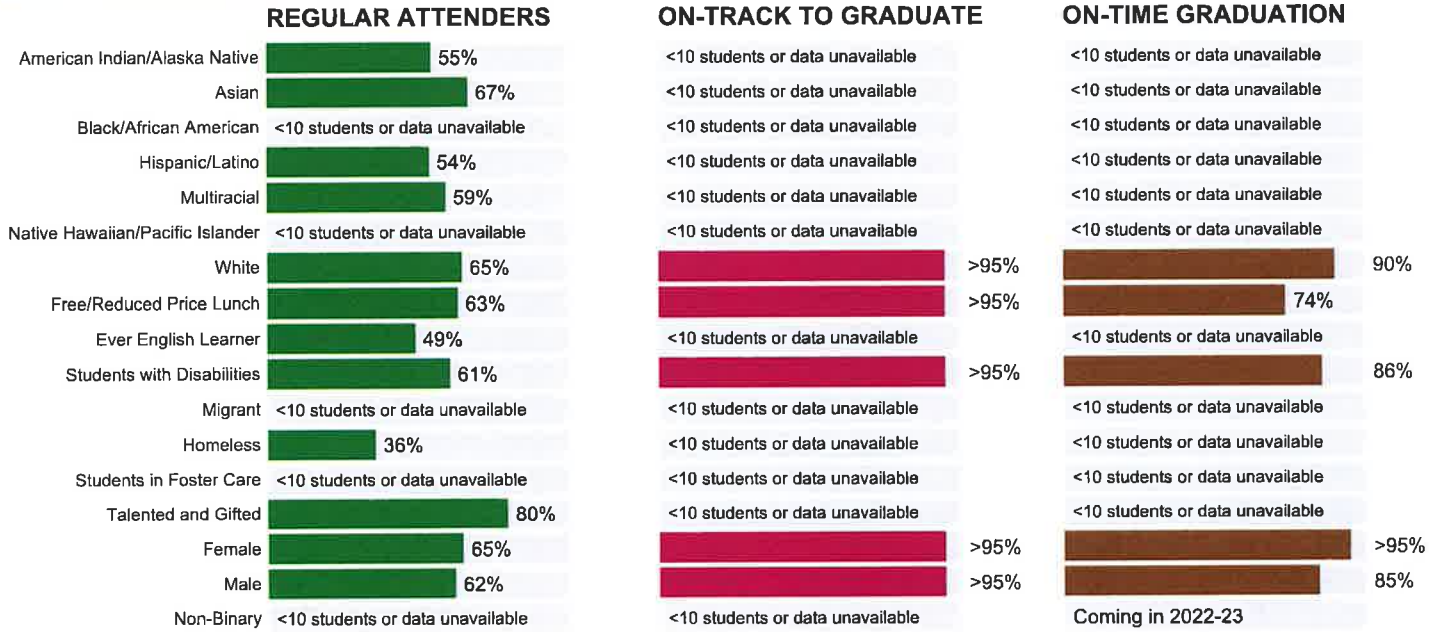
1 Counselors/ Psychologists

92% Average teacher retention rate

77% % of licensed teachers with more than 3 years of experience

Yes Same principal in the last 3 years

Outcomes



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.

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OREGON AT-A-GLANCE SCHOOL PROFILE

Corbett School

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

2022-23

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

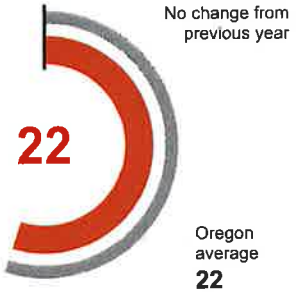
23% Free/ Reduced Price Lunch

*<10 students or data unavailable

School Environment

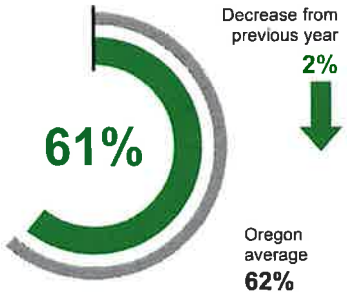
CLASS SIZE

Median size of classes in core subjects.



REGULAR ATTENDERS

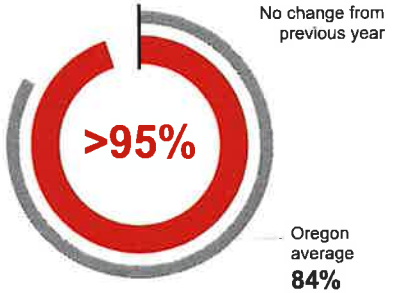
Students who attended more than 90% of their enrolled school days.



Academic Progress

ON-TRACK TO GRADUATE

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



Academic Success

ON-TIME GRADUATION

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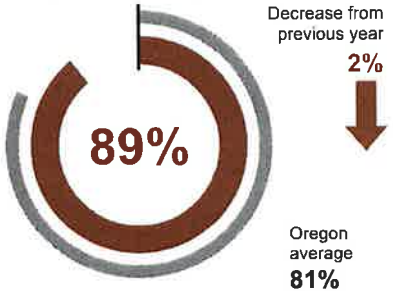

FIVE-YEAR COMPLETION

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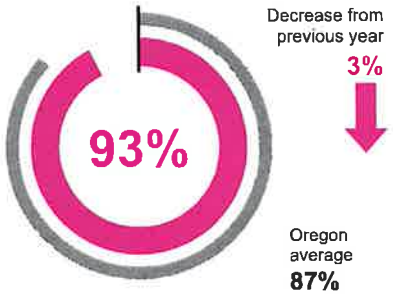
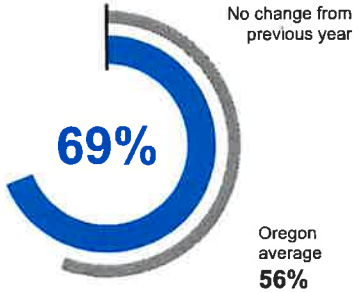


