

# BEND-LA PINE SCHOOLS

ADMINISTRATIVE SCHOOL DISTRICT NO. 1, DESCHUTES COUNTY, OREGON



## 2026-2027 PROPOSED BUDGET

# **Administrative School District No. 1**

Deschutes County, Oregon

## **2026-2027 PROPOSED BUDGET**

Mr. Marcus LeGrand  
Chair, Board of Directors

Ms. Amy Tatom  
Vice Chair, Board of Directors

Dr. Steven Cook  
Superintendent

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

*Est. 1883*

**B E N D  L A P I N E**

*S c h o o l s*

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EDUCATING THRIVING STUDENTS

Bend-La Pine Schools  
 Fiscal Year 2026-27 Proposed Budget  
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EDUCATING THRIVING STUDENTS

# INTRODUCTION



***“The capacity to learn is a gift; The ability to learn is a skill; The willingness to learn is a choice.”***

***-Brian Herbert***

*Est. 1883*

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EDUCATING THRIVING STUDENTS

March 17, 2026

Dear Members of the Budget Committee, Bend-La Pine Schools Staff, Students, Families, and Community Members:

As we enter the 2026-27 budget development process, Bend-La Pine Schools does so in a period of increasingly tight fiscal conditions. Slower state revenue growth, increasing fixed costs, growing state mandates, and continued uncertainty in the Oregon state budget require us to be especially disciplined, transparent, and strategic in how we allocate public resources. These realities demand careful choices, but they do not diminish our commitment to ensuring that every student in Bend-La Pine Schools thrives in our classrooms and graduates prepared for college, career, and life.

Stewardship of taxpayer dollars remains a core responsibility of our district. Whether investing in staffing, instructional materials, student supports, or the maintenance and updating of our facilities, we approach budget decisions with intentionality, stakeholder engagement through our budget committee process, and a clear focus on impact. In a constrained fiscal environment, it is more important than ever that our investments are aligned to what matters most for students and produce measurable improvements in learning outcomes.

Our budget continues to be guided by the belief that each Bend-La Pine Schools student is known by name, strength, and need, and that students, staff, and families experience schools where they can thrive. The district's organizational goals remain our true north

- Students develop a strong academic foundation;
- Students have a passion, purpose, and plan for their future;
- Students, families, and staff experience wellness, inclusion and belonging; and
- Operational systems align to support an academically effective and financially sustainable organization.

Within these priorities, we are continuing to refine and strengthen core instructional and operational systems that directly influence student success. This includes ongoing work to align our instruction and improve grading practices, so they more accurately reflect student learning; deepening the implementation of research-based reading instruction; expanding equitable access to career and technical education pathways; and ensuring that systems across the district establish common expectations across each of our schools. Even in a tighter budget climate, these efforts remain central to improving outcomes for students.

We are continuing the work of the district Culture and Climate Task Force for another year, with an intentional focus on refinement, coherence, and support. Building on the foundation established in prior years, this phase of the work emphasizes ensuring that all staff clearly understand the purpose, expectations, and practical application of agreed-upon Tier I practices, and that they feel adequately supported in delivering this work in their classrooms and schools. Through collaboration among educators, support staff, and administrators, we are strengthening consistency,

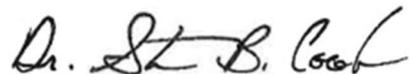
transparency, and shared ownership of classroom practices that promote positive learning environments, student dignity, and a strong sense of belonging.

As part of Oregon's integrated planning process, we continue to evaluate how best to allocate Student Investment Account Funds to support all of our students and ensure they are prepared for their future. This work is informed by a wide range of stakeholder feedback, including staff advisory groups, the Student Voice Council, the district Equity Coalition, family and community partners, and school-based input. These perspectives help guide decisions about where targeted investments can have the greatest impact while ensuring that these limited resources are used strategically, equitably, and in alignment with our organizational goals.

Finally, I confirm that this proposed budget adheres to the requirements outlined in *Bend-La Pine Schools' Executive Limitation 4.3: Financial Planning and Administration*, including maintaining an ending fund balance of at least 5% of General Fund resources.

We are grateful for the continued partnership and support of our community as we navigate these fiscal challenges together, always keeping student success at the center of our work.

In collaborative partnership,

A handwritten signature in black ink, appearing to read "Dr. Steven Cook". The signature is written in a cursive, flowing style.

Dr. Steven Cook  
Superintendent, Bend-La Pine Schools

## Budget Committee Members for FY2026-27 Budget

Board of Directors	Inaugural Date	Term Ends	Appointed Members	Inaugural Date	Term Ends
Marcus LeGrand - Chair	July 2021	June 30, 2029	Tom Bahrman	December 2007	June 30, 2026
Jenn Lynch	July 2025	June 30, 2029	Natasha McFarland	December 2012	June 30, 2027
Cameron Fischer	July 2023	June 30, 2027	Bryce Johnson	February 2026	June 30, 2027
Shirley Olson	July 2021	June 30, 2029	Apolo Aguirre	December 2025	June 30, 2028
Amy Tatom - Vice Chair	July 2019	June 30, 2027	Cara Marsh-Rhodes	February 2022	June 30, 2028
Kina Chadwick	December 2022	June 30, 2029	Sharon Bellusci	February 2020	June 30, 2026
Ross Tomlin	December 2024	June 30, 2027	Ned Lutz	February 2022	June 30, 2026

Bend-La Pine Schools  
Budget Calendar  
Fiscal Year 2026-27 Proposed Budget

January 3 – January 17	2026	Appoint budget committee members
January 5	2026	Staffing allocations complete
February 18	2026	Budget guidelines and discretionary allocations issued to schools and departments
February 25	2026	Schools and departments discretionary budgets due
March 13	2026	Budget document complete
March 17	2026	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 12	2026	Budget committee meeting - Room 314 of Education Center 4:00pm
May 26	2026	Budget committee meeting (if needed) - Room 314 of Education Center 4:00pm
June 16	2026	Budget Hearing/School Board meeting—adoption of 2026-27 budget - Room 314 of Education Center 5:30pm

Bend-La Pine Schools  
Outline of Budget Process  
Fiscal Year 2026-27 Proposed Budget

1. Appoint a Budget Officer – The School Board appointed Dr. Steven Cook as the Budget Officer by Resolution 1993 on June 17, 2025.
2. Prepare the Proposed Budget – Completed by first budget committee meeting on March 17, 2026.
3. Publish Notice of Budget Committee Meeting, twice – Published March 5, 2026 on website and March 10, 2026 in Bend Bulletin.
4. Budget Committee Meets – Initial meeting is March 17, 2026, 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 16, 2026).
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 16, 2026). By resolution, the School Board adopts the budget, makes appropriations and levies and categorizes tax.

9. Certify Taxes – Property tax rate and general obligation debt service amount are certified to the County Assessor. In addition, a copy of the adopted budget and the tax certification forms are submitted to the High Desert Education Service District and the Oregon Department of Education.

Bend - La Pine Schools  
 Enrollment Projections  
 Fiscal Year 2026-27 Proposed Budget  
 Projected to: 10/01/2026

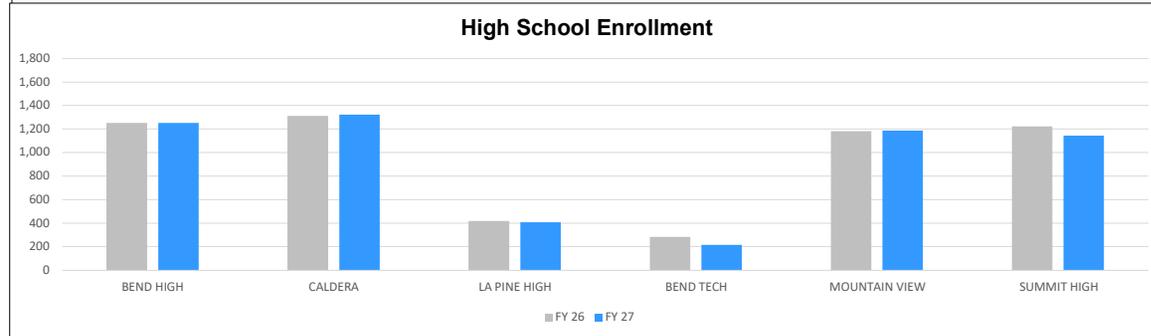
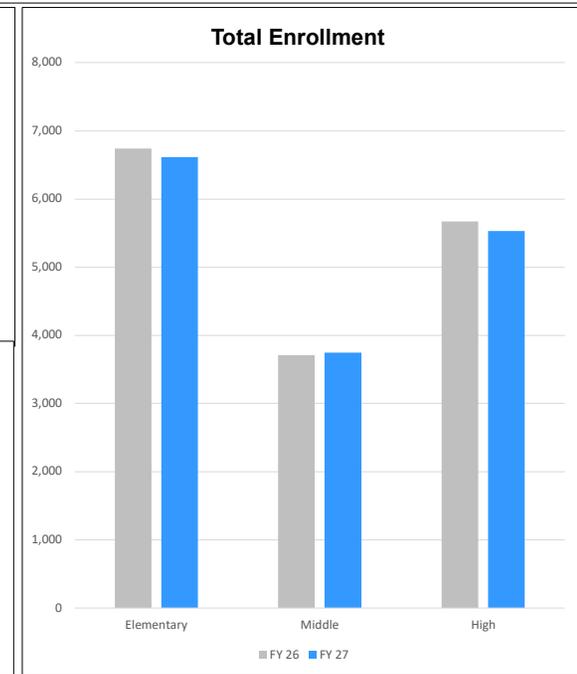
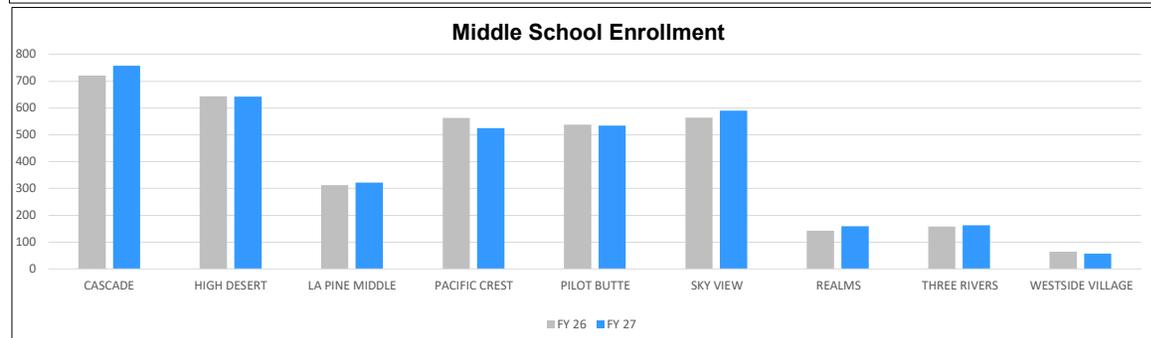
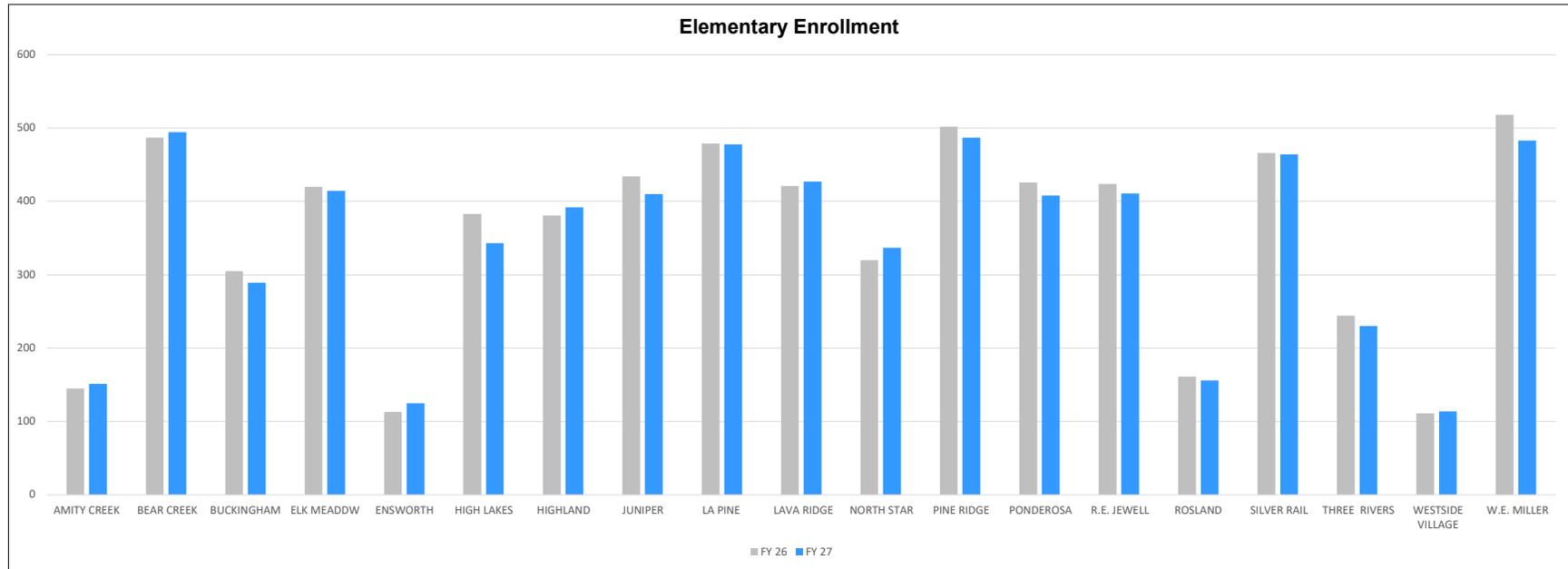
ELEMENTARY SCHOOLS																				
GRADE	AMITY CREEK	BEAR CREEK	BUCKINGHAM	ELK MEADDW	ENSWORTH	HIGH LAKES	HIGHLAND	JUNIPER	LA PINE	LAVA RIDGE	NORTH STAR	PINE RIDGE	PONDEROSA	R.E. JEWELL	ROSLAND	SILVER RAIL	THREE RIVERS	WESTSIDE VILLAGE	W.E. MILLER	TOTAL
KG	25	77	45	65	25	35	66	57	84	77	57	69	46	66	18	78	32	22	75	1,018
GRADE 1	26	75	44	64	24	35	66	55	82	75	55	68	45	65	18	76	31	23	75	1,001
GRADE 2	26	76	47	71	14	57	67	55	65	52	51	72	77	64	34	69	34	26	76	1,031
GRADE 3	26	93	51	53	26	69	67	66	88	72	65	98	64	76	37	72	38	22	92	1,174
GRADE 4	25	83	54	75	17	67	64	72	84	90	47	84	93	69	26	85	49	13	91	1,190
GRADE 5	23	90	49	86	19	79	63	105	74	62	63	96	84	72	23	84	46	9	75	1,201
TOTAL	151	494	289	414	125	343	392	410	478	427	337	487	408	411	156	464	230	114	483	6,615

MIDDLE SCHOOLS										
GRADE	CASCADE	HIGH DESERT	LA PINE MIDDLE	PACIFIC CREST	PILOT BUTTE	SKY VIEW	REALMS MS	THREE RIVERS	WESTSIDE VILLAGE	TOTAL
GRADE 6	255	222	112	168	189	202	54	59	19	1,279
GRADE 7	244	213	108	161	181	194	52	56	18	1,228
GRADE 8	259	207	102	196	165	193	52	47	20	1,240
TOTAL	757	642	322	524	534	589	158	162	57	3,747

COMPARISON		
DATE	10/01/26	10/01/25
<b>SCHOOLS</b>		
ELEM	6,615	6,740
MIDDLE	3,747	3,707
HIGH	5,530	5,671
Total Schools	15,892	16,118
<b>PROGRAMS</b>		
BIS	217	218
DSMCS	168	171
OTHER	13	80
J BAR J	36	40
COIC	101	101
Total Programs	535	610
Total District	16,427	16,728
Enrollment Decrease		(301)

HIGH SCHOOLS							
GRADE	BEND HIGH	CALDERA	LA PINE HIGH	BEND TECH	MOUNTAIN VIEW	SUMMIT HIGH	TOTAL
GRADE 9	328	326	95	53	318	275	1,396
GRADE 10	336	334	97	54	325	281	1,426
GRADE 11	322	321	89	46	272	300	1,349
GRADE 12	268	341	127	61	273	288	1,358
TOTAL	1,253	1,322	407	215	1,187	1,145	5,530

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



## Bend-La Pine Schools – Building the FY2026-27 School Year Adopted Budget

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

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

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

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

Building a budget involves making both resource and requirement assumptions. The majority of revenue in the District's budget is from the Oregon State School Fund (SSF), so the SSF is the starting point in our budgeting process. FY2026-27 is the second year of the Oregon State 2025-27 biennial budget, so the statewide funding levels for K-12 education are relatively known. Because the State equalizes funding between Districts on a per student basis, and because student enrollment at Bend-La Pine schools and throughout Oregon is constantly changing, we have made our best estimates for SSF resources in the FY2026-27 proposed budget. Additionally, funding for Federal programs, which provide another source of revenue for the District, have generally been uncertain, and exact revenue numbers remain variable. While the revenue picture is still a working estimate, the District is in the second year of collective bargaining agreements with both employee associations, which means that our largest cost in the form of employee salary and benefits are well known.

## Bend-La Pine Schools Profile

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

Bend-La Pine Schools serves more than 16,400 students in kindergarten through grade twelve. In FY2026-27 the District will operate nineteen elementary schools, seven middle schools and six high schools. We will also sponsor two K-8 charter schools.

## How Do We Build The Annual Budget?

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

$$\text{Resources (revenues)} = \text{Requirements (expenditures)}$$

Student enrollment is the primary variable on both sides of the budget equation. Oregon's State Funding Formula, which provides the majority of District resources, is calculated based on student enrollment. Additionally, enrollment is used extensively for staffing decisions, which make up the bulk of District requirements.

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

## Chart of Accounts - Framework

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

The accounting code structure is designed to provide consistent classification of expenditures to allow valid spending comparisons across schools and districts throughout the state. The Program Budgeting and Accounting Manual is written to approach conformance with Generally Accepted Accounting Principles (GAAP), a uniform minimum standard for financial accounting and reporting. Account classifications are designed to provide meaningful financial 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. In this capacity, a fund is 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 most common reason for establishing a fund is to account for a revenue source whose use is limited to a particular kind of expenditure.

The District's 5 major fund types are: General Fund, Special Revenue, Long-Term Debt Service, Capital Projects, and Trust Funds.

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

**Resources/Revenues:**

Fund: xxx

Source: xxxx

For example, revenue from the State School Fund in the General Fund would be classified as:

Fund: 100 – General Fund

Source: 3101 – State School Fund

**Requirements/Expenditures:**

Fund: xxx

Function: xxxx

Object: xxxx

For example, expenditures for the salary of a first grade school teacher in the General Fund would be classified as:

Fund: 100 – General Fund

Function: 1111 – Primary Instruction, K-5 Programs

Object: 0111 – Licensed Salaries

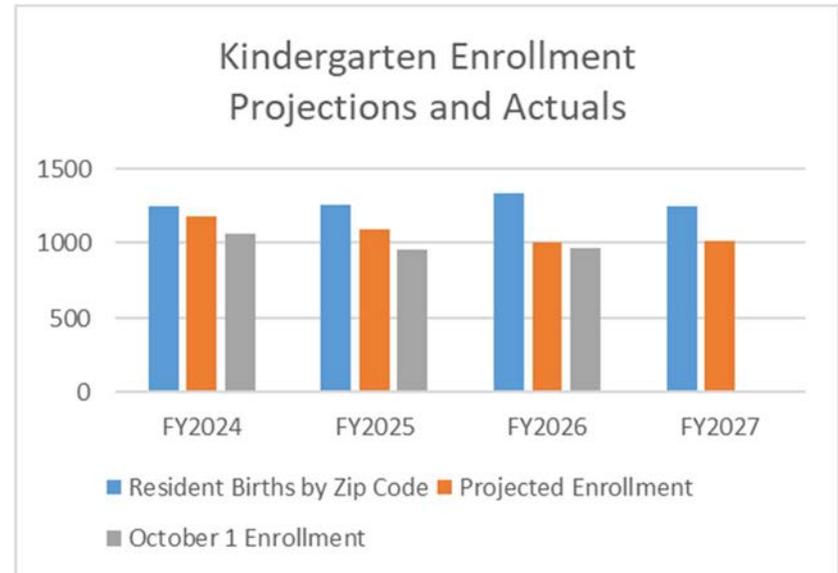
**Student Enrollment**

The District's budgeted resources and requirements are based on student enrollment. The District's primary source of operational resources is the State School Fund allocation, which is calculated

from the number and type of students enrolled in the District. The FY2026-27 projected enrollment for Bend-La Pine Schools is 16,427, a decrease of 301 students compared with actual enrollment of 16,728 on October 1, 2025.

