Bend-La Pine Schools

Administrative School District No. 1, Deschutes County, Oregon

2025-2026 Adopted Budget

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

Administrative School District No. 1

Deschutes County, Oregon

2025-2026 ADOPTED BUDGET

Mr. Marcus LeGrand
Chair, Board of Directors

Ms. Carrie McPherson Douglass
Vice Chair, Board of Directors

Dr. Steven Cook
Superintendent

Dan Emerson, Chief Financial Officer
Nick Shein, Assistant Director of Finance-Budget
Kristi Scheiderman, Lead Staff Accountant

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Bend-La Pine Schools
Fiscal Year 2025-26 Adopted Budget
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Introduction

"The only place success comes before work is in the dictionary"

-Vince Lombardi

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April 8, 2025

Dear Esteemed Members of the Budget Committee and Community Members:

As we start the budget process for the 2025-26 school year, it is vital that we reflect on whether we have delivered upon the commitments we've made as good stewards of our taxpayers' dollars.

Whether we are using taxpayer dollars for staffing, providing updated instructional materials, or enhancing our infrastructure, we take our responsibility of stewardship and community engagement very seriously at Bend-La Pine Schools in our endeavor of providing a comprehensive educational experience to our students. Deciding how to spend public dollars in service of the district goals is done with intentionality, public input, and feedback.

We have historically built our budget on the promise that each Bend-La Pine Schools' student is known by name, strength and need, and graduates ready for college, career, and life. Additionally, we strive for students, staff and families to thrive in Bend La Pine Schools. To this end, we have established four organizational goals that serve as true north for our system:

1. Students develop a strong academic foundation;
2. Students have a passion, purpose, and plan for their future;
3. Students, families, and staff experience inclusion and belonging; and
4. Operational systems align and support an academically effective and sustainable organization.

Of significance, we are continuing the work of the district Culture and Climate Task Force, composed of classroom educators, support staff, and building and district administrators to collaboratively tackle some of our most pressing needs in our schools such as agreed-upon common best practices, and a consistent and transparent approach to supporting positive and productive classroom environments. We have also committed to ongoing stakeholder engagement through surveys, advisories, and student and staff feedback. These collaborative conversations continue to provide invaluable insight into how we can better support our students and our staff to optimize learning experiences within the fiscal constraints imposed by the state funding formula.

As a part of the integrated planning process required by the Oregon Department of Education, and to ensure alignment with community expectations, we have engaged in substantive discussions with students and families across the district to assess our progress ensuring student success. Are we focusing on the right factors with the greatest impact on student success? Are we truly preparing graduates for the demands of college, career, and civic engagement? Are our systems the most effective and efficient they can be to produce the outcomes our families and community want and expect for our students? These are questions that require our collective attention. The 2025-26 budget is appropriated to reflect this feedback, refining our use of resources to provide the best learning environment for students in Bend-La Pine Schools.

Finally, I am pleased to confirm that this proposed budget is balanced and adheres to the requirements outlined in Bend-La Pine Schools' *Executive Limitation 4.3 Financial Planning and Administration*. The policy requires proposing a budget with an ending fund balance at least equal to 5% of resources in the General Fund Operations budget.

We are truly grateful for your ongoing support of the Bend-La Pine Schools.

In collaborative partnership,

Dr. Steven Cook
Superintendent, Bend-La Pine Schools

Budget Committee Members for FY2025-26 Budget

Board of Directors	Inaugural Date	Term Ends	Appointed Members	Inaugural Date	Term Ends
Marcus LeGrand - Chair	July 2021	June 30, 2025	Tom Bahrman	December 2007	June 30, 2026
Carrie McPherson Douglass - Vice Chair	February 2017	June 30, 2025	Natasha McFarland	December 2012	June 30, 2027
Cameron Fischer	July 2019	June 30, 2027	Seth Isenberg	February 2022	June 30, 2027
Shirley Olson	July 2021	June 30, 2025	Robert Penson	March 2023	June 30, 2025
Amy Tatom	July 2019	June 30, 2027	Cara Marsh-Rhodes	February 2022	June 30, 2025
Kina Chadwick	December 2022	June 30, 2025	Sharon Bellusci	February 2020	June 30, 2026
Ross Tomlin	December 2024	June 30, 2027	Ned Lutz	February 2022	June 30, 2026

Bend-La Pine Schools
Budget Calendar
Fiscal Year 2025-26 Adopted Budget

January 3 – January 17	2025	Appoint budget committee members
February 21	2025	Budget guidelines and discretionary allocations issued to schools and departments
March 5	2025	Staffing allocations complete
March 7	2025	Schools and departments discretionary budgets due
April 4	2025	Budget document complete
April 8	2025	Budget committee meeting – Budget Message, overview of budget document, revenue update and questions and answers – Election of officers- Room 314 of Education Center 4:00pm
May 13	2025	Budget committee meeting – - Room 314 of Education Center 4:00pm
May 27	2025	Budget committee meeting (if needed) - - Room 314 of Education Center 4:00pm
June 17	2025	Budget Hearing/School Board meeting–adoption of 2025-26 budget - - Room 314 of Education Center 5:30pm

1. Appoint a Budget Officer – The School Board appointed Dr. Steven Cook as the Budget Officer by Resolution 1969 on June 18, 2024.
2. Prepare the Proposed Budget – Completed by first budget committee meeting on April 8, 2025.
3. Publish Notice of Budget Committee Meeting, twice – Published April 1, 2025 on website and March 27, 2025 in Bend Bulletin.
4. Budget Committee Meets – Initial meeting is April 8, 2025, 4:00pm. Can meet as often as needed, no publication requirements after the first meeting.
5. Budget Committee Approves Budget – Budget Committee can make changes to the proposed budget. Once satisfied with the budget, a motion is made to approve the budget and approve the property tax rate for the general fund and the property tax amount for the debt service fund. Approved budget now goes to the School Board for adoption.
6. Budget Summary and Notice of Public Hearing is Published – A financial summary of the approved budget and a notice of budget hearing must be published between 5 and 30 days before the hearing (budget hearing scheduled for June 17, 2025).
7. Budget Hearing Held – Held by the School Board to listen to stakeholder's testimony on the approved budget. Additional hearings may be held.
8. Budget adopted, appropriations made, taxes declared and categorized – Before adoption, the School Board may make changes to the budget approved by the Budget Committee, subject to certain limitations:
    a. Taxes may not be increased over the amount approved by the budget committee.
    b. Estimated expenditures in a fund cannot be increased over the amount approved by the budget committee by more than $5,000 or 10 percent, whichever is greater.

    These limitations cannot be exceeded without first publishing a revised financial summary and holding another budget hearing.

    After the hearing and after considering relevant testimony, the School Board adopts the budget (no later than June 30, scheduled for June 17, 2025). By resolution, the School Board adopts the budget, makes appropriations and levies and categorizes tax.
9. Certify Taxes – Property tax rate and general obligation debt service amount are certified to the County Assessor. In addition, a copy of the adopted budget and the tax certification forms are submitted to the High Desert Education Service District and the Oregon Department of Education.

Bend - La Pine Schools
Enrollment Projections
Fiscal Year 2025-26 Adopted Budget
Projected to: 10/01/2025

ELEMENTARY SCHOOLS

GRADE	AMITY CREEK	BEAR CREEK	BUCKINGHAM	ELK MEADW	ENSWORTH	HIGH LAKES	HIGHLAND	JUNIPER	LA PINE	LAVA RIDGE	NORTH STAR	PINE RIDGE	PONDEROSA	R.E. JEWELL	ROSLAND	SILVER RAIL	THREE RIVERS	WESTSIDE VILLAGE	W.E. MILLER	TOTAL
KG	25	82	40	70	19	57	66	54	71	50	54	64	73	62	31	64	35	26	63	1,007
GRADE 1	25	80	40	69	19	57	66	53	70	49	53	63	72	60	30	63	34	27	63	993
GRADE 2	25	92	52	62	25	63	66	66	82	62	59	94	60	73	36	72	37	22	91	1,139
GRADE 3	25	83	54	73	18	57	66	77	85	89	46	84	96	73	26	85	48	13	81	1,181
GRADE 4	24	101	60	92	27	80	66	81	79	59	66	112	82	74	23	85	43	13	73	1,243
GRADE 5	24	79	71	83	17	84	60	84	97	76	48	95	75	82	25	81	56	29	118	1,287
TOTAL	148	517	318	449	126	400	389	415	485	386	327	512	460	424	171	450	253	131	489	6,850

MIDDLE SCHOOLS

GRADE	CASCADE	HIGH DESERT	LA PINE MIDDLE	PACIFIC CREST	PILOT BUTTE	SKY VIEW	REALMS MS	THREE RIVERS	WESTSIDE VILLAGE	TOTAL
GRADE 6	267	209	98	185	165	196	54	46	28	1,248
GRADE 7	262	205	96	181	162	192	53	45	27	1,225
GRADE 8	212	238	90	211	191	187	53	57	30	1,268
TOTAL	740	653	284	577	519	576	160	148	85	3,741

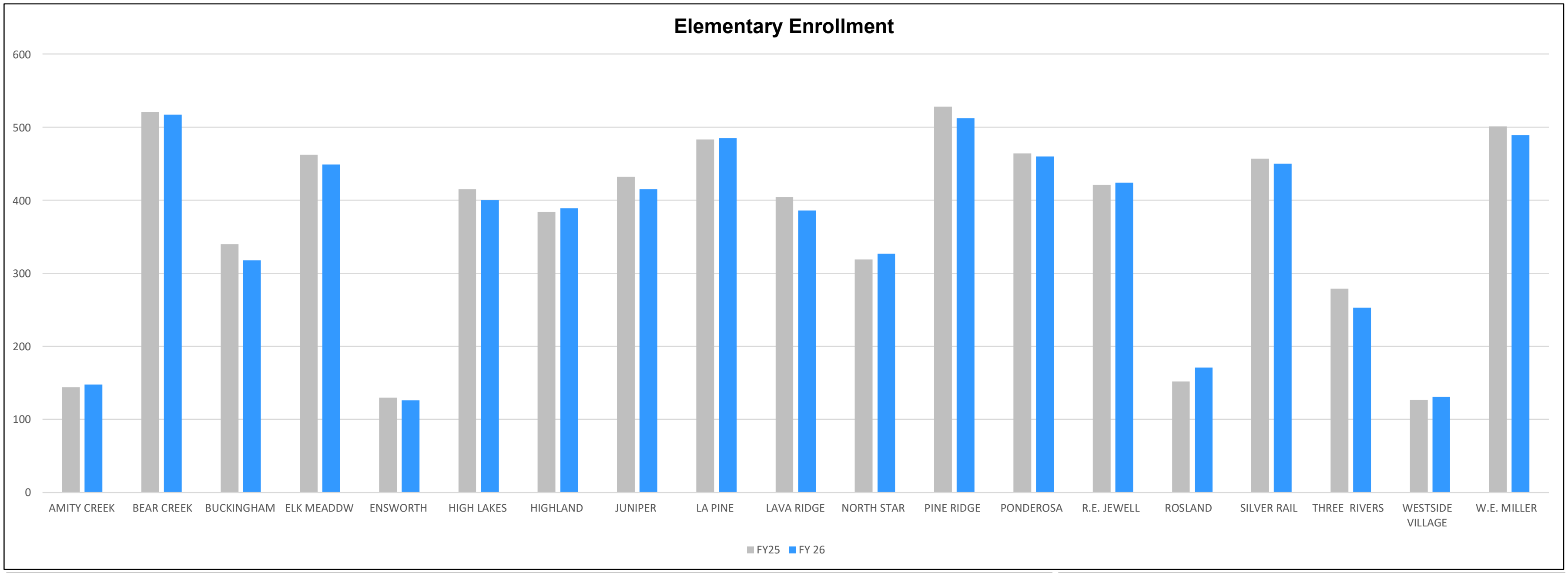
COMPARISON

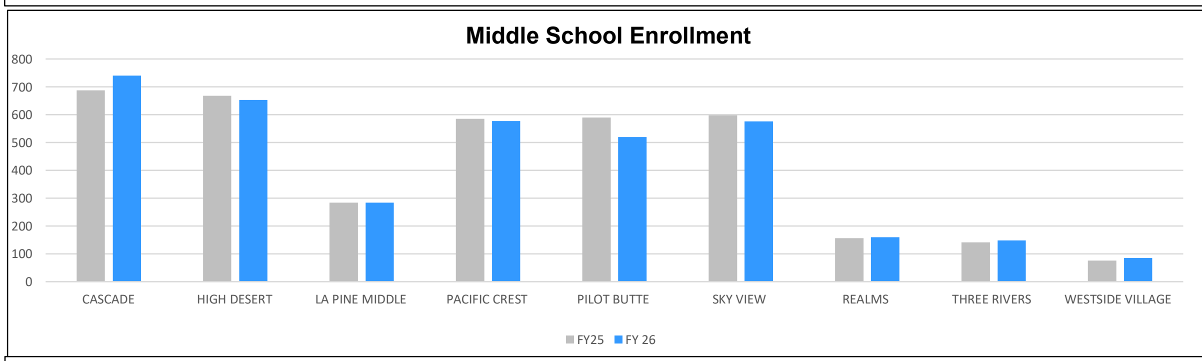
DATE	10/01/25	10/01/24
SCHOOLS		
ELEM	6,850	6,963
MIDDLE	3,741	3,785
HIGH	5,591	5,701
Total Schools	16,182	16,449
PROGRAMS		
BIS	217	217
DSMCS	168	168
OTHER	13	10
J BAR J	36	36
Total Programs	434	431
Total District	16,616	16,880
Enrollment Decrease		(264)

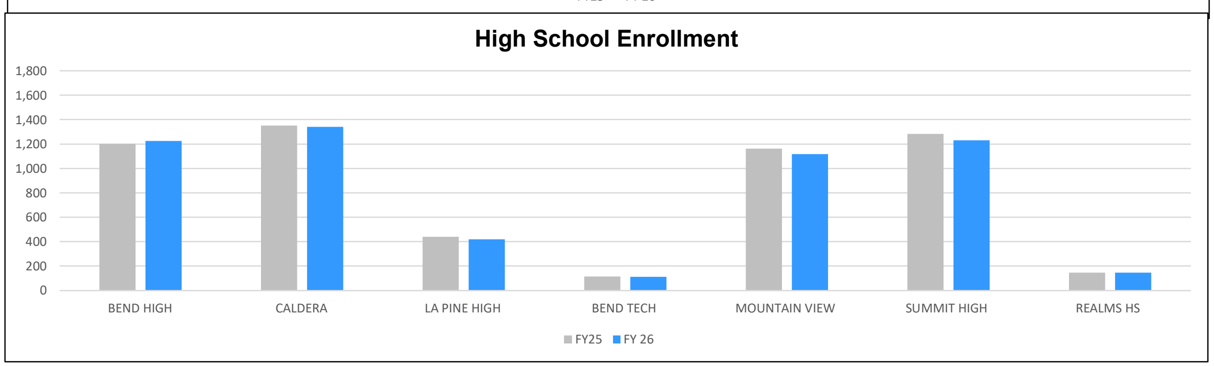
HIGH SCHOOLS

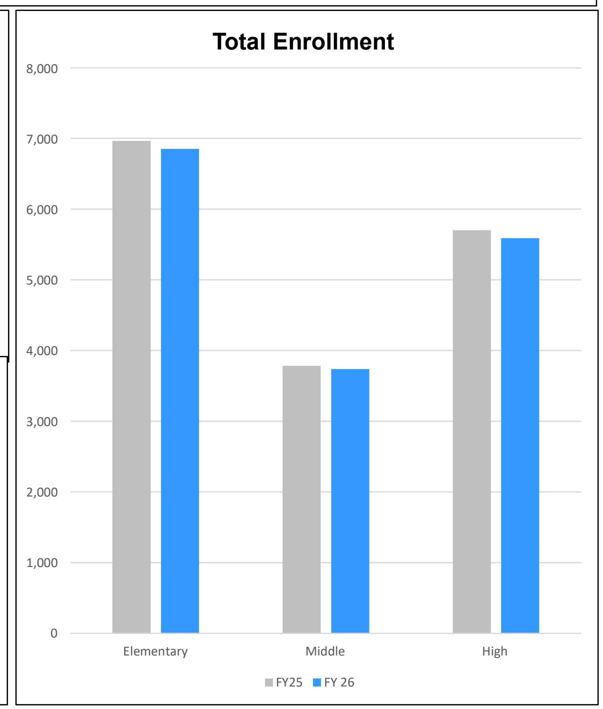
GRADE	BEND HIGH	CALDERA	LA PINE HIGH	BEND TECH	MOUNTAIN VIEW	REALMS HS	SUMMIT HIGH	TOTAL
GRADE 9	319	355	90	27	274	37	313	1,415
GRADE 10	316	351	89	27	271	37	310	1,400
GRADE 11	278	326	130	31	276	47	278	1,365
GRADE 12	313	307	110	29	296	28	329	1,411
TOTAL	1,225	1,339	419	113	1,117	148	1,230	5,591

Legend:
BIS Bend International School
DSMCS Desert Sky Montessori Charter School


Elementary Enrollment
600
500
400
300
200
100
0
AMITY CREEK
BEAR CREEK
BUCKINGHAM
ELK MEADDW
ENSWORTH
HIGH LAKES
HIGHLAND
JUNIPER
LA PINE
LAVA RIDGE
NORTH STAR
PINE RIDGE
PONDEROSA
R.E. JEWELL
ROSLAND
SILVER RAIL
THREE RIVERS
WESTSIDE VILLAGE
W.E. MILLER
FY25
FY 26


Middle School Enrollment
800
700
600
500
400
300
200
100
0
CASCADE
HIGH DESERT
LA PINE MIDDLE
PACIFIC CREST
PILOT BUTTE
SKY VIEW
REALMS
THREE RIVERS
WESTSIDE VILLAGE
FY25
FY 26


High School Enrollment
1,800
1,600
1,400
1,200
1,000
800
600
400
200
0
BEND HIGH
CALDERA
LA PINE HIGH
BEND TECH
MOUNTAIN VIEW
SUMMIT HIGH
REALMS HS
FY25
FY 26


Total Enrollment
8,000
7,000
6,000
5,000
4,000
3,000
2,000
1,000
0
Elementary
Middle
High
FY25
FY 26

Bend-La Pine Schools – Building the FY2025-26 School Year Adopted Budget

This narrative provides the reader of this budget document insight into how Bend-La Pine Schools' proposed budget is built, including the major assumptions used to create a roadmap for next year. As a school District, everything we do focuses on students, including our annual budget. The budget is one of the primary tools we utilize to accomplish the District's four goals, which are:

1. Students are engaged and develop a strong academic foundation.
2. Students have a passion, purpose, and plan for their future.
3. Students, families, and staff experience wellness, inclusion, and belonging in our schools.
4. Operational systems align and support an academically effective and sustainable organization.

The District's budget is a planning tool that matches the financial, material, and human resources available with the requirements necessary to meet the school board's goals and strategies. The budget is the result of many different planning processes that determine the direction of the District. The budget is prepared annually in accordance with the requirements prescribed in Oregon local budget law (Chapter 294 of the Oregon Revised Statutes), which establishes standard procedures for preparing, presenting, and administering the budgets of Oregon's local governments. Local budget law encourages citizen involvement in the budget process before its final adoption. Building the proposed budget includes estimating revenues, expenditures, and proposed taxes; and provides a method for control of resources/revenues and requirements/expenditures of public funds.

The budget process is an on-going cycle, but the annual process officially starts in December when estimates for student enrollment counts for the next fiscal year are submitted to the Oregon Department of Education (ODE). The process continues into April with finance staff meeting with departmental leadership and evaluating revenue and expenditure assumptions. In mid-April the proposed budget is balanced and brought to the budget committee for analysis and review. In May, the proposed budget is approved by the budget committee and the budget process concludes with the adoption of the budget by the Board in June. The adopted budget goes into effect July 1, the start of the new fiscal year.

Building a budget involves making both resource and requirement assumptions. The majority of revenue in the District's budget is from the Oregon State School Fund (SSF), so the SSF is the starting point in our budgeting process. FY2025-26 is the first year of the Oregon State 2025-27 biennial budget and there is some uncertainty regarding funding of K-12 education until the State adopts its budget in June. Because of this variability we have made our best estimates for SSF resources in the FY2025-26 proposed budget. Additionally, Federal budgets, which provide another source of funding for the District, have not been adopted and exact revenue numbers remain variable. The District is also negotiating compensation with employee associations this spring. We have included our projection of the related salary and benefits requirements from those discussions.

Bend-La Pine Schools Profile

Bend-La Pine Schools is the fifth largest school district in the State of Oregon. Located entirely in Deschutes County, the District covers approximately 1,700 square miles serving Bend, La Pine, Sunriver and surrounding communities. The District was formed in 1961 as the result of an election that consolidated five school districts.

Bend-La Pine Schools serves more than 16,600 students in kindergarten through grade twelve and currently operates nineteen elementary schools, seven middle schools and seven high schools. We also sponsor two K-8 charter schools.

How do we build the annual budget?

Oregon Local Budget law requires a balanced budget where revenues are equal to expenditures. In Oregon Local Budget law terminology, revenues are referred to as resources, and expenditures are called requirements. Thus, the two sides to the budget equation are resources and requirements.

Resources (revenues) = Requirements (expenditures)

Student enrollment is the primary variable on both sides of the budget equation. Oregon's state funding formula, which provides the majority of District resources, uses student enrollment as the main driver. Additionally, enrollment is used extensively for staffing decisions, which contain the bulk of District requirements.

School budgets are organized according to the classification of accounts in the "Oregon Department of Education's Program Budgeting and Accounting Manual for School Districts". According to ODE, these are considered program budgets.

Chart of Accounts - Framework

Oregon Budget Law (ORS 294) specifies a process and format for a district's annual budget preparation and presentation. The Oregon Department of Education, through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. These account codes are approved by the Oregon Department of Revenue.

The accounting code structure is designed to provide consistent classification of expenditures to allow valid spending comparisons among schools and districts. The Program Budgeting and Accounting Manual is written to approach conformance with Generally Accepted Accounting Principles (GAAP), a uniform minimum standard of, and guideline for, financial accounting and reporting. Account classifications are designed to provide meaningful financial management information to its users.

Achieving consistency in budgeting and financial reporting enhances our ability to present a clear picture of the District's financial condition. Financial information that is consistently presented in a simple and straightforward format will be readily understood by the public, and provide a sound basis for decision-making.

In governmental accounting systems and for budgeting purposes, the District's financial structure is built by funds, a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The General Fund is used for everyday operations. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure. Other fund types include Special Revenue, Long-Term Debt Service, Capital Projects and Trust Funds.

The proposed budget document uses the account classification system prescribed by ODE to present the resources (revenues) and requirements (expenditures). For each type of transaction, the specific account code is made up of a combination of classifications called dimensions. Each dimension describes one way of classifying financial activity. The dimensions used in the proposed budget are:

Resources/Revenues:
Fund: xxx
Source: xxxx
For example, revenue from the State School Fund in the General Fund would be classified as:
Fund: 100 – General Fund
Source: 3101 – State School Fund

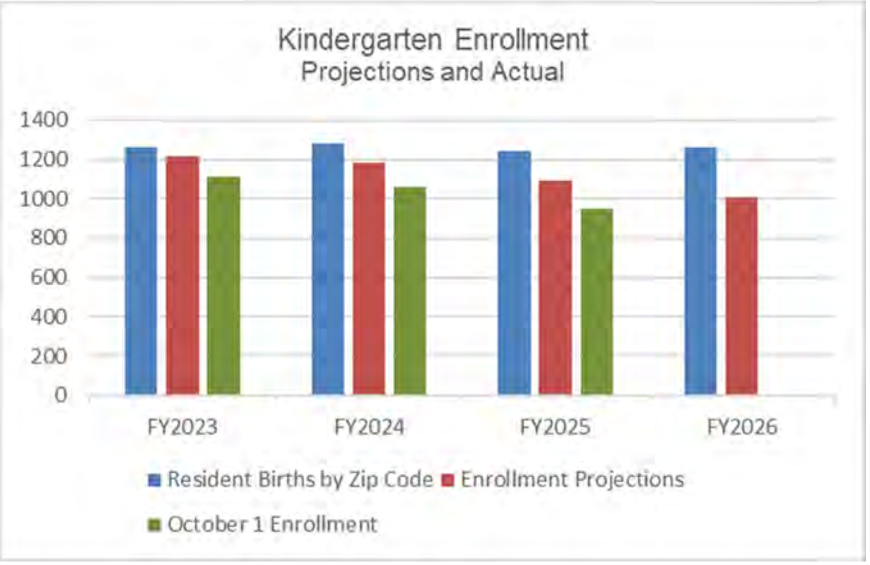
Requirements/Expenditures:
Fund: xxx
Function: xxxx
Object: xxxx
For example, expenditures for the salary of a first grade school teacher in the General Fund would be classified as:
Fund: 100 – General Fund
Function: 1111 – Primary, K-5 Programs
Object: 0111 – Licensed Salaries

Student Enrollment

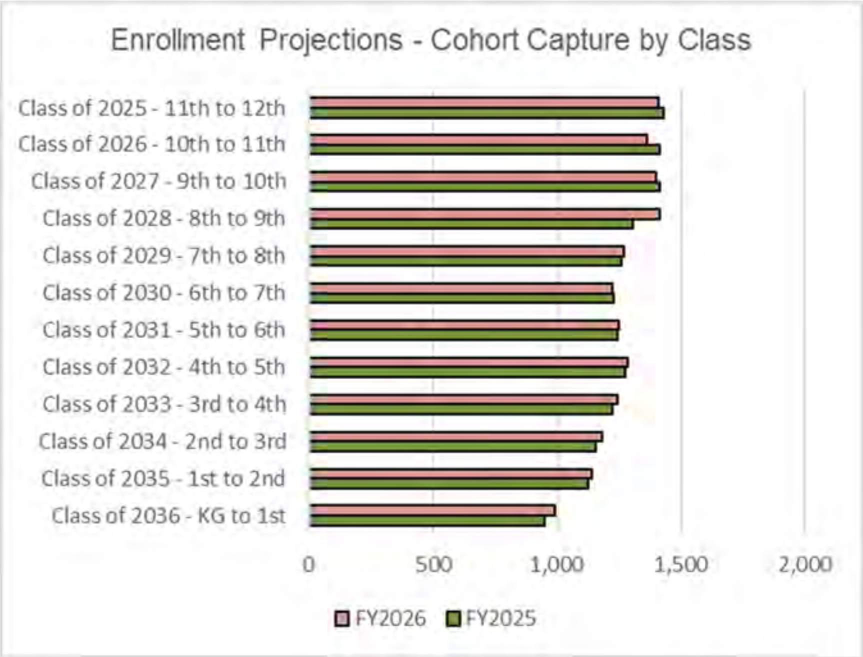
The District's budgeted resources and requirements are based on student enrollment. A major component of the District's State School Fund allocation, the primary source of funding, is calculated on the basis of the number and type of students enrolled. The FY2025-26 projected enrollment for Bend-La Pine Schools is 16,616, a decrease of 264 students compared with enrollment of 16,880 on October 1, 2024.

Enrollment projections are further refined by grade and school. To accomplish this, the District develops annual enrollment projections using two types of information – birth rates and cohort survival rates.

Kindergarten projections are generated using birth rates and the District's "capture" rates of eligible births in Deschutes County. For FY2025-26 the kindergarten class is projected to be 1,007, a decrease of 87 students compared with the FY2024-25 projection.



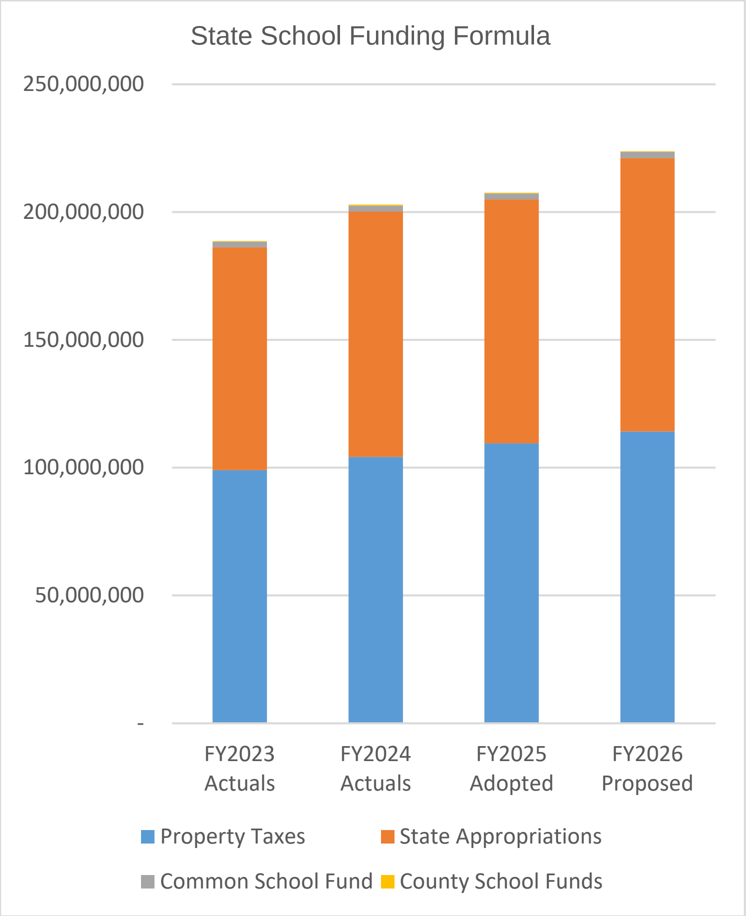
Cohort capture is a commonly used demographic technique that looks at the number of students in a given grade (called a "cohort"), and determines how many of those students will move up to the next grade or school level. Cohort capture in a given area is affected by in- and out-migration of families in response to economic climate, the type of housing available (i.e. single-family units vs. multiple-family units) and general mobility of the population.



Resources/Revenues

In the FY2025-26 proposed budget, more than 96 percent of the revenue in the general fund operations subfund is determined by the State School Funding Formula, and is estimated to be $220,800,000. The State School Funding Formula is designed to equalize funding for K-12 education across school districts and education service districts. Bend – La Pine Schools is funded at the same amount per student as Redmond, Sisters, or Portland.

The State School Formula is comprised of state appropriations, local property taxes, county school funds, the common school fund and a few other miscellaneous items. The following chart shows the formula revenue from FY2023 through proposed FY2026.



The State School Fund Formula works by aggregating all components across the state and then allocating funding to school and education service Districts on a per student basis. The net impact is that the state appropriation amount changes based on the local economic conditions for each District so that K-12 funding is equalized across the state. As an example, areas with high property taxes receive a proportionately smaller share of state funding such that the funding formula looks like:

	Local resources
+	State appropriations
=	Total funding from the State School Formula

	Local resources +1
+	State appropriations -1
=	Total funding from the State School Formula

	Local resources -1
+	State appropriations +1
=	Total funding from the State School Formula

Local property tax rates are permanently set in statute, and the permanent rate for Bend-La Pine Schools is $4.7641 per $1,000 of assessed value.

The State School Fund component of the formula revenue is estimated to be $11.6 billion for the 2025-27 biennium, an increase of 13.7% from the prior biennium. For the 2025-27 biennium, we are anticipating that the State School Fund will be allocated 49% to the 1st year and 51% to the 2nd year of the biennium. The calculation of the State School Formula includes "Average Daily Membership – Weighted" (ADMw) and the cost of student transportation.

The following is a background on the "Average Daily Membership – Weighted" (ADMw) used in the State School Fund Formula and which determines each District's percentage of the State School Fund revenue. ADMw measures the variations of student enrollment as students enter and exit our schools. One of ODE's enrollment benchmarks for student enrollment is the number of students enrolled on October 1 of a given school year. That enrollment benchmark is at a single point in time compared with ADMw which is more of an average enrollment over the school year. For example, if a student attends one of our schools for the first semester and withdraws in the second semester to enroll in another district, we would receive half of the annual funding for that student. The weighted portion of ADMw is also designed to allocate additional resources for students requiring more intensive services, such as students on an individualized education plan (IEP), students in poverty, and students where English is not their first language. Student transportation costs are part of the formula and the transportation reimbursement rate for Bend-La Pine Schools is 70 percent of approved costs.

Other resources in the general fund operations subfund include pass-through funds from the High Desert Education Service District, investment earnings, indirect charges to grants, and expenses reimbursed by others. The ending fund balance from the previous year is also included in resources available for the current year.

This proposed FY2025-26 budget assumes a State School Fund allocation of $11.6 billion for the 2025-27 biennium and a 49% allocation in year one of the biennium. In addition, the state is projecting a 4% increase in state-wide local revenues, which include property taxes. At this formula funding level we anticipate consuming reserves in FY2025-26 and reducing some operational activities to maintain similar educational programs to prior years. This proposed budget includes an ending fund balance in the general fund of approximately 8%, higher than the target 5%. The last section of this document details why we believe this reserve level is prudent.

Requirements/Expenditures

Oregon Budget Law (ORS 294) specifies that School Districts present annual budgets on a program basis. Programs, also referred to as functions, are groups of activities to accomplish a major service. In the general fund operations subfund the functions include:

1000 - Instruction
Activities dealing directly with teaching of students. Teaching may be provided for students in a school classroom, in other locations such as a home or hospital, or in other co-curricular learning situations.

2000 – Support Services
Administrative, technical, personal (such as guidance and health) and logistical support to facilitate and enhance instruction.