COLLEGE GOING

*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

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Safe & Welcoming Environment

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OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Corbett School

2022-23

Our Staff (rounded FTE)

53 Teachers

18 Educational assistants

1 Counselors/ Psychologists/ Social Workers

93% Average teacher retention rate over the past three years

86% % of licensed teachers with more than 3 years of experience

Yes Same principal in the last 3 years

Outcomes

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

About Our School

ADVANCED COURSEWORK

AP for All Program (100% of students are able to enroll in AP courses) **Math**: up to B C Calculus, Statistics, and Computer Science; **ELA**: AP Literature and AP Language; **Science:** Chemistry and Physics; **Social Sciences:** AP US History, AP Psychology, Research and Seminar. We also offer multiple dual credit courses through MHCC and a Senior Plus Program.

CAREER & TECHNICAL EDUCATION

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

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OREGON AT-A-GLANCE SCHOOL PROFILE

Corbett School

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

2022-23

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

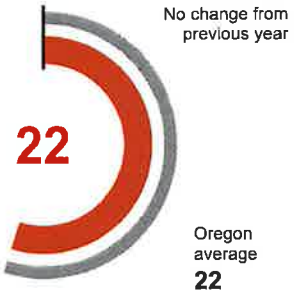
23% Free/ Reduced Price Lunch

*<10 students or data unavailable

School Environment

CLASS SIZE

Median size of classes in core subjects.

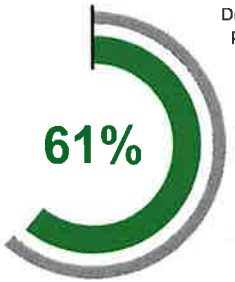


No change from previous year

Oregon average **22**

REGULAR ATTENDERS

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



Decrease from previous year 2%

Oregon average **62%**

Academic Progress

ON-TRACK TO GRADUATE

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

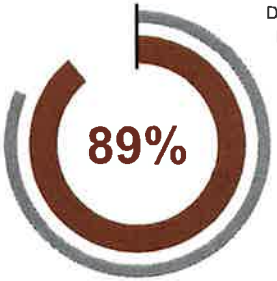
No change from previous year

Oregon average **84%**

Academic 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**.*

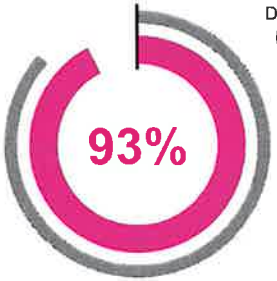


Decrease from previous year 2%

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**.*



Decrease from previous year 3%

Oregon average **87%**

COLLEGE GOING

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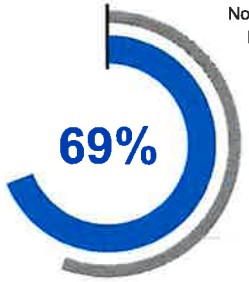

No change from previous year

Oregon average **56%**

School Goals

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OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Corbett School

2022-23

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Corbett School

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2023-24

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1,067
Student Enrollment

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Teachers	0%
Asian	
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Teachers	0%
Black/African American	
Students	<1%
Teachers	2%
Hispanic/Latino	
Students	10%
Teachers	2%
Multiracial	
Students	10%
Teachers	2%
Native Hawaiian/Pacific Islander	
Students	0%
Teachers	0%
White	
Students	78%
Teachers	95%

5% Ever English Learners

12 Languages Spoken

20% Students with Disabilities

86% Required Childhood Vaccinations

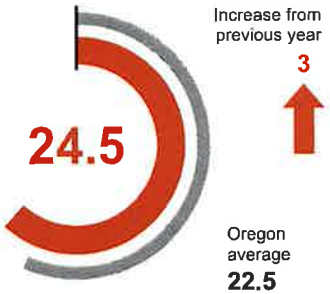
18% Students Experiencing Poverty

*<10 students or data unavailable

School Environment

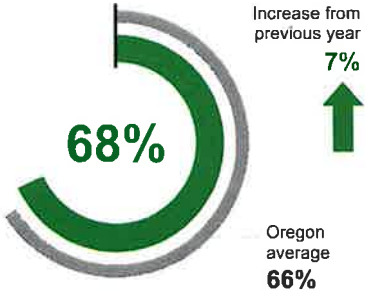
CLASS SIZE

Median size of classes in core subjects.



REGULAR ATTENDERS

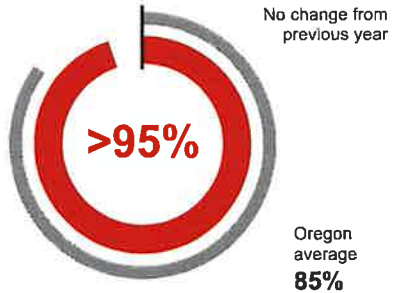
Students who attended more than 90% of their enrolled school days.



Academic Progress

ON-TRACK TO GRADUATE

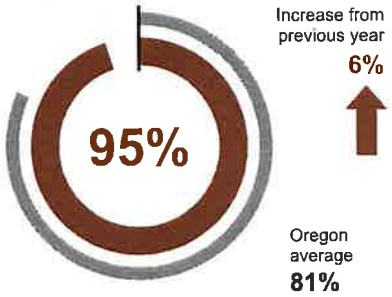
Students earning one-quarter of graduation credits in their 9th grade year.