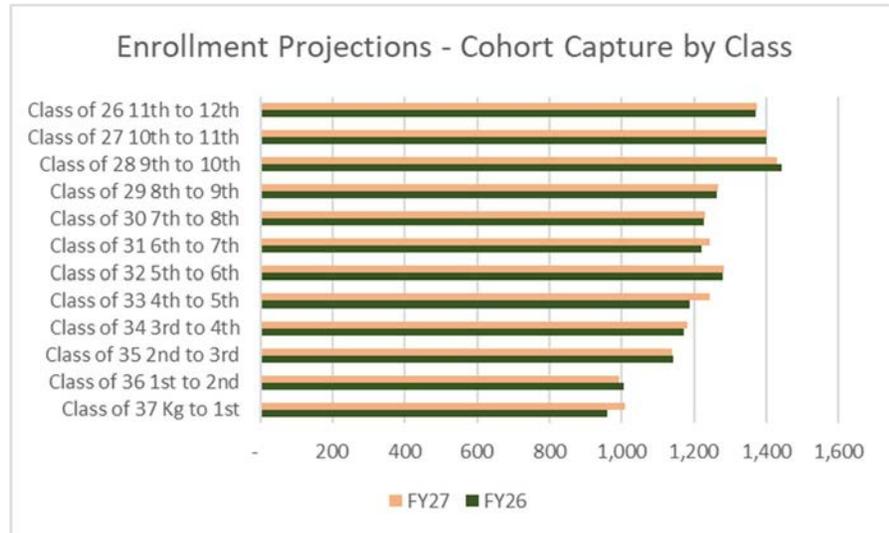
Enrollment projections are further refined by grade and school. To accomplish this, the District develops annual enrollment projections using two types of information – birth rates and cohort survival rates.

Kindergarten projections are generated using birth rates and the District's "capture" rates of eligible births in Deschutes County. For FY2026-27 the kindergarten class is projected to be 1,018, an increase of 11 students compared with the FY2025-26 projection.



Cohort capture is a commonly used demographic technique that looks at the number of students in a given grade (called a "cohort"), and determines how many of those students will move

up to the next grade or school level. Cohort capture in a given area is affected by in- and out-migration of families in response to economic climate, the type of housing available (i.e. single-family units vs. multiple-family units) and general mobility of the population.

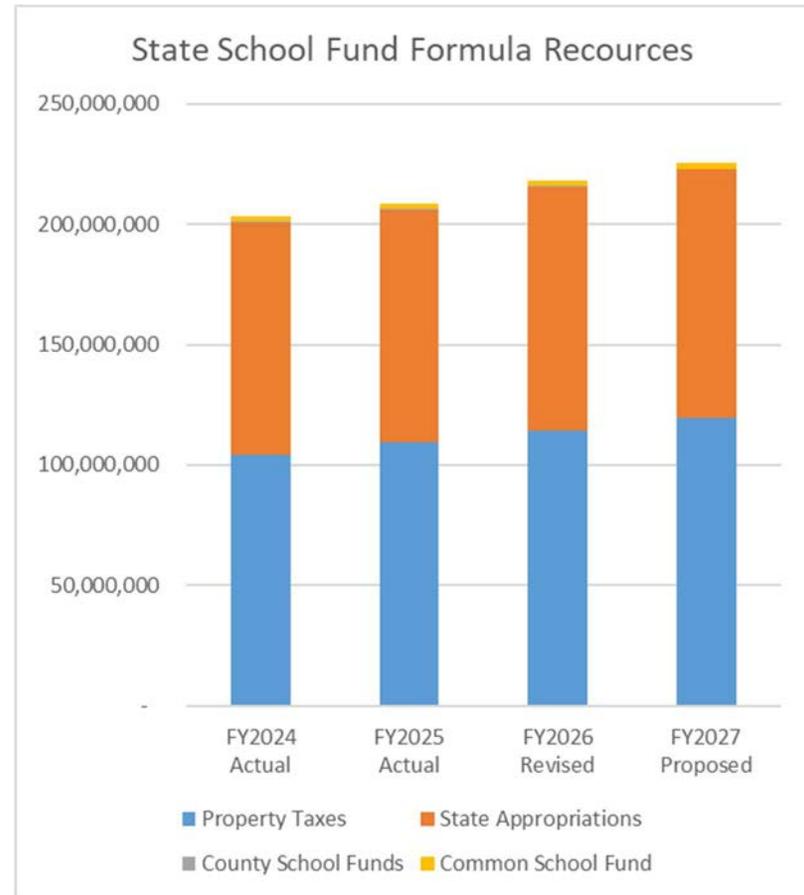


Resources/Revenues

In the FY2026-27 proposed budget, more than 96 percent of the revenue in the General Fund Operations subfund is comes from the State School Funding Formula, and is estimated to be \$225,487,898. The State School Funding Formula is designed to equalize funding for K-12 education across School and Education Service Districts. Bend – La Pine Schools is funded at the same amount per student as Redmond, Sisters, or Portland.

The State School Formula is comprised of state appropriations, local property taxes, county school funds, the common school fund and a few other miscellaneous items. The following chart

shows the formula revenue from FY2024 through proposed FY2027.



The State School Fund Formula works by aggregating all components across the state and then allocating funding to School and Education Service Districts on a per student basis. The end result is equalized K-12 funding, but the mix of state and local sources for each District depends on local economic conditions. As an example, areas with high property taxes receive

a proportionately smaller share of state funding such that the funding formula looks like:

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

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

The State School Fund component of the formula revenue is \$11.359 billion for the 2025-27 biennium, an increase of 11.3% from the prior biennium. For the 2025-27 biennium, the State School Fund will be allocated 49 percent to the 1<sup>st</sup> year and 51 percent to the 2<sup>nd</sup> year of the biennium, which equates to a roughly 4.1 percent increase in the second year of the biennium.

The calculation of the State School Formula includes “Average Daily Membership – Weighted” (ADMw) and the cost of student transportation. The following is a background on the “Average Daily Membership – Weighted” (ADMw) used in the State School Fund Formula and which determines each District’s percentage of the State School Fund revenue. ADMw measures the variations of student enrollment as students enter and exit our schools. One of ODE’s enrollment benchmarks for student enrollment is the number of students enrolled on October 1 of a given school year.

This enrollment benchmark is at a single point in time, compared with ADMw which is more of an average enrollment over the school year. For example, if a student attends one of our schools for the first semester and withdraws in the second semester to enroll in another district, we would receive half of the annual funding for that student. The weighted portion of ADMw is also designed to allocate additional resources for students requiring more intensive services, such as students on an individualized education plan (IEP), students in poverty, and students where English is not their first language.

Student transportation costs are also 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 FY2026-27 budget assumes a State School Fund allocation of \$11.359 billion for the 2025-27 biennium and a 51% allocation in year two of the biennium. In addition, the state is projecting a 4% increase in state-wide local revenues, which include property taxes. At this funding level we anticipate consuming reserves in FY2026-27 and reducing some operational activities to maintain similar educational programs to prior years. This proposed budget includes an ending fund balance in the general fund of approximately 8.27 percent, higher than the target 5 percent. The last section of this document details why we believe this reserve level is prudent.

Requirements/Expenditures

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

1000 - Instruction

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

2000 – Support Services

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

3000 – Enterprise and Community Services

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

4000 – Facilities Acquisition and Construction

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

5000 – Other Uses

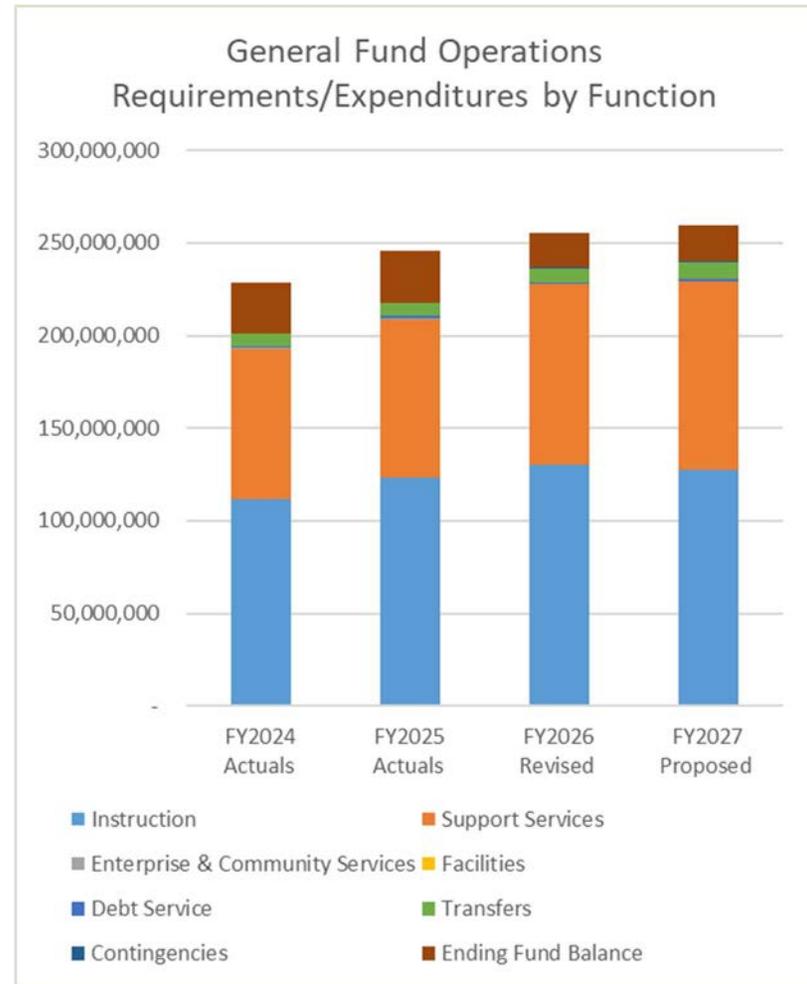
Activities in this classification include current debt service payments and transfers between funds.

6000 - Contingency

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

7000 – Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs.



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

Major object code levels include:

**0100 – Salaries**

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

**0200 – Associated Payroll Costs**

Amounts paid by the district on behalf of employees including payroll taxes, PERS and health insurance.

**0300 – Purchased Services**

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

**0400 – Supplies and Materials**

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

**0500 – Capital Outlay**

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

**0600 – Other**

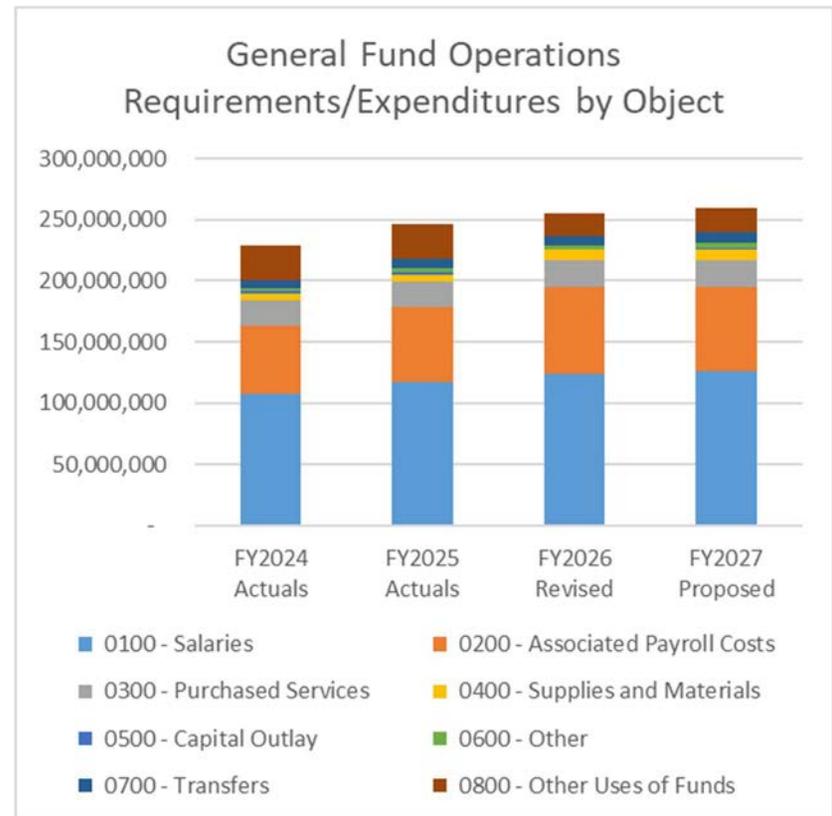
Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.

**0700 – Transfers**

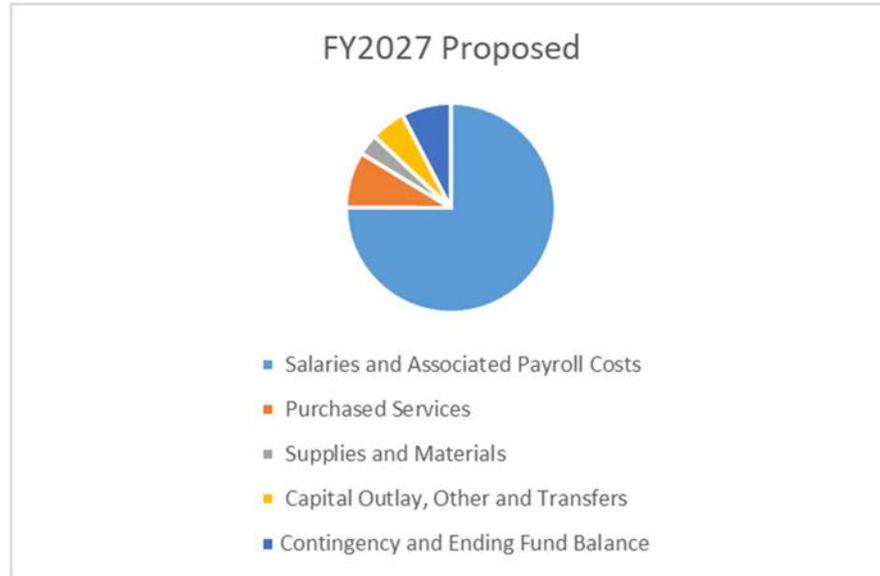
This is an accounting entry used to move monies between funds.

**800 - Other Uses of Funds**

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



Personnel costs are the biggest expenditure to the budget.



Personnel costs represent about 85 percent of the General Fund Operations total expenses. Personnel costs include salary as well as the benefits that come with salary costs, such as: PERS, payroll taxes, health insurance, worker’s compensation insurance, and Paid Leave Oregon. PERS, payroll taxes, worker’s compensation and Paid Leave Oregon 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 1<sup>st</sup> grade is 23 students to one teacher. Each grade has a student

to staff ratio target as shown in the following chart:

Teachers	
Grade	Ratio
KG-1	23.0 : 1
2nd	25.0 : 1
3rd	28.5 : 1
4th - 5th	32.0 : 1
6th - 8th	30.0 : 1
9th - 12th	31.4 : 1

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

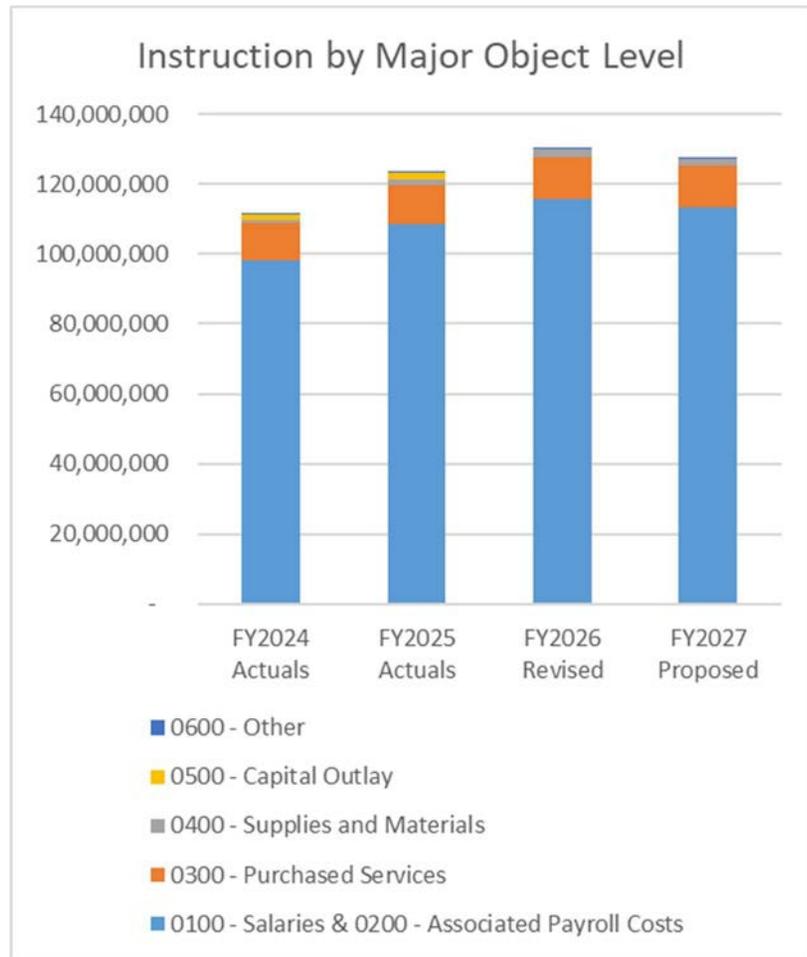
Once staffing levels are determined, the Business Office builds a model to calculate personnel costs. The model is built incrementally in a series of steps starting with a snapshot of staffing in December 2025. Subsequent steps advance employees on the salary schedule and add new positions. The model calculates salaries and associated payroll costs including PERS and health insurance.

PERS rates are effective with the 2025-2027 biennium. For Bend-La Pine Schools, the FY2026-27 PERS employer rates are 21.64 percent for Tier 1&2 and 18.46 percent for OPSRP. These rates include a legislatively adopted 1.68 percent rate reduction for K-12 education for the 2025-2027 biennium. As of the last projection from early 2024, PERS rates are projected to continue increasing and remain high over the next 4 biennia.

Instruction

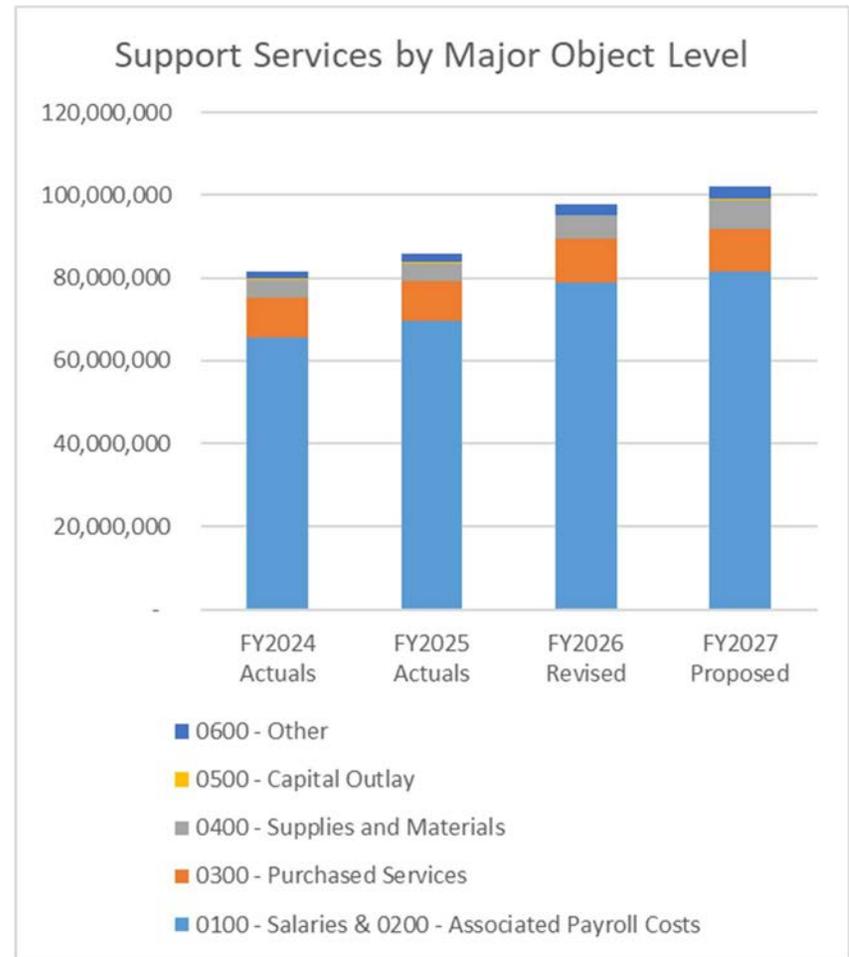
The FY2026-27 proposed budget includes approximately \$127.2 million for Instruction in the General Fund Operations subfund.

This is a decrease of roughly \$2.9 million compared with the FY2025-26 budget as adopted and revised. Over 89% of the instruction budget is related to people.



Support Services

The FY2026-27 proposed budget includes \$102.2 million for Support Services. This is an increase of about \$4.5 million compared with the FY2025-26 budget as adopted and revised. Roughly 80% of the Support Services budget is related to people.



### Assumptions for Significant Non-Personnel Items

Utilities, Buildings and Grounds – the FY2026-27 proposed budget assumes the operation of nineteen elementary schools, seven middle schools, and six high schools

Substitutes – The FY2026-27 proposed budget includes \$4.33 million for substitutes. This is a 6.4% increase over the FY2025-26 adopted budget due to increased usage due to Paid Leave Oregon and salary increases for substitutes contracted through the High Desert ESD.