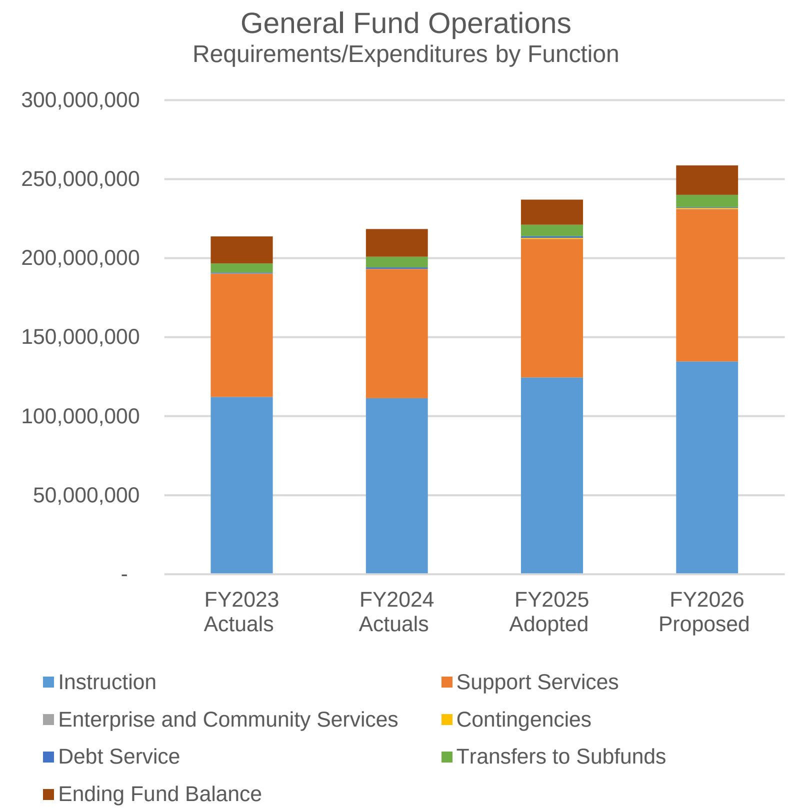
3000 – Enterprise and Community Services
Programs where the costs of providing goods or services to the students or general public are financed or recovered primarily through user charges and community programs.

4000 – Facilities Acquisition and Construction
Used for the acquisition of land, new building construction, major remodeling, installation or extension of service systems, equipment and other site improvements.

5000 – Other Uses
Activities in this classification include current debt service payments and transfers between funds.

6000 - Contingency
Appropriations for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual event.

7000 – Unappropriated Ending Fund Balance
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.



In the budget document the general fund operations subfund reports are compiled using function and object dimensions. For example, the Budget Summary Worksheet is presented at a detailed function level with object codes and the Budget At A Glance Summary Worksheet is presented at object code levels.

Major object code levels include:

0100 – Salaries
Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily.

0200 – Associated Payroll Costs
Amounts paid by the district on behalf of employees including payroll taxes, PERS and health insurance.

0300 – Purchased Services
Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. Services include architects, engineers, auditors, lawyers and consultants.

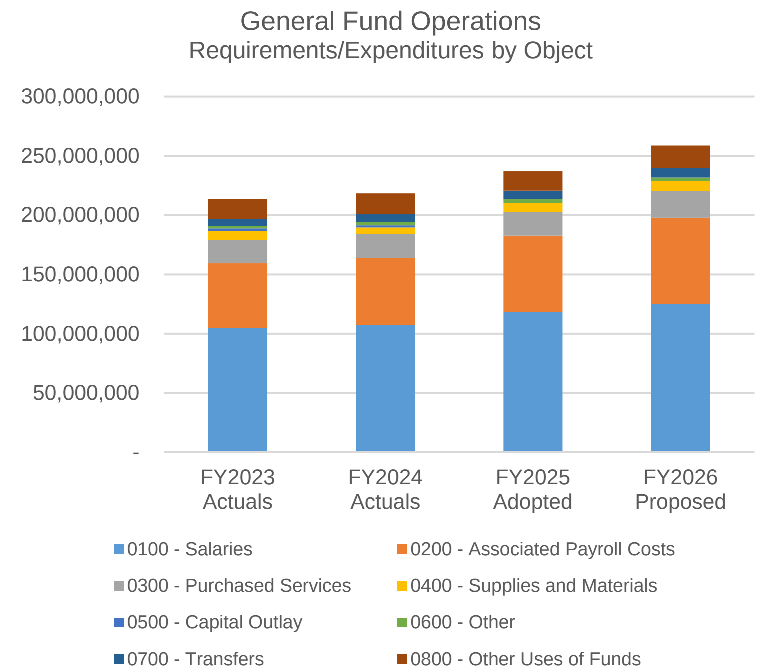
0400 – Supplies and Materials
Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

0500 – Capital Outlay
Expenditures for the acquisition of capital assets or additions to capital assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

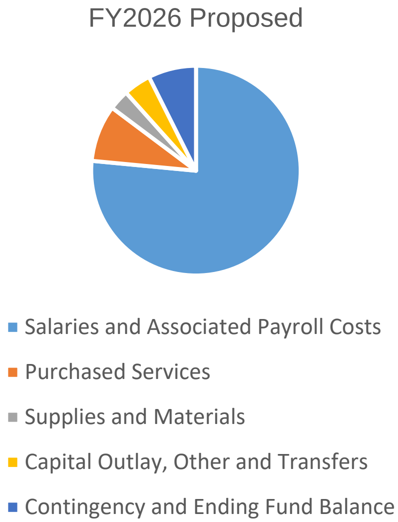
0600 – Other
Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.

0700 – Transfers
This is an accounting entry used to move monies between funds.

800 - Other Uses of Funds
Amounts set aside for operating contingencies or reserved for the following year (ending fund balance).



Personnel costs are the biggest expenditure to the budget.



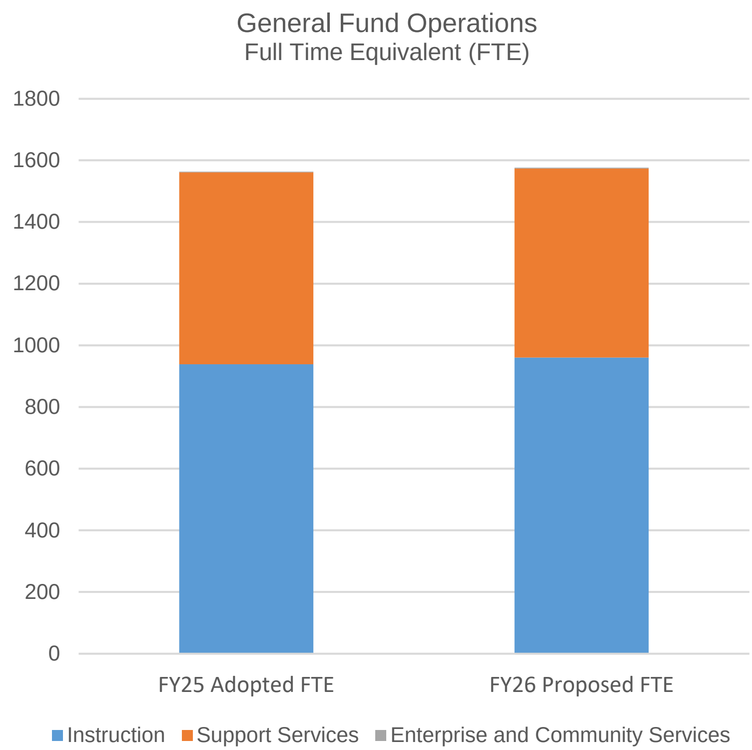
Personnel costs represent about 85 percent of the General Fund Operations total expenses. Personnel costs include salary as well as the benefits that come with salary costs. The benefits include: PERS, payroll taxes, health insurance, and worker's compensation insurance. PERS, payroll taxes and worker's compensation are statutorily mandated.

A significant portion of the District's workforce is allocated based on student enrollment. For example, the target class-size in the 1st grade is 22 students to one teacher. Each grade has a class-size target as shown in the following chart:

Teachers		
Grade	Ratio	Average Class-Size Target
KG-1	22.0 : 1	22.0
2nd	24.0 : 1	24.0
3rd	27.0 : 1	27.0
4th - 5th	31.0 : 1	31.0
6th - 8th	26.3 : 1	30.6
9th - 12th	29.3 : 1	34.0

Counselors	
Grade	Ratio
6th - 8th	300 : 1
9th - 12th	372 : 1

The FY2025-26 proposed general fund operations budget includes 1,574.55 full-time equivalent (FTE) staff members, an increase of about 0.5 FTE over actual FTE in FY2024-25.



The following schedule shows a breakdown of FTE along with the basis of the allocation:

General Fund Operations Subfund
FY2025-26 Proposed Budget - FTE by Function

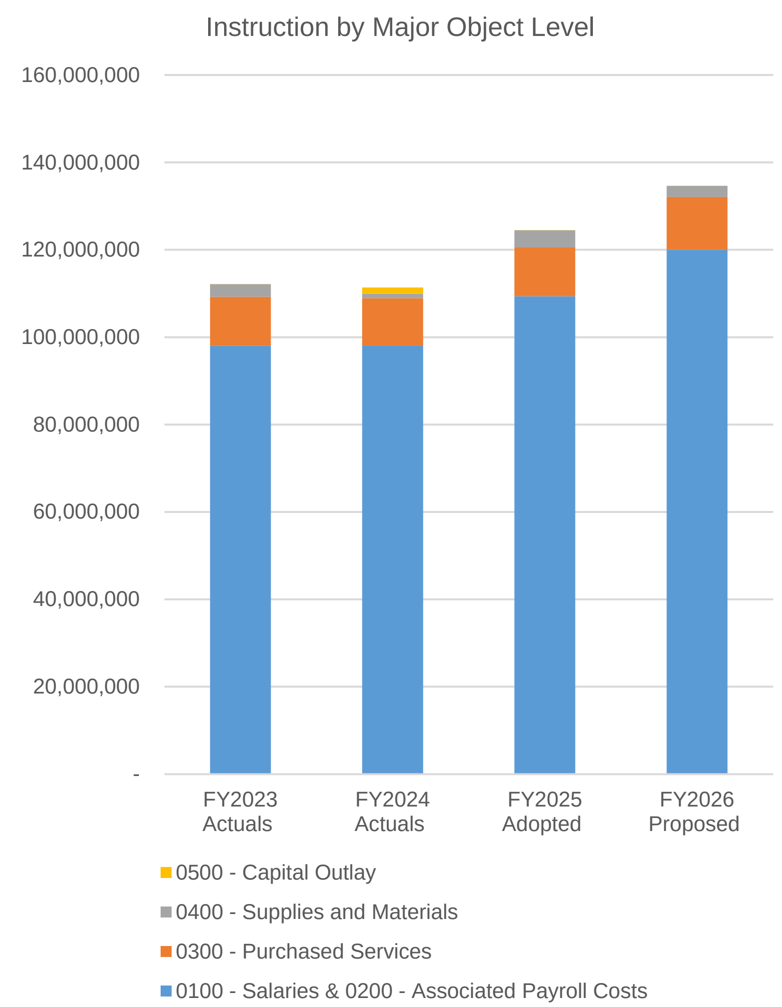
Function	Method of allocation	FTE	*% of Total*
Schools - teachers, counselors, ed assistants, principals and support	Number of students	951	*60.4%*
Special Programs	Formula based on student need	270	*17.1%*
English as a Second Language	Number and location of students	29	*1.8%*
Alternative Education Programs - BLS Online and other programs	Number of students and need	10	*0.6%*
Instructional Support	Level of support	11	*0.7%*
Family Access Network	Need - most are funded through other sources	5	*0.3%*
Custodial Support	Building square feet	92	*5.8%*
Transportation of Students	Ridership and location	98	*6.2%*
Facility Maintenance	Building square feet and square feet of turf	39	*2.5%*
Information Technology	Number of facilities, staff and students	31	*2.0%*
Board, Supt, Business, HR, Purchasing, Distribution Services	Number of students and staff	40	*2.5%*
Total		1,574.55	

Once staffing levels are determined, the Business Office builds a model to calculate personnel costs. The model is built incrementally in a series of steps starting with a snapshot of staffing in December 2024. Subsequent steps advance employees on the salary schedule and add new positions. The model calculates salaries and associated payroll costs including PERS and health insurance.

New PERS rates are effective with the 2025-2027 biennium. For Bend-La Pine Schools, the FY2025-26 PERS employer rates are 23.32% for Tier 1&2 and 20.14% for OPSRP. As of the last projection from early 2024, PERS rates are projected to continue increasing over the 4 biennia.

PERS Rates:

Biennium	Tier 1/2	OPSRP GS
2017 - 2019	17.99%	12.66%
2019 - 2021	22.76%	17.31%
2021 - 2023	18.10%	14.99%
2023 - 2025	19.32%	16.48%
2025 - 2027	23.32%	20.14%
2027 - 2029	22.77%	19.31%
2029 - 2031	29.72%	26.26%
2031 - 2033	29.11%	25.65%

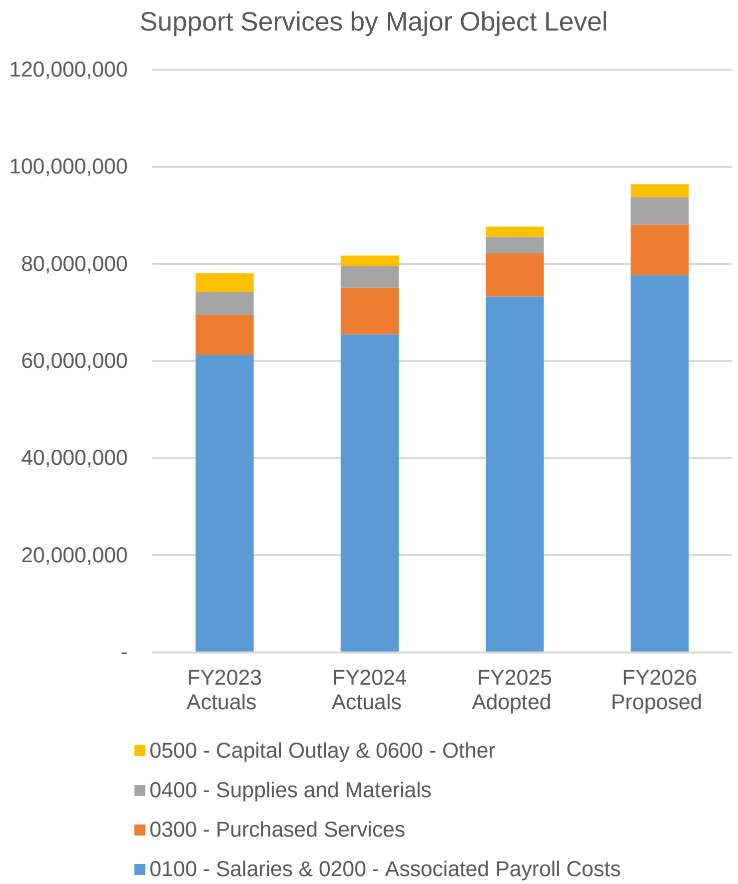


Instruction

The FY2025-26 proposed budget includes $134.6 million for Instruction in the general fund operations subfund. This is an increase of about $10.1 million compared with the FY2024-25 adopted budget. Over 89% of the instruction budget is related to people.

Support Services

The FY2025-26 proposed budget includes $96.3 million for Support Services. This is an increase of about $8.7 million compared with the FY2024-25 adopted budget. Over 80% of the Support Services budget is related to people.



Assumptions for Significant Non-Personnel Items

Utilities, Buildings and Grounds – the FY2025-26 proposed budget assumes the operation of nineteen elementary schools, seven middle schools, and seven high schools.

Substitutes – The FY2025-26 proposed budget includes $3.98 million for substitutes. This is a 21% increase over the FY2024-25 adopted budget due to increased usage due to Oregon Paid Family Leave and 4.5% increases in PERS rates.

Charter Schools – The District contracts with two charter schools, Bend International School and Desert Sky Montessori School. The FY2025-26 proposed budget includes approximately $3.88 million for charter school payments, an increase of about $30,000. The nominal increase is based on the increasing State School Fund revenue and projected growth in student enrollment at both charter schools.

Alternative Learning Options – The District contracts with other entities for alternative education services. The FY2025-26 proposed budget includes $1.85 million for alternative education services, an increase of about $140,000.

COIC GED program - offers alternative high school education to allow students ages 14-24 to make up credits and return to their regular classrooms, or to earn a state high school diploma or GED.

COIC JDEP - Juvenile Detention Education Program (JDEP) – serving youth that are in juvenile detention through a contract with the State.

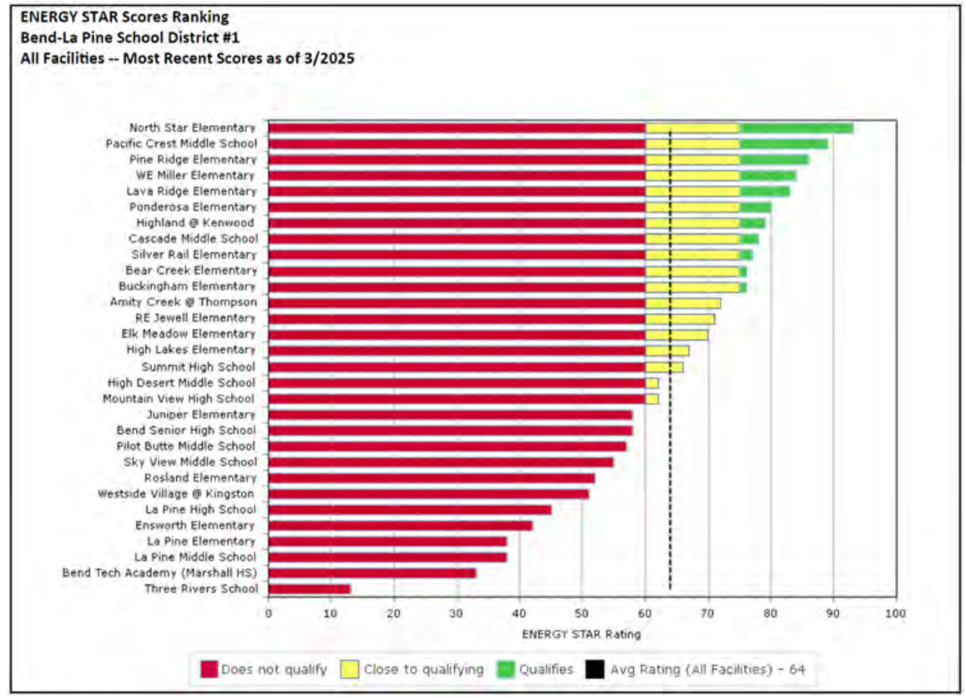
J Bar J - The J Bar J Boys Ranch (est. 1968) is a 28-bed residential facility serving young offenders, ages 13-18, in need of court-ordered rehabilitation services. The program uses accountability-based cognitive restructuring, emphasizing individual accountability and personal growth.

Academy at Sisters - a premier therapeutic and academic boarding school for at-risk young women ages 13-18.

Athletics – Athletic costs are accounted for in the general fund athletics subfund. The costs are funded with pay-to-play fees and gate receipts, with the balance covered by a transfer from the operations subfund.

Instructional materials – New curriculum, adoption materials, and the cost of digital instructional materials are budgeted in the Instructional Materials Subfund.

Energy efficiency – The District has placed a focus on the usage of energy in the District buildings by constructing more energy-efficient buildings, upgrading existing buildings and promoting energy savings by students and staff. Projects to increase energy efficiency include LED lighting upgrades, equipment replacements (boilers, burners, hot water heaters) and upgrading the Direct Digital Controls for the HVAC and lighting systems.



Student Success Act

In May 2019, Oregon passed the historic Student Success Act (SSA). SSA provides public school districts with an opportunity to invest more fully in an education system that helps to ensure every student realizes their dreams for the future. This statewide investment will bring Oregon closer to the Quality Education Model funding that our students and staff deserve, and make Oregon's education system more competitive nationwide.

The Student Success Act's general resources are separated into three investment accounts: Early Learning Account, Student Investment Account, and Statewide Initiatives Account. The investment from the Student Investment Account (SIA), which is our largest individual state grant, is expected to total approximately $16.6 million in FT2025-26. The chart below shows the FTE included in the proposed budget that will be funded through SIA:

SIA funds FTE 2025-26	
Class-sized based on historically underserved	27.5
Student Success and Counseling staffing	51.3
Student Services staffing	29.8
Advocacy, Dual Immersion and ESL staffing	5.5
Literacy and Math staff k-12	18.0
Other support positions	0.5
Total	132.6

High School Success

Oregon voters approved ballot measure 98 in November of 2016, which created the High School Success (HSS) fund. HSS is expected to total approximately $5.0 million for the FY2025-26 budget year and will support the following staff:

HSS funds FTE 2025-26	
Career and Technical Education	3.0
College Level Support	11.5
Dropout Prevention	17.5
Total	32.0

Debt Service

Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies for bonded debt fall outside of the limits of Measure 5. Measure 50 limited the use of bonded debt to funding capital construction and improvements, and prohibited using the bonds to finance equipment purchases or pay for maintenance and routine repairs.

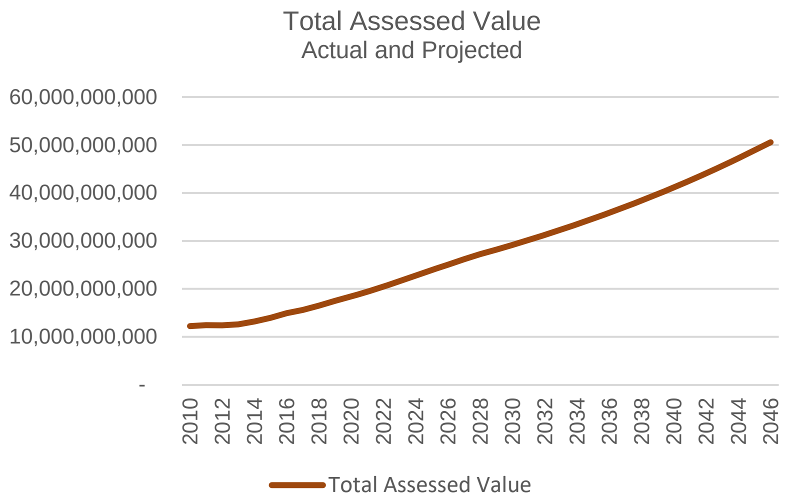
The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining "capital costs" as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition,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

On November 8, 2022, voters approved a general obligation bond issue in the amount of $249.7 million. Projects include a replacement of Bend Senior High School's 70-year-old building, as well as technology, safety, and maintenance projects throughout the District. The District issued $100 million in February 2023 and plans to issue the remaining $149.7 million in July of 2025.

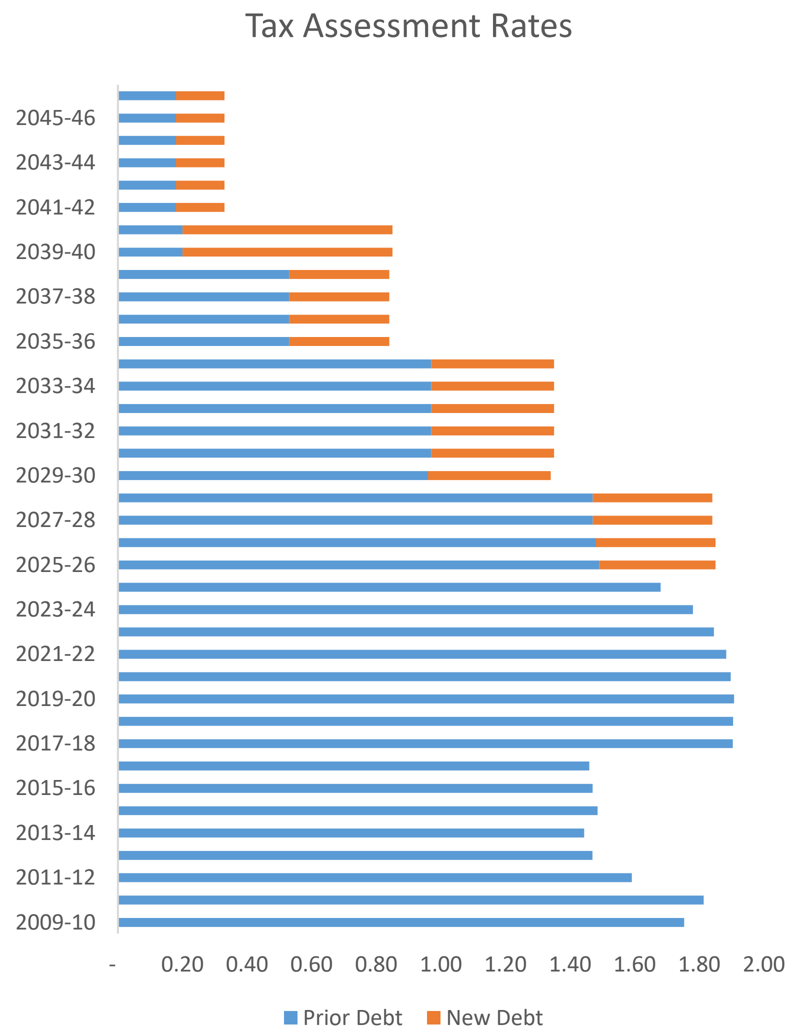
In December 2021 the District completed a refunding of our 2013 General Obligation Bond. This refunding will save the taxpayers approximately $7.5 million dollars over the term of the debt.

Debt limit is established by Oregon law (ORS 328.245(1) and (2)) at 7.95 percent of the real market value of property within the taxing district's boundary. As of July 1, 2024, the District's net bonded debt was $4,215,841,469 less than the statutory debt limit.

The following chart shows the assessed valuation used in the calculation of the debt service property tax rates.



This next chart shows the actual and projected property tax rates for general obligations bonds.



Long Term Outlook

To better understand the FY2025-26 budget and financial state of Bend-La Pine Schools, it is important that we provide a longer-term look at financial projections. These projections include many assumptions, which are based on the best information available at this time. While we don't know the state formula funding or our exact labor costs in FY2025-26 and beyond, we are making informed projections to balance our budget and prepare for future years. Those estimates lead us to believe that our staffing costs are increasing at a faster rate than our general fund revenue.

Exhibit 1 shows our historical funding, which highlights the impact of relatively flat funding during the 21-23 biennium and notes an average year over year increase of about 5%. In recent months the state economists have dampened the future outlook based on recession fears, which, should this occur would have an impact on future funding for K-12 education.

Exhibit 1

Oregon State School Fund
State budget by biennium and by year
2011-2025

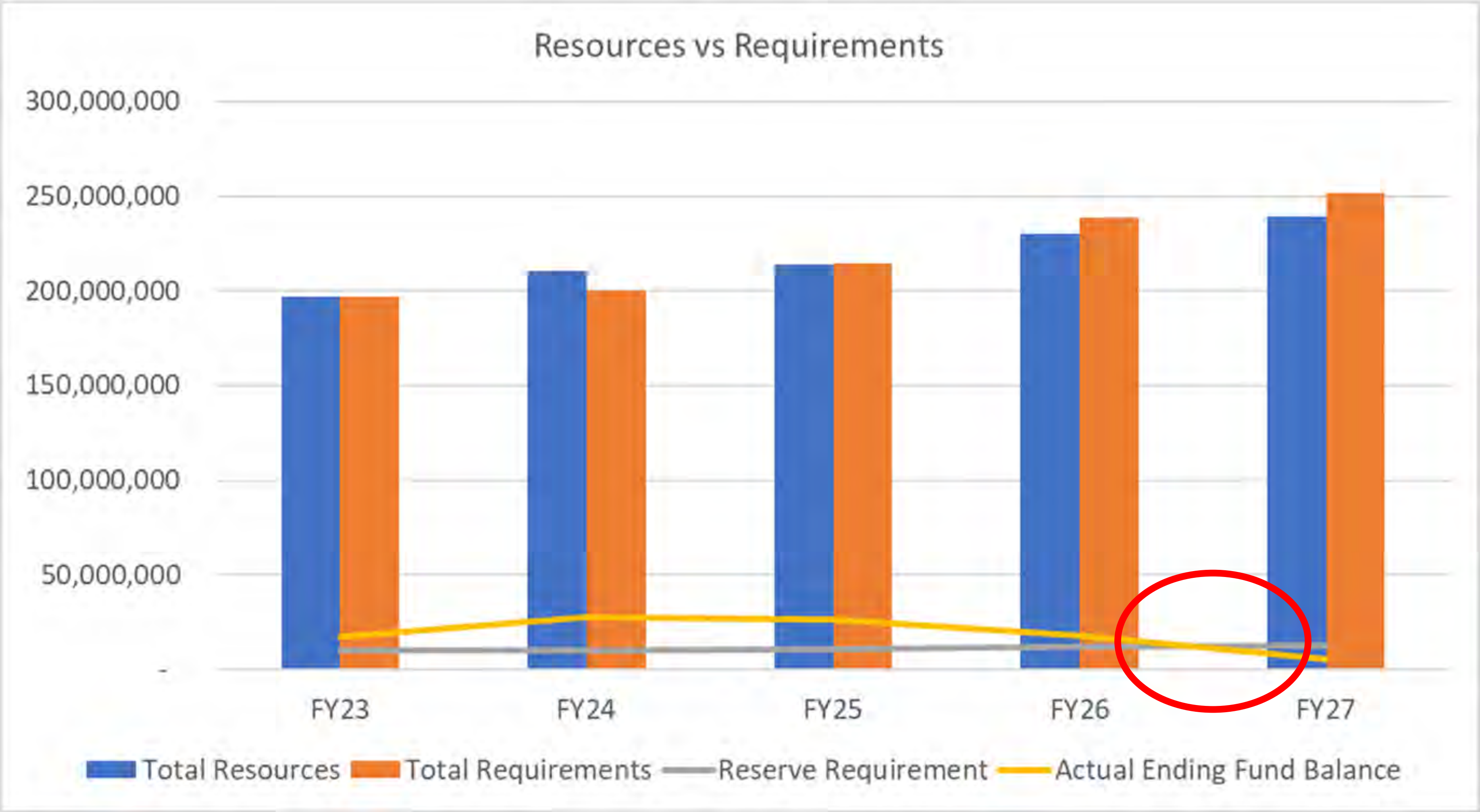
Year	Biennial amount	biennial increase	Biennial split	Annual amount	YOY change %	
2011-12	5,713,160,000	5.6%	50/50	2,867,830,000	9.1%	
2012-13				2,845,330,000	-0.8%	
2013-14	6,650,400,826	16.4%	49/51	3,209,696,405	12.8%	
2014-15				3,440,704,421	7.2%	
2015-16	7,376,260,692	10.9%	49/51	3,629,130,346	5.5%	
2016-17				3,747,130,346	3.3%	
2017-18	8,200,000,000	11.2%	50/50	4,100,000,000	9.4%	
2018-19				4,100,000,000	0.0%	
2019-20	8,996,000,000	9.7%	49/51	4,408,040,000	7.5%	
2020-21				4,587,960,000	4.1%	
2021-22	9,296,000,000	3.3%	49/51	4,555,040,000	-0.7%	ESSER funds
2022-23				4,740,960,000	4.1%	
2023-24	10,200,000,000	9.7%	49/51	4,998,000,000	5.4%	
2024-25				5,202,000,000	4.1%	

Our share of the state formula funding is driven by enrollment. In the years since the COVID pandemic we have seen enrollment reduced by approximately 2,000 students. Some of the factors contributing to our enrollment decrease are: declining birth rates, increased cost of living in Central Oregon effecting net migration, and alternative learning options. In FY2025-26 we expect to continue to see a slight decrease in year over year enrollment.

We have also slightly reduced future revenue projections based on volatility with federal programs that provide funding to Bend-La Pine Schools. Reductions in funding for any program leads to difficult decisions about cutting services.

On the staffing cost side of our projections, PERS rates are increasing roughly 4.5% in FY2025-26. PERS rate increases are expected to continue, increasing an additional 6% over the next two biennia and will exceed 26% by 2029. Those benefit cost increases, when combined with wage growth due to advancement on the salary schedule and cost of living adjustments, create exponential growth in our staffing costs. Oregon Paid Family Leave has increased the frequency and duration of staff on leaves of absence which, combined with high inflation during the 23-25 biennium, lead to significant increases in the cost of materials and services.

The reality of our long-term forecast is that expenditures, driven primarily by rising personnel costs and inflation, are simply increasing much faster than our projected revenues. Because of this, we project that we will consume our already limited reserves at a compounding rate every year. The below graph shows our long-term forecast. You will note that in FY2026-27 we anticipate that, without personnel cuts, the District will be below the 5% ending fund balance required in Executive Limitation 4.3. This would result in inadequate cash flows and an inability to cover expenditures in FY2026-27.



Due to long-term forecast and the clear increase in personnel expenditures, our strategy continues to be to retain reserves so as to reduce the impact of future years staff reductions.

Reserves are a crucial one-time resource that can be used to maintain operations during shortfalls in revenue or unexpected increases in operating costs.

The District prudently started building reserves in preparation for the funding cliff created by one time federal resources (ESSER grants) awarded to help recover from the COVID-19 pandemic. In FY2024-25, the year in which the ESSER grants expired, we budgeted a reserve of 6.7% of revenue in General Fund Operations. In FY2025-26 we have increased that reserve to 7.2% of revenue since we forecast another large cliff in FY2026-27. Even with this reserve level the District will need to balance future years expenditures with revenues, which means costs will need to be reduced.