Academic Success

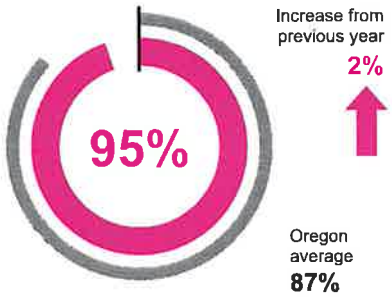
ON-TIME GRADUATION

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



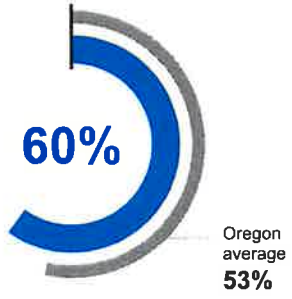
FIVE-YEAR COMPLETION

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



COLLEGE GOING

*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 culturefor 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.

School Website: corbett.k12.or.us/

Starting in 2023-24, Senate Bill 923 updated the requirements for reporting a student's school information. More students are now included in school level rates.

OREGON DEPARTMENT OF EDUCATION
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OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Corbett School

2023-24

Our Staff (rounded FTE)

55 Teachers

21 Educational assistants

7 Counselors/ Psychologists/ Social Workers

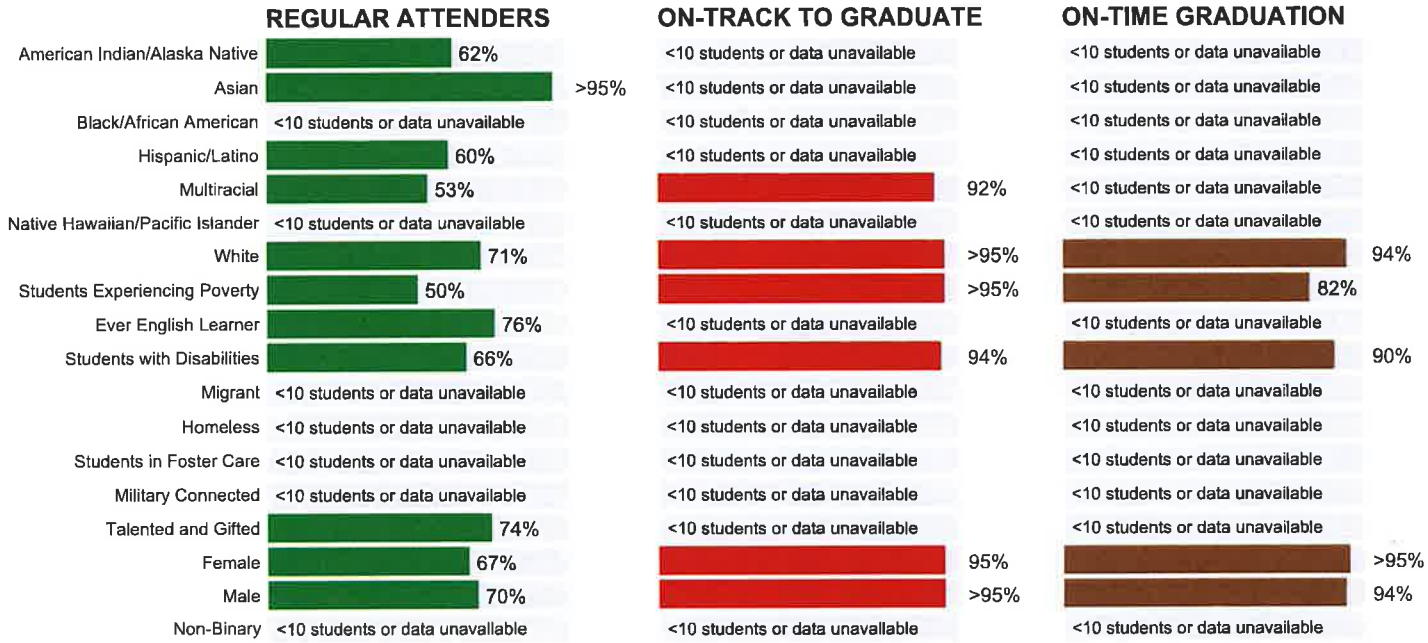
157

93% Average teacher retention rate over the past three years

84% % of licensed teachers with more than 3 years of experience

Yes Same principal in the last 3 years

Outcomes



About Our School

ADVANCED COURSEWORK

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

CAREER & TECHNICAL EDUCATION

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

EXTRACURRICULAR ACTIVITIES

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

PARENT & COMMUNITY ENGAGEMENT

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

Data are suppressed to protect confidential student information.

For more information please visit: www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Accountability-Measures.aspx

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OREGON AT-A-GLANCE DISTRICT PROFILE

Corbett SD 39

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

2024-25

Students We Serve

1,057
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	10%
Teachers	2%
Multiracial	
Students	10%
Teachers	2%
Native Hawaiian/Pacific Islander	
Students	<1%
Teachers	0%
White	
Students	77%
Teachers	97%

5% Ever English Learners

11 Languages Spoken

22% Students with Disabilities

5% Mobile Students

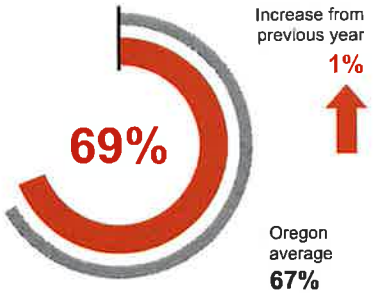
18% Students Experiencing Poverty

*<10 students or data unavailable

District Environment

REGULAR ATTENDERS

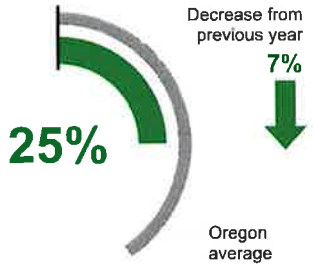
Students who attended more than 90% of their enrolled school days.