Charter Schools – The District contracts with two charter schools, Bend International School and Desert Sky Montessori School. The FY2026-27 proposed budget includes approximately \$4.05 million for charter school payments, an increase of about \$175,000. The increase is based on the increasing State School Fund revenue.

Alternative Learning Options – The District contracts with other entities for alternative education services. The FY2026-27 proposed budget includes \$1.73 million for alternative education services, a decrease of about \$112,000.

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

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

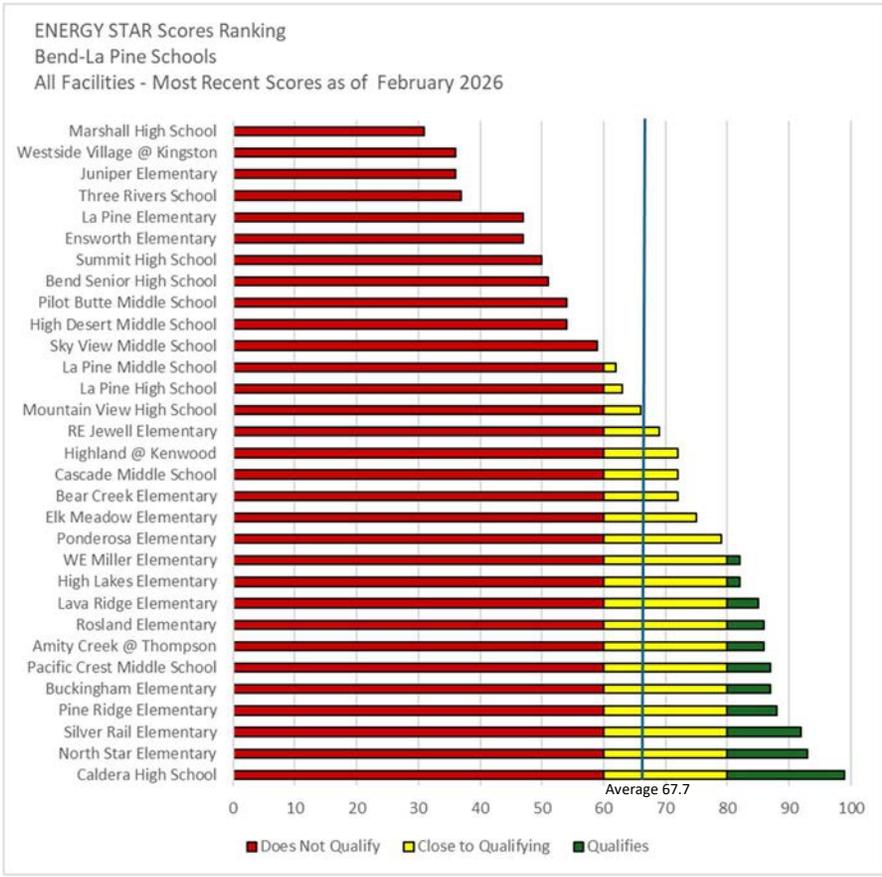
J Bar J - The J Bar J Boys Ranch (est. 1968) is a 28-bed residential facility serving young offenders, ages 13-18, in need of court-ordered rehabilitation services. The program uses accountability-based cognitive restructuring, emphasizing individual accountability and personal growth.

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

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

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

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



Student Success Act

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

The Student Success Act’s general resources are separated into three investment accounts: Early Learning Account, Student Investment Account, and Statewide Initiatives Account. The investment from the Student Investment Account (SIA), which is our largest individual state grant, is expected to total approximately \$16.7 million in FY2026-27. The chart below shows the FTE included in the proposed budget that will be funded through SIA:

**SIA FTE 2026-27**

Class size based on historically underserved	25.2
Student success and counseling staffing	48.47
Student services staffing	38.8
Advocacy, dual immersion and ESL staffing	1.83
Literacy and math staffing	11
Other support positions	0.5
	<hr/>
	125.8

High School Success

Oregon voters approved ballot measure 98 in November of 2016, which created the High School Success (HSS) fund. HSS is expected to total approximately \$5.2 million for the FY2026-27 budget year and will support the following staff:

**HSS FTE 2026-27**

Career and technical education	5.5
College level support	2.3
Dropout prevention	21.3
	29.1

Debt Service

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

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

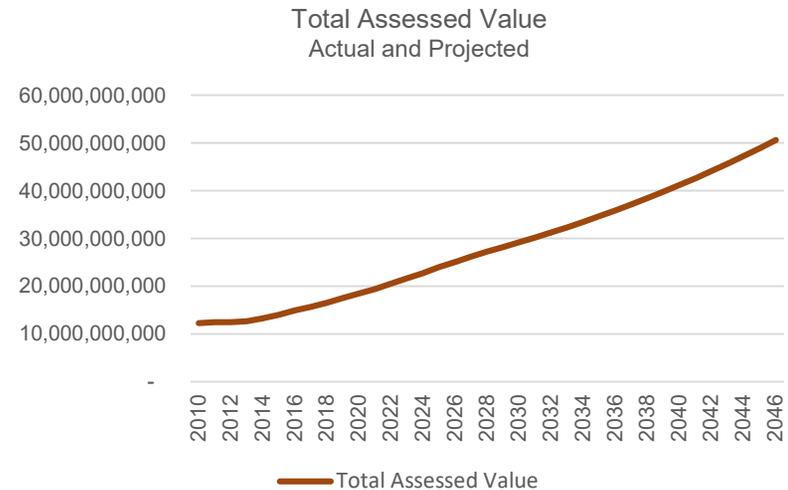
On November 8, 2022, voters approved a general obligation bond issue in the amount of \$249.7 million. Projects include a replacement of Bend Senior High School’s 70-year-old building,

as well as technology, safety, and maintenance projects throughout the District. The District issued \$100 million in General Obligation Bonds in February 2023 and issued the remaining \$149.7 million of General Obligation Bonds in July of 2025.

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

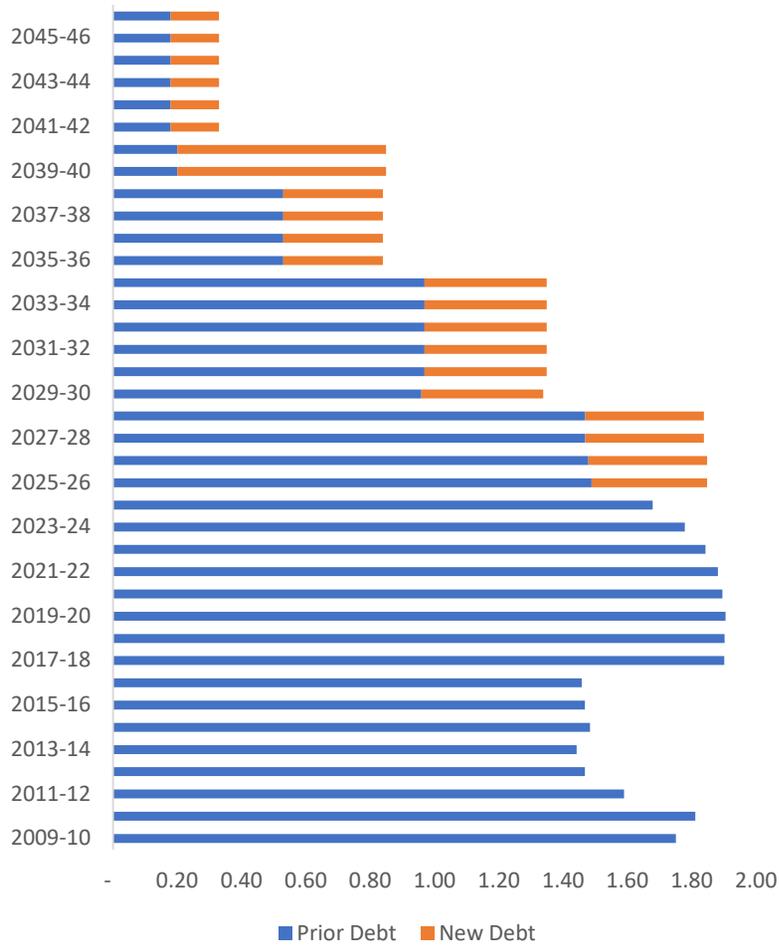
Debt limit is established by Oregon law (ORS 328.245(1) and (2)) at 7.95 percent of the real market value of property within the taxing district’s boundary. As of July 1, 2025, the District’s net bonded debt was \$4,390,483,000 less than the statutory debt limit.

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



Long Term Outlook

To better understand the FY2026-27 budget and financial state of Bend-La Pine Schools, it is important that we provide a longer-term look at financial projections. These projections include many assumptions, which are based on the best information available at this time. While we don't know exact SSF allocation or our specific labor costs, we are making informed projections to balance our budget and prepare for future years. Those estimates lead us to believe that our staffing costs are increasing at a faster rate than our General Fund revenue.

The chart below shows our historical SSF funding, which highlights the impact of relatively flat funding during the 2021-23 biennium and notes an average year over year increase of about 5 percent. In recent months the state economists have raised the alarm about a potential \$500 million budget gap in the State's budget. Should this occur, there is bound to be an impact on future funding for K-12 education.

Year	Biennial Amount	Biennial	Biennial	Annual Amount	Yoy
2011-12	5,713,160,000	5.6%	50/50	2,867,830,000	9.1%
2012-13				2,845,330,000	-0.8%
2013-14	6,650,400,826	16.4%	49/51	3,209,696,405	12.8%
2014-15				3,440,704,421	7.2%
2015-16	7,376,260,692	10.9%	49/51	3,629,130,346	5.5%
2016-17				3,747,130,346	3.3%
2017-18	8,200,000,000	11.2%	50/50	4,100,000,000	9.4%
2018-19				4,100,000,000	0.0%
2019-20	8,996,000,000	9.7%	49/51	4,408,040,000	7.5%
2020-21				4,587,960,000	4.1%
2021-22	9,296,000,000	3.3%	49/51	4,555,040,000	-0.7%
2022-23				4,740,960,000	4.1%
2023-24	10,200,000,000	9.7%	49/51	4,998,000,000	5.4%
2024-25				5,202,000,000	4.1%
2025-26	11,359,000,000	11.4%	49/51	5,565,910,000	7.0%
2026-27				5,793,090,000	4.1%

ESSER funds

Our share of the State Formula Funding is driven by enrollment. In the years since the COVID pandemic we have seen enrollment reduced by approximately 2,200 students. Some of the factors contributing to our enrollment decrease are: declining birth rates, increased cost of living in Central Oregon effecting net migration, and alternative learning options. In FY2026-27 we expect the enrollment decline to continue, and are projecting a decrease in combined year over year enrollment of 301 students.

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

On the staffing cost side of our projections, PERS rates are expected to increase significantly beyond FY2026-27. PERS rates will increase an additional 6 percent for the 2027-2029 biennia, and are expected to remain at that level through 2035. Those benefit cost increases, when combined with wage growth

due to advancement on the salary schedule and cost of living adjustments, create exponential growth in our staffing costs. Paid Leave Oregon has increased the frequency and duration of staff on leaves of absence, which has resulted in significant increases in substitute employee costs, which are a contracted service through the High Desert ESD. Additionally, high inflation during the post pandemic era has led to notable increases in the cost of nearly every material and service.

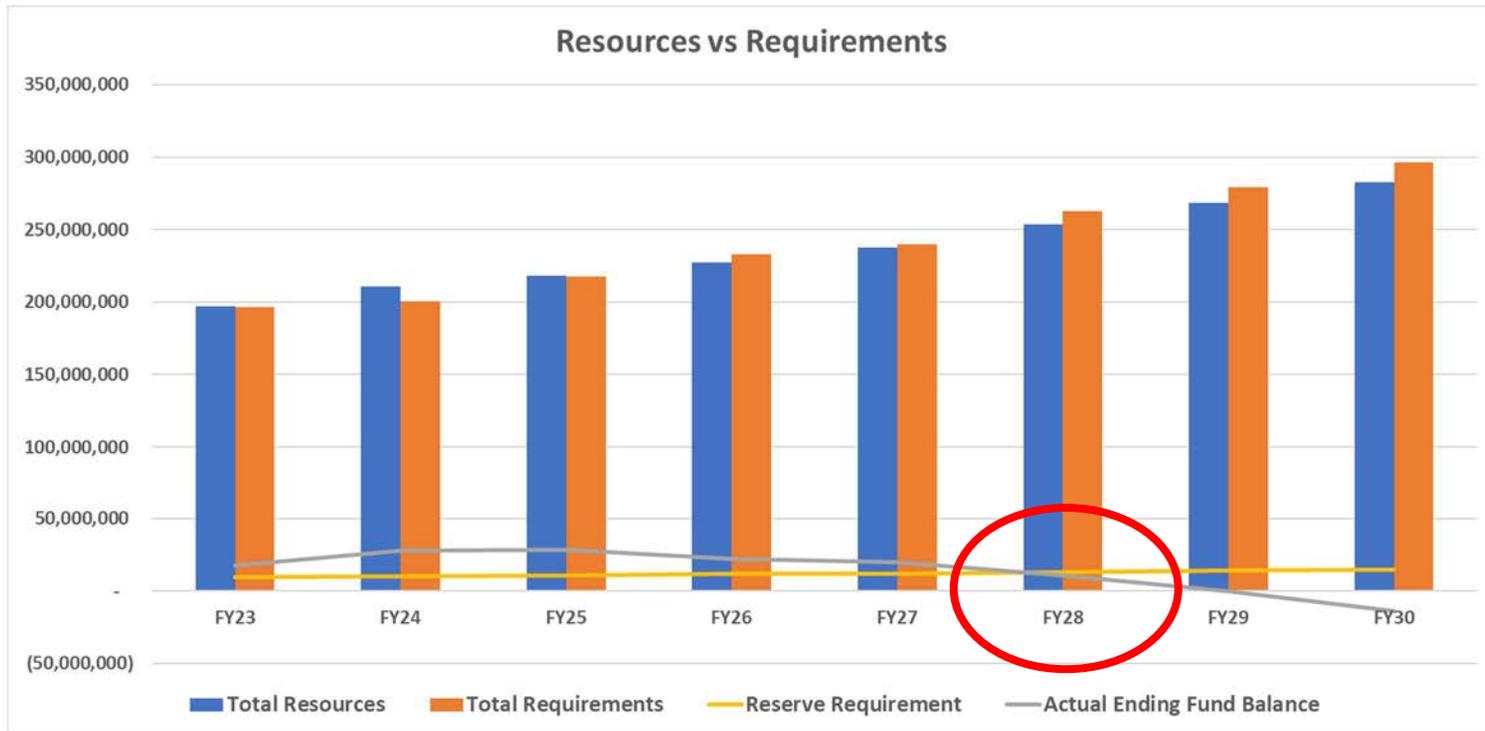
The reality of our long-term forecast is that expenditures, driven primarily by rising personnel costs and inflation, are simply increasing much faster than our projected revenues. Because of this, we project that we will consume our already limited reserves at a compounding rate every year. The below graph shows our long-term forecast. You will note that in FY2027-28 we anticipate that, without cost reductions, the District will be below the 5% ending fund balance required in Executive Limitation 4.3. This would result in inadequate cash flows and an inability to cover expenditures in FY2027-28 and beyond.

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

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

The District prudently started building reserves in preparation for the funding cliff created by one time federal resources (ESSER grants) awarded to help recover from the COVID-19 pandemic. In FY2024-25, the year in which the ESSER grants expired, we budgeted a reserve of 6.7 percent of revenue in General Fund Operations. In FY2026-27 we have increased that reserve to 8.27 percent of revenue since we forecast another large cliff in FY2027-28. Even with this reserve level the District will need to

balance future years expenditures with revenues, which means costs will need to be reduced.



# GENERAL FUND



***“Whenever you read a good book, somewhere in the world a door opens to allow in more light.”***

***-Vera Nazarian***

*Est. 1883*

**B E N D  L A P I N E**

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EDUCATING THRIVING STUDENTS

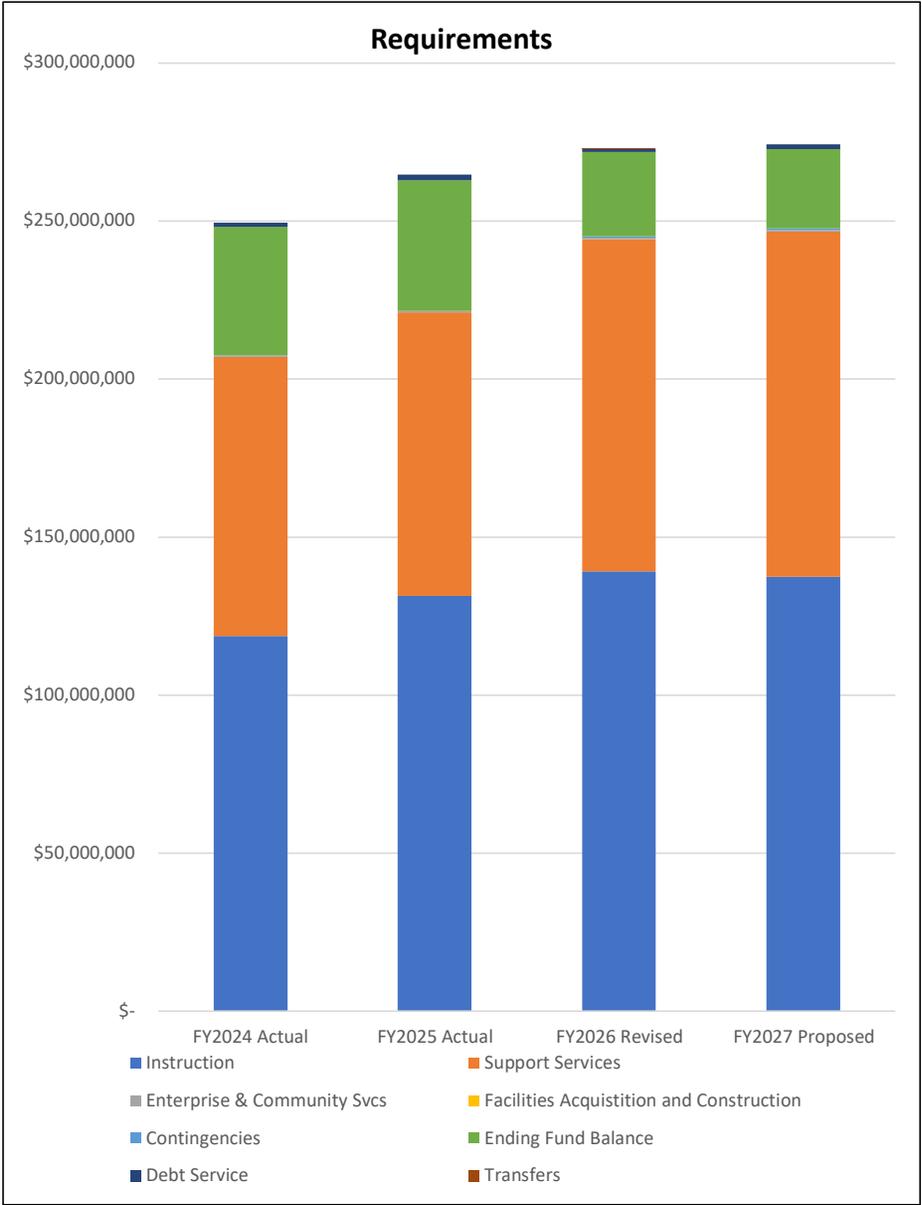
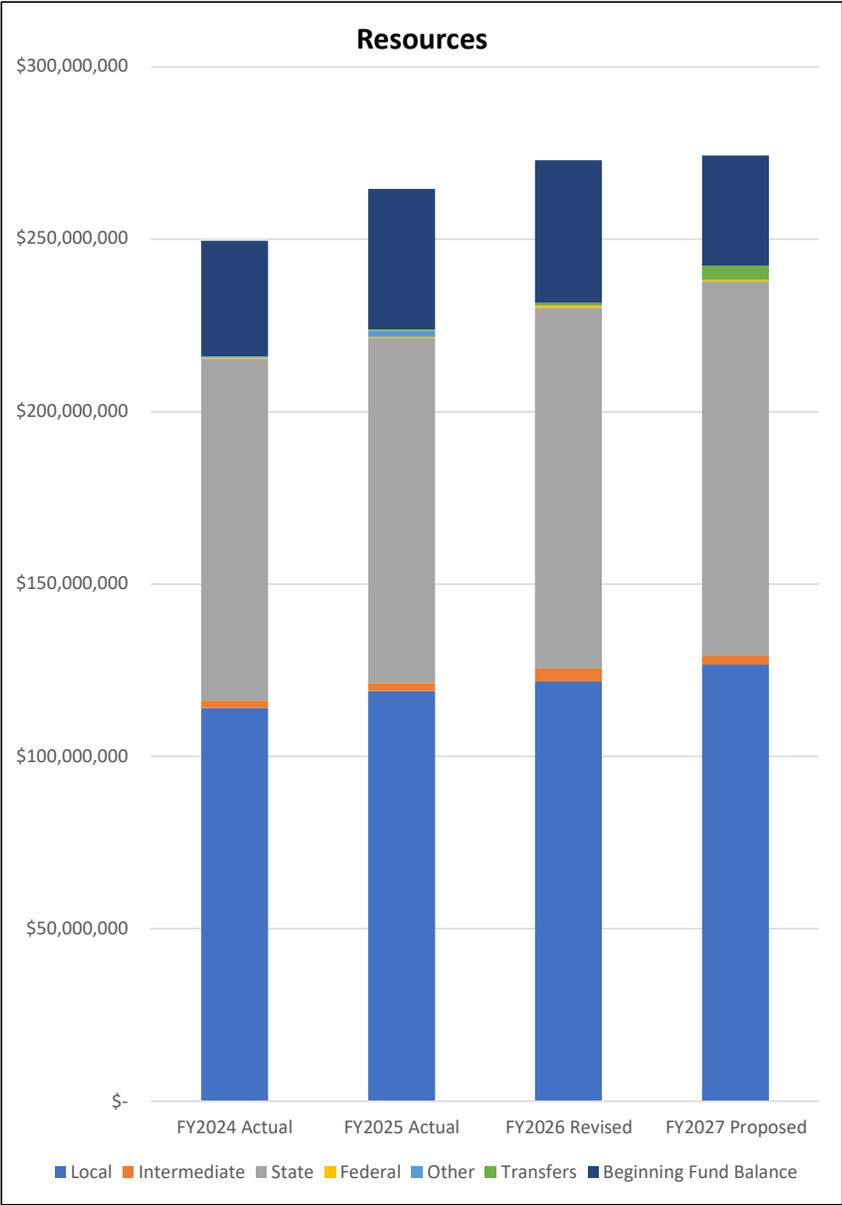
Bend-La Pine Schools  
 General Fund - Consolidated  
 Fiscal Year 2026-27 Proposed Budget  
 Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	113,990,267	119,018,283	121,684,843	126,563,080	0	0
Intermediate Sources	2,217,218	2,186,926	3,798,102	2,700,000	0	0
State Sources	99,151,785	100,095,755	104,711,500	108,526,318	0	0
Federal Sources	293,845	296,969	610,000	545,000	0	0
Other Financing Sources	213,554	1,871,829	0	0	0	0
Transfers	140,030	402,826	782,111	4,011,018	0	0
Beginning Fund Balance	33,529,176	40,753,449	41,295,956	31,983,827	0	0
<b>Resources Total</b>	<b>249,535,880</b>	<b>264,626,039</b>	<b>272,882,512</b>	<b>274,329,243</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Instruction	118,743,413	131,407,188	139,157,494	137,448,006	0	0
Support Services	88,278,324	89,698,241	105,083,053	109,238,896	0	0
Enterprise and Community Services	391,449	444,790	499,586	490,172	0	0
Facilities Acquisition and Construction	0	24,185	0	10,000	0	0
Debt Service	1,369,243	1,761,101	865,422	1,571,919	0	0
Transfers	0	0	125,000	0	0	0
Contingencies	0	0	500,000	500,000	0	0
Ending Fund Balance	40,753,451	41,290,532	26,651,957	25,070,250	0	0
<b>Requirements Total</b>	<b>249,535,880</b>	<b>264,626,039</b>	<b>272,882,512</b>	<b>274,329,243</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

