

BEND-LA PINE SCHOOLS

ADMINISTRATIVE SCHOOL DISTRICT NO. 1, DESCHUTES COUNTY, OREGON



2023-2024 PROPOSED BUDGET

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B E N D  L A P I N E

S c h o o l s

E D U C A T I N G T H R I V I N G S T U D E N T S

Administrative School District No. 1

Deschutes County, Oregon

2023-2024 PROPOSED BUDGET

Mrs. Melissa Barnes Dholakia
Chair, Board of Directors

Mr. Marcus LeGrand
Vice Chair, Board of Directors

Dr. Steven Cook
Superintendent

Brad Henry, Chief Operations and Financial Officer

Leah Bibeau, Finance Director

Nick Shein, Accounting Services Manager

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Bend-La Pine Schools
Fiscal Year 2023-24 Proposed Budget
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E D U C A T I N G T H R I V I N G S T U D E N T S

INTRODUCTION



“Wisdom begins with wonder.”

-Socrates

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E D U C A T I N G T H R I V I N G S T U D E N T S



April 11, 2023

Budget Committee Members, Bend-La Pine Schools' Staff, Students, Families, and Community Members:

As we start the budget process for the 2023-24 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.

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, community engagement and life. To this end, the Bend-La Pine Schools' Board of Education established goals that serve as the focal point of improvement of our schools and our overall system. These goals are as follows:

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;
4. Operational systems align and support an academically effective and sustainable organization.

Whether we are using taxpayer dollars to add staffing, provide updated curricular materials, or maintain, improve and add to our facilities, we take our responsibility of stewardship and community engagement very seriously at Bend-La Pine Schools. Deciding how to spend public dollars in service of these goals is done with intentionality and public input and feedback.

In 2019, the Oregon Legislature committed an unprecedented amount of money through the Student Success Act to infuse almost \$2 billion in additional funding into public schools. With a once-in-a-lifetime opportunity to ask our community how to best use almost \$13 million in additional funds annually, our district sought community feedback through our Excellence and Equity review. After analyzing the feedback and other relevant information, Bend-La Pine Schools pledged to invest in our classrooms through several commitments:

- Supporting students' social, emotional and mental health needs;
- Expanding students' access to a well-rounded education;
- Reducing class sizes in our historically underserved communities;
- Promoting student and staff safety.

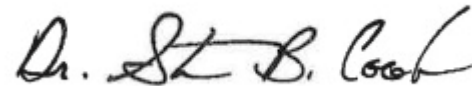
The budget we are proposing specific to the Student Success Act for the 2023-24 school year will demonstrate a continued commitment to deliver upon our board goals and continue the support for students. Through a robust community engagement process, we gather tremendous feedback and input to ensure that these goals and commitments are aligned to the needs of our community. This engagement process ensures that we stay accountable to these commitments and how these additional dollars are allocated.

As a part of the integrated planning process required by the Oregon Department of Education, and to ensure we are meeting the needs and expectations of our community, we have engaged in deep dialogue with students and families across the district to see if we are delivering on the promises we hold for student success. Are we focusing on the right factors to have the greatest impact on student success? Are we fully realizing student potential? Are we producing graduates truly ready for 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 we must continue to collectively address: staff, students, families and community members. This budget is designed in a way that refines and improves how we use the resources to provide the best learning environment for students in Bend-La Pine Schools.

Lastly, this proposed budget meets the requirements of Bend-La Pine Schools' policy in Executive Limitation 10, Financial Planning and Administration. The policy requires proposing a budget with an ending fund balance 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 partnership,

A handwritten signature in black ink, appearing to read "Dr. Steven Cook". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

Dr. Steven Cook
Superintendent, Bend LaPine Schools

Budget Committee Members for FY2023-24 Budget

<u>Board of Directors</u>	<u>Inaugural Date</u>	<u>Term Ends</u>	<u>Appointed Members</u>	<u>Inaugural Date</u>	<u>Term Ends</u>
Melissa Barnes Dholakia - Chair	July 2019	June 30, 2023	Tom Bahrman	December 2007	June 30, 2023
Marcus LeGrand - Vice Chair	July 2021	June 30, 2025	Natasha McFarland	December 2012	June 30, 2024
Carrie McPherson Douglass	February 2017	June 30, 2023	Seth Isenberg	February 2022	June 30, 2024
Shimiko Montgomery	July 2019	June 30, 2023	Robert Penson	March 2023	June 30, 2025
Shirley Olson	July 2021	June 30, 2025	Cara Marsh-Rhodes	February 2022	June 30, 2025
Amy Tatom	July 2019	June 30, 2023	Sharon Bellusci	February 2020	June 30, 2023
Kina Chadwick	December 2022	June 30, 2023	Ned Lutz	February 2022	June 30, 2023

Bend-La Pine Schools
Budget Calendar
Fiscal Year 2023-24 Proposed Budget

January 4 – January 20	2023	Appoint budget committee members
February 16	2023	Budget guidelines and discretionary allocations issued to schools and departments
March 10	2023	Staffing allocations complete
March 10	2023	Schools and departments discretionary budgets due
April 6	2023	Budget document complete
April 11	2023	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 9	2023	Budget committee meeting – - Room 314 of Education Center 4:00pm
May 23	2023	Budget committee meeting (if needed) - - Room 314 of Education Center 4:00pm
June 20	2023	Budget Hearing/School Board meeting–adoption of 2023-24 budget - - Room 314 of Education Center 5:30pm

Bend-La Pine Schools
Outline of Budget Process
Fiscal Year 2023-24 Proposed Budget

1. Appoint a Budget Officer – The School Board appointed Dr. Steven Cook as the Budget Officer by Resolution 1918 on July 13, 2022.
2. Prepare the Proposed Budget – Completed by first budget committee meeting on April 11, 2023.
3. Publish Notice of Budget Committee Meeting, twice – Published March 23, 2022 on website and March 30, 2023 in Bend Bulletin.
4. Budget Committee Meets – Initial meeting is April 11, 2023, 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 20, 2023).
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 20, 2023). 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.

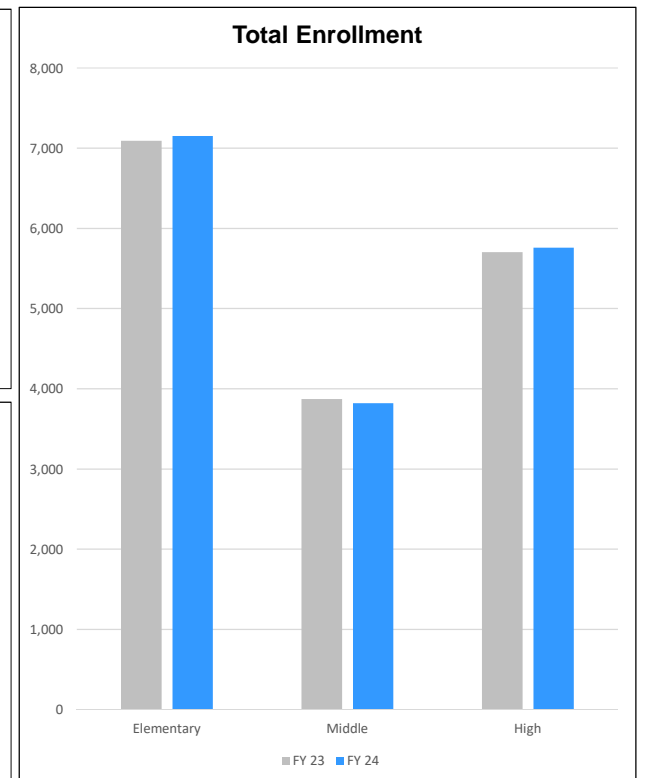
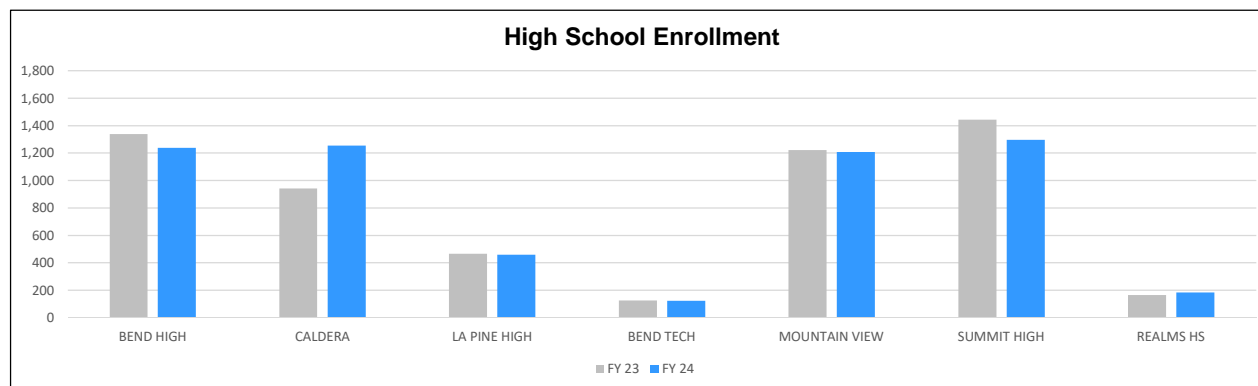
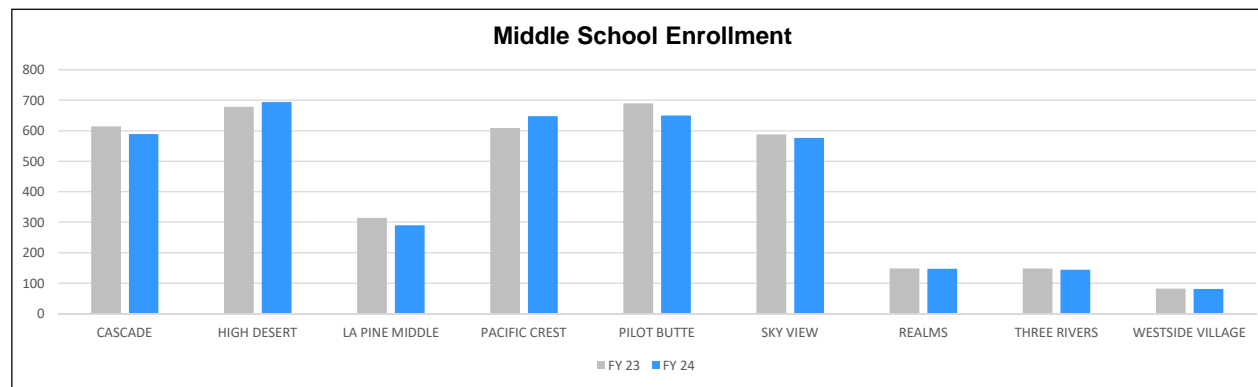
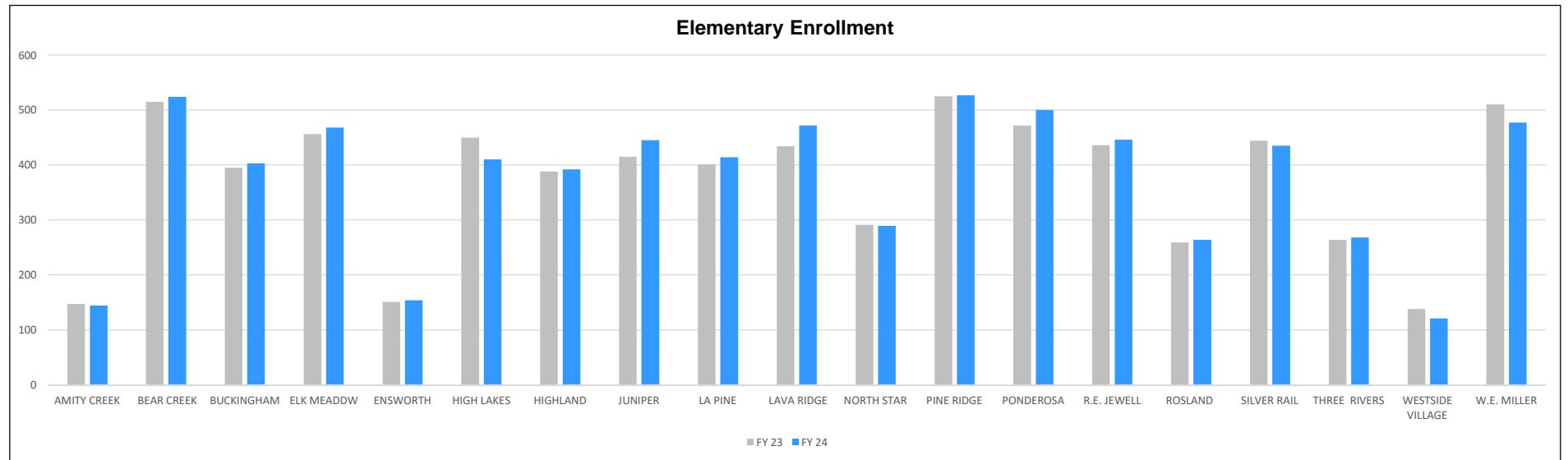
ELEMENTARY SCHOOLS																				
GRADE	AMITY CREEK	BEAR CREEK	BUCKINGHAM	ELK MEADOW	ENSWORTH	HIGH LAKES	HIGHLAND	JUNIPER	LA PINE	LAVA RIDGE	NORTH STAR	PINE RIDGE	PONDEROSA	R.E. JEWELL	ROSLAND	SILVER RAIL	THREE RIVERS	WESTSIDE VILLAGE	W.E. MILLER	TOTAL
KG	25	89	71	75	21	48	67	77	70	93	40	79	98	75	53	70	46	19	67	1,183
GRADE 1	24	87	70	73	25	52	67	73	65	92	42	77	97	73	51	70	45	16	63	1,164
GRADE 2	23	99	55	78	28	72	67	67	67	61	57	98	77	79	35	71	42	13	67	1,160
GRADE 3	24	78	71	77	27	80	65	75	79	76	47	98	73	73	47	73	45	28	103	1,240
GRADE 4	26	91	72	86	27	80	64	79	66	70	50	91	74	68	42	78	47	21	81	1,212
GRADE 5	22	81	64	78	25	78	62	72	67	80	52	85	81	77	37	73	42	24	97	1,195
TOTAL	144	524	403	468	154	410	392	445	414	472	289	527	500	446	264	435	268	121	477	7,153

MIDDLE SCHOOLS									
GRADE	CASCADE	HIGH DESERT	LA PINE MIDDLE	PACIFIC CREST	PILOT BUTTE	SKY VIEW	REALMS MS	THREE RIVERS	TOTAL
GRADE 6	190	227	105	219	209	177	50	48	1,251
GRADE 7	201	236	101	186	226	204	49	43	1,272
GRADE 8	198	231	85	243	215	196	47	53	1,297
TOTAL	589	694	290	648	650	577	147	144	3,820

HIGH SCHOOLS							
GRADE	BEND HIGH	CALDERA	LA PINE HIGH	BEND TECH	MOUNTAIN VIEW	REALMS HS	TOTAL
GRADE 9	307	336	130	24	303	52	1,428
GRADE 10	325	324	116	26	292	46	1,462
GRADE 11	293	346	111	37	297	41	1,477
GRADE 12	312	248	102	36	317	44	1,393
TOTAL	1,237	1,254	459	123	1,208	183	5,761

COMPARISON		
DATE	10/01/23	10/01/22
SCHOOLS		
ELEM	7,153	7,091
MIDDLE	3,820	3,871
HIGH	5,761	5,702
Total Schools	16,734	16,664
PROGRAMS		
BIS	221	221
DSMCS	178	178
BLSO/CDL	0	12
OYCP	180	143
OTHER	65	65
J BAR J	38	38
COIC	117	117
Total Programs	799	774
Total District	17,533	17,438
Enrollment Increase		95

Legend: BIS Bend International School
 COIC Central Oregon Intergovernmental Council
 DSMCS Desert Sky Montessori Charter School
 J Bar J J Bar J
 OYCP Oregon Youth Challenge Program



Bend-La Pine Schools – Building the FY2023-24 School Year Proposed Budget

This narrative provides the reader of this budget document insight into how Bend-La Pine Schools' proposed budget is built, including major assumptions used. As a school District, everything we do has students at the center, including our annual budget. The annual budget is one of many tools employed to help accomplish the District's four goals.

The district's budget is a planning tool that matches the financial, material, and human resources available with requirements 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 district annually prepares a budget in accordance with requirements prescribed in Oregon's 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.

Building the proposed budget involves making assumptions to estimate what resources are available and how those resources will be used. While the budget process is an on-going cycle, the annual process generally starts in December when estimates for the next fiscal year are submitted to the Oregon Department of Education, and ends with the adoption of the budget by the Board before July 1, the start of the new fiscal year.

Oregon's biennial budget cycle is a significant part of the assumption making process. In years that the State Legislature is creating the State's biennial budget, often we are left to make informed guesses as to the level of funding in the state school fund. In the off years, the funding is somewhat more certain. Another factor in the assumption making process is the status of our contracts with employees. In years that we are in discussions with the employee associations, the assumptions are much more fluid and more challenging to integrate into the budget assumptions.

FY2023-24 is the first year of the 2023-25 biennium and there is some uncertainty regarding funding of K-12 education until the State adopts its budget sometime in June. In addition, the District and employee associations will be negotiating on compensation in the spring. This creates more uncertainty around the projected costs of salaries and benefits, by far the largest budgeted expenditure each year.

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 17,500 students in kindergarten through grade twelve and currently operates nineteen elementary schools, seven middle schools and seven high schools.

How do we build the annual budget?

Oregon Local Budget law requires a balanced budget. 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 uses student enrollment as the main driver and enrollment is used extensively for staffing decisions.

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. The proposed budget classifies two basic types of financial activity within funds: (1) resources (revenues) and (2) 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

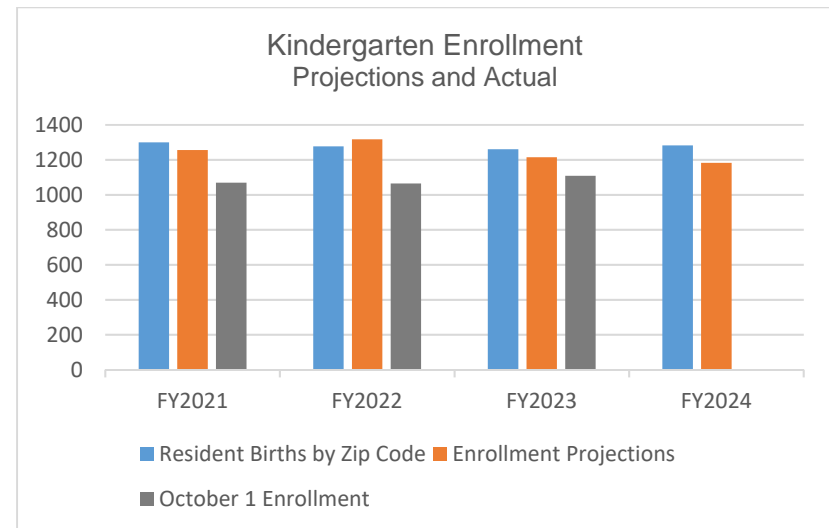
Object: 0111 – Licensed Salaries

Student Enrollment

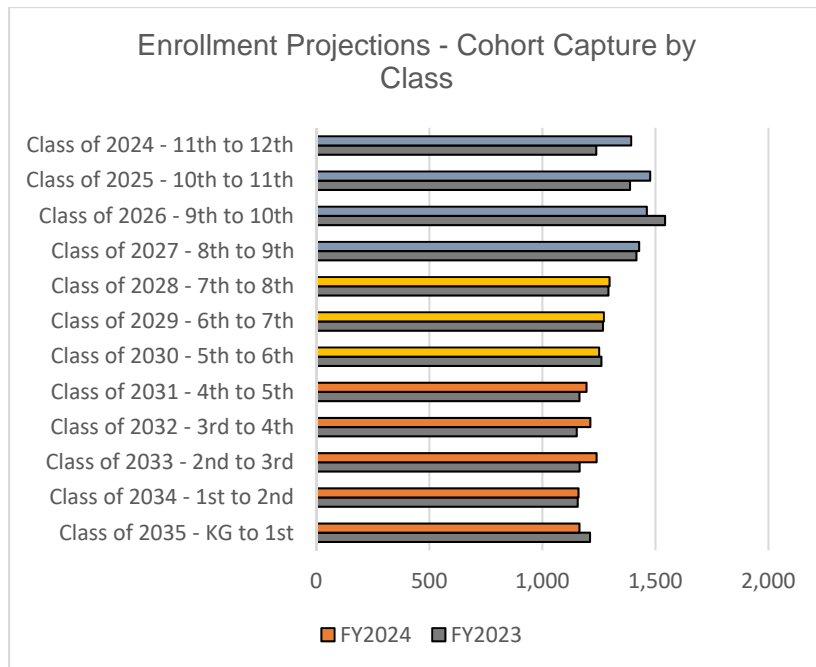
The district's budgeted resources and requirements are based on student enrollment. A major component of the district's State School Fund allocation, the primary source of funding, is calculated on the basis of the number and type of students enrolled. The FY2023-24 projected enrollment for Bend-La Pine Schools is 17,533, an increase of 95 students, compared with enrollment of 17,438 on October 1, 2022. This is less than a 1.0 percent increase.

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 FY2023-24 the kindergarten class is projected to be 1,183, a decrease of 32 students compared with the FY2022-23 projection. The FY2023-24 kindergarten projection was reduced by 100 students from the birthrate data to account for charter school enrollment.



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 FY2023-24 proposed budget, more than 97 percent, approximately \$195,000,000, is determined by the State School Funding Formula. 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 essentially 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, common school fund and a few other miscellaneous items. Local property tax rates

are permanently set in statute and the permanent rate for Bend-La Pine Schools is \$4.7641 per \$1,000.

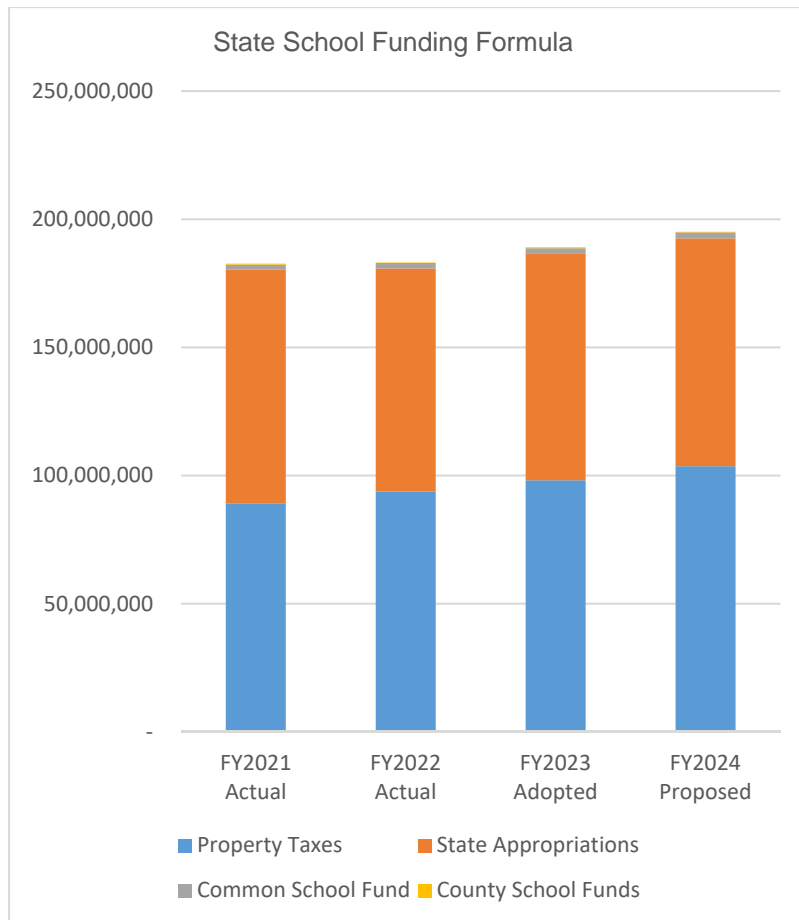
As of this writing, the legislature is discussing state appropriations to the State School Fund of \$9.9 billion for the 23-25 biennium. This allocation is much lower than the \$10.3 billion districts across Oregon have identified as the “current service level” allocation. In the 2023-25 biennium, the State School Fund will be allocated 49% to the 1st year and 51% to the 2nd year of the biennium. This is a good place to remind the reader of how the state school fund formula works. The state appropriation amount is adjusted for any changes in the funding from property taxes, common school fund or county school fund (local resources). That formula looks like:

$$\begin{array}{l}
 \text{Local resources} \\
 + \text{ State appropriations} \\
 \hline
 = \text{ Total funding from the State School Formula}
 \end{array}$$

$$\begin{array}{l}
 \text{Local resources} +1 \\
 + \text{ State appropriations} -1 \\
 \hline
 = \text{ Total funding from the State School Formula}
 \end{array}$$

$$\begin{array}{l}
 \text{Local resources} -1 \\
 + \text{ State appropriations} +1 \\
 \hline
 = \text{ Total funding from the State School Formula}
 \end{array}$$

The calculation of the State School Formula includes “Average Daily Membership – Weighted” (ADMw) and the cost of student transportation. As you can see in the following chart, there is a slight increase in funding in FY2023-24 compared to FY2022-23. The increase is primarily the result of anticipated increase in property tax collections and Common school fund allocation.