Academic Success

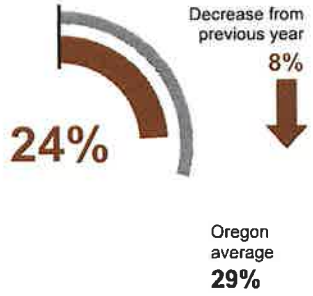
Grade 3 ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



Grade 8 MATHEMATICS

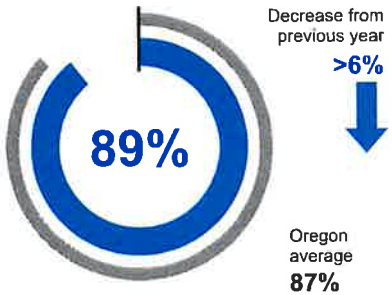
Students meeting state grade-level expectations.



High School Success

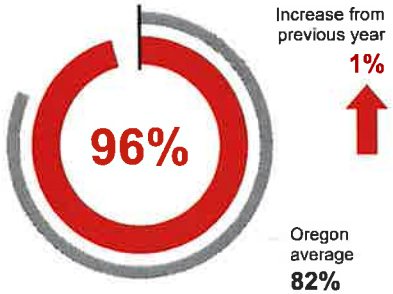
ON-TRACK TO GRADUATE

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



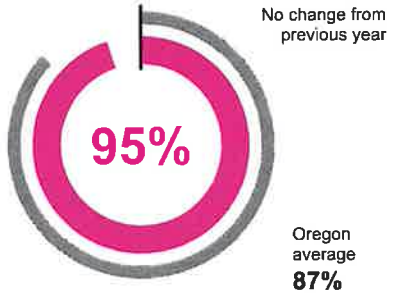
ON-TIME GRADUATION

*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.

District Website: www.corbett.k12.or.us

OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

OREGON AT-A-GLANCE DISTRICT PROFILE CONTINUED

Corbett SD 39

2024-25

Outcomes

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

159

REGULAR ATTENDERS

American Indian/Alaska Native	69%
Asian	80%
Black/African American	<10 students or data unavailable
Hispanic/Latino	64%
Multiracial	58%
Native Hawaiian/Pacific Islander	<10 students or data unavailable
White	71%
Students Experiencing Poverty	51%
Ever English Learner	67%
Students with Disabilities	60%
Migrant	<10 students or data unavailable
Homeless	<10 students or data unavailable
Students in Foster Care	<10 students or data unavailable
Military Connected	<10 students or data unavailable
Talented and Gifted	71%
Female	70%
Male	69%
Non-Binary	<10 students or data unavailable

Grade 3 ENGLISH LANGUAGE ARTS

<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	
29%	
8%	
<10 students or data unavailable	
13%	
<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	
21%	
28%	
<10 students or data unavailable	

Grade 8 MATHEMATICS

<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	
20%	
<10 students or data unavailable	
<10 students or data unavailable	
<5%	
<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	
19%	
26%	
<10 students or data unavailable	

ON-TRACK TO GRADUATE

American Indian/Alaska Native	<10 students or data unavailable
Asian	<10 students or data unavailable
Black/African American	<10 students or data unavailable
Hispanic/Latino	80%
Multiracial	<10 students or data unavailable
Native Hawaiian/Pacific Islander	<10 students or data unavailable
White	93%
Students Experiencing Poverty	69%
Ever English Learner	<10 students or data unavailable
Students with Disabilities	81%
Migrant	<10 students or data unavailable
Homeless	<10 students or data unavailable
Students in Foster Care	<10 students or data unavailable
Military Connected	<10 students or data unavailable
Talented and Gifted	91%
Female	95%
Male	87%
Non-Binary	<10 students or data unavailable

ON-TIME GRADUATION

<10 students or data unavailable	
<10 students or data unavailable	
<10 students or data unavailable	
90%	
<10 students or data unavailable	
<10 students or data unavailable	
>95%	
86%	
<10 students or data unavailable	
82%	
<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	

FIVE-YEAR COMPLETION

<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	
94%	
82%	
<10 students or data unavailable	
90%	
<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%	
94%	
<10 students or data unavailable	

Data are suppressed to protect confidential student information.

Seismic Safety: http://www.oregongeology.org/sub/projects/rvs/activity-updates/status.html

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

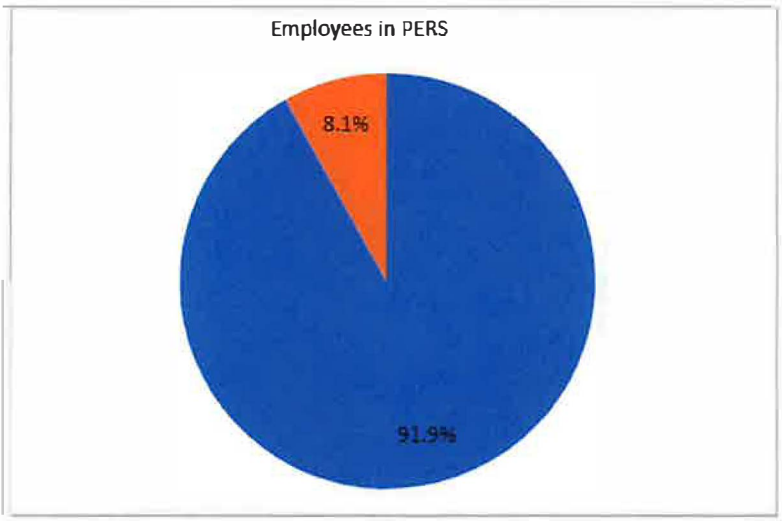
CORBETT SCHOOL DISTRICT
PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

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

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

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

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



CORBETT SCHOOL DISTRICT
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 rlindeen@corbett.k12.or.us or by mail addressed to the Corbett School District, 35800 E Historic Columbia River Highway, Corbett, OR 97019. Clearly label as public comment or testimony.