BEND-LA PINE SCHOOLS
ADMINISTRATIVE SCHOOL DISTRICT NO. 1
DESCHUTES COUNTY, OREGON
2024-25 SUPPLEMENTAL BUDGET
RESOLUTION NO. 1976

BE IT RESOLVED, the Board of Directors of Administrative School District No. 1, Deschutes County, hereby increases the 2024-25 Debt Service Fund budget in the amount of $1,580,000

BE IT FURTHER RESOLVED, the Board of Directors of Administrative School District No. 1, Deschutes County, hereby directs that for the fiscal year beginning July 1, 2024 that the adopted appropriations are hereby increased by the amounts shown below for the purposes indicated within the funds listed:

DEBT SERVICE

Resources:				
9770 Beginning Fund Balance	$	500,000		
1111 Current Year Taxes	$	295,000		
1112 Prior Year Taxes	$	335,000		
1510 Interest on Investments		450,000		
Total Resources	$	1,580,000		
Requirements:				
5100 Debt Service			$	1,580,000
Total Requirements			$	1,580,000

Notes: This budget appropriation increase is necessary to meet debt service payments. The district is using higher than anticipated beginning fund balance, increase in estimated property tax collections and investment earnings as a resource.

Moved by Kina Seconded by Amy

YES votes 5 NO votes 0

ADOPTED this 10th day of September, 2024

ATTEST:

Janet Bojanowski
Board Secretary

Chair

Director

BEND-LA PINE SCHOOLS
ADMINISTRATIVE SCHOOL DISTRICT NO. 1
DESCHUTES COUNTY, OREGON
2024-25 SUPPLEMENTAL BUDGET
RESOLUTION NO. 1989

BE IT RESOLVED, the Board of Directors of Administrative School District No. 1, Deschutes County, hereby transfer appropriations for the fiscal year beginning July 1, 2024 for the purposes indicated within the fund listed:

GENERAL FUND

Requirements:		
2000 Support Services	$	(100,000)
3000 Enterprise and Community Services	$	100,000
Total Requirements	$	-

Notes: This budget appropriation transfer is necessary to accurately reflect restructuring and job reclassifications within the FAN program.

Moved by Amy Tatom Seconded by Ross Tomlin

YES votes 6 NO votes 0

ADOPTED this 13th day of May, 2025

ATTEST:

Janet Bojanowski
Board Secretary

Chair

Vice Chair

BEND-LA PINE SCHOOLS
ADMINISTRATIVE SCHOOL DISTRICT NO. 1
DESCHUTES COUNTY, OREGON
RESOLUTION MAKING APPROPRIATIONS
RESOLUTION NO. 1997

BE IT RESOLVED, the Board of Directors of Administrative School District No. 1, Deschutes County, hereby adopts the 2025-26 budget in the amount of $639,538,582

BE IT FURTHER RESOLVED, the Board of Directors of Administrative School District No. 1, Deschutes County, hereby directs that for the fiscal year beginning July 1, 2025 the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

GENERAL FUND

1000	Instruction	$141,600,578
2000	Support Services	103,866,645
3000	Enterprise and Community Services	499,586
5100	Debt Service	865,422
6000	Contingencies	500,000
	Total General Fund Appropriation	$247,332,231
7000	Unappropriated Ending Fund Balance	25,903,123
	Total General Operating and Sub-General Funds	$273,235,354

SPECIAL REVENUE FUND

1000	Instruction	$26,192,374
2000	Support Services	18,076,200
3000	Enterprise and Community Services	15,026,975
5100	Debt Service	130,000
5200	Transfer of Funds	657,111
	Total Special Revenue Appropriation	$60,082,660
7000	Unappropriated Ending Fund Balance	4,801,195
	Total Special Revenue Funds	$64,883,855

LONG TERM DEBT SERVICE FUND

2000	Support Services	$3,000
5100	Debt Service	55,169,150
	Total Long Term Debt Service Appropriation	$55,172,150
7000	Unappropriated Ending Fund Balance	3,781,778
	Total Long Term Debt Service Funds	$58,953,928

CAPITAL PROJECTS FUND

4000	Facilities Acquisition and Construction	$77,677,446
5100	Debt Service	3,000
	Total Capital Projects Appropriation	$77,680,446
7000	Unappropriated Ending Fund Balance	164,675,541
	Total Capital Projects Funds	$242,355,987

TRUST FUND

3000	Enterprise and Community Services	$22,417
	Total Trust Appropriation	$22,417
7000	Unappropriated Ending Fund Balance	87,041
	Total Trust Funds	$109,458

Unappropriated Ending Fund Balances are not appropriated.

Moved by Shirley Olson Seconded by Ross Tomlin

YES votes 5 NO votes 0

ADOPTED this 17th day of June, 2025

Chair

Janet Bojanowski

Board Secretary

Vice Chair

BEND-LA PINE SCHOOLS
ADMINISTRATIVE SCHOOL DISTRICT NO. 1
DESCHUTES COUNTY, OREGON
RESOLUTION TO IMPOSE TAX
RESOLUTION NO. 1998

BE IT RESOLVED, the Board of Directors of Administrative School District No. 1, Deschutes County, hereby imposes the taxes provided for in the adopted budget at the rate of $4.7641 per $1,000 of assessed value for the permanent tax rate and in the amount of $46,332,994 for bonds; and that these taxes are hereby imposed and categorized for tax year 2025-26 upon the assessed value of all taxable property within the district.

	Education	Excluded from Limitation
Permanent Tax Rate	$4.7641/$1,000	
General Obligation Debt Service		$46,332,994

Moved by Shirley Olson

Second by Ross Tomlin

Yes votes 5

No votes 0

Dated this 17th day of June 2025.

Chair

Vice Chair

Janet Bojanowski

Board Secretary

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, Julius Black, a citizen of the United State and a resident of the county aforesaid; I am over the age of eighteen years, and not part to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

P.O. BOX 6020, BEND, OR 97708

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 192.010 and ORS 192.020, that

Acct Name: BEND LAPINE SCHOOL DISTRICT

PO Number:

Legal Description: Form OR-ED-1, Notice of Budget Hearing

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates to wit:

5/21/25

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

____
Signature

Dated at Bend, Oregon, this 21st day of May, 2025

AdName: **480199**

State of Oregon, County of Deschutes
Subscribed and Sworn to before me this 22ND day of MAY, 2025 by

____
Notary Public for Oregon

No. ______ in the ______ Court of the **STATE OF OREGON** **for the** **COUNTY OF DESCHUTES**	
AFFIDAVIT OF PUBLICATION Filed, ______ ______ By ______ From the office of ______ Attorney for ______	*OFFICIAL STAMP* **FAITH ELAINE GREER** NOTARY PUBLIC-OREGON COMMISSION NO. 1052572 MY COMMISSION EXPIRES OCTOBER 16, 2028

FORM

OR-ED-1

NOTICE OF BUDGET HEARING

A public hearing of the Administrative School District #1, Deschutes County budget will be held on May 27, 2025 at 5:30 pm at 520 NW Wall Street, Bend, Oregon during a regularly scheduled Board Work Session. Instructions to attend the meeting or provide public comment can be found online at www.bend.k12.or.us/district/organization/meetings. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Administrative School District #1, Deschutes County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 520 NW Wall Street Bend, Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at www.bend.k12.or.us/budget. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Nick Shein Telephone: 541-355-1121 Email: blsbudget@bend.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	168,237,316	143,824,845	124,197,149
Current Year Property Taxes, other than Local Option Taxes	142,628,873	147,124,987	157,237,501
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	26,002,173	20,194,633	29,204,162
Revenue from Intermediate Sources	2,612,219	2,680,000	3,803,102
Revenue from State Sources	132,250,291	139,824,587	153,387,579
Revenue from Federal Sources	24,517,472	15,353,620	15,951,978
Interfund Transfers	156,531	500,000	1,057,111
All Other Budget Resources	213,555	1,678,000	154,700,000
Total Resources	**$496,618,429**	**$471,180,672**	**$639,538,582**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	138,570,336	147,488,514	155,268,546
Other Associated Payroll Costs	73,746,129	82,858,489	90,410,180
Purchased Services	33,872,817	36,049,092	36,812,422
Supplies & Materials	16,240,195	24,809,969	24,678,967
Capital Outlay	20,575,307	63,166,151	70,523,671
Other Objects (except debt service & interfund transfers)	2,584,341	3,270,705	5,270,650
Debt Service*	50,764,464	53,413,257	56,168,357
Interfund Transfers*	156,531	500,000	657,111
Operating Contingency	0	500,000	500,000
Unappropriated Ending Fund Balance & Reserves	160,108,309	59,124,495	199,248,678
Total Requirements	**$496,618,429**	**$471,180,672**	**$639,538,582**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	147,610,158	158,353,656	167,792,952
FTE	1,109.30	1,056.10	1,069.80
2000 Support Services	105,716,636	115,306,066	121,945,845
FTE	755.9	749.5	736.9
3000 Enterprise & Community Service	12,109,008	13,499,810	15,548,978
FTE	89.6	97.3	110.1
4000 Facility Acquisition & Construction	20,153,531	70,483,388	77,677,446
FTE	8.8	8.8	8.9
5000 Other Uses			
5100 Debt Service*	50,764,257	53,413,257	56,167,572
5200 Interfund Transfers*	156,531	500,000	657,111
6000 Contingency		500,000	500,000
7000 Unappropriated Ending Fund Balance	160,108,309	59,124,495	199,248,678
Total Requirements	**$496,618,429**	**$471,180,672**	**$639,538,582**
Total FTE	**1,963.60**	**1911.70**	**1925.70**

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.7641 per $1,000)	4.7641	4.7641	4.7641
Local Option Levy (Rate limit 1.00 per $1,000)			
Levy For General Obligation Bonds	$40,819,514	$40,305,249	$46,332,994

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$367,610,000	$149,700,000
Other Bonds	$22,690,000	
Other Borrowings	$1,181,000	
Total	**$391,481,000**	**$149,700,000**

150-504-058 (Rev. 11-05-21)

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, Julius Black, a citizen of the United State and a resident of the county aforesaid; I am over the age of eighteen years, and not part to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

P.O. BOX 6020, BEND, OR 97708

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 192.010 and ORS 192.020, that

Acct Name: BEND LAPINE SCHOOL DISTRICT

PO Number:

Legal Description:

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates to wit:

3/27/25

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

_______________ *Signature*

Dated at Bend, Oregon, this 27th day of March, 2025

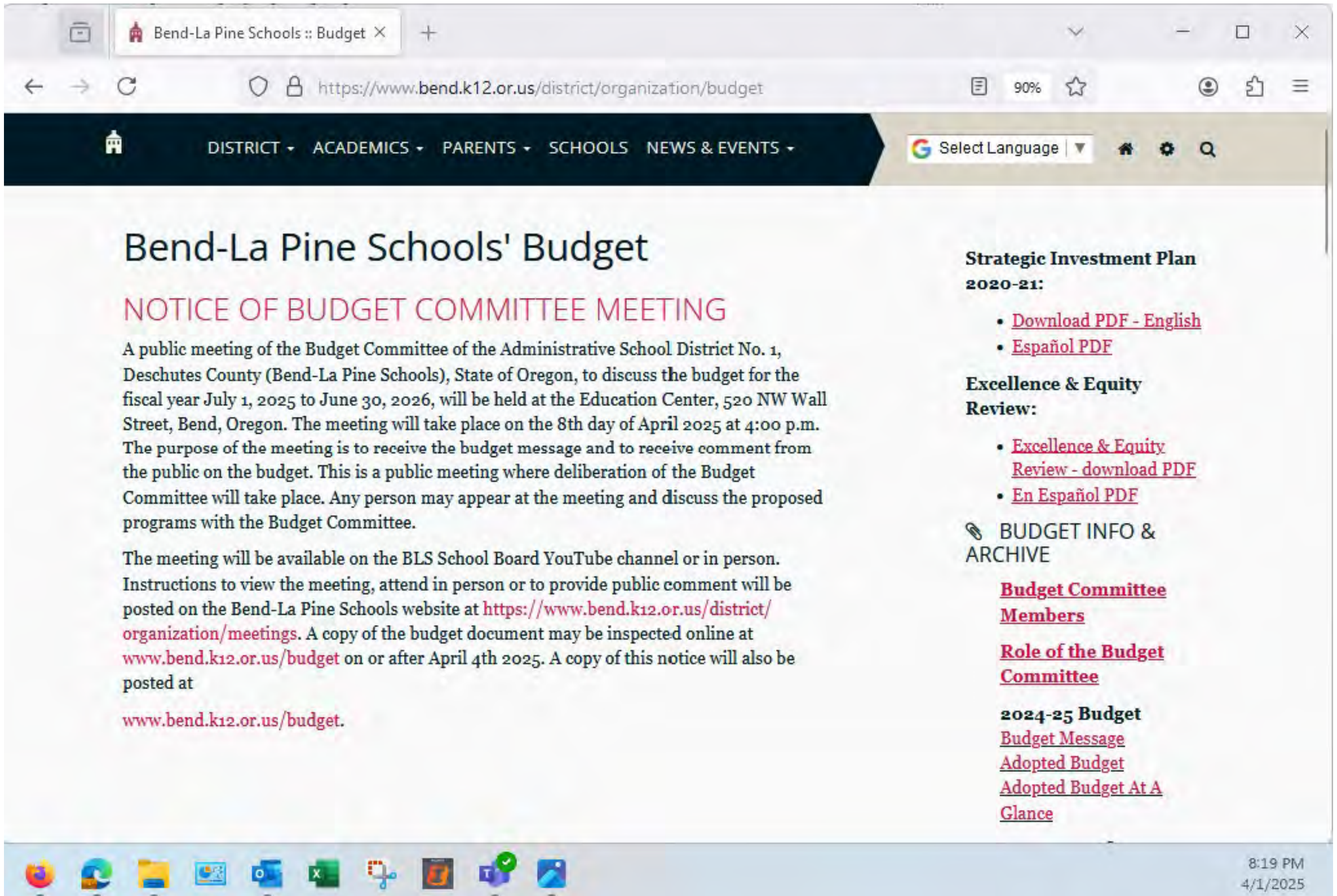
AdName: 473256

State of Oregon, County of Deschutes
Subscribed and Swom to before me this 3RD day of April, 2025 by

____
Notary Public for Oregon

[illegible]

No. ____________ In the ____________ Court of the **STATE OF OREGON** **for the** **COUNTY OF DESCHUTES**	OFFICIAL STAMP EVONNE DOBSON NOTARY PUBLIC-OREGON COMMISSION NO. 1052671 MY COMMISSION EXPIRES OCTOBER 16, 2028



Bend-La Pine Schools' Budget

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Administrative School District No. 1, Deschutes County (Bend-La Pine Schools), State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at the Education Center, 520 NW Wall Street, Bend, Oregon. The meeting will take place on the 8th day of April 2025 at 4:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

The meeting will be available on the BLS School Board YouTube channel or in person. Instructions to view the meeting, attend in person or to provide public comment will be posted on the Bend-La Pine Schools website at https://www.bend.k12.or.us/district/organization/meetings. A copy of the budget document may be inspected online at www.bend.k12.or.us/budget on or after April 4th 2025. A copy of this notice will also be posted at

www.bend.k12.or.us/budget.

Strategic Investment Plan 2020-21:

- Download PDF - English
- Español PDF

Excellence & Equity Review:

- Excellence & Equity Review - download PDF
- En Español PDF

BUDGET INFO & ARCHIVE

Budget Committee Members

Role of the Budget Committee

2024-25 Budget
Budget Message
Adopted Budget
Adopted Budget At A Glance

General Fund

"In learning you will teach, and in teaching you will learn"
-Phil Collins

Est. 1883

BEND LAPINE

Schools

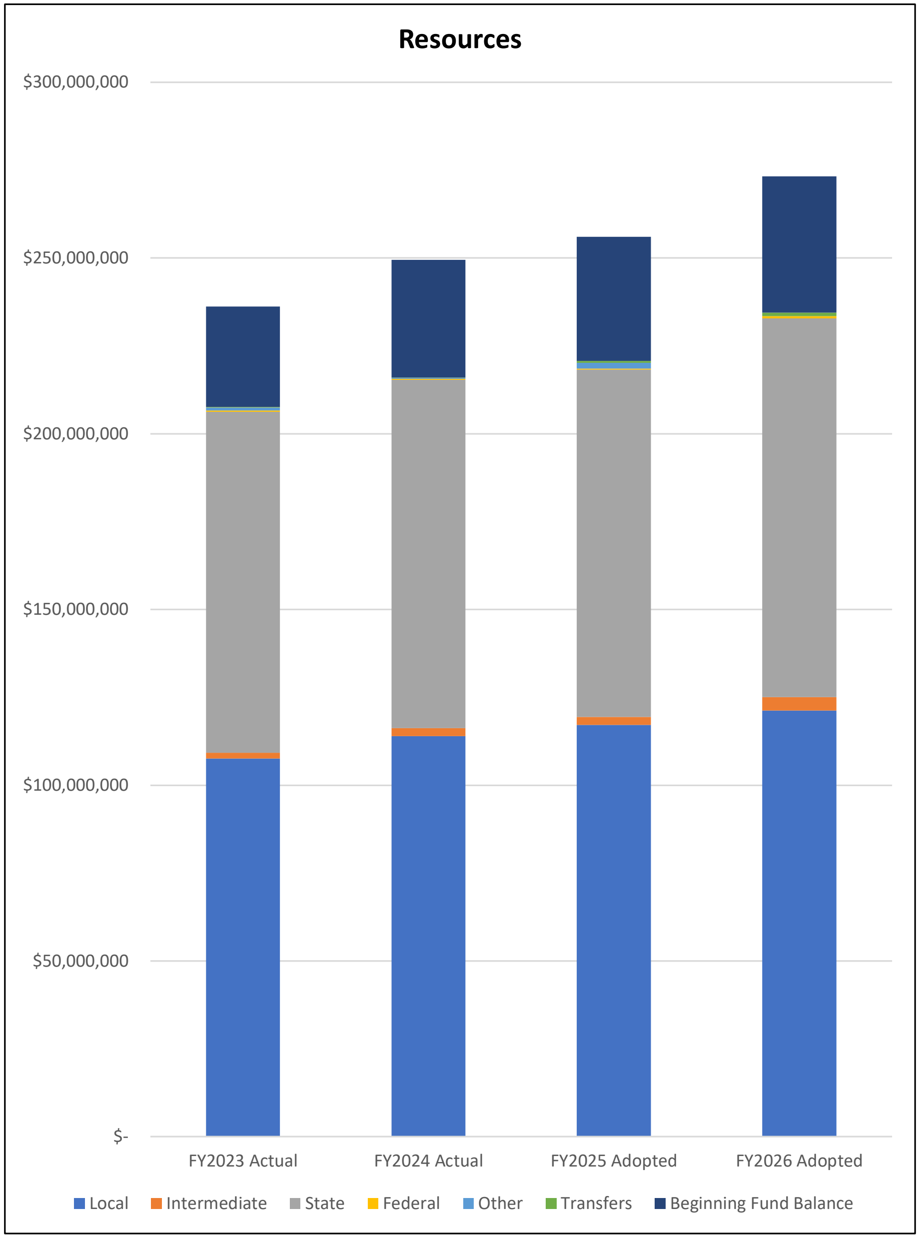
EDUCATING THRIVING STUDENTS

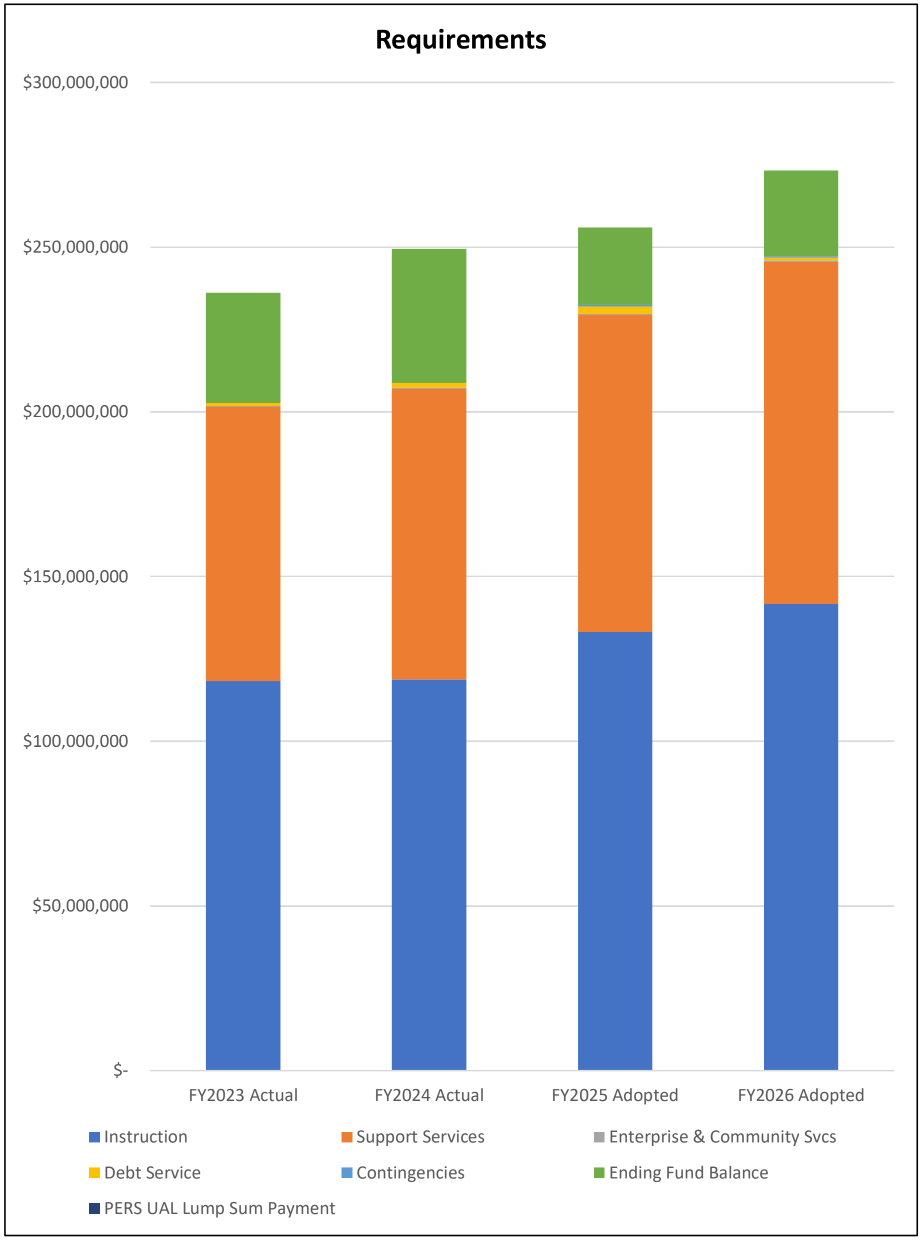
Bend-La Pine Schools
General Fund - Consolidated
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	107,594,806	113,990,267	117,155,555	121,284,843	121,284,843	121,284,843
Intermediate Sources	1,639,207	2,217,218	2,280,000	3,798,102	3,798,102	3,798,102
State Sources	96,977,290	99,151,785	98,770,013	107,760,280	107,760,280	107,760,280
Federal Sources	412,325	293,845	310,000	610,000	610,000	610,000
Other Financing Sources	782,024	213,554	1,678,000	0	0	0
Transfers	182,178	140,030	500,000	1,057,111	1,057,111	1,057,111
Beginning Fund Balance	28,574,009	33,529,176	35,264,961	38,725,018	38,725,018	38,725,018
Resources Total	236,161,841	249,535,880	255,958,529	273,235,354	273,235,354	273,235,354
Requirements						
Instruction	118,238,285	118,743,413	133,216,244	141,600,578	141,600,578	141,600,578
Support Services	83,274,656	88,278,324	96,005,485	103,866,645	103,866,645	103,866,645
Enterprise and Community Services	280,452	391,449	570,622	499,586	499,586	499,586
Debt Service	839,270	1,369,243	2,213,658	865,422	865,422	865,422
Contingencies	0	0	500,000	500,000	500,000	500,000
Ending Fund Balance	33,529,177	40,753,452	23,452,520	25,903,123	25,903,123	25,903,123
Requirements Total	236,161,841	249,535,880	255,958,529	273,235,354	273,235,354	273,235,354

Totals may not add due to rounding

Bend-La Pine Schools
General Fund - Consolidated
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements





General Fund Operations

"Learning is a treasure that will follow its owner everywhere"
-Chinese Proverb

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

CLASSIFICATIONS OF REVENUES

Revenues are classified according to their source. They are generally divided into five groups.

1000 Local Sources

These revenues are derived from sources within our school district. Examples include: collected taxes, fees to participate, and tuition.

2000 Intermediate Sources

Revenues derived from county level government agencies and the Education Service District (ESD).

3000 State Sources

Revenues from the state or through the state including, State School Support and state grants-in-aid.

4000 Federal Sources

Revenues include restricted and unrestricted grants-in-aid from the federal government.

5000 Other Sources

Other revenue sources not classified above include debt financing, transfers, and beginning fund balance.

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2025-26 Adopted Budget
Resources/Revenues Worksheet

Resources/Revenues	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
1000 - Local Sources						
1111 - Current Year Taxes	97,856,878	103,284,280	108,540,000	113,221,157	113,221,157	113,221,157
1112 - Prior Year Taxes	1,151,777	916,904	950,000	950,000	950,000	950,000
1311 - Tuition From Individuals	18,386	14,252	10,000	10,000	10,000	10,000
1331 - Summer Sch Tuition Individuals	500	300	0	0	0	0
1411 - Transportation Fees Individual	0	11,507	0	0	0	0
1412 - Trans Fees Dist in Oregon	6,234	29,772	0	0	0	0
1510 - Interest on Investments	1,642,668	2,473,290	1,500,000	1,500,000	1,500,000	1,500,000
1520 - Unrealized gain or loss	-122,480	262,179	0	0	0	0
1920 - Contributions Donations	101,871	0	0	0	0	0
1960 - Recovery of Pr Yr Expenditures	151,909	3,848	0	0	0	0
1970 - Services Provided Other Funds	1,891,594	1,864,510	1,700,000	1,800,000	1,800,000	1,800,000
1980 - Fees Charged to Grants	606,662	435,858	600,000	450,000	450,000	450,000
1989 - Restitution	0	2,031	0	0	0	0
1990 - Miscellaneous	278,556	588,262	250,000	500,000	500,000	500,000
1992 - Payroll Reimbursements	168,786	247,797	110,000	250,000	250,000	250,000
5310 - Restitution	33	0	0	0	0	0
1000 - Local Sources Total	103,753,379	110,134,794	113,660,000	118,681,157	118,681,157	118,681,157
2000 - Intermediate Sources						
2101 - County School Funds	257,920	412,208	270,000	250,000	250,000	250,000
2102 - ESD Apportionment	1,293,520	1,705,000	2,010,000	3,468,102	3,468,102	3,468,102
2199 - Other Intermediate Sources	87,767	100,010	0	80,000	80,000	80,000
2000 - Intermediate Sources Total	1,639,207	2,217,218	2,280,000	3,798,102	3,798,102	3,798,102
3000 - State Sources						

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2025-26 Adopted Budget
Resources/Revenues Worksheet

Resources/Revenues	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
3101 - State School Fund	87,205,540	96,015,719	95,447,568	104,315,467	104,315,467	104,315,467
3103 - Common School Fund	2,225,970	2,289,065	2,345,410	2,385,000	2,385,000	2,385,000
3299 - Other Restricted Grants In Aid	1,071,384	0	0	0	0	0
3000 - State Sources Total	90,502,895	98,304,785	97,792,978	106,700,467	106,700,467	106,700,467
4000 - Federal Sources						
4202 - Fed Rev Thru State Medicaid	223,202	82,392	150,000	450,000	450,000	450,000
4500 - Restricted Fed Rev Thru State	10,672	211,453	10,000	10,000	10,000	10,000
4501 - Restricted Fed Rev Foster Tran	17,469	0	0	0	0	0
4801 - Federal Forest Fees	160,981	0	150,000	150,000	150,000	150,000
4000 - Federal Sources Total	412,325	293,845	310,000	610,000	610,000	610,000
5000 - Other Sources						
5200 - Interfund Transfers	0	0	0	557,111	557,111	557,111
5301 - Sale of Capital Asset	0	1,525	0	0	0	0
5000 - Other Sources Total	0	1,525	0	557,111	557,111	557,111
5400 - Fund Balance						
9770 - Unreserved Fund Balance	17,074,544	17,439,100	23,000,000	26,437,069	26,437,069	26,437,069
5400 - Fund Balance Total	17,074,544	17,439,100	23,000,000	26,994,180	26,994,180	26,994,180
Resources/Revenues Total	213,382,351	228,391,269	237,042,978	256,783,906	256,783,906	256,783,906

Totals may not add due to rounding

DEFINITIONS OF FUNCTIONS

1000 Instruction

Activities dealing directly with the instruction of students or in other learning situations such as those involving co-curricular activities. Included here are the expenditures for classroom instructional supplies and materials as well as costs for instructional services and payments to private alternative learning programs.

2000 Support Services

Support services activities are those services that provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction and, to a lesser degree, community services. Support services exist to sustain and enhance instruction, rather than as entities within themselves.

3000 Enterprise and Community Services

Activities which are not directly related to student instruction. These include services such as community recreation programs, food services, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part.

4000 Facilities Acquisition and Construction

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.

5000 Other Uses

Activities included in this category are servicing the debt of a district and conduit-type transfers from one fund to another fund.

6000 Contingency

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

7000 Unappropriated Ending Fund Balance

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 expenditures shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

DEFINITIONS OF OBJECTS

100 Salaries

Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including some personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district. The district budgets salaries by FTE (full-time equivalency).

200 Associated Payroll Costs

Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: 1) group health and life insurance, 2) contributions to Public Employees Retirement System (PERS), 3) social security, 4) workers' compensation, and 5) unemployment insurance.

300 Purchased Services

Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc. Also included are the costs of most substitutes which are contracted through the Education Service District, charter school payments, and Alternative Learning Options payments.

400 Supplies and Materials

Amounts paid for material items of an expendable nature that have a useful life of one year or less, or that have a value less than $5,000.

500 Capital Outlay

Expenditures for the acquisition of capital assets or additions to capital assets. They are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.

600 Other Objects

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.

700 Transfers

This object category does not represent a purchase. Included here are transactions for interchanging money from one fund to another and for transmitting flow-through funds to the recipient (person or agency).

800 Other Uses of Funds

These are amounts set aside for contingency and reserve for next year.