Bend-La Pine Schools  
 General Fund - Consolidated  
 Fiscal Year 2026-27 Proposed Budget  
 Resources and Requirements



# GENERAL FUND OPERATIONS



***"I am not concerned that you have fallen -- I am concerned that you arise."  
-Abraham Lincoln***

*Est. 1883*

**B E N D  L A P I N E**

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EDUCATING THRIVING STUDENTS

# CLASSIFICATIONS OF REVENUES

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

## **1000 Local Sources**

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

## **2000 Intermediate Sources**

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

## **3000 State Sources**

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

## **4000 Federal Sources**

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

## **5000 Other Sources**

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

Bend-La Pine Schools  
 General Fund Operations  
 Fiscal Year 2026-27 Proposed Budget  
 Resources/Revenues Worksheet

Resources/Revenues	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>1000 - Local Sources</b>						
1111 - Current Year Taxes	103,284,280	108,113,394	113,221,157	118,316,109	0	0
1112 - Prior Year Taxes	916,904	1,045,622	950,000	1,087,471	0	0
1311 - Tuition From Individuals	14,252	5,122	10,000	12,000	0	0
1331 - Summer Sch Tuition Individuals	300	0	0	0	0	0
1411 - Transportation Fees Individual	11,507	16,546	0	10,000	0	0
1412 - Trans Fees Dist in Oregon	29,772	33,413	0	50,000	0	0
1510 - Interest on Investments	2,473,290	3,012,614	1,500,000	1,100,000	0	0
1512 - Arbitrage Interest	0	-41,215	0	0	0	0
1520 - Unrealized gain or loss	262,179	-11,963	0	0	0	0
1960 - Recovery of Pr Yr Expenditures	3,848	0	0	0	0	0
1970 - Services Provided Other Funds	1,864,510	1,379,955	1,800,000	1,500,000	0	0
1980 - Fees Charged to Grants	435,858	572,100	450,000	500,000	0	0
1989 - Restitution	2,031	1,955	0	0	0	0
1990 - Miscellaneous	588,262	260,961	500,000	250,000	0	0
1992 - Payroll Reimbursements	247,797	214,091	250,000	200,000	0	0
<b>1000 - Local Sources Total</b>	<b>110,134,794</b>	<b>114,602,600</b>	<b>118,681,157</b>	<b>123,025,580</b>	<b>0</b>	<b>0</b>
<b>2000 - Intermediate Sources</b>						
2101 - County School Funds	412,208	387,074	250,000	300,000	0	0
2102 - ESD Apportionment	1,705,000	1,702,421	3,468,102	2,300,000	0	0
2199 - Other Intermediate Sources	100,010	97,431	80,000	100,000	0	0
<b>2000 - Intermediate Sources Total</b>	<b>2,217,218</b>	<b>2,186,926</b>	<b>3,798,102</b>	<b>2,700,000</b>	<b>0</b>	<b>0</b>
<b>3000 - State Sources</b>						
3101 - State School Fund	96,015,719	96,758,596	101,266,687	103,330,318	0	0

Bend-La Pine Schools  
 General Fund Operations  
 Fiscal Year 2026-27 Proposed Budget  
 Resources/Revenues Worksheet

Resources/Revenues	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
3103 - Common School Fund	2,289,065	2,385,703	2,385,000	2,400,000	0	0
3105 - State High Cost Disability	0	0	0	1,700,000	0	0
<b>3000 - State Sources Total</b>	<b>98,304,785</b>	<b>99,144,299</b>	<b>103,651,687</b>	<b>107,430,318</b>	<b>0</b>	<b>0</b>
<b>4000 - Federal Sources</b>						
4202 - Fed Rev Thru State Medicaid	82,392	167,659	450,000	250,000	0	0
4500 - Restricted Fed Rev Thru State	211,453	57,831	10,000	45,000	0	0
4501 - Restricted Fed Rev Foster Tran	0	71,478	0	0	0	0
4801 - Federal Forest Fees	0	0	150,000	250,000	0	0
<b>4000 - Federal Sources Total</b>	<b>293,845</b>	<b>296,969</b>	<b>610,000</b>	<b>545,000</b>	<b>0</b>	<b>0</b>
<b>5000 - Other Sources</b>						
5150 - Loan Receipts	0	1,856,494	0	0	0	0
5200 - Interfund Transfers	0	402,826	682,111	3,811,018	0	0
5301 - Sale of Capital Asset	1,525	0	0	0	0	0
<b>5000 - Other Sources Total</b>	<b>1,525</b>	<b>2,259,320</b>	<b>682,111</b>	<b>3,811,018</b>	<b>0</b>	<b>0</b>
<b>5400 - Fund Balance</b>						
9770 - Unreserved Fund Balance	17,439,100	27,586,536	28,274,271	22,385,034	0	0
<b>5400 - Fund Balance Total</b>	<b>17,439,100</b>	<b>27,586,536</b>	<b>28,956,382</b>	<b>26,196,052</b>	<b>0</b>	<b>0</b>
<b>Resources/Revenues Total</b>	<b>228,391,269</b>	<b>246,076,653</b>	<b>255,697,328</b>	<b>259,896,950</b>	<b>0</b>	<b>0</b>

\*Revised includes Adopted plus Supplemental Budgets

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, 5) unemployment insurance and 6) Paid Leave Oregon.

## **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 \$10,000.

## **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 2026-27 Proposed Budget  
 Requirements by Function and Object

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
<b>1111 - Primary, K-5 Programs</b>								
0100 - Salaries								
0111 - Licensed Salaries	25,996,493	26,822,611	26,087,562	304.15	25,516,354	0	0	278.05
0112 - Classified Salaries	1,280,293	1,135,223	1,421,593	38.62	1,424,159	0	0	39.83
0113 - Administrator Salaries	190,522	141,903	152,185	1.35	80,809	0	0	0.70
0121 - Licensed Substitutes	120,729	129,609	146,862	2.00	274,542	0	0	0.00
0122 - Classified Substitutes	30	2,223	800	0.00	1,900	0	0	0.00
0130 - Additional Salary	57,871	95,648	91,523	0.00	167,250	0	0	0.00
<b>0100 - Salaries Total</b>	<b>27,645,940</b>	<b>28,327,218</b>	<b>27,900,525</b>	<b>346.13</b>	<b>27,465,014</b>	<b>0</b>	<b>0</b>	<b>318.59</b>
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	6,284,283	6,483,436	7,570,651	0.00	6,914,936	0	0	0.00
0220 - Soc Security Administration	2,057,240	2,106,442	2,078,607	0.00	2,096,768	0	0	0.00
0230 - Other Required Payroll Costs	179,620	210,022	210,280	0.00	236,166	0	0	0.00
0240 - Contractual Employee Benefits	6,102,423	5,981,969	5,940,897	0.00	5,542,433	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>14,623,567</b>	<b>14,781,870</b>	<b>15,800,435</b>	<b>0.00</b>	<b>14,790,303</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	1,499,127	1,269,130	1,659,278	0.00	1,719,792	0	0	0.00
0320 - Property Services	251,828	236,937	138,750	0.00	150,050	0	0	0.00
0330 - Student Transportation Svcs	1,265	3,715	1,000	0.00	600	0	0	0.00
0340 - Travel	364	1,752	200	0.00	200	0	0	0.00
0350 - Communication	184,223	162,313	142,431	0.00	132,990	0	0	0.00
0380 - NonInstr Prof Tech Services	5,060	2,808	0	0.00	700	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>1,941,871</b>	<b>1,676,657</b>	<b>1,941,659</b>	<b>0.00</b>	<b>2,004,332</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	303,772	311,314	810,256	0.00	667,084	0	0	0.00
0420 - Textbooks	883	491	15,337	0.00	17,300	0	0	0.00
0430 - Library Books	26	47	696	0.00	0	0	0	0.00
0440 - Periodicals	1,919	2,246	0	0.00	2,400	0	0	0.00
0460 - NonConsumable Items	29,490	27,724	66,630	0.00	103,070	0	0	0.00

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0470 - Computer Software	116,009	1,497	20,000	0.00	20,000	0	0	0.00
0480 - Computer Hardware	-58,062	508,068	963,403	0.00	373,150	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>394,039</b>	<b>851,390</b>	<b>1,876,322</b>	<b>0.00</b>	<b>1,183,004</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0500 - Capital Outlay								
0540 - Equipment	0	4,151	0	0.00	0	0	0	0.00
0550 - Technology	970,094	1,856,494	0	0.00	0	0	0	0.00
<b>0500 - Capital Outlay Total</b>	<b>970,094</b>	<b>1,860,645</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0600 - Other								
0640 - Dues and Fees	624	1,000	100	0.00	550	0	0	0.00
<b>0600 - Other Total</b>	<b>624</b>	<b>1,000</b>	<b>100</b>	<b>0.00</b>	<b>550</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>1111 - Primary, K-5 Programs Total</b>	<b>45,576,137</b>	<b>47,498,783</b>	<b>47,519,041</b>	<b>346.13</b>	<b>45,443,203</b>	<b>0</b>	<b>0</b>	<b>318.59</b>
1113 - Elementary Extracurricular								
0100 - Salaries								
0130 - Additional Salary	0	2,105	2,536	0.00	162,438	0	0	0.00
<b>0100 - Salaries Total</b>	<b>0</b>	<b>2,105</b>	<b>2,536</b>	<b>0.00</b>	<b>162,438</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	0	473	0	0.00	37,949	0	0	0.00
0220 - Soc Security Administration	0	158	0	0.00	11,733	0	0	0.00
0230 - Other Required Payroll Costs	0	15	0	0.00	1,744	0	0	0.00
0240 - Contractual Employee Benefits	0	0	0	0.00	1,258	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>0</b>	<b>646</b>	<b>0</b>	<b>0.00</b>	<b>52,684</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0330 - Student Transportation Svcs	368	0	0	0.00	0	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>368</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
<b>1113 - Elementary Extracurricular Total</b>	<b>368</b>	<b>2,751</b>	<b>2,536</b>	<b>0.00</b>	<b>215,122</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
1121 - Middle School Programs								

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
<b>0100 - Salaries</b>								
0111 - Licensed Salaries	11,263,661	11,645,653	11,195,472	130.88	11,379,298	0	0	128.12
0112 - Classified Salaries	26,188	28,400	407,467	9.64	361,271	0	0	8.94
0113 - Administrator Salaries	125,526	105,352	113,751	1.00	0	0	0	0.00
0121 - Licensed Substitutes	43,198	21,157	18,800	0.00	130,014	0	0	1.00
0122 - Classified Substitutes	4,686	-20,393	0	0.00	30,625	0	0	0.00
0130 - Additional Salary	71,370	28,453	37,462	0.00	49,768	0	0	0.00
<b>0100 - Salaries Total</b>	<b>11,534,631</b>	<b>11,808,623</b>	<b>11,772,952</b>	<b>141.52</b>	<b>11,950,976</b>	<b>0</b>	<b>0</b>	<b>138.07</b>
<b>0200 - Payroll Costs</b>								
0210 - Public Employees Retiremt Sys	2,664,330	2,725,427	3,292,970	0.00	3,033,504	0	0	0.00
0220 - Soc Security Administration	859,545	879,463	932,231	0.00	912,087	0	0	0.00
0230 - Other Required Payroll Costs	73,924	85,700	84,431	0.00	102,612	0	0	0.00
0240 - Contractual Employee Benefits	2,473,946	2,392,880	2,514,185	0.00	2,294,703	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>6,071,747</b>	<b>6,083,471</b>	<b>6,823,817</b>	<b>0.00</b>	<b>6,342,906</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0300 - Purchased Services</b>								
0310 - Instructional Prof Tech Svc	628,294	510,573	773,235	0.00	663,532	0	0	0.00
0320 - Property Services	86,935	87,958	66,550	0.00	82,800	0	0	0.00
0330 - Student Transportation Svcs	0	0	750	0.00	2,620	0	0	0.00
0340 - Travel	19,112	8,085	3,741	0.00	5,450	0	0	0.00
0350 - Communication	50,526	42,237	34,300	0.00	38,450	0	0	0.00
0380 - NonInstr Prof Tech Services	4,429	4,391	1,150	0.00	1,850	0	0	0.00
0390 - Other General Prof Tech Svcs	2,956	0	0	0.00	0	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>792,254</b>	<b>653,245</b>	<b>879,726</b>	<b>0.00</b>	<b>794,702</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0400 - Supplies and Materials</b>								
0410 - Consumable Supplies	178,100	243,633	155,456	0.00	172,695	0	0	0.00
0420 - Textbooks	521	123	2,252	0.00	13,925	0	0	0.00
0460 - NonConsumable Items	10,125	8,264	5,600	0.00	7,850	0	0	0.00
0470 - Computer Software	1,795	1,285	700	0.00	800	0	0	0.00
0480 - Computer Hardware	3,916	12,401	6,200	0.00	11,000	0	0	0.00

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0400 - Supplies and Materials Total	194,460	265,709	170,208	0.00	206,270	0	0	0.00
0500 - Capital Outlay								
0550 - Technology	222,558	0	0	0.00	0	0	0	0.00
0500 - Capital Outlay Total	222,558	0	0	0.00	0	0	0	0.00
0600 - Other								
0640 - Dues and Fees	9,766	11,456	630	0.00	653	0	0	0.00
0600 - Other Total	9,766	11,456	630	0.00	653	0	0	0.00
1121 - Middle School Programs Total	18,825,418	18,822,506	19,647,333	141.52	19,295,507	0	0	138.07
1122 - Middle School Extracurricular								
0100 - Salaries								
0121 - Licensed Substitutes	37	0	0	0.00	2,409	0	0	0.00
0130 - Additional Salary	258,813	291,203	291,701	0.00	352,307	0	0	0.00
0100 - Salaries Total	258,850	291,203	291,701	0.00	354,716	0	0	0.00
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	55,964	63,540	66,269	0.00	79,991	0	0	0.00
0220 - Soc Security Administration	19,214	21,718	19,635	0.00	27,112	0	0	0.00
0230 - Other Required Payroll Costs	1,683	2,131	1,778	0.00	3,477	0	0	0.00
0240 - Contractual Employee Benefits	0	0	1,455	0.00	5,808	0	0	0.00
0200 - Payroll Costs Total	76,862	87,390	89,137	0.00	116,388	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	0	7,113	0	0.00	0	0	0	0.00
0380 - NonInstr Prof Tech Services	0	75	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	0	7,188	0	0.00	0	0	0	0.00
0400 - Supplies and Materials								
1122 - Middle School Extracurricular Total	335,712	385,782	380,838	0.00	471,104	0	0	0.00
1131 - High School Programs								
0100 - Salaries								

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0111 - Licensed Salaries	10,781,459	16,306,577	17,333,176	195.87	16,956,238	0	0	178.98
0112 - Classified Salaries	40,862	1,180	125,713	1.25	170,023	0	0	3.31
0121 - Licensed Substitutes	77,296	117,979	112,430	1.00	285,919	0	0	2.00
0122 - Classified Substitutes	659	1,534	0	0.00	1,902	0	0	0.00
0130 - Additional Salary	77,519	62,596	56,821	0.00	69,839	0	0	0.00
<b>0100 - Salaries Total</b>	<b>10,977,797</b>	<b>16,489,869</b>	<b>17,628,140</b>	<b>198.12</b>	<b>17,483,921</b>	<b>0</b>	<b>0</b>	<b>184.29</b>
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	2,478,499	3,737,085	4,920,067	0.00	4,388,068	0	0	0.00
0220 - Soc Security Administration	821,566	1,233,511	1,406,668	0.00	1,335,043	0	0	0.00
0230 - Other Required Payroll Costs	71,392	119,932	132,499	0.00	150,339	0	0	0.00
0240 - Contractual Employee Benefits	2,397,838	3,226,080	3,732,009	0.00	3,221,336	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>5,769,297</b>	<b>8,316,610</b>	<b>10,191,243</b>	<b>0.00</b>	<b>9,094,786</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	594,377	721,745	746,939	0.00	934,831	0	0	0.00
0320 - Property Services	100,462	95,801	53,825	0.00	78,873	0	0	0.00
0330 - Student Transportation Svcs	0	557	0	0.00	0	0	0	0.00
0340 - Travel	16,985	14,328	3,250	0.00	8,975	0	0	0.00
0350 - Communication	55,853	68,388	34,725	0.00	45,390	0	0	0.00
0380 - NonInstr Prof Tech Services	10,328	15,498	1,800	0.00	8,250	0	0	0.00
0390 - Other General Prof Tech Svcs	0	565	0	0.00	0	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>778,007</b>	<b>916,883</b>	<b>840,539</b>	<b>0.00</b>	<b>1,076,319</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	306,404	326,072	317,792	0.00	271,695	0	0	0.00
0420 - Textbooks	1,244	85	0	0.00	2,875	0	0	0.00
0440 - Periodicals	0	109	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	13,439	37,557	6,750	0.00	6,950	0	0	0.00
0470 - Computer Software	0	1,727	250	0.00	5,795	0	0	0.00
0480 - Computer Hardware	7,366	13,811	750	0.00	500	0	0	0.00

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0400 - Supplies and Materials Total	328,454	379,364	325,542	0.00	287,815	0	0	0.00
0500 - Capital Outlay								
0550 - Technology	222,558	0	0	0.00	0	0	0	0.00
0500 - Capital Outlay Total	222,558	0	0	0.00	0	0	0	0.00
0600 - Other								
0640 - Dues and Fees	17,247	23,657	4,435	0.00	9,169	0	0	0.00
0600 - Other Total	17,247	23,657	4,435	0.00	9,169	0	0	0.00
1131 - High School Programs Total	18,093,362	26,126,385	28,989,899	198.12	27,952,010	0	0	184.29
1132 - High School Extracurricular								
0100 - Salaries								
0111 - Licensed Salaries	86,792	53,915	179,592	2.08	67,140	0	0	0.83
0112 - Classified Salaries	0	0	254	0.00	0	0	0	0.00
0121 - Licensed Substitutes	0	0	0	0.00	8,943	0	0	0.00
0130 - Additional Salary	397,979	447,432	507,279	0.00	511,943	0	0	0.00
0100 - Salaries Total	484,772	501,347	687,125	2.08	588,026	0	0	0.83
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	90,950	92,557	164,166	0.00	118,620	0	0	0.00
0220 - Soc Security Administration	36,204	37,405	52,566	0.00	49,492	0	0	0.00
0230 - Other Required Payroll Costs	3,151	3,654	4,284	0.00	5,434	0	0	0.00
0240 - Contractual Employee Benefits	23,394	14,428	41,959	0.00	16,870	0	0	0.00
0200 - Payroll Costs Total	153,700	148,047	262,975	0.00	190,416	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	1,026	5,182	0	0.00	0	0	0	0.00
0330 - Student Transportation Svcs	122,574	60,662	0	0.00	150,000	0	0	0.00
0340 - Travel	450	0	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	124,051	65,845	0	0.00	150,000	0	0	0.00
0400 - Supplies and Materials								