Following is a little background on the “Average Daily Membership – Weighted” (ADMw) used in the State School Fund Formula. 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 that 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 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 2023-24 budget assumes a State School Fund allocation of \$9.9 billion for the 23-25 biennium and a 49% allocation in year one. In addition, the state is projecting a 3% increase in state-wide local revenues, which include property taxes. At this formula funding level we would be unable to meet our contract requirements without using reserves. We are proposing the use of \$5 million in reserves to balance the budget, leaving our reserves in the General Fund Operations Subfund at the required 5% of resources.

Requirements/Expenditures

Oregon Budget Law (ORS 294) specifies the format for a district's annual budget presentation by program. 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

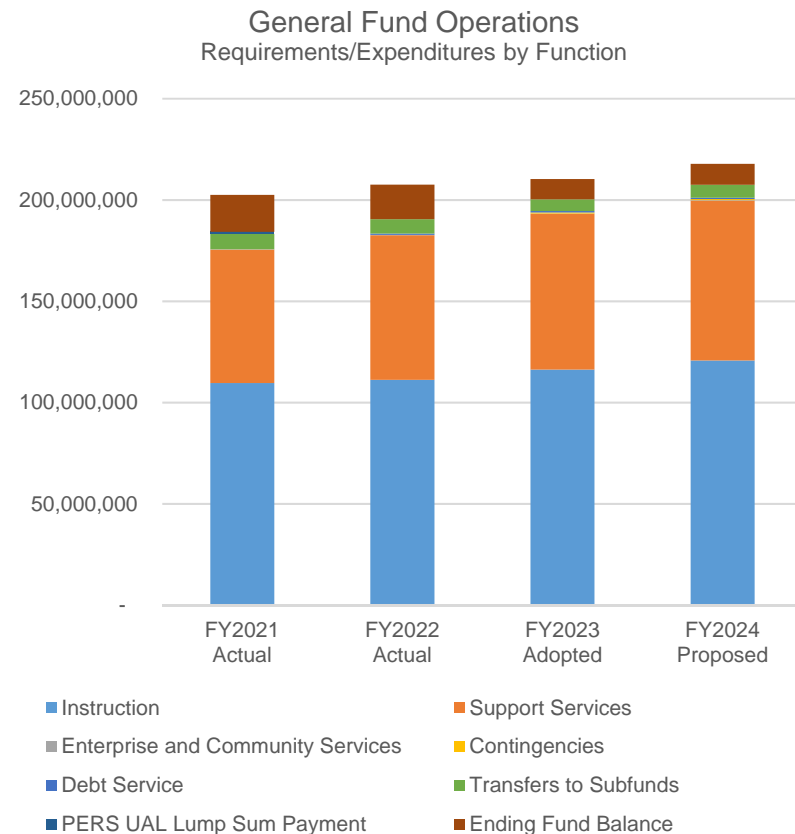
Activities in this classification include current debt service payments and transfers between funds.

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 fixed assets or additions to fixed 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

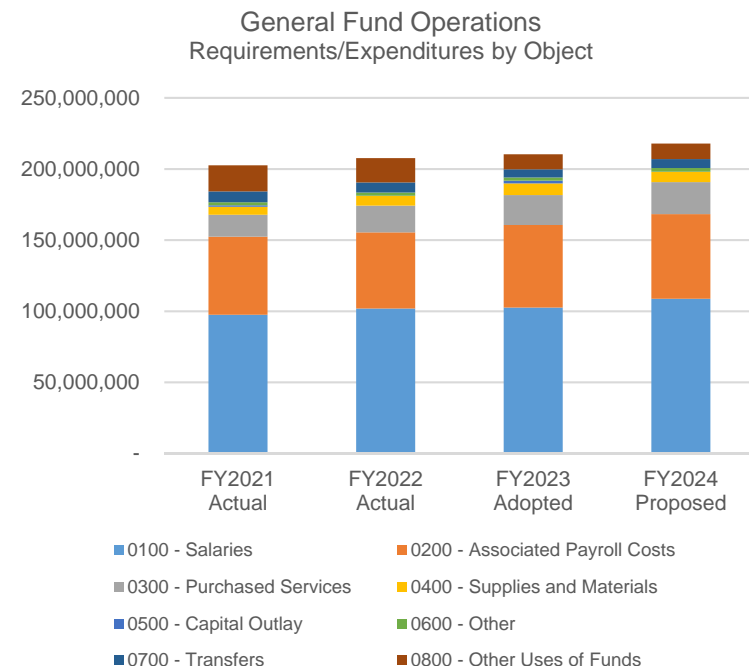
Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.

0700 – Transfers

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

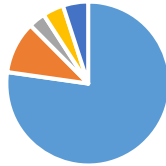
800 - Other Uses of Funds

Amounts set aside for operating contingencies for expenditures or reserved for the following year (ending fund balance).



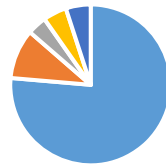
Personnel costs are by far the biggest part of the budget and, in this regard, the FY2023-24 Proposed Budget looks very similar to the FY2022-23 Adopted Budget.

FY2024 Proposed



- Salaries and Associated Payroll Costs
- Purchased Services
- Supplies and Materials
- Capital Outlay, Other and Transfers
- Contingency and Ending Fund Balance

FY2023 Adopted



- Salaries and Associated Payroll Costs
- Purchased Services
- Supplies and Materials
- Capital Outlay, Other and Transfers
- Contingency and Ending Fund Balance

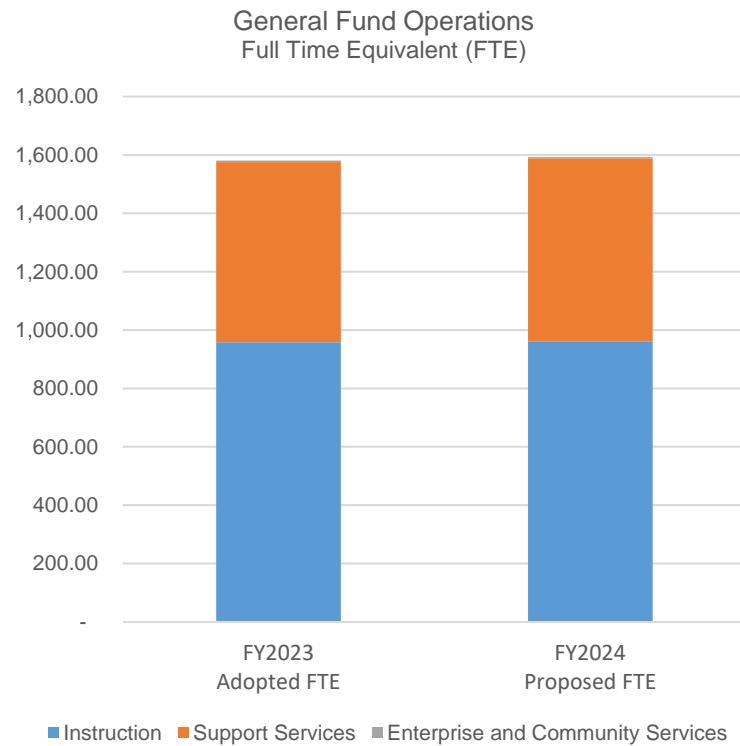
Personnel costs represent about 85 percent of the General Fund Operations total expenses. Personnel costs include salary as well as the “load” that comes with salary costs. The load includes: PERS, payroll taxes, health insurance, and worker’s compensation insurance. PERS, payroll taxes and worker’s 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 FY2023-24 proposed General Fund Operations budget includes 1,593 full-time equivalent (FTE) staff members, an increase of about 12 FTE. The increase in FTE is primarily in instructional and support staff due to increase in enrollment.



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

General Fund Operations Subfund
FY2023-24 Proposed Budget - FTE by Function

Function	Method of allocation	FTE	% of Total
Schools - teachers, counselors, ed assistants, principals and support	Number of students	973	61.1%
Special Programs	Formula based on student need	265	16.6%
English as a Second Language	Number and location of students	22	1.4%
Alternative Education Programs - BLS Online and other programs	Number of students and need	12	0.8%
Instructional Support	Level of support	13	0.8%
Family Access Network	Need - most are funded through other sources	5	0.3%
Custodial Support	Building square feet	94	5.9%
Transportation of Students	Ridership and location	103	6.5%
Facility Maintenance	Building square feet and square feet of turf	39	2.5%
Information Technology	Number of facilities, staff and students	29	1.8%
Board, Supt, Business, HR, Purchasing, Distribution Services	Number of students and staff	38	2.4%
Total		1,593	

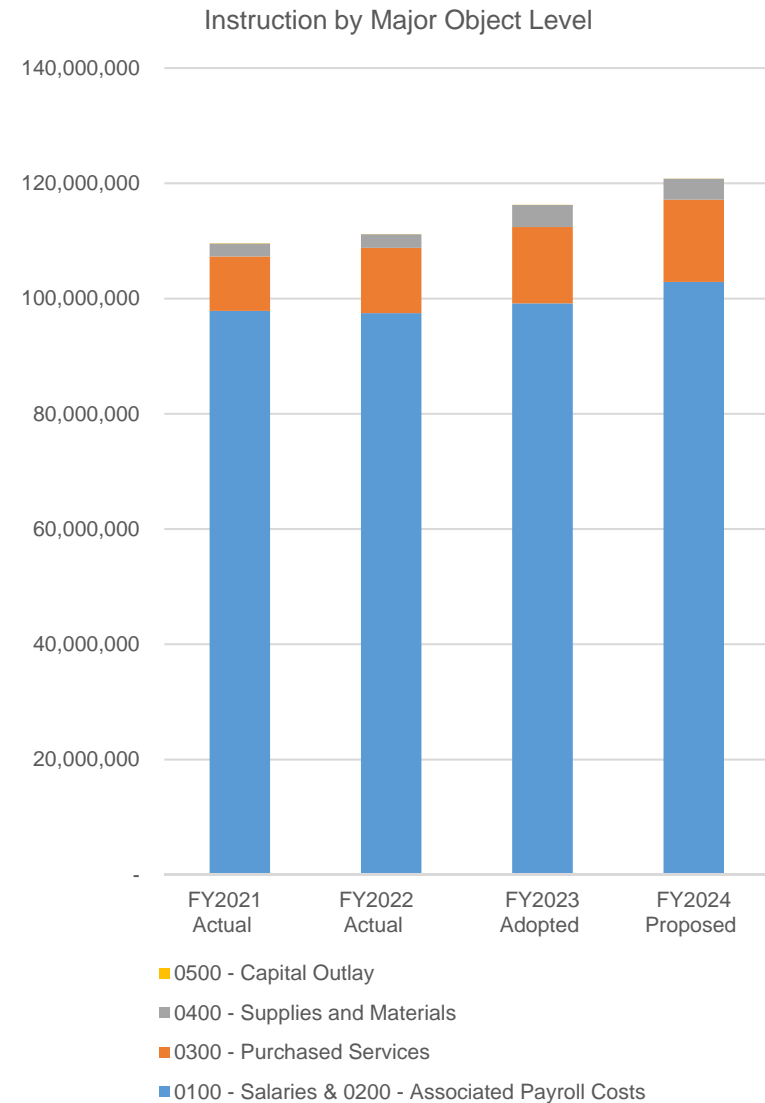
Once staffing levels are determined, the Business Office builds a model to calculate personnel costs. The model is built incrementally in a series of steps starting with a snapshot of staffing in December 2022. Subsequent steps advance people on the salary schedule and add new positions. The model calculates salaries and associated payroll costs including PERS and health insurance.

New PERS rates are effective with the 2023-2025 biennium. The FY2023-24 PERS employer rates are 19.32% for Tier 1&2 and 16.48% for OPSRP. PERS rates are projected to continue increasing over the next decade.

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	19.65%	16.81%
2027 - 2029	19.26%	16.42%

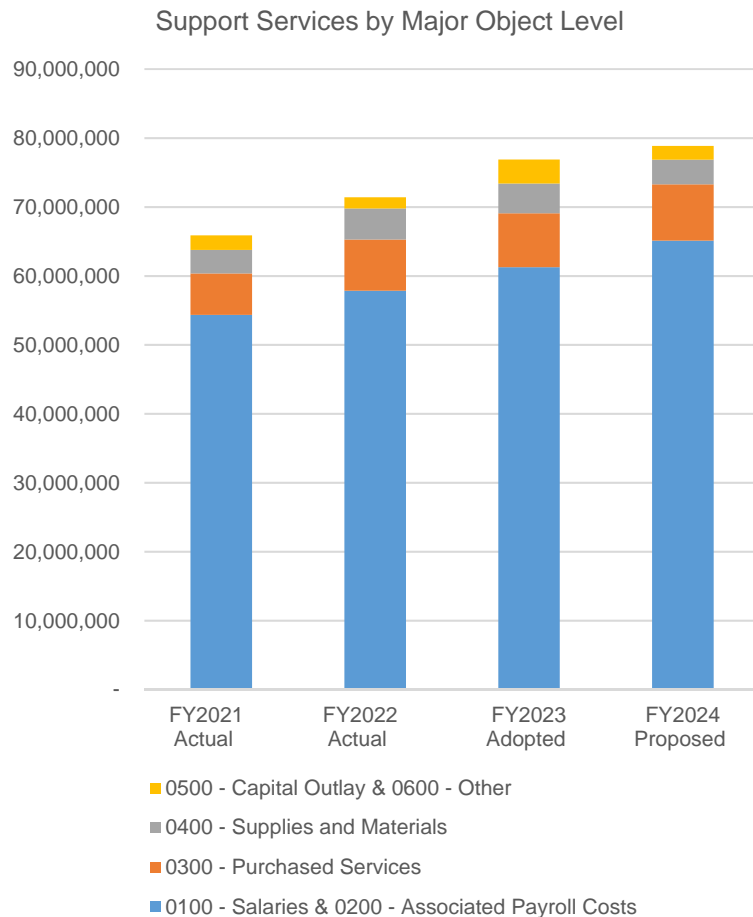
Instruction

The FY2023-24 proposed budget includes \$120.8 million for Instruction in the General Fund Operations Subfund. This is an increase of about \$4.5 million compared with the FY2022-23 adopted budget. Over 85% of the instruction budget is related to people.



Support Services

The FY2023-24 proposed budget includes \$78.6 million for Support Services in the General Fund Operations Subfund. This is an increase of about \$2.0 million compared with the FY2022-23 adopted budget. Over 82% of the Support Services budget is related to people.



Assumptions for Significant Non-Personnel Items

Utilities, Buildings and Grounds – the FY2023-24 proposed budget assumes the operation of nineteen elementary schools, seven middle schools, and seven high schools.

Student Transportation – FY2023-24 proposed budget includes decreases for lower fuel costs.

Substitutes – The FY2023-24 proposed budget includes about \$3.4 million for substitutes. This is in alignment with FY2022-23 adopted budget amount.

Charter Schools – The District contracts with two charter schools, Bend International School and Desert Sky Montessori School. The FY2023-24 proposed budget includes about \$3.56 million for charter school payments, an increase of about \$285,000. The increase is based on a higher charter school rate per ODE and projected growth in student enrollment at both charter schools.

ALOs – The district contracts with other entities for alternative education services. The FY2023-24 proposed budget includes \$6.9 million for alternative education services, an increase of about \$273,000.

Oregon Military Department - the Oregon National Guard Youth Challenge Program (OYCP), an alternative high school, is a residential school where cadets (students) live on site for 5 months while attending the military model school. OYCP expanded their facilities to accommodate additional students.

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.

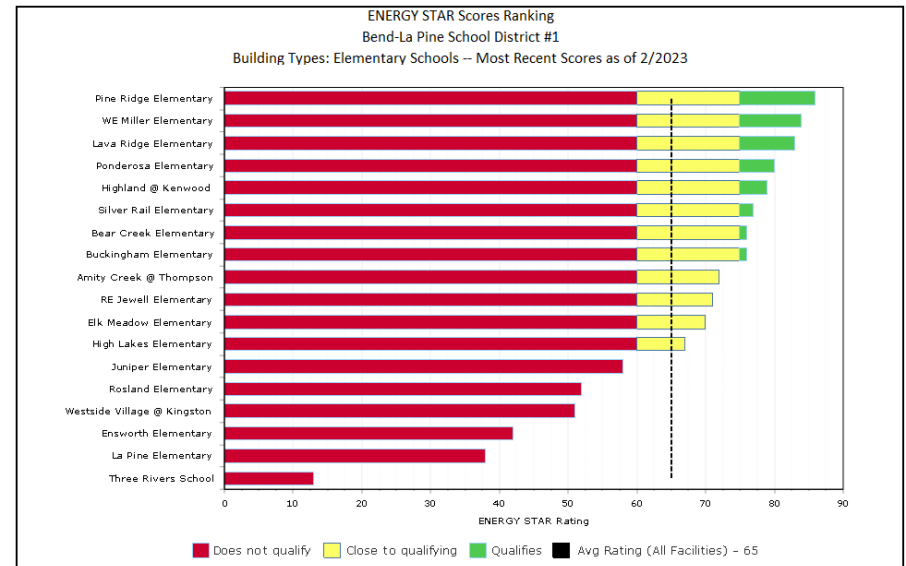
Athletics – Athletic costs are accounted for in the General Fund Athletics Subfund. The costs are funded with pay-to-play fees and gate receipts, with the balance covered by a transfer from the Operations Subfund.

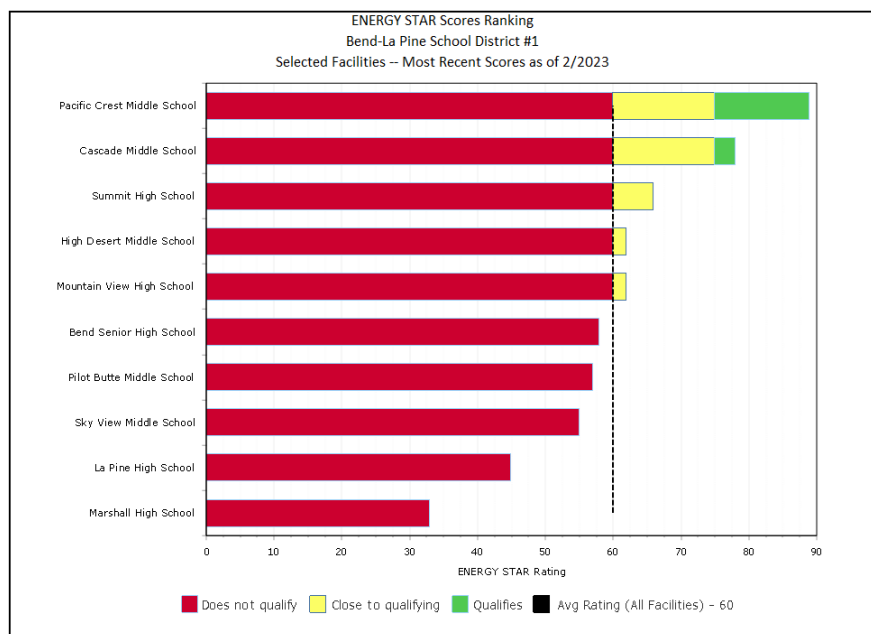
Instructional materials – New curriculum, adoption materials, and the cost of digital instructional materials are budgeted in the Instructional Materials Subfund.

Liability and property insurance – The FY2023-24 proposed budget for liability and property insurance was increased 25.00% to cover the increase in the premiums. The premium increase is a direct result of a marketplace increase in the cost of insurance along with estimated increased due to updated appraisal values of school property.

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. When completely implemented, this new 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)

and High School Success (HSS) fund is expected to total approximately \$18 million for the FY2023-24 budget year. In order to implement the SIA plan fully during 2023-24, we plan to use new federal funds to make up the State shortfall.

The chart below shows the FTE included in the proposed budget that will be funded through SIA and HSS.

SIA funds FTE 2023-24

Class-sized based on historically underserved	18.0
Social/Emotional Learning staff	51.5
HS Campus support positions	10.0
Special Programs staffing	15.5
DEI, DI and ESL Program staffing	12.5
Literacy and Math staff k-12	10.5
Other support positions	3.0
Total	121.0

HSS funds FTE 2023-24

Teaching and Learning support	15.8
MentalHealth/SEL Support and safety	11.2
Life and Career Readiness programs	6.6
Total	33.6

Over the last three years, the District has received additional funding from the Federal government as part of the three stimulus packages passed by Congress to battle the COVID-19 pandemic. The allocation of these funds out to Oregon school districts is handled at the State level by the Oregon Department of Education. This funding has been used to cover increased operating costs and additional educational programs as part of our response to the pandemic, both of which support the District's operations as a whole. We anticipate a similar usage moving forward into 2023-24. These federal funds are one-time resources that will be fully spent after the 2023-24 school year.

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 the purchase of equipment or maintenance and routine repairs.

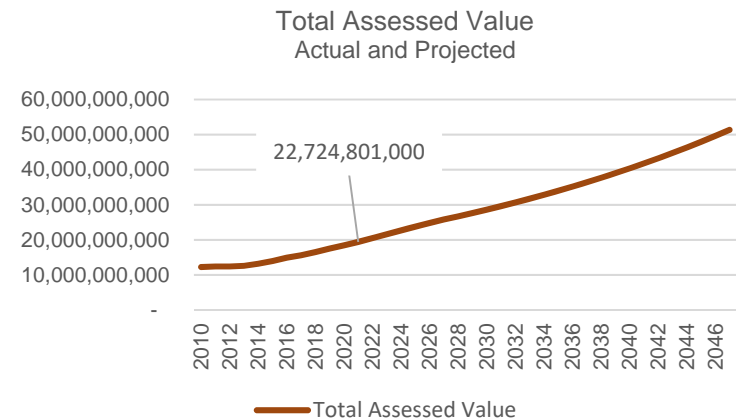
The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, 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 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.

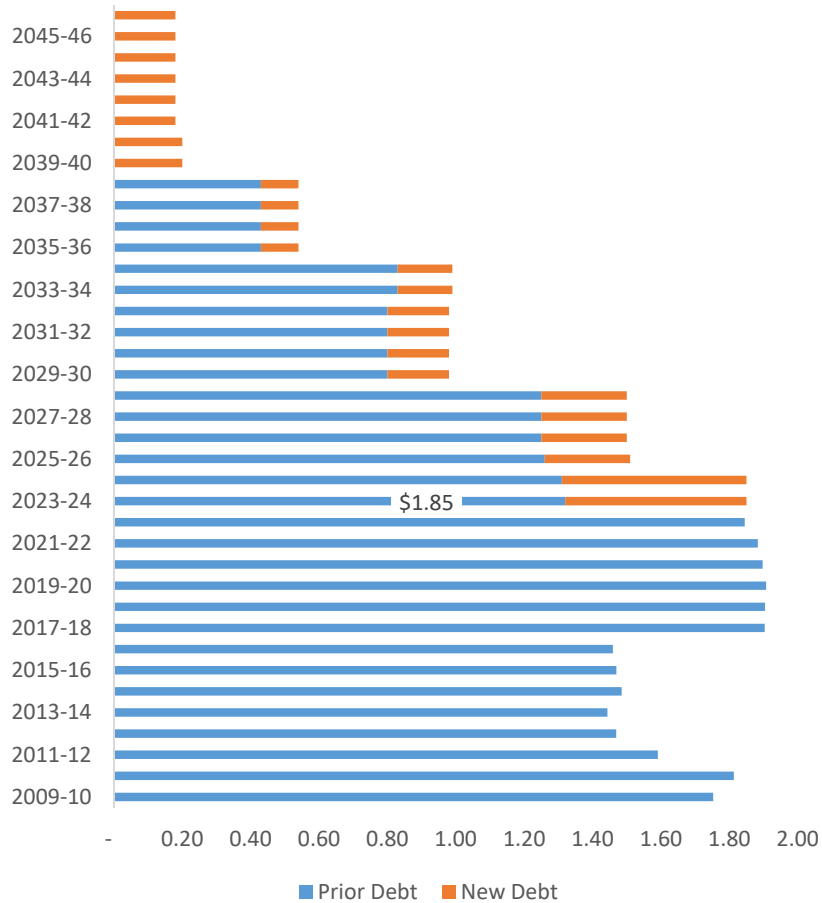
Debt limit is established by Oregon law (ORS 328.245(1) and (2)) at 7.95 percent of the real market value of property within the taxing district’s boundary. As of July 1, 2022, the District’s net bonded debt was \$2,841,448,682 less than the statutory debt limit.

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.

Tax Assessment Rates



The budget process is an on-going cycle. Building the proposed and adopted budgets generally starts in December and ends in June. By far, Bend-La Pine School's employees are our largest budget expenditure. We are a people intensive operation. Our employees are allocated to schools based on enrollment, demographics and the needs of our students. It is critical to our success that we hire the best employees and make sure everyone is working toward the goals presented in the comprehensive plan. The FY2023-24 proposed budget is a plan that will help us reach the Board's four goals.

GENERAL FUND



“The expert in anything was once a beginner.”