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2025-26 Adopted Budget
Requirements by Function and Object

Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
1111 - Primary, K-5 Programs								
0100 - Salaries								
0111 - Licensed Salaries	25,017,354	25,996,493	27,365,450	330.28	26,624,866	26,624,866	26,624,866	306.97
0112 - Classified Salaries	1,128,847	1,280,293	1,385,219	39.72	1,421,593	1,421,593	1,421,593	38.62
0113 - Administrator Salaries	0	190,522	0	0.00	152,185	152,185	152,185	1.35
0121 - Licensed Substitutes	1,438	120,729	11,655	0.00	146,862	146,862	146,862	2.00
0122 - Classified Substitutes	1,756	30	400	0.00	800	800	800	0.00
0130 - Additional Salary	47,129	57,871	7,919	0.00	91,523	91,523	91,523	0.00
0100 - Salaries Total	26,196,525	27,645,940	28,770,643	370.00	28,437,829	28,437,829	28,437,829	348.95
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	5,635,433	6,284,283	6,609,150	0.00	7,570,651	7,570,651	7,570,651	0.00
0220 - Soc Security Administration	1,952,143	2,057,240	2,191,257	0.00	2,078,607	2,078,607	2,078,607	0.00
0230 - Other Required Payroll Costs	65,621	179,620	224,917	0.00	210,280	210,280	210,280	0.00
0240 - Contractual Employee Benefits	6,072,951	6,102,423	6,184,172	0.00	5,940,897	5,940,897	5,940,897	0.00
0200 - Payroll Costs Total	13,726,150	14,623,567	15,209,496	0.00	15,800,435	15,800,435	15,800,435	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	1,294,567	1,499,127	1,424,151	0.00	1,659,278	1,659,278	1,659,278	0.00
0320 - Property Services	125,504	251,828	129,875	0.00	138,750	138,750	138,750	0.00
0330 - Student Transportation Svcs	0	1,265	981	0.00	1,000	1,000	1,000	0.00
0340 - Travel	2,768	364	200	0.00	200	200	200	0.00
0350 - Communication	170,989	184,223	156,940	0.00	142,431	142,431	142,431	0.00
0380 - NonInstr Prof Tech Services	0	5,060	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	1,593,829	1,941,871	1,712,147	0.00	1,941,659	1,941,659	1,941,659	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	333,444	303,772	878,829	0.00	810,256	810,256	810,256	0.00
0420 - Textbooks	2,179	883	200	0.00	15,337	15,337	15,337	0.00
0430 - Library Books	181	26	2,000	0.00	696	696	696	0.00
0440 - Periodicals	2,424	1,919	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	40,445	29,490	113,050	0.00	66,630	66,630	66,630	0.00

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2025-26 Adopted Budget
Requirements by Function and Object

Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0470 - Computer Software	116,927	116,009	145,000	0.00	20,000	20,000	20,000	0.00
0480 - Computer Hardware	1,078,128	-58,062	926,879	0.00	963,403	963,403	963,403	0.00
0400 - Supplies and Materials Total	1,573,731	394,039	2,065,958	0.00	1,876,322	1,876,322	1,876,322	0.00
0500 - Capital Outlay								
0550 - Technology	0	970,094	0	0.00	0	0	0	0.00
0500 - Capital Outlay Total	0	970,094	0	0.00	0	0	0	0.00
0600 - Other								
0640 - Dues and Fees	58	624	100	0.00	100	100	100	0.00
0600 - Other Total	58	624	100	0.00	100	100	100	0.00
1111 - Primary, K-5 Programs Total	43,090,296	45,576,137	47,758,344	370.00	48,056,345	48,056,345	48,056,345	348.95
1113 - Elementary Extracurricular								
0100 - Salaries								
0130 - Additional Salary	0	0	0	0.00	2,536	2,536	2,536	0.00
0100 - Salaries Total	0	0	0	0.00	2,536	2,536	2,536	0.00
0200 - Payroll Costs								
0300 - Purchased Services								
0330 - Student Transportation Svcs	0	368	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	0	368	0	0.00	0	0	0	0.00
0400 - Supplies and Materials								
1113 - Elementary Extracurricular Total	0	368	0	0.00	2,536	2,536	2,536	0.00
1121 - Middle School Programs								
0100 - Salaries								
0111 - Licensed Salaries	10,643,262	11,263,661	11,582,541	138.74	11,657,472	11,657,472	11,657,472	133.31
0112 - Classified Salaries	36,511	26,188	152,643	4.63	407,467	407,467	407,467	9.64
0113 - Administrator Salaries	0	125,526	0	0.00	113,751	113,751	113,751	1.00
0121 - Licensed Substitutes	11,421	43,198	51,945	0.50	18,800	18,800	18,800	0.00
0122 - Classified Substitutes	887	4,686	0	0.00	0	0	0	0.00
0130 - Additional Salary	44,487	71,370	20,975	0.00	37,462	37,462	37,462	0.00

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2025-26 Adopted Budget
Requirements by Function and Object

Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0100 - Salaries Total	10,736,570	11,534,631	11,808,104	143.88	12,234,952	12,234,952	12,234,952	143.95
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	2,335,041	2,664,330	2,739,307	0.00	3,292,970	3,292,970	3,292,970	0.00
0220 - Soc Security Administration	804,716	859,545	897,039	0.00	932,231	932,231	932,231	0.00
0230 - Other Required Payroll Costs	26,232	73,924	91,875	0.00	84,431	84,431	84,431	0.00
0240 - Contractual Employee Benefits	2,405,991	2,473,946	2,234,070	0.00	2,514,185	2,514,185	2,514,185	0.00
0200 - Payroll Costs Total	5,571,982	6,071,747	5,962,291	0.00	6,823,817	6,823,817	6,823,817	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	630,746	628,294	653,199	0.00	773,235	773,235	773,235	0.00
0320 - Property Services	90,036	86,935	68,133	0.00	66,550	66,550	66,550	0.00
0330 - Student Transportation Svcs	97	0	600	0.00	750	750	750	0.00
0340 - Travel	12,519	19,112	1,600	0.00	3,741	3,741	3,741	0.00
0350 - Communication	46,285	50,526	30,100	0.00	34,300	34,300	34,300	0.00
0380 - NonInstr Prof Tech Services	2,573	4,429	1,050	0.00	1,150	1,150	1,150	0.00
0390 - Other General Prof Tech Svcs	0	2,956	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	782,257	792,254	754,682	0.00	879,726	879,726	879,726	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	190,432	178,100	153,446	0.00	155,456	155,456	155,456	0.00
0420 - Textbooks	7,507	521	4,150	0.00	2,252	2,252	2,252	0.00
0430 - Library Books	292	0	500	0.00	0	0	0	0.00
0440 - Periodicals	281	0	300	0.00	0	0	0	0.00
0460 - NonConsumable Items	20,723	10,125	6,600	0.00	5,600	5,600	5,600	0.00
0470 - Computer Software	1,176	1,795	800	0.00	700	700	700	0.00
0480 - Computer Hardware	346,410	3,916	660,353	0.00	6,200	6,200	6,200	0.00
0400 - Supplies and Materials Total	566,825	194,460	826,149	0.00	170,208	170,208	170,208	0.00
0500 - Capital Outlay								
0530 - Improvements Other Than Bldgs	7,641	0	0	0.00	0	0	0	0.00
0550 - Technology	0	222,558	0	0.00	0	0	0	0.00

Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0500 - Capital Outlay Total	7,641	222,558	0	0.00	0	0	0	0.00
0600 - Other								
0640 - Dues and Fees	13,645	9,766	700	0.00	630	630	630	0.00
0600 - Other Total	13,645	9,766	700	0.00	630	630	630	0.00
1121 - Middle School Programs Total	17,678,923	18,825,418	19,351,926	143.88	20,109,333	20,109,333	20,109,333	143.95
1122 - Middle School Extracurricular								
0100 - Salaries								
0121 - Licensed Substitutes	0	37	0	0.00	0	0	0	0.00
0130 - Additional Salary	234,396	258,813	288,093	0.00	256,701	256,701	256,701	0.00
0100 - Salaries Total	234,396	258,850	288,093	0.00	256,701	256,701	256,701	0.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	48,685	55,964	67,404	0.00	66,269	66,269	66,269	0.00
0220 - Soc Security Administration	17,546	19,214	22,034	0.00	19,635	19,635	19,635	0.00
0230 - Other Required Payroll Costs	609	1,683	2,317	0.00	1,778	1,778	1,778	0.00
0240 - Contractual Employee Benefits	769	0	0	0.00	1,455	1,455	1,455	0.00
0200 - Payroll Costs Total	67,610	76,862	91,755	0.00	89,137	89,137	89,137	0.00
0300 - Purchased Services								
0400 - Supplies and Materials								
0410 - Consumable Supplies	20	0	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	20	0	0	0.00	0	0	0	0.00
1122 - Middle School Extracurricular Total	302,027	335,712	379,848	0.00	345,838	345,838	345,838	0.00
1131 - High School Programs								
0100 - Salaries								
0111 - Licensed Salaries	14,641,798	10,781,459	16,166,714	191.53	18,113,956	18,113,956	18,113,956	199.97
0112 - Classified Salaries	170,771	40,862	34,069	1.06	125,713	125,713	125,713	1.25
0121 - Licensed Substitutes	12,966	77,296	161,959	0.00	112,430	112,430	112,430	1.00
0122 - Classified Substitutes	67	659	0	0.00	0	0	0	0.00
0130 - Additional Salary	49,154	77,519	36,547	0.00	56,821	56,821	56,821	0.00

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2025-26 Adopted Budget
Requirements by Function and Object

Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0100 - Salaries Total	14,874,759	10,977,797	16,399,289	192.59	18,408,920	18,408,920	18,408,920	202.22
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	3,199,581	2,478,499	3,735,868	0.00	4,920,067	4,920,067	4,920,067	0.00
0220 - Soc Security Administration	1,111,205	821,566	1,247,081	0.00	1,406,668	1,406,668	1,406,668	0.00
0230 - Other Required Payroll Costs	37,384	71,392	126,734	0.00	132,499	132,499	132,499	0.00
0240 - Contractual Employee Benefits	3,279,848	2,397,838	3,124,960	0.00	3,732,009	3,732,009	3,732,009	0.00
0200 - Payroll Costs Total	7,628,020	5,769,297	8,234,643	0.00	10,191,243	10,191,243	10,191,243	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	732,317	594,377	636,746	0.00	746,939	746,939	746,939	0.00
0320 - Property Services	102,750	100,462	53,458	0.00	53,825	53,825	53,825	0.00
0340 - Travel	20,647	16,985	3,700	0.00	3,250	3,250	3,250	0.00
0350 - Communication	41,727	55,853	34,740	0.00	34,725	34,725	34,725	0.00
0380 - NonInstr Prof Tech Services	5,857	10,328	1,500	0.00	1,800	1,800	1,800	0.00
0300 - Purchased Services Total	903,300	778,007	730,144	0.00	840,539	840,539	840,539	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	285,515	306,404	341,421	0.00	317,792	317,792	317,792	0.00
0420 - Textbooks	149	1,244	2,000	0.00	0	0	0	0.00
0460 - NonConsumable Items	33,839	13,439	2,950	0.00	6,750	6,750	6,750	0.00
0470 - Computer Software	250	0	0	0.00	250	250	250	0.00
0480 - Computer Hardware	335,244	7,366	653,154	0.00	750	750	750	0.00
0400 - Supplies and Materials Total	654,998	328,454	999,525	0.00	325,542	325,542	325,542	0.00
0500 - Capital Outlay								
0540 - Equipment	1,950	0	0	0.00	0	0	0	0.00
0550 - Technology	0	222,558	0	0.00	0	0	0	0.00
0500 - Capital Outlay Total	1,950	222,558	0	0.00	0	0	0	0.00
0600 - Other								
0640 - Dues and Fees	22,657	17,247	3,485	0.00	4,435	4,435	4,435	0.00
0600 - Other Total	22,657	17,247	3,485	0.00	4,435	4,435	4,435	0.00

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
1131 - High School Programs Total	24,085,686	18,093,362	26,367,086	192.59	29,770,679	29,770,679	29,770,679	202.22
1132 - High School Extracurricular								
0100 - Salaries								
0111 - Licensed Salaries	81,300	86,792	96,636	1.33	179,592	179,592	179,592	2.08
0112 - Classified Salaries	0	0	0	0.00	254	254	254	0.00
0130 - Additional Salary	332,617	397,979	409,546	0.00	507,279	507,279	507,279	0.00
0100 - Salaries Total	413,917	484,772	506,182	1.33	687,125	687,125	687,125	2.08
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	79,062	90,950	102,156	0.00	164,166	164,166	164,166	0.00
0220 - Soc Security Administration	31,048	36,204	38,474	0.00	52,566	52,566	52,566	0.00
0230 - Other Required Payroll Costs	1,098	3,151	3,937	0.00	4,284	4,284	4,284	0.00
0240 - Contractual Employee Benefits	20,484	23,394	8,871	0.00	41,959	41,959	41,959	0.00
0200 - Payroll Costs Total	131,693	153,700	153,438	0.00	262,975	262,975	262,975	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	2,136	1,026	0	0.00	0	0	0	0.00
0320 - Property Services	65	0	0	0.00	0	0	0	0.00
0330 - Student Transportation Svcs	0	122,574	0	0.00	0	0	0	0.00
0340 - Travel	0	450	500	0.00	0	0	0	0.00
0300 - Purchased Services Total	2,201	124,051	500	0.00	0	0	0	0.00
0400 - Supplies and Materials								
0600 - Other								
0640 - Dues and Fees	250	397	250	0.00	275	275	275	0.00
0600 - Other Total	250	397	250	0.00	275	275	275	0.00
1132 - High School Extracurricular Total	548,063	762,921	660,370	1.33	950,375	950,375	950,375	2.08
1210 - Talented and Gifted Programs								
0100 - Salaries								
0111 - Licensed Salaries	250,114	318,918	330,879	3.66	455,968	455,968	455,968	4.66
0112 - Classified Salaries	0	0	0	0.00	1,406	1,406	1,406	0.00

Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0113 - Administrator Salaries	5,000	0	0	0.00	0	0	0	0.00
0121 - Licensed Substitutes	0	243	0	0.00	0	0	0	0.00
0130 - Additional Salary	146	5,017	0	0.00	0	0	0	0.00
0100 - Salaries Total	255,260	324,180	330,879	3.66	457,374	457,374	457,374	4.66
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	58,962	75,352	76,961	0.00	122,704	122,704	122,704	0.00
0220 - Soc Security Administration	18,696	24,130	25,312	0.00	34,988	34,988	34,988	0.00
0230 - Other Required Payroll Costs	619	2,070	2,602	0.00	3,116	3,116	3,116	0.00
0240 - Contractual Employee Benefits	53,568	67,017	79,420	0.00	69,108	69,108	69,108	0.00
0200 - Payroll Costs Total	131,846	168,571	184,295	0.00	229,916	229,916	229,916	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	5,794	12,185	46,397	0.00	43,271	43,271	43,271	0.00
0340 - Travel	368	0	0	0.00	3,798	3,798	3,798	0.00
0350 - Communication	14	0	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	6,177	12,185	46,397	0.00	47,069	47,069	47,069	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	805	0	0	0.00	124	124	124	0.00
0400 - Supplies and Materials Total	805	0	0	0.00	124	124	124	0.00
1210 - Talented and Gifted Programs Total	394,090	504,937	561,571	3.66	734,483	734,483	734,483	4.66
1220 - Restrictive Prog Fr Disability								
0100 - Salaries								
0111 - Licensed Salaries	2,916,486	3,169,282	3,143,035	38.10	3,884,903	3,884,903	3,884,903	41.90
0112 - Classified Salaries	2,891,781	3,328,658	3,531,952	85.94	3,558,521	3,558,521	3,558,521	89.47
0121 - Licensed Substitutes	5,063	751	240,703	1.50	13,750	13,750	13,750	0.00
0122 - Classified Substitutes	3,721	19,464	0	0.00	0	0	0	0.00
0123 - Licensed Temporary	1,250	2,500	5,000	0.00	8,000	8,000	8,000	0.00
0124 - Classified Temporary	0	0	83,000	0.00	0	0	0	0.00
0130 - Additional Salary	43,774	73,941	17,735	0.00	45,983	45,983	45,983	0.00

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0100 - Salaries Total	5,862,078	6,594,598	7,021,425	125.54	7,511,157	7,511,157	7,511,157	131.37
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	1,202,633	1,395,661	1,556,460	0.00	1,965,332	1,965,332	1,965,332	0.00
0220 - Soc Security Administration	435,112	493,483	530,231	0.00	527,367	527,367	527,367	0.00
0230 - Other Required Payroll Costs	14,485	42,696	53,866	0.00	57,792	57,792	57,792	0.00
0240 - Contractual Employee Benefits	1,804,354	1,808,983	1,965,236	0.00	2,259,965	2,259,965	2,259,965	0.00
0200 - Payroll Costs Total	3,456,586	3,740,824	4,105,793	0.00	4,810,456	4,810,456	4,810,456	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	319,389	342,949	241,347	0.00	321,746	321,746	321,746	0.00
0320 - Property Services	7,874	7,823	9,365	0.00	4,716	4,716	4,716	0.00
0340 - Travel	19,618	5,910	15,930	0.00	9,559	9,559	9,559	0.00
0350 - Communication	2,491	1,314	1,860	0.00	1,450	1,450	1,450	0.00
0380 - NonInstr Prof Tech Services	6,216	26,267	0	0.00	7,614	7,614	7,614	0.00
0390 - Other General Prof Tech Svcs	0	1,470	0	0.00	17,841	17,841	17,841	0.00
0300 - Purchased Services Total	355,590	385,735	268,502	0.00	362,926	362,926	362,926	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	20,078	21,177	29,755	0.00	23,600	23,600	23,600	0.00
0420 - Textbooks	7,258	7,409	1,100	0.00	3,000	3,000	3,000	0.00
0430 - Library Books	33	0	0	0.00	0	0	0	0.00
0440 - Periodicals	249	100	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	4,953	4,310	0	0.00	3,000	3,000	3,000	0.00
0470 - Computer Software	3,940	0	720	0.00	0	0	0	0.00
0480 - Computer Hardware	10,075	1,918	450	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	46,589	34,915	32,025	0.00	29,600	29,600	29,600	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	10	77	0	0.00	0	0	0	0.00
0600 - Other Total	10	77	0	0.00	0	0	0	0.00

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1220 - Restrictive Prog Fr Disability Total	9,720,853	10,756,151	11,427,745	125.54	12,714,139	12,714,139	12,714,139	131.37
1250 - Less Restrictive Prog Disabled								
0100 - Salaries								
0111 - Licensed Salaries	1,923,393	2,208,129	2,372,930	28.75	2,376,224	2,376,224	2,376,224	32.30
0112 - Classified Salaries	1,371,602	1,531,521	1,628,643	38.95	1,631,812	1,631,812	1,631,812	39.49
0121 - Licensed Substitutes	1,271	764	74,493	1.00	13,000	13,000	13,000	0.00
0123 - Licensed Temporary	5,000	2,500	0	0.00	0	0	0	0.00
0124 - Classified Temporary	0	0	31,500	0.00	0	0	0	0.00
0130 - Additional Salary	10,687	14,714	7,990	0.00	14,382	14,382	14,382	0.00
0100 - Salaries Total	3,311,954	3,757,629	4,115,556	68.70	4,035,418	4,035,418	4,035,418	71.79
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	678,095	834,934	928,880	0.00	1,062,060	1,062,060	1,062,060	0.00
0220 - Soc Security Administration	246,180	280,002	308,659	0.00	279,147	279,147	279,147	0.00
0230 - Other Required Payroll Costs	8,498	24,261	32,137	0.00	31,029	31,029	31,029	0.00
0240 - Contractual Employee Benefits	845,584	957,829	1,032,920	0.00	1,170,079	1,170,079	1,170,079	0.00
0200 - Payroll Costs Total	1,778,358	2,097,027	2,302,596	0.00	2,542,315	2,542,315	2,542,315	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	147,874	142,767	149,938	0.00	143,366	143,366	143,366	0.00
0320 - Property Services	3,473	3,521	2,150	0.00	1,800	1,800	1,800	0.00
0340 - Travel	748	153	900	0.00	0	0	0	0.00
0350 - Communication	2,362	3,624	1,350	0.00	1,535	1,535	1,535	0.00
0374 - Other Tuition	0	1,547	1,000	0.00	1,000	1,000	1,000	0.00
0380 - NonInstr Prof Tech Services	47,981	47,920	48,000	0.00	48,000	48,000	48,000	0.00
0300 - Purchased Services Total	202,440	199,535	203,338	0.00	195,701	195,701	195,701	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	12,493	17,913	22,195	0.00	17,150	17,150	17,150	0.00
0420 - Textbooks	12,420	798	10,800	0.00	0	0	0	0.00
0430 - Library Books	211	0	0	0.00	0	0	0	0.00

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0460 - NonConsumable Items	2,327	2,131	150	0.00	200	200	200	0.00
0470 - Computer Software	0	0	5,400	0.00	0	0	0	0.00
0480 - Computer Hardware	581	0	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	28,034	20,843	38,545	0.00	17,350	17,350	17,350	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	24	0	0	0.00	0	0	0	0.00
0600 - Other Total	24	0	0	0.00	0	0	0	0.00
1250 - Less Restrictive Prog Disabled Total	5,320,812	6,075,036	6,660,035	68.70	6,790,784	6,790,784	6,790,784	71.79
1272 - Title I								
0100 - Salaries								
0111 - Licensed Salaries	0	8,347	8,680	0.00	0	0	0	0.00
0130 - Additional Salary	0	164	0	0.00	0	0	0	0.00
0100 - Salaries Total	0	8,511	8,680	0.00	0	0	0	0.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	0	1,914	1,953	0.00	0	0	0	0.00
0220 - Soc Security Administration	0	651	664	0.00	0	0	0	0.00
0230 - Other Required Payroll Costs	0	54	69	0.00	0	0	0	0.00
0240 - Contractual Employee Benefits	0	486	1,900	0.00	0	0	0	0.00
0200 - Payroll Costs Total	0	3,106	4,586	0.00	0	0	0	0.00
1272 - Title I Total	0	11,618	13,266	0.00	0	0	0	0.00
1280 - Alternative Education								
0100 - Salaries								
0111 - Licensed Salaries	619,301	509,441	540,637	6.00	571,894	571,894	571,894	6.00
0112 - Classified Salaries	139,497	154,238	155,835	4.21	159,327	159,327	159,327	4.21
0113 - Administrator Salaries	0	149,427	0	0.00	0	0	0	0.00
0122 - Classified Substitutes	0	3,704	0	0.00	0	0	0	0.00
0130 - Additional Salary	37,844	12,172	25,221	0.00	10,459	10,459	10,459	0.00

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0100 - Salaries Total	796,643	828,985	721,693	10.21	741,680	741,680	741,680	10.21
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	170,983	186,982	158,664	0.00	197,962	197,962	197,962	0.00
0220 - Soc Security Administration	59,014	62,213	54,706	0.00	56,738	56,738	56,738	0.00
0230 - Other Required Payroll Costs	1,987	5,231	5,470	0.00	5,603	5,603	5,603	0.00
0240 - Contractual Employee Benefits	201,080	183,644	162,920	0.00	178,845	178,845	178,845	0.00
0200 - Payroll Costs Total	433,066	438,071	381,760	0.00	439,148	439,148	439,148	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	3,939,232	2,827,712	3,489,233	0.00	3,684,945	3,684,945	3,684,945	0.00
0320 - Property Services	527	592	300	0.00	300	300	300	0.00
0340 - Travel	2,318	4,144	2,500	0.00	650	650	650	0.00
0350 - Communication	250	35	225	0.00	150	150	150	0.00
0360 - Charter School Payments	3,353,685	3,659,499	3,850,000	0.00	3,880,574	3,880,574	3,880,574	0.00
0380 - NonInstr Prof Tech Services	532	609	1,000	0.00	1,000	1,000	1,000	0.00
0300 - Purchased Services Total	7,296,546	6,492,593	7,343,258	0.00	7,567,619	7,567,619	7,567,619	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	14,519	9,644	1,300	0.00	950	950	950	0.00
0420 - Textbooks	383	559	0	0.00	4,000	4,000	4,000	0.00
0460 - NonConsumable Items	0	450	0	0.00	0	0	0	0.00
0470 - Computer Software	16,648	4,207	2,500	0.00	6,000	6,000	6,000	0.00
0480 - Computer Hardware	0	0	2,630	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	31,552	14,861	6,430	0.00	10,950	10,950	10,950	0.00
0600 - Other								
1280 - Alternative Education Total	8,557,809	7,774,511	8,453,141	10.21	8,759,397	8,759,397	8,759,397	10.21
1291 - English Second Language								
0100 - Salaries								
0111 - Licensed Salaries	1,434,674	1,480,557	1,581,457	19.20	2,282,503	2,282,503	2,282,503	26.68
0112 - Classified Salaries	0	0	-427	0.00	89,989	89,989	89,989	2.20

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0121 - Licensed Substitutes	42	353	0	0.00	0	0	0	0.00
0130 - Additional Salary	16,532	14,848	2,000	0.00	0	0	0	0.00
0100 - Salaries Total	1,451,249	1,495,759	1,583,030	19.20	2,372,492	2,372,492	2,372,492	28.88
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	306,208	323,316	360,823	0.00	626,256	626,256	626,256	0.00
0220 - Soc Security Administration	108,216	112,176	121,550	0.00	169,028	169,028	169,028	0.00
0230 - Other Required Payroll Costs	3,535	9,578	12,459	0.00	17,391	17,391	17,391	0.00
0240 - Contractual Employee Benefits	330,277	359,438	382,480	0.00	553,868	553,868	553,868	0.00
0200 - Payroll Costs Total	748,238	804,509	877,312	0.00	1,366,543	1,366,543	1,366,543	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	83,235	101,517	91,298	0.00	142,000	142,000	142,000	0.00
0320 - Property Services	245	393	0	0.00	1,248	1,248	1,248	0.00
0330 - Student Transportation Svcs	0	1,926	0	0.00	0	0	0	0.00
0340 - Travel	1,211	0	0	0.00	8,963	8,963	8,963	0.00
0350 - Communication	1,374	1,956	1,251	0.00	925	925	925	0.00
0380 - NonInstr Prof Tech Services	0	0	0	0.00	3,088	3,088	3,088	0.00
0390 - Other General Prof Tech Svcs	0	0	0	0.00	5,828	5,828	5,828	0.00
0300 - Purchased Services Total	86,065	105,794	92,549	0.00	162,052	162,052	162,052	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	3,233	3,935	4,650	0.00	24,327	24,327	24,327	0.00
0420 - Textbooks	24	0	0	0.00	0	0	0	0.00
0440 - Periodicals	32	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	140	279	0	0.00	1,473	1,473	1,473	0.00
0470 - Computer Software	0	2,700	2,700	0.00	0	0	0	0.00
0480 - Computer Hardware	0	17,359	3,000	0.00	8,206	8,206	8,206	0.00
0400 - Supplies and Materials Total	3,430	24,275	10,350	0.00	34,006	34,006	34,006	0.00
0600 - Other								
0640 - Dues and Fees	0	950	0	0.00	2,844	2,844	2,844	0.00

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0600 - Other Total	0	950	0	0.00	2,844	2,844	2,844	0.00
1291 - English Second Language Total	2,288,984	2,431,288	2,563,241	19.20	3,937,937	3,937,937	3,937,937	28.88
1292 - Teen Parent Programs								
0100 - Salaries								
0111 - Licensed Salaries	49,803	55,656	85,543	1.16	110,190	110,190	110,190	1.33
0112 - Classified Salaries	66,863	65,249	79,636	2.40	83,430	83,430	83,430	2.40
0122 - Classified Substitutes	198	0	0	0.00	0	0	0	0.00
0130 - Additional Salary	793	552	0	0.00	0	0	0	0.00
0100 - Salaries Total	117,658	121,458	165,179	3.57	193,620	193,620	193,620	3.74
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	19,633	23,291	36,393	0.00	50,582	50,582	50,582	0.00
0220 - Soc Security Administration	8,654	9,091	12,385	0.00	14,811	14,811	14,811	0.00
0230 - Other Required Payroll Costs	228	793	1,302	0.00	1,345	1,345	1,345	0.00
0240 - Contractual Employee Benefits	38,633	23,486	49,940	0.00	42,983	42,983	42,983	0.00
0200 - Payroll Costs Total	67,149	56,662	100,020	0.00	109,721	109,721	109,721	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	6,557	8,093	0	0.00	0	0	0	0.00
0320 - Property Services	829	0	150	0.00	150	150	150	0.00
0350 - Communication	106	79	250	0.00	150	150	150	0.00
0380 - NonInstr Prof Tech Services	22	0	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	7,517	8,172	400	0.00	300	300	300	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	2,236	2,383	2,300	0.00	2,800	2,800	2,800	0.00
0400 - Supplies and Materials Total	2,236	2,383	2,300	0.00	2,800	2,800	2,800	0.00
1292 - Teen Parent Programs Total	194,562	188,678	267,899	3.57	306,441	306,441	306,441	3.74
1400 - Summer School Programs								
0100 - Salaries								
0130 - Additional Salary	422	31,203	22,563	0.00	72,732	72,732	72,732	0.00

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0100 - Salaries Total	422	31,203	22,563	0.00	72,732	72,732	72,732	0.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	88	7,016	0	0.00	19,308	19,308	19,308	0.00
0220 - Soc Security Administration	31	2,400	8,853	0.00	5,564	5,564	5,564	0.00
0230 - Other Required Payroll Costs	2	90	0	0.00	533	533	533	0.00
0200 - Payroll Costs Total	123	9,507	8,853	0.00	25,405	25,405	25,405	0.00
0300 - Purchased Services								
0400 - Supplies and Materials								
0410 - Consumable Supplies	0	243	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	0	243	0	0.00	0	0	0	0.00
1400 - Summer School Programs Total	546	40,954	31,416	0.00	98,137	98,137	98,137	0.00
2110 - Attendance and Social Work								
0100 - Salaries								
0112 - Classified Salaries	164,696	231,599	288,701	8.43	880,897	880,897	880,897	19.58
0114 - Managerial Salaries	0	90,152	151,642	1.00	243,221	243,221	243,221	1.00
0130 - Additional Salary	956	400	480	0.00	17,937	17,937	17,937	0.00
0100 - Salaries Total	165,652	322,152	440,823	9.43	1,142,055	1,142,055	1,142,055	20.58
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	31,076	61,691	98,492	0.00	314,635	314,635	314,635	0.00
0220 - Soc Security Administration	12,487	24,334	33,519	0.00	87,366	87,366	87,366	0.00
0230 - Other Required Payroll Costs	361	2,006	3,524	0.00	8,541	8,541	8,541	0.00
0240 - Contractual Employee Benefits	49,716	103,987	134,139	0.00	361,300	361,300	361,300	0.00
0200 - Payroll Costs Total	93,641	192,019	269,674	0.00	771,842	771,842	771,842	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	281,223	376,846	541,770	0.00	541,770	541,770	541,770	0.00
0320 - Property Services	740	659	750	0.00	0	0	0	0.00
0340 - Travel	0	0	1,200	0.00	40,000	40,000	40,000	0.00
0350 - Communication	2,429	2,277	1,750	0.00	3,350	3,350	3,350	0.00

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0300 - Purchased Services Total	284,393	379,784	545,470	0.00	585,120	585,120	585,120	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	3,122	1,056	2,950	0.00	24,800	24,800	24,800	0.00
0460 - NonConsumable Items	565	642	300	0.00	15,300	15,300	15,300	0.00
0480 - Computer Hardware	0	0	0	0.00	60,000	60,000	60,000	0.00
0400 - Supplies and Materials Total	3,688	1,699	3,250	0.00	100,100	100,100	100,100	0.00
0600 - Other								
0640 - Dues and Fees	0	0	0	0.00	15,000	15,000	15,000	0.00
0600 - Other Total	0	0	0	0.00	15,000	15,000	15,000	0.00
2110 - Attendance and Social Work Total	547,375	895,656	1,259,217	9.43	2,614,117	2,614,117	2,614,117	20.58
2120 - Guidance Services								
0100 - Salaries								
0111 - Licensed Salaries	2,873,265	2,579,919	2,413,885	28.91	2,289,618	2,289,618	2,289,618	25.90
0112 - Classified Salaries	639,489	638,080	841,489	19.81	675,057	675,057	675,057	15.56
0113 - Administrator Salaries	134,001	568,475	1,289,440	11.48	983,014	983,014	983,014	9.05
0114 - Managerial Salaries	0	0	0	0.00	76,649	76,649	76,649	0.50
0121 - Licensed Substitutes	1,487	1,144	0	0.00	0	0	0	0.00
0122 - Classified Substitutes	1,882	0	0	0.00	0	0	0	0.00
0130 - Additional Salary	39,416	59,778	85,429	0.00	45,681	45,681	45,681	0.00
0100 - Salaries Total	3,689,542	3,847,398	4,630,243	60.22	4,070,019	4,070,019	4,070,019	51.01
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	781,008	879,483	1,048,598	0.00	1,087,060	1,087,060	1,087,060	0.00
0220 - Soc Security Administration	276,275	289,506	352,969	0.00	311,358	311,358	311,358	0.00
0230 - Other Required Payroll Costs	9,075	23,856	35,891	0.00	28,464	28,464	28,464	0.00
0240 - Contractual Employee Benefits	799,367	787,149	1,019,077	0.00	777,690	777,690	777,690	0.00
0200 - Payroll Costs Total	1,865,726	1,979,996	2,456,535	0.00	2,204,572	2,204,572	2,204,572	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	53,536	65,330	60,465	0.00	71,067	71,067	71,067	0.00

Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0320 - Property Services	384	1,084	0	0.00	1,000	1,000	1,000	0.00
0340 - Travel	152	1,041	0	0.00	0	0	0	0.00
0350 - Communication	5,550	4,992	2,900	0.00	3,050	3,050	3,050	0.00
0380 - NonInstr Prof Tech Services	0	0	44,397	0.00	39,397	39,397	39,397	0.00
0300 - Purchased Services Total	59,623	72,449	107,762	0.00	114,514	114,514	114,514	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	13,644	13,538	15,931	0.00	11,538	11,538	11,538	0.00
0460 - NonConsumable Items	164	1,408	0	0.00	0	0	0	0.00
0470 - Computer Software	49,691	74,514	75,000	0.00	0	0	0	0.00
0480 - Computer Hardware	0	1,358	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	63,500	90,818	90,931	0.00	11,538	11,538	11,538	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	0	50	150	0.00	150	150	150	0.00
0600 - Other Total	0	50	150	0.00	150	150	150	0.00
2120 - Guidance Services Total	5,678,393	5,990,712	7,285,621	60.22	6,400,793	6,400,793	6,400,793	51.01
2130 - Health Services								
0100 - Salaries								
0111 - Licensed Salaries	122,282	132,889	139,268	1.60	89,078	89,078	89,078	1.00
0112 - Classified Salaries	1,001,214	1,147,467	1,207,399	14.51	1,278,998	1,278,998	1,278,998	15.02
0113 - Administrator Salaries	122,379	0	0	0.00	0	0	0	0.00
0114 - Managerial Salaries	0	123,520	139,241	1.00	153,697	153,697	153,697	1.00
0122 - Classified Substitutes	19,364	69,519	22,500	0.00	105,000	105,000	105,000	0.00
0124 - Classified Temporary	0	0	1,800	0.00	0	0	0	0.00
0130 - Additional Salary	43,724	34,963	17,280	0.00	9,225	9,225	9,225	0.00
0100 - Salaries Total	1,308,965	1,508,359	1,527,488	17.11	1,635,998	1,635,998	1,635,998	17.02
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	270,872	332,425	338,860	0.00	425,253	425,253	425,253	0.00

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0220 - Soc Security Administration	96,063	110,875	113,878	0.00	108,447	108,447	108,447	0.00
0230 - Other Required Payroll Costs	3,169	9,560	11,720	0.00	11,767	11,767	11,767	0.00
0240 - Contractual Employee Benefits	239,599	270,855	276,445	0.00	304,795	304,795	304,795	0.00
0200 - Payroll Costs Total	609,704	723,717	740,903	0.00	850,262	850,262	850,262	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	0	7,163	0	0.00	0	0	0	0.00
0320 - Property Services	0	60	0	0.00	0	0	0	0.00
0340 - Travel	10,714	9,031	8,400	0.00	9,776	9,776	9,776	0.00
0350 - Communication	740	19	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	11,454	16,273	8,400	0.00	9,776	9,776	9,776	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	10,044	15,567	10,150	0.00	17,700	17,700	17,700	0.00
0420 - Textbooks	34	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	2,501	10,041	17,450	0.00	12,500	12,500	12,500	0.00
0480 - Computer Hardware	0	294	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	12,580	25,903	27,600	0.00	30,200	30,200	30,200	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	1,779	2,031	1,440	0.00	6,000	6,000	6,000	0.00
0650 - Insurance and Judgements	737	1,569	1,350	0.00	1,500	1,500	1,500	0.00
0600 - Other Total	2,517	3,600	2,790	0.00	7,500	7,500	7,500	0.00
2130 - Health Services Total	1,945,222	2,277,854	2,307,181	17.11	2,533,736	2,533,736	2,533,736	17.02
2140 - Psychological Services								
0100 - Salaries								
0111 - Licensed Salaries	1,160,368	1,192,701	1,150,096	14.00	1,252,448	1,252,448	1,252,448	13.40
0112 - Classified Salaries	0	0	0	0.00	4,803	4,803	4,803	0.00
0123 - Licensed Temporary	1,250	2,500	0	0.00	0	0	0	0.00
0130 - Additional Salary	1,781	7,224	8,945	0.00	2,500	2,500	2,500	0.00