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0410 - Consumable Supplies	0	275	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	0	275	0	0.00	0	0	0	0.00
0600 - Other								
0640 - Dues and Fees	397	0	275	0.00	300	0	0	0.00
0600 - Other Total	397	0	275	0.00	300	0	0	0.00
1132 - High School Extracurricular Total	762,921	715,514	950,375	2.08	928,742	0	0	0.83
1210 - Talented and Gifted Programs								
0100 - Salaries								
0111 - Licensed Salaries	318,918	429,942	455,968	4.66	463,706	0	0	4.66
0112 - Classified Salaries	0	0	1,406	0.00	0	0	0	0.00
0121 - Licensed Substitutes	243	34	0	0.00	245	0	0	0.00
0130 - Additional Salary	5,017	6,319	0	0.00	0	0	0	0.00
0100 - Salaries Total	324,180	436,296	457,374	4.66	463,951	0	0	4.66
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	75,352	100,801	122,704	0.00	116,705	0	0	0.00
0220 - Soc Security Administration	24,130	32,739	34,988	0.00	35,492	0	0	0.00
0230 - Other Required Payroll Costs	2,070	3,148	3,116	0.00	3,983	0	0	0.00
0240 - Contractual Employee Benefits	67,017	71,649	69,108	0.00	100,016	0	0	0.00
0200 - Payroll Costs Total	168,571	208,339	229,916	0.00	256,196	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	12,185	28,616	43,271	0.00	0	0	0	0.00
0340 - Travel	0	4,650	3,798	0.00	1,000	0	0	0.00
0300 - Purchased Services Total	12,185	33,266	47,069	0.00	1,000	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	0	296	124	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	0	296	124	0.00	0	0	0	0.00
1210 - Talented and Gifted Programs Total	504,937	678,199	734,483	4.66	721,147	0	0	4.66

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
<b>1220 - Restrictive Prog Fr Disability</b>								
0100 - Salaries								
0111 - Licensed Salaries	3,169,282	3,137,573	3,884,903	41.90	3,237,050	0	0	35.60
0112 - Classified Salaries	3,328,658	3,639,241	3,558,521	89.47	3,590,302	0	0	87.61
0121 - Licensed Substitutes	751	12,400	13,750	0.00	1,040	0	0	0.00
0122 - Classified Substitutes	19,464	4,891	0	0.00	0	0	0	0.00
0123 - Licensed Temporary	2,500	1,250	8,000	0.00	0	0	0	0.00
0130 - Additional Salary	73,941	60,352	45,983	0.00	79,918	0	0	0.00
<b>0100 - Salaries Total</b>	<b>6,594,598</b>	<b>6,855,709</b>	<b>7,511,157</b>	<b>131.37</b>	<b>6,908,310</b>	<b>0</b>	<b>0</b>	<b>123.21</b>
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	1,395,661	1,497,989	1,965,332	0.00	1,721,362	0	0	0.00
0220 - Soc Security Administration	493,483	509,269	527,367	0.00	528,044	0	0	0.00
0230 - Other Required Payroll Costs	42,696	50,029	57,792	0.00	59,102	0	0	0.00
0240 - Contractual Employee Benefits	1,808,983	1,806,437	2,259,965	0.00	2,011,138	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>3,740,824</b>	<b>3,863,726</b>	<b>4,810,456</b>	<b>0.00</b>	<b>4,319,646</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	342,949	528,742	321,746	0.00	415,242	0	0	0.00
0320 - Property Services	7,823	5,864	4,716	0.00	4,700	0	0	0.00
0340 - Travel	5,910	29,150	9,559	0.00	6,300	0	0	0.00
0350 - Communication	1,314	2,485	1,450	0.00	1,625	0	0	0.00
0380 - NonInstr Prof Tech Services	26,267	7,328	7,614	0.00	13,600	0	0	0.00
0390 - Other General Prof Tech Svcs	1,470	0	17,841	0.00	0	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>385,735</b>	<b>573,570</b>	<b>362,926</b>	<b>0.00</b>	<b>441,467</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	21,177	22,893	23,600	0.00	23,045	0	0	0.00
0420 - Textbooks	7,409	4,066	3,000	0.00	1,000	0	0	0.00
0440 - Periodicals	100	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	4,310	4,397	3,000	0.00	3,000	0	0	0.00
0470 - Computer Software	0	0	0	0.00	100	0	0	0.00

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0480 - Computer Hardware	1,918	211	0	0.00	5,000	0	0	0.00
0400 - Supplies and Materials Total	34,915	31,568	29,600	0.00	32,145	0	0	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	77	0	0	0.00	0	0	0	0.00
0600 - Other Total	77	0	0	0.00	0	0	0	0.00
1220 - Restrictive Prog Fr Disability Total	10,756,151	11,324,575	12,714,139	131.37	11,701,568	0	0	123.21
1250 - Less Restrictive Prog Disabled								
0100 - Salaries								
0111 - Licensed Salaries	2,208,129	2,627,644	1,900,224	29.80	2,739,351	0	0	31.60
0112 - Classified Salaries	1,531,521	1,507,616	1,631,812	39.49	1,724,869	0	0	42.73
0121 - Licensed Substitutes	764	1,681	13,000	0.00	895	0	0	0.00
0123 - Licensed Temporary	2,500	1,250	0	0.00	0	0	0	0.00
0124 - Classified Temporary	0	0	0	0.00	106,500	0	0	0.00
0130 - Additional Salary	14,714	13,532	14,382	0.00	35,428	0	0	0.00
0100 - Salaries Total	3,757,629	4,151,724	3,559,418	69.29	4,607,043	0	0	74.33
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	834,934	960,156	1,062,060	0.00	1,145,996	0	0	0.00
0220 - Soc Security Administration	280,002	320,661	279,147	0.00	352,294	0	0	0.00
0230 - Other Required Payroll Costs	24,261	31,757	31,029	0.00	39,440	0	0	0.00
0240 - Contractual Employee Benefits	957,829	1,116,906	1,170,079	0.00	1,296,449	0	0	0.00
0200 - Payroll Costs Total	2,097,027	2,429,482	2,542,315	0.00	2,834,179	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	142,767	247,962	143,366	0.00	192,796	0	0	0.00
0320 - Property Services	3,521	3,138	1,800	0.00	1,900	0	0	0.00
0340 - Travel	153	0	0	0.00	0	0	0	0.00
0350 - Communication	3,624	2,157	1,535	0.00	1,585	0	0	0.00
0374 - Other Tuition	1,547	2,010	1,000	0.00	1,000	0	0	0.00

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0380 - NonInstr Prof Tech Services	47,920	0	48,000	0.00	37,400	0	0	0.00
0300 - Purchased Services Total	199,535	255,268	195,701	0.00	234,681	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	17,913	18,650	17,150	0.00	19,110	0	0	0.00
0420 - Textbooks	798	693	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	2,131	1,823	200	0.00	100	0	0	0.00
0400 - Supplies and Materials Total	20,843	21,167	17,350	0.00	19,210	0	0	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	0	60	0	0.00	0	0	0	0.00
0600 - Other Total	0	60	0	0.00	0	0	0	0.00
1250 - Less Restrictive Prog Disabled Total	6,075,036	6,857,703	6,314,784	69.29	7,695,113	0	0	74.33
1272 - Title I								
0100 - Salaries								
0111 - Licensed Salaries	8,347	0	0	0.00	0	0	0	0.00
0130 - Additional Salary	164	0	0	0.00	0	0	0	0.00
0100 - Salaries Total	8,511	0	0	0.00	0	0	0	0.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	1,914	0	0	0.00	0	0	0	0.00
0220 - Soc Security Administration	651	0	0	0.00	0	0	0	0.00
0230 - Other Required Payroll Costs	54	0	0	0.00	0	0	0	0.00
0240 - Contractual Employee Benefits	486	0	0	0.00	0	0	0	0.00
0200 - Payroll Costs Total	3,106	0	0	0.00	0	0	0	0.00
1272 - Title I Total	11,618	0	0	0.00	0	0	0	0.00
1280 - Alternative Education								
0100 - Salaries								
0111 - Licensed Salaries	509,441	595,346	571,894	6.00	588,659	0	0	6.00

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0112 - Classified Salaries	154,238	150,676	159,327	4.21	156,039	0	0	4.34
0113 - Administrator Salaries	149,427	0	0	0.00	0	0	0	0.00
0121 - Licensed Substitutes	0	756	0	0.00	673	0	0	0.00
0122 - Classified Substitutes	3,704	0	0	0.00	0	0	0	0.00
0130 - Additional Salary	12,172	33,188	10,459	0.00	103,913	0	0	0.00
<b>0100 - Salaries Total</b>	<b>828,985</b>	<b>779,967</b>	<b>741,680</b>	<b>10.21</b>	<b>849,284</b>	<b>0</b>	<b>0</b>	<b>10.34</b>
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	186,982	166,720	197,962	0.00	209,308	0	0	0.00
0220 - Soc Security Administration	62,213	57,512	56,738	0.00	64,478	0	0	0.00
0230 - Other Required Payroll Costs	5,231	5,660	5,603	0.00	7,285	0	0	0.00
0240 - Contractual Employee Benefits	183,644	185,495	178,845	0.00	156,165	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>438,071</b>	<b>415,388</b>	<b>439,148</b>	<b>0.00</b>	<b>437,236</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	2,827,712	3,170,158	3,684,945	0.00	3,222,000	0	0	0.00
0320 - Property Services	592	337	300	0.00	250	0	0	0.00
0330 - Student Transportation Svcs	0	293	0	0.00	0	0	0	0.00
0340 - Travel	4,144	1,210	650	0.00	650	0	0	0.00
0350 - Communication	35	11	150	0.00	600	0	0	0.00
0360 - Charter School Payments	3,659,499	3,657,185	3,880,574	0.00	4,055,199	0	0	0.00
0380 - NonInstr Prof Tech Services	609	7	1,000	0.00	0	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>6,492,593</b>	<b>6,829,204</b>	<b>7,567,619</b>	<b>0.00</b>	<b>7,278,699</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	9,644	5,190	950	0.00	1,750	0	0	0.00
0420 - Textbooks	559	198	4,000	0.00	0	0	0	0.00
0460 - NonConsumable Items	450	0	0	0.00	0	0	0	0.00
0470 - Computer Software	4,207	6,212	6,000	0.00	6,000	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>14,861</b>	<b>11,601</b>	<b>10,950</b>	<b>0.00</b>	<b>7,750</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>1280 - Alternative Education Total</b>	<b>7,774,511</b>	<b>8,036,161</b>	<b>8,759,397</b>	<b>10.21</b>	<b>8,572,969</b>	<b>0</b>	<b>0</b>	<b>10.34</b>

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<b>1291 - English Second Language</b>								
0100 - Salaries								
0111 - Licensed Salaries	1,480,557	1,561,679	2,030,503	25.35	2,334,463	0	0	26.45
0112 - Classified Salaries	0	0	89,989	2.20	38,730	0	0	1.00
0121 - Licensed Substitutes	353	913	0	0.00	1,095	0	0	0.00
0130 - Additional Salary	14,848	2,706	0	0.00	11,346	0	0	0.00
0100 - Salaries Total	1,495,759	1,565,299	2,120,492	27.55	2,385,634	0	0	27.44
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	323,316	358,817	626,256	0.00	591,822	0	0	0.00
0220 - Soc Security Administration	112,176	117,291	169,028	0.00	182,403	0	0	0.00
0230 - Other Required Payroll Costs	9,578	11,327	17,391	0.00	20,519	0	0	0.00
0240 - Contractual Employee Benefits	359,438	338,565	553,868	0.00	515,449	0	0	0.00
0200 - Payroll Costs Total	804,509	826,001	1,366,543	0.00	1,310,193	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	101,517	40,533	142,000	0.00	100,000	0	0	0.00
0320 - Property Services	393	1,047	1,248	0.00	1,350	0	0	0.00
0330 - Student Transportation Svcs	1,926	0	0	0.00	0	0	0	0.00
0340 - Travel	0	895	8,963	0.00	15,450	0	0	0.00
0350 - Communication	1,956	1,692	925	0.00	7,075	0	0	0.00
0380 - NonInstr Prof Tech Services	0	0	3,088	0.00	0	0	0	0.00
0390 - Other General Prof Tech Svcs	0	0	5,828	0.00	0	0	0	0.00
0300 - Purchased Services Total	105,794	44,168	162,052	0.00	123,875	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	3,935	4,456	24,327	0.00	5,975	0	0	0.00
0460 - NonConsumable Items	279	12	1,473	0.00	500	0	0	0.00
0470 - Computer Software	2,700	2,700	0	0.00	0	0	0	0.00
0480 - Computer Hardware	17,359	2,358	8,206	0.00	7,600	0	0	0.00
0400 - Supplies and Materials Total	24,275	9,527	34,006	0.00	14,075	0	0	0.00

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0600 - Other								
0640 - Dues and Fees	950	1,775	2,844	0.00	2,000	0	0	0.00
0600 - Other Total	950	1,775	2,844	0.00	2,000	0	0	0.00
1291 - English Second Language Total	2,431,288	2,446,772	3,685,937	27.55	3,835,777	0	0	27.44
1292 - Teen Parent Programs								
0100 - Salaries								
0111 - Licensed Salaries	55,656	104,796	110,190	1.33	113,355	0	0	1.33
0112 - Classified Salaries	65,249	79,130	83,430	2.40	86,192	0	0	2.40
0122 - Classified Substitutes	0	150	0	0.00	0	0	0	0.00
0130 - Additional Salary	552	794	0	0.00	0	0	0	0.00
0100 - Salaries Total	121,458	184,872	193,620	3.74	199,547	0	0	3.74
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	23,291	41,824	50,582	0.00	48,769	0	0	0.00
0220 - Soc Security Administration	9,091	13,653	14,811	0.00	15,266	0	0	0.00
0230 - Other Required Payroll Costs	793	1,353	1,345	0.00	1,686	0	0	0.00
0240 - Contractual Employee Benefits	23,486	35,976	42,983	0.00	34,163	0	0	0.00
0200 - Payroll Costs Total	56,662	92,808	109,721	0.00	99,884	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	8,093	3,097	0	0.00	0	0	0	0.00
0320 - Property Services	0	0	150	0.00	0	0	0	0.00
0350 - Communication	79	161	150	0.00	0	0	0	0.00
0300 - Purchased Services Total	8,172	3,258	300	0.00	0	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	2,383	2,301	2,800	0.00	2,800	0	0	0.00
0400 - Supplies and Materials Total	2,383	2,301	2,800	0.00	2,800	0	0	0.00
1292 - Teen Parent Programs Total	188,678	283,240	306,441	3.74	302,231	0	0	3.74
1400 - Summer School Programs								

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0100 - Salaries								
0130 - Additional Salary	31,203	25,145	72,732	0.00	43,900	0	0	0.00
0100 - Salaries Total	31,203	25,145	72,732	0.00	43,900	0	0	0.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	7,016	5,652	19,308	0.00	9,089	0	0	0.00
0220 - Soc Security Administration	2,400	1,920	5,564	0.00	3,127	0	0	0.00
0230 - Other Required Payroll Costs	90	176	533	0.00	567	0	0	0.00
0200 - Payroll Costs Total	9,507	7,749	25,405	0.00	12,783	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	243	177	0	0.00	250	0	0	0.00
0400 - Supplies and Materials Total	243	177	0	0.00	250	0	0	0.00
1400 - Summer School Programs Total	40,954	33,073	98,137	0.00	56,933	0	0	0.00
2110 - Attendance and Social Work								
0100 - Salaries								
0112 - Classified Salaries	231,599	289,783	880,897	19.58	904,188	0	0	21.87
0114 - Managerial Salaries	90,152	0	243,221	1.00	278,879	0	0	2.00
0130 - Additional Salary	400	3,537	17,937	0.00	14,199	0	0	0.00
0100 - Salaries Total	322,152	293,320	1,142,055	20.58	1,197,266	0	0	23.87
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	61,691	61,483	314,635	0.00	292,462	0	0	0.00
0220 - Soc Security Administration	24,334	21,220	87,366	0.00	91,589	0	0	0.00
0230 - Other Required Payroll Costs	2,006	2,179	8,541	0.00	10,297	0	0	0.00
0240 - Contractual Employee Benefits	103,987	97,854	361,300	0.00	374,106	0	0	0.00
0200 - Payroll Costs Total	192,019	182,737	771,842	0.00	768,454	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	376,846	691,983	541,770	0.00	587,500	0	0	0.00
0320 - Property Services	659	290	0	0.00	35,500	0	0	0.00
0340 - Travel	0	0	40,000	0.00	20,000	0	0	0.00

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0350 - Communication	2,277	1,586	3,350	0.00	3,400	0	0	0.00
0380 - NonInstr Prof Tech Services	0	0	0	0.00	57,500	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>379,784</b>	<b>693,860</b>	<b>585,120</b>	<b>0.00</b>	<b>703,900</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	1,056	1,352	24,800	0.00	22,500	0	0	0.00
0460 - NonConsumable Items	642	88	15,300	0.00	10,300	0	0	0.00
0480 - Computer Hardware	0	0	60,000	0.00	10,000	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>1,699</b>	<b>1,441</b>	<b>100,100</b>	<b>0.00</b>	<b>42,800</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	0	0	15,000	0.00	1,000	0	0	0.00
<b>0600 - Other Total</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2110 - Attendance and Social Work Total</b>	<b>895,656</b>	<b>1,171,359</b>	<b>2,614,117</b>	<b>20.58</b>	<b>2,713,420</b>	<b>0</b>	<b>0</b>	<b>23.87</b>
2120 - Guidance Services								
0100 - Salaries								
0111 - Licensed Salaries	2,579,919	2,188,105	2,498,626	27.56	2,256,609	0	0	24.54
0112 - Classified Salaries	638,080	689,644	675,057	15.56	679,283	0	0	15.15
0113 - Administrator Salaries	568,475	922,482	983,014	9.05	757,058	0	0	7.00
0114 - Managerial Salaries	0	57,847	76,649	0.50	79,633	0	0	0.50
0121 - Licensed Substitutes	1,144	1,632	0	0.00	3,520	0	0	0.00
0122 - Classified Substitutes	0	593	0	0.00	6,723	0	0	0.00
0130 - Additional Salary	59,778	50,110	45,681	0.00	42,954	0	0	0.00
<b>0100 - Salaries Total</b>	<b>3,847,398</b>	<b>3,910,416</b>	<b>4,279,027</b>	<b>52.67</b>	<b>3,825,780</b>	<b>0</b>	<b>0</b>	<b>47.20</b>
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	879,483	899,122	1,087,060	0.00	956,562	0	0	0.00
0220 - Soc Security Administration	289,506	291,185	311,358	0.00	292,615	0	0	0.00
0230 - Other Required Payroll Costs	23,856	28,250	28,464	0.00	32,899	0	0	0.00
0240 - Contractual Employee Benefits	787,149	776,433	777,690	0.00	815,224	0	0	0.00

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0200 - Payroll Costs Total	1,979,996	1,994,991	2,204,572	0.00	2,097,300	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	65,330	12,744	71,067	0.00	50,000	0	0	0.00
0320 - Property Services	1,084	1,188	1,000	0.00	1,425	0	0	0.00
0330 - Student Transportation Svcs	0	747	0	0.00	0	0	0	0.00
0340 - Travel	1,041	2,197	0	0.00	0	0	0	0.00
0350 - Communication	4,992	5,657	3,050	0.00	3,450	0	0	0.00
0380 - NonInstr Prof Tech Services	0	329,586	39,397	0.00	10,000	0	0	0.00
0300 - Purchased Services Total	72,449	352,121	114,514	0.00	64,875	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	13,538	10,520	11,538	0.00	13,150	0	0	0.00
0460 - NonConsumable Items	1,408	585	0	0.00	800	0	0	0.00
0470 - Computer Software	74,514	72,372	0	0.00	0	0	0	0.00
0480 - Computer Hardware	1,358	0	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	90,818	83,478	11,538	0.00	13,950	0	0	0.00
0600 - Other								
0640 - Dues and Fees	50	564	150	0.00	150	0	0	0.00
0600 - Other Total	50	564	150	0.00	150	0	0	0.00
2120 - Guidance Services Total	5,990,712	6,341,571	6,609,801	52.67	6,002,055	0	0	47.20
2130 - Health Services								
0100 - Salaries								
0111 - Licensed Salaries	132,889	94,489	89,078	1.00	90,947	0	0	1.00
0112 - Classified Salaries	1,147,467	1,203,077	1,278,998	15.02	1,311,473	0	0	15.04
0114 - Managerial Salaries	123,520	130,834	153,697	1.00	157,285	0	0	1.00
0122 - Classified Substitutes	69,519	130,140	105,000	0.00	0	0	0	0.00
0130 - Additional Salary	34,963	49,981	9,225	0.00	92,978	0	0	0.00
0100 - Salaries Total	1,508,359	1,608,523	1,635,998	17.02	1,652,683	0	0	17.04
0200 - Payroll Costs								