-Helen Hayes

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B E N D  L A P I N E

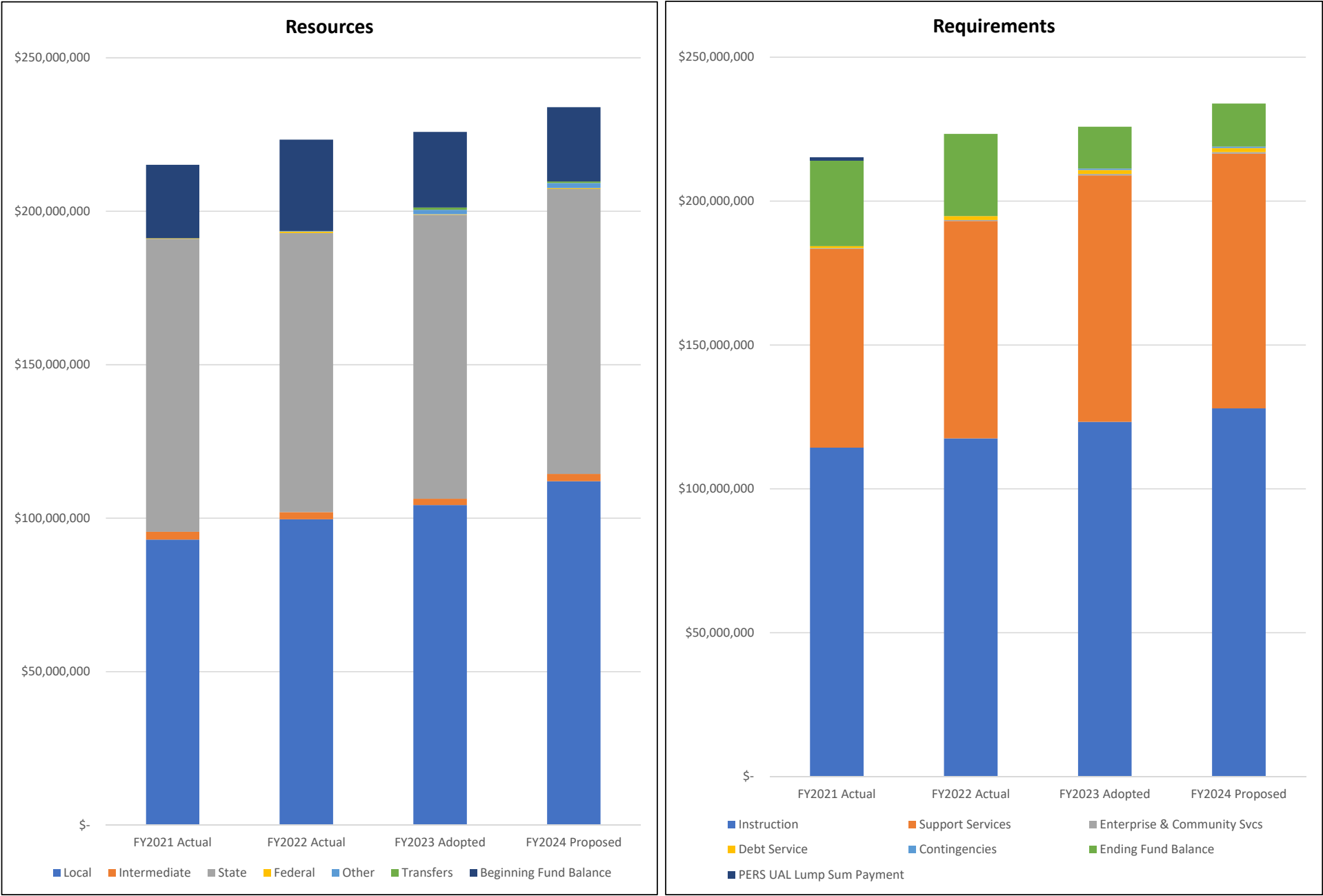
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E D U C A T I N G T H R I V I N G S T U D E N T S

Bend-La Pine Schools
General Fund - Consolidated
Fiscal Year 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Local Sources	93,044,536	99,648,450	104,273,163	112,067,741	0	0
Intermediate Sources	2,529,324	2,324,042	2,078,520	2,370,000	0	0
State Sources	95,459,173	90,964,234	92,516,821	92,821,213	0	0
Federal Sources	184,499	451,237	170,000	310,000	0	0
Other Financing Sources	14,448	164,727	1,450,000	1,650,000	0	0
Transfers	3,750	1,495	725,740	500,000	0	0
Beginning Fund Balance	23,886,866	29,790,448	24,625,396	24,183,213	0	0
Resources Total	215,122,599	223,344,635	225,839,640	233,902,167	0	0
Requirements						
Instruction	114,297,000	117,500,332	123,246,959	127,952,678	0	0
Support Services	69,080,805	75,584,197	85,681,202	88,532,343	0	0
Enterprise and Community Services	277,878	361,772	515,341	538,467	0	0
Debt Service	676,466	1,324,322	1,348,760	1,422,948	0	0
PERS UAL Lump Sum Payment	1,000,000	0	0	0	0	0
Contingencies	0	0	500,000	500,000	0	0
Ending Fund Balance	29,790,449	28,574,011	14,547,378	14,955,731	0	0
Requirements Total	215,122,599	223,344,635	225,839,640	233,902,167	0	0

Totals may not add due to rounding



GENERAL FUND OPERATIONS



“You are braver than you believe, stronger than you seem and smarter than you think.”

-Winnie the Pooh

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B E N D  L A P I N E

S c h o o l s

E D U C A T I N G T H R I V I N G S T U D E N T S

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 2023-24 Proposed Budget
Resources/Revenues Worksheet

Resources/Revenues	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
1000 - Local Sources						
1111 - Current Year Taxes	87,827,057	92,739,017	97,145,000	102,693,000	0	0
1112 - Prior Year Taxes	1,330,901	949,904	1,000,000	950,000	0	0
1311 - Tuition From Individuals	13,547	13,989	0	10,493	0	0
1331 - Summer Sch Tuition Individuals	10,900	3,675	0	0	0	0
1510 - Interest on Investments	355,333	328,448	300,000	900,000	0	0
1970 - Services Provided Other Funds	1,192,823	1,619,775	1,100,000	1,800,000	0	0
1980 - Fees Charged to Grants	558,447	649,630	600,000	600,000	0	0
1990 - Miscellaneous	104,634	208,178	250,000	250,000	0	0
1992 - Payroll Reimbursements	135,646	158,398	109,620	110,000	0	0
1000 - Local Sources Total	91,529,293	96,671,019	100,504,620	107,313,493	0	0
2000 - Intermediate Sources						
2101 County School Funds	384,338	241,097	390,000	270,000	0	0
2102 ESD Apportionment	2,144,986	2,005,000	1,688,520	2,100,000	0	0
2199 Other Intermediate Sources	0	77,944	0	0	0	0
2000 - Intermediate Sources Total	2,529,324	2,324,042	2,078,520	2,370,000	0	0
3000 - State Sources						
3101 State School Fund	91,141,145	87,079,494	88,591,870	88,864,456	0	0
3103 Common School Fund	1,988,718	2,107,027	1,915,241	2,314,006	0	0
3299 Other Restricted Grants In Aid	544,730	694,820	1,140,000	785,000	0	0
3000 - State Sources Total	93,674,594	89,881,342	91,647,111	91,963,462	0	0
4000 - Federal Sources						
4200 Unrestr Fed Rev Thru State	28,649	108,200	0	0	0	0
4202 Fed Rev Thru State Medicaid	137,864	149,892	160,000	150,000	0	0

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2023-24 Proposed Budget
Resources/Revenues Worksheet

Resources/Revenues	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
4500 Restricted Fed Rev Thru State	9,870	9,443	10,000	10,000	0	0
4501 Restricted Fed Rev Foster Tran	8,115	0	0	0	0	0
4801 Federal Forest Fees	0	183,701	0	150,000	0	0
4000 - Federal Sources Total	184,499	451,237	170,000	310,000	0	0
5000 - Other Sources						
5310 Restitution	72	1,583	0	0	0	0
5000 - Other Sources Total	72	1,583	0	0	0	0
5400 - Fund Balance						
9770 - Unreserved Fund Balance	14,586,898	18,238,440	15,900,000	15,900,000	0	0
5400 - Fund Balance Total	14,586,898	18,238,440	15,900,000	15,900,000	0	0
Resources/Revenues Total	202,504,682	207,567,665	210,300,251	217,856,955	0	0

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 2023-24 Proposed Budget
Requirements by Function and Object

Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
1111 - Primary, K-5 Programs								
0100 - Salaries								
0111 - Licensed Salaries	24,266,935	24,824,629	24,100,674	334.80	25,577,850	0	0	336.66
0112 - Classified Salaries	1,017,335	1,176,814	1,161,872	38.91	1,206,547	0	0	40.21
0121 - Licensed Substitutes	9,120	2,084	0	0.00	0	0	0	0.00
0122 - Classified Substitutes	177	1,944	500	0.00	400	0	0	0.00
0130 - Additional Salary	33,890	40,056	11,190	0.00	11,090	0	0	0.00
0100 - Salaries Total	25,327,459	26,045,530	25,274,236	373.72	26,795,887	0	0	376.88
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	6,164,496	5,590,208	5,578,676	0.00	6,174,361	0	0	0.00
0220 - Soc Security Administration	1,873,303	1,938,161	2,056,932	0.00	2,067,564	0	0	0.00
0230 - Other Required Payroll Costs	90,521	75,690	99,149	0.00	195,801	0	0	0.00
0240 - Contractual Employee Benefits	5,895,939	6,189,782	6,495,721	0.00	6,245,848	0	0	0.00
0200 - Payroll Costs Total	14,024,260	13,793,844	14,230,478	0.00	14,683,574	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	502,426	1,259,085	1,123,410	0.00	1,465,122	0	0	0.00
0320 - Property Services	106,937	126,104	110,906	0.00	105,246	0	0	0.00
0340 - Travel	187	173	0	0.00	0	0	0	0.00
0350 - Communication	160,222	184,180	172,394	0.00	162,691	0	0	0.00
0380 - NonInstr Prof Tech Services	0	395	0	0.00	0	0	0	0.00
0390 - Other General Prof Tech Svcs	449	0	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	770,223	1,569,939	1,406,710	0.00	1,733,059	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	364,789	351,317	877,316	0.00	771,715	0	0	0.00
0420 - Textbooks	1,705	9,442	2,946	0.00	1,705	0	0	0.00
0430 - Library Books	1,982	1,476	0	0.00	0	0	0	0.00
0440 - Periodicals	4,902	3,697	300	0.00	0	0	0	0.00
0460 - NonConsumable Items	25,871	36,603	110,486	0.00	81,375	0	0	0.00
0470 - Computer Software	189,430	154,113	26,400	0.00	25,000	0	0	0.00

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2023-24 Proposed Budget
Requirements by Function and Object

Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0480 - Computer Hardware	566,408	243,430	934,733	0.00	811,415	0	0	0.00
0400 - Supplies and Materials Total	1,155,089	800,080	1,952,181	0.00	1,691,210	0	0	0.00
0500 - Capital Outlay								
0540 - Equipment	0	0	3,000	0.00	0	0	0	0.00
0500 - Capital Outlay Total	0	0	3,000	0.00	0	0	0	0.00
0600 - Other								
0640 - Dues and Fees	768	450	100	0.00	0	0	0	0.00
0600 - Other Total	768	450	100	0.00	0	0	0	0.00
1111 - Primary, K-5 Programs Total	41,277,800	42,209,844	42,866,705	373.72	44,903,730	0	0	376.88
1121 - Middle School Programs								
0100 - Salaries								
0111 - Licensed Salaries	11,425,361	10,724,584	10,116,801	140.49	10,241,566	0	0	135.42
0112 - Classified Salaries	123,598	70,628	126,927	4.46	201,048	0	0	5.95
0121 - Licensed Substitutes	8,253	26,994	2,500	0.00	2,000	0	0	0.00
0122 - Classified Substitutes	0	1,394	0	0.00	0	0	0	0.00
0130 - Additional Salary	17,735	35,678	18,730	0.00	20,980	0	0	0.00
0100 - Salaries Total	11,574,949	10,859,282	10,264,958	144.95	10,465,594	0	0	141.37
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	2,929,960	2,384,793	2,303,147	0.00	2,430,955	0	0	0.00
0220 - Soc Security Administration	862,458	812,319	835,287	0.00	808,363	0	0	0.00
0230 - Other Required Payroll Costs	41,831	31,299	40,154	0.00	76,579	0	0	0.00
0240 - Contractual Employee Benefits	2,627,810	2,440,423	2,521,065	0.00	2,282,554	0	0	0.00
0200 - Payroll Costs Total	6,462,060	5,668,836	5,699,653	0.00	5,598,451	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	316,465	662,634	672,458	0.00	629,400	0	0	0.00
0320 - Property Services	52,004	90,369	74,572	0.00	72,478	0	0	0.00
0330 - Student Transportation Svcs	300	0	0	0.00	0	0	0	0.00
0340 - Travel	3,242	11,945	895	0.00	11,345	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0350 - Communication	21,728	49,987	30,050	0.00	33,150	0	0	0.00
0374 - Other Tuition	0	77	0	0.00	0	0	0	0.00
0380 - NonInstr Prof Tech Services	403	7,806	1,300	0.00	1,200	0	0	0.00
0300 - Purchased Services Total	394,143	822,820	779,275	0.00	747,573	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	146,520	200,600	154,270	0.00	156,360	0	0	0.00
0420 - Textbooks	6,197	1,267	0	0.00	0	0	0	0.00
0430 - Library Books	5	0	0	0.00	0	0	0	0.00
0440 - Periodicals	319	495	300	0.00	300	0	0	0.00
0460 - NonConsumable Items	46,374	20,105	7,953	0.00	10,500	0	0	0.00
0470 - Computer Software	10,072	1,491	600	0.00	1,100	0	0	0.00
0480 - Computer Hardware	248,090	249,447	641,068	0.00	652,385	0	0	0.00
0400 - Supplies and Materials Total	457,582	473,409	804,191	0.00	820,645	0	0	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	12,895	14,751	10,500	0.00	11,700	0	0	0.00
0600 - Other Total	12,895	14,751	10,500	0.00	11,700	0	0	0.00
1121 - Middle School Programs Total	18,901,631	17,839,100	17,558,577	144.95	17,643,963	0	0	141.37
1122 - Middle School Extracurricular								
0100 - Salaries								
0130 - Additional Salary	195,127	218,036	262,162	0.00	252,876	0	0	0.00
0100 - Salaries Total	195,127	218,036	262,162	0.00	252,876	0	0	0.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	47,631	45,433	55,696	0.00	57,343	0	0	0.00
0220 - Soc Security Administration	14,516	16,294	20,021	0.00	19,347	0	0	0.00
0230 - Other Required Payroll Costs	686	650	1,153	0.00	1,992	0	0	0.00
0240 - Contractual Employee Benefits	0	474	0	0.00	0	0	0	0.00
0200 - Payroll Costs Total	62,834	62,853	76,870	0.00	78,682	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	466	270	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	466	270	0	0.00	0	0	0	0.00
0400 - Supplies and Materials								
1122 - Middle School Extracurricular Total	258,428	281,160	339,032	0.00	331,558	0	0	0.00
1131 - High School Programs								
0100 - Salaries								
0111 - Licensed Salaries	13,947,991	14,710,165	14,632,194	198.38	15,438,159	0	0	201.39
0112 - Classified Salaries	69,173	70,549	116,481	1.59	76,785	0	0	1.36
0121 - Licensed Substitutes	10,921	36,312	23,378	0.00	24,378	0	0	0.00
0122 - Classified Substitutes	0	78	100	0.00	100	0	0	0.00
0130 - Additional Salary	20,295	30,940	20,541	0.00	21,421	0	0	0.00
0100 - Salaries Total	14,048,381	14,848,046	14,792,694	199.97	15,560,843	0	0	202.76
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	3,443,389	3,198,458	3,259,447	0.00	3,584,296	0	0	0.00
0220 - Soc Security Administration	1,045,432	1,109,639	1,203,920	0.00	1,202,181	0	0	0.00
0230 - Other Required Payroll Costs	53,362	44,279	57,738	0.00	113,722	0	0	0.00
0240 - Contractual Employee Benefits	3,008,330	3,208,549	3,468,184	0.00	3,340,603	0	0	0.00
0200 - Payroll Costs Total	7,550,514	7,560,926	7,989,289	0.00	8,240,802	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	271,155	717,730	506,229	0.00	623,965	0	0	0.00
0320 - Property Services	39,198	100,278	64,700	0.00	64,525	0	0	0.00
0340 - Travel	5,260	13,685	2,250	0.00	3,750	0	0	0.00
0350 - Communication	11,719	34,156	31,925	0.00	32,123	0	0	0.00
0380 - NonInstr Prof Tech Services	10,762	9,586	1,995	0.00	1,950	0	0	0.00
0390 - Other General Prof Tech Svcs	0	1,002	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	338,095	876,439	607,099	0.00	726,313	0	0	0.00
0400 - Supplies and Materials								

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0410 - Consumable Supplies	257,916	320,057	360,636	0.00	364,435	0	0	0.00
0420 - Textbooks	3,289	1,656	0	0.00	0	0	0	0.00
0430 - Library Books	35	101,314	0	0.00	0	0	0	0.00
0440 - Periodicals	64	78	0	0.00	0	0	0	0.00
0450 - Food	0	19	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	35,238	149,658	4,950	0.00	3,350	0	0	0.00
0470 - Computer Software	2,598	4,761	0	0.00	0	0	0	0.00
0480 - Computer Hardware	220,350	357,220	629,868	0.00	641,886	0	0	0.00
0400 - Supplies and Materials Total	519,493	934,766	995,454	0.00	1,009,671	0	0	0.00
0500 - Capital Outlay								
0540 - Equipment	10,354	0	0	0.00	0	0	0	0.00
0500 - Capital Outlay Total	10,354	0	0	0.00	0	0	0	0.00
0600 - Other								
0640 - Dues and Fees	14,332	15,044	1,685	0.00	3,290	0	0	0.00
0600 - Other Total	14,332	15,044	1,685	0.00	3,290	0	0	0.00
1131 - High School Programs Total	22,481,173	24,235,224	24,386,221	199.97	25,540,919	0	0	202.76
1132 - High School Extracurricular								
0100 - Salaries								
0111 - Licensed Salaries	79,450	93,343	96,521	1.33	107,755	0	0	1.49
0130 - Additional Salary	262,956	336,399	399,327	0.00	377,709	0	0	0.00
0100 - Salaries Total	342,407	429,742	495,848	1.33	485,464	0	0	1.49
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	75,899	83,427	97,933	0.00	101,127	0	0	0.00
0220 - Soc Security Administration	25,201	31,706	38,479	0.00	37,204	0	0	0.00
0230 - Other Required Payroll Costs	1,268	1,276	2,010	0.00	3,638	0	0	0.00
0240 - Contractual Employee Benefits	21,949	23,019	23,468	0.00	26,730	0	0	0.00
0200 - Payroll Costs Total	124,318	139,431	161,890	0.00	168,699	0	0	0.00
0300 - Purchased Services								

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0310 - Instructional Prof Tech Svc	6,999	1,539	0	0.00	0	0	0	0.00
0340 - Travel	0	250	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	6,999	1,789	0	0.00	0	0	0	0.00
0400 - Supplies and Materials								
0600 - Other								
0640 - Dues and Fees	0	0	200	0.00	250	0	0	0.00
0600 - Other Total	0	0	200	0.00	250	0	0	0.00
1132 - High School Extracurricular Total	473,726	570,963	657,938	1.33	654,413	0	0	1.49
1210 - Talented and Gifted Programs								
0100 - Salaries								
0111 - Licensed Salaries	349,329	235,879	367,546	4.66	393,040	0	0	4.66
0113 - Administrator Salaries	0	0	0	0.00	5,000	0	0	0.00
0121 - Licensed Substitutes	0	65	0	0.00	0	0	0	0.00
0130 - Additional Salary	185	986	0	0.00	0	0	0	0.00
0100 - Salaries Total	349,515	236,932	367,546	4.66	398,040	0	0	4.66
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	89,791	54,801	83,275	0.00	95,070	0	0	0.00
0220 - Soc Security Administration	26,055	17,484	29,983	0.00	30,648	0	0	0.00
0230 - Other Required Payroll Costs	1,279	677	1,435	0.00	2,906	0	0	0.00
0240 - Contractual Employee Benefits	75,875	52,067	82,106	0.00	83,334	0	0	0.00
0200 - Payroll Costs Total	193,002	125,030	196,799	0.00	211,958	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	1,401	26,980	39,397	0.00	41,397	0	0	0.00
0300 - Purchased Services Total	1,401	26,980	39,397	0.00	41,397	0	0	0.00
0400 - Supplies and Materials								
1210 - Talented and Gifted Programs Total	543,919	388,943	603,742	4.66	651,395	0	0	4.66
1220 - Restrictive Prog Fr Disability								
0100 - Salaries								

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0111 - Licensed Salaries	2,818,462	2,643,823	2,715,857	37.60	2,905,095	0	0	38.60
0112 - Classified Salaries	2,625,591	2,826,452	2,958,397	89.13	3,189,930	0	0	89.60
0121 - Licensed Substitutes	38	5,218	157,762	0.00	235,860	0	0	0.00
0122 - Classified Substitutes	0	60	0	0.00	0	0	0	0.00
0123 - Licensed Temporary	625	1,250	1,530	0.00	1,530	0	0	0.00
0124 - Classified Temporary	59,175	0	97,030	0.00	97,030	0	0	0.00
0130 - Additional Salary	45,762	31,195	15,040	0.00	16,600	0	0	0.00
0100 - Salaries Total	5,549,655	5,508,000	5,945,616	126.73	6,446,045	0	0	128.20
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	1,326,980	1,126,385	1,265,192	0.00	1,365,427	0	0	0.00
0220 - Soc Security Administration	404,961	405,410	475,477	0.00	487,905	0	0	0.00
0230 - Other Required Payroll Costs	19,956	16,292	23,240	0.00	46,408	0	0	0.00
0240 - Contractual Employee Benefits	1,783,864	1,678,443	2,146,073	0.00	2,071,103	0	0	0.00
0200 - Payroll Costs Total	3,535,763	3,226,532	3,909,982	0.00	3,970,843	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	103,902	220,745	257,910	0.00	248,331	0	0	0.00
0320 - Property Services	9,646	6,262	9,850	0.00	10,600	0	0	0.00
0330 - Student Transportation Svcs	64	0	0	0.00	0	0	0	0.00
0340 - Travel	5,600	21,232	17,700	0.00	17,700	0	0	0.00
0350 - Communication	2,582	2,697	2,870	0.00	2,575	0	0	0.00
0380 - NonInstr Prof Tech Services	0	98	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	121,796	251,036	288,330	0.00	279,206	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	27,585	19,979	32,497	0.00	31,722	0	0	0.00
0420 - Textbooks	15,083	18,340	1,000	0.00	1,000	0	0	0.00
0430 - Library Books	0	570	0	0.00	0	0	0	0.00
0440 - Periodicals	0	2,943	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	9,139	15,763	0	0.00	0	0	0	0.00
0470 - Computer Software	4,165	0	800	0.00	800	0	0	0.00

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0480 - Computer Hardware	222	1,802	500	0.00	500	0	0	0.00
0400 - Supplies and Materials Total	56,195	59,400	34,797	0.00	34,022	0	0	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	0	106	0	0.00	0	0	0	0.00
0600 - Other Total	0	106	0	0.00	0	0	0	0.00
1220 - Restrictive Prog Fr Disability Total	9,263,411	9,045,075	10,178,725	126.73	10,730,116	0	0	128.20
1250 - Less Restrictive Prog Disabled								
0100 - Salaries								
0111 - Licensed Salaries	1,801,818	2,004,222	2,116,360	29.75	1,947,552	0	0	25.24
0112 - Classified Salaries	1,242,668	1,309,081	1,397,566	41.82	1,513,362	0	0	41.64
0121 - Licensed Substitutes	75	2,110	0	0.00	0	0	0	0.00
0123 - Licensed Temporary	56,020	5,000	0	0.00	0	0	0	0.00
0124 - Classified Temporary	56,302	0	35,000	0.00	35,000	0	0	0.00
0130 - Additional Salary	19,873	19,192	5,000	0.00	5,000	0	0	0.00
0100 - Salaries Total	3,176,758	3,339,607	3,553,926	71.57	3,500,914	0	0	66.88
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	732,102	685,274	769,076	0.00	758,510	0	0	0.00
0220 - Soc Security Administration	233,801	246,156	286,432	0.00	264,620	0	0	0.00
0230 - Other Required Payroll Costs	11,663	9,823	14,149	0.00	25,943	0	0	0.00
0240 - Contractual Employee Benefits	879,578	945,754	1,221,910	0.00	1,004,066	0	0	0.00
0200 - Payroll Costs Total	1,857,146	1,887,009	2,291,567	0.00	2,053,139	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	81,513	101,413	181,602	0.00	150,375	0	0	0.00
0320 - Property Services	2,340	3,488	2,100	0.00	2,900	0	0	0.00
0340 - Travel	941	1,151	1,000	0.00	1,000	0	0	0.00
0350 - Communication	4,318	2,695	3,450	0.00	1,525	0	0	0.00
0380 - NonInstr Prof Tech Services	43,609	46,626	48,000	0.00	48,000	0	0	0.00