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0100 - Salaries Total	1,163,399	1,202,426	1,159,041	14.00	1,259,751	1,259,751	1,259,751	13.40
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	225,744	256,381	255,993	0.00	330,947	330,947	330,947	0.00
0220 - Soc Security Administration	87,460	89,547	86,601	0.00	87,969	87,969	87,969	0.00
0230 - Other Required Payroll Costs	2,812	7,690	8,925	0.00	9,451	9,451	9,451	0.00
0240 - Contractual Employee Benefits	243,934	219,811	172,464	0.00	217,595	217,595	217,595	0.00
0200 - Payroll Costs Total	559,952	573,431	523,983	0.00	645,962	645,962	645,962	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	125	0	9,637	0.00	0	0	0	0.00
0320 - Property Services	360	535	0	0.00	0	0	0	0.00
0340 - Travel	14,176	14,484	3,600	0.00	21,240	21,240	21,240	0.00
0300 - Purchased Services Total	14,662	15,019	13,237	0.00	21,240	21,240	21,240	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	9,505	17,269	16,200	0.00	20,962	20,962	20,962	0.00
0420 - Textbooks	2,175	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	0	559	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	11,680	17,828	16,200	0.00	20,962	20,962	20,962	0.00
0600 - Other								
0640 - Dues and Fees	0	600	450	0.00	0	0	0	0.00
0600 - Other Total	0	600	450	0.00	0	0	0	0.00
2140 - Psychological Services Total	1,749,695	1,809,307	1,712,911	14.00	1,947,915	1,947,915	1,947,915	13.40
2150 - Speech Pathology and Audiology								
0100 - Salaries								
0111 - Licensed Salaries	1,811,118	1,752,049	1,885,275	21.60	1,650,764	1,650,764	1,650,764	18.60
0112 - Classified Salaries	120,093	83,821	161,733	3.82	92,175	92,175	92,175	1.82
0121 - Licensed Substitutes	0	0	0	0.00	6,250	6,250	6,250	0.00
0122 - Classified Substitutes	0	13,312	0	0.00	0	0	0	0.00
0130 - Additional Salary	23,471	47,298	240	0.00	581	581	581	0.00

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0100 - Salaries Total	1,954,683	1,896,482	2,047,248	25.42	1,749,770	1,749,770	1,749,770	20.42
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	417,245	433,131	472,576	0.00	470,876	470,876	470,876	0.00
0220 - Soc Security Administration	146,670	141,800	155,858	0.00	121,150	121,150	121,150	0.00
0230 - Other Required Payroll Costs	4,704	12,126	16,065	0.00	13,140	13,140	13,140	0.00
0240 - Contractual Employee Benefits	428,635	356,874	351,476	0.00	324,370	324,370	324,370	0.00
0200 - Payroll Costs Total	997,256	943,932	995,975	0.00	929,536	929,536	929,536	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	2,270	6,685	4,818	0.00	4,792	4,792	4,792	0.00
0320 - Property Services	230	9	25	0.00	25	25	25	0.00
0340 - Travel	8,249	1,094	1,800	0.00	8,437	8,437	8,437	0.00
0350 - Communication	199	443	300	0.00	200	200	200	0.00
0380 - NonInstr Prof Tech Services	3,060	3,025	0	0.00	1,916	1,916	1,916	0.00
0390 - Other General Prof Tech Svcs	0	65,180	0	0.00	17,599	17,599	17,599	0.00
0300 - Purchased Services Total	14,009	76,437	6,943	0.00	32,969	32,969	32,969	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	4,765	7,307	12,122	0.00	4,275	4,275	4,275	0.00
0420 - Textbooks	3,523	1,043	0	0.00	0	0	0	0.00
0430 - Library Books	174	39	0	0.00	0	0	0	0.00
0440 - Periodicals	38	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	29	42	4,600	0.00	0	0	0	0.00
0480 - Computer Hardware	0	1,279	0	0.00	1,000	1,000	1,000	0.00
0400 - Supplies and Materials Total	8,532	9,711	16,722	0.00	5,275	5,275	5,275	0.00
0600 - Other								
0640 - Dues and Fees	47	351	720	0.00	0	0	0	0.00
0600 - Other Total	47	351	720	0.00	0	0	0	0.00
2150 - Speech Pathology and Audiology Total	2,974,529	2,926,915	3,067,608	25.42	2,717,550	2,717,550	2,717,550	20.42
2190 - Service Dir, Stu Support Svcs								

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0100 - Salaries								
0111 - Licensed Salaries	86,046	13,690	14,191	0.20	15,789	15,789	15,789	0.20
0112 - Classified Salaries	390,519	344,613	413,607	9.00	568,676	568,676	568,676	7.92
0113 - Administrator Salaries	471,745	508,001	525,574	3.50	628,372	628,372	628,372	4.00
0114 - Managerial Salaries	0	0	0	0.00	76,649	76,649	76,649	0.50
0121 - Licensed Substitutes	492	0	0	0.00	0	0	0	0.00
0122 - Classified Substitutes	0	207	0	0.00	0	0	0	0.00
0130 - Additional Salary	13,354	8,014	10,800	0.00	15,286	15,286	15,286	0.00
0100 - Salaries Total	962,158	874,527	964,172	12.70	1,304,772	1,304,772	1,304,772	12.62
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	218,848	198,585	231,075	0.00	362,737	362,737	362,737	0.00
0220 - Soc Security Administration	71,785	65,610	73,553	0.00	90,982	90,982	90,982	0.00
0230 - Other Required Payroll Costs	2,335	5,229	7,622	0.00	9,882	9,882	9,882	0.00
0240 - Contractual Employee Benefits	215,737	191,949	221,791	0.00	297,935	297,935	297,935	0.00
0200 - Payroll Costs Total	508,705	461,375	534,041	0.00	761,536	761,536	761,536	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	3,050	187	0	0.00	0	0	0	0.00
0320 - Property Services	4,438	5,707	8,100	0.00	6,659	6,659	6,659	0.00
0340 - Travel	39,212	57,767	7,500	0.00	128,118	128,118	128,118	0.00
0350 - Communication	3,896	4,964	4,590	0.00	5,400	5,400	5,400	0.00
0380 - NonInstr Prof Tech Services	0	846	0	0.00	470	470	470	0.00
0390 - Other General Prof Tech Svcs	75,318	37,011	60,000	0.00	44,560	44,560	44,560	0.00
0300 - Purchased Services Total	125,916	106,483	80,190	0.00	185,207	185,207	185,207	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	7,177	10,355	4,500	0.00	16,000	16,000	16,000	0.00
0420 - Textbooks	718	48,441	90	0.00	34,000	34,000	34,000	0.00
0440 - Periodicals	420	300	675	0.00	400	400	400	0.00
0460 - NonConsumable Items	601	3,286	990	0.00	4,500	4,500	4,500	0.00
0470 - Computer Software	0	0	0	0.00	16,000	16,000	16,000	0.00

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0480 - Computer Hardware	2,063	14,089	7,411	0.00	6,000	6,000	6,000	0.00
0400 - Supplies and Materials Total	10,980	76,473	13,666	0.00	76,900	76,900	76,900	0.00
0600 - Other								
0640 - Dues and Fees	944	899	675	0.00	2,000	2,000	2,000	0.00
0600 - Other Total	944	899	675	0.00	2,000	2,000	2,000	0.00
2190 - Service Dir, Stu Support Svcs Total	1,608,704	1,519,759	1,592,744	12.70	2,330,415	2,330,415	2,330,415	12.62
2210 - Improvement of Instruction Svc								
0100 - Salaries								
0111 - Licensed Salaries	345,333	295,201	335,546	3.65	132,712	132,712	132,712	3.90
0112 - Classified Salaries	115,113	89,888	97,131	1.50	75,317	75,317	75,317	1.00
0113 - Administrator Salaries	809,688	865,400	747,579	4.66	1,141,131	1,141,131	1,141,131	5.90
0121 - Licensed Substitutes	331	0	0	0.00	0	0	0	0.00
0130 - Additional Salary	232,675	209,597	255,230	0.00	396,224	396,224	396,224	0.00
0100 - Salaries Total	1,503,141	1,460,087	1,435,486	9.82	1,745,384	1,745,384	1,745,384	10.80
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	337,253	342,704	306,640	0.00	460,489	460,489	460,489	0.00
0220 - Soc Security Administration	111,963	108,610	107,619	0.00	124,363	124,363	124,363	0.00
0230 - Other Required Payroll Costs	3,665	8,707	11,325	0.00	14,034	14,034	14,034	0.00
0240 - Contractual Employee Benefits	193,734	170,017	166,174	0.00	155,015	155,015	155,015	0.00
0200 - Payroll Costs Total	646,617	630,040	591,758	0.00	753,901	753,901	753,901	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	48,670	102,847	118,646	0.00	9,669	9,669	9,669	0.00
0320 - Property Services	9,792	8,235	2,200	0.00	10,000	10,000	10,000	0.00
0330 - Student Transportation Svcs	807	104	0	0.00	0	0	0	0.00
0340 - Travel	61,613	19,242	0	0.00	14,652	14,652	14,652	0.00
0350 - Communication	10,912	26,445	18,750	0.00	10,039	10,039	10,039	0.00
0380 - NonInstr Prof Tech Services	0	408	0	0.00	2,025	2,025	2,025	0.00
0390 - Other General Prof Tech Svcs	3,200	146,600	0	0.00	2,914	2,914	2,914	0.00

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0300 - Purchased Services Total	134,996	303,884	139,596	0.00	49,299	49,299	49,299	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	33,545	24,701	0	0.00	19,839	19,839	19,839	0.00
0420 - Textbooks	4,550	164	0	0.00	0	0	0	0.00
0430 - Library Books	2,736	0	0	0.00	0	0	0	0.00
0440 - Periodicals	740	639	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	1,139	3,803	0	0.00	5,000	5,000	5,000	0.00
0470 - Computer Software	665	645	600	0.00	0	0	0	0.00
0480 - Computer Hardware	5,220	7,915	0	0.00	10,000	10,000	10,000	0.00
0400 - Supplies and Materials Total	48,599	37,869	600	0.00	34,839	34,839	34,839	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	717	873	0	0.00	0	0	0	0.00
0600 - Other Total	717	873	0	0.00	0	0	0	0.00
2210 - Improvement of Instruction Svc Total	2,334,073	2,432,755	2,167,440	9.82	2,583,423	2,583,423	2,583,423	10.80
2220 - Educational Media Services								
0100 - Salaries								
0111 - Licensed Salaries	390,880	393,875	422,525	4.66	381,473	381,473	381,473	3.83
0112 - Classified Salaries	819,409	864,819	901,401	23.06	942,573	942,573	942,573	23.34
0122 - Classified Substitutes	325	0	0	0.00	0	0	0	0.00
0130 - Additional Salary	3,454	1,082	0	0.00	0	0	0	0.00
0100 - Salaries Total	1,214,070	1,259,777	1,323,926	27.72	1,324,046	1,324,046	1,324,046	27.17
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	250,673	277,723	303,095	0.00	346,475	346,475	346,475	0.00
0220 - Soc Security Administration	85,935	88,630	99,397	0.00	101,284	101,284	101,284	0.00
0230 - Other Required Payroll Costs	3,129	8,203	10,449	0.00	9,235	9,235	9,235	0.00
0240 - Contractual Employee Benefits	422,077	408,340	385,239	0.00	350,541	350,541	350,541	0.00
0200 - Payroll Costs Total	761,816	782,897	798,180	0.00	807,535	807,535	807,535	0.00

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	24,297	47,563	30,233	0.00	35,534	35,534	35,534	0.00
0320 - Property Services	150	60	0	0.00	0	0	0	0.00
0340 - Travel	840	7,211	275	0.00	982	982	982	0.00
0350 - Communication	1,416	1,273	1,140	0.00	855	855	855	0.00
0300 - Purchased Services Total	26,705	56,108	31,648	0.00	37,371	37,371	37,371	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	12,736	18,383	8,090	0.00	7,700	7,700	7,700	0.00
0420 - Textbooks	2,067	4,510	400	0.00	350	350	350	0.00
0430 - Library Books	144,928	147,210	158,488	0.00	159,204	159,204	159,204	0.00
0440 - Periodicals	1,417	20	20	0.00	40	40	40	0.00
0460 - NonConsumable Items	1,417	269	0	0.00	0	0	0	0.00
0470 - Computer Software	1,309	0	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	163,876	170,394	166,998	0.00	167,294	167,294	167,294	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	9,748	1,978	1,075	0.00	1,400	1,400	1,400	0.00
0600 - Other Total	9,748	1,978	1,075	0.00	1,400	1,400	1,400	0.00
2220 - Educational Media Services Total	2,176,218	2,271,156	2,321,827	27.72	2,337,646	2,337,646	2,337,646	27.17
2230 - Assessment and Testing								
0100 - Salaries								
0112 - Classified Salaries	61,007	154,920	161,142	2.00	162,558	162,558	162,558	2.00
0113 - Administrator Salaries	123,535	131,195	136,478	0.90	157,895	157,895	157,895	1.00
0130 - Additional Salary	3,210	1,776	432	0.00	480	480	480	0.00
0100 - Salaries Total	187,753	287,893	298,052	2.90	320,933	320,933	320,933	3.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	43,269	71,139	73,694	0.00	92,124	92,124	92,124	0.00
0220 - Soc Security Administration	13,423	20,940	22,802	0.00	24,551	24,551	24,551	0.00

Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0230 - Other Required Payroll Costs	445	1,662	2,348	0.00	2,194	2,194	2,194	0.00
0240 - Contractual Employee Benefits	35,989	51,087	52,719	0.00	54,517	54,517	54,517	0.00
0200 - Payroll Costs Total	93,128	144,829	151,563	0.00	173,386	173,386	173,386	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	148,657	222,620	217,733	0.00	254,946	254,946	254,946	0.00
0320 - Property Services	-0	9,759	0	0.00	10,000	10,000	10,000	0.00
0340 - Travel	2,064	2,995	0	0.00	0	0	0	0.00
0350 - Communication	0	7,152	0	0.00	441	441	441	0.00
0380 - NonInstr Prof Tech Services	1,940	20,575	0	0.00	34,455	34,455	34,455	0.00
0390 - Other General Prof Tech Svcs	18,750	0	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	171,412	263,103	217,733	0.00	299,842	299,842	299,842	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	863	625	0	0.00	165	165	165	0.00
0460 - NonConsumable Items	737	0	0	0.00	0	0	0	0.00
0470 - Computer Software	0	89	0	0.00	500	500	500	0.00
0400 - Supplies and Materials Total	1,601	714	0	0.00	665	665	665	0.00
0600 - Other								
0640 - Dues and Fees	121	0	0	0.00	0	0	0	0.00
0600 - Other Total	121	0	0	0.00	0	0	0	0.00
2230 - Assessment and Testing Total	454,017	696,540	667,348	2.90	794,826	794,826	794,826	3.00
2240 - Instructional Staff Developmnt								
0100 - Salaries								
0111 - Licensed Salaries	1,196	0	0	0.00	0	0	0	0.00
0112 - Classified Salaries	3,485	5,231	0	0.00	0	0	0	0.00
0121 - Licensed Substitutes	1,366	1,113	2,000	0.00	2,000	2,000	2,000	0.00
0130 - Additional Salary	110,224	71,243	6,500	0.00	15,940	15,940	15,940	0.00
0100 - Salaries Total	116,272	77,588	8,500	0.00	17,940	17,940	17,940	0.00
0200 - Payroll Costs								

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0210 - Public Employees Retiremt Sys	23,868	17,145	0	0.00	4,022	4,022	4,022	0.00
0220 - Soc Security Administration	8,704	5,865	6,000	0.00	1,143	1,143	1,143	0.00
0230 - Other Required Payroll Costs	333	510	0	0.00	118	118	118	0.00
0240 - Contractual Employee Benefits	745	4,136	0	0.00	0	0	0	0.00
0200 - Payroll Costs Total	33,651	27,657	6,000	0.00	5,283	5,283	5,283	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	162,069	142,379	98,154	0.00	143,992	143,992	143,992	0.00
0320 - Property Services	1,975	618	250	0.00	2,000	2,000	2,000	0.00
0340 - Travel	45,938	85,625	78,000	0.00	32,756	32,756	32,756	0.00
0350 - Communication	300	562	0	0.00	19	19	19	0.00
0380 - NonInstr Prof Tech Services	186	0	0	0.00	10,725	10,725	10,725	0.00
0390 - Other General Prof Tech Svcs	0	1,200	0	0.00	10,684	10,684	10,684	0.00
0300 - Purchased Services Total	210,469	230,386	176,404	0.00	200,176	200,176	200,176	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	48,454	67,729	7,550	0.00	61,338	61,338	61,338	0.00
0420 - Textbooks	8	24	0	0.00	0	0	0	0.00
0440 - Periodicals	50	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	6,186	4,243	0	0.00	982	982	982	0.00
0470 - Computer Software	96	212	0	0.00	0	0	0	0.00
0480 - Computer Hardware	1,010	581	0	0.00	6,968	6,968	6,968	0.00
0400 - Supplies and Materials Total	55,806	72,791	7,550	0.00	69,288	69,288	69,288	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	828	6,505	0	0.00	1,895	1,895	1,895	0.00
0600 - Other Total	828	6,505	0	0.00	1,895	1,895	1,895	0.00
2240 - Instructional Staff Developmnt Total	417,028	414,929	198,454	0.00	294,582	294,582	294,582	0.00
2310 - Board of Education Services								
0100 - Salaries								

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0112 - Classified Salaries	66,091	72,440	77,588	1.00	76,686	76,686	76,686	1.00
0113 - Administrator Salaries	8,000	0	0	0.00	0	0	0	0.00
0130 - Additional Salary	13,406	38,895	22,778	0.00	37,593	37,593	37,593	0.00
0100 - Salaries Total	87,497	111,335	100,366	1.00	114,279	114,279	114,279	1.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	18,272	25,134	22,880	0.00	30,276	30,276	30,276	0.00
0220 - Soc Security Administration	6,590	8,404	7,679	0.00	8,743	8,743	8,743	0.00
0230 - Other Required Payroll Costs	200	666	798	0.00	805	805	805	0.00
0240 - Contractual Employee Benefits	11,160	11,461	19,100	0.00	18,785	18,785	18,785	0.00
0200 - Payroll Costs Total	36,223	45,667	50,457	0.00	58,609	58,609	58,609	0.00
0300 - Purchased Services								
0320 - Property Services	23,330	30,533	42,500	0.00	20,000	20,000	20,000	0.00
0330 - Student Transportation Svcs	122	0	0	0.00	0	0	0	0.00
0340 - Travel	19,997	21,662	18,000	0.00	5,000	5,000	5,000	0.00
0350 - Communication	2,969	2,695	150	0.00	200	200	200	0.00
0380 - NonInstr Prof Tech Services	288,998	301,814	285,035	0.00	373,301	373,301	373,301	0.00
0300 - Purchased Services Total	335,417	356,705	345,685	0.00	398,501	398,501	398,501	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	20,891	22,131	5,000	0.00	5,000	5,000	5,000	0.00
0460 - NonConsumable Items	0	2,410	0	0.00	2,500	2,500	2,500	0.00
0470 - Computer Software	4,500	4,545	0	0.00	3,500	3,500	3,500	0.00
0480 - Computer Hardware	1,079	1,541	1,000	0.00	1,500	1,500	1,500	0.00
0400 - Supplies and Materials Total	26,470	30,629	6,000	0.00	12,500	12,500	12,500	0.00
0600 - Other								
0640 - Dues and Fees	16,903	16,121	15,000	0.00	17,500	17,500	17,500	0.00
0600 - Other Total	16,903	16,121	15,000	0.00	17,500	17,500	17,500	0.00
0670 - Taxes and Licenses								
2310 - Board of Education Services Total	502,511	560,459	517,508	1.00	601,389	601,389	601,389	1.00

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2320 - Executive Administration Svcs								
0100 - Salaries								
0112 - Classified Salaries	66,091	72,429	77,588	1.00	76,686	76,686	76,686	1.00
0113 - Administrator Salaries	255,781	279,871	277,389	1.00	324,037	324,037	324,037	1.00
0130 - Additional Salary	20,044	31,109	16,755	0.00	33,992	33,992	33,992	0.00
0100 - Salaries Total	341,917	383,409	371,732	2.00	434,715	434,715	434,715	2.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	60,198	72,103	83,569	0.00	113,845	113,845	113,845	0.00
0220 - Soc Security Administration	18,477	21,015	20,790	0.00	26,291	26,291	26,291	0.00
0230 - Other Required Payroll Costs	787	2,080	2,898	0.00	3,230	3,230	3,230	0.00
0240 - Contractual Employee Benefits	57,899	57,330	62,606	0.00	65,764	65,764	65,764	0.00
0200 - Payroll Costs Total	137,362	152,529	169,863	0.00	209,130	209,130	209,130	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	6,542	27,234	0	0.00	0	0	0	0.00
0320 - Property Services	13,892	18,305	4,000	0.00	6,000	6,000	6,000	0.00
0330 - Student Transportation Svcs	0	283	0	0.00	0	0	0	0.00
0340 - Travel	12,757	87,164	12,300	0.00	74,250	74,250	74,250	0.00
0350 - Communication	259	7,504	2,250	0.00	200	200	200	0.00
0380 - NonInstr Prof Tech Services	36,158	103,729	15,000	0.00	25,000	25,000	25,000	0.00
0300 - Purchased Services Total	69,610	244,221	33,550	0.00	105,450	105,450	105,450	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	56,260	77,359	21,550	0.00	50,000	50,000	50,000	0.00
0440 - Periodicals	958	1,090	500	0.00	750	750	750	0.00
0460 - NonConsumable Items	513	0	200	0.00	1,000	1,000	1,000	0.00
0470 - Computer Software	108	0	200	0.00	200	200	200	0.00
0480 - Computer Hardware	0	501	1,000	0.00	1,000	1,000	1,000	0.00
0400 - Supplies and Materials Total	57,841	78,952	23,450	0.00	52,950	52,950	52,950	0.00
0500 - Capital Outlay								
0550 - Technology	0	0	0	0.00	1,000	1,000	1,000	0.00

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0500 - Capital Outlay Total	0	0	0	0.00	1,000	1,000	1,000	0.00
0600 - Other								
0640 - Dues and Fees	8,615	8,350	4,000	0.00	6,000	6,000	6,000	0.00
0600 - Other Total	8,615	8,350	4,000	0.00	6,000	6,000	6,000	0.00
2320 - Executive Administration Svcs Total	615,345	867,464	602,595	2.00	809,245	809,245	809,245	2.00
2410 - Office of the Principal Svcs								
0100 - Salaries								
0111 - Licensed Salaries	2	13,768	14,841	0.24	23,108	23,108	23,108	0.36
0112 - Classified Salaries	3,587,238	3,856,937	4,198,559	88.10	4,170,167	4,170,167	4,170,167	86.57
0113 - Administrator Salaries	6,643,772	7,335,192	7,782,354	58.35	8,263,068	8,263,068	8,263,068	59.26
0121 - Licensed Substitutes	942	933	1,300	0.00	1,000	1,000	1,000	0.00
0122 - Classified Substitutes	11,106	44,817	0	0.00	60,000	60,000	60,000	0.00
0130 - Additional Salary	143,224	109,056	104,699	0.00	135,282	135,282	135,282	0.00
0100 - Salaries Total	10,386,286	11,360,706	12,101,753	146.70	12,652,625	12,652,625	12,652,625	146.20
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	2,199,878	2,532,492	2,802,483	0.00	3,387,434	3,387,434	3,387,434	0.00
0220 - Soc Security Administration	767,824	843,441	920,340	0.00	967,401	967,401	967,401	0.00
0230 - Other Required Payroll Costs	25,414	67,145	95,156	0.00	91,851	91,851	91,851	0.00
0240 - Contractual Employee Benefits	2,062,596	2,124,137	2,364,873	0.00	1,982,798	1,982,798	1,982,798	0.00
0200 - Payroll Costs Total	5,055,713	5,567,218	6,182,852	0.00	6,429,484	6,429,484	6,429,484	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	45,552	74,694	63,515	0.00	74,099	74,099	74,099	0.00
0320 - Property Services	35,041	32,182	23,316	0.00	18,300	18,300	18,300	0.00
0340 - Travel	26,857	29,712	69,400	0.00	80,039	80,039	80,039	0.00
0350 - Communication	63,312	71,301	38,269	0.00	40,001	40,001	40,001	0.00
0374 - Other Tuition	0	69	0	0.00	0	0	0	0.00
0380 - NonInstr Prof Tech Services	1,463	2,201	300	0.00	300	300	300	0.00
0300 - Purchased Services Total	172,226	210,161	194,800	0.00	212,739	212,739	212,739	0.00

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0400 - Supplies and Materials								
0410 - Consumable Supplies	193,294	191,985	148,148	0.00	137,349	137,349	137,349	0.00
0420 - Textbooks	297	95	0	0.00	0	0	0	0.00
0430 - Library Books	503	453	4,151	0.00	0	0	0	0.00
0440 - Periodicals	0	118	0	0.00	0	0	0	0.00
0450 - Food	0	0	0	0.00	2,139	2,139	2,139	0.00
0460 - NonConsumable Items	24,076	28,094	5,004	0.00	2,950	2,950	2,950	0.00
0470 - Computer Software	553	3,028	500	0.00	671	671	671	0.00
0480 - Computer Hardware	10,350	12,401	4,000	0.00	3,750	3,750	3,750	0.00
0400 - Supplies and Materials Total	229,074	236,177	161,803	0.00	146,859	146,859	146,859	0.00
0500 - Capital Outlay								
0550 - Technology	0	24,218	0	0.00	0	0	0	0.00
0500 - Capital Outlay Total	0	24,218	0	0.00	0	0	0	0.00
0600 - Other								
0640 - Dues and Fees	9,545	7,490	7,070	0.00	1,575	1,575	1,575	0.00
0600 - Other Total	9,545	7,490	7,070	0.00	1,575	1,575	1,575	0.00
2410 - Office of the Principal Svcs Total	15,852,846	17,405,972	18,648,278	146.70	19,443,282	19,443,282	19,443,282	146.20
2490 - Other Support Services								
0100 - Salaries								
0112 - Classified Salaries	0	0	0	0.00	69,000	69,000	69,000	0.75
0100 - Salaries Total	0	0	0	0.00	69,000	69,000	69,000	0.75
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	0	0	0	0.00	20,231	20,231	20,231	0.00
0220 - Soc Security Administration	0	0	0	0.00	5,279	5,279	5,279	0.00
0230 - Other Required Payroll Costs	0	0	0	0.00	524	524	524	0.00
0240 - Contractual Employee Benefits	0	0	0	0.00	17,639	17,639	17,639	0.00
0200 - Payroll Costs Total	0	0	0	0.00	43,673	43,673	43,673	0.00
0300 - Purchased Services								

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0400 - Supplies and Materials								
0600 - Other								
2490 - Other Support Services Total	0	0	0	0.00	112,673	112,673	112,673	0.75
2510 - Business Support Services								
0100 - Salaries								
0112 - Classified Salaries	20,301	0	-180	0.00	0	0	0	0.00
0114 - Managerial Salaries	46,184	49,217	51,030	0.30	129,362	129,362	129,362	0.70
0130 - Additional Salary	4,940	3,309	4,860	0.00	2,400	2,400	2,400	0.00
0100 - Salaries Total	71,426	52,527	55,710	0.30	131,762	131,762	131,762	0.70
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	15,116	13,299	14,115	0.00	34,441	34,441	34,441	0.00
0220 - Soc Security Administration	4,999	3,780	3,930	0.00	9,553	9,553	9,553	0.00
0230 - Other Required Payroll Costs	176	306	436	0.00	891	891	891	0.00
0240 - Contractual Employee Benefits	10,407	5,419	5,811	0.00	13,989	13,989	13,989	0.00
0200 - Payroll Costs Total	30,700	22,806	24,292	0.00	58,874	58,874	58,874	0.00
0300 - Purchased Services								
0320 - Property Services	400	0	1,000	0.00	0	0	0	0.00
0340 - Travel	0	1,083	3,600	0.00	0	0	0	0.00
0350 - Communication	1	19	1,250	0.00	0	0	0	0.00
0380 - NonInstr Prof Tech Services	11,600	3,595	0	0.00	0	0	0	0.00
0390 - Other General Prof Tech Svcs	287	0	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	12,289	4,699	5,850	0.00	0	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	3,632	325	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	78	0	7,918	0.00	0	0	0	0.00
0480 - Computer Hardware	581	0	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	4,292	325	7,918	0.00	0	0	0	0.00
0500 - Capital Outlay								

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0600 - Other								
0640 - Dues and Fees	1,854	992	0	0.00	2,000	2,000	2,000	0.00
0600 - Other Total	1,854	992	0	0.00	2,000	2,000	2,000	0.00
2510 - Business Support Services Total	120,563	81,351	93,770	0.30	192,636	192,636	192,636	0.70
2520 - Fiscal Services								
0100 - Salaries								
0112 - Classified Salaries	590,908	672,292	761,624	10.00	830,538	830,538	830,538	11.00
0114 - Managerial Salaries	369,442	366,175	404,310	3.00	418,478	418,478	418,478	3.00
0122 - Classified Substitutes	0	4,498	0	0.00	0	0	0	0.00
0130 - Additional Salary	33,668	68,659	4,040	0.00	22,310	22,310	22,310	0.00
0100 - Salaries Total	994,019	1,111,626	1,169,974	13.00	1,271,326	1,271,326	1,271,326	14.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	205,652	201,422	261,691	0.00	328,241	328,241	328,241	0.00
0220 - Soc Security Administration	73,307	83,066	89,835	0.00	97,256	97,256	97,256	0.00
0230 - Other Required Payroll Costs	2,412	6,461	9,203	0.00	9,545	9,545	9,545	0.00
0240 - Contractual Employee Benefits	178,987	210,202	250,920	0.00	229,855	229,855	229,855	0.00
0200 - Payroll Costs Total	460,359	501,152	611,649	0.00	664,897	664,897	664,897	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	663	184	151,164	0.00	0	0	0	0.00
0320 - Property Services	10,781	5,559	2,127	0.00	5,000	5,000	5,000	0.00
0340 - Travel	6,520	4,026	8,700	0.00	6,000	6,000	6,000	0.00
0350 - Communication	28,077	22,912	11,000	0.00	12,500	12,500	12,500	0.00
0380 - NonInstr Prof Tech Services	6,210	17,448	0	0.00	25,000	25,000	25,000	0.00
0300 - Purchased Services Total	52,252	50,129	172,991	0.00	48,500	48,500	48,500	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	9,973	8,460	7,700	0.00	7,000	7,000	7,000	0.00
0460 - NonConsumable Items	293	2,021	0	0.00	2,000	2,000	2,000	0.00
0470 - Computer Software	0	7,156	5,000	0.00	0	0	0	0.00

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0480 - Computer Hardware	7,932	3,538	0	0.00	2,500	2,500	2,500	0.00
0400 - Supplies and Materials Total	18,199	21,177	12,700	0.00	11,500	11,500	11,500	0.00
0500 - Capital Outlay								
0600 - Other								
0630 - Unrecover Bad Debt Write-Off	25,174	0	0	0.00	0	0	0	0.00
0640 - Dues and Fees	4,587	3,905	1,750	0.00	5,000	5,000	5,000	0.00
0650 - Insurance and Judgements	1,219,031	1,320,090	1,405,440	0.00	1,780,390	1,780,390	1,780,390	0.00
0600 - Other Total	1,248,793	1,323,995	1,407,190	0.00	1,785,390	1,785,390	1,785,390	0.00
0610 - Redemption of Principal								
0670 - Taxes and Licenses								
0670 - Taxes and Licenses	0	201,108	0	0.00	0	0	0	0.00
0670 - Taxes and Licenses Total	0	201,108	0	0.00	0	0	0	0.00
2520 - Fiscal Services Total	2,773,623	3,209,189	3,374,504	13.00	3,781,613	3,781,613	3,781,613	14.00
2540 - Oper/Maint of Plant Services								
0100 - Salaries								
0112 - Classified Salaries	6,037,910	6,705,134	7,261,190	126.56	7,191,433	7,191,433	7,191,433	126.65
0114 - Managerial Salaries	437,648	475,060	479,670	4.10	541,848	541,848	541,848	4.15
0121 - Licensed Substitutes	9,896	0	0	0.00	0	0	0	0.00
0122 - Classified Substitutes	262,303	249,172	100,000	0.00	295,040	295,040	295,040	0.00
0130 - Additional Salary	269,815	280,058	146,832	0.00	229,551	229,551	229,551	0.00
0100 - Salaries Total	7,017,573	7,709,425	7,987,692	130.66	8,257,872	8,257,872	8,257,872	130.80
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	1,366,158	1,666,967	1,756,481	0.00	2,112,936	2,112,936	2,112,936	0.00
0220 - Soc Security Administration	522,368	576,002	660,135	0.00	617,483	617,483	617,483	0.00
0230 - Other Required Payroll Costs	107,485	150,345	236,778	0.00	226,804	226,804	226,804	0.00
0240 - Contractual Employee Benefits	1,717,257	1,855,125	2,096,630	0.00	2,059,507	2,059,507	2,059,507	0.00
0200 - Payroll Costs Total	3,713,270	4,248,441	4,750,024	0.00	5,016,730	5,016,730	5,016,730	0.00
0300 - Purchased Services								

