

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. Fialkiewicz 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.