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0300 - Purchased Services Total	132,723	155,374	236,152	0.00	203,800	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	16,305	12,955	24,714	0.00	23,925	0	0	0.00
0420 - Textbooks	1,756	3,505	12,000	0.00	12,000	0	0	0.00
0430 - Library Books	0	301	0	0.00	0	0	0	0.00
0440 - Periodicals	0	124	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	2,343	3,329	0	0.00	200	0	0	0.00
0470 - Computer Software	2,789	599	6,000	0.00	6,000	0	0	0.00
0480 - Computer Hardware	219	0	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	23,414	20,815	42,714	0.00	42,125	0	0	0.00
0600 - Other								
0640 - Dues and Fees	0	64	0	0.00	0	0	0	0.00
0600 - Other Total	0	64	0	0.00	0	0	0	0.00
1250 - Less Restrictive Prog Disabled Total	5,190,042	5,402,871	6,124,359	71.57	5,799,978	0	0	66.88
1271 - Remediation								
0400 - Supplies and Materials								
1280 - Alternative Education								
0100 - Salaries								
0111 - Licensed Salaries	539,974	617,512	553,660	7.00	572,198	0	0	7.00
0112 - Classified Salaries	103,589	124,734	128,038	4.21	158,671	0	0	5.03
0121 - Licensed Substitutes	0	305	0	0.00	0	0	0	0.00
0130 - Additional Salary	70,362	40,444	13,713	0.00	13,713	0	0	0.00
0100 - Salaries Total	713,926	782,997	695,411	11.21	744,582	0	0	12.03
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	169,630	163,841	148,163	0.00	169,266	0	0	0.00
0220 - Soc Security Administration	53,007	58,657	56,602	0.00	57,559	0	0	0.00
0230 - Other Required Payroll Costs	2,619	2,276	2,616	0.00	5,401	0	0	0.00
0240 - Contractual Employee Benefits	163,791	206,712	197,965	0.00	191,811	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0200 - Payroll Costs Total	389,048	431,488	405,346	0.00	424,037	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	4,604,402	4,276,786	6,547,244	0.00	6,905,596	0	0	0.00
0320 - Property Services	5,304	1,325	250	0.00	275	0	0	0.00
0340 - Travel	601	2,704	0	0.00	4,500	0	0	0.00
0350 - Communication	684	392	225	0.00	135	0	0	0.00
0360 - Charter School Payments	3,027,911	3,271,650	3,275,000	0.00	3,560,000	0	0	0.00
0380 - NonInstr Prof Tech Services	391	5,215	400	0.00	1,000	0	0	0.00
0300 - Purchased Services Total	7,639,297	7,558,074	9,823,119	0.00	10,471,506	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	9,531	14,171	3,225	0.00	2,525	0	0	0.00
0420 - Textbooks	268	220	0	0.00	0	0	0	0.00
0450 - Food	0	125	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	2,405	917	400	0.00	0	0	0	0.00
0470 - Computer Software	11,957	22,243	3,550	0.00	0	0	0	0.00
0480 - Computer Hardware	1,662	12,928	1,000	0.00	650	0	0	0.00
0400 - Supplies and Materials Total	25,826	50,607	8,175	0.00	3,175	0	0	0.00
0600 - Other								
0640 - Dues and Fees	1,700	0	0	0.00	0	0	0	0.00
0600 - Other Total	1,700	0	0	0.00	0	0	0	0.00
1280 - Alternative Education Total	8,769,798	8,823,168	10,932,051	11.21	11,643,300	0	0	12.03
1291 - English Second Language								
0100 - Salaries								
0111 - Licensed Salaries	1,399,173	1,401,219	1,449,786	19.63	1,526,007	0	0	19.91
0121 - Licensed Substitutes	138	799	1,000	0.00	150	0	0	0.00
0130 - Additional Salary	1,683	5,510	2,500	0.00	9,671	0	0	0.00
0100 - Salaries Total	1,400,995	1,407,529	1,453,286	19.63	1,535,828	0	0	19.91
0200 - Payroll Costs								

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0210 - Public Employees Retiremt Sys	341,226	288,016	313,113	0.00	353,763	0	0	0.00
0220 - Soc Security Administration	102,452	104,604	118,310	0.00	118,632	0	0	0.00
0230 - Other Required Payroll Costs	5,072	4,033	5,679	0.00	11,194	0	0	0.00
0240 - Contractual Employee Benefits	299,774	303,465	345,094	0.00	343,944	0	0	0.00
0200 - Payroll Costs Total	748,525	700,120	782,196	0.00	827,533	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	18,343	63,193	68,841	0.00	77,409	0	0	0.00
0320 - Property Services	129	292	0	0.00	0	0	0	0.00
0340 - Travel	0	747	750	0.00	0	0	0	0.00
0350 - Communication	2,203	1,306	750	0.00	1,350	0	0	0.00
0300 - Purchased Services Total	20,676	65,538	70,341	0.00	78,759	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	4,683	4,589	5,000	0.00	5,325	0	0	0.00
0420 - Textbooks	5	0	0	0.00	1,200	0	0	0.00
0430 - Library Books	0	2,238	0	0.00	0	0	0	0.00
0440 - Periodicals	262	191	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	65	2,613	0	0.00	0	0	0	0.00
0480 - Computer Hardware	19,673	400	0	0.00	3,000	0	0	0.00
0400 - Supplies and Materials Total	24,690	10,032	5,000	0.00	9,525	0	0	0.00
0600 - Other								
0640 - Dues and Fees	0	89	100	0.00	0	0	0	0.00
0600 - Other Total	0	89	100	0.00	0	0	0	0.00
1291 - English Second Language Total	2,194,888	2,183,310	2,310,923	19.63	2,451,645	0	0	19.91
1292 - Teen Parent Programs								
0100 - Salaries								
0111 - Licensed Salaries	85,838	61,393	90,938	1.33	95,018	0	0	1.33
0112 - Classified Salaries	59,264	50,965	67,074	2.40	73,162	0	0	2.40
0121 - Licensed Substitutes	0	181	0	0.00	0	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0100 - Salaries Total	145,103	112,540	158,012	3.73	168,180	0	0	3.73
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	33,684	22,289	33,554	0.00	32,473	0	0	0.00
0220 - Soc Security Administration	10,793	8,083	12,862	0.00	12,722	0	0	0.00
0230 - Other Required Payroll Costs	542	320	644	0.00	1,234	0	0	0.00
0240 - Contractual Employee Benefits	32,357	30,331	61,753	0.00	45,558	0	0	0.00
0200 - Payroll Costs Total	77,378	61,023	108,813	0.00	91,987	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	1,601	3,466	0	0.00	0	0	0	0.00
0320 - Property Services	87	0	150	0.00	150	0	0	0.00
0340 - Travel	35	0	0	0.00	0	0	0	0.00
0350 - Communication	61	36	250	0.00	250	0	0	0.00
0300 - Purchased Services Total	1,784	3,503	400	0.00	400	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	2,552	2,428	2,800	0.00	2,800	0	0	0.00
0400 - Supplies and Materials Total	2,552	2,428	2,800	0.00	2,800	0	0	0.00
1292 - Teen Parent Programs Total	226,818	179,495	270,025	3.73	263,367	0	0	3.73
1400 - Summer School Programs								
0100 - Salaries								
0130 - Additional Salary	5,349	720	22,563	0.00	22,563	0	0	0.00
0100 - Salaries Total	5,349	720	22,563	0.00	22,563	0	0	0.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	1,307	151	0	0.00	0	0	0	0.00
0220 - Soc Security Administration	408	55	8,853	0.00	8,853	0	0	0.00
0230 - Other Required Payroll Costs	9	2	0	0.00	0	0	0	0.00
0200 - Payroll Costs Total	1,725	209	8,853	0.00	8,853	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	0	2,475	0	0.00	0	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0340 - Travel	0	45	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	0	2,520	0	0.00	0	0	0	0.00
1400 - Summer School Programs Total	7,075	3,450	31,416	0.00	31,416	0	0	0.00
2110 - Attendance and Social Work								
0100 - Salaries								
0112 - Classified Salaries	287,661	292,518	268,489	8.19	138,494	0	0	3.86
0114 - Managerial Salaries	0	0	0	0.00	140,007	0	0	1.00
0130 - Additional Salary	1,024	225	0	0.00	480	0	0	0.00
0100 - Salaries Total	288,686	292,743	268,489	8.19	278,981	0	0	4.86
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	58,979	55,258	59,326	0.00	63,192	0	0	0.00
0220 - Soc Security Administration	20,641	21,066	21,994	0.00	21,120	0	0	0.00
0230 - Other Required Payroll Costs	1,141	897	1,131	0.00	2,026	0	0	0.00
0240 - Contractual Employee Benefits	107,517	129,238	124,433	0.00	62,701	0	0	0.00
0200 - Payroll Costs Total	188,279	206,460	206,884	0.00	149,039	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	143,316	436,318	491,400	0.00	515,970	0	0	0.00
0320 - Property Services	385	686	0	0.00	0	0	0	0.00
0340 - Travel	0	51	0	0.00	1,200	0	0	0.00
0350 - Communication	406	1,987	500	0.00	1,500	0	0	0.00
0300 - Purchased Services Total	144,108	439,045	491,900	0.00	518,670	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	2,910	2,894	3,350	0.00	4,250	0	0	0.00
0460 - NonConsumable Items	582	4,129	0	0.00	0	0	0	0.00
0480 - Computer Hardware	0	471	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	3,493	7,494	3,350	0.00	4,250	0	0	0.00
2110 - Attendance and Social Work Total	624,568	945,744	970,623	8.19	950,940	0	0	4.86
2120 - Guidance Services								

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0100 - Salaries								
0111 - Licensed Salaries	3,488,341	3,260,991	3,504,672	45.03	3,254,941	0	0	44.17
0112 - Classified Salaries	501,584	594,970	635,357	16.67	752,773	0	0	19.21
0113 - Administrator Salaries	0	97,066	0	0.00	0	0	0	0.00
0121 - Licensed Substitutes	270	2,974	316	0.00	200	0	0	0.00
0122 - Classified Substitutes	146	1,259	0	0.00	0	0	0	0.00
0130 - Additional Salary	53,792	46,487	54,814	0.00	50,874	0	0	0.00
0100 - Salaries Total	4,044,135	4,003,749	4,195,159	61.71	4,058,788	0	0	63.39
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	996,528	873,794	928,478	0.00	906,285	0	0	0.00
0220 - Soc Security Administration	299,831	298,848	339,354	0.00	311,728	0	0	0.00
0230 - Other Required Payroll Costs	14,414	11,609	16,424	0.00	29,524	0	0	0.00
0240 - Contractual Employee Benefits	845,458	897,925	1,024,088	0.00	947,605	0	0	0.00
0200 - Payroll Costs Total	2,156,234	2,082,177	2,308,344	0.00	2,195,142	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	31,012	12,890	68,694	0.00	42,846	0	0	0.00
0320 - Property Services	1,935	1,201	0	0.00	0	0	0	0.00
0340 - Travel	1,316	1,605	350	0.00	600	0	0	0.00
0350 - Communication	2,500	5,334	2,950	0.00	3,525	0	0	0.00
0380 - NonInstr Prof Tech Services	65,765	0	79,397	0.00	79,397	0	0	0.00
0300 - Purchased Services Total	102,529	21,031	151,391	0.00	126,368	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	7,200	8,534	10,793	0.00	17,850	0	0	0.00
0420 - Textbooks	0	197	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	2,754	1,251	0	0.00	0	0	0	0.00
0470 - Computer Software	0	28,775	0	0.00	0	0	0	0.00
0480 - Computer Hardware	0	1,500	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	9,955	40,259	10,793	0.00	17,850	0	0	0.00
0500 - Capital Outlay								

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0600 - Other								
0640 - Dues and Fees	517	0	350	0.00	150	0	0	0.00
0600 - Other Total	517	0	350	0.00	150	0	0	0.00
2120 - Guidance Services Total	6,313,371	6,147,218	6,666,037	61.71	6,398,298	0	0	63.39
2130 - Health Services								
0100 - Salaries								
0111 - Licensed Salaries	115,113	118,675	118,574	1.60	123,091	0	0	1.60
0112 - Classified Salaries	914,420	864,898	982,202	15.38	983,534	0	0	13.09
0113 - Administrator Salaries	102,728	118,814	119,017	1.00	123,565	0	0	1.00
0121 - Licensed Substitutes	0	3,692	0	0.00	0	0	0	0.00
0122 - Classified Substitutes	6,553	29,841	25,000	0.00	25,000	0	0	0.00
0124 - Classified Temporary	0	0	2,000	0.00	2,000	0	0	0.00
0130 - Additional Salary	15,237	31,202	14,720	0.00	14,000	0	0	0.00
0100 - Salaries Total	1,154,053	1,167,124	1,261,513	17.98	1,271,190	0	0	15.69
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	268,623	220,351	264,233	0.00	278,471	0	0	0.00
0220 - Soc Security Administration	83,022	83,806	99,241	0.00	94,987	0	0	0.00
0230 - Other Required Payroll Costs	4,160	3,381	4,816	0.00	9,289	0	0	0.00
0240 - Contractual Employee Benefits	230,877	224,897	287,713	0.00	250,694	0	0	0.00
0200 - Payroll Costs Total	586,684	532,438	656,003	0.00	633,441	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	20	0	0	0.00	0	0	0	0.00
0320 - Property Services	0	175	0	0.00	0	0	0	0.00
0340 - Travel	3,719	7,099	8,000	0.00	8,000	0	0	0.00
0350 - Communication	0	67	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	3,739	7,341	8,000	0.00	8,000	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	7,306	8,439	10,884	0.00	10,042	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0420 - Textbooks	0	87	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	1,045	3,566	500	0.00	40,500	0	0	0.00
0480 - Computer Hardware	0	3,311	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	8,351	15,404	11,384	0.00	50,542	0	0	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	1,531	2,230	1,600	0.00	1,600	0	0	0.00
0650 - Insurance and Judgements	1,523	983	1,500	0.00	1,500	0	0	0.00
0600 - Other Total	3,054	3,213	3,100	0.00	3,100	0	0	0.00
2130 - Health Services Total	1,755,882	1,725,523	1,940,000	17.98	1,966,273	0	0	15.69
2140 - Psychological Services								
0100 - Salaries								
0111 - Licensed Salaries	908,252	961,322	950,848	12.60	1,155,858	0	0	14.50
0121 - Licensed Substitutes	2,045	0	0	0.00	0	0	0	0.00
0123 - Licensed Temporary	625	1,250	0	0.00	0	0	0	0.00
0130 - Additional Salary	270	20,601	8,000	0.00	8,000	0	0	0.00
0100 - Salaries Total	911,194	983,173	958,848	12.60	1,163,858	0	0	14.50
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	194,342	201,444	202,476	0.00	251,745	0	0	0.00
0220 - Soc Security Administration	67,287	72,421	77,403	0.00	89,329	0	0	0.00
0230 - Other Required Payroll Costs	3,329	2,824	3,721	0.00	8,475	0	0	0.00
0240 - Contractual Employee Benefits	205,284	206,495	218,151	0.00	241,563	0	0	0.00
0200 - Payroll Costs Total	470,244	483,186	501,751	0.00	591,112	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	0	0	0	0.00	9,342	0	0	0.00
0320 - Property Services	0	75	0	0.00	0	0	0	0.00
0340 - Travel	4,864	12,292	4,000	0.00	4,000	0	0	0.00
0300 - Purchased Services Total	4,864	12,367	4,000	0.00	13,342	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0400 - Supplies and Materials								
0410 - Consumable Supplies	25,514	12,643	18,000	0.00	18,000	0	0	0.00
0420 - Textbooks	167	1,768	0	0.00	0	0	0	0.00
0430 - Library Books	0	29	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	0	1,185	0	0.00	0	0	0	0.00
0480 - Computer Hardware	0	261	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	25,681	15,889	18,000	0.00	18,000	0	0	0.00
0600 - Other								
0640 - Dues and Fees	1,244	4,295	500	0.00	500	0	0	0.00
0600 - Other Total	1,244	4,295	500	0.00	500	0	0	0.00
2140 - Psychological Services Total	1,413,228	1,498,911	1,483,099	12.60	1,786,812	0	0	14.50
2150 - Speech Pathology and Audiology								
0100 - Salaries								
0111 - Licensed Salaries	1,600,068	1,657,781	1,678,801	22.19	1,864,435	0	0	23.80
0112 - Classified Salaries	137,688	98,091	99,222	2.82	134,846	0	0	3.82
0121 - Licensed Substitutes	175	0	0	0.00	0	0	0	0.00
0130 - Additional Salary	1,591	2,990	240	0.00	45,736	0	0	0.00
0100 - Salaries Total	1,739,523	1,758,863	1,778,263	25.01	2,045,017	0	0	27.62
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	426,223	382,292	394,072	0.00	464,954	0	0	0.00
0220 - Soc Security Administration	127,632	130,979	144,784	0.00	157,935	0	0	0.00
0230 - Other Required Payroll Costs	6,241	5,050	6,979	0.00	15,012	0	0	0.00
0240 - Contractual Employee Benefits	439,161	417,652	452,907	0.00	457,006	0	0	0.00
0200 - Payroll Costs Total	999,259	935,975	998,742	0.00	1,094,907	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	4,963	14,664	6,213	0.00	4,671	0	0	0.00
0320 - Property Services	9	15	0	0.00	50	0	0	0.00
0340 - Travel	2,793	9,316	2,000	0.00	2,000	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0350 - Communication	58	266	0	0.00	500	0	0	0.00
0380 - NonInstr Prof Tech Services	0	3,328	0	0.00	0	0	0	0.00
0390 - Other General Prof Tech Svcs	3,368	2,914	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	11,193	30,505	8,213	0.00	7,221	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	16,611	8,527	13,355	0.00	13,105	0	0	0.00
0420 - Textbooks	120	5,651	0	0.00	0	0	0	0.00
0430 - Library Books	0	52	0	0.00	0	0	0	0.00
0440 - Periodicals	0	243	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	130	487	5,000	0.00	5,000	0	0	0.00
0470 - Computer Software	12	12	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	16,874	14,974	18,355	0.00	18,105	0	0	0.00
0600 - Other								
0640 - Dues and Fees	212	1,697	800	0.00	800	0	0	0.00
0600 - Other Total	212	1,697	800	0.00	800	0	0	0.00
2150 - Speech Pathology and Audiology Total	2,767,063	2,742,015	2,804,373	25.01	3,166,050	0	0	27.62
2190 - Service Dir, Stu Support Svcs								
0100 - Salaries								
0112 - Classified Salaries	370,087	341,613	331,247	8.00	361,417	0	0	9.00
0113 - Administrator Salaries	463,874	504,895	521,600	4.00	476,315	0	0	3.50
0122 - Classified Substitutes	0	176	0	0.00	0	0	0	0.00
0130 - Additional Salary	5,639	6,620	4,440	0.00	11,100	0	0	0.00
0100 - Salaries Total	839,602	853,305	857,287	12.00	848,832	0	0	12.50
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	220,863	196,424	200,758	0.00	207,003	0	0	0.00
0220 - Soc Security Administration	60,949	63,520	69,229	0.00	65,480	0	0	0.00
0230 - Other Required Payroll Costs	3,019	2,477	3,390	0.00	6,503	0	0	0.00
0240 - Contractual Employee Benefits	196,098	180,331	183,752	0.00	192,429	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0200 - Payroll Costs Total	480,930	442,755	457,129	0.00	471,415	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	0	4	0	0.00	0	0	0	0.00
0320 - Property Services	2,867	3,454	9,000	0.00	9,000	0	0	0.00
0340 - Travel	3,709	13,886	9,000	0.00	9,000	0	0	0.00
0350 - Communication	9,573	3,716	5,100	0.00	5,100	0	0	0.00
0390 - Other General Prof Tech Svcs	40,349	94,912	95,400	0.00	60,000	0	0	0.00
0300 - Purchased Services Total	56,499	115,975	118,500	0.00	83,100	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	4,967	12,380	4,500	0.00	5,000	0	0	0.00
0420 - Textbooks	33	0	100	0.00	100	0	0	0.00
0440 - Periodicals	695	175	750	0.00	750	0	0	0.00
0460 - NonConsumable Items	9,847	2,663	1,100	0.00	1,100	0	0	0.00
0470 - Computer Software	277	0	0	0.00	0	0	0	0.00
0480 - Computer Hardware	43,263	5,066	10,000	0.00	10,000	0	0	0.00
0400 - Supplies and Materials Total	59,085	20,286	16,450	0.00	16,950	0	0	0.00
0600 - Other								
0640 - Dues and Fees	0	785	450	0.00	750	0	0	0.00
0600 - Other Total	0	785	450	0.00	750	0	0	0.00
2190 - Service Dir, Stu Support Svcs Total	1,436,117	1,433,107	1,449,816	12.00	1,421,047	0	0	12.50
2210 - Improvement of Instruction Svc								
0100 - Salaries								
0111 - Licensed Salaries	501,003	217,444	113,932	1.63	326,970	0	0	4.13
0112 - Classified Salaries	132,430	102,451	104,836	2.70	125,320	0	0	3.04
0113 - Administrator Salaries	673,203	830,020	832,637	6.00	990,668	0	0	6.90
0121 - Licensed Substitutes	0	44	0	0.00	0	0	0	0.00
0130 - Additional Salary	219,697	194,286	190,621	0.00	264,142	0	0	0.00
0100 - Salaries Total	1,526,334	1,344,248	1,242,026	10.34	1,707,100	0	0	14.07

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	395,174	292,932	282,396	0.00	398,048	0	0	0.00
0220 - Soc Security Administration	114,188	97,770	98,758	0.00	130,014	0	0	0.00
0230 - Other Required Payroll Costs	5,164	3,870	5,057	0.00	12,218	0	0	0.00
0240 - Contractual Employee Benefits	218,093	178,202	180,680	0.00	219,329	0	0	0.00
0200 - Payroll Costs Total	732,621	572,776	566,891	0.00	759,609	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	5,668	13,571	36,413	0.00	59,564	0	0	0.00
0320 - Property Services	2,149	6,657	0	0.00	5,800	0	0	0.00
0330 - Student Transportation Svcs	0	618	0	0.00	0	0	0	0.00
0340 - Travel	6,826	62,333	15,200	0.00	20,100	0	0	0.00
0350 - Communication	17,208	20,330	8,450	0.00	15,285	0	0	0.00
0380 - NonInstr Prof Tech Services	24,327	0	0	0.00	0	0	0	0.00
0390 - Other General Prof Tech Svcs	0	0	0	0.00	3,200	0	0	0.00
0300 - Purchased Services Total	56,180	103,511	60,063	0.00	103,949	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	19,812	43,483	99,775	0.00	19,450	0	0	0.00
0420 - Textbooks	425	9,016	0	0.00	0	0	0	0.00
0430 - Library Books	0	4,154	0	0.00	2,000	0	0	0.00
0440 - Periodicals	1,091	1,081	1,100	0.00	1,000	0	0	0.00
0460 - NonConsumable Items	1,844	17,464	1,500	0.00	0	0	0	0.00
0470 - Computer Software	2,072	863	0	0.00	600	0	0	0.00
0480 - Computer Hardware	18,839	9,894	4,000	0.00	3,000	0	0	0.00
0400 - Supplies and Materials Total	44,085	85,960	106,375	0.00	26,050	0	0	0.00
0600 - Other								
0640 - Dues and Fees	219	420	300	0.00	500	0	0	0.00
0600 - Other Total	219	420	300	0.00	500	0	0	0.00
2210 - Improvement of Instruction Svc Total	2,359,440	2,106,917	1,975,655	10.34	2,597,208	0	0	14.07