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0310 - Instructional Prof Tech Svc	119	899	0	0.00	0	0	0	0.00
0320 - Property Services	4,682,673	4,847,364	4,831,449	0.00	5,765,328	5,765,328	5,765,328	0.00
0340 - Travel	13,826	14,091	11,400	0.00	10,000	10,000	10,000	0.00
0350 - Communication	38,719	32,209	26,545	0.00	23,545	23,545	23,545	0.00
0374 - Other Tuition	3,667	3,904	2,000	0.00	3,500	3,500	3,500	0.00
0380 - NonInstr Prof Tech Services	153,669	164,605	76,250	0.00	151,000	151,000	151,000	0.00
0390 - Other General Prof Tech Svcs	323	0	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	4,892,998	5,063,075	4,947,644	0.00	5,953,373	5,953,373	5,953,373	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	1,015,919	862,481	724,267	0.00	828,325	828,325	828,325	0.00
0430 - Library Books	0	49	0	0.00	0	0	0	0.00
0450 - Food	95	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	165,740	197,594	109,826	0.00	342,422	342,422	342,422	0.00
0480 - Computer Hardware	35,496	12,086	2,500	0.00	4,500	4,500	4,500	0.00
0400 - Supplies and Materials Total	1,217,252	1,072,212	836,593	0.00	1,175,247	1,175,247	1,175,247	0.00
0500 - Capital Outlay								
0520 - Buildings Acquisition	495,737	25,288	0	0.00	0	0	0	0.00
0530 - Improvements Other Than Bldgs	610,609	21,460	0	0.00	30,000	30,000	30,000	0.00
0540 - Equipment	167,300	74,280	108,500	0.00	178,500	178,500	178,500	0.00
0550 - Technology	9,897	0	0	0.00	0	0	0	0.00
0500 - Capital Outlay Total	1,283,545	121,029	108,500	0.00	208,500	208,500	208,500	0.00
0600 - Other								
0640 - Dues and Fees	10,831	9,282	2,200	0.00	9,300	9,300	9,300	0.00
0600 - Other Total	10,831	9,282	2,200	0.00	9,300	9,300	9,300	0.00
0610 - Redemption of Principal								
0620 - Interest								
0670 - Taxes and Licenses								
0670 - Taxes and Licenses	3,673	0	0	0.00	0	0	0	0.00

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0670 - Taxes and Licenses Total	3,673	0	0	0.00	0	0	0	0.00
2540 - Oper/Maint of Plant Services Total	18,139,144	18,223,466	18,632,653	130.66	20,621,022	20,621,022	20,621,022	130.80
2550 - Student Transportation Svcs								
0100 - Salaries								
0112 - Classified Salaries	4,118,430	3,784,018	4,816,215	93.65	4,848,174	4,848,174	4,848,174	93.65
0114 - Managerial Salaries	482,547	505,589	544,145	4.35	562,444	562,444	562,444	4.20
0122 - Classified Substitutes	271,171	291,983	245,817	0.00	300,000	300,000	300,000	0.00
0130 - Additional Salary	462,170	575,538	526,257	0.00	617,134	617,134	617,134	0.00
0100 - Salaries Total	5,334,320	5,157,130	6,132,434	98.00	6,327,752	6,327,752	6,327,752	97.85
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	1,117,993	1,264,492	1,216,479	0.00	1,668,099	1,668,099	1,668,099	0.00
0220 - Soc Security Administration	267,369	72,841	462,373	0.00	463,419	463,419	463,419	0.00
0230 - Other Required Payroll Costs	111,796	141,907	209,457	0.00	227,739	227,739	227,739	0.00
0240 - Contractual Employee Benefits	1,339,355	1,362,729	1,683,174	0.00	1,695,010	1,695,010	1,695,010	0.00
0200 - Payroll Costs Total	2,836,515	2,841,971	3,571,483	0.00	4,054,267	4,054,267	4,054,267	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	0	210	750	0.00	0	0	0	0.00
0320 - Property Services	211,283	239,140	132,300	0.00	204,438	204,438	204,438	0.00
0330 - Student Transportation Svcs	99,131	534,872	644,650	0.00	567,036	567,036	567,036	0.00
0340 - Travel	15,278	9,054	5,600	0.00	9,000	9,000	9,000	0.00
0350 - Communication	16,042	4,661	1,300	0.00	500	500	500	0.00
0380 - NonInstr Prof Tech Services	125,709	218,497	99,617	0.00	150,000	150,000	150,000	0.00
0300 - Purchased Services Total	467,446	1,006,435	884,217	0.00	930,974	930,974	930,974	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	1,069,362	915,351	988,000	0.00	1,000,339	1,000,339	1,000,339	0.00
0460 - NonConsumable Items	74,458	35,312	30,000	0.00	55,000	55,000	55,000	0.00
0470 - Computer Software	58,415	119,469	151,000	0.00	151,000	151,000	151,000	0.00
0480 - Computer Hardware	8,519	1,307	1,500	0.00	13,500	13,500	13,500	0.00

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0400 - Supplies and Materials Total	1,210,756	1,071,440	1,170,500	0.00	1,219,839	1,219,839	1,219,839	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	6,872	4,251	3,000	0.00	3,000	3,000	3,000	0.00
0650 - Insurance and Judgements	235,171	274,289	323,125	0.00	440,000	440,000	440,000	0.00
0600 - Other Total	242,044	278,541	326,125	0.00	443,000	443,000	443,000	0.00
2550 - Student Transportation Svcs Total	10,091,082	10,355,519	12,084,759	98.00	12,975,832	12,975,832	12,975,832	97.85
2570 - Internal Services								
0100 - Salaries								
0112 - Classified Salaries	214,397	234,044	229,511	3.28	262,988	262,988	262,988	4.09
0122 - Classified Substitutes	10,962	3,474	4,050	0.00	0	0	0	0.00
0130 - Additional Salary	6,371	3,414	2,000	0.00	4,714	4,714	4,714	0.00
0100 - Salaries Total	231,731	240,933	235,561	3.28	267,702	267,702	267,702	4.09
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	48,295	54,046	50,854	0.00	68,950	68,950	68,950	0.00
0220 - Soc Security Administration	17,627	18,231	19,121	0.00	20,203	20,203	20,203	0.00
0230 - Other Required Payroll Costs	2,520	3,523	4,836	0.00	5,415	5,415	5,415	0.00
0240 - Contractual Employee Benefits	15,934	23,836	15,907	0.00	42,102	42,102	42,102	0.00
0200 - Payroll Costs Total	84,378	99,638	90,718	0.00	136,670	136,670	136,670	0.00
0300 - Purchased Services								
0320 - Property Services	10,611	6,360	3,800	0.00	6,400	6,400	6,400	0.00
0340 - Travel	444	48	100	0.00	100	100	100	0.00
0350 - Communication	1,146	320	500	0.00	500	500	500	0.00
0380 - NonInstr Prof Tech Services	0	975	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	12,202	7,703	4,400	0.00	7,000	7,000	7,000	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	53,749	36,628	33,052	0.00	39,000	39,000	39,000	0.00
0460 - NonConsumable Items	543	1,173	500	0.00	5,000	5,000	5,000	0.00

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0400 - Supplies and Materials Total	54,292	37,801	33,552	0.00	44,000	44,000	44,000	0.00
0600 - Other								
0640 - Dues and Fees	315	195	0	0.00	500	500	500	0.00
0600 - Other Total	315	195	0	0.00	500	500	500	0.00
2570 - Internal Services Total	382,920	386,272	364,231	3.28	455,872	455,872	455,872	4.09
2620 - R&D, Eval, Grant Writing Svcs								
0100 - Salaries								
0111 - Licensed Salaries	70,196	88,006	93,620	1.00	0	0	0	0.00
0112 - Classified Salaries	0	0	0	0.00	398	398	398	0.00
0100 - Salaries Total	70,196	88,006	93,620	1.00	398	398	398	0.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	16,917	22,283	23,710	0.00	104	104	104	0.00
0220 - Soc Security Administration	5,094	6,636	7,162	0.00	30	30	30	0.00
0230 - Other Required Payroll Costs	170	517	735	0.00	3	3	3	0.00
0240 - Contractual Employee Benefits	14,220	17,104	18,996	0.00	185	185	185	0.00
0200 - Payroll Costs Total	36,402	46,542	50,603	0.00	322	322	322	0.00
0300 - Purchased Services								
0380 - NonInstr Prof Tech Services	0	0	0	0.00	60,000	60,000	60,000	0.00
0300 - Purchased Services Total	0	0	0	0.00	60,000	60,000	60,000	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	125	0	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	125	0	0	0.00	0	0	0	0.00
2620 - R&D, Eval, Grant Writing Svcs Total	106,724	134,549	144,223	1.00	60,720	60,720	60,720	0.00
2630 - Information Services								
0100 - Salaries								
0113 - Administrator Salaries	54,360	0	0	0.00	0	0	0	0.00
0114 - Managerial Salaries	218,997	241,663	251,331	2.00	276,402	276,402	276,402	2.00

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Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0130 - Additional Salary	1,040	1,040	960	0.00	960	960	960	0.00
0100 - Salaries Total	274,397	242,703	252,291	2.00	277,362	277,362	277,362	2.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	43,388	40,653	56,716	0.00	72,503	72,503	72,503	0.00
0220 - Soc Security Administration	20,601	18,412	19,301	0.00	21,218	21,218	21,218	0.00
0230 - Other Required Payroll Costs	654	1,396	1,979	0.00	1,885	1,885	1,885	0.00
0240 - Contractual Employee Benefits	42,173	37,283	38,439	0.00	39,680	39,680	39,680	0.00
0200 - Payroll Costs Total	106,817	97,746	116,435	0.00	135,286	135,286	135,286	0.00
0300 - Purchased Services								
0320 - Property Services	200	0	0	0.00	1,500	1,500	1,500	0.00
0340 - Travel	9,504	4,703	5,560	0.00	5,500	5,500	5,500	0.00
0350 - Communication	47,871	34,351	45,500	0.00	103,500	103,500	103,500	0.00
0380 - NonInstr Prof Tech Services	6,665	61,606	5,500	0.00	88,000	88,000	88,000	0.00
0390 - Other General Prof Tech Svcs	0	250	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	64,240	100,912	56,560	0.00	198,500	198,500	198,500	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	727	9,426	5,000	0.00	8,000	8,000	8,000	0.00
0440 - Periodicals	57	151	200	0.00	0	0	0	0.00
0460 - NonConsumable Items	3,038	2,499	3,500	0.00	1,500	1,500	1,500	0.00
0470 - Computer Software	2,739	1,412	2,000	0.00	250	250	250	0.00
0480 - Computer Hardware	2,398	0	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	8,961	13,488	10,700	0.00	9,750	9,750	9,750	0.00
0600 - Other								
0640 - Dues and Fees	465	2,710	3,000	0.00	900	900	900	0.00
0600 - Other Total	465	2,710	3,000	0.00	900	900	900	0.00
2630 - Information Services Total	454,883	457,560	438,986	2.00	621,798	621,798	621,798	2.00
2640 - Staff Services								
0100 - Salaries								

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2025-26 Adopted Budget
Requirements by Function and Object

Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0111 - Licensed Salaries	0	0	2,500	0.00	0	0	0	0.00
0112 - Classified Salaries	581,064	740,467	827,078	11.50	824,932	824,932	824,932	11.50
0113 - Administrator Salaries	149,466	0	0	0.00	0	0	0	0.00
0114 - Managerial Salaries	347,961	460,879	439,902	3.00	547,968	547,968	547,968	3.50
0121 - Licensed Substitutes	156	74	0	0.00	221,000	221,000	221,000	0.00
0122 - Classified Substitutes	521	0	0	0.00	0	0	0	0.00
0130 - Additional Salary	134,160	175,689	103,039	1.00	213,264	213,264	213,264	1.00
0100 - Salaries Total	1,213,329	1,377,111	1,372,519	15.50	1,807,164	1,807,164	1,807,164	16.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	263,062	310,280	317,216	0.00	425,498	425,498	425,498	0.00
0220 - Soc Security Administration	90,891	103,816	103,890	0.00	128,405	128,405	128,405	0.00
0230 - Other Required Payroll Costs	101,016	185,953	1,686,255	0.00	1,223,069	1,223,069	1,223,069	0.00
0240 - Contractual Employee Benefits	382,058	441,212	656,956	0.00	703,144	703,144	703,144	0.00
0200 - Payroll Costs Total	837,028	1,041,262	2,764,317	0.00	2,480,116	2,480,116	2,480,116	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	22,079	18,345	13,158	0.00	21,063	21,063	21,063	0.00
0320 - Property Services	3,918	3,823	5,250	0.00	7,250	7,250	7,250	0.00
0340 - Travel	22,447	24,513	8,000	0.00	20,000	20,000	20,000	0.00
0350 - Communication	27,088	29,664	19,500	0.00	43,500	43,500	43,500	0.00
0380 - NonInstr Prof Tech Services	201,210	224,418	200,000	0.00	110,000	110,000	110,000	0.00
0390 - Other General Prof Tech Svcs	0	0	1,500	0.00	0	0	0	0.00
0300 - Purchased Services Total	276,744	300,766	247,408	0.00	201,813	201,813	201,813	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	24,318	54,571	18,411	0.00	45,000	45,000	45,000	0.00
0420 - Textbooks	0	5,340	0	0.00	4,000	4,000	4,000	0.00
0440 - Periodicals	0	9	0	0.00	10	10	10	0.00
0460 - NonConsumable Items	1,226	6,334	1,000	0.00	3,000	3,000	3,000	0.00
0470 - Computer Software	41,056	0	0	0.00	0	0	0	0.00
0480 - Computer Hardware	10,055	9,781	10,000	0.00	10,000	10,000	10,000	0.00

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2025-26 Adopted Budget
Requirements by Function and Object

Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0400 - Supplies and Materials Total	76,657	76,038	29,411	0.00	62,010	62,010	62,010	0.00
0600 - Other								
0640 - Dues and Fees	61,665	67,743	70,000	0.00	75,000	75,000	75,000	0.00
0600 - Other Total	61,665	67,743	70,000	0.00	75,000	75,000	75,000	0.00
2640 - Staff Services Total	2,465,425	2,862,922	4,483,655	15.50	4,626,103	4,626,103	4,626,103	16.00
2660 - Technology Services								
0100 - Salaries								
0112 - Classified Salaries	1,771,864	1,909,669	2,103,061	25.45	2,280,622	2,280,622	2,280,622	26.45
0114 - Managerial Salaries	473,202	518,000	538,701	4.10	575,653	575,653	575,653	4.10
0122 - Classified Substitutes	0	9,261	12,000	0.00	0	0	0	0.00
0130 - Additional Salary	10,620	13,797	17,533	0.00	20,753	20,753	20,753	0.00
0100 - Salaries Total	2,255,686	2,450,729	2,671,295	29.55	2,877,028	2,877,028	2,877,028	30.55
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	491,665	564,380	616,344	0.00	765,600	765,600	765,600	0.00
0220 - Soc Security Administration	169,010	182,456	204,486	0.00	204,958	204,958	204,958	0.00
0230 - Other Required Payroll Costs	5,443	14,292	20,963	0.00	21,406	21,406	21,406	0.00
0240 - Contractual Employee Benefits	452,411	464,694	553,757	0.00	506,675	506,675	506,675	0.00
0200 - Payroll Costs Total	1,118,531	1,225,822	1,395,550	0.00	1,498,639	1,498,639	1,498,639	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	4,874	128	0	0.00	0	0	0	0.00
0320 - Property Services	30,652	51,773	27,750	0.00	30,834	30,834	30,834	0.00
0330 - Student Transportation Svcs	0	363	0	0.00	0	0	0	0.00
0340 - Travel	63,309	58,349	43,100	0.00	33,000	33,000	33,000	0.00
0350 - Communication	259	0	1,000	0.00	100	100	100	0.00
0380 - NonInstr Prof Tech Services	727,403	651,593	641,000	0.00	641,000	641,000	641,000	0.00
0300 - Purchased Services Total	826,499	762,207	712,850	0.00	704,934	704,934	704,934	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	40,109	34,132	17,426	0.00	35,883	35,883	35,883	0.00

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2025-26 Adopted Budget
Requirements by Function and Object

Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0430 - Library Books	195	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	19,331	6,598	1,350	0.00	7,588	7,588	7,588	0.00
0470 - Computer Software	1,365,273	1,184,825	719,281	0.00	1,500,000	1,500,000	1,500,000	0.00
0480 - Computer Hardware	52,077	34,086	33,750	0.00	805,250	805,250	805,250	0.00
0400 - Supplies and Materials Total	1,476,988	1,259,642	771,807	0.00	2,348,721	2,348,721	2,348,721	0.00
0500 - Capital Outlay								
0530 - Improvements Other Than Bldgs	0	7,568	0	0.00	0	0	0	0.00
0550 - Technology	152,813	0	5,000	0.00	83,000	83,000	83,000	0.00
0500 - Capital Outlay Total	152,813	7,568	5,000	0.00	83,000	83,000	83,000	0.00
0600 - Other								
0640 - Dues and Fees	285	300	300	0.00	3,000	3,000	3,000	0.00
0600 - Other Total	285	300	300	0.00	3,000	3,000	3,000	0.00
2660 - Technology Services Total	5,830,804	5,706,271	5,556,802	29.55	7,515,322	7,515,322	7,515,322	30.55
2680 - Interp and Translation								
0100 - Salaries								
0112 - Classified Salaries	39,672	37,384	0	0.00	94,828	94,828	94,828	2.12
0130 - Additional Salary	3,000	23,701	32,920	0.00	60,960	60,960	60,960	0.00
0100 - Salaries Total	42,672	61,086	32,920	0.00	155,788	155,788	155,788	2.12
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	8,716	12,062	7,175	0.00	37,191	37,191	37,191	0.00
0220 - Soc Security Administration	3,497	4,637	2,742	0.00	11,917	11,917	11,917	0.00
0230 - Other Required Payroll Costs	105	400	16	0.00	1,675	1,675	1,675	0.00
0240 - Contractual Employee Benefits	24,685	13,810	704	0.00	35,682	35,682	35,682	0.00
0200 - Payroll Costs Total	37,005	30,911	10,637	0.00	86,465	86,465	86,465	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	36	0	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	36	0	0	0.00	0	0	0	0.00
0400 - Supplies and Materials								

Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0460 - NonConsumable Items	0	217	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	0	217	0	0.00	0	0	0	0.00
2680 - Interp and Translation Total	79,714	92,215	43,557	0.00	242,253	242,253	242,253	2.12
3100 - Food Services								
0100 - Salaries								
0122 - Classified Substitutes	0	152	0	0.00	0	0	0	0.00
0100 - Salaries Total	0	152	0	0.00	0	0	0	0.00
0200 - Payroll Costs								
0240 - Contractual Employee Benefits	-952	0	0	0.00	0	0	0	0.00
0200 - Payroll Costs Total	-952	0	0	0.00	0	0	0	0.00
3100 - Food Services Total	-952	152	0	0.00	0	0	0	0.00
3300 - Community Services								
0100 - Salaries								
0112 - Classified Salaries	86,071	103,239	179,818	2.04	135,368	135,368	135,368	2.54
0130 - Additional Salary	53	329	1,500	0.00	0	0	0	0.00
0100 - Salaries Total	86,124	103,569	181,318	2.04	135,368	135,368	135,368	2.54
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	15,978	23,303	19,087	0.00	35,355	35,355	35,355	0.00
0220 - Soc Security Administration	6,626	7,116	6,556	0.00	10,356	10,356	10,356	0.00
0230 - Other Required Payroll Costs	222	675	645	0.00	941	941	941	0.00
0240 - Contractual Employee Benefits	48,063	48,799	36,939	0.00	48,287	48,287	48,287	0.00
0200 - Payroll Costs Total	70,891	79,894	63,227	0.00	94,939	94,939	94,939	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	0	383	0	0.00	0	0	0	0.00
0320 - Property Services	0	0	2,000	0.00	0	0	0	0.00
0380 - NonInstr Prof Tech Services	0	5,045	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	0	5,428	2,000	0.00	0	0	0	0.00

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2025-26 Adopted Budget
Requirements by Function and Object

Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0400 - Supplies and Materials								
0410 - Consumable Supplies	0	4,030	4,000	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	0	4,030	4,000	0.00	0	0	0	0.00
3300 - Community Services Total	157,015	192,922	250,545	2.04	230,307	230,307	230,307	2.54
4150 - Building Acquisition, Improv								
0200 - Payroll Costs								
5100 - Debt Service								
0610 - Redemption of Principal								
0610 - Redemption of Principal	355,884	675,309	787,200	0.00	245,803	245,803	245,803	0.00
0610 - Redemption of Principal Total	355,884	675,309	787,200	0.00	245,803	245,803	245,803	0.00
0620 - Interest								
0621 - Regular Interest	108,986	196,070	245,900	0.00	211,043	211,043	211,043	0.00
0620 - Interest Total	108,986	196,070	245,900	0.00	211,043	211,043	211,043	0.00
5100 - Debt Service Total	464,870	871,380	1,033,100	0.00	456,846	456,846	456,846	0.00
5200 - Transfers of Funds								
0710 - Fund Modifications								
0710 - Fund Modifications	5,838,812	6,784,379	7,289,584	0.00	7,885,518	7,885,518	7,885,518	0.00
0710 - Fund Modifications Total	5,838,812	6,784,379	7,289,584	0.00	7,885,518	7,885,518	7,885,518	0.00
5200 - Transfers of Funds Total	5,838,812	6,784,379	7,289,584	0.00	7,885,518	7,885,518	7,885,518	0.00
6000 - Contingencies								
0810 - Planned Reserve								
0810 - Planned Reserve	0	0	500,000	0.00	500,000	500,000	500,000	0.00
0810 - Planned Reserve Total	0	0	500,000	0.00	500,000	500,000	500,000	0.00
6000 - Contingencies Total	0	0	500,000	0.00	500,000	500,000	500,000	0.00
7000 - Unappropriated Ending Fund Bal								
0820 - Reserved For Next Year								
5400 - Fund Balance	17,439,100	27,586,536	15,907,989	0.00	18,520,048	18,520,048	18,520,048	0.00

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2025-26 Adopted Budget
Requirements by Function and Object

Function/Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
Requirements Total	213,382,351	228,391,269	237,042,978	1,563.11	256,783,906	256,783,906	256,783,906	1,574.55

Totals may not add due to rounding

General Fund Other

"When educating the minds of our youth, we must not forget to educate their hearts"
-Dalai Lama

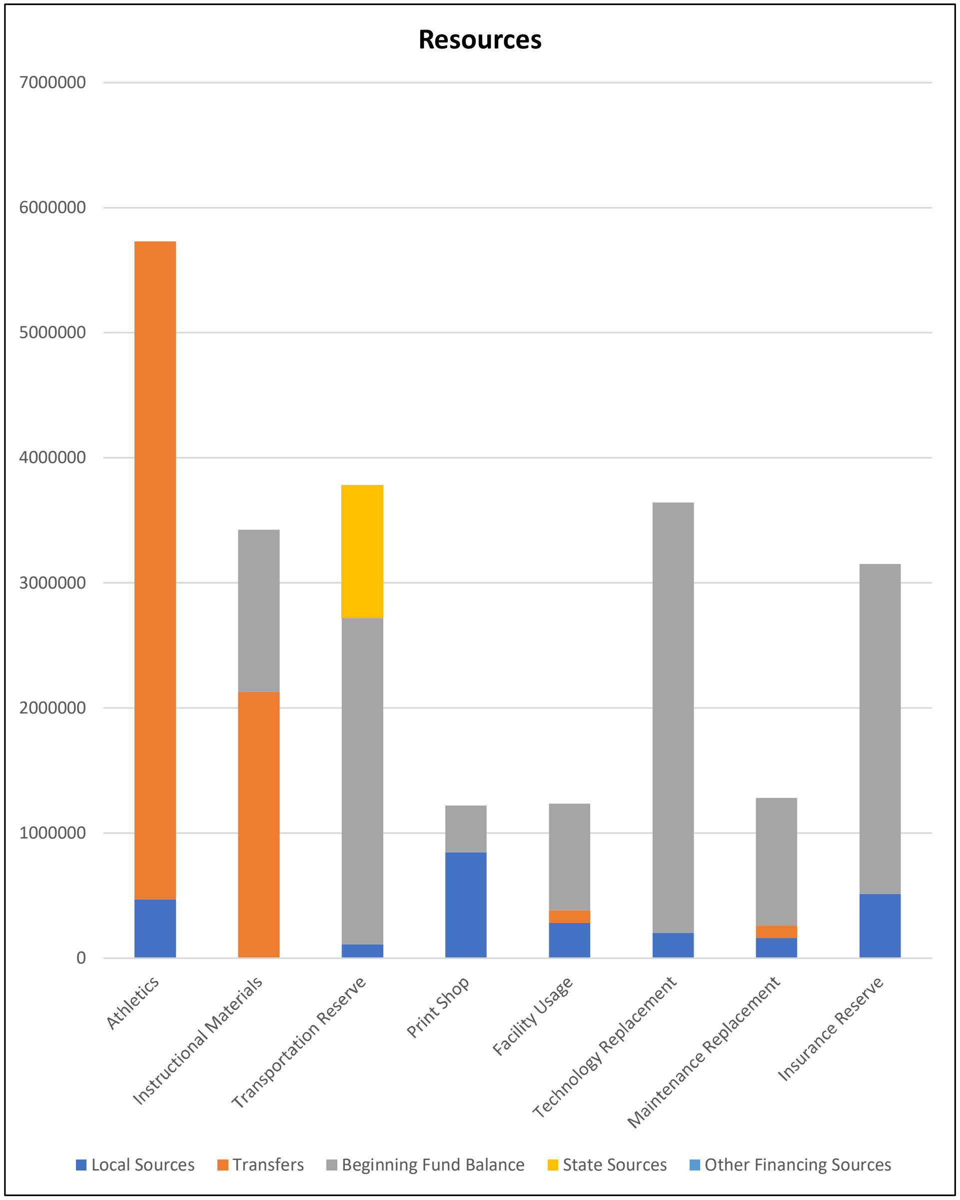
Est. 1883

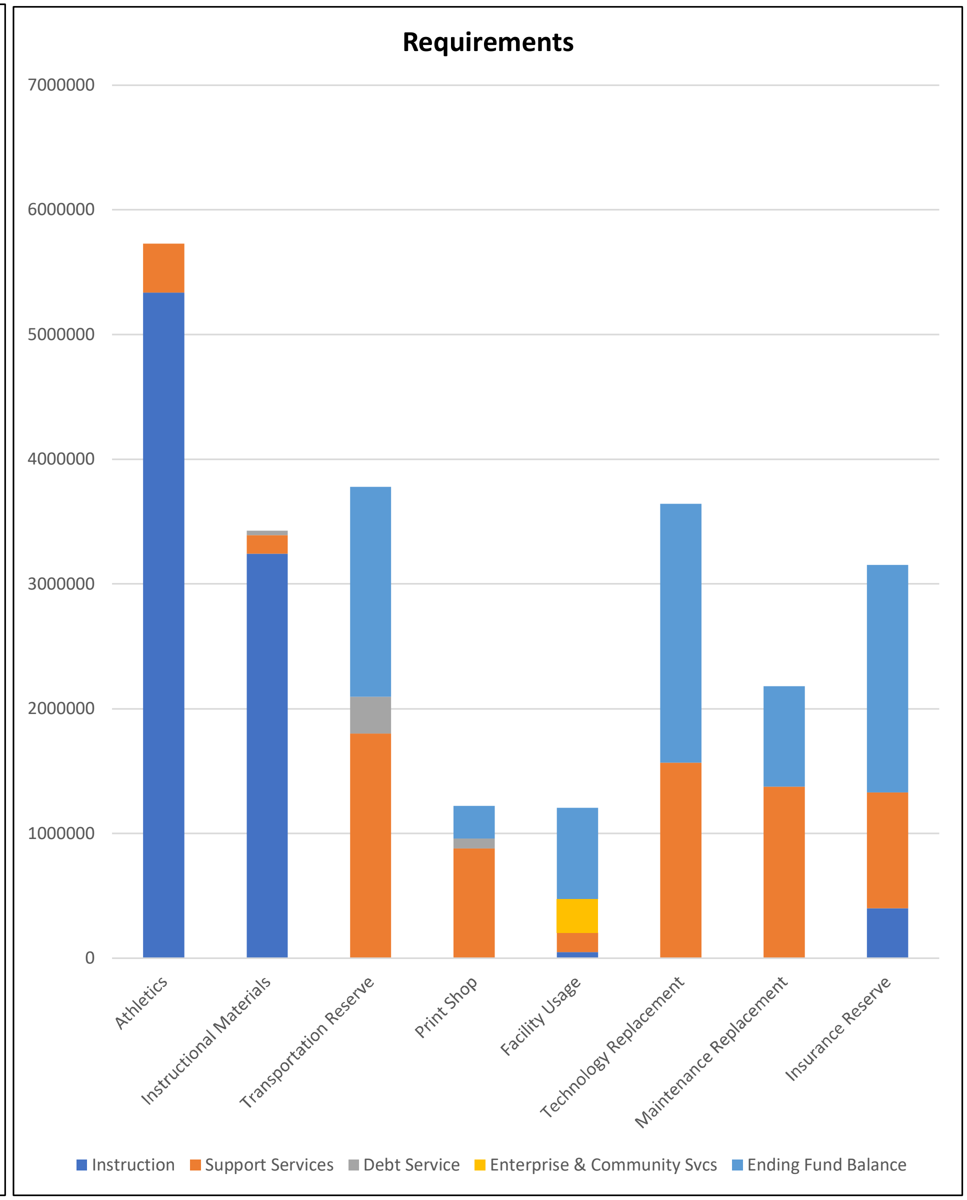
BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

Bend-La Pine Schools
General Fund - Other
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements





ATHLETICS

The Athletics subfund has been established to centralize the accounting for sports and activities. Expenditures in the Athletics subfund includes extra duty contracts, supplies, transportation, purchased services, capital outlay and Oregon School Activities Association dues. The primary revenues are a transfer from the General Fund Operations subfund, pay-to-play fees and ticket sales.

The sports included within this budget for high schools are:

- Baseball
- Basketball
- Golf
- Cross country
- Football
- Soccer
- Softball
- Swimming
- Tennis
- Track
- Volleyball
- Wrestling

The sports included within this budget for middle schools are:

- Cross country
- Football
- Track
- Volleyball
- Wrestling

Bend-La Pine Schools
General Fund - Athletics Subfund
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	624,320	655,293	545,000	470,000	470,000	470,000
Transfer from General Fund Operations	3,871,377	3,885,549	3,527,549	5,259,240	5,259,240	5,259,240
Beginning Fund Balance	397,390	518,766	780,140	0	0	0
Resources Total	4,893,087	5,059,608	4,852,689	5,729,240	5,729,240	5,729,240
Requirements						
Instruction	3,843,411	4,468,863	4,084,176	5,334,916	5,334,916	5,334,916
Support Services	530,909	223,371	728,513	394,324	394,324	394,324
Ending Fund Balance	518,767	367,374	40,000	0	0	0
Requirements Total	4,893,087	5,059,608	4,852,689	5,729,240	5,729,240	5,729,240

Totals may not add due to rounding

Bend-La Pine Schools
General Fund - Athletics Subfund
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements by School

	Cascade Middle School	High Desert Middle School	La Pine Middle School	Pacific Crest Middle School	Pilot Butte Middle School	REALMS Middle School	Sky View Middle School	Three Rivers K-8	Westside Village K-8	Bend High School	Caldera High School	La Pine High School	Mountain View High School	Summit High School	District	Total
Resources																
1710 - Ticket Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 120,000	$ 120,000
1770 - Pay to Play	-	-	-	-	-	-	-	-	-	-	-	-	-	-	350,000	350,000
5201 - Intrafund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,259,240	5,259,240
9770 - Unreserved Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Resources Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,729,240	$ 5,729,240
Requirements																
0112 - Classified Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 97,051	$ 97,051
0113 - Administrator Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	828,298	828,298
0130 - Additional Salary	-	-	-	-	-	-	-	-	-	50,424	50,424	15,089	50,424	50,424	-	216,785
0131 - Extra Duty Salary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,887,606	1,887,606
0137 - Cell Phone Stipend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,880	2,880
0211 - PERS Employer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	426,295	426,295
0212 - PERS Employee Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119,689	119,689
0220 - Soc Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	215,407	215,407
0231 - Workers Comp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,602	2,602
0233 -OR Paid Family Medical Leave	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,299	11,299
0241 - Classified Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,934	61,934
0243 - Adminstrator Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120,660	120,660
0331 - Student Transpo Athletics	5,145	5,145	9,317	5,145	5,145	1,029	5,145	8,825	2,685	103,608	103,608	99,672	103,608	103,608	-	561,685
0389 - Othr NonInstr Prof Tech Srvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	260,000	260,000
0410 - Supplies	18,212	18,212	14,950	18,212	18,212	3,285	18,212	12,635	3,167	164,517	164,517	117,884	164,517	164,517	-	901,049
0470 - Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,000	16,000
Requirements Total	$ 23,357	$ 23,357	$ 24,267	$ 23,357	$ 23,357	$ 4,314	$ 23,357	$ 21,460	$ 5,852	$ 318,549	$ 318,549	$ 232,645	$ 318,549	$ 318,549	$ 4,049,721	$ 5,729,240

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

INSTRUCTIONAL MATERIALS

The Instructional Materials subfund is designed to accumulate funds to allow the District to implement instructional materials adoptions in a timely manner. The source of funds is a transfer from the General Fund Operations subfund each year. In FY2025-26, we plan to use resources in this fund for instructional materials and to support digital learning.