A copy of the budget document will be available for review on the Corbett School District website at https://corbett.k12.or.us/about/business-services/budget/ on 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

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 (ADMw):
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.

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.

DHS:
Department of Human Services

ELL:
English Language Learner

ENCUMBRANCE:
An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

EXPENDITURES:
Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

FFCO:
Full Faith & Credit Obligation

FISCAL YEAR:
A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FUNCTION:
A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND:
A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances, and changes, all segregated for specific, regulated activities and objectives.

FUND BALANCE:
The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

FUND TYPE:
Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

FULL-TIME EQUIVALENT (FTE):
The term is used to note the percentage of the job employed based on One full-time employee being the norm. One FTE is one employee 100% of the time for the entire year. (.5) FTE is one employee working half of the day in that position.

GAAP:
Generally Accepted Accounting Principles

GASB:
Governmental Accounting Standards Board

GENERAL FUND:
A fund used to account for most operating activities except those activities required to be accounted for in another fund.

GENERAL OBLIGATION DEBT:
Tax-supported bonded debt which is backed by the full faith and credit of the district.

GO BOND:
General Obligation Bond

GOVERNING BODY:
The county court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

GPA:
Grade Point Average

GRANT:
A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

IDEA:
Individuals with Disabilities Education Act

IEP:
Individualized Education Program

INSTRUCTION:
The activities dealing directly with the teaching of students or improving the quality of teaching.

IT:

Information & Technology

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.

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.

CORBETT SCHOOL DISTRICT #39

TO: BUDGET COMMITTEE
FROM: NANCY HALL
DATE: 5/06/2026
TOPIC: PROPOSED FY25/26 BUDGET

In response to comments about errors discovered on the 2026-2027 Proposed Budget, I have done a thorough review of the document. I used the comments from TSCC, as well as comments from members of the Budget Committee, and other errors that I found. To correct historical numbers, I referred to audits for each of those years.

Following are the changes I have made to the most recent Revised Proposed FY26/27 Budget:

- Page 49-50 Correct to show revenues and expenditures decreasing by the same amount.
- Page 55-57 Correct FY2025/26 Adopted to match budget resolution 6.151.25
    - Correct FY2024/25 Actuals to match the audit
    - Correct FY2026/27 Proposed to match detail
- Page 57 Correct headings for 2026/27 Columns
    - Correct 2026/27 Proposed
- Page 70-73 Correct FY2022/23, FY2023/24, FY2024/25 Actuals
- Page 87 Correct Total 2026/27 Proposed
- Page 92-100 Correct 2022/23 Actuals, 2023/24 Actuals, 2024/25 Adopted.
    - correct 2026/27 totals to match detail.
- Page 96 Correct headings for 2026/27 Columns
- Page 104-107 Correct 2024/25 Actuals
- Page 107 Correct 2022/23 Actuals
- Page 109-114 Correct 2022/23 Actuals, 2023/24 Actuals, 2024/25 Actuals, FY25/26 Adopted
- Page 114 Correct all headings for correct fiscal years

The Role of School Counselors in Corbett School District

Corbett School District School-Based Mental Health Team 2026

Corbett School District School-Based Mental Health Team 2026

Mandi Young

GS Counselor

Vicki Savoy

MS/HS Counselor
(subbing for Erica)

Alisa Folen

HS Counselor

Anna McNeely-Miles

GS Counselor/Social Worker

Lori Stepper

CAPS Counselor/Social Worker

Erica Boykins

MS/HS Counselor/Social Worker (on leave)

Agenda

1. Value Alignment
2. Connection to Budget Priorities
3. The Role of the School Counselor
4. Ethical and Legal Implications
5. Parent, Teacher, and Student Input

The core of what we do is exactly what you value.

1. **Personal Responsibility**

Modeling personal responsibility, commitment, and ethical decision making.

2. **Advocacy**

Advocating for students so they learn to advocate for themselves.

3. **Resilience**

Personal development through resourcefulness and resilience.

4. **Inclusive, Collaborative Relationships**

Creating a community based on inclusiveness, equity, and building collaborative relationships.

5. **Innovation**

Nurturing curious, passionate, creative, and innovative minds.

6. **Continuous Learning**

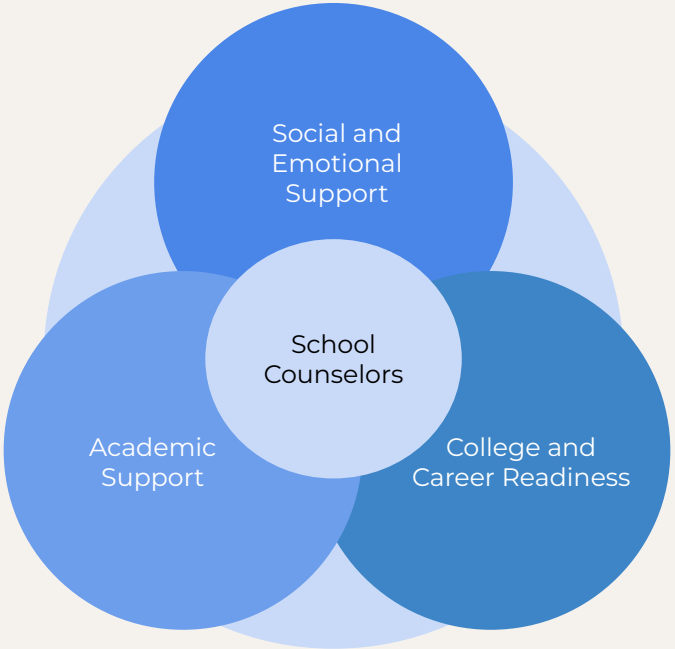
Fostering student engagement in continuous learning, building on their personal strengths.