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
2220 - Educational Media Services								
0100 - Salaries								
0111 - Licensed Salaries	339,945	429,403	446,047	5.50	396,497	0	0	4.66
0112 - Classified Salaries	785,769	796,610	827,903	23.94	796,673	0	0	21.77
0122 - Classified Substitutes	312	0	0	0.00	0	0	0	0.00
0130 - Additional Salary	1,348	499	0	0.00	0	0	0	0.00
0100 - Salaries Total	1,127,376	1,226,513	1,273,950	29.44	1,193,170	0	0	26.43
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	277,327	258,913	283,530	0.00	268,759	0	0	0.00
0220 - Soc Security Administration	78,494	85,281	103,872	0.00	91,358	0	0	0.00
0230 - Other Required Payroll Costs	4,162	3,651	5,200	0.00	8,858	0	0	0.00
0240 - Contractual Employee Benefits	375,850	475,986	492,298	0.00	412,658	0	0	0.00
0200 - Payroll Costs Total	735,834	823,832	884,900	0.00	781,633	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	7,847	37,505	17,379	0.00	35,705	0	0	0.00
0320 - Property Services	235	57	20	0.00	20	0	0	0.00
0340 - Travel	1,064	2,036	839	0.00	1,560	0	0	0.00
0350 - Communication	1,106	1,883	1,100	0.00	1,490	0	0	0.00
0380 - NonInstr Prof Tech Services	30	60	60	0.00	0	0	0	0.00
0300 - Purchased Services Total	10,284	41,543	19,398	0.00	38,775	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	10,851	15,143	10,398	0.00	9,375	0	0	0.00
0420 - Textbooks	4,311	102,245	700	0.00	100	0	0	0.00
0430 - Library Books	150,508	148,498	176,998	0.00	172,617	0	0	0.00
0440 - Periodicals	5,797	5,523	1,350	0.00	4,484	0	0	0.00
0460 - NonConsumable Items	6,000	1,173	250	0.00	50	0	0	0.00
0470 - Computer Software	550	807	179	0.00	100	0	0	0.00
0480 - Computer Hardware	0	760	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	178,020	274,154	189,875	0.00	186,726	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	687	1,454	375	0.00	630	0	0	0.00
0600 - Other Total	687	1,454	375	0.00	630	0	0	0.00
2220 - Educational Media Services Total	2,052,203	2,367,499	2,368,498	29.44	2,200,934	0	0	26.43
2230 - Assessment and Testing								
0100 - Salaries								
0112 - Classified Salaries	53,118	55,224	98,640	1.38	57,418	0	0	1.00
0113 - Administrator Salaries	108,980	119,937	120,143	0.90	0	0	0	0.00
0130 - Additional Salary	432	3,981	432	0.00	2,000	0	0	0.00
0100 - Salaries Total	162,531	179,143	219,215	2.28	59,418	0	0	1.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	43,726	41,322	50,405	0.00	13,039	0	0	0.00
0220 - Soc Security Administration	11,308	12,708	17,694	0.00	4,590	0	0	0.00
0230 - Other Required Payroll Costs	584	510	870	0.00	430	0	0	0.00
0240 - Contractual Employee Benefits	30,323	31,575	44,339	0.00	16,492	0	0	0.00
0200 - Payroll Costs Total	85,942	86,117	113,308	0.00	34,551	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	16,958	126,405	212,500	0.00	147,500	0	0	0.00
0320 - Property Services	4,442	8,221	0	0.00	8,200	0	0	0.00
0340 - Travel	3,804	199	1,200	0.00	1,700	0	0	0.00
0350 - Communication	951	5,466	0	0.00	6,500	0	0	0.00
0380 - NonInstr Prof Tech Services	0	4,988	0	0.00	0	0	0	0.00
0390 - Other General Prof Tech Svcs	0	0	0	0.00	6,300	0	0	0.00
0300 - Purchased Services Total	26,156	145,280	213,700	0.00	170,200	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	147	317	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	0	1,404	0	0.00	0	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0470 - Computer Software	2,343	0	0	0.00	5,000	0	0	0.00
0400 - Supplies and Materials Total	2,490	1,722	0	0.00	5,000	0	0	0.00
0600 - Other								
2230 - Assessment and Testing Total	277,120	412,263	546,223	2.28	269,169	0	0	1.00
2240 - Instructional Staff Developmnt								
0100 - Salaries								
0111 - Licensed Salaries	6,439	0	0	0.00	0	0	0	0.00
0112 - Classified Salaries	111	601	0	0.00	0	0	0	0.00
0121 - Licensed Substitutes	1,468	3,014	2,353	0.00	2,000	0	0	0.00
0122 - Classified Substitutes	57	0	0	0.00	0	0	0	0.00
0130 - Additional Salary	76,711	118,918	2,500	0.00	12,038	0	0	0.00
0100 - Salaries Total	84,788	122,534	4,853	0.00	14,038	0	0	0.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	18,877	24,671	0	0.00	400	0	0	0.00
0220 - Soc Security Administration	6,352	9,210	77	0.00	942	0	0	0.00
0230 - Other Required Payroll Costs	327	474	0	0.00	20	0	0	0.00
0240 - Contractual Employee Benefits	93	525	0	0.00	0	0	0	0.00
0200 - Payroll Costs Total	25,651	34,882	77	0.00	1,362	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	73,127	115,118	108,715	0.00	117,224	0	0	0.00
0320 - Property Services	0	1,040	900	0.00	1,000	0	0	0.00
0340 - Travel	30,924	54,543	68,740	0.00	58,300	0	0	0.00
0350 - Communication	11	88	0	0.00	480	0	0	0.00
0390 - Other General Prof Tech Svcs	0	1,429	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	104,063	172,218	178,355	0.00	177,004	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	44,972	39,284	7,600	0.00	11,700	0	0	0.00
0420 - Textbooks	1,317	7,178	0	0.00	0	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0440 - Periodicals	314	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	4,494	9,366	0	0.00	0	0	0	0.00
0470 - Computer Software	35	1,197	0	0.00	0	0	0	0.00
0480 - Computer Hardware	9,869	5,742	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	61,002	62,770	7,600	0.00	11,700	0	0	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	1,513	54	0	0.00	0	0	0	0.00
0600 - Other Total	1,513	54	0	0.00	0	0	0	0.00
2240 - Instructional Staff Developmnt Total	277,018	392,461	190,885	0.00	204,104	0	0	0.00
2310 - Board of Education Services								
0100 - Salaries								
0112 - Classified Salaries	10,130	62,117	64,276	1.00	69,565	0	0	1.00
0113 - Administrator Salaries	15,457	-0	0	0.00	0	0	0	0.00
0130 - Additional Salary	5,265	480	480	0.00	21,648	0	0	0.00
0100 - Salaries Total	30,853	62,597	64,756	1.00	91,213	0	0	1.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	7,771	13,139	13,749	0.00	20,504	0	0	0.00
0220 - Soc Security Administration	2,317	4,694	5,226	0.00	6,977	0	0	0.00
0230 - Other Required Payroll Costs	147	184	260	0.00	667	0	0	0.00
0240 - Contractual Employee Benefits	5,048	10,866	14,924	0.00	17,949	0	0	0.00
0200 - Payroll Costs Total	15,284	28,884	34,159	0.00	46,097	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	479	0	0	0.00	0	0	0	0.00
0320 - Property Services	15,687	1,000	0	0.00	45,000	0	0	0.00
0340 - Travel	110	18,683	20,000	0.00	20,000	0	0	0.00
0350 - Communication	1,204	2,989	600	0.00	450	0	0	0.00
0380 - NonInstr Prof Tech Services	154,821	206,925	235,350	0.00	235,000	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0300 - Purchased Services Total	172,303	229,599	255,950	0.00	300,450	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	59,691	25,925	27,550	0.00	5,000	0	0	0.00
0460 - NonConsumable Items	1,000	29	100	0.00	0	0	0	0.00
0470 - Computer Software	667	4,839	500	0.00	0	0	0	0.00
0480 - Computer Hardware	5,710	9,126	5,000	0.00	5,000	0	0	0.00
0400 - Supplies and Materials Total	67,069	39,921	33,150	0.00	10,000	0	0	0.00
0600 - Other								
0640 - Dues and Fees	24,373	16,521	15,000	0.00	15,000	0	0	0.00
0600 - Other Total	24,373	16,521	15,000	0.00	15,000	0	0	0.00
0670 - Taxes and Licenses								
0670 - Taxes and Licenses	878	0	900	0.00	0	0	0	0.00
0670 - Taxes and Licenses Total	878	0	900	0.00	0	0	0	0.00
2310 - Board of Education Services Total	310,762	377,523	403,915	1.00	462,760	0	0	1.00
2320 - Executive Administration Svcs								
0100 - Salaries								
0112 - Classified Salaries	38,686	62,117	64,276	1.00	69,565	0	0	1.00
0113 - Administrator Salaries	247,240	230,000	230,393	1.00	241,315	0	0	1.00
0130 - Additional Salary	18,591	15,220	14,880	0.00	16,755	0	0	0.00
0100 - Salaries Total	304,518	307,337	309,549	2.00	327,635	0	0	2.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	78,781	60,235	65,696	0.00	74,207	0	0	0.00
0220 - Soc Security Administration	19,286	23,203	18,487	0.00	19,177	0	0	0.00
0230 - Other Required Payroll Costs	1,038	862	1,183	0.00	2,373	0	0	0.00
0240 - Contractual Employee Benefits	26,791	48,891	46,850	0.00	50,164	0	0	0.00
0200 - Payroll Costs Total	125,897	133,192	132,216	0.00	145,921	0	0	0.00
0300 - Purchased Services								
0320 - Property Services	10,445	15,437	4,500	0.00	4,500	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0340 - Travel	6,151	20,930	23,635	0.00	19,035	0	0	0.00
0350 - Communication	27,754	1,949	0	0.00	0	0	0	0.00
0380 - NonInstr Prof Tech Services	2,450	29,014	2,500	0.00	16,850	0	0	0.00
0300 - Purchased Services Total	46,801	67,331	30,635	0.00	40,385	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	14,144	52,539	23,500	0.00	45,450	0	0	0.00
0440 - Periodicals	269	712	200	0.00	500	0	0	0.00
0460 - NonConsumable Items	2,184	6,832	200	0.00	200	0	0	0.00
0470 - Computer Software	59	108	250	0.00	200	0	0	0.00
0480 - Computer Hardware	3,306	294	3,000	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	19,964	60,487	27,150	0.00	46,350	0	0	0.00
0600 - Other								
0640 - Dues and Fees	4,744	7,030	4,000	0.00	4,000	0	0	0.00
0600 - Other Total	4,744	7,030	4,000	0.00	4,000	0	0	0.00
2320 - Executive Administration Svcs Total	501,925	575,379	503,550	2.00	564,291	0	0	2.00
2410 - Office of the Principal Svcs								
0100 - Salaries								
0111 - Licensed Salaries	54,245	30,448	53,340	0.50	0	0	0	0.00
0112 - Classified Salaries	3,129,542	3,401,689	3,513,860	85.17	3,750,897	0	0	87.84
0113 - Administrator Salaries	5,443,752	6,118,833	6,265,677	52.00	7,145,043	0	0	59.00
0121 - Licensed Substitutes	98	767	1,000	0.00	1,500	0	0	0.00
0122 - Classified Substitutes	218	19,015	0	0.00	0	0	0	0.00
0130 - Additional Salary	81,627	116,801	100,924	0.00	102,875	0	0	0.00
0100 - Salaries Total	8,709,483	9,687,555	9,934,801	137.67	11,000,315	0	0	146.84
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	2,221,269	2,057,371	2,227,685	0.00	2,525,330	0	0	0.00
0220 - Soc Security Administration	640,784	713,917	795,219	0.00	845,071	0	0	0.00
0230 - Other Required Payroll Costs	31,667	28,088	39,333	0.00	81,322	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0240 - Contractual Employee Benefits	1,721,800	1,907,672	2,129,781	0.00	2,195,315	0	0	0.00
0200 - Payroll Costs Total	4,615,522	4,707,049	5,192,018	0.00	5,647,038	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	10,436	36,574	46,852	0.00	54,447	0	0	0.00
0320 - Property Services	27,883	36,000	16,859	0.00	20,800	0	0	0.00
0330 - Student Transportation Svcs	0	65	0	0.00	0	0	0	0.00
0340 - Travel	8,550	16,050	64,700	0.00	66,100	0	0	0.00
0350 - Communication	101,342	59,965	53,707	0.00	40,516	0	0	0.00
0380 - NonInstr Prof Tech Services	5,871	1,624	1,560	0.00	0	0	0	0.00
0390 - Other General Prof Tech Svcs	0	1,539	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	154,085	151,819	183,678	0.00	181,863	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	134,894	176,816	148,793	0.00	159,454	0	0	0.00
0420 - Textbooks	1,980	386	0	0.00	0	0	0	0.00
0430 - Library Books	0	52	0	0.00	4,993	0	0	0.00
0450 - Food	444	1,718	1,500	0.00	2,538	0	0	0.00
0460 - NonConsumable Items	38,226	33,991	8,483	0.00	7,274	0	0	0.00
0470 - Computer Software	630	488	0	0.00	0	0	0	0.00
0480 - Computer Hardware	18,627	23,432	7,600	0.00	6,442	0	0	0.00
0400 - Supplies and Materials Total	194,803	236,885	166,376	0.00	180,701	0	0	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	7,039	5,271	1,410	0.00	2,600	0	0	0.00
0600 - Other Total	7,039	5,271	1,410	0.00	2,600	0	0	0.00
2410 - Office of the Principal Svcs Total	13,680,933	14,788,581	15,478,283	137.67	17,012,517	0	0	146.84
2510 - Business Support Services								
0100 - Salaries								
0112 - Classified Salaries	63,834	65,749	65,861	1.00	63,775	0	0	1.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0114 - Managerial Salaries	43,534	44,840	44,917	0.30	46,633	0	0	0.30
0130 - Additional Salary	3,360	3,360	3,360	0.00	4,860	0	0	0.00
0100 - Salaries Total	110,728	113,949	114,138	1.30	115,268	0	0	1.30
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	28,257	25,402	25,755	0.00	19,749	0	0	0.00
0220 - Soc Security Administration	7,579	7,938	8,799	0.00	8,618	0	0	0.00
0230 - Other Required Payroll Costs	412	348	448	0.00	843	0	0	0.00
0240 - Contractual Employee Benefits	21,660	22,731	20,233	0.00	23,395	0	0	0.00
0200 - Payroll Costs Total	57,908	56,419	55,235	0.00	52,605	0	0	0.00
0300 - Purchased Services								
0320 - Property Services	0	0	0	0.00	1,000	0	0	0.00
0340 - Travel	232	0	5,200	0.00	3,600	0	0	0.00
0350 - Communication	627	507	20,000	0.00	1,250	0	0	0.00
0380 - NonInstr Prof Tech Services	3,636	3,256	9,500	0.00	4,000	0	0	0.00
0300 - Purchased Services Total	4,496	3,763	34,700	0.00	9,850	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	6,596	3	14,739	0.00	8,642	0	0	0.00
0460 - NonConsumable Items	10,177	2,147	0	0.00	5,000	0	0	0.00
0480 - Computer Hardware	0	2,055	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	16,774	4,206	14,739	0.00	13,642	0	0	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	2,828	1,948	3,000	0.00	0	0	0	0.00
0600 - Other Total	2,828	1,948	3,000	0.00	0	0	0	0.00
2510 - Business Support Services Total	192,736	180,286	221,812	1.30	191,365	0	0	1.30
2520 - Fiscal Services								
0100 - Salaries								
0112 - Classified Salaries	499,497	555,575	583,143	9.50	655,100	0	0	10.00

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Requirements by Function and Object

Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0114 - Managerial Salaries	335,237	347,923	355,971	3.00	369,571	0	0	3.00
0122 - Classified Substitutes	0	362	0	0.00	0	0	0	0.00
0130 - Additional Salary	14,924	17,920	4,940	0.00	3,440	0	0	0.00
0100 - Salaries Total	849,659	921,780	944,054	12.50	1,028,111	0	0	13.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	206,670	192,455	199,723	0.00	224,326	0	0	0.00
0220 - Soc Security Administration	62,620	68,222	76,966	0.00	78,876	0	0	0.00
0230 - Other Required Payroll Costs	3,029	2,665	3,733	0.00	7,525	0	0	0.00
0240 - Contractual Employee Benefits	154,014	160,259	188,512	0.00	190,920	0	0	0.00
0200 - Payroll Costs Total	426,333	423,602	468,934	0.00	501,647	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	0	7,489	0	0.00	57,127	0	0	0.00
0320 - Property Services	5,325	4,685	3,600	0.00	4,100	0	0	0.00
0340 - Travel	4,332	1,939	12,600	0.00	5,250	0	0	0.00
0350 - Communication	30,833	21,352	22,850	0.00	15,400	0	0	0.00
0380 - NonInstr Prof Tech Services	24,850	986	1,000	0.00	3,504	0	0	0.00
0300 - Purchased Services Total	65,341	36,452	40,050	0.00	85,381	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	8,151	11,376	9,500	0.00	9,500	0	0	0.00
0460 - NonConsumable Items	37,882	4,903	0	0.00	0	0	0	0.00
0470 - Computer Software	0	795	0	0.00	0	0	0	0.00
0480 - Computer Hardware	5,174	11,031	407	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	51,208	28,107	9,907	0.00	9,500	0	0	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	3,701	3,689	3,250	0.00	3,750	0	0	0.00
0650 - Insurance and Judgements	831,369	1,090,540	1,145,100	0.00	1,431,375	0	0	0.00
0600 - Other Total	835,071	1,094,229	1,148,350	0.00	1,435,125	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
2520 - Fiscal Services Total	2,227,615	2,504,172	2,611,295	12.50	3,059,764	0	0	13.00
2540 - Oper/Maint of Plant Services								
0100 - Salaries								
0112 - Classified Salaries	5,213,406	5,726,922	6,328,677	128.25	6,526,997	0	0	128.56
0114 - Managerial Salaries	299,491	402,300	414,125	4.10	437,482	0	0	4.10
0122 - Classified Substitutes	138,211	134,734	65,140	0.00	100,000	0	0	0.00
0130 - Additional Salary	145,648	211,522	133,361	0.00	148,752	0	0	0.00
0100 - Salaries Total	5,796,757	6,475,480	6,941,303	132.35	7,213,231	0	0	132.66
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	1,336,316	1,303,792	1,459,503	0.00	1,520,954	0	0	0.00
0220 - Soc Security Administration	425,486	477,337	560,445	0.00	553,989	0	0	0.00
0230 - Other Required Payroll Costs	157,529	126,135	180,066	0.00	177,489	0	0	0.00
0240 - Contractual Employee Benefits	1,487,962	1,667,280	1,859,644	0.00	1,963,704	0	0	0.00
0200 - Payroll Costs Total	3,407,295	3,574,545	4,059,658	0.00	4,216,136	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	8,680	2,520	0	0.00	0	0	0	0.00
0320 - Property Services	3,855,908	4,225,760	4,287,754	0.00	4,806,577	0	0	0.00
0340 - Travel	10,667	12,115	15,400	0.00	23,500	0	0	0.00
0350 - Communication	21,322	25,474	20,950	0.00	28,450	0	0	0.00
0374 - Other Tuition	475	1,097	2,000	0.00	2,000	0	0	0.00
0380 - NonInstr Prof Tech Services	129,680	140,651	376,950	0.00	104,050	0	0	0.00
0300 - Purchased Services Total	4,026,733	4,407,620	4,703,054	0.00	4,964,577	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	899,063	933,404	888,917	0.00	848,517	0	0	0.00
0460 - NonConsumable Items	122,169	136,262	43,279	0.00	109,458	0	0	0.00
0480 - Computer Hardware	8,614	4,167	5,700	0.00	5,000	0	0	0.00
0400 - Supplies and Materials Total	1,029,846	1,073,834	937,896	0.00	962,975	0	0	0.00
0500 - Capital Outlay								

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0520 - Buildings Acquisition	843,539	45,850	1,900,000	0.00	0	0	0	0.00
0530 - Improvements Other Than Bldgs	0	7,556	0	0.00	0	0	0	0.00
0540 - Equipment	52,049	105,225	74,440	0.00	154,000	0	0	0.00
0550 - Technology	0	0	0	0.00	440	0	0	0.00
0500 - Capital Outlay Total	895,588	158,632	1,974,440	0.00	154,440	0	0	0.00
0600 - Other								
0640 - Dues and Fees	6,708	8,767	4,220	0.00	2,635	0	0	0.00
0600 - Other Total	6,708	8,767	4,220	0.00	2,635	0	0	0.00
0670 - Taxes and Licenses								
2540 - Oper/Maint of Plant Services Total	15,162,929	15,698,881	18,620,571	132.35	17,513,994	0	0	132.66
2550 - Student Transportation Svcs								
0100 - Salaries								
0112 - Classified Salaries	3,076,212	3,420,790	3,928,893	98.65	4,503,049	0	0	98.65
0113 - Administrator Salaries	4,665	0	0	0.00	0	0	0	0.00
0114 - Managerial Salaries	339,894	449,663	460,494	4.35	494,196	0	0	4.35
0122 - Classified Substitutes	108,388	279,506	137,686	0.00	182,333	0	0	0.00
0130 - Additional Salary	166,099	426,511	373,739	0.00	439,823	0	0	0.00
0100 - Salaries Total	3,695,261	4,576,471	4,900,812	103.00	5,619,401	0	0	103.00
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	860,417	895,045	920,572	0.00	1,003,902	0	0	0.00
0220 - Soc Security Administration	256,417	300,798	465,127	0.00	495,698	0	0	0.00
0230 - Other Required Payroll Costs	109,934	108,025	136,362	0.00	155,169	0	0	0.00
0240 - Contractual Employee Benefits	1,232,530	1,136,692	1,677,382	0.00	1,644,173	0	0	0.00
0200 - Payroll Costs Total	2,459,300	2,440,561	3,199,443	0.00	3,298,942	0	0	0.00
0300 - Purchased Services								
0320 - Property Services	132,243	132,881	108,700	0.00	130,500	0	0	0.00
0330 - Student Transportation Svcs	446	17,061	61,081	0.00	29,204	0	0	0.00
0340 - Travel	4,089	10,770	23,900	0.00	16,750	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0350 - Communication	2,510	15,854	660	0.00	1,400	0	0	0.00
0380 - NonInstr Prof Tech Services	24,041	65,695	23,000	0.00	92,000	0	0	0.00
0300 - Purchased Services Total	163,331	242,263	217,341	0.00	269,854	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	599,524	1,010,319	1,562,719	0.00	1,231,218	0	0	0.00
0460 - NonConsumable Items	37,267	61,614	2,000	0.00	53,500	0	0	0.00
0470 - Computer Software	140,014	129,616	172,000	0.00	102,000	0	0	0.00
0480 - Computer Hardware	3,619	18,218	23,000	0.00	6,000	0	0	0.00
0400 - Supplies and Materials Total	780,425	1,219,769	1,759,719	0.00	1,392,718	0	0	0.00
0500 - Capital Outlay								
0540 - Equipment	33,088	0	0	0.00	0	0	0	0.00
0564 - Buses and Bus Improvements	10,832	0	0	0.00	0	0	0	0.00
0500 - Capital Outlay Total	43,920	0	0	0.00	0	0	0	0.00
0600 - Other								
0640 - Dues and Fees	5,596	6,640	5,000	0.00	5,500	0	0	0.00
0650 - Insurance and Judgements	230,860	252,908	258,500	0.00	323,125	0	0	0.00
0600 - Other Total	236,456	259,548	263,500	0.00	328,625	0	0	0.00
2550 - Student Transportation Svcs Total	7,378,696	8,738,614	10,340,815	103.00	10,909,540	0	0	103.00
2570 - Internal Services								
0100 - Salaries								
0112 - Classified Salaries	189,479	203,907	196,547	3.28	246,608	0	0	3.28
0122 - Classified Substitutes	6,416	10,945	3,500	0.00	4,500	0	0	0.00
0130 - Additional Salary	5,087	5,967	3,000	0.00	4,800	0	0	0.00
0100 - Salaries Total	200,983	220,820	203,047	3.28	255,908	0	0	3.28
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	43,961	45,724	41,737	0.00	50,540	0	0	0.00
0220 - Soc Security Administration	15,252	16,773	16,368	0.00	19,200	0	0	0.00
0230 - Other Required Payroll Costs	3,756	2,987	3,507	0.00	4,596	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0240 - Contractual Employee Benefits	11,409	11,784	36,268	0.00	8,247	0	0	0.00
0200 - Payroll Costs Total	74,379	77,269	97,880	0.00	82,583	0	0	0.00
0300 - Purchased Services								
0320 - Property Services	3,898	3,505	900	0.00	3,900	0	0	0.00
0340 - Travel	0	0	5,030	0.00	3,230	0	0	0.00
0350 - Communication	240	265	200	0.00	1,150	0	0	0.00
0380 - NonInstr Prof Tech Services	0	0	0	0.00	500	0	0	0.00
0300 - Purchased Services Total	4,138	3,770	6,130	0.00	8,780	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	16,518	28,668	15,900	0.00	39,680	0	0	0.00
0460 - NonConsumable Items	582	798	444	0.00	500	0	0	0.00
0400 - Supplies and Materials Total	17,101	29,467	16,344	0.00	40,180	0	0	0.00
0600 - Other								
0640 - Dues and Fees	240	260	260	0.00	760	0	0	0.00
0600 - Other Total	240	260	260	0.00	760	0	0	0.00
2570 - Internal Services Total	296,843	331,588	323,661	3.28	388,211	0	0	3.28
2620 - R&D, Eval, Grant Writing Svcs								
0100 - Salaries								
0111 - Licensed Salaries	65,860	67,987	67,804	0.80	70,395	0	0	0.80
0100 - Salaries Total	65,860	67,987	67,804	0.80	70,395	0	0	0.80
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	18,891	16,385	16,566	0.00	18,006	0	0	0.00
0220 - Soc Security Administration	4,711	4,920	5,520	0.00	5,440	0	0	0.00
0230 - Other Required Payroll Costs	237	195	264	0.00	514	0	0	0.00
0240 - Contractual Employee Benefits	12,878	13,784	14,074	0.00	14,285	0	0	0.00
0200 - Payroll Costs Total	36,719	35,285	36,424	0.00	38,245	0	0	0.00
0300 - Purchased Services								
0340 - Travel	0	0	500	0.00	0	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0300 - Purchased Services Total	0	0	500	0.00	0	0	0	0.00
2620 - R&D, Eval, Grant Writing Svcs Total	102,579	103,272	104,728	0.80	108,640	0	0	0.80
2630 - Information Services								
0100 - Salaries								
0112 - Classified Salaries	22,213	0	0	0.00	0	0	0	0.00
0114 - Managerial Salaries	183,847	221,997	225,191	2.00	229,424	0	0	2.00
0130 - Additional Salary	960	960	960	0.00	960	0	0	0.00
0100 - Salaries Total	207,020	222,957	226,151	2.00	230,384	0	0	2.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	48,100	46,798	48,021	0.00	36,952	0	0	0.00
0220 - Soc Security Administration	15,296	16,798	18,252	0.00	17,830	0	0	0.00
0230 - Other Required Payroll Costs	742	633	877	0.00	1,685	0	0	0.00
0240 - Contractual Employee Benefits	18,696	32,797	35,595	0.00	36,128	0	0	0.00
0200 - Payroll Costs Total	82,835	97,028	102,745	0.00	92,595	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	0	301	0	0.00	0	0	0	0.00
0320 - Property Services	0	350	0	0.00	0	0	0	0.00
0340 - Travel	1,756	9,348	8,978	0.00	5,000	0	0	0.00
0350 - Communication	2,526	35,280	80,400	0.00	31,000	0	0	0.00
0380 - NonInstr Prof Tech Services	11,951	28,663	10,000	0.00	20,000	0	0	0.00
0300 - Purchased Services Total	16,234	73,944	99,378	0.00	56,000	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	854	5,123	8,000	0.00	5,000	0	0	0.00
0440 - Periodicals	106	0	0	0.00	178	0	0	0.00
0460 - NonConsumable Items	0	0	2,000	0.00	0	0	0	0.00
0470 - Computer Software	3,396	3,403	4,000	0.00	4,000	0	0	0.00
0480 - Computer Hardware	1,899	0	3,000	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	6,257	8,526	17,000	0.00	9,178	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0600 - Other								
0640 - Dues and Fees	1,001	924	1,000	0.00	1,000	0	0	0.00
0600 - Other Total	1,001	924	1,000	0.00	1,000	0	0	0.00
2630 - Information Services Total	313,349	403,381	446,274	2.00	389,157	0	0	2.00
2640 - Staff Services								
0100 - Salaries								
0111 - Licensed Salaries	0	0	0	0.00	2,500	0	0	0.00
0112 - Classified Salaries	457,418	547,233	579,632	9.50	622,828	0	0	9.50
0113 - Administrator Salaries	140,941	153,339	0	0.00	0	0	0	0.00
0114 - Managerial Salaries	144,904	318,803	474,607	4.00	505,597	0	0	4.00
0121 - Licensed Substitutes	0	107	0	0.00	0	0	0	0.00
0122 - Classified Substitutes	1,136	5,206	0	0.00	0	0	0	0.00
0130 - Additional Salary	121,768	142,389	89,025	1.00	144,032	0	0	1.00
0100 - Salaries Total	866,169	1,167,079	1,143,264	14.50	1,274,957	0	0	14.50
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	197,512	241,444	249,923	0.00	284,595	0	0	0.00
0220 - Soc Security Administration	65,168	88,198	91,195	0.00	97,460	0	0	0.00
0230 - Other Required Payroll Costs	371,524	168,565	89,509	0.00	178,977	0	0	0.00
0240 - Contractual Employee Benefits	375,658	490,791	491,873	0.00	432,335	0	0	0.00
0200 - Payroll Costs Total	1,009,863	989,000	922,500	0.00	993,367	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	14,629	16,035	8,000	0.00	8,000	0	0	0.00
0320 - Property Services	3,033	4,063	6,000	0.00	4,700	0	0	0.00
0340 - Travel	1,539	21,690	6,500	0.00	7,500	0	0	0.00
0350 - Communication	14,721	30,787	68,000	0.00	34,820	0	0	0.00
0380 - NonInstr Prof Tech Services	150,328	214,840	200,000	0.00	170,000	0	0	0.00
0390 - Other General Prof Tech Svcs	0	0	1,000	0.00	0	0	0	0.00
0300 - Purchased Services Total	184,251	287,417	289,500	0.00	225,020	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0400 - Supplies and Materials								
0410 - Consumable Supplies	11,965	23,537	13,000	0.00	11,000	0	0	0.00
0460 - NonConsumable Items	17,016	11,180	6,545	0.00	6,000	0	0	0.00
0470 - Computer Software	23,237	44,116	70,000	0.00	25,000	0	0	0.00
0480 - Computer Hardware	14,617	2,052	6,300	0.00	8,000	0	0	0.00
0400 - Supplies and Materials Total	66,836	80,886	95,845	0.00	50,000	0	0	0.00
0600 - Other								
0640 - Dues and Fees	50,119	56,387	55,000	0.00	65,000	0	0	0.00
0650 - Insurance and Judgements	0	4,000	0	0.00	0	0	0	0.00
0600 - Other Total	50,119	60,387	55,000	0.00	65,000	0	0	0.00
2640 - Staff Services Total	2,177,240	2,584,772	2,506,109	14.50	2,608,344	0	0	14.50
2660 - Technology Services								
0100 - Salaries								
0112 - Classified Salaries	1,416,516	1,675,552	1,675,701	23.45	1,767,054	0	0	24.45
0114 - Managerial Salaries	315,742	445,428	460,206	4.10	492,582	0	0	4.10
0122 - Classified Substitutes	0	1,026	0	0.00	0	0	0	0.00
0130 - Additional Salary	25,222	22,556	21,300	0.00	17,860	0	0	0.00
0100 - Salaries Total	1,757,482	2,144,563	2,157,207	27.55	2,277,496	0	0	28.55
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	430,113	439,337	475,418	0.00	530,746	0	0	0.00
0220 - Soc Security Administration	129,547	159,105	172,996	0.00	175,873	0	0	0.00
0230 - Other Required Payroll Costs	6,588	6,196	8,485	0.00	17,138	0	0	0.00
0240 - Contractual Employee Benefits	341,756	421,578	382,224	0.00	447,257	0	0	0.00
0200 - Payroll Costs Total	908,005	1,026,217	1,039,123	0.00	1,171,014	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	18,000	31,751	25,000	0.00	5,000	0	0	0.00
0320 - Property Services	41,746	114,508	34,750	0.00	4,050	0	0	0.00
0340 - Travel	15,151	37,969	32,800	0.00	55,500	0	0	0.00