Bend-La Pine Schools
General Fund - Instructional Materials Subfund
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	59,788	180,391	0	0	0	0
State Sources	1,500,000	0	0	0	0	0
Transfer from General Fund Operations	1,646,128	1,679,300	2,883,300	2,126,278	2,126,278	2,126,278
Beginning Fund Balance	2,465,929	3,564,694	2,000,000	1,300,000	1,300,000	1,300,000
Resources Total	5,671,846	5,424,386	4,883,300	3,426,278	3,426,278	3,426,278
Requirements						
Instruction	1,998,299	2,832,190	4,289,180	3,242,010	3,242,010	3,242,010
Support Services	77,126	290,664	175,820	149,300	149,300	149,300
Debt Service	31,725	161,877	418,300	34,968	34,968	34,968
Ending Fund Balance	3,564,694	2,139,653	0	0	0	0
Requirements Total	5,671,846	5,424,386	4,883,300	3,426,278	3,426,278	3,426,278

Totals may not add due to rounding

TRANSPORTATION RESERVE

The Transportation Reserve subfund is designed for the replacement of buses and the purchase of ancillary equipment such as radios and cameras. A plan to replace the bus fleet over thirteen years was implemented in FY2018-19. The revenue to support the bus replacement comes from the depreciation component of the State School Transportation grant, transfers from the General Fund Operations subfund and debt proceeds.

Bend-La Pine Schools
General Fund - Transportation Reserve Subfund
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	363,464	342,876	30,000	110,000	110,000	110,000
State Sources	2,804,395	847,000	977,035	1,059,813	1,059,813	1,059,813
Other Financing Sources	30,424	84,078	1,678,000	0	0	0
Transfer from General Fund Operations	321,307	659,154	418,735	0	0	0
Beginning Fund Balance	1,484,951	2,689,734	2,609,930	2,609,694	2,609,694	2,609,694
Resources Total	5,004,541	4,622,843	5,713,700	3,779,507	3,779,507	3,779,507
Requirements						
Support Services	2,001,132	1,402,838	1,708,000	1,800,000	1,800,000	1,800,000
Debt Service	313,674	306,985	565,258	293,608	293,608	293,608
Ending Fund Balance	2,689,734	2,913,019	3,440,442	1,685,899	1,685,899	1,685,899
Requirements Total	5,004,541	4,622,843	5,713,700	3,779,507	3,779,507	3,779,507

Totals may not add due to rounding

PRINT SHOP

The Print Shop subfund is used to account for revenue and expenditures for printed or copied materials throughout the District. The cost of leasing District copiers and printers, the cost of Print Shop equipment and maintenance of the equipment, and the costs of personnel and supplies are recorded in this subfund. Revenues to support the Print Shop services will come from the fees charged on each impression made by the Print Shop, printers, and copiers.

Bend-La Pine Schools
General Fund - Print Shop Subfund
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	874,300	913,451	850,000	845,000	845,000	845,000
Beginning Fund Balance	377,567	489,736	375,000	375,000	375,000	375,000
Resources Total	1,251,868	1,403,188	1,225,000	1,220,000	1,220,000	1,220,000
Requirements						
Support Services	733,131	962,424	928,000	880,000	880,000	880,000
Debt Service	29,000	29,000	197,000	80,000	80,000	80,000
Ending Fund Balance	489,737	411,764	100,000	260,000	260,000	260,000
Requirements Total	1,251,868	1,403,188	1,225,000	1,220,000	1,220,000	1,220,000

Totals may not add due to rounding

FACILITY USAGE

The Facility Usage subfund was originally established to account for the long term maintenance and renovation of facilities that are used by the community through our building usage program. Through FY2007-08, a portion of the revenue received was reported in the general fund operations subfund to offset staff costs related to the use of district facilities. Starting in the FY2008-09 school year, all activities related to facility usage have been accounted for in this subfund. Revenues are derived from building usage fees. Expenditures include staffing costs and other facility related costs. The revenues will continue to be allocated as they have in the past, with 25% allocated to each site to help offset their costs of maintaining the facility. The remaining 75% will be used to offset the costs of the program. We also budget furniture, equipment replacement expenditures, and Career Technical Education (CTE) reserves in this fund.

Bend-La Pine Schools
General Fund - Facility Usage Subfund
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	452,993	437,389	282,000	304,500	304,500	304,500
Transfer from General Fund Operations	59,883	210,376	100,000	0	0	0
Beginning Fund Balance	957,576	1,039,492	853,410	902,000	902,000	902,000
Resources Total	1,470,452	1,687,257	1,235,410	1,206,500	1,206,500	1,206,500
Requirements						
Instruction	81,716	93,961	47,000	47,000	47,000	47,000
Support Services	164,971	298,338	158,000	158,000	158,000	158,000
Enterprise and Community Services	124,389	198,373	320,077	269,279	269,279	269,279
Ending Fund Balance	1,039,492	1,096,586	710,333	732,221	732,221	732,221
Requirements Total	1,410,569	1,687,257	1,235,410	1,206,500	1,206,500	1,206,500

Totals may not add due to rounding

TECHNOLOGY REPLACEMENT

The Technology Replacement subfund will be funded by E-Rate reimbursements and resources from the High Desert Education Service District. These resources are intended to replace district technology assets that have become obsolete or have catastrophically failed and cannot be repaired. Additionally, the resources will be used to address other district wide technology priorities, such as achieving technology equity across all schools. The assets that are covered include computers, network and telecommunications equipment, building alarms, video distribution, and display equipment. In FY2025-26, we are planning to use resources in this fund to continue supporting digital conversion and other infrastructure needs.

Bend-La Pine Schools
General Fund - Technology Replacement Subfund
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	633,971	409,674	832,500	200,000	200,000	200,000
State Sources	1,280,000	0	0	0	0	0
Transfer from General Fund Operations	0	350,000	360,000	0	0	0
Beginning Fund Balance	2,453,667	3,775,641	1,748,872	3,442,832	3,442,832	3,442,832
Resources Total	4,367,638	4,535,315	2,941,372	3,642,832	3,642,832	3,642,832
Requirements						
Support Services	591,996	2,177,142	2,664,487	1,567,481	1,567,481	1,567,481
Ending Fund Balance	3,775,642	2,358,174	276,885	2,075,351	2,075,351	2,075,351
Requirements Total	4,367,638	4,535,315	2,941,372	3,642,832	3,642,832	3,642,832

Totals may not add due to rounding

MAINTENANCE REPLACEMENT

The Maintenance Replacement subfund will be used to pay for ongoing major maintenance projects at existing school and support service sites. The projects, identified by staff, require funding greater than what is available at the individual sites. Resources for this fund were derived through a transfer from the General Fund Operations subfund. Projects such as district security fences, boiler repairs, etc., will also be funded from any residual dollars remaining from the previous fiscal year, from Senate Bill 1149 projects, and energy efficiency incentives.

Bend-La Pine Schools
General Fund - Maintenance Replacement Subfund
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	236,143	279,988	551,055	160,000	160,000	160,000
State Sources	890,000	0	0	0	0	0
Transfer from Other Funds	182,178	140,030	500,000	500,000	500,000	500,000
Transfer from General Fund Operations	0	0	0	500,000	500,000	500,000
Beginning Fund Balance	1,104,476	1,758,395	1,797,609	1,020,645	1,020,645	1,020,645
Resources Total	2,412,798	2,178,414	2,848,664	2,180,645	2,180,645	2,180,645
Requirements						
Support Services	654,402	834,227	1,300,304	1,375,000	1,375,000	1,375,000
Ending Fund Balance	1,758,395	1,344,187	1,548,360	805,645	805,645	805,645
Requirements Total	2,412,798	2,178,414	2,848,664	2,180,645	2,180,645	2,180,645

Totals may not add due to rounding

INSURANCE RESERVE

The Insurance Reserve subfund was created to accumulate resources from savings in insurance premiums based on higher deductibles to better manage future risks and liabilities.

Bend-La Pine Schools
General Fund - Insurance Reserve Subfund
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	596,445	636,407	405,000	514,186	514,186	514,186
Beginning Fund Balance	2,257,905	2,253,614	2,100,000	2,637,778	2,637,778	2,637,778
Resources Total	2,854,351	2,890,022	2,505,000	3,151,964	3,151,964	3,151,964
Requirements						
Instruction	132,201	-28,699	300,000	400,228	400,228	400,228
Support Services	468,534	382,563	776,489	927,777	927,777	927,777
Ending Fund Balance	2,253,615	2,536,158	1,428,511	1,823,959	1,823,959	1,823,959
Requirements Total	2,854,351	2,890,022	2,505,000	3,151,964	3,151,964	3,151,964

Totals may not add due to rounding

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

Other Funds

"What makes a child gifted and talented may not always be good grades in school, but a different way of looking at the world and learning"

-Chuck Grassley

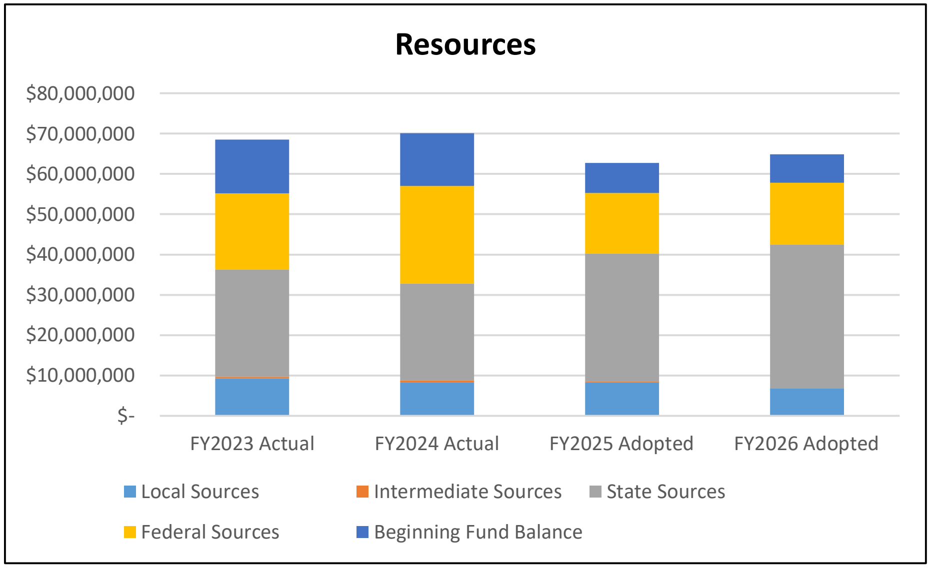
Est. 1883

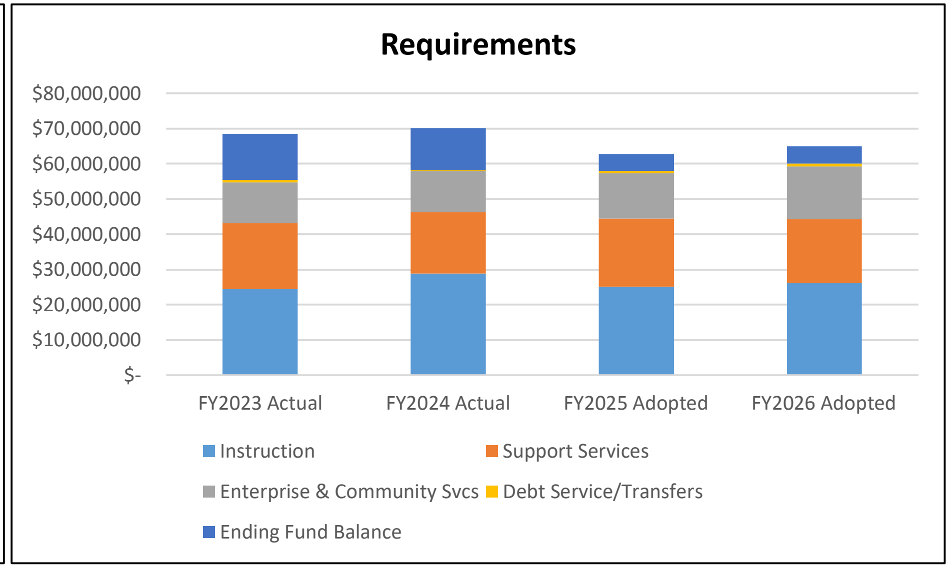
BEND LAPINE

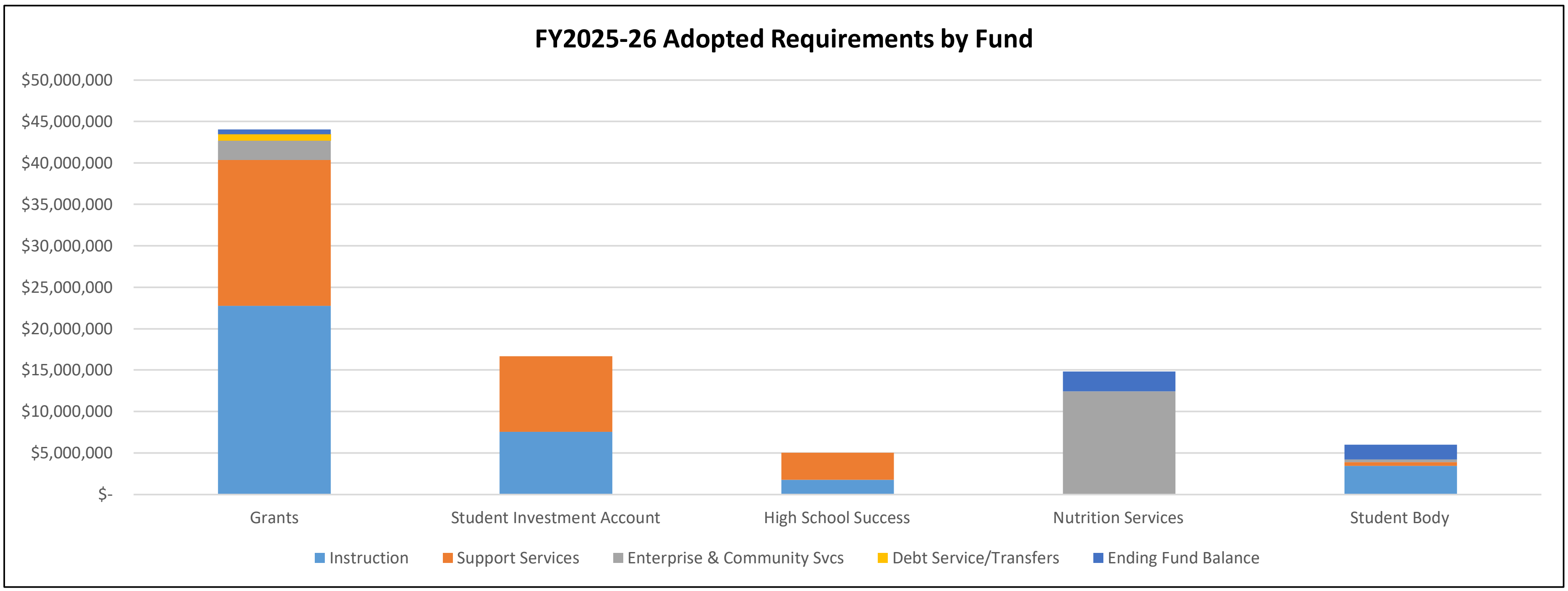
Schools

EDUCATING THRIVING STUDENTS

Bend-La Pine Schools
Special Revenue Fund - Consolidated
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements







Special Revenue Fund

Consolidated

The Special Revenue fund is used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. For our District, the special revenue fund includes all grants, nutrition services, and student body. Individual schedules for each special revenue type follow the consolidated schedule. Separate schedules are presented for the Student Investment Account and the High School Success (Measure 98) grant for informational purposes. These two grants are included in the consolidated grants schedule.

Bend-La Pine Schools
Special Revenue Fund - Consolidated
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	9,255,667	8,355,981	8,189,650	6,713,000	6,713,000	6,713,000
Intermediate Sources	395,000	395,000	400,000	5,000	5,000	5,000
State Sources	26,634,901	24,057,510	31,622,542	35,747,766	35,747,766	35,747,766
Federal Sources	18,855,855	24,223,626	15,043,620	15,341,978	15,341,978	15,341,978
Beginning Fund Balance	13,363,332	13,069,873	7,513,000	7,076,111	7,076,111	7,076,111
Resources Total	68,504,757	70,101,991	62,768,812	64,883,855	64,883,855	64,883,855
Requirements						
Instruction	24,442,701	28,866,744	25,137,412	26,192,374	26,192,374	26,192,374
Support Services	18,788,915	17,438,311	19,297,581	18,076,200	18,076,200	18,076,200
Enterprise and Community Services	11,479,386	11,697,545	12,904,188	15,026,975	15,026,975	15,026,975
Debt Service	541,701	0	130,000	130,000	130,000	130,000
Transfers	182,178	156,530	500,000	657,111	657,111	657,111
Ending Fund Balance	13,069,887	11,942,849	4,799,631	4,801,195	4,801,195	4,801,195
Requirements Total	68,504,757	70,101,991	62,768,812	64,883,855	64,883,855	64,883,855

Totals may not add due to rounding

SPECIAL REVENUE FUND

Grants

The Grants subfund is used to account for revenues and expenditures for programs supported with Federal, State and other grants. The grants that are received are restricted to the specific use for which they are intended. These funds are intended to supplement District programs and cannot be used to supplant regular programs or positions within the general operating fund.

Many grants are expected to be received throughout the year. Some of the more significant grants are:

Title I Basic Programs
IDEA (Individuals with Disabilities Education Act) part B Special Education
Title III English as a Second Language (ESL)
Senate Bill 1149 funds for energy efficiency
Career and Technical Education Career Pathways Grant
Youth Transition Program Grant
Outdoor School Funding
Family Access Network (FAN)
Student Investment Account
High School Success (Measure 98)
Early Literacy Success

Bend-La Pine Schools
Special Revenue Grants - Consolidated
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	3,446,035	2,808,919	3,099,650	2,898,000	2,898,000	2,898,000
Intermediate Sources	395,000	395,000	400,000	5,000	5,000	5,000
State Sources	25,538,682	22,853,538	30,242,542	31,643,349	31,643,349	31,643,349
Federal Sources	13,871,762	19,051,115	8,778,620	7,441,240	7,441,240	7,441,240
Beginning Fund Balance	5,290,192	5,707,543	1,500,000	2,057,111	2,057,111	2,057,111
Resources Total	48,541,673	50,816,117	44,020,812	44,044,700	44,044,700	44,044,700
Requirements						
Instruction	21,207,712	25,293,031	21,687,412	22,742,374	22,742,374	22,742,374
Support Services	18,667,557	17,405,883	18,847,581	17,626,200	17,626,200	17,626,200
Enterprise and Community Services	2,234,979	2,118,579	2,255,819	2,289,015	2,289,015	2,289,015
Debt Service	541,701	0	130,000	130,000	130,000	130,000
Transfers	182,178	156,530	500,000	657,111	657,111	657,111
Ending Fund Balance	5,707,543	5,842,092	600,000	600,000	600,000	600,000
Requirements Total	48,541,673	50,816,117	44,020,812	44,044,700	44,044,700	44,044,700

Totals may not add due to rounding

SPECIAL REVENUE FUND

Grants - Student Investment Account

The Student Investment Account is part of the Special Revenue Fund – Grant subfund. The District is presenting this additional grant report, which includes only the Student Investment Account budget, to provide transparency in the budgeting process. This grant is restricted to the specific uses detailed in the Student Success Act enacted by the Oregon legislature. The District, through its Strategic Investment Plan, will dedicate resources for the purposes of supporting students' health and safety, reducing class size, and increasing access to a well-rounded education.

Bend-La Pine Schools
Special Revenue Grants - Student Investment Account
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
State Sources	13,448,645	15,747,254	16,380,000	16,664,245	16,664,245	16,664,245
Resources Total	13,448,645	15,747,254	16,380,000	16,664,245	16,664,245	16,664,245
Requirements						
Instruction	5,490,768	5,998,543	6,271,804	7,551,735	7,551,735	7,551,735
Support Services	7,957,877	9,748,710	10,108,196	9,112,510	9,112,510	9,112,510
Ending Fund Balance	0	0	0	0	0	0
Requirements Total	13,448,645	15,747,254	16,380,000	16,664,245	16,664,245	16,664,245

Totals may not add due to rounding

SPECIAL REVENUE FUND

High School Success (Measure 98)

The High School Success (Measure 98) grant is part of the Special Revenue Fund – Grant subfund. The District is presenting this additional grant report which includes only the High School Success budget to provide transparency in the budgeting process. The District, through its Strategic Investment Plan, will dedicate resources for the purposes of expanding CTE programs, expanding advanced coursework and electives, and supporting the professional learning of certified and classified staff so they can help ensure each student learns at high levels.

Bend-La Pine Schools
Special Revenue Grants - High School Success (Measure 98)
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
State Sources	5,686,316	4,784,961	5,080,000	5,021,902	5,021,902	5,021,902
Resources Total	5,686,316	4,784,961	5,080,000	5,021,902	5,021,902	5,021,902
Requirements						
Instruction	1,991,073	1,950,854	2,128,858	1,755,573	1,755,573	1,755,573
Support Services	3,213,960	2,834,106	2,951,142	3,266,329	3,266,329	3,266,329
Debt Service	481,281	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0
Requirements Total	5,686,316	4,784,961	5,080,000	5,021,902	5,021,902	5,021,902

Totals may not add due to rounding

Special Revenue Fund

Nutrition Services

The Nutrition Services subfund is comprised of the receipts and expenditures of forty serving locations, including all 33 Bend-La Pine Schools.

Federal Law 91-248 requires a portion of the State School Support Fund to be appropriated to the Nutrition Services Fund. The amount of this subsidy is determined by a formula based on the number of student lunches served.

The Nutrition Services Fund exists as a self-balancing set of accounts and is operated in accordance with generally accepted accounting principles of special revenue funds.

The Nutrition Service Program operates within guidelines established by the US Department of Agriculture's Food Nutrition Services and the Oregon Department of Education School Nutrition Program.

Bend-La Pine Schools
Special Revenue Fund - Nutrition Services Subfund
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	2,292,605	1,858,518	1,690,000	415,000	415,000	415,000
State Sources	1,096,219	1,203,971	1,380,000	4,104,417	4,104,417	4,104,417
Federal Sources	4,966,635	5,146,500	6,265,000	7,900,738	7,900,738	7,900,738
Beginning Fund Balance	5,390,859	4,501,912	3,513,000	2,419,000	2,419,000	2,419,000
Resources Total	13,746,319	12,710,903	12,848,000	14,839,155	14,839,155	14,839,155
Requirements						
Enterprise and Community Services	9,244,406	9,578,534	10,348,369	12,437,960	12,437,960	12,437,960
Ending Fund Balance	4,501,913	3,132,369	2,499,631	2,401,195	2,401,195	2,401,195
Requirements Total	13,746,319	12,710,903	12,848,000	14,839,155	14,839,155	14,839,155

Totals may not add due to rounding

SPECIAL REVENUE FUND

STUDENT BODY

The Student Body subfund is used to account for revenues and expenditures for student body activities at each of the school sites. Student body funds are used in accordance with student governance.

Bend-La Pine Schools
Special Revenue Student Body Funds - Consolidated
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	3,517,026	3,688,543	3,400,000	3,400,000	3,400,000	3,400,000
Federal Sources	17,458	26,010	0	0	0	0
Beginning Fund Balance	2,682,279	2,860,417	2,500,000	2,600,000	2,600,000	2,600,000
Resources Total	6,216,764	6,574,971	5,900,000	6,000,000	6,000,000	6,000,000
Requirements						
Instruction	3,234,989	3,573,713	3,450,000	3,450,000	3,450,000	3,450,000
Support Services	121,358	32,428	450,000	450,000	450,000	450,000
Enterprise and Community Services	0	431	300,000	300,000	300,000	300,000
Ending Fund Balance	2,860,431	2,968,388	1,700,000	1,800,000	1,800,000	1,800,000
Requirements Total	6,216,764	6,574,971	5,900,000	6,000,000	6,000,000	6,000,000

Totals may not add due to rounding

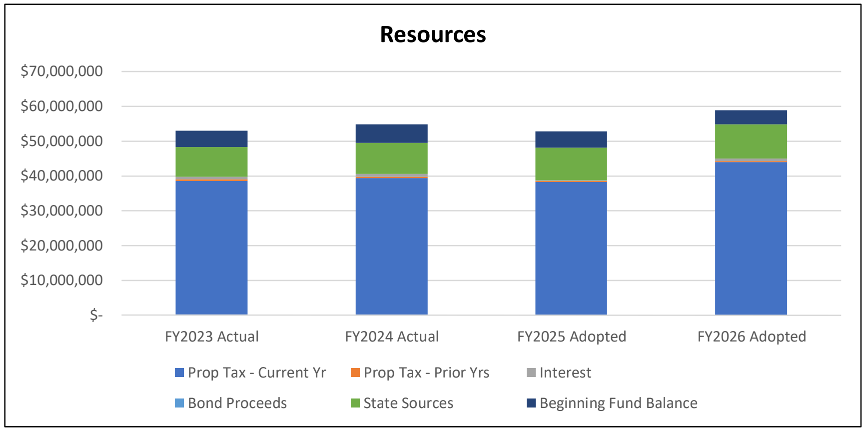
LONG TERM DEBT SERVICE FUND

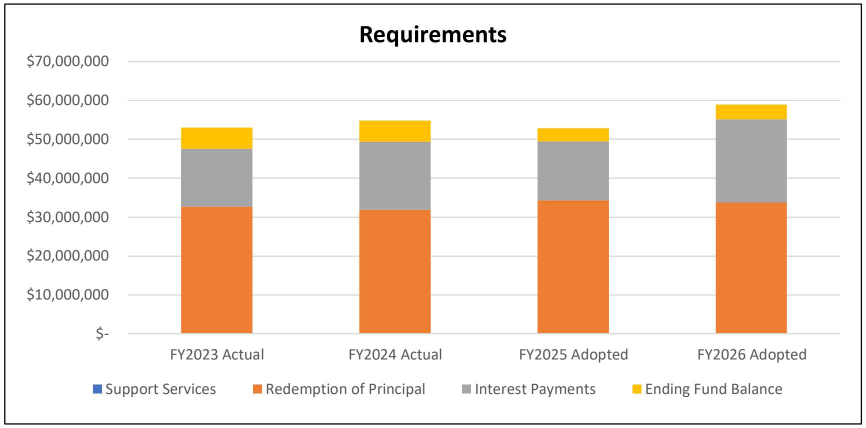
Represented below is the source of revenue for payments for bonds issued in 2007, 2013, 2016, 2017, 2019 and 2023. The District participated in separate refundings of the 2007 and 2013 issues in order to achieve a property tax savings for the community. These payments are made through local property tax collections.

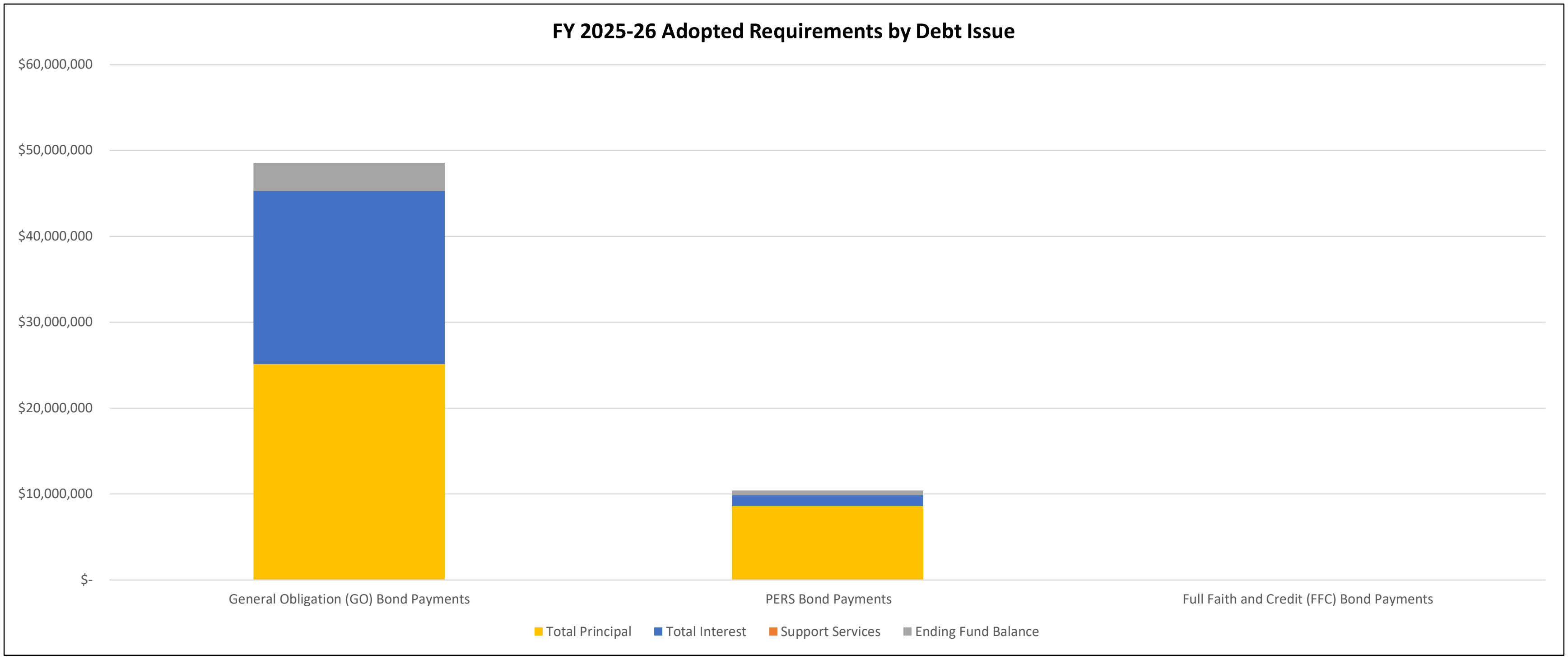
The District also participated in three statewide issues to reduce the District's portion of the Public Employees Retirement System liability for active and retired employees. This resulted in a lowering of the rate the district is required to pay to Public Employees Retirement System (PERS) for the future. In 2012, a portion of the PERS bonds was refinanced at a lower interest rate. The resource to pay the debt service on the pension bonds is the State School Fund.

On November 8, 2022, voters approved a measure allowing us to issue $249.7 million in general obligation bonds to finance preservation of existing buildings, safety/security improvements and classroom additions/modernizations. The District issued $100 million in bonds on March 2, 2023 and will issue the remaining $149.7 million in July of 2025.

Bend-La Pine Schools
Debt Service Fund - Consolidated
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements







Bend-La Pine Schools
Debt Service Fund - Consolidated
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Prior Year Taxes	463,269	364,039	585,000	250,000	250,000	250,000
Interest on Investments	742,711	892,219	615,000	700,000	700,000	700,000
Unrealized gain or loss	-587	2,621	0	0	0	0
State School Fund	8,561,943	8,864,518	9,432,032	9,879,533	9,879,533	9,879,533
Beginning Fund Balance	4,662,157	5,387,004	5,208,504	4,108,051	4,108,051	4,108,051
Resources Subtotal Before Taxes To Be Levied	14,429,495	15,510,404	15,840,536	14,937,584	14,937,584	14,937,584
Property Taxes - Received in Year Levied	38,539,773	39,344,593				
Property Taxes to Assess			38,584,987	44,016,344	44,016,344	44,016,344
Resources Total	52,969,269	54,854,997	54,425,523	58,953,928	58,953,928	58,953,928

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Requirements						
Redemption of Principal	32,689,828	31,850,000	35,377,000	33,765,000	33,765,000	33,765,000
Interest Payments	14,891,786	17,545,012	15,675,299	21,404,150	21,404,150	21,404,150
Support Services	650	0	3,000	3,000	3,000	3,000
Ending Fund Balance	5,387,004	5,459,984	3,370,224	3,781,778	3,781,778	3,781,778
Total Requirements	52,969,269	54,854,997	54,425,523	58,953,928	58,953,928	58,953,928

Note: For 2025-26, a tax levy of $46,332,994 will be required to collect $44,016,344 after accounting for discounts and delinquencies.