As presented in 2026-2027 budget priorities (January 21, 2026 Board Meeting)

2025-2026 Budget priorities:

- Retain Qualified Teachers, Educational Assistants for intervention, and Mental Health Support Including Special Education
- Maintain Student Safety
- Maintain CTE & Extra Curricular Programs

Overview of the School Counseling Role



We support ALL students.

(Some of) What We Do

- Support and maintain students' **physical and emotional safety**
- Help students regulate in and out of the classroom so they (and their classmates) can **access their education**
- **Teach life skills** like identifying feelings, develop and practice coping strategies, taking accountability, social thinking skills, resolving conflicts using **collaborative problem solving**, making repairs, and setting boundaries
- **Individual and group counseling** to meet mental health needs
- Connect students and families to **outside mental health resources**
- Teach **Social Emotional Learning Lessons** throughout the year
- **Strengthen staff retention and reduce burnout** by ensuring adequate support for students with higher needs
- Offer targeted supports for students with frequent absences or tardiness to **improve engagement and attendance**
- Create **Safety and Support Plans** for students in crisis

(Some of) What We Do

- Manage **504 caseload** and advocate for students with disabilities
- **Academic planning** with students to reach their goals
- **College and career readiness** lessons and individual counseling
- Coordinate field trips, college admissions visits, military recruitment, and career readiness skills
- Lead **student support process and meetings** for students with lagging social, emotional, and behavioral skills, as well as students re-integrating into school from a mental or physical leave
- Create **affirming spaces** for all students
- **Crisis Prevention and Response**
  - BSAT
  - SIRC
  - Suicide Screening

Legal and Ethical Roles of the SC

- Section 504
- Crisis Prevention and Response
- BSAT
- SIRC
- Suicide Assessment
- College and Career Preparation
- Oregon Administrative Rules (OARs) for School Counseling

Being out of compliance in one (or multiple) of these areas may result in ethical, legal, and/or financial repercussions for the school district.

Thank you… and now let's hear from some Corbett students, parents, and staff.

Additional Information:

Oregon Administrative Rules (OARs) for School Counseling

OAR 584-070-0022: Governs the Professional School Counselor License, detailing its validity and use in schools.

OAR 584-070-0012: Covers the Preliminary School Counselor License and requirements for continuing education, such as suicide risk assessment.

OAR 584-245-0100: Outlines the duties of school counselors, including direct and indirect services to students, consultation with staff and parents, and participation in school-wide support initiatives.

OAR 581-022-2060: Mandates that each school district provide a coordinated comprehensive school counseling program to support students' academic, career, social-emotional, and community development.

Corbett College and Career Counseling Program Overview

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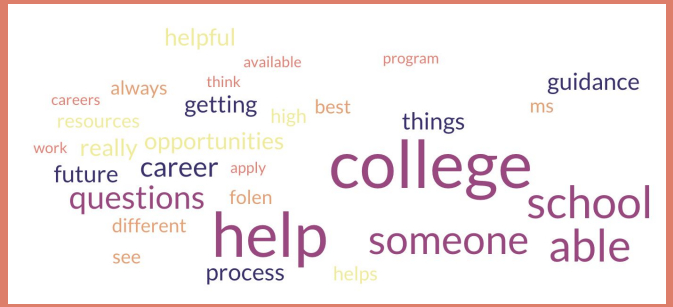
Alisa Folen, 2025



Word bubble created from student survey responses.

Program Results by the Numbers

30+ events were held over the span of 17 weeks

- This included:
  - College Admissions Visits (18)
  - College Application Workshops (4)
  - Campus Visit Field Trips (2)
  - Trades Presentations (2)
  - Essay Writing Presentation (1)
  - Common App Presentation (1)
  - FAFSA and Scholarship Nights (3)

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Overall, 150+ students directly participated in 1 or more of our college/career events

As a School Counselor implementing a College and Career Program, I...

- Met individually with students
- Met with students in small groups
- Met with students and their families
- Presented in homeroom classes
- Presented during lunch
- Answered student, family, and teacher questions
- Coordinated with homeroom teachers to deliver information and curriculum
- Organized events for students, like admissions visits, application workshops, field trips, etc.
- Communicated with admissions counselors and others to get information for our students

The outcomes of our program:

As of Dec. 18th, 2025:

69 percent of all seniors have applied to 1 or more colleges

84 percent of those interested in attending community college and/or a 4-year college have applied to 1 or more colleges/universities

72 percent of those interested in attending a 4-year college have already been accepted into 1 or more colleges (including PSU, Lewis and Clark, Willamette, SOU, and others)