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Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0350 - Communication	95	583	1,000	0.00	1,000	0	0	0.00
0380 - NonInstr Prof Tech Services	600,310	638,624	600,000	0.00	711,625	0	0	0.00
0300 - Purchased Services Total	675,303	823,437	693,550	0.00	777,175	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	78,730	68,589	78,235	0.00	28,550	0	0	0.00
0430 - Library Books	0	0	0	0.00	170	0	0	0.00
0460 - NonConsumable Items	9,001	24,449	11,000	0.00	6,705	0	0	0.00
0470 - Computer Software	588,444	830,712	760,000	0.00	367,433	0	0	0.00
0480 - Computer Hardware	53,927	264,900	7,500	0.00	107,343	0	0	0.00
0400 - Supplies and Materials Total	730,103	1,188,651	856,735	0.00	510,201	0	0	0.00
0500 - Capital Outlay								
0520 - Buildings Acquisition	-5,508	0	0	0.00	0	0	0	0.00
0540 - Equipment	5,598	0	0	0.00	0	0	0	0.00
0550 - Technology	0	0	0	0.00	1,126	0	0	0.00
0500 - Capital Outlay Total	90	0	0	0.00	1,126	0	0	0.00
0600 - Other								
0640 - Dues and Fees	298	100	500	0.00	500	0	0	0.00
0600 - Other Total	298	100	500	0.00	500	0	0	0.00
2660 - Technology Services Total	4,071,282	5,182,970	4,747,115	27.55	4,737,512	0	0	28.55
2680 - Interp and Translation								
0100 - Salaries								
0112 - Classified Salaries	95,917	80,863	90,529	3.12	116,175	0	0	3.00
0130 - Additional Salary	4,316	5,533	3,360	0.00	3,840	0	0	0.00
0100 - Salaries Total	100,233	86,397	93,889	3.12	120,015	0	0	3.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	19,847	12,762	20,658	0.00	27,070	0	0	0.00
0220 - Soc Security Administration	7,469	6,284	7,954	0.00	9,212	0	0	0.00
0230 - Other Required Payroll Costs	383	267	410	0.00	908	0	0	0.00

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2023-24 Proposed Budget
Requirements by Function and Object

Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0240 - Contractual Employee Benefits	57,453	53,855	48,685	0.00	53,314	0	0	0.00
0200 - Payroll Costs Total	85,154	73,169	77,707	0.00	90,504	0	0	0.00
0300 - Purchased Services								
2680 - Interp and Translation Total	185,387	159,566	171,596	3.12	210,519	0	0	3.00
3100 - Food Services								
0200 - Payroll Costs								
0240 - Contractual Employee Benefits	0	952	0	0.00	0	0	0	0.00
0200 - Payroll Costs Total	0	952	0	0.00	0	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	300	0	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	300	0	0	0.00	0	0	0	0.00
3100 - Food Services Total	300	952	0	0.00	0	0	0	0.00
3300 - Community Services								
0100 - Salaries								
0112 - Classified Salaries	82,111	83,093	87,598	2.45	92,906	0	0	2.50
0130 - Additional Salary	0	737	1,500	0.00	0	0	0	0.00
0100 - Salaries Total	82,111	83,831	89,098	2.45	92,906	0	0	2.50
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	19,218	19,242	20,475	0.00	20,031	0	0	0.00
0220 - Soc Security Administration	5,811	5,672	7,245	0.00	7,175	0	0	0.00
0230 - Other Required Payroll Costs	299	250	364	0.00	702	0	0	0.00
0240 - Contractual Employee Benefits	39,843	42,739	44,417	0.00	41,269	0	0	0.00
0200 - Payroll Costs Total	65,172	67,905	72,501	0.00	69,177	0	0	0.00
0300 - Purchased Services								
0320 - Property Services	0	374	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	0	374	0	0.00	0	0	0	0.00
3300 - Community Services Total	147,284	152,111	161,599	2.45	162,083	0	0	2.50

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2023-24 Proposed Budget
Requirements by Function and Object

Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
4150 - Building Acquisition, Improv								
0200 - Payroll Costs								
5100 - Debt Service								
0610 - Redemption of Principal								
0610 - Redemption of Principal	0	449,772	562,635	0.00	532,721	0	0	0.00
0610 - Redemption of Principal Total	0	449,772	562,635	0.00	532,721	0	0	0.00
0620 - Interest								
0621 - Regular Interest	0	195,074	187,545	0.00	118,946	0	0	0.00
0620 - Interest Total	0	195,074	187,545	0.00	118,946	0	0	0.00
5100 - Debt Service Total	0	644,846	750,180	0.00	651,667	0	0	0.00
5200 - Transfers of Funds								
0710 - Fund Modifications								
0710 - Fund Modifications	7,651,643	7,131,945	5,738,812	0.00	6,387,108	0	0	0.00
0710 - Fund Modifications Total	7,651,643	7,131,945	5,738,812	0.00	6,387,108	0	0	0.00
5200 - Transfers of Funds Total	7,651,643	7,131,945	5,738,812	0.00	6,387,108	0	0	0.00
5400 - PERS UAL Lump Sum Pmt to PERS								
0620 - Interest								
0680 - PERS UAL Lump Sum Pmt to PERS								
0680 - PERS UAL Lump Sum Pmt to PERS	1,000,000	0	0	0.00	0	0	0	0.00
0680 - PERS UAL Lump Sum Pmt to PERS Total	1,000,000	0	0	0.00	0	0	0	0.00
5400 - PERS UAL Lump Sum Pmt to PERS Total	1,000,000	0	0	0.00	0	0	0	0.00
6000 - Contingencies								
0810 - Planned Reserve								
0810 - Planned Reserve	0	0	500,000	0.00	500,000	0	0	0.00
0810 - Planned Reserve Total	0	0	500,000	0.00	500,000	0	0	0.00
6000 - Contingencies Total	0	0	500,000	0.00	500,000	0	0	0.00
7000 - Unappropriated Ending Fund Bal								

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2023-24 Proposed Budget
Requirements by Function and Object

Function/Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0820 - Reserved For Next Year								
0820 - Reserved for Next Year	18,238,440	17,074,544	10,015,013	0.00	10,392,848	0	0	0.00
Requirements Total	202,504,682	207,567,665	210,300,251	1,580.67	217,856,955	0	0	1,592.49

Totals may not add due to rounding

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B E N D  L A P I N E
S c h o o l s

E D U C A T I N G T H R I V I N G S T U D E N T S

GENERAL FUND OTHER



“Teachers open the door, but you must enter by yourself.”

-Chinese Proverb

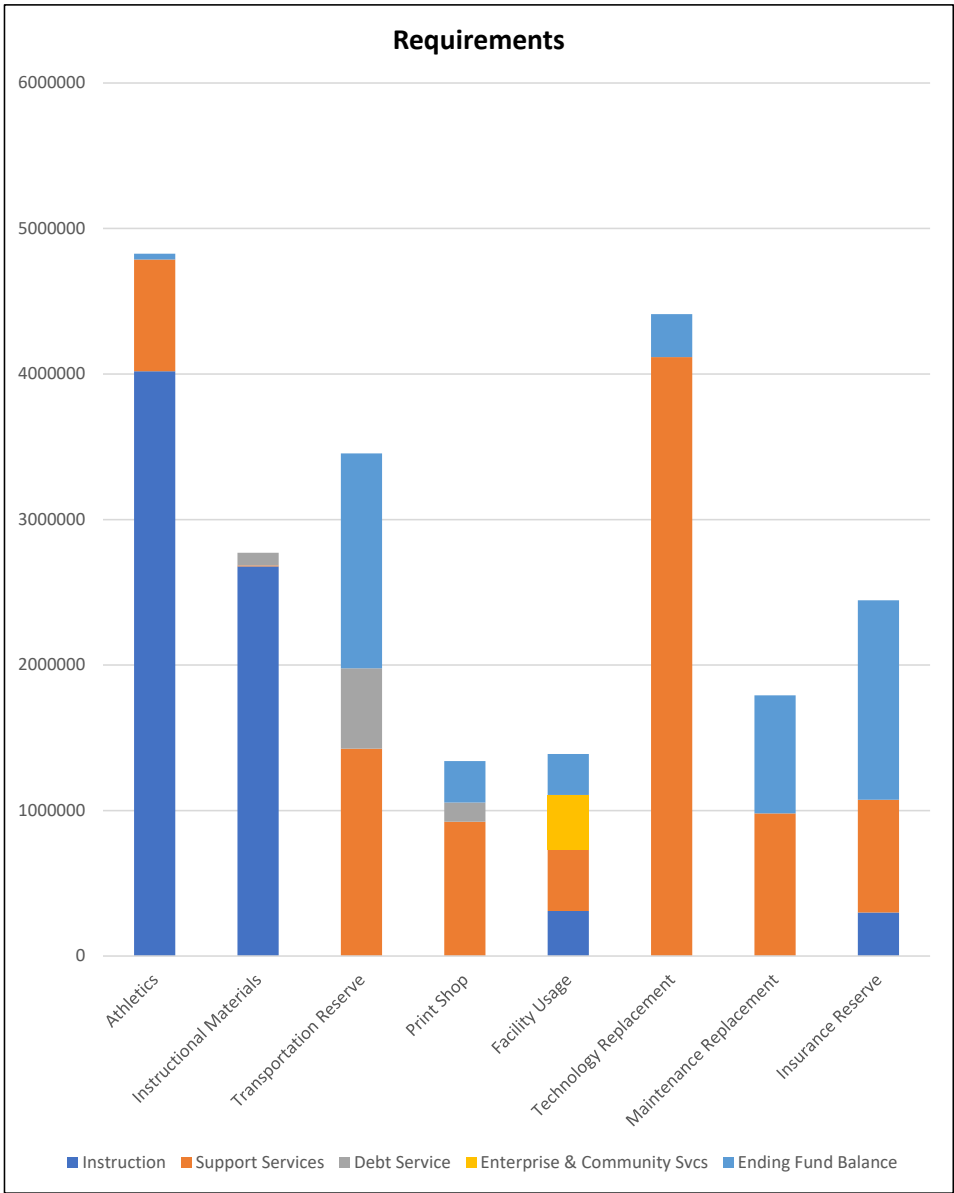
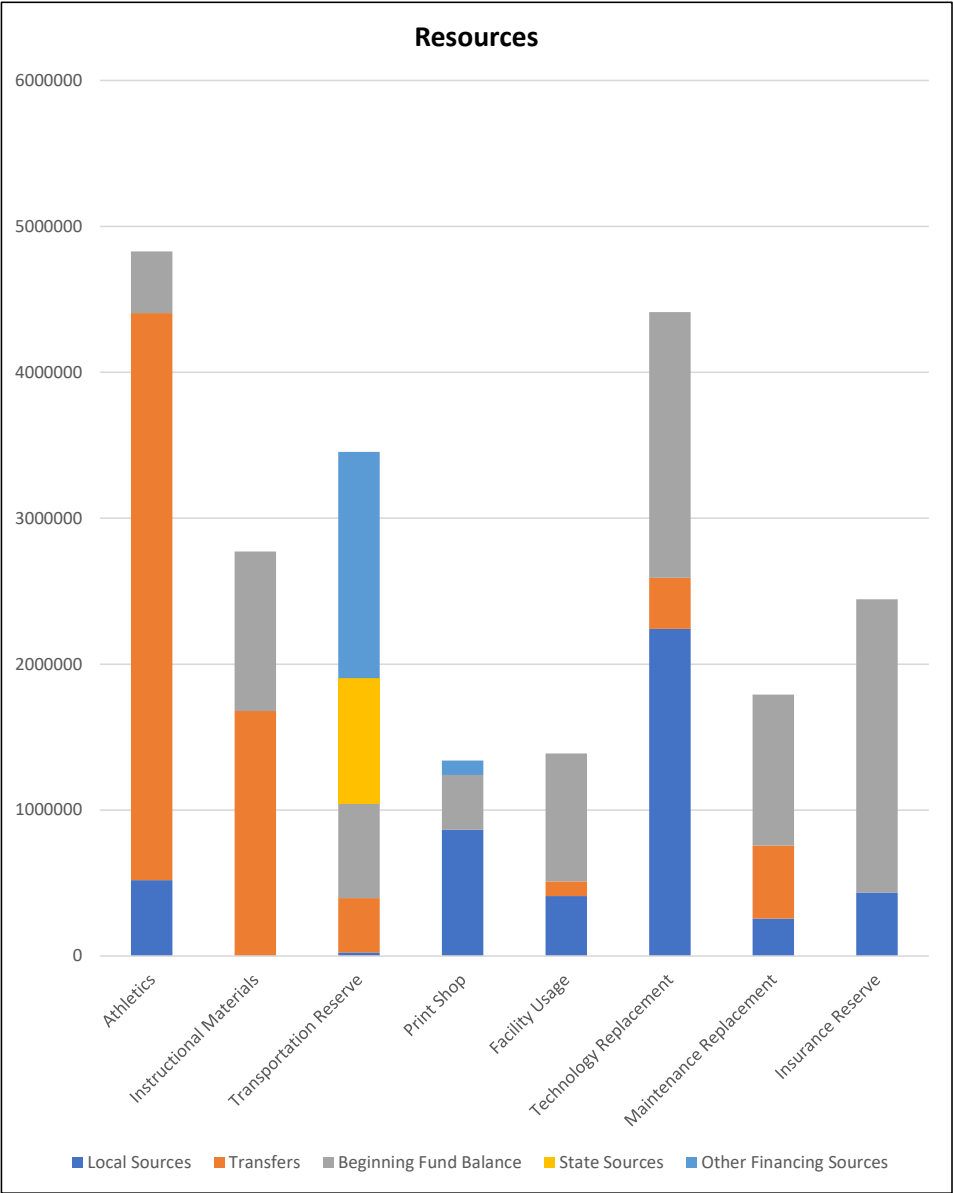
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B E N D  L A P I N E

S c h o o l s

E D U C A T I N G T H R I V I N G S T U D E N T S

Bend-La Pine Schools
General Fund - Other
Fiscal Year 2023-24 Proposed 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
- Skiing
- 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 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Local Sources	1,588	437,828	395,000	520,000	0	0
Transfer from General Fund Operations	3,233,678	3,518,639	3,671,377	3,885,549	0	0
Beginning Fund Balance	490,659	567,156	401,242	422,211	0	0
Resources Total	3,725,926	4,523,624	4,467,619	4,827,760	0	0
Requirements						
Instruction	2,956,382	3,545,075	3,704,245	4,019,528	0	0
Support Services	202,387	581,157	723,374	768,232	0	0
Ending Fund Balance	567,157	397,391	40,000	40,000	0	0
Requirements Total	3,725,926	4,523,624	4,467,619	4,827,760	0	0

Totals may not add due to rounding

Bend-La Pine Schools
General Fund - Athletics Subfund
Fiscal Year 2023-24 Proposed 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	Bend High School	Caldera High School	La Pine High School	Mountain View High School	Summit High School	District	Total
Resources															
1710 - Ticket Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000
1770 - Pay to Play	-	-	-	-	-	-	-	-	-	-	-	-	-	360,000	360,000
5201 - Intrafund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	3,885,549	3,885,549
9770 - Unreserved Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	422,211	422,211
Resources Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,827,760	\$ 4,827,760
Requirements															
0111 - Licensed Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415,014	\$ 415,014
0112 - Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	75,629	75,629
0130 - Additional Salary	-	-	-	-	-	-	-	-	56,027	56,027	16,766	56,027	56,027	-	240,874
0131 - Extra Duty Salary	-	-	-	-	-	-	-	-	-	-	-	-	-	1,761,595	1,761,595
0137 - Cell Phone Stipend	-	-	-	-	-	-	-	-	-	-	-	-	-	2,640	2,640
0211 - PERS Employer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	256,970	256,970
0212 - PERS Employee Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	86,627	86,627
0220 - Soc Security	-	-	-	-	-	-	-	-	-	-	-	-	-	172,198	172,198
0231 - Workers Comp	-	-	-	-	-	-	-	-	-	-	-	-	-	9,662	9,662
0233 -OR Paid Family Medical Leave	-	-	-	-	-	-	-	-	-	-	-	-	-	8,980	8,980
0241 - Classified Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	33,984	33,984
0242 - Licensed Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	83,054	83,054
0331 - Student Transpo Athletics	5,717	5,717	10,352	5,717	5,717	1,143	5,717	9,806	103,453	103,453	110,746	103,453	103,453	-	574,444
0389 - Othr NonInstr Prof Tech Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000	80,000
0410 - Supplies	20,235	20,235	16,611	20,235	20,235	3,650	20,235	14,039	175,908	175,908	130,982	175,908	175,908	-	970,089
0470 - Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	16,000	16,000
0820 - Reserved for Next Year	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	40,000
Requirements Total	\$ 25,952	\$ 25,952	\$ 26,963	\$ 25,952	\$ 25,952	\$ 4,793	\$ 25,952	\$ 23,845	\$ 335,388	\$ 335,388	\$ 258,494	\$ 335,388	\$ 335,388	\$ 3,042,353	\$ 4,827,760

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B E N D  L A P I N E
S c h o o l s

E D U C A T I N G T H R I V I N G S T U D E N T S

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 FY2023-24, 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 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Transfer from General Fund Operations	2,751,397	2,414,100	1,646,128	1,679,300	0	0
Beginning Fund Balance	994,271	2,041,871	1,231,872	1,092,900	0	0
Resources Total	3,745,668	4,455,971	2,878,000	2,772,200	0	0
Requirements						
Instruction	1,703,796	1,990,042	2,878,000	2,677,350	0	0
Support Services	0	0	0	7,300	0	0
Debt Service	0	0	0	87,550	0	0
Ending Fund Balance	2,041,872	2,465,929	0	0	0	0
Requirements Total	3,745,668	4,455,971	2,878,000	2,772,200	0	0

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 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Local Sources	29,570	31,419	157,500	25,000	0	0
State Sources	1,784,579	1,082,892	869,710	857,751	0	0
Other Financing Sources	4,250	35,228	1,450,000	1,550,000	0	0
Transfer from Other Funds	0	0	225,740	0	0	0
Transfer from General Fund Operations	339,568	349,206	321,307	372,259	0	0
Beginning Fund Balance	2,355,508	2,240,373	1,288,200	650,011	0	0
<u>Resources Total</u>	<u>4,513,476</u>	<u>3,739,119</u>	<u>4,312,457</u>	<u>3,455,021</u>	<u>0</u>	<u>0</u>
Requirements						
Support Services	1,596,637	1,584,359	2,315,850	1,425,000	0	0
Debt Service	676,466	669,809	498,580	551,731	0	0
Ending Fund Balance	2,240,373	1,484,951	1,498,027	1,478,290	0	0
<u>Requirements Total</u>	<u>4,513,476</u>	<u>3,739,119</u>	<u>4,312,457</u>	<u>3,455,021</u>	<u>0</u>	<u>0</u>

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 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Local Sources	580,719	824,735	930,000	865,000	0	0
Other Financing Sources	2,125	121,016	0	100,000	0	0
Beginning Fund Balance	484,252	303,030	350,000	375,000	0	0
<u>Resources Total</u>	<u>1,067,097</u>	<u>1,248,781</u>	<u>1,280,000</u>	<u>1,340,000</u>	<u>0</u>	<u>0</u>
Requirements						
Support Services	764,067	861,547	920,000	923,000	0	0
Debt Service	0	9,666	100,000	132,000	0	0
Ending Fund Balance	303,031	377,568	260,000	285,000	0	0
<u>Requirements Total</u>	<u>1,067,097</u>	<u>1,248,781</u>	<u>1,280,000</u>	<u>1,340,000</u>	<u>0</u>	<u>0</u>

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 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Local Sources	103,711	266,192	411,000	411,000	0	0
Transfer from General Fund Operations	50,000	50,000	100,000	100,000	0	0
Beginning Fund Balance	1,058,009	1,007,925	824,256	877,290	0	0
Resources Total	1,211,720	1,324,118	1,335,256	1,388,290	0	0
Requirements						
Instruction	16,866	59,733	105,000	310,000	0	0
Support Services	56,633	98,099	805,000	420,000	0	0
Enterprise and Community Services	130,293	208,708	353,742	376,384	0	0
Ending Fund Balance	1,007,926	957,578	71,514	281,906	0	0
Requirements Total	1,211,720	1,324,118	1,335,256	1,388,290	0	0

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 FY2023-24, 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 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Local Sources	166,213	690,151	1,116,043	2,241,280	0	0
Transfer from General Fund Operations	1,000,000	0	0	350,000	0	0
Beginning Fund Balance	1,389,621	2,526,018	1,717,315	1,821,176	0	0
Resources Total	2,555,835	3,216,169	2,833,358	4,412,456	0	0
Requirements						
Instruction	0	742,872	0	0	0	0
Support Services	29,817	19,630	2,483,681	4,117,138	0	0
Ending Fund Balance	2,526,018	2,453,667	349,677	295,318	0	0
Requirements Total	2,555,835	3,216,169	2,833,358	4,412,456	0	0

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. In previous years, 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 be funded from any residual dollars remaining from the previous fiscal year and from Senate Bill 1149 projects.