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0210 - Public Employees Retirement Sys	332,425	332,757	425,253	0.00	407,226	0	0	0.00
0220 - Soc Security Administration	110,875	117,953	108,447	0.00	125,925	0	0	0.00
0230 - Other Required Payroll Costs	9,560	11,628	11,767	0.00	14,071	0	0	0.00
0240 - Contractual Employee Benefits	270,855	305,166	304,795	0.00	258,737	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>723,717</b>	<b>767,505</b>	<b>850,262</b>	<b>0.00</b>	<b>805,959</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	7,163	0	0	0.00	0	0	0	0.00
0320 - Property Services	60	24	0	0.00	0	0	0	0.00
0330 - Student Transportation Svcs	0	0	0	0.00	10,000	0	0	0.00
0340 - Travel	9,031	9,124	9,776	0.00	7,870	0	0	0.00
0350 - Communication	19	17	0	0.00	0	0	0	0.00
0380 - NonInstr Prof Tech Services	0	-14	0	0.00	0	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>16,273</b>	<b>9,151</b>	<b>9,776</b>	<b>0.00</b>	<b>17,870</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	15,567	24,215	17,700	0.00	18,422	0	0	0.00
0460 - NonConsumable Items	10,041	16,275	12,500	0.00	12,500	0	0	0.00
0480 - Computer Hardware	294	0	0	0.00	0	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>25,903</b>	<b>40,491</b>	<b>30,200</b>	<b>0.00</b>	<b>30,922</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0600 - Other								
0640 - Dues and Fees	2,031	5,886	6,000	0.00	3,000	0	0	0.00
0650 - Insurance and Judgements	1,569	1,736	1,500	0.00	1,500	0	0	0.00
<b>0600 - Other Total</b>	<b>3,600</b>	<b>7,622</b>	<b>7,500</b>	<b>0.00</b>	<b>4,500</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2130 - Health Services Total</b>	<b>2,277,854</b>	<b>2,433,294</b>	<b>2,533,736</b>	<b>17.02</b>	<b>2,511,934</b>	<b>0</b>	<b>0</b>	<b>17.04</b>
2140 - Psychological Services								
0100 - Salaries								
0111 - Licensed Salaries	1,192,701	1,234,160	1,252,448	13.40	1,549,005	0	0	16.20
0112 - Classified Salaries	0	0	4,803	0.00	0	0	0	0.00
0121 - Licensed Substitutes	0	4,821	0	0.00	0	0	0	0.00

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0123 - Licensed Temporary	2,500	1,250	0	0.00	0	0	0	0.00
0130 - Additional Salary	7,224	8,033	2,500	0.00	6,805	0	0	0.00
<b>0100 - Salaries Total</b>	<b>1,202,426</b>	<b>1,248,264</b>	<b>1,259,751</b>	<b>13.40</b>	<b>1,555,810</b>	<b>0</b>	<b>0</b>	<b>16.20</b>
<b>0200 - Payroll Costs</b>								
0210 - Public Employees Retirement Sys	256,381	269,765	330,947	0.00	382,002	0	0	0.00
0220 - Soc Security Administration	89,547	93,008	87,969	0.00	118,962	0	0	0.00
0230 - Other Required Payroll Costs	7,690	9,018	9,451	0.00	13,400	0	0	0.00
0240 - Contractual Employee Benefits	219,811	234,580	217,595	0.00	287,536	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>573,431</b>	<b>606,373</b>	<b>645,962</b>	<b>0.00</b>	<b>801,900</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0300 - Purchased Services</b>								
0320 - Property Services	535	0	0	0.00	0	0	0	0.00
0340 - Travel	14,484	9,178	21,240	0.00	15,860	0	0	0.00
0380 - NonInstr Prof Tech Services	0	5,610	0	0.00	0	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>15,019</b>	<b>14,788</b>	<b>21,240</b>	<b>0.00</b>	<b>15,860</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0400 - Supplies and Materials</b>								
0410 - Consumable Supplies	17,269	14,265	20,962	0.00	20,962	0	0	0.00
0460 - NonConsumable Items	559	4,309	0	0.00	0	0	0	0.00
0480 - Computer Hardware	0	0	0	0.00	5,000	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>17,828</b>	<b>18,574</b>	<b>20,962</b>	<b>0.00</b>	<b>25,962</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0600 - Other</b>								
0640 - Dues and Fees	600	750	0	0.00	3,000	0	0	0.00
<b>0600 - Other Total</b>	<b>600</b>	<b>750</b>	<b>0</b>	<b>0.00</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2140 - Psychological Services Total</b>	<b>1,809,307</b>	<b>1,888,751</b>	<b>1,947,915</b>	<b>13.40</b>	<b>2,402,532</b>	<b>0</b>	<b>0</b>	<b>16.20</b>
<b>2150 - Speech Pathology and Audiology</b>								
<b>0100 - Salaries</b>								
0111 - Licensed Salaries	1,752,049	1,671,486	1,650,764	18.60	2,151,222	0	0	21.30
0112 - Classified Salaries	83,821	83,758	92,175	1.82	108,337	0	0	2.32
0121 - Licensed Substitutes	0	2,876	6,250	0.00	0	0	0	0.00

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0122 - Classified Substitutes	13,312	0	0	0.00	0	0	0	0.00
0130 - Additional Salary	47,298	40,384	581	0.00	4,281	0	0	0.00
<b>0100 - Salaries Total</b>	<b>1,896,482</b>	<b>1,798,506</b>	<b>1,749,770</b>	<b>20.42</b>	<b>2,263,840</b>	<b>0</b>	<b>0</b>	<b>23.62</b>
<b>0200 - Payroll Costs</b>								
0210 - Public Employees Retirement Sys	433,131	403,227	470,876	0.00	568,559	0	0	0.00
0220 - Soc Security Administration	141,800	134,044	121,150	0.00	173,150	0	0	0.00
0230 - Other Required Payroll Costs	12,126	12,990	13,140	0.00	19,427	0	0	0.00
0240 - Contractual Employee Benefits	356,874	335,091	324,370	0.00	399,890	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>943,932</b>	<b>885,354</b>	<b>929,536</b>	<b>0.00</b>	<b>1,161,026</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0300 - Purchased Services</b>								
0310 - Instructional Prof Tech Svc	6,685	5,790	4,792	0.00	0	0	0	0.00
0320 - Property Services	9	0	25	0.00	0	0	0	0.00
0340 - Travel	1,094	6,895	8,437	0.00	5,130	0	0	0.00
0350 - Communication	443	61	200	0.00	50	0	0	0.00
0380 - NonInstr Prof Tech Services	3,025	4,001	1,916	0.00	8,000	0	0	0.00
0390 - Other General Prof Tech Svcs	65,180	212,146	17,599	0.00	0	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>76,437</b>	<b>228,894</b>	<b>32,969</b>	<b>0.00</b>	<b>13,180</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0400 - Supplies and Materials</b>								
0410 - Consumable Supplies	7,307	6,628	4,275	0.00	4,750	0	0	0.00
0420 - Textbooks	1,043	412	0	0.00	0	0	0	0.00
0430 - Library Books	39	19	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	42	0	0	0.00	0	0	0	0.00
0480 - Computer Hardware	1,279	0	1,000	0.00	0	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>9,711</b>	<b>7,061</b>	<b>5,275</b>	<b>0.00</b>	<b>4,750</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0600 - Other</b>								
0640 - Dues and Fees	351	203	0	0.00	0	0	0	0.00
<b>0600 - Other Total</b>	<b>351</b>	<b>203</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2150 - Speech Pathology and Audiology Total</b>	<b>2,926,915</b>	<b>2,920,020</b>	<b>2,717,550</b>	<b>20.42</b>	<b>3,442,796</b>	<b>0</b>	<b>0</b>	<b>23.62</b>

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<b>2160 - Other Student Treatment Svcs</b>								
0100 - Salaries								
0111 - Licensed Salaries	0	0	0	0.00	496,737	0	0	5.00
0130 - Additional Salary	0	0	0	0.00	873	0	0	0.00
0100 - Salaries Total	0	0	0	0.00	497,610	0	0	5.00
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	0	0	0	0.00	121,673	0	0	0.00
0220 - Soc Security Administration	0	0	0	0.00	38,060	0	0	0.00
0230 - Other Required Payroll Costs	0	0	0	0.00	4,279	0	0	0.00
0240 - Contractual Employee Benefits	0	0	0	0.00	58,724	0	0	0.00
0200 - Payroll Costs Total	0	0	0	0.00	222,736	0	0	0.00
0300 - Purchased Services								
0340 - Travel	0	0	0	0.00	1,760	0	0	0.00
0300 - Purchased Services Total	0	0	0	0.00	1,760	0	0	0.00
0400 - Supplies and Materials								
0420 - Textbooks	0	0	0	0.00	2,000	0	0	0.00
0400 - Supplies and Materials Total	0	0	0	0.00	2,000	0	0	0.00
0600 - Other								
0640 - Dues and Fees	0	0	0	0.00	2,000	0	0	0.00
0600 - Other Total	0	0	0	0.00	2,000	0	0	0.00
<b>2160 - Other Student Treatment Svcs Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>726,106</b>	<b>0</b>	<b>0</b>	<b>5.00</b>
<b>2190 - Service Dir, Stu Support Svcs</b>								
0100 - Salaries								
0111 - Licensed Salaries	13,690	14,719	15,789	0.20	33,509	0	0	0.40
0112 - Classified Salaries	344,613	405,233	568,676	7.92	465,810	0	0	8.80
0113 - Administrator Salaries	508,001	480,866	628,372	4.00	650,558	0	0	4.00
0114 - Managerial Salaries	0	57,847	76,649	0.50	79,633	0	0	0.50
0122 - Classified Substitutes	207	0	0	0.00	0	0	0	0.00

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0130 - Additional Salary	8,014	8,944	160,286	0.00	6,456	0	0	0.00
0100 - Salaries Total	874,527	967,611	1,449,772	12.62	1,235,966	0	0	13.70
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	198,585	230,132	362,737	0.00	319,190	0	0	0.00
0220 - Soc Security Administration	65,610	72,346	90,982	0.00	94,552	0	0	0.00
0230 - Other Required Payroll Costs	5,229	6,960	9,882	0.00	10,501	0	0	0.00
0240 - Contractual Employee Benefits	191,949	219,867	297,935	0.00	224,516	0	0	0.00
0200 - Payroll Costs Total	461,375	529,308	761,536	0.00	648,759	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	187	0	0	0.00	0	0	0	0.00
0320 - Property Services	5,707	5,745	6,659	0.00	7,000	0	0	0.00
0340 - Travel	57,767	40,632	128,118	0.00	61,080	0	0	0.00
0350 - Communication	4,964	2,697	5,400	0.00	3,000	0	0	0.00
0380 - NonInstr Prof Tech Services	846	877	470	0.00	0	0	0	0.00
0390 - Other General Prof Tech Svcs	37,011	69,759	44,560	0.00	120,000	0	0	0.00
0300 - Purchased Services Total	106,483	119,711	185,207	0.00	191,080	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	10,355	12,247	16,000	0.00	18,000	0	0	0.00
0420 - Textbooks	48,441	31,574	34,000	0.00	38,000	0	0	0.00
0440 - Periodicals	300	330	400	0.00	0	0	0	0.00
0460 - NonConsumable Items	3,286	829	4,500	0.00	4,500	0	0	0.00
0470 - Computer Software	0	10,260	16,000	0.00	13,000	0	0	0.00
0480 - Computer Hardware	14,089	0	6,000	0.00	5,000	0	0	0.00
0400 - Supplies and Materials Total	76,473	55,241	76,900	0.00	78,500	0	0	0.00
0600 - Other								
0640 - Dues and Fees	899	79	2,000	0.00	3,000	0	0	0.00
0600 - Other Total	899	79	2,000	0.00	3,000	0	0	0.00
2190 - Service Dir, Stu Support Svcs Total	1,519,759	1,671,951	2,475,415	12.62	2,157,305	0	0	13.70

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<b>2210 - Improvement of Instruction Svc</b>								
0100 - Salaries								
0111 - Licensed Salaries	295,201	188,659	132,712	3.90	358,715	0	0	3.93
0112 - Classified Salaries	89,888	99,562	75,317	1.00	65,577	0	0	1.50
0113 - Administrator Salaries	865,400	921,081	1,141,131	5.90	1,342,862	0	0	7.75
0121 - Licensed Substitutes	0	2,058	0	0.00	3,685	0	0	0.00
0130 - Additional Salary	209,597	191,051	396,224	0.00	219,290	0	0	0.00
<b>0100 - Salaries Total</b>	<b>1,460,087</b>	<b>1,402,414</b>	<b>1,745,384</b>	<b>10.80</b>	<b>1,990,129</b>	<b>0</b>	<b>0</b>	<b>13.18</b>
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	342,704	332,287	460,489	0.00	505,258	0	0	0.00
0220 - Soc Security Administration	108,610	104,311	124,363	0.00	150,614	0	0	0.00
0230 - Other Required Payroll Costs	8,707	10,035	14,034	0.00	18,320	0	0	0.00
0240 - Contractual Employee Benefits	170,017	164,719	155,015	0.00	266,222	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>630,040</b>	<b>611,354</b>	<b>753,901</b>	<b>0.00</b>	<b>940,414</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	102,847	59,627	9,669	0.00	50,250	0	0	0.00
0320 - Property Services	8,235	5,348	10,000	0.00	7,000	0	0	0.00
0330 - Student Transportation Svcs	104	656	0	0.00	0	0	0	0.00
0340 - Travel	19,242	12,765	14,652	0.00	21,554	0	0	0.00
0350 - Communication	26,445	9,339	10,039	0.00	3,500	0	0	0.00
0380 - NonInstr Prof Tech Services	408	772	2,025	0.00	51,350	0	0	0.00
0390 - Other General Prof Tech Svcs	146,600	0	2,914	0.00	0	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>303,884</b>	<b>88,509</b>	<b>49,299</b>	<b>0.00</b>	<b>133,654</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	24,701	21,097	19,839	0.00	10,950	0	0	0.00
0420 - Textbooks	164	2,378	0	0.00	0	0	0	0.00
0430 - Library Books	0	1,324	0	0.00	0	0	0	0.00
0440 - Periodicals	639	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	3,803	1,842	5,000	0.00	3,000	0	0	0.00

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0470 - Computer Software	645	8,070	0	0.00	20,200	0	0	0.00
0480 - Computer Hardware	7,915	11,558	10,000	0.00	13,800	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>37,869</b>	<b>46,271</b>	<b>34,839</b>	<b>0.00</b>	<b>47,950</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	873	709	0	0.00	500	0	0	0.00
<b>0600 - Other Total</b>	<b>873</b>	<b>709</b>	<b>0</b>	<b>0.00</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2210 - Improvement of Instruction Svc Total</b>	<b>2,432,755</b>	<b>2,149,259</b>	<b>2,583,423</b>	<b>10.80</b>	<b>3,112,647</b>	<b>0</b>	<b>0</b>	<b>13.18</b>
<b>2220 - Educational Media Services</b>								
0100 - Salaries								
0111 - Licensed Salaries	393,875	366,880	381,473	3.83	395,802	0	0	4.00
0112 - Classified Salaries	864,819	927,176	942,573	23.34	892,906	0	0	22.79
0130 - Additional Salary	1,082	1,713	0	0.00	0	0	0	0.00
<b>0100 - Salaries Total</b>	<b>1,259,777</b>	<b>1,295,769</b>	<b>1,324,046</b>	<b>27.17</b>	<b>1,288,708</b>	<b>0</b>	<b>0</b>	<b>26.79</b>
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	277,723	289,061	346,475	0.00	319,470	0	0	0.00
0220 - Soc Security Administration	88,630	91,464	101,284	0.00	98,585	0	0	0.00
0230 - Other Required Payroll Costs	8,203	9,507	9,235	0.00	10,873	0	0	0.00
0240 - Contractual Employee Benefits	408,340	435,155	350,541	0.00	476,776	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>782,897</b>	<b>825,189</b>	<b>807,535</b>	<b>0.00</b>	<b>905,704</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	47,563	19,845	35,534	0.00	20,000	0	0	0.00
0320 - Property Services	60	8	0	0.00	0	0	0	0.00
0340 - Travel	7,211	8,008	982	0.00	2,185	0	0	0.00
0350 - Communication	1,273	1,010	855	0.00	925	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>56,108</b>	<b>28,873</b>	<b>37,371</b>	<b>0.00</b>	<b>23,110</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	18,383	13,809	7,700	0.00	9,220	0	0	0.00

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0420 - Textbooks	4,510	1,346	350	0.00	200	0	0	0.00
0430 - Library Books	147,210	141,200	159,204	0.00	159,347	0	0	0.00
0440 - Periodicals	20	30	40	0.00	20	0	0	0.00
0460 - NonConsumable Items	269	204	0	0.00	0	0	0	0.00
0470 - Computer Software	0	49	0	0.00	100	0	0	0.00
0480 - Computer Hardware	0	7	0	0.00	0	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>170,394</b>	<b>156,647</b>	<b>167,294</b>	<b>0.00</b>	<b>168,887</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	1,978	1,479	1,400	0.00	2,050	0	0	0.00
<b>0600 - Other Total</b>	<b>1,978</b>	<b>1,479</b>	<b>1,400</b>	<b>0.00</b>	<b>2,050</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2220 - Educational Media Services Total</b>	<b>2,271,156</b>	<b>2,307,959</b>	<b>2,337,646</b>	<b>27.17</b>	<b>2,388,459</b>	<b>0</b>	<b>0</b>	<b>26.79</b>
2230 - Assessment and Testing								
0100 - Salaries								
0112 - Classified Salaries	154,920	158,834	252,558	2.00	56,113	0	0	1.00
0113 - Administrator Salaries	131,195	151,822	157,895	1.00	80,791	0	0	0.50
0130 - Additional Salary	1,776	480	480	0.00	480	0	0	0.00
<b>0100 - Salaries Total</b>	<b>287,893</b>	<b>311,136</b>	<b>410,933</b>	<b>3.00</b>	<b>137,384</b>	<b>0</b>	<b>0</b>	<b>1.50</b>
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	71,139	77,065	92,124	0.00	36,118	0	0	0.00
0220 - Soc Security Administration	20,940	22,600	24,551	0.00	10,510	0	0	0.00
0230 - Other Required Payroll Costs	1,662	2,226	2,194	0.00	1,121	0	0	0.00
0240 - Contractual Employee Benefits	51,087	54,660	54,517	0.00	23,736	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>144,829</b>	<b>156,552</b>	<b>173,386</b>	<b>0.00</b>	<b>71,485</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	222,620	207,017	254,946	0.00	180,408	0	0	0.00
0320 - Property Services	9,759	5,426	10,000	0.00	10,000	0	0	0.00
0340 - Travel	2,995	0	0	0.00	0	0	0	0.00

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0350 - Communication	7,152	450	441	0.00	7,000	0	0	0.00
0380 - NonInstr Prof Tech Services	20,575	26,961	34,455	0.00	50,000	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>263,103</b>	<b>239,855</b>	<b>299,842</b>	<b>0.00</b>	<b>247,408</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	625	46	165	0.00	7,000	0	0	0.00
0460 - NonConsumable Items	0	41	0	0.00	0	0	0	0.00
0470 - Computer Software	89	0	500	0.00	0	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>714</b>	<b>87</b>	<b>665</b>	<b>0.00</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0600 - Other								
<b>2230 - Assessment and Testing Total</b>	<b>696,540</b>	<b>707,632</b>	<b>884,826</b>	<b>3.00</b>	<b>463,277</b>	<b>0</b>	<b>0</b>	<b>1.50</b>
2240 - Instructional Staff Developmnt								
0100 - Salaries								
0112 - Classified Salaries	5,231	-416	0	0.00	0	0	0	0.00
0121 - Licensed Substitutes	1,113	3,216	2,000	0.00	9,804	0	0	0.00
0122 - Classified Substitutes	0	180	0	0.00	0	0	0	0.00
0130 - Additional Salary	71,243	55,001	15,940	0.00	21,806	0	0	0.00
<b>0100 - Salaries Total</b>	<b>77,588</b>	<b>57,983</b>	<b>17,940</b>	<b>0.00</b>	<b>31,610</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	17,145	13,302	4,022	0.00	2,309	0	0	0.00
0220 - Soc Security Administration	5,865	4,330	1,143	0.00	723	0	0	0.00
0230 - Other Required Payroll Costs	510	430	118	0.00	89	0	0	0.00
0240 - Contractual Employee Benefits	4,136	1,361	0	0.00	0	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>27,657</b>	<b>19,424</b>	<b>5,283</b>	<b>0.00</b>	<b>3,121</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	142,379	64,180	143,992	0.00	40,630	0	0	0.00
0320 - Property Services	618	200	2,000	0.00	4,000	0	0	0.00
0330 - Student Transportation Svcs	0	610	0	0.00	3,000	0	0	0.00
0340 - Travel	85,625	92,576	32,756	0.00	33,596	0	0	0.00