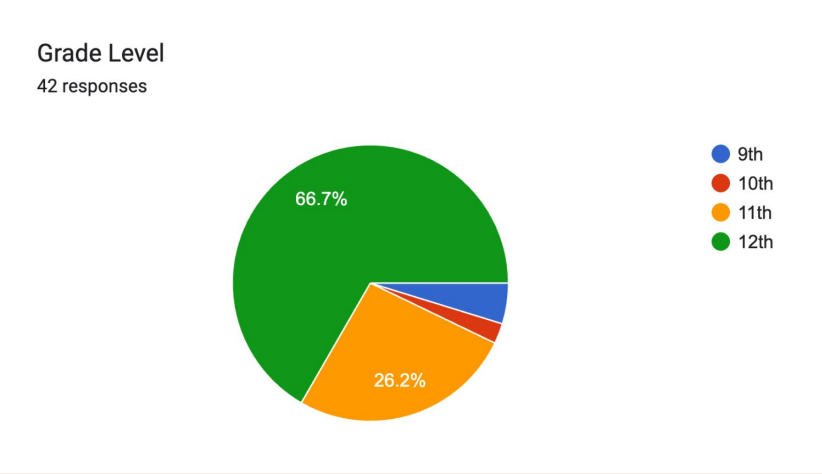
This data was collected directly from students through 1:1 check in appointments and/or during homeroom.

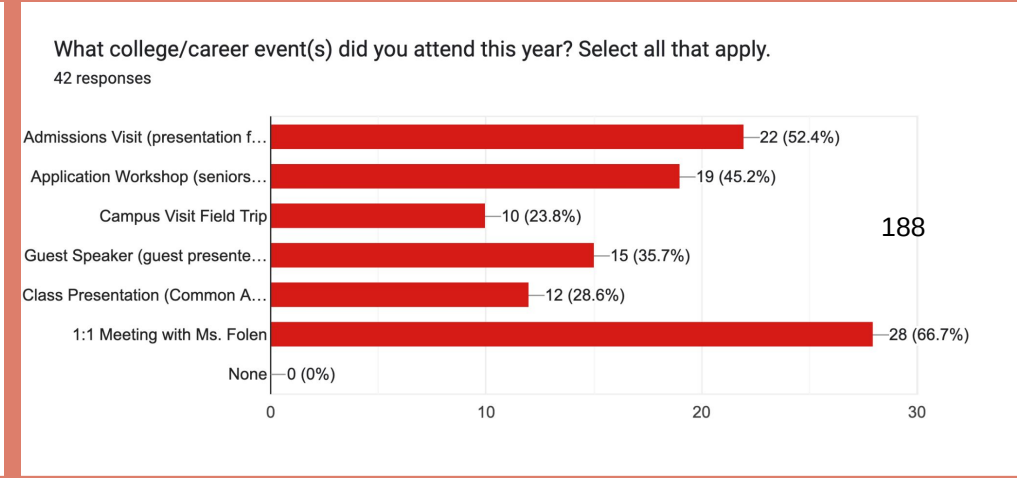
+ More data from our student survey…

Student Survey

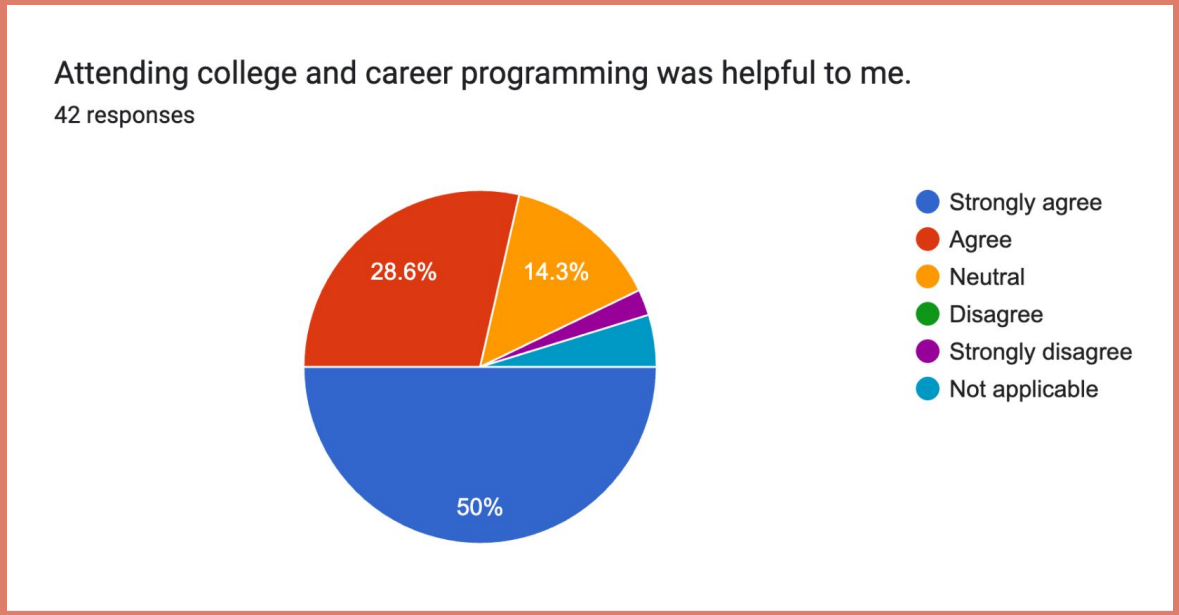
- 42 students responded to a student survey for feedback about the college and career counseling program and counselor
- The survey was sent out to all seniors, and any student who attended 1+ event or met with the counselor 1+ times
- The survey was completely anonymous
- You can see all the results here.