Bend-La Pine Schools
General Fund - Maintenance Replacement Subfund
Fiscal Year 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Local Sources	157,326	88,924	94,000	256,568	0	0
Other Financing Sources	8,000	6,899	0	0	0	0
Transfer from Other Funds	3,750	1,495	500,000	500,000	0	0
Transfer from General Fund Operations	277,000	800,000	0	0	0	0
Beginning Fund Balance	808,427	981,398	1,030,511	1,034,455	0	0
<u>Resources Total</u>	<u>1,254,503</u>	<u>1,878,716</u>	<u>1,624,511</u>	<u>1,791,023</u>	<u>0</u>	<u>0</u>
Requirements						
Support Services	273,105	774,240	793,364	980,703	0	0
Ending Fund Balance	981,398	1,104,476	831,147	810,320	0	0
<u>Requirements Total</u>	<u>1,254,503</u>	<u>1,878,716</u>	<u>1,624,511</u>	<u>1,791,023</u>	<u>0</u>	<u>0</u>

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 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Local Sources	476,113	638,179	665,000	435,400	0	0
Beginning Fund Balance	1,719,217	1,884,232	1,882,000	2,010,170	0	0
Resources Total	2,195,331	2,522,411	2,547,000	2,445,570	0	0
Requirements						
Instruction	31,239	0	300,000	300,000	0	0
Support Services	279,858	264,506	765,000	773,521	0	0
Ending Fund Balance	1,884,233	2,257,906	1,482,000	1,372,049	0	0
Requirements Total	2,195,331	2,522,411	2,547,000	2,445,570	0	0

Totals may not add due to rounding

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B E N D  L A P I N E
S c h o o l s

E D U C A T I N G T H R I V I N G S T U D E N T S

OTHER FUNDS



“Minds are like parachutes, they only function when they are open.”

-James Dewar

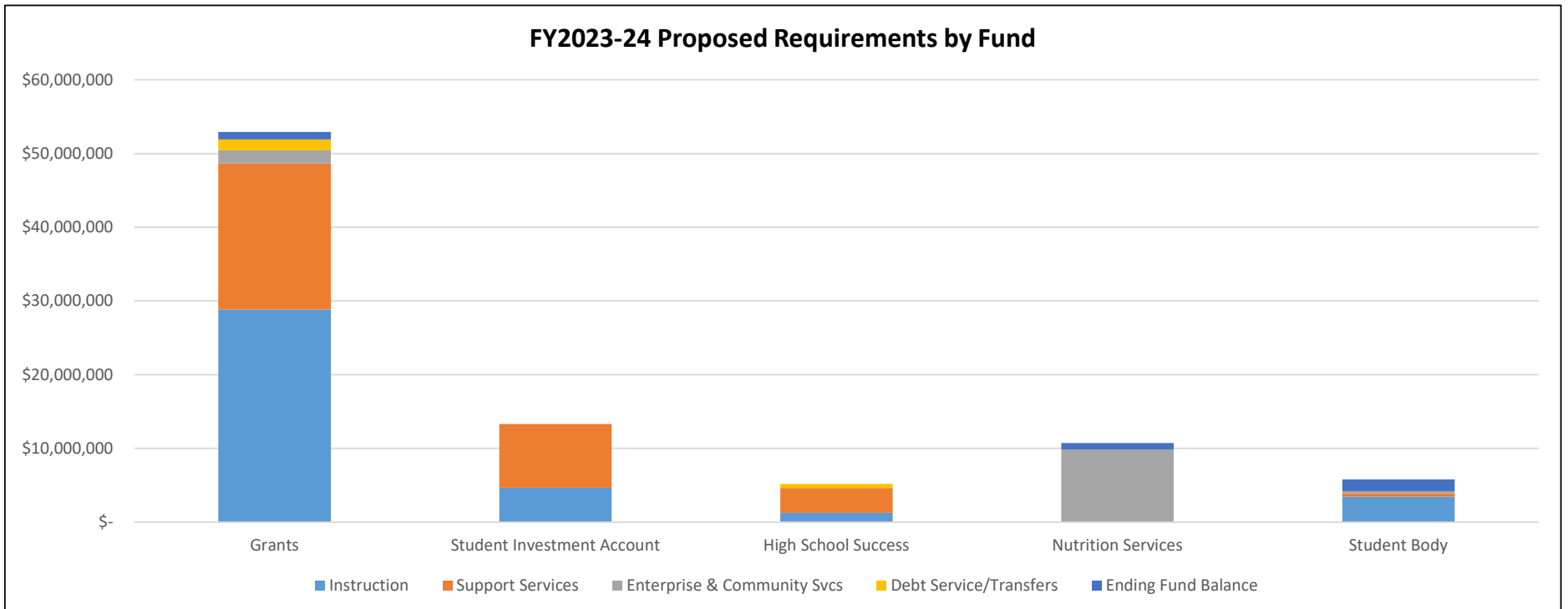
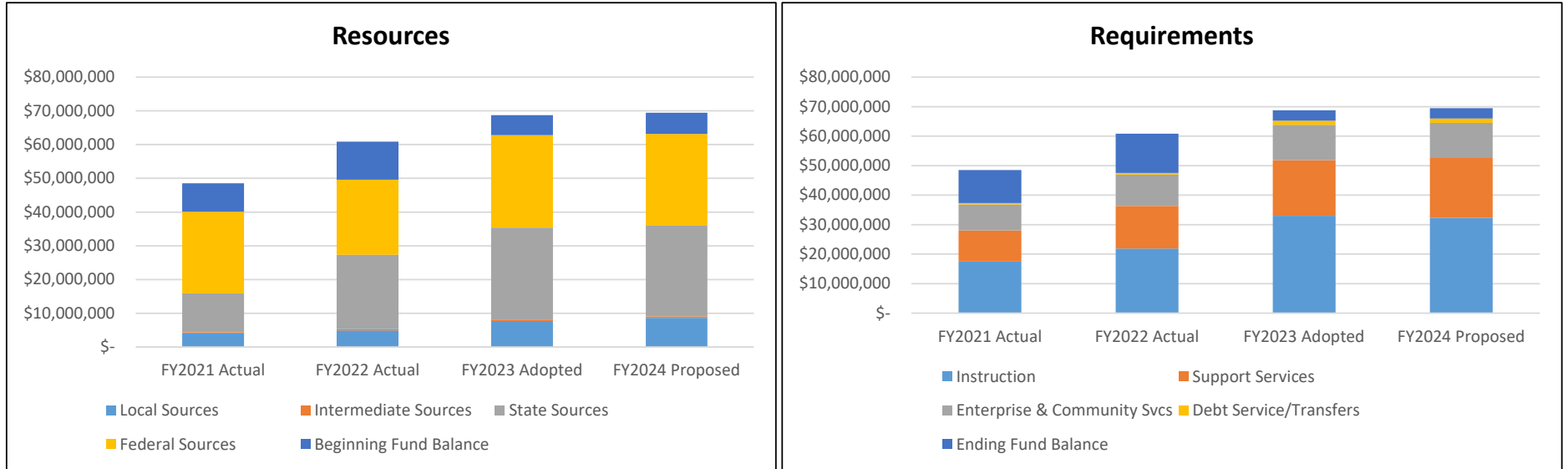
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B E N D  L A P I N E

S c h o o l s

E D U C A T I N G T H R I V I N G S T U D E N T S

Bend-La Pine Schools
Special Revenue Fund - Consolidated
Fiscal Year 2023-24 Proposed 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 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Local Sources	3,967,422	4,900,916	7,700,639	8,641,360	0	0
Intermediate Sources	395,000	395,000	400,000	400,000	0	0
State Sources	11,581,324	22,042,706	27,277,562	26,931,690	0	0
Federal Sources	24,165,851	22,286,884	27,402,121	27,220,585	0	0
Beginning Fund Balance	8,427,632	11,229,073	5,962,209	6,279,656	0	0
Resources Total	48,537,231	60,854,581	68,742,531	69,473,291	0	0
Requirements						
Instruction	17,475,906	21,875,013	33,022,561	32,304,480	0	0
Support Services	10,530,211	14,500,893	18,810,084	20,254,305	0	0
Enterprise and Community Services	8,802,039	10,575,105	12,045,319	11,959,285	0	0
Debt Service	0	0	658,252	550,000	0	0
Transfers	500,000	540,237	725,740	900,000	0	0
Ending Fund Balance	11,229,100	13,363,351	3,480,575	3,505,221	0	0
Requirements Total	48,537,231	60,854,581	68,742,531	69,473,291	0	0

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)
- Title IIA – Improving Teacher Quality (formerly Class-size Reduction)
- Senate Bill 1149 funds for energy efficiency
- Career and Technical Education Career Pathways Grant
- Facilities Grant
- Youth Transition Program Grant
- Outdoor School Funding
- Family Access Network (FAN)
- Title IV Student Support and Academic Enrichment Grant
- Student Investment Account
- High School Success (Measure 98)
- ESSER 1-3 (Elementary and Secondary School Emergency Relief)

Bend-La Pine Schools
Special Revenue Grants - Consolidated
Fiscal Year 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Local Sources	3,096,953	2,204,459	2,349,639	3,046,020	0	0
Intermediate Sources	395,000	395,000	400,000	400,000	0	0
State Sources	11,375,490	21,829,370	26,352,562	26,036,690	0	0
Federal Sources	15,963,143	11,204,694	21,102,121	21,520,585	0	0
Beginning Fund Balance	4,773,899	6,142,177	1,912,209	1,929,656	0	0
Resources Total	35,604,487	41,775,700	52,116,531	52,932,951	0	0
Requirements						
Instruction	16,533,391	19,850,989	29,572,561	28,854,480	0	0
Support Services	10,518,440	14,448,724	18,360,084	19,804,305	0	0
Enterprise and Community Services	1,910,478	1,645,556	1,810,130	1,798,089	0	0
Debt Service	0	0	658,252	550,000	0	0
Transfers	500,000	540,237	725,740	900,000	0	0
Ending Fund Balance	6,142,177	5,290,194	989,764	1,026,077	0	0
Requirements Total	35,604,487	41,775,700	52,116,531	52,932,951	0	0

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 which provides the resources for this grant. 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 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
State Sources	4,525,320	13,261,730	13,819,163	13,300,000	0	0
Beginning Fund Balance	0	995,967	0	0	0	0
Resources Total	4,525,320	14,257,698	13,819,163	13,300,000	0	0
Requirements						
Instruction	2,003,661	7,529,407	5,869,000	4,670,000	0	0
Support Services	1,525,691	6,728,291	7,950,163	8,630,000	0	0
Ending Fund Balance	995,968	0	0	0	0	0
Requirements Total	4,525,320	14,257,698	13,819,163	13,300,000	0	0

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 Student Success Act enacted by the Oregon legislature provided the resources to fully fund this grant for the first time since Measure 98 was

passed by voters in 2016. 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 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
State Sources	4,729,343	4,543,053	4,978,305	5,171,683	0	0
Beginning Fund Balance	68,408	-177,914	0	0	0	0
Resources Total	4,797,751	4,365,138	4,978,305	5,171,683	0	0
Requirements						
Instruction	1,790,661	1,914,086	1,593,482	1,256,200	0	0
Support Services	3,184,525	2,451,051	2,820,823	3,365,483	0	0
Enterprise and Community Services	479	0	14,000	0	0	0
Debt Service	0	0	550,000	550,000	0	0
Ending Fund Balance	-177,915	0	0	0	0	0
Requirements Total	4,797,751	4,365,138	4,978,305	5,171,683	0	0

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 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Local Sources	55,513	253,778	1,951,000	2,195,340	0	0
State Sources	205,833	213,336	925,000	895,000	0	0
Federal Sources	8,202,707	11,049,766	6,300,000	5,700,000	0	0
Beginning Fund Balance	1,231,033	2,803,527	1,750,000	1,950,000	0	0
Resources Total	9,695,088	14,320,408	10,926,000	10,740,340	0	0
Requirements						
Enterprise and Community Services	6,891,561	8,929,549	9,935,189	9,861,196	0	0
Ending Fund Balance	2,803,527	5,390,860	990,811	879,144	0	0
Requirements Total	9,695,088	14,320,408	10,926,000	10,740,340	0	0

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 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Local Sources	814,955	2,442,679	3,400,000	3,400,000	0	0
Federal Sources	0	32,424	0	0	0	0
Beginning Fund Balance	2,422,699	2,283,369	2,300,000	2,400,000	0	0
Resources Total	3,237,655	4,758,472	5,700,000	5,800,000	0	0
Requirements						
Instruction	942,515	2,024,023	3,450,000	3,450,000	0	0
Support Services	11,770	52,169	450,000	450,000	0	0
Enterprise and Community Services	0	0	300,000	300,000	0	0
Ending Fund Balance	2,283,396	2,682,297	1,500,000	1,600,000	0	0
Requirements Total	3,237,655	4,758,472	5,700,000	5,800,000	0	0

Totals may not add due to rounding

LONG TERM DEBT SERVICE FUND

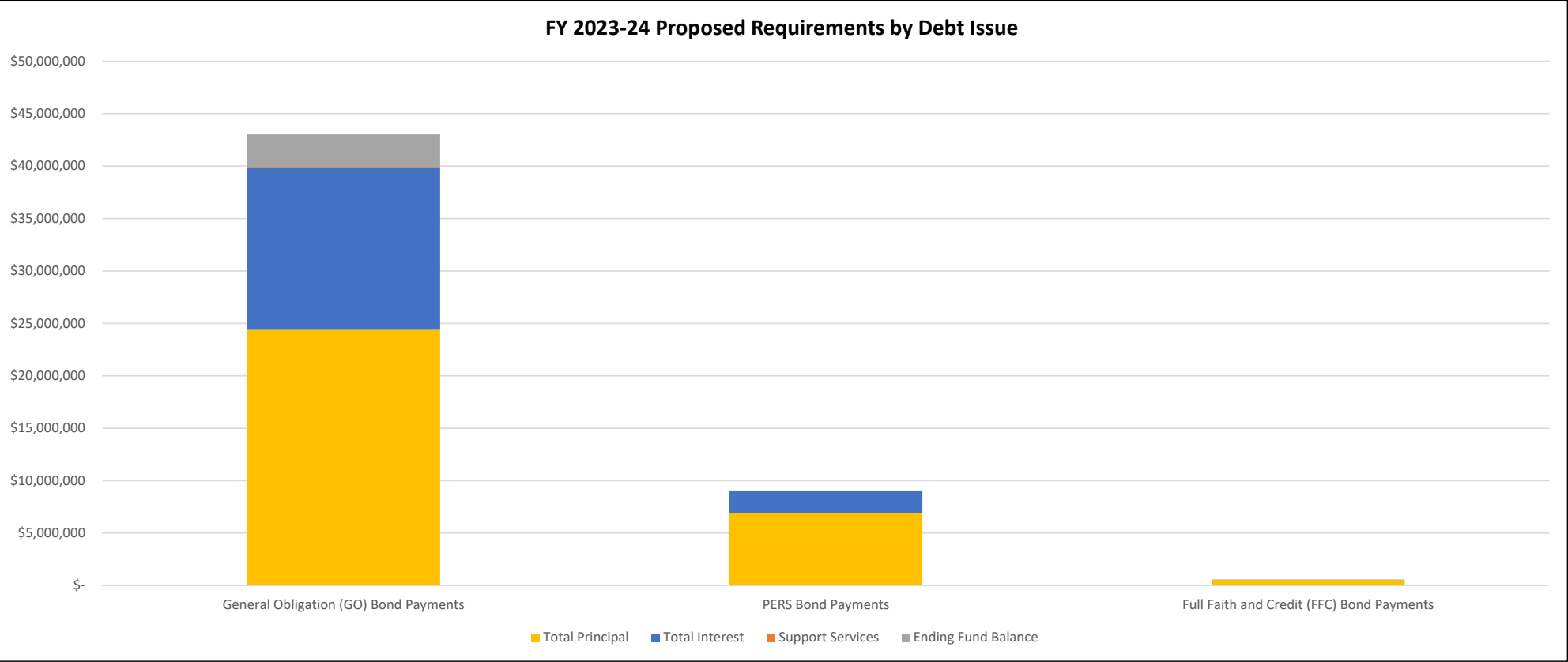
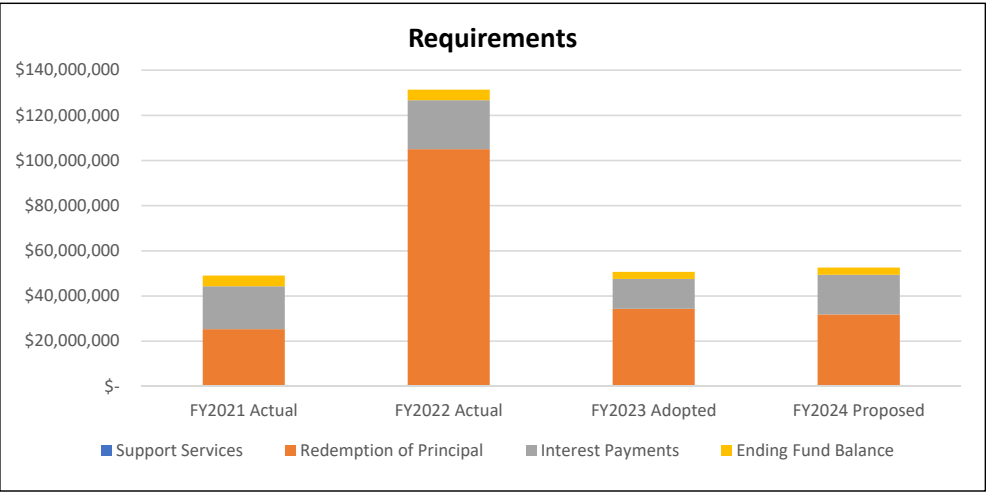
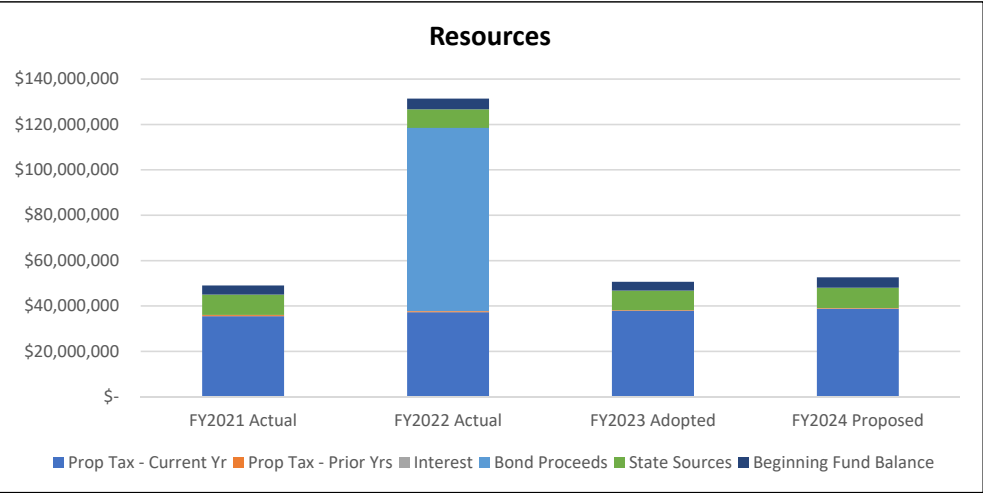
Represented below is the source of revenue for payments for bonds issued in 2007, 2013, 2016, 2017, 2019 and 2023. The District participated in separate refundings of the 2007 and 2013 issues in order to achieve a property tax savings for the community. These payments are made through local property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

This fund also includes the debt service for the Summit Field project. This debt service will be paid with investment earnings, surplus property sales, and operating funds.

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 is expecting to issue the remaining \$149.7 million in 2025.



Bend-La Pine Schools
Debt Service Fund - Consolidated
Fiscal Year 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Prior Year Taxes	534,668	382,694	250,000	250,000	0	0
Interest on Investments	62,181	67,346	30,000	50,000	0	0
State School Fund	8,925,147	8,153,048	8,584,219	9,002,191	0	0
Bond Proceeds	0	80,795,000	0	0	0	0
Bond Premium	0	31,486	0	0	0	0
Beginning Fund Balance	4,031,466	4,693,630	3,896,950	4,564,485	0	0
Resources Subtotal Before Taxes To Be Levied	13,553,465	94,123,206	12,761,169	13,866,676	0	0
Property Taxes - Received in Year Levied	35,484,471	37,276,603				
Property Taxes to Assess			37,936,208	38,778,538	0	0
Resources Total	49,037,936	131,399,809	50,697,377	52,645,214	0	0
Requirements						
Redemption of Principal	25,312,707	104,799,396	34,350,000	31,850,000	0	0
Interest Payments	19,030,948	21,694,842	13,231,616	17,545,014	0	0
Support Services	650	243,413	3,000	3,000	0	0
Ending Fund Balance	4,693,630	4,662,157	3,112,761	3,247,200	0	0
Total Requirements	49,037,936	131,399,809	50,697,377	52,645,214	0	0

Note: For 2023-24, a tax levy of \$40,819,514 will be required to collect \$38,778,538 after accounting for discounts and delinquencies.

Totals may not add due to rounding

Bend-La Pine Schools
General Obligation (GO) Bond Payments
Fiscal Year 2023-24 Proposed Budget
Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
GO Bond Principal Payments						
Issue Date:						
February 2013 - Adv Refunding	11,335,000	12,335,000	13,530,000	14,800,000	0	0
August 14, 2013	0	76,700,000	875,000	0	0	0
April 19, 2016	1,065,000	0	0	0	0	0
August 30, 2017	4,665,000	5,790,000	6,340,000	0	0	0
July 24, 2019	3,810,000	4,250,000	4,725,000	1,705,000	0	0
December 7, 2021 - Adv Refunding	0	995,000	2,050,000	2,335,000	0	0
March 2, 2023	0	0	0	5,550,000	0	0
Principal Total	20,875,000	100,070,000	27,520,000	24,390,000	0	0
GO Bond Interest Payments						
Issue Date:						
February 2013 - Adv Refunding	2,079,650	1,626,250	1,009,500	333,000	0	0
August 14, 2013	3,384,313	6,256,097	35,000	0	0	0
April 19, 2016	15,123	0	0	0	0	0
August 30, 2017	6,145,963	5,912,713	5,623,213	5,306,213	0	0
July 24, 2019	3,346,050	3,155,550	2,943,050	2,706,800	0	0
December 7, 2021 - Adv Refunding	0	666,365	1,272,834	1,261,354	0	0
March 2, 2023	0	0	0	5,828,656	0	0
Interest Total	14,971,098	17,616,974	10,883,597	15,436,023	0	0
Support Services	650	243,413	3,000	3,000	0	0
Ending Fund Balance	2,875,691	3,473,081	2,500,000	3,186,000	0	0
Requirements Total	38,722,438	121,403,469	40,906,597	43,015,023	0	0

Totals may not add due to rounding

Bend-La Pine Schools
PERS Bond Payments
Fiscal Year 2023-24 Proposed Budget
Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
PERS Bond Principal Payments						
Issue Date:						
Series 2002	0	3,095,000	3,495,000	3,925,000	0	0
Series 2003	672,708	669,397	2,330,000	2,480,000	0	0
Series 2004	365,000	410,000	455,000	510,000	0	0
Series 2012 - Refunding	2,840,000	0	0	0	0	0
Principal Total	3,877,707	4,174,396	6,280,000	6,915,000	0	0
PERS Bond Interest Payments						
Issue Date:						
Series 2002	1,536,139	1,536,139	1,366,533	1,174,658	0	0
Series 2003	2,137,530	2,275,840	760,237	760,237	0	0
Series 2004	219,682	199,888	177,449	152,296	0	0
Series 2012 - Refunding	78,100	0	0	0	0	0
Interest Total	3,971,450	4,011,867	2,304,219	2,087,191	0	0
Ending Fund Balance	36,340	28,476	45,961	61,200	0	0
Requirements Total	7,885,497	8,214,739	8,630,180	9,063,391	0	0

Totals may not add due to rounding

Bend-La Pine Schools
 Full Faith and Credit (FCC) Bond Payments
 Fiscal Year 2023-24 Proposed Budget
 Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
FFC Bond Principal Payments						
Issue Date:						
March 2011	560,000	555,000	550,000	545,000	0	0
Principal Total	560,000	555,000	550,000	545,000	0	0
FFC Bond Interest Payments						
Issue Date:						
March 2011	88,400	66,000	43,800	21,800	0	0
Interest Total	88,400	66,000	43,800	21,800	0	0
Ending Fund Balance	1,781,600	1,160,601	566,800	0	0	0
Requirements Total	2,430,000	1,781,600	1,160,600	566,800	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 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 2024 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 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Local Sources	109,876	166,794	1,000	523,500	0	0
Other Financing Sources	320,123	57,237	0	0	0	0
Transfers	496,249	538,742	0	400,000	0	0
Beginning Fund Balance	145,228,074	51,114,619	25,833,929	117,814,000	0	0
Resources Total	146,154,323	51,877,393	25,834,929	118,737,500	0	0
Requirements						
Facilities Acquisition and Construction	95,039,704	30,020,290	25,834,929	47,500,000	0	0
Debt Service	0	0	0	10,000	0	0
Ending Fund Balance	51,114,620	21,857,103	0	71,227,500	0	0
Requirements Total	146,154,323	51,877,393	25,834,929	118,737,500	0	0

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

Bend-La Pine Schools
Trust Fund
Fiscal Year 2023-24 Proposed Budget
Resources and Requirements