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0350 - Communication	562	285	19	0.00	0	0	0	0.00
0380 - NonInstr Prof Tech Services	0	4,141	10,725	0.00	0	0	0	0.00
0390 - Other General Prof Tech Svcs	1,200	1,200	10,684	0.00	5,000	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>230,386</b>	<b>163,192</b>	<b>200,176</b>	<b>0.00</b>	<b>86,226</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	67,729	80,175	61,338	0.00	21,850	0	0	0.00
0420 - Textbooks	24	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	4,243	9,283	982	0.00	5,876	0	0	0.00
0470 - Computer Software	212	0	0	0.00	0	0	0	0.00
0480 - Computer Hardware	581	5,769	6,968	0.00	3,800	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>72,791</b>	<b>95,229</b>	<b>69,288</b>	<b>0.00</b>	<b>31,526</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	6,505	1,012	1,895	0.00	2,150	0	0	0.00
<b>0600 - Other Total</b>	<b>6,505</b>	<b>1,012</b>	<b>1,895</b>	<b>0.00</b>	<b>2,150</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2240 - Instructional Staff Developmnt Total</b>	<b>414,929</b>	<b>336,843</b>	<b>294,582</b>	<b>0.00</b>	<b>154,633</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
2310 - Board of Education Services								
0100 - Salaries								
0112 - Classified Salaries	72,440	81,281	76,686	1.00	93,548	0	0	1.00
0130 - Additional Salary	38,895	37,488	37,593	0.00	48,724	0	0	0.00
<b>0100 - Salaries Total</b>	<b>111,335</b>	<b>118,770</b>	<b>114,279</b>	<b>1.00</b>	<b>142,272</b>	<b>0</b>	<b>0</b>	<b>1.00</b>
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	25,134	27,016	30,276	0.00	35,138	0	0	0.00
0220 - Soc Security Administration	8,404	8,969	8,743	0.00	10,883	0	0	0.00
0230 - Other Required Payroll Costs	666	863	805	0.00	1,239	0	0	0.00
0240 - Contractual Employee Benefits	11,461	11,830	18,785	0.00	17,752	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>45,667</b>	<b>48,680</b>	<b>58,609</b>	<b>0.00</b>	<b>65,012</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0320 - Property Services	30,533	39,567	20,000	0.00	40,000	0	0	0.00
0340 - Travel	21,662	16,007	5,000	0.00	20,000	0	0	0.00
0350 - Communication	2,695	1,948	200	0.00	300	0	0	0.00
0380 - NonInstr Prof Tech Services	301,814	272,512	373,301	0.00	402,000	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>356,705</b>	<b>330,035</b>	<b>398,501</b>	<b>0.00</b>	<b>462,300</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	22,131	23,205	5,000	0.00	5,000	0	0	0.00
0460 - NonConsumable Items	2,410	2,146	2,500	0.00	2,500	0	0	0.00
0470 - Computer Software	4,545	3,045	3,500	0.00	3,500	0	0	0.00
0480 - Computer Hardware	1,541	1,399	1,500	0.00	1,500	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>30,629</b>	<b>29,796</b>	<b>12,500</b>	<b>0.00</b>	<b>12,500</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0600 - Other								
0640 - Dues and Fees	16,121	16,534	17,500	0.00	25,000	0	0	0.00
<b>0600 - Other Total</b>	<b>16,121</b>	<b>16,534</b>	<b>17,500</b>	<b>0.00</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2310 - Board of Education Services Total</b>	<b>560,459</b>	<b>543,816</b>	<b>601,389</b>	<b>1.00</b>	<b>707,084</b>	<b>0</b>	<b>0</b>	<b>1.00</b>
2320 - Executive Administration Svcs								
0100 - Salaries								
0112 - Classified Salaries	72,429	77,768	76,686	1.00	80,115	0	0	1.00
0113 - Administrator Salaries	279,871	288,592	324,037	1.00	285,664	0	0	1.00
0130 - Additional Salary	31,109	28,326	33,992	0.00	53,563	0	0	0.00
<b>0100 - Salaries Total</b>	<b>383,409</b>	<b>394,686</b>	<b>434,715</b>	<b>2.00</b>	<b>419,342</b>	<b>0</b>	<b>0</b>	<b>2.00</b>
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	72,103	74,984	113,845	0.00	101,401	0	0	0.00
0220 - Soc Security Administration	21,015	22,018	26,291	0.00	24,506	0	0	0.00
0230 - Other Required Payroll Costs	2,080	2,291	3,230	0.00	3,550	0	0	0.00
0240 - Contractual Employee Benefits	57,330	64,724	65,764	0.00	66,959	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>152,529</b>	<b>164,019</b>	<b>209,130</b>	<b>0.00</b>	<b>196,416</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0310 - Instructional Prof Tech Svc	27,234	11,834	0	0.00	7,000	0	0	0.00
0320 - Property Services	18,305	41,442	6,000	0.00	17,000	0	0	0.00
0330 - Student Transportation Svcs	283	0	0	0.00	0	0	0	0.00
0340 - Travel	87,164	114,574	74,250	0.00	119,814	0	0	0.00
0350 - Communication	7,504	72	200	0.00	200	0	0	0.00
0380 - NonInstr Prof Tech Services	103,729	42,348	25,000	0.00	60,000	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>244,221</b>	<b>210,271</b>	<b>105,450</b>	<b>0.00</b>	<b>204,014</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	77,359	60,140	50,000	0.00	86,800	0	0	0.00
0440 - Periodicals	1,090	981	750	0.00	750	0	0	0.00
0460 - NonConsumable Items	0	5,373	1,000	0.00	1,000	0	0	0.00
0470 - Computer Software	0	181	200	0.00	3,000	0	0	0.00
0480 - Computer Hardware	501	3,674	1,000	0.00	1,000	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>78,952</b>	<b>70,350</b>	<b>52,950</b>	<b>0.00</b>	<b>92,550</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0500 - Capital Outlay								
0540 - Equipment	0	6,552	0	0.00	0	0	0	0.00
0550 - Technology	0	0	1,000	0.00	0	0	0	0.00
<b>0500 - Capital Outlay Total</b>	<b>0</b>	<b>6,552</b>	<b>1,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0600 - Other								
0640 - Dues and Fees	8,350	13,183	6,000	0.00	6,000	0	0	0.00
<b>0600 - Other Total</b>	<b>8,350</b>	<b>13,183</b>	<b>6,000</b>	<b>0.00</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2320 - Executive Administration Svcs Total</b>	<b>867,464</b>	<b>859,065</b>	<b>809,245</b>	<b>2.00</b>	<b>918,322</b>	<b>0</b>	<b>0</b>	<b>2.00</b>
2410 - Office of the Principal Svcs								
0100 - Salaries								
0111 - Licensed Salaries	13,768	29,784	23,108	0.36	0	0	0	0.00
0112 - Classified Salaries	3,856,937	4,024,302	4,434,567	86.57	3,921,382	0	0	81.71
0113 - Administrator Salaries	7,335,192	7,642,139	8,446,068	59.26	8,568,829	0	0	59.00
0121 - Licensed Substitutes	933	3,590	1,000	0.00	8,430	0	0	0.00

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0122 - Classified Substitutes	44,817	85,805	110,000	0.00	99,772	0	0	0.00
0130 - Additional Salary	109,056	117,184	135,282	0.00	217,564	0	0	0.00
<b>0100 - Salaries Total</b>	<b>11,360,706</b>	<b>11,902,805</b>	<b>13,150,025</b>	<b>146.20</b>	<b>12,815,977</b>	<b>0</b>	<b>0</b>	<b>140.71</b>
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	2,532,492	2,731,146	3,387,434	0.00	3,233,597	0	0	0.00
0220 - Soc Security Administration	843,441	884,385	967,401	0.00	977,687	0	0	0.00
0230 - Other Required Payroll Costs	67,145	85,730	91,851	0.00	109,078	0	0	0.00
0240 - Contractual Employee Benefits	2,124,137	2,187,939	1,982,798	0.00	2,363,273	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>5,567,218</b>	<b>5,889,201</b>	<b>6,429,484</b>	<b>0.00</b>	<b>6,683,635</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	74,694	101,921	74,099	0.00	32,295	0	0	0.00
0320 - Property Services	32,182	40,833	18,300	0.00	25,660	0	0	0.00
0330 - Student Transportation Svcs	0	1,520	0	0.00	500	0	0	0.00
0340 - Travel	29,712	24,655	80,039	0.00	85,764	0	0	0.00
0350 - Communication	71,301	65,321	40,001	0.00	43,701	0	0	0.00
0374 - Other Tuition	69	0	0	0.00	0	0	0	0.00
0380 - NonInstr Prof Tech Services	2,201	10,549	300	0.00	6,300	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>210,161</b>	<b>244,800</b>	<b>212,739</b>	<b>0.00</b>	<b>194,220</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	191,985	163,033	137,349	0.00	242,699	0	0	0.00
0420 - Textbooks	95	5	0	0.00	0	0	0	0.00
0430 - Library Books	453	0	0	0.00	0	0	0	0.00
0440 - Periodicals	118	0	0	0.00	0	0	0	0.00
0450 - Food	0	0	2,139	0.00	0	0	0	0.00
0460 - NonConsumable Items	28,094	39,826	2,950	0.00	6,450	0	0	0.00
0470 - Computer Software	3,028	-1,481	671	0.00	1,000	0	0	0.00
0480 - Computer Hardware	12,401	3,609	3,750	0.00	6,300	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>236,177</b>	<b>204,994</b>	<b>146,859</b>	<b>0.00</b>	<b>256,449</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0500 - Capital Outlay								
0550 - Technology	24,218	0	0	0.00	0	0	0	0.00
0500 - Capital Outlay Total	24,218	0	0	0.00	0	0	0	0.00
0600 - Other								
0640 - Dues and Fees	7,490	8,211	1,575	0.00	8,780	0	0	0.00
0600 - Other Total	7,490	8,211	1,575	0.00	8,780	0	0	0.00
2410 - Office of the Principal Svcs Total	17,405,972	18,250,014	19,940,682	146.20	19,959,061	0	0	140.71
2490 - Other Support Services								
0100 - Salaries								
0112 - Classified Salaries	0	0	69,000	0.75	61,089	0	0	1.00
0100 - Salaries Total	0	0	69,000	0.75	61,089	0	0	1.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	0	0	20,231	0.00	14,916	0	0	0.00
0220 - Soc Security Administration	0	0	5,279	0.00	4,673	0	0	0.00
0230 - Other Required Payroll Costs	0	0	524	0.00	508	0	0	0.00
0240 - Contractual Employee Benefits	0	0	17,639	0.00	16,358	0	0	0.00
0200 - Payroll Costs Total	0	0	43,673	0.00	36,455	0	0	0.00
0300 - Purchased Services								
0340 - Travel	0	0	0	0.00	2,000	0	0	0.00
0300 - Purchased Services Total	0	0	0	0.00	2,000	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	0	703	0	0.00	1,000	0	0	0.00
0400 - Supplies and Materials Total	0	703	0	0.00	1,000	0	0	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	0	319	0	0.00	0	0	0	0.00
0600 - Other Total	0	319	0	0.00	0	0	0	0.00

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
2490 - Other Support Services Total	0	1,022	112,673	0.75	100,544	0	0	1.00
2510 - Business Support Services								
0100 - Salaries								
0112 - Classified Salaries	0	0	0	0.00	88,219	0	0	1.00
0114 - Managerial Salaries	49,217	203,172	129,362	0.70	218,041	0	0	1.15
0130 - Additional Salary	3,309	11,520	2,400	0.00	11,040	0	0	0.00
0100 - Salaries Total	52,527	214,692	131,762	0.70	317,300	0	0	2.15
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	13,299	51,105	34,441	0.00	77,573	0	0	0.00
0220 - Soc Security Administration	3,780	15,514	9,553	0.00	23,211	0	0	0.00
0230 - Other Required Payroll Costs	306	1,546	891	0.00	2,691	0	0	0.00
0240 - Contractual Employee Benefits	5,419	24,752	13,989	0.00	60,880	0	0	0.00
0200 - Payroll Costs Total	22,806	92,919	58,874	0.00	164,355	0	0	0.00
0300 - Purchased Services								
0340 - Travel	1,083	0	0	0.00	0	0	0	0.00
0350 - Communication	19	0	0	0.00	0	0	0	0.00
0380 - NonInstr Prof Tech Services	3,595	1,944	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	4,699	1,944	0	0.00	0	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	325	0	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	325	0	0	0.00	0	0	0	0.00
0600 - Other								
0640 - Dues and Fees	992	1,527	2,000	0.00	0	0	0	0.00
0600 - Other Total	992	1,527	2,000	0.00	0	0	0	0.00
2510 - Business Support Services Total	81,351	311,083	192,636	0.70	481,655	0	0	2.15
2520 - Fiscal Services								
0100 - Salaries								

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0112 - Classified Salaries	672,292	695,901	890,538	11.00	1,030,998	0	0	13.30
0114 - Managerial Salaries	366,175	380,348	418,478	3.00	434,580	0	0	3.00
0122 - Classified Substitutes	4,498	27,680	0	0.00	55,573	0	0	0.00
0130 - Additional Salary	68,659	31,170	22,310	0.00	149,772	0	0	0.00
<b>0100 - Salaries Total</b>	<b>1,111,626</b>	<b>1,135,101</b>	<b>1,331,326</b>	<b>14.00</b>	<b>1,670,923</b>	<b>0</b>	<b>0</b>	<b>16.30</b>
<b>0200 - Payroll Costs</b>								
0210 - Public Employees Retirement Sys	201,422	238,508	328,241	0.00	404,222	0	0	0.00
0220 - Soc Security Administration	83,066	84,789	97,256	0.00	126,561	0	0	0.00
0230 - Other Required Payroll Costs	6,461	8,140	9,545	0.00	14,343	0	0	0.00
0240 - Contractual Employee Benefits	210,202	209,696	229,855	0.00	269,636	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>501,152</b>	<b>541,134</b>	<b>664,897</b>	<b>0.00</b>	<b>814,762</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0300 - Purchased Services</b>								
0310 - Instructional Prof Tech Svc	184	5,147	0	0.00	2,000	0	0	0.00
0320 - Property Services	5,559	4,202	5,000	0.00	1,350	0	0	0.00
0340 - Travel	4,026	6,663	6,000	0.00	6,000	0	0	0.00
0350 - Communication	22,912	21,327	12,500	0.00	21,000	0	0	0.00
0380 - NonInstr Prof Tech Services	17,448	56,794	25,000	0.00	75,000	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>50,129</b>	<b>94,136</b>	<b>48,500</b>	<b>0.00</b>	<b>105,350</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0400 - Supplies and Materials</b>								
0410 - Consumable Supplies	8,460	10,636	7,000	0.00	7,500	0	0	0.00
0460 - NonConsumable Items	2,021	1,745	2,000	0.00	2,000	0	0	0.00
0470 - Computer Software	7,156	2,759	0	0.00	7,500	0	0	0.00
0480 - Computer Hardware	3,538	17,274	2,500	0.00	2,500	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>21,177</b>	<b>32,416</b>	<b>11,500</b>	<b>0.00</b>	<b>19,500</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0500 - Capital Outlay</b>								
0540 - Equipment	0	13,709	0	0.00	0	0	0	0.00
<b>0500 - Capital Outlay Total</b>	<b>0</b>	<b>13,709</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0600 - Other								

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0640 - Dues and Fees	3,905	4,598	5,000	0.00	5,000	0	0	0.00
0650 - Insurance and Judgements	1,320,090	1,453,279	1,780,390	0.00	2,442,445	0	0	0.00
<b>0600 - Other Total</b>	<b>1,323,995</b>	<b>1,457,877</b>	<b>1,785,390</b>	<b>0.00</b>	<b>2,447,445</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0610 - Redemption of Principal								
0670 - Taxes and Licenses								
0670 - Taxes and Licenses	201,108	78,695	0	0.00	0	0	0	0.00
<b>0670 - Taxes and Licenses Total</b>	<b>201,108</b>	<b>78,695</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2520 - Fiscal Services Total</b>	<b>3,209,189</b>	<b>3,353,071</b>	<b>3,841,613</b>	<b>14.00</b>	<b>5,057,980</b>	<b>0</b>	<b>0</b>	<b>16.30</b>
2540 - Oper/Maint of Plant Services								
0100 - Salaries								
0111 - Licensed Salaries	0	10,645	0	0.00	0	0	0	0.00
0112 - Classified Salaries	6,705,134	6,839,916	7,191,433	126.65	7,410,216	0	0	129.25
0113 - Administrator Salaries	0	0	0	0.00	300	0	0	0.00
0114 - Managerial Salaries	475,060	612,937	541,848	4.15	621,781	0	0	4.55
0122 - Classified Substitutes	249,172	267,389	295,040	0.00	451,366	0	0	0.00
0130 - Additional Salary	280,058	286,496	229,551	0.00	250,252	0	0	0.00
<b>0100 - Salaries Total</b>	<b>7,709,425</b>	<b>8,017,385</b>	<b>8,257,872</b>	<b>130.80</b>	<b>8,733,915</b>	<b>0</b>	<b>0</b>	<b>133.80</b>
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	1,666,967	1,684,860	2,112,936	0.00	2,150,041	0	0	0.00
0220 - Soc Security Administration	576,002	597,055	617,483	0.00	666,434	0	0	0.00
0230 - Other Required Payroll Costs	150,345	202,165	226,804	0.00	282,812	0	0	0.00
0240 - Contractual Employee Benefits	1,855,125	1,881,668	2,059,507	0.00	1,896,144	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>4,248,441</b>	<b>4,365,750</b>	<b>5,016,730</b>	<b>0.00</b>	<b>4,995,431</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	899	1,410	0	0.00	0	0	0	0.00
0320 - Property Services	4,847,364	4,875,395	5,765,328	0.00	5,790,335	0	0	0.00
0340 - Travel	14,091	15,532	10,000	0.00	15,500	0	0	0.00
0350 - Communication	32,209	33,266	23,545	0.00	24,295	0	0	0.00

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0374 - Other Tuition	3,904	3,553	3,500	0.00	3,500	0	0	0.00
0380 - NonInstr Prof Tech Services	164,605	145,732	151,000	0.00	111,000	0	0	0.00
0390 - Other General Prof Tech Svcs	0	2,791	0	0.00	0	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>5,063,075</b>	<b>5,077,681</b>	<b>5,953,373</b>	<b>0.00</b>	<b>5,944,630</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	862,481	713,471	828,325	0.00	865,331	0	0	0.00
0430 - Library Books	49	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	197,594	362,062	342,422	0.00	282,670	0	0	0.00
0480 - Computer Hardware	12,086	8,573	4,500	0.00	4,500	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>1,072,212</b>	<b>1,084,107</b>	<b>1,175,247</b>	<b>0.00</b>	<b>1,152,501</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0500 - Capital Outlay								
0520 - Buildings Acquisition	25,288	0	0	0.00	5,000	0	0	0.00
0530 - Improvements Other Than Bldgs	21,460	0	30,000	0.00	20,000	0	0	0.00
0540 - Equipment	74,280	34,895	178,500	0.00	102,810	0	0	0.00
<b>0500 - Capital Outlay Total</b>	<b>121,029</b>	<b>34,895</b>	<b>208,500</b>	<b>0.00</b>	<b>127,810</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0600 - Other								
0640 - Dues and Fees	9,282	5,903	9,300	0.00	8,300	0	0	0.00
<b>0600 - Other Total</b>	<b>9,282</b>	<b>5,903</b>	<b>9,300</b>	<b>0.00</b>	<b>8,300</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0610 - Redemption of Principal								
0620 - Interest								
<b>2540 - Oper/Maint of Plant Services Total</b>	<b>18,223,466</b>	<b>18,585,725</b>	<b>20,621,022</b>	<b>130.80</b>	<b>20,962,587</b>	<b>0</b>	<b>0</b>	<b>133.80</b>
2550 - Student Transportation Svcs								
0100 - Salaries								
0112 - Classified Salaries	3,784,018	4,015,613	4,848,174	93.65	4,858,122	0	0	93.65
0114 - Managerial Salaries	505,589	540,233	562,444	4.20	591,564	0	0	4.25
0122 - Classified Substitutes	291,983	303,212	300,000	0.00	339,752	0	0	0.00
0130 - Additional Salary	575,538	428,787	617,134	0.00	686,289	0	0	0.00
<b>0100 - Salaries Total</b>	<b>5,157,130</b>	<b>5,287,847</b>	<b>6,327,752</b>	<b>97.85</b>	<b>6,475,727</b>	<b>0</b>	<b>0</b>	<b>97.90</b>