Overview of Survey Participants



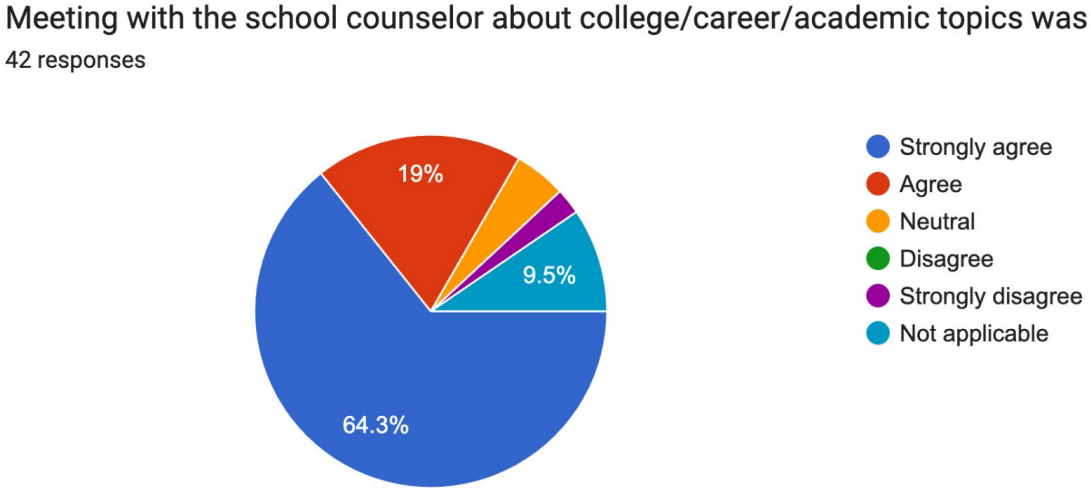


Program Feedback by the Numbers - Events



82.5 percent of surveyed students who attended an event **agreed/strongly agreed** that **College and Career programing was helpful** to them.

Program Feedback by the Numbers - meeting with the counselor



92 percent of surveyed students who met with the counselor **agreed/strongly agreed** that **meeting with the counselor was helpful** to them.

“The best parts about having a college/career program and counselor are…”

“Being able to receive one on one feedback, and knowing that someone at school really does care about your future. We were also provided with amazing opportunities all around, which was super helpful.”

“I think all seniors feel the pressure of having to decide/not knowing what there life is gonna look like after high school, being able to have programs like college/career and a wonderful counselor really brings a form of comfort out by helping us see all these different opportunities and options to guide us on our journey.”

“It helps kids find opportunities that can help them open doors that were not open to them before, especially with financial problems, it also helps kids figure out what they might want to study.”

“Was able to get extra help w applying to colleges that my parents couldn’t help me w, and being able to have an additional opinion on schools and options” 191

“All the resources that are more readily available, being guided through the process, and having someone to rely on.”

“As someone who cares a lot about my future and school, having guidance about these sorts of things is a huge help.”

“Feeling more secure about my next steps”

“Having reassurance that there's a way forward in the college process. Like, I was always worried I was doing things wrong but having 1:1 meetings helped me figure out exactly what it was I could still do to make sure I was ready for what I needed to do.”

“Being able to go to someone who encourages and has information about different paths I can take, having new opportunities that would not have otherwise been there if we didn't have a college/career program. That support and advice is invaluable.”

View all the responses here.

“Some areas of improvement for the college/career program and counselor might be…”

“they can help students in understanding why college is important. But for me the college/career program counselor has helped me in many ways and she was very reliable.”

“Consistency mostly”

“helping students in bad situations”

“more pressure to do things”

“more frequent check ins with seniors maybe? other than that it was fine”

“longer appointments maybe?”

“I think, given the funds we had, it was very well done. Maybe with more funds, we could have set up some days where people would go on a trip to actually see what workers in different areas do on the job? That might be a little bit too much, though, and it's not really necessary; it's just something that could be nice to have if it was possible.“

“More variation of speakers“

View all the responses here.

“What might be helpful next semester from teachers, admin, etc., when there is not a college and career counseling position? (optional)

“Having set aside time each week to meet with whoever to have the questions answered that we need, that we would normally got to Ms. Folen for. Maybe even two times a week, one on A day and one on B day, so all students have an opportunity to get the support they need and deserve.”

“Talking a lot in homeroom about commonapp and encouraging people to fill out their info there every week so they're prepared to apply to colleges on time. Meeting with my teachers 1 on 1.“

“Having more open information about programs available for all.“

“I believe in meeting students and talking to them the same way the counselor had done.“

“cut another program or raise money for the position. There is nothing more helpful than a good counselor!!“

“Me personally I know that I get nervous reaching out to people about college stuff so I guess it would be helpful if teachers and administrators made it to where students feel like they can reach out.“

“More conversations about things like college applications, applying for jobs, and any advice that is useful for adulthood.“

“Providing extra help and keep doing college and career events, still plan field trips“

“helping us and checking on us about how college applications are going and if things were done correctly and on time“

“Something that might be helpful next semester (and beyond) would be for teachers of any class to give small, relevant tips on college essays or other college/ career tidbits whenever they find it relevant.“

View all the responses here.

“Any additional comments or concerns? (optional)”

“The school should consider giving her a permanent opportunity to continue working at Corbett”

“We appreciate you so much Ms.Folen, you made a really big difference for every student at Corbett”

“I just really hope the admin and teachers can keep this progress going and continue to help students the best way they can, even with their insanely busy schedules. Just know having someone to go to about all of this makes it feel so much less overwhelming and actually do-able.”

“Ms.Folen was wonderful and I'm sad she's leaving”

“I got what I needed out of that but I feel bad for the juniors who are not gonna have her next year”

“this really sucks:(“

“Ms. Folen has done a great job as a career counselor, really sad to see her leave.”

View all the responses here.

Thank you, Corbett High School, for a wonderful 4 months. I am grateful to have been a part of this school and I am hopeful for what the future holds for our students.

- Alisa Folen, HS Counselor, Aug. - Dec. 2025