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed	FY2024 Approved	FY2024 Adopted
Resources						
Local Sources	13,331	18,316	20,000	20,000	0	0
Beginning Fund Balance	99,342	94,273	92,107	90,879	0	0
Resources Total	112,673	112,589	112,107	110,879	0	0
Requirements						
Enterprise and Community Services	18,400	16,400	25,000	25,000	0	0
Ending Fund Balance	94,273	96,190	87,107	85,879	0	0
Requirements Total	112,673	112,589	112,107	110,879	0	0

Totals may not add due to rounding

E s t . 1 8 8 3

B E N D  L A P I N E
S c h o o l s

E D U C A T I N G T H R I V I N G S T U D E N T S

PERSONNEL



***“Children are apt to live up to what you believe of them.”
-Lady Bird Johnson***

E s t . 1 8 8 3

B E N D  L A P I N E

S c h o o l s

E D U C A T I N G T H R I V I N G S T U D E N T S

Bend-La Pine Schools
Fiscal Year 2023-24 Proposed Budget
Staffing by Full-time Equivalencies (FTE)

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

General Fund Operations

Function	Staff Object	FY2021 Actual FTE	FY2022 Actual FTE	FY2023 Adopted FTE	FY2023 Actual FTE	FY2024 Proposed FTE
1111 - Primary, K-5 Programs	0111	365.7	357.4	334.8	342.1	336.7
	0112	40.7	39.3	38.9	41.0	40.2
	0130	0.1	-	-	-	-
1121 - Middle School Programs	0111	168.7	149.1	140.5	138.7	135.4
	0112	12.1	4.5	4.5	6.0	6.0
1131 - High School Programs	0111	203.7	209.0	198.4	201.8	201.4
	0112	4.2	2.9	1.6	2.1	1.4
1132 - High School Extracurricular	0111	1.3	1.3	1.3	1.2	1.5
1210 - Talented & Gifted Programs	0111	4.7	4.7	4.7	4.7	4.7
1220 - Restrictive Programs Special Education	0111	42.4	37.6	37.6	38.6	38.6
	0112	95.2	90.4	89.1	89.6	89.6
1250 - Less Restrictive Programs Special Education	0111	26.5	29.8	29.8	25.2	25.2
	0112	44.2	45.9	41.8	41.6	41.6
1280 - Alternative Education	0111	6.8	7.0	7.0	7.0	7.0
	0112	4.8	4.3	4.2	5.0	5.0

Function	Staff Object	FY2021 Actual FTE	FY2022 Actual FTE	FY2023 Adopted FTE	FY2023 Actual FTE	FY2024 Proposed FTE
1291 - English Language Learner	0111	19.8	19.6	19.6	19.7	19.9
	0112	-	-	-	1.3	-
1292 - Teen Parent Program	0111	1.3	1.3	1.3	1.3	1.3
	0112	2.4	2.4	2.4	2.4	2.4
2110 - Attendance and Social Work	0112	9.5	8.7	8.2	6.0	3.9
	0114	-	-	-	-	1.0
2120 - Guidance Services	0111	47.1	42.5	45.0	38.2	44.2
	0112	15.0	18.1	16.7	19.2	19.2
2130 - Health Services	0111	1.6	1.6	1.6	1.6	1.6
	0112	15.1	12.5	15.4	13.1	13.1
	0113	1.0	1.0	1.0	1.0	1.0
2140 - Psychological Services	0111	13.9	12.6	12.6	14.5	14.5
2150 - Speech Pathology	0111	22.5	22.2	22.2	23.8	23.8
	0112	4.0	2.8	2.8	3.8	3.8
2190 - Student Support Services Special Education	0112	9.5	8.0	8.0	9.0	9.0
	0113	4.0	4.0	4.0	3.5	3.5
2210 - Improvement of Instruction Svcs	0111	7.3	1.6	1.6	4.1	4.1
	0112	4.0	2.7	2.7	1.5	3.0
	0113	6.6	6.0	6.0	6.9	6.9
2220 - Educational Media Services	0111	4.5	5.5	5.5	4.7	4.7
	0112	22.9	23.9	23.9	21.8	21.8
2230 - Assessment and Testing	0112	1.0	1.4	1.4	1.0	1.0
	0113	0.9	0.9	0.9	-	-
2240 - Instructional Staff Development	0111	0.1	-	-	-	-
2310 - Board of Education Services	0112	0.3	1.0	1.0	1.0	1.0

Function	Staff Object	FY2021 Actual FTE	FY2022 Actual FTE	FY2023 Adopted FTE	FY2023 Actual FTE	FY2024 Proposed FTE
2320 - Executive Administration Svcs	0112	0.7	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	0.4	-	0.5	-	-
	0112	77.8	84.1	85.2	87.3	87.8
	0113	49.2	52.7	52.0	58.0	59.0
2510 - Business Support Services	0112	1.0	1.0	1.0	1.0	1.0
	0114	0.3	0.3	0.3	0.3	0.3
2520 - Fiscal Services	0112	8.5	9.5	9.5	10.0	10.0
	0114	3.0	3.0	3.0	3.0	3.0
2540 - Oper/Maint of Plant Services	0112	120.4	124.2	128.3	128.4	128.6
	0114	3.1	4.1	4.1	4.1	4.1
2550 - Student Transportation Svcs	0112	99.7	98.7	98.7	98.7	98.7
	0114	3.4	4.4	4.4	4.4	4.4
2570 - Internal Services	0112	3.3	3.3	3.3	3.3	3.3
2620 - R&D, Eval, Grant Writing Svcs	0111	0.8	0.8	0.8	0.8	0.8
2630 - Information Services	0114	2.0	2.0	2.0	2.0	2.0
2640 - Staff Services	0112	8.0	9.5	9.5	9.5	9.5
	0113	2.0	-	-	-	-
	0114	2.0	4.0	4.0	4.0	4.0
	0130	1.0	1.0	1.0	1.0	1.0
2660 - Technology Services	0112	22.5	23.5	23.5	24.5	24.5
	0114	3.1	4.1	4.1	4.1	4.1
2680 - Interp and Translation	0112	2.3	3.1	3.1	1.0	3.0
3300 - Community Services	0112	2.5	2.5	2.5	4.0	2.5

Function	Staff Object	FY2021 Actual FTE	FY2022 Actual FTE	FY2023 Adopted FTE	FY2023 Actual FTE	FY2024 Proposed FTE
General Fund Operations FTE Total	-	1,652.9	1,621.2	1,580.7	1,595.4	1,592.5
General Fund Operations	0111	939.0	903.6	864.9	868.0	865.4
FTE by Object	0112	631.3	629.2	628.1	634.1	631.8
	0113	64.6	65.6	64.9	70.4	71.4
	0114	16.9	21.9	21.9	21.9	22.9
	0130	1.1	1.0	1.0	1.0	1.0

Function	Staff Object	FY2021 Actual FTE	FY2022 Actual FTE	FY2023 Adopted FTE	FY2023 Actual FTE	FY2024 Proposed FTE
Athletics						
1132 - High School Extracurricular	0111	2.5	4.3	4.3	4.3	4.5
2490 - Other Support Services	0113	0.4	0.3	0.3	0.3	0.5
2540 - Oper/Maint of Plant Services	0112	1.5	1.5	2.0	2.0	2.0
Athletic FTE Total	-	4.4	6.0	6.5	6.5	7.0
Print Shop						
2570 - Internal Services	0112	5.0	4.0	4.0	4.0	4.0
2570 - Internal Services	0113	-	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	FY2021 Actual FTE	FY2022 Actual FTE	FY2023 Adopted FTE	FY2023 Actual FTE	FY2024 Proposed FTE
Special Revenue Fund (Includes Federal and State Funds)						
1111 - Primary, K-5 Programs	0111	-	16.8	34.0	16.3	31.0
	0112	-	2.0	-	1.0	-
1121 - Middle School Programs	0111	-	12.0	19.0	10.5	16.0
	0112	-	-	-	1.8	-
1131 - High School Programs	0111	0.4	27.2	39.0	32.9	34.0
	0112	0.3	0.5	0.7	1.6	0.7
1132 - High School Extracurricular	0112	-	-	0.1	-	0.1
1220 - Restrictive Programs Special Education	0111	-	1.0	4.7	5.0	4.7
	0112	1.5	3.1	3.3	3.2	3.3
1250 - Less Restrictive Programs Special Education	0111	26.6	34.6	29.1	36.1	29.1
	0112	-	1.5	3.0	4.5	3.0
1271 - Remediation	0112	-	-	0.5	0.3	0.5
1272 - Title IA/D	0111	9.3	9.4	10.7	8.6	10.7
	0112	5.5	6.7	8.4	6.0	8.4
1280 - Alternative Education	0111	-	11.0	2.3	5.3	7.3
	0112	0.9	0.9	1.2	0.9	1.2
1291 - English Language Learner	0111	-	7.3	9.5	6.3	9.5
	0112	-	4.4	0.4	4.0	0.4
2110 - Attendance and Social Work	0111	-	1.0	5.2	0.7	2.7
	0112	-	4.7	13.2	8.7	13.2
	0113	-	-	1.0	1.0	1.0
	0114	1.0	1.0	-	1.0	-
2120 - Guidance Services	0111	1.0	29.1	32.7	39.3	36.7
	0112	-	21.9	27.4	22.3	27.4

Function	Staff Object	FY2021 Actual FTE	FY2022 Actual FTE	FY2023 Adopted FTE	FY2023 Actual FTE	FY2024 Proposed FTE
	0113	-	2.0	2.0	2.4	2.0
2130 - Health Services	0111	-	5.7	6.7	6.2	6.7
	0112	-	7.1	1.0	1.6	1.0
2140 - Psychological Services	0111	-	1.0	1.7	0.5	1.2
2150 - Speech Pathology	0111	-	0.5	0.6	0.5	0.6
2190 - Special Ed Service Direction	0112			-	0.4	-
2210 - Improvement of Instruction Svcs	0111	0.6	12.4	12.4	19.0	14.8
	0112	-	0.5	0.1	0.5	0.1
	0113	2.6	2.5	2.5	3.7	2.5
	0114	-	-	2.0	-	2.0
2230 - Assessment and Testing	0112	-	1.0	2.0	1.0	2.0
2240 - Instr Staff Development	0111	6.8	7.5	7.4	7.2	7.4
	0113	1.1	0.6	0.1	1.3	0.1
2410 - Office of the Principal Svcs	0112	-	2.0	4.5	2.0	5.5
	0113	-	2.0	3.0	1.0	3.0
2490 - Other Support Services	0112	1.0	2.3	2.3	1.0	2.3
2520 - Fiscal Services	0112	-	1.0	1.0	1.5	1.0
2540 - Oper/Maint of Plant Services	0112	-	2.0	12.0	2.0	10.0
	0114	-	-	-	-	-
2550 - Student Transportation Svcs	0114	-	-	1.0	-	1.0
2620 - R&D, Eval, Grant Writing Svcs	0111	-	-	-	-	-
2640 - Staff Services	0112	1.0	-	1.0	-	1.0
	0114	-	-	-	1.0	-

Function	Staff Object	FY2021 Actual FTE	FY2022 Actual FTE	FY2023 Adopted FTE	FY2023 Actual FTE	FY2024 Proposed FTE
2660 - Technology Services	0112	-	-	-	0.7	-
2680 - Interp and Translation	0112	-	0.9	0.6	0.8	0.6
3300 - Community Services	0111	-	-	0.8	-	0.8
	0112	9.4	9.4	9.4	10.0	9.4
-	0113	0.3	0.3	-	0.3	-
Special Revenue Fund FTE Total	-	69.2	256.8	319.2	281.6	315.6

Nutrition Services

3100 - Food Services	0112	56.9	67.9	78.0	73.7	78.0
	0113					
-	0114	3.9	3.9	3.9	3.9	3.9
Nutrition Services FTE Total	-	60.8	71.8	81.9	77.6	81.9

Capital Projects Fund

4110 - Facilities Service Direction	0111	0.4	-	-	-	-
	0112	4.5	4.5	1.0	-	1.5
	0113	1.2	-	-	-	-
	0114	5.7	5.3	4.0	2.0	3.0
Capital Projects Fund FTE total	-	11.8	9.8	5.0	2.0	4.5
All Funds FTE Total	-	1,807.5	1,973.8	2,001.6	1,971.3	2,009.8

All Funds FTE by Object	0111	986.7	1,084.3	1,084.8	1,066.6	1,083.0
	0112	722.1	782.3	808.3	792.7	811.6
	0113	70.1	74.2	74.8	81.3	81.5
	0114	27.5	32.0	32.7	29.8	32.7
	0130	1.1	1.0	1.0	1.0	1.0

Bend-La Pine Schools
Fiscal Year 2023-24 Proposed 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	FY2021 Adopted FTE	FY2022 Adopted FTE	FY2023 Adopted FTE	FY2024 Proposed FTE
1111 - Primary, K-5 Programs	0111	21.0	6.0	11.0	8.0
1121 - Middle School Programs	0111	11.5	2.5	6.5	3.5
1131 - High School Programs	0111	24.0	6.0	13.0	9.0
1220 - Restrictive Programs	0111	4.7	-	-	-
Special Education	0112	1.8	-	-	-
1250 - Less Restrictive Programs	0111	5.0	10.0	10.0	10.0
Special Education	0112	1.3	3.0	3.0	3.0
1291 - English Language Learner	0111	5.0	6.5	9.5	9.5
2110 - Attendance and Social Work	0112	8.5	12.0	12.0	12.0
	0113	1.0	-	-	-
2120 - Guidance Services	0111	24.5	24.5	24.5	24.5
	0112	26.0	26.0	26.0	26.0
	0113	1.0	-	-	-
2130 - Health Services	0111	-	1.0	1.0	1.0
	0112	1.0	-	-	-
2140 - Psychological Services	0111	1.2	1.0	1.0	0.5

Function	Staff Object	FY2021 Adopted FTE	FY2022 Adopted FTE	FY2023 Adopted FTE	FY2024 Proposed FTE
2150 - Speech Pathology	0111	0.6	0.5	0.5	0.5
2210 - Improvement of Instruction	0111	-	6.0	7.5	7.5
	0113	-	1.0	2.0	2.0
	0114	-	1.0	2.0	2.0
2520 - Fiscal Services	0112	1.0	1.0	1.0	1.0
2540 - Oper/Maint of Plant Services	0112	6.0	5.0	-	-
	0114	-	1.0	-	-
2550 - Student Transportation Svcs	0114	1.0	-	-	-
2640 - Staff Services	0112	1.0	1.0	1.0	1.0
2680 - Interp and Translation	0112	3.0	3.0	-	-
Student Investment Account FTE Total		150.0	118.0	131.5	121.0

Function	Staff Object	FY2021 Adopted FTE	FY2022 Adopted FTE	FY2023 Adopted FTE	FY2024 Proposed FTE
Special Revenue Fund - High School Success					
1131 - High School Programs	0111	5.0	5.0	5.5	4.5
1271 - Remediation	0112	0.5	-	-	-
1280 - Alternative Education	0111	-	-	-	5.5
2110 - Attendance and Social Work	0111	-	-	2.5	-
	0112	2.0	-	-	-
2120 - Guidance Services	0111	8.3	5.6	-	4.0
	0113	-	-	1.0	1.0
2130 - Health Services	0111	-	6.0	5.7	5.7
2210 - Improvement of Instruction Svcs	0111	0.8	0.5	4.9	7.4
	0113	-	-	0.6	0.6
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		16.6	17.1	26.1	33.6
Student Investment Account and High School Success					
FTE by Type	0111	111.6	81.1	103.1	101.0
	0112	52.0	51.0	48.0	47.0
	0113	2.0	1.0	4.6	4.6
	0114	1.0	2.0	2.0	2.0

E s t . 1 8 8 3

B E N D  L A P I N E
S c h o o l s

E D U C A T I N G T H R I V I N G S T U D E N T S

BUDGET AT-A-GLANCE



“The school is the last expenditure upon which America should be willing to economize.”

-Franklin D. Roosevelt

E s t . 1 8 8 3

B E N D  L A P I N E

S c h o o l s

E D U C A T I N G T H R I V I N G S T U D E N T S

Bend-La Pine Schools
 Budget Summary by Appropriation Level
 Fiscal Year 2023-24 Proposed Budget

		General Fund	Special Revenue Fund	Long Term Debt Service Fund	Capital Projects Fund	Trust Fund	All Funds
Appropriation Level							
1000	Instruction	\$ 127,952,678	\$ 32,304,480	\$ -	\$ -	\$ -	\$ 160,257,158
2000	Support Services	\$ 88,532,343	\$ 20,254,305	\$ 3,000	\$ -	\$ -	\$ 108,789,648
3000	Enterprise and Community Services	\$ 538,467	\$ 11,959,285	\$ -	\$ -	\$ 25,000	\$ 12,522,752
4000	Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ 47,500,000	\$ -	\$ 47,500,000
5100	Debt Service	\$ 1,422,948	\$ 550,000	\$ 49,395,014	\$ 10,000	\$ -	\$ 51,377,962
5200	Transfer of Funds	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000
6000	Contingencies	500,000	-	-	-	-	500,000
	Total Appropriations	\$ 218,946,436	\$ 65,968,070	\$ 49,398,014	\$ 47,510,000	\$ 25,000	\$ 381,847,520
7000	Unappropriated Ending Fund Balance	14,955,731	3,505,221	3,247,200	71,227,500	85,879	93,021,531
	Total Budget	\$ 233,902,167	\$ 69,473,291	\$ 52,645,214	\$ 118,737,500	\$ 110,879	\$ 474,869,051

Bend-La Pine Schools
Fund and Subfund Totals Including Unappropriated Ending Fund Balances
Fiscal Year 2023-24 Proposed Budget
All Funds and Subfunds

General Fund-Operations	\$ 211,469,847 *	Special Revenue Fund-Grants	\$ 52,932,951
General Fund-Athletics	4,827,760	Student Investment Account **	\$ 13,300,000
General Fund-Instructional Materials	2,772,200	High School Success **	5,171,683
General Fund-Transportation Reserve	3,455,021	Special Revenue Fund-Nutrition Services	10,740,340
General Fund-Print Shop	1,340,000	Special Revenue Fund-Student Body	<u>5,800,000</u>
General Fund-Facility Usage	1,388,290	Total Special Revenue Fund	<u>\$ 69,473,291</u>
General Fund-Technology Replacement	4,412,456	Long Term Debt Service Fund	\$ 52,645,214
General Fund-Maintenance Replacement	1,791,023	Capital Projects Fund	118,737,500
General Fund-Insurance Reserve	<u>2,445,570</u>	Trust Fund	<u>110,879</u>
Total General Fund	<u>\$ 233,902,167</u>	Total 2020-21 Budget, All Funds	<u><u>\$ 474,869,051</u></u>

* Intra-fund transfers to other General Subfunds removed from total: \$6,387,108

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

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2023-24 Proposed Budget
Requirements by Object

Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0100 - Salaries								
0111 - Licensed Salaries	63,793,608	64,060,830	63,174,355	864.86	65,998,927	0	0	865.42
0112 - Classified Salaries	22,719,061	24,661,818	26,483,244	628.05	28,254,499	0	0	631.82
0113 - Administrator Salaries	7,200,843	8,172,906	8,089,467	64.90	8,981,906	0	0	71.40
0114 - Managerial Salaries	1,662,652	2,230,956	2,435,511	21.85	2,715,492	0	0	22.85
0121 - Licensed Substitutes	32,605	84,675	188,309	0.00	266,088	0	0	0.00
0122 - Classified Substitutes	261,617	485,551	231,926	0.00	312,333	0	0	0.00
0123 - Licensed Temporary	57,270	7,500	1,530	0.00	1,530	0	0	0.00
0124 - Classified Temporary	115,477	0	134,030	0.00	134,030	0	0	0.00
0130 - Additional Salary	1,641,840	2,154,937	1,797,362	1.00	2,069,638	0	0	1.00
0100 - Salaries Total	97,484,978	101,859,176	102,535,734	1,580.67	108,734,443	0	0	1,592.49
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	23,773,897	21,559,622	22,358,427	0.00	24,331,399	0	0	0.00
0220 - Soc Security Administration	7,179,849	7,518,056	8,365,363	0.00	8,423,677	0	0	0.00
0230 - Other Required Payroll Costs	958,650	666,779	760,356	0.00	1,207,081	0	0	0.00
0240 - Contractual Employee Benefits	22,945,537	23,844,534	26,562,162	0.00	25,554,483	0	0	0.00
0200 - Payroll Costs Total	54,857,935	53,588,994	58,046,308	0.00	59,516,640	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	6,243,816	8,187,472	10,418,257	0.00	11,198,991	0	0	0.00
0320 - Property Services	4,323,847	4,888,273	4,735,511	0.00	5,305,371	0	0	0.00
0330 - Student Transportation Svcs	811	17,745	61,081	0.00	29,204	0	0	0.00
0340 - Travel	127,472	364,799	351,167	0.00	370,220	0	0	0.00
0350 - Communication	438,517	509,604	528,381	0.00	423,615	0	0	0.00
0360 - Charter School Payments	3,027,911	3,271,650	3,275,000	0.00	3,560,000	0	0	0.00
0374 - Other Tuition	475	1,174	2,000	0.00	2,000	0	0	0.00
0380 - NonInstr Prof Tech Services	1,253,231	1,408,388	1,591,012	0.00	1,489,076	0	0	0.00
0390 - Other General Prof Tech Svcs	44,167	101,798	96,400	0.00	69,500	0	0	0.00
0300 - Purchased Services Total	15,460,249	18,750,907	21,058,809	0.00	22,447,977	0	0	0.00

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2023-24 Proposed Budget
Requirements by Object

Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0400 - Supplies and Materials								
0410 - Consumable Supplies	2,800,615	3,414,052	4,429,966	0.00	3,859,590	0	0	0.00
0420 - Textbooks	36,663	160,965	16,746	0.00	16,105	0	0	0.00
0430 - Library Books	152,532	258,689	176,998	0.00	179,780	0	0	0.00
0440 - Periodicals	13,822	15,267	4,000	0.00	7,212	0	0	0.00
0450 - Food	444	1,863	1,500	0.00	2,538	0	0	0.00
0460 - NonConsumable Items	423,648	553,896	206,190	0.00	330,712	0	0	0.00
0470 - Computer Software	982,756	1,228,949	1,044,279	0.00	537,233	0	0	0.00
0480 - Computer Hardware	1,244,095	1,227,517	2,282,676	0.00	2,260,621	0	0	0.00
0400 - Supplies and Materials Total	5,654,579	6,861,202	8,162,355	0.00	7,193,791	0	0	0.00
0500 - Capital Outlay								
0520 - Buildings Acquisition	838,031	45,850	1,900,000	0.00	0	0	0	0.00
0530 - Improvements Other Than Bldgs	0	7,556	0	0.00	0	0	0	0.00
0540 - Equipment	101,089	105,225	77,440	0.00	154,000	0	0	0.00
0550 - Technology	0	0	0	0.00	1,566	0	0	0.00
0564 - Buses and Bus Improvements	10,832	0	0	0.00	0	0	0	0.00
0500 - Capital Outlay Total	949,954	158,632	1,977,440	0.00	155,566	0	0	0.00
0600 - Other								
0640 - Dues and Fees	142,269	148,984	109,600	0.00	120,915	0	0	0.00
0650 - Insurance and Judgements	1,063,753	1,348,432	1,405,100	0.00	1,756,000	0	0	0.00
0600 - Other Total	1,206,022	1,497,416	1,514,700	0.00	1,876,915	0	0	0.00
0610 - Redemption of Principal								
0610 - Redemption of Principal	0	449,772	562,635	0.00	532,721	0	0	0.00
0610 - Redemption of Principal Total	0	449,772	562,635	0.00	532,721	0	0	0.00
0620 - Interest								
0621 - Regular Interest	0	195,074	187,545	0.00	118,946	0	0	0.00

Bend-La Pine Schools
General Fund Operations
Fiscal Year 2023-24 Proposed Budget
Requirements by Object

Object	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2023 Adopted FTE	FY2024 Proposed	FY2024 Approved	FY2024 Adopted	FY2024 Proposed FTE
0620 - Interest Total	0	195,074	187,545	0.00	118,946	0	0	0.00
0670 - Taxes and Licenses								
0670 - Taxes and Licenses	878	0	900	0.00	0	0	0	0.00
0670 - Taxes and Licenses Total	878	0	900	0.00	0	0	0	0.00
0680 - PERS UAL Lump Sum Pmt to PERS								
0680 - PERS UAL Lump Sum Pmt to PERS	1,000,000	0	0	0.00	0	0	0	0.00
0680 - PERS UAL Lump Sum Pmt to PERS Total	1,000,000	0	0	0.00	0	0	0	0.00
0710 - Fund Modifications								
0710 - Fund Modifications	7,651,643	7,131,945	5,738,812	0.00	6,387,108	0	0	0.00
0710 - Fund Modifications Total	7,651,643	7,131,945	5,738,812	0.00	6,387,108	0	0	0.00
0810 - Planned Reserve								
0810 - Planned Reserve	0	0	500,000	0.00	500,000	0	0	0.00
0810 - Planned Reserve Total	0	0	500,000	0.00	500,000	0	0	0.00
0820 - Reserved For Next Year								
0820 Reserved for Next Year	18,238,440	17,074,544	10,015,013	0.00	10,392,848	0	0	0.00
Requirements Total	202,504,682	207,567,665	210,300,251	1,580.67	217,856,955	0	0	1,592.49

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: Kristi Scheiderman, Lead Staff Accountant; Matt Gayman, Lead Staff Accountant; Linda O'Donnell, Business Office Operations Manager; Brenda Spreier, Staff Accountant; Wendy Reeves, Staff Accountant; GraceAnne McJunkin, Accounts Payable and Michael Asher, Graphic Designer.

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The Budgeting Team



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