Totals may not add due to rounding

Bend-La Pine Schools
General Obligation (GO) Bond Payments
Fiscal Year 2025-26 Adopted Budget
Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
GO Bond Principal Payments						
Issue Date:						
February 2013 - Adv Refunding	13,530,000	14,800,000	0	0	0	0
August 14, 2013	875,000	0	0	0	0	0
August 30, 2017	6,340,000	0	0	11,760,000	11,760,000	11,760,000
July 24, 2019	4,725,000	1,705,000	1,900,000	2,155,000	2,155,000	2,155,000
December 7, 2021 - Adv Refunding	2,050,000	2,335,000	16,825,000	7,825,000	7,825,000	7,825,000
March 2, 2023	0	5,550,000	8,922,000	2,145,000	2,145,000	2,145,000
July 9, 2025	0	0	0	1,270,000	1,270,000	1,270,000
Principal Total	27,520,000	24,390,000	27,647,000	25,155,000	25,155,000	25,155,000
GO Bond Interest Payments						
Issue Date:						
February 2013 - Adv Refunding	1,009,500	333,000	0	0	0	0
August 14, 2013	35,000	0	0	0	0	0
August 30, 2017	5,623,213	5,306,213	5,306,213	5,227,213	5,227,213	5,227,213
July 24, 2019	2,943,050	2,706,800	2,621,550	2,526,550	2,526,550	2,526,550
December 7, 2021 - Adv Refunding	1,272,834	1,261,354	1,238,004	1,036,104	1,036,104	1,036,104
March 2, 2023	0	5,828,656	4,807,500	3,859,750	3,859,750	3,859,750
July 9, 2025	0	0	0	7,485,000	7,485,000	7,485,000
Interest Total	10,883,596	15,436,022	13,973,267	20,134,617	20,134,617	20,134,617
Support Services	650	0	3,000	3,000	3,000	3,000
Ending Fund Balance	4,660,306	5,177,467	3,203,000	3,264,373	3,264,373	3,264,373
Requirements Total	43,064,552	45,003,487	44,826,267	48,556,990	48,556,990	48,556,990

Totals may not add due to rounding

Bend-La Pine Schools
PERS Bond Payments
Fiscal Year 2025-26 Adopted Budget
Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
PERS Bond Principal Payments						
Issue Date:						
Series 2002	3,495,000	3,925,000	4,390,000	4,890,000	4,890,000	4,890,000
Series 2003	669,828	2,480,000	2,775,000	3,095,000	3,095,000	3,095,000
Series 2004	455,000	510,000	565,000	625,000	625,000	625,000
Principal Total	4,619,828	6,915,000	7,730,000	8,610,000	8,610,000	8,610,000
PERS Bond Interest Payments						
Issue Date:						
Series 2002	1,366,533	1,174,658	956,820	713,175	713,175	713,175
Series 2003	2,420,409	760,237	621,108	463,488	463,488	463,488
Series 2004	177,449	152,296	124,104	92,870	92,870	92,870
Interest Total	3,964,390	2,087,190	1,702,032	1,269,533	1,269,533	1,269,533
Ending Fund Balance	159,896	282,404	167,224	517,405	517,405	517,405
Requirements Total	8,744,114	9,284,595	9,599,256	10,396,938	10,396,938	10,396,938

Totals may not add due to rounding

Bend-La Pine Schools
Full Faith and Credit (FCC) Bond Payments
Fiscal Year 2025-26 Adopted Budget
Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
FFC Bond Principal Payments						
Issue Date:						
March 2011	550,000	545,000	0	0	0	0
Principal Total	550,000	545,000	0	0	0	0
FFC Bond Interest Payments						
Issue Date:						
March 2011	43,800	21,800	0	0	0	0
Interest Total	43,800	21,800	0	0	0	0
Ending Fund Balance	566,802	114	0	0	0	0
Requirements Total	1,160,602	566,914	0	0	0	0

Totals may not add due to rounding

CAPITAL PROJECTS FUND

The Capital Projects fund is used to account for financial resources used, and expenditures made, to acquire or construct major capital facilities. The primary resources are proceeds from the sale of bonds.

On November 8, 2022, voters approved a measure allowing us to issue $249.7 million in general obligation bonds to finance preservation of existing buildings, safety/security improvements and classroom additions/modernizations. The District issued $100 million in bonds on March 2, 2023 and will issue the remaining $149.7 million in July of 2025. The renovation of Bend Senior High School will be the largest single project. All projects are estimated to be complete by the Summer of 2028

On May 16, 2017, voters approved bonds for new schools that authorize us to issue $268 million in general obligation bonds. The proceeds are for construction of an elementary school, a high school, and 157 safety improvement, classroom renovation, and preservation projects at our current facilities. All projects are estimated to be complete in the 2025 fiscal year.

A capital project subfund was created for the replacement of the Kenwood gym and future repairs to roofs damaged in the 2017 snow event. Resources are insurance proceeds.

Bend-La Pine Schools
Capital Projects Fund
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	2,213,792	5,663,335	2,164,428	13,458,118	13,458,118	13,458,118
State Sources	851,366	176,476	0	0	0	0
Other Financing Sources	106,115,044	0	0	154,700,000	154,700,000	154,700,000
Transfers	0	16,499	0	0	0	0
Beginning Fund Balance	21,857,102	116,160,273	95,746,580	74,197,869	74,197,869	74,197,869
Resources Total	131,037,306	122,016,585	97,911,008	242,355,987	242,355,987	242,355,987
Requirements						
Facilities Acquisition and Construction	14,877,032	20,153,531	70,483,388	77,677,446	77,677,446	77,677,446
Debt Service	0	0	17,300	3,000	3,000	3,000
Ending Fund Balance	116,160,273	101,863,054	27,410,320	164,675,541	164,675,541	164,675,541
Requirements Total	131,037,306	122,016,585	97,911,008	242,355,987	242,355,987	242,355,987

Totals may not add due to rounding

TRUST FUND

The Trust Fund is used to account for monies held by the district as trustee. Most are non-expendable trusts (the principal may not be spent; only the interest may be spent). They were created when citizens donated money to the District to provide scholarships to Bend-La Pine students. Following is a list of the multitude of trust funds contained within the Fund:

M. Thompson Memorial	Scholarship for Bend High girl attending Oregon State University
P. Obye Memorial	Mountain View High student awarded the most inspirational wrestler
Thomas G. Kirk	Scholarship for a senior lettering in a sport with high academic standing
David Coon Memorial	Bend High student with high academic standing with interest in drafting
Adrian Irwin Memorial	Bend High or Mountain View High 2-year wrestler with a 3.0 GPA (Grade Point Average)
Doug Harris Scholarship	Student involved in co-curricular activities, displaying leadership with a 3.5 GPA
Sarah Mace Memorial	Student who plans to continue education or service to their country
Ron & Gail Wilkinson Future Teacher Scholarship	Student who plans to continue education with interest in an education career
Matthew Coleman Memorial Scholarship	Student who plans to continue education with interest in pursuing higher education in music or performing arts
Hailey E. King Memorial	Summit High student with a 2.5 unweighted GPA who plans to enroll in a post-secondary educational program
Bend-La Pine Administrators and Supervisors Team	Student who plans to pursue post-secondary education/training institution
Karen J. Corwin Memorial	Mountain View orchestra student with a passion to continue music beyond high school

Bend-La Pine Schools
Trust Fund
Fiscal Year 2025-26 Adopted Budget
Resources and Requirements

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Proposed	FY2026 Approved	FY2026 Adopted
Resources						
Local Sources	13,897	17,987	25,000	19,358	19,358	19,358
Beginning Fund Balance	96,189	90,987	91,800	90,100	90,100	90,100
Resources Total	110,087	108,974	116,800	109,458	109,458	109,458
Requirements						
Enterprise and Community Services	19,100	20,012	25,000	22,417	22,417	22,417
Ending Fund Balance	90,987	88,962	91,800	87,041	87,041	87,041
Requirements Total	110,087	108,974	116,800	109,458	109,458	109,458

Totals may not add due to rounding

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

Personnel

"Good teaching is more a giving of right questions than a giving of right answers"

-Josef Albers

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

Bend-La Pine Schools
Fiscal Year 2025-26 Adopted Budget
Staffing by Full-time Equivalencies (FTE)

Key to Staffing Objects:	
Certified (Teaching) Staff	0111
Classified Staff	0112
Administrators	0113
Managers/Supervisors	0114
Licensed Substitutes	0121
Other	0130

General Fund Operations

Function	Staff Object	FY2023 Actual FTE	FY2024 Actual FTE	FY2025 Adopted FTE	FY2025 Actual FTE	FY2026 Adopted FTE
1111 - Primary, K-5 Programs	0111	342.1	336.7	330.3	331.1	307.0
	0112	41.0	38.5	39.7	41.6	38.6
	0113	-	0.8	-	1.4	1.4
	0121	-	-	-	2.0	2.0
1121 - Middle School Programs	0111	138.7	142.3	138.7	138.4	133.3
	0112	6.0	3.5	4.6	9.3	9.6
	0113	-	-	-	1.0	1.0
	0121	-	-	0.5	0.0	0.0
1131 - High School Programs	0111	201.8	205.3	191.5	201.6	200.0
	0112	2.1	0.8	1.1	1.3	1.3
	0121	-	-	-	1.0	1.0
1132 - High School Extracurricular	0111	1.2	1.3	1.3	2.1	2.1
1210 - Talented & Gifted Programs	0111	4.7	3.7	3.7	4.7	4.7
1220 - Restrictive Programs	0111	38.6	40.6	38.1	38.2	41.9
Special Education	0112	89.6	88.9	85.9	87.2	89.5
	0121	-	-	1.5	0.0	0.0

Function	Staff Object	FY2023 Actual FTE	FY2024 Actual FTE	FY2025 Adopted FTE	FY2025 Actual FTE	FY2026 Adopted FTE
1250 - Less Restrictive Programs	0111	25.2	29.8	28.8	32.3	32.3
Special Education	0112	41.6	41.0	39.0	39.5	39.5
	0121	-	-	1.0	0.0	0.0
1280 - Alternative Education	0111	7.0	6.0	6.0	6.0	6.0
	0112	5.0	4.2	4.2	4.2	4.2
	0113	-	1.0	-	0.0	0.0
1291 - English Language Learner	0111	19.7	20.0	19.2	19.2	26.7
	0112	1.3	3.0	-	0.0	2.2
1292 - Teen Parent Program	0111	1.3	0.8	1.2	1.3	1.3
	0112	2.4	2.7	2.4	2.4	2.4
2110 - Attendance and Social Work	0112	6.0	8.6	8.4	5.9	19.6
	0114	-	1.0	1.0	0.0	1.0
2120 - Guidance Services	0111	38.2	33.6	28.9	25.9	25.9
	0112	19.2	19.8	19.8	15.6	15.6
	0113	-	4.1	11.5	8.5	9.1
	0114	-	-	-	0.5	0.5
2130 - Health Services	0111	1.6	1.6	1.6	1.0	1.0
	0112	13.1	14.5	14.5	15.0	15.0
	0113	1.0	-	-	0.0	0.0
	0114	-	1.0	1.0	1.0	1.0
2140 - Psychological Services	0111	14.5	14.0	14.0	13.4	13.4
2150 - Speech Pathology	0111	23.8	21.6	21.6	18.6	18.6
	0112	3.8	3.8	3.8	1.8	1.8

Function	Staff Object	FY2023 Actual FTE	FY2024 Actual FTE	FY2025 Adopted FTE	FY2025 Actual FTE	FY2026 Adopted FTE
2190 - Student Support Services	0111	-	0.2	0.2	0.2	0.2
Special Education	0112	9.0	9.0	9.0	8.8	7.9
	0113	3.5	3.5	3.5	3.0	4.0
	0114	-	-	-	0.5	0.5
2210 - Improvement of Instruction Svcs	0111	4.1	4.4	3.7	3.9	3.9
	0112	1.5	1.5	1.5	1.5	1.0
	0113	6.9	4.7	4.7	5.9	5.9
2220 - Educational Media Services	0111	4.7	4.7	4.7	3.8	3.8
	0112	21.8	23.1	23.1	23.8	23.3
2230 - Assessment and Testing	0112	1.0	2.0	2.0	2.0	2.0
	0113	-	0.9	0.9	1.0	1.0
2310 - Board of Education Services	0112	1.0	1.0	1.0	1.0	1.0
2320 - Executive Administration Svcs	0112	1.0	1.0	1.0	1.0	1.0
	0113	1.0	1.0	1.0	1.0	1.0
2410 - Office of the Principal Svcs	0111	-	0.2	0.2	0.4	0.4
	0112	87.3	87.0	88.1	86.6	86.6
	0113	58.0	57.0	58.4	58.2	59.3
2490 - Other Support Services	0112	-	-	-	-	0.8
2510 - Business Support Services	0112	1.0	1.0	-	0.0	0.0
	0114	0.3	0.3	0.3	0.7	0.7
2520 - Fiscal Services	0112	10.0	10.0	10.0	10.0	11.0
	0114	3.0	3.0	3.0	3.0	3.0
2540 - Oper/Maint of Plant Services	0112	128.4	129.6	126.6	126.6	126.7
	0114	4.1	4.1	4.1	4.2	4.2

Function	Staff Object	FY2023 Actual FTE	FY2024 Actual FTE	FY2025 Adopted FTE	FY2025 Actual FTE	FY2026 Adopted FTE
2550 - Student Transportation Svcs	0112	98.7	98.7	93.7	93.7	93.7
	0114	4.4	4.4	4.4	4.2	4.2
2570 - Internal Services	0112	3.3	3.3	3.3	4.1	4.1
2620 - R&D, Eval, Grant Writing Svcs	0111	0.8	1.0	1.0	1.0	0.0
2630 - Information Services	0114	2.0	2.0	2.0	2.0	2.0
2640 - Staff Services	0112	9.5	11.5	11.5	11.5	11.5
	0114	4.0	3.0	3.0	3.0	3.5
	0130	1.0	1.0	1.0	1.0	1.0
2660 - Technology Services	0112	24.5	25.5	25.5	25.5	26.5
	0114	4.1	4.1	4.1	4.1	4.1
2680 - Interp and Translation	0112	1.0	-	-	2.1	2.1
3300 - Community Services	0112	4.0	2.0	2.0	2.0	2.5
General Fund Operations FTE Total	-	1,595.4	1,600.0	1,563.1	1573.9	1574.6
General Fund Operations FTE by Object	0111	868.0	867.8	834.7	843.0	822.4
	0112	634.1	635.5	621.7	623.8	640.9
	0113	70.4	72.9	79.9	79.9	82.6
	0114	21.9	22.9	22.9	23.2	24.7
	0121	-	-	3.0	3.0	3.0
	0130	1.0	1.0	1.0	1.0	1.0

Function	Staff Object	FY2023 Actual FTE	FY2024 Actual FTE	FY2025 Adopted FTE	FY2025 Actual FTE	FY2026 Adopted FTE
Athletics						
1122 - Middle School Extracurricular	0113	-	-	-	-	0.8
1132 - High School Extracurricular	0111	4.3	4.2	4.5	4.2	-
	0113	-	-	-	-	4.5
2490 - Other Support Services	0113	0.3	0.3	0.5	0.3	1.0
2540 - Oper/Maint of Plant Services	0112	2.0	2.0	2.0	2.0	2.0
Athletic FTE Total	-	6.5	6.5	7.0	6.5	8.3
Print Shop						
2570 - Internal Services	0112	4.0	4.0	4.0	4.0	4.0
	0113	1.0	-	-	-	-
-	0114	-	1.0	1.0	1.0	1.0
Print Shop FTE Total	-	5.0	5.0	5.0	5.0	5.0
Facility Usage						
3300 - Community Services	0112	2.5	2.5	2.5	2.5	2.5
Facility Usage FTE Total	-	2.5	2.5	2.5	2.5	2.5
Insurance Reserve						
2520 - Fiscal Services	0112	0.8	0.8	0.8	0.8	0.8
Insurance Reserve FTE Total	-	0.8	0.8	0.8	0.8	0.8

Function	Staff Object	FY2023 Actual FTE	FY2024 Actual FTE	FY2025 Adopted FTE	FY2025 Actual FTE	FY2026 Adopted FTE
Special Revenue Fund (Includes Federal and State Funds)						
1111 - Primary, K-5 Programs	0111	16.3	15.9	17.1	7.5	7.5
	0112	1.0	1.4	0.6	3.6	3.6
1121 - Middle School Programs	0111	10.5	8.0	5.5	2.2	2.2
	0112	1.8	0.2	-	1.5	1.5
	0113	-	0.7	-	-	-
1131 - High School Programs	0111	32.9	23.8	11.7	15.5	18.5
	0112	1.6	1.9	0.3	1.1	1.1
	0113				0.2	0.2
1220 - Restrictive Programs	0111	5.0	1.0	1.5	1.0	5.0
Special Education	0112	3.2	3.2	-	2.4	13.9
1250 - Less Restrictive Programs	0111	36.1	39.6	35.1	36.6	36.6
Special Education	0112	4.5	3.2	3.0	2.7	2.7
1271 - Remediation	0112	0.3	-	-	-	-
1272 - Title IA/D	0111	8.6	11.7	11.7	12.6	10.8
	0112	6.0	8.9	8.9	6.9	6.2
1280 - Alternative Education	0111	5.3	4.3	4.5	4.5	4.5
	0112	0.9	1.8	2.9	2.2	2.2
1291 - English Language Learner	0111	6.3	5.1	6.5	5.6	-
	0112	4.0	3.5	4.0	2.1	-
2110 - Attendance and Social Work	0111	0.7	-	-	-	-
	0112	8.7	7.6	11.0	8.2	-
	0113	1.0	-	-	-	-
	0114	1.0	2.0	1.0	2.0	-

Function	Staff Object	FY2023 Actual FTE	FY2024 Actual FTE	FY2025 Adopted FTE	FY2025 Actual FTE	FY2026 Adopted FTE
2120 - Guidance Services	0111	39.3	39.5	32.7	43.2	43.2
	0112	22.3	15.2	26.0	12.7	12.7
	0113	2.4	1.7	0.7	3.2	2.2
2130 - Health Services	0111	6.2	6.1	6.7	5.7	5.7
	0112	1.6	1.8	-	0.9	0.9
2140 - Psychological Services	0111	0.5	0.5	1.0	0.3	0.3
2150 - Speech Pathology	0111	0.5	0.8	0.5	0.8	0.8
2190 - Special Ed Service Direction	0112	0.4	-	-	-	3.5
2210 - Improvement of Instruction Svcs	0111	19.0	21.2	21.9	20.4	20.4
	0112	0.5	2.1	1.0	1.5	1.5
	0113	3.7	9.1	7.1	6.8	6.8
	0114	-	-	1.0	-	-
2220 - Educational Media Services	0111	-	1.0	-	1.0	1.0
2230 - Assessment and Testing	0112	1.0	-	-	-	-
2240 - Instr Staff Development	0111	7.2	4.3	4.3	3.1	1.7
	0113	1.3	0.4	0.4	-	-
2410 - Office of the Principal Svcs	0112	2.0	0.5	-	-	-
	0113	1.0	0.3	-	-	-
2490 - Other Support Services	0112	1.0	2.0	1.0	2.8	2.0
2520 - Fiscal Services	0112	1.5	1.0	1.3	1.3	0.3

Function	Staff Object	FY2023 Actual FTE	FY2024 Actual FTE	FY2025 Adopted FTE	FY2025 Actual FTE	FY2026 Adopted FTE
2540 - Oper/Maint of Plant Services	0112	2.0	-	-	-	-
2640 - Staff Services	0112	-	-	1.0	-	-
	0114	1.0	1.0	-	1.0	0.5
2660 - Technology Services	0112	0.7	-	-	-	-
2680 - Interp and Translation	0112	0.8	0.6	-	0.6	0.6
3300 - Community Services	0111	0.8	-	-	-	-
	0112	10.0	10.7	10.7	11.3	11.3
-	0113	-	0.3	0.3	0.3	0.3
Special Revenue Fund FTE Total	-	282.2	263.5	242.8	235.3	232.2
Nutrition Services						
3100 - Food Services	0112	73.7	72.8	78.0	81.3	90.0
-	0114	3.9	3.8	3.8	3.5	3.5
Nutrition Services FTE Total	-	77.6	76.6	81.8	84.7	93.5
Capital Projects Fund						
4110 - Facilities Service Direction	0112	-	3.9	3.9	4.0	4.0
	0113	-	0.5	0.5	0.5	0.5
-	0114	2.0	4.4	4.4	4.4	4.4
Capital Projects Fund FTE total	-	2.0	8.8	8.8	8.9	8.9
All Funds FTE Total	-	1,971.9	1,963.6	1,911.7	1,917.6	1,925.7
All Funds FTE by Object	0111	1,067.5	1,054.6	999.9	1,007.2	980.7
	0112	792.7	786.9	784.5	780.2	808.2
	0113	81.0	86.2	89.3	91.2	98.9
	0114	29.8	35.0	34.0	35.0	34.0
	0121	-	-	3.0	3.0	3.0
	0130	1.0	1.0	1.0	1.0	1.0

Bend-La Pine Schools
Fiscal Year 2025-26 Adopted Budget
Staffing by Full-time Equivalencies (FTE)
Student Investment Account and High School Success Supplementary Report

Key to Staffing Objects:	
Certified (Teaching) Staff	0111
Classified Staff	0112
Administrators	0113
Managers/Supervisors	0114

Special Revenue Fund - Student Investment Account

Function	Staff Object	FY2023 Adopted FTE	FY2024 Adopted FTE	FY2025 Adopted FTE	FY2026 Adopted FTE
1111 - Primary, K-5 Programs	0111	11.0	8.0	9.5	8.0
	0112				4.0
1121 - Middle School Programs	0111	6.5	3.5	5.5	3.0
	0112				1.5
1131 - High School Programs	0111	13.0	9.0	11.0	10.0
	0112				1.0
1220 - Restrictive Programs	0111	-	-	-	5.0
Special Education	0112	-	-	-	12.5
1250 - Less Restrictive Programs	0111	10.0	10.0	10.0	9.0
Special Education	0112	3.0	3.0	3.0	2.5
1291 - English Language Learner	0111	9.5	9.5	6.5	5.5
	0112	-	-	4.0	-
2110 - Attendance and Social Work	0112	12.0	12.0	11.0	-
	0114	-	-	-	-
2120 - Guidance Services	0111	24.5	24.5	26.5	32.0
	0112	26.0	26.0	26.0	13.0
	0113	-	-	-	1.5

Function	Staff Object	FY2023 Adopted FTE	FY2024 Adopted FTE	FY2025 Adopted FTE	FY2026 Adopted FTE
2130 - Health Services	0111	1.0	1.0	1.0	1.0
2140 - Psychological Services	0111	1.0	0.5	1.0	0.3
2150 - Speech Pathology	0111	0.5	0.5	0.5	0.8
2190 - Student Support Services	0112				3.5
2210 - Improvement of Instruction	0111	7.5	7.5	13.5	12.8
	0112	-	-	1.0	1.5
	0113	2.0	2.0	2.0	1.7
	0114	2.0	2.0	1.0	1.0
2220 - Educational Media Services	0111	-	-	-	1.0
2520 - Fiscal Services	0112	1.0	1.0	1.0	-
2640 - Staff Services	0113	1.0	1.0	1.0	0.5
Student Investment Account FTE Total		131.5	121.0	135.0	132.6

Function	Staff Object	FY2023 Adopted FTE	FY2024 Adopted FTE	FY2025 Adopted FTE	FY2026 Adopted FTE
Special Revenue Fund - High School Success					
1131 - High School Programs	0111	5.5	4.5	7.6	10.0
	0112	-	-	0.5	-
1280 - Alternative Education	0111	-	5.5	4.5	2.0
	0112	-	-	2.9	-
2110 - Attendance and Social Work	0111	2.5	-	-	-
2120 - Guidance Services	0111	-	4.0	5.6	5.4
	0113	1.0	1.0	0.7	-
2130 - Health Services	0111	5.7	5.7	5.7	6.2
2210 - Improvement of Instruction Svcs	0111	4.9	7.4	2.0	4.4
	0113	0.6	0.6	4.0	4.0
2230 - Assessment and Testing	0112	1.0	1.0	-	-
2410 - Office of the Principal	0112	2.0	3.0	-	-
	0113	1.0	1.0	-	-
2540 - Oper/Maint of Plant Services	0112	2.0	-	-	-
High School Success FTE Total		26.1	33.6	33.4	32.0
Student Investment Account and High School Success FTE by Type	0111	103.1	101.0	110.3	116.5
	0112	48.0	47.0	50.4	39.5
	0113	4.6	4.6	6.7	7.7
	0114	2.0	2.0	1.0	1.0

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Schools

EDUCATING THRIVING STUDENTS

Budget At-A-Glance

"The task of the modern educator is not to cut down jungles, but to irrigate deserts"

-C. S. Lewis

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Schools

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Bend-La Pine Schools
Budget Summary by Appropriation Level
Fiscal Year 2025-26 Adopted Budget

		General Fund	Special Revenue Fund	Long Term Debt Service Fund	Capital Projects Fund	Trust Fund	All Funds
Appropriation Level							
1000	Instruction	$ 141,600,578	$ 26,192,374	$ -	$ -	$ -	$ 167,792,952
2000	Support Services	$ 103,866,645	$ 18,076,200	$ 3,000	$ -	$ -	121,945,845
3000	Enterprise and Community Services	$ 499,586	$ 15,026,975	$ -	$ -	$ 22,417	15,548,978
4000	Facilities Acquisition and Construction	$ -	$ -	$ -	$ 77,677,446	$ -	77,677,446
5100	Debt Service	$ 865,422	$ 130,000	$ 55,169,150	$ 3,000	$ -	56,167,572
5200	Transfer of Funds	$ -	$ 657,111	$ -	$ -	$ -	657,111
6000	Contingencies	500,000	-	-	-	-	500,000
	Total Appropriations	$ 247,332,231	$ 60,082,660	$ 55,172,150	$ 77,680,446	$ 22,417	$ 440,289,904
7000	Unappropriated Ending Fund Balance	25,903,123	4,801,195	3,781,778	164,675,541	87,041	199,248,678
	Total Budget	$ 273,235,354	$ 64,883,855	$ 58,953,928	$ 242,355,987	$ 109,458	$ 639,538,582

Bend-La Pine Schools
Fund and Subfund Totals Including Unappropriated Ending Fund Balances
Fiscal Year 2025-26 Adopted Budget
All Funds and Subfunds

General Fund-Operations	$ 248,898,388 *	Special Revenue Fund-Grants			$ 44,044,700
General Fund-Athletics	5,729,240		Student Investment Account **	$ 16,664,245	
General Fund-Instructional Materials	3,426,278		High School Success **	5,021,902	
General Fund-Transportation Reserve	3,779,507	Special Revenue Fund-Nutrition Services			14,839,155
General Fund-Print Shop	1,220,000	Special Revenue Fund-Student Body			6,000,000
General Fund-Facility Usage	1,206,500		Total Special Revenue Fund		$ 64,883,855
General Fund-Technology Replacement	3,642,832	Long Term Debt Service Fund			$ 58,953,928
General Fund-Maintenance Replacement	2,180,645	Capital Projects Fund			242,355,987
General Fund-Insurance Reserve	3,151,964	Trust Fund			109,458
Total General Fund	$ 273,235,354	Total 2025-26 Budget, All Funds			$ 639,538,582

* Intra-fund transfers to other General Subfunds removed from total: $7,885,518

** Memo only - These funds are included in the Special Revenue Fund-Grants total

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2025-26 Adopted Budget
Requirements by Object

Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0100 - Salaries								
0111 - Licensed Salaries	64,438,182	62,340,842	69,746,249	834.67	72,092,558	72,092,558	72,092,558	822.42
0112 - Classified Salaries	26,300,945	28,175,512	31,572,225	621.69	33,022,386	33,022,386	33,022,386	640.91
0113 - Administrator Salaries	8,777,730	10,153,611	10,758,814	79.90	11,763,453	11,763,453	11,763,453	82.56
0114 - Managerial Salaries	2,375,984	2,830,259	2,999,972	22.85	3,602,371	3,602,371	3,602,371	24.65
0121 - Licensed Substitutes	46,876	246,640	544,055	3.00	535,092	535,092	535,092	3.00
0122 - Classified Substitutes	584,269	714,946	384,767	0.00	760,840	760,840	760,840	0.00
0123 - Licensed Temporary	7,500	7,500	5,000	0.00	8,000	8,000	8,000	0.00
0124 - Classified Temporary	0	0	116,300	0.00	0	0	0	0.00
0130 - Additional Salary	2,392,772	2,782,151	2,208,098	1.00	2,978,645	2,978,645	2,978,645	1.00
0100 - Salaries Total	104,924,260	107,251,464	118,335,480	1,563.11	124,763,345	124,763,345	124,763,345	1,574.55
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	22,205,567	24,095,832	26,751,842	0.00	33,053,649	33,053,649	33,053,649	0.00
0220 - Soc Security Administration	7,677,623	7,673,503	9,038,781	0.00	9,228,475	9,228,475	9,228,475	0.00
0230 - Other Required Payroll Costs	548,741	1,069,778	2,935,709	0.00	2,472,690	2,472,690	2,472,690	0.00
0240 - Contractual Employee Benefits	24,039,341	23,635,845	25,811,225	0.00	26,808,213	26,808,213	26,808,213	0.00
0200 - Payroll Costs Total	54,471,274	56,474,960	64,537,557	0.00	71,563,027	71,563,027	71,563,027	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	7,965,620	7,251,755	8,042,352	0.00	8,671,712	8,671,712	8,671,712	0.00
0320 - Property Services	5,372,164	5,713,333	5,350,248	0.00	6,362,073	6,362,073	6,362,073	0.00
0330 - Student Transportation Svcs	100,158	661,758	646,231	0.00	568,786	568,786	568,786	0.00
0340 - Travel	434,107	500,024	311,865	0.00	529,011	529,011	529,011	0.00
0350 - Communication	516,794	551,386	403,410	0.00	463,566	463,566	463,566	0.00
0360 - Charter School Payments	3,353,685	3,659,499	3,850,000	0.00	3,880,574	3,880,574	3,880,574	0.00
0374 - Other Tuition	3,667	5,522	3,000	0.00	4,500	4,500	4,500	0.00
0380 - NonInstr Prof Tech Services	1,627,458	1,875,001	1,418,649	0.00	1,775,241	1,775,241	1,775,241	0.00
0390 - Other General Prof Tech Svcs	97,879	254,668	61,500	0.00	99,426	99,426	99,426	0.00
0300 - Purchased Services Total	19,471,536	20,472,949	20,087,255	0.00	22,354,889	22,354,889	22,354,889	0.00

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2025-26 Adopted Budget
Requirements by Object

Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0400 - Supplies and Materials								
0410 - Consumable Supplies	3,495,003	3,236,997	3,483,943	0.00	3,692,668	3,692,668	3,692,668	0.00
0420 - Textbooks	43,299	71,037	18,740	0.00	62,939	62,939	62,939	0.00
0430 - Library Books	149,258	147,779	165,139	0.00	159,900	159,900	159,900	0.00
0440 - Periodicals	6,671	4,348	1,695	0.00	1,200	1,200	1,200	0.00
0450 - Food	95	0	0	0.00	2,139	2,139	2,139	0.00
0460 - NonConsumable Items	405,077	366,784	305,388	0.00	544,895	544,895	544,895	0.00
0470 - Computer Software	1,663,351	1,520,609	1,110,701	0.00	1,699,071	1,699,071	1,699,071	0.00
0480 - Computer Hardware	1,907,225	73,259	2,307,627	0.00	1,904,527	1,904,527	1,904,527	0.00
0400 - Supplies and Materials Total	7,669,982	5,420,818	7,393,233	0.00	8,067,339	8,067,339	8,067,339	0.00
0500 - Capital Outlay								
0520 - Buildings Acquisition	495,737	25,288	0	0.00	0	0	0	0.00
0530 - Improvements Other Than Bldgs	618,251	29,029	0	0.00	30,000	30,000	30,000	0.00
0540 - Equipment	169,250	74,280	108,500	0.00	178,500	178,500	178,500	0.00
0550 - Technology	162,710	1,439,428	5,000	0.00	84,000	84,000	84,000	0.00
0500 - Capital Outlay Total	1,445,950	1,568,025	113,500	0.00	292,500	292,500	292,500	0.00
0600 - Other								
0630 - Unrecover Bad Debt Write-Off	25,174	0	0	0.00	0	0	0	0.00
0640 - Dues and Fees	172,774	163,697	115,365	0.00	158,504	158,504	158,504	0.00
0650 - Insurance and Judgements	1,454,940	1,595,949	1,729,915	0.00	2,221,890	2,221,890	2,221,890	0.00
0600 - Other Total	1,652,889	1,759,646	1,845,280	0.00	2,380,394	2,380,394	2,380,394	0.00
0610 - Redemption of Principal								
0610 - Redemption of Principal	355,884	675,309	787,200	0.00	245,803	245,803	245,803	0.00
0610 - Redemption of Principal Total	355,884	675,309	787,200	0.00	245,803	245,803	245,803	0.00
0620 - Interest								
0621 - Regular Interest	108,986	196,070	245,900	0.00	211,043	211,043	211,043	0.00

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2025-26 Adopted Budget
Requirements by Object

Object	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Adopted FTE	FY2026 Proposed	FY2026 Approved	FY2026 Adopted	FY2026 Adopted FTE
0620 - Interest Total	108,986	196,070	245,900	0.00	211,043	211,043	211,043	0.00
0670 - Taxes and Licenses								
0670 - Taxes and Licenses	3,673	201,108	0	0.00	0	0	0	0.00
0670 - Taxes and Licenses Total	3,673	201,108	0	0.00	0	0	0	0.00
0680 - PERS UAL Lump Sum Pmt to PERS								
0710 - Fund Modifications								
0710 - Fund Modifications	5,838,812	6,784,379	7,289,584	0.00	7,885,518	7,885,518	7,885,518	0.00
0710 - Fund Modifications Total	5,838,812	6,784,379	7,289,584	0.00	7,885,518	7,885,518	7,885,518	0.00
0810 - Planned Reserve								
0810 - Planned Reserve	0	0	500,000	0.00	500,000	500,000	500,000	0.00
0810 - Planned Reserve Total	0	0	500,000	0.00	500,000	500,000	500,000	0.00
0820 - Reserved For Next Year								
0820 Reserved for Next Year	17,439,100	27,586,536	15,907,989	0.00	18,520,048	18,520,048	18,520,048	0.00
Requirements Total	213,382,351	228,391,269	237,042,978	1,563.11	256,783,906	256,783,906	256,783,906	1,574.55

Totals may not add due to rounding

We would like to take this opportunity to express our appreciation for all the efforts of these staff members who assisted in the preparation of this budget document: Matt Gayman, Assistant Director of Finance- Accounting; Lauren Kuhnke, Lead Staff Accountant; Brenda Spreier, Staff Accountant; Robin Carlson, Staff Accountant, Scott Blanchard, Business Office System Architect, and Michael Asher, Graphic Designer.

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The Budgeting Team

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