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<b>0200 - Payroll Costs</b>								
0210 - Public Employees Retirement Sys	1,264,492	1,289,996	1,668,099	0.00	1,480,189	0	0	0.00
0220 - Soc Security Administration	72,841	78,294	463,419	0.00	459,430	0	0	0.00
0230 - Other Required Payroll Costs	141,907	203,219	227,739	0.00	269,404	0	0	0.00
0240 - Contractual Employee Benefits	1,362,729	1,415,270	1,695,010	0.00	1,575,200	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>2,841,971</b>	<b>2,986,781</b>	<b>4,054,267</b>	<b>0.00</b>	<b>3,784,223</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0300 - Purchased Services</b>								
0310 - Instructional Prof Tech Svc	210	0	0	0.00	0	0	0	0.00
0320 - Property Services	239,140	165,950	204,438	0.00	201,850	0	0	0.00
0330 - Student Transportation Svcs	534,872	584,336	567,036	0.00	568,100	0	0	0.00
0340 - Travel	9,054	4,590	9,000	0.00	13,400	0	0	0.00
0350 - Communication	4,661	688	500	0.00	400	0	0	0.00
0380 - NonInstr Prof Tech Services	218,497	68,649	150,000	0.00	180,000	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>1,006,435</b>	<b>824,215</b>	<b>930,974</b>	<b>0.00</b>	<b>963,750</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0400 - Supplies and Materials</b>								
0410 - Consumable Supplies	915,351	854,409	1,000,339	0.00	1,001,800	0	0	0.00
0460 - NonConsumable Items	35,312	32,302	55,000	0.00	70,000	0	0	0.00
0470 - Computer Software	119,469	126,702	151,000	0.00	145,000	0	0	0.00
0480 - Computer Hardware	1,307	25,785	13,500	0.00	0	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>1,071,440</b>	<b>1,039,199</b>	<b>1,219,839</b>	<b>0.00</b>	<b>1,216,800</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0500 - Capital Outlay</b>								
0564 - Buses and Bus Improvements	0	6,218	0	0.00	0	0	0	0.00
<b>0500 - Capital Outlay Total</b>	<b>0</b>	<b>6,218</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0600 - Other</b>								
0640 - Dues and Fees	4,251	4,250	3,000	0.00	0	0	0	0.00
0650 - Insurance and Judgements	274,289	357,357	440,000	0.00	607,555	0	0	0.00
<b>0600 - Other Total</b>	<b>278,541</b>	<b>361,607</b>	<b>443,000</b>	<b>0.00</b>	<b>607,555</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2550 - Student Transportation Svcs Total</b>	<b>10,355,519</b>	<b>10,505,871</b>	<b>12,975,832</b>	<b>97.85</b>	<b>13,048,055</b>	<b>0</b>	<b>0</b>	<b>97.90</b>

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<b>2570 - Internal Services</b>								
0100 - Salaries								
0112 - Classified Salaries	234,044	256,271	262,988	4.09	277,073	0	0	3.93
0122 - Classified Substitutes	3,474	5,268	0	0.00	2,370	0	0	0.00
0130 - Additional Salary	3,414	2,125	4,714	0.00	2,327	0	0	0.00
0100 - Salaries Total	240,933	263,666	267,702	4.09	281,770	0	0	3.93
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	54,046	59,255	68,950	0.00	68,764	0	0	0.00
0220 - Soc Security Administration	18,231	19,965	20,203	0.00	21,543	0	0	0.00
0230 - Other Required Payroll Costs	3,523	5,019	5,415	0.00	7,226	0	0	0.00
0240 - Contractual Employee Benefits	23,836	33,566	42,102	0.00	10,035	0	0	0.00
0200 - Payroll Costs Total	99,638	117,807	136,670	0.00	107,568	0	0	0.00
0300 - Purchased Services								
0320 - Property Services	6,360	4,946	6,400	0.00	6,400	0	0	0.00
0340 - Travel	48	0	100	0.00	1,100	0	0	0.00
0350 - Communication	320	350	500	0.00	500	0	0	0.00
0380 - NonInstr Prof Tech Services	975	0	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	7,703	5,296	7,000	0.00	8,000	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	36,628	25,774	39,000	0.00	48,000	0	0	0.00
0460 - NonConsumable Items	1,173	8,281	5,000	0.00	5,000	0	0	0.00
0400 - Supplies and Materials Total	37,801	34,055	44,000	0.00	53,000	0	0	0.00
0600 - Other								
0640 - Dues and Fees	195	75	500	0.00	500	0	0	0.00
0600 - Other Total	195	75	500	0.00	500	0	0	0.00
<b>2570 - Internal Services Total</b>	<b>386,272</b>	<b>420,900</b>	<b>455,872</b>	<b>4.09</b>	<b>450,838</b>	<b>0</b>	<b>0</b>	<b>3.93</b>
<b>2620 - R&amp;D, Eval, Grant Writing Svcs</b>								
0100 - Salaries								

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Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0111 - Licensed Salaries	88,006	96,392	0	0.00	0	0	0	0.00
0112 - Classified Salaries	0	0	398	0.00	0	0	0	0.00
<b>0100 - Salaries Total</b>	<b>88,006</b>	<b>96,392</b>	<b>398</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	22,283	24,406	104	0.00	0	0	0	0.00
0220 - Soc Security Administration	6,636	7,313	30	0.00	0	0	0	0.00
0230 - Other Required Payroll Costs	517	690	3	0.00	0	0	0	0.00
0240 - Contractual Employee Benefits	17,104	18,132	185	0.00	0	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>46,542</b>	<b>50,543</b>	<b>322</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0380 - NonInstr Prof Tech Services	0	0	60,000	0.00	0	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
<b>2620 - R&amp;D, Eval, Grant Writing Svcs Total</b>	<b>134,549</b>	<b>146,935</b>	<b>60,720</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
2630 - Information Services								
0100 - Salaries								
0114 - Managerial Salaries	241,663	265,771	276,402	2.00	283,053	0	0	2.00
0130 - Additional Salary	1,040	960	960	0.00	1,920	0	0	0.00
<b>0100 - Salaries Total</b>	<b>242,703</b>	<b>266,731</b>	<b>277,362</b>	<b>2.00</b>	<b>284,973</b>	<b>0</b>	<b>0</b>	<b>2.00</b>
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	40,653	59,961	72,503	0.00	69,704	0	0	0.00
0220 - Soc Security Administration	18,412	20,394	21,218	0.00	21,800	0	0	0.00
0230 - Other Required Payroll Costs	1,396	1,902	1,885	0.00	2,454	0	0	0.00
0240 - Contractual Employee Benefits	37,283	34,051	39,680	0.00	41,219	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>97,746</b>	<b>116,309</b>	<b>135,286</b>	<b>0.00</b>	<b>135,177</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0320 - Property Services	0	0	1,500	0.00	0	0	0	0.00
0340 - Travel	4,703	5,753	5,500	0.00	2,000	0	0	0.00

Bend-La Pine Schools  
 General Fund Operations  
 Fiscal Year 2026-27 Proposed Budget  
 Requirements by Function and Object

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0350 - Communication	34,351	51,555	103,500	0.00	47,000	0	0	0.00
0380 - NonInstr Prof Tech Services	61,606	10,489	88,000	0.00	65,000	0	0	0.00
0390 - Other General Prof Tech Svcs	250	0	0	0.00	0	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>100,912</b>	<b>67,798</b>	<b>198,500</b>	<b>0.00</b>	<b>114,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0400 - Supplies and Materials								
0410 - Consumable Supplies	9,426	2,597	8,000	0.00	8,000	0	0	0.00
0440 - Periodicals	151	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	2,499	3,044	1,500	0.00	1,500	0	0	0.00
0470 - Computer Software	1,412	217	250	0.00	0	0	0	0.00
0480 - Computer Hardware	0	0	0	0.00	2,500	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>13,488</b>	<b>5,860</b>	<b>9,750</b>	<b>0.00</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	2,710	115	900	0.00	900	0	0	0.00
<b>0600 - Other Total</b>	<b>2,710</b>	<b>115</b>	<b>900</b>	<b>0.00</b>	<b>900</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2630 - Information Services Total</b>	<b>457,560</b>	<b>456,814</b>	<b>621,798</b>	<b>2.00</b>	<b>547,050</b>	<b>0</b>	<b>0</b>	<b>2.00</b>
2640 - Staff Services								
0100 - Salaries								
0111 - Licensed Salaries	0	6,098	0	0.00	5,200	0	0	0.00
0112 - Classified Salaries	740,467	846,329	824,932	11.50	911,733	0	0	11.50
0113 - Administrator Salaries	0	6,491	0	0.00	300	0	0	0.00
0114 - Managerial Salaries	460,879	435,832	547,968	3.50	504,425	0	0	3.00
0121 - Licensed Substitutes	74	394,671	221,000	0.00	296,336	0	0	0.00
0122 - Classified Substitutes	0	4,620	0	0.00	0	0	0	0.00
0123 - Licensed Temporary	0	0	0	0.00	163,182	0	0	0.00
0130 - Additional Salary	175,689	193,897	213,264	1.00	441,011	0	0	1.20
<b>0100 - Salaries Total</b>	<b>1,377,111</b>	<b>1,887,942</b>	<b>1,807,164</b>	<b>16.00</b>	<b>2,322,187</b>	<b>0</b>	<b>0</b>	<b>15.70</b>
0200 - Payroll Costs								

Bend-La Pine Schools  
 General Fund Operations  
 Fiscal Year 2026-27 Proposed Budget  
 Requirements by Function and Object

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0210 - Public Employees Retiremt Sys	310,280	410,491	425,498	0.00	565,081	0	0	0.00
0220 - Soc Security Administration	103,816	141,639	128,405	0.00	173,194	0	0	0.00
0230 - Other Required Payroll Costs	185,953	609,378	1,223,069	0.00	909,270	0	0	0.00
0240 - Contractual Employee Benefits	441,212	674,923	703,144	0.00	613,165	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>1,041,262</b>	<b>1,836,432</b>	<b>2,480,116</b>	<b>0.00</b>	<b>2,260,710</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0300 - Purchased Services</b>								
0310 - Instructional Prof Tech Svc	18,345	43,092	21,063	0.00	6,000	0	0	0.00
0320 - Property Services	3,823	8,688	7,250	0.00	7,250	0	0	0.00
0340 - Travel	24,513	48,630	20,000	0.00	25,000	0	0	0.00
0350 - Communication	29,664	20,498	43,500	0.00	43,500	0	0	0.00
0380 - NonInstr Prof Tech Services	224,418	134,054	180,000	0.00	174,000	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>300,766</b>	<b>254,964</b>	<b>271,813</b>	<b>0.00</b>	<b>255,750</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0400 - Supplies and Materials</b>								
0410 - Consumable Supplies	54,571	29,842	45,000	0.00	24,750	0	0	0.00
0420 - Textbooks	5,340	0	4,000	0.00	2,500	0	0	0.00
0440 - Periodicals	9	9	10	0.00	0	0	0	0.00
0460 - NonConsumable Items	6,334	5,043	3,000	0.00	0	0	0	0.00
0470 - Computer Software	0	9,285	0	0.00	9,000	0	0	0.00
0480 - Computer Hardware	9,781	3,315	10,000	0.00	10,000	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>76,038</b>	<b>47,496</b>	<b>62,010</b>	<b>0.00</b>	<b>46,250</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0500 - Capital Outlay</b>								
0540 - Equipment	0	6,783	0	0.00	0	0	0	0.00
<b>0500 - Capital Outlay Total</b>	<b>0</b>	<b>6,783</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0600 - Other</b>								
0640 - Dues and Fees	67,743	71,289	75,000	0.00	86,000	0	0	0.00
0650 - Insurance and Judgements	0	9,999	0	0.00	0	0	0	0.00
<b>0600 - Other Total</b>	<b>67,743</b>	<b>81,289</b>	<b>75,000</b>	<b>0.00</b>	<b>86,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2640 - Staff Services Total</b>	<b>2,862,922</b>	<b>4,114,908</b>	<b>4,696,103</b>	<b>16.00</b>	<b>4,970,897</b>	<b>0</b>	<b>0</b>	<b>15.70</b>

Bend-La Pine Schools  
 General Fund Operations  
 Fiscal Year 2026-27 Proposed Budget  
 Requirements by Function and Object

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
<b>2660 - Technology Services</b>								
0100 - Salaries								
0112 - Classified Salaries	1,909,669	2,121,694	2,280,622	26.45	2,416,183	0	0	28.00
0114 - Managerial Salaries	518,000	553,271	575,653	4.10	599,816	0	0	4.15
0122 - Classified Substitutes	9,261	0	0	0.00	0	0	0	0.00
0130 - Additional Salary	13,797	12,666	20,753	0.00	21,248	0	0	0.00
0100 - Salaries Total	<u>2,450,729</u>	<u>2,687,631</u>	<u>2,877,028</u>	<u>30.55</u>	<u>3,037,247</u>	<u>0</u>	<u>0</u>	<u>32.15</u>
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	564,380	628,317	765,600	0.00	765,173	0	0	0.00
0220 - Soc Security Administration	182,456	199,771	204,958	0.00	232,174	0	0	0.00
0230 - Other Required Payroll Costs	14,292	19,303	21,406	0.00	25,263	0	0	0.00
0240 - Contractual Employee Benefits	464,694	496,795	506,675	0.00	519,627	0	0	0.00
0200 - Payroll Costs Total	<u>1,225,822</u>	<u>1,344,188</u>	<u>1,498,639</u>	<u>0.00</u>	<u>1,542,237</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	128	0	0	0.00	0	0	0	0.00
0320 - Property Services	51,773	-8,620	30,834	0.00	23,700	0	0	0.00
0330 - Student Transportation Svcs	363	0	0	0.00	0	0	0	0.00
0340 - Travel	58,349	58,322	33,000	0.00	47,000	0	0	0.00
0350 - Communication	0	54	100	0.00	600	0	0	0.00
0380 - NonInstr Prof Tech Services	651,593	605,834	641,000	0.00	490,000	0	0	0.00
0300 - Purchased Services Total	<u>762,207</u>	<u>655,590</u>	<u>704,934</u>	<u>0.00</u>	<u>561,300</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
0400 - Supplies and Materials								
0410 - Consumable Supplies	34,132	15,181	35,883	0.00	45,921	0	0	0.00
0460 - NonConsumable Items	6,598	9,582	7,588	0.00	62,850	0	0	0.00
0470 - Computer Software	1,184,825	1,265,171	1,500,000	0.00	2,942,103	0	0	0.00
0480 - Computer Hardware	34,086	104,174	805,250	0.00	350,000	0	0	0.00
0400 - Supplies and Materials Total	<u>1,259,642</u>	<u>1,394,110</u>	<u>2,348,721</u>	<u>0.00</u>	<u>3,400,874</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
0500 - Capital Outlay								

Bend-La Pine Schools  
 General Fund Operations  
 Fiscal Year 2026-27 Proposed Budget  
 Requirements by Function and Object

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0530 - Improvements Other Than Bldgs	7,568	0	0	0.00	0	0	0	0.00
0540 - Equipment	0	0	0	0.00	11,000	0	0	0.00
0550 - Technology	0	0	83,000	0.00	150,000	0	0	0.00
<b>0500 - Capital Outlay Total</b>	<b>7,568</b>	<b>0</b>	<b>83,000</b>	<b>0.00</b>	<b>161,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0600 - Other								
0640 - Dues and Fees	300	1,695	3,000	0.00	3,000	0	0	0.00
<b>0600 - Other Total</b>	<b>300</b>	<b>1,695</b>	<b>3,000</b>	<b>0.00</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2660 - Technology Services Total</b>	<b>5,706,271</b>	<b>6,083,216</b>	<b>7,515,322</b>	<b>30.55</b>	<b>8,705,658</b>	<b>0</b>	<b>0</b>	<b>32.15</b>
2680 - Interp and Translation								
0100 - Salaries								
0112 - Classified Salaries	37,384	80,567	94,828	2.12	49,456	0	0	1.00
0130 - Additional Salary	23,701	64,604	60,960	0.00	90,914	0	0	0.00
<b>0100 - Salaries Total</b>	<b>61,086</b>	<b>145,171</b>	<b>155,788</b>	<b>2.12</b>	<b>140,370</b>	<b>0</b>	<b>0</b>	<b>1.00</b>
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	12,062	22,840	37,191	0.00	34,378	0	0	0.00
0220 - Soc Security Administration	4,637	10,927	11,917	0.00	10,678	0	0	0.00
0230 - Other Required Payroll Costs	400	1,070	1,675	0.00	2,044	0	0	0.00
0240 - Contractual Employee Benefits	13,810	31,180	35,682	0.00	33,757	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>30,911</b>	<b>66,019</b>	<b>86,465</b>	<b>0.00</b>	<b>80,857</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
0300 - Purchased Services								
0400 - Supplies and Materials								
0460 - NonConsumable Items	217	0	0	0.00	0	0	0	0.00
<b>0400 - Supplies and Materials Total</b>	<b>217</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2680 - Interp and Translation Total</b>	<b>92,215</b>	<b>211,190</b>	<b>242,253</b>	<b>2.12</b>	<b>221,227</b>	<b>0</b>	<b>0</b>	<b>1.00</b>
3100 - Food Services								
0100 - Salaries								
0122 - Classified Substitutes	152	0	0	0.00	0	0	0	0.00

Bend-La Pine Schools  
 General Fund Operations  
 Fiscal Year 2026-27 Proposed Budget  
 Requirements by Function and Object

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0100 - Salaries Total	152	0	0	0.00	0	0	0	0.00
3100 - Food Services Total	152	0	0	0.00	0	0	0	0.00
3300 - Community Services								
0100 - Salaries								
0112 - Classified Salaries	103,239	124,880	135,368	2.54	101,063	0	0	2.45
0130 - Additional Salary	329	0	0	0.00	2,877	0	0	0.00
0100 - Salaries Total	103,569	124,880	135,368	2.54	103,940	0	0	2.45
0200 - Payroll Costs								
0210 - Public Employees Retirement Sys	23,303	30,024	35,355	0.00	25,304	0	0	0.00
0220 - Soc Security Administration	7,116	8,861	10,356	0.00	7,952	0	0	0.00
0230 - Other Required Payroll Costs	675	927	941	0.00	869	0	0	0.00
0240 - Contractual Employee Benefits	48,799	47,575	48,287	0.00	31,924	0	0	0.00
0200 - Payroll Costs Total	79,894	87,388	94,939	0.00	66,049	0	0	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	383	0	0	0.00	0	0	0	0.00
0380 - NonInstr Prof Tech Services	5,045	0	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	5,428	0	0	0.00	0	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	4,030	3,557	0	0.00	18,400	0	0	0.00
0400 - Supplies and Materials Total	4,030	3,557	0	0.00	18,400	0	0	0.00
3300 - Community Services Total	192,922	215,826	230,307	2.54	188,389	0	0	2.45
4150 - Building Acquisition, Improv								
0500 - Capital Outlay								
0520 - Buildings Acquisition	0	0	0	0.00	10,000	0	0	0.00
0500 - Capital Outlay Total	0	0	0	0.00	10,000	0	0	0.00
4150 - Building Acquisition, Improv Total	0	0	0	0.00	10,000	0	0	0.00
5100 - Debt Service								

Bend-La Pine Schools  
 General Fund Operations  
 Fiscal Year 2026-27 Proposed Budget  
 Requirements by Function and Object

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0300 - Purchased Services								
0400 - Supplies and Materials								
0610 - Redemption of Principal								
0610 - Redemption of Principal	675,309	1,178,749	245,803	0.00	1,235,000	0	0	0.00
<u>0610 - Redemption of Principal Total</u>	<u>675,309</u>	<u>1,178,749</u>	<u>245,803</u>	<u>0.00</u>	<u>1,235,000</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
0620 - Interest								
0621 - Regular Interest	196,070	192,297	211,043	0.00	50,000	0	0	0.00
<u>0620 - Interest Total</u>	<u>196,070</u>	<u>192,297</u>	<u>211,043</u>	<u>0.00</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
<u>5100 - Debt Service Total</u>	<u>871,380</u>	<u>1,371,047</u>	<u>456,846</u>	<u>0.00</u>	<u>1,285,000</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
5200 - Transfers of Funds								
0710 - Fund Modifications								
0710 - Fund Modifications	6,784,379	7,166,399	8,041,556	0.00	9,189,496	0	0	0.00
<u>0710 - Fund Modifications Total</u>	<u>6,784,379</u>	<u>7,166,399</u>	<u>8,041,556</u>	<u>0.00</u>	<u>9,189,496</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
<u>5200 - Transfers of Funds Total</u>	<u>6,784,379</u>	<u>7,166,399</u>	<u>8,041,556</u>	<u>0.00</u>	<u>9,189,496</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
6000 - Contingencies								
0810 - Planned Reserve								
0810 - Planned Reserve	0	0	500,000	0.00	500,000	0	0	0.00
<u>0810 - Planned Reserve Total</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>0.00</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
<u>6000 - Contingencies Total</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>0.00</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
7000 - Unappropriated Ending Fund Bal								
0820 - Reserved For Next Year								
5400 - Fund Balance	27,586,536	28,339,645	18,679,108	0.00	19,326,517	0	0	0.00
<u>Requirements Total</u>	<u>228,391,269</u>	<u>246,076,653</u>	<u>255,697,328</u>	<u>1,563.04</u>	<u>259,896,950</u>	<u>0</u>	<u>0</u>	<u>1,525.78</u>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

# GENERAL FUND OTHER



*“Learning is more than absorbing facts, it is acquiring understanding.”*

*-William Arthur Ward*

*Est. 1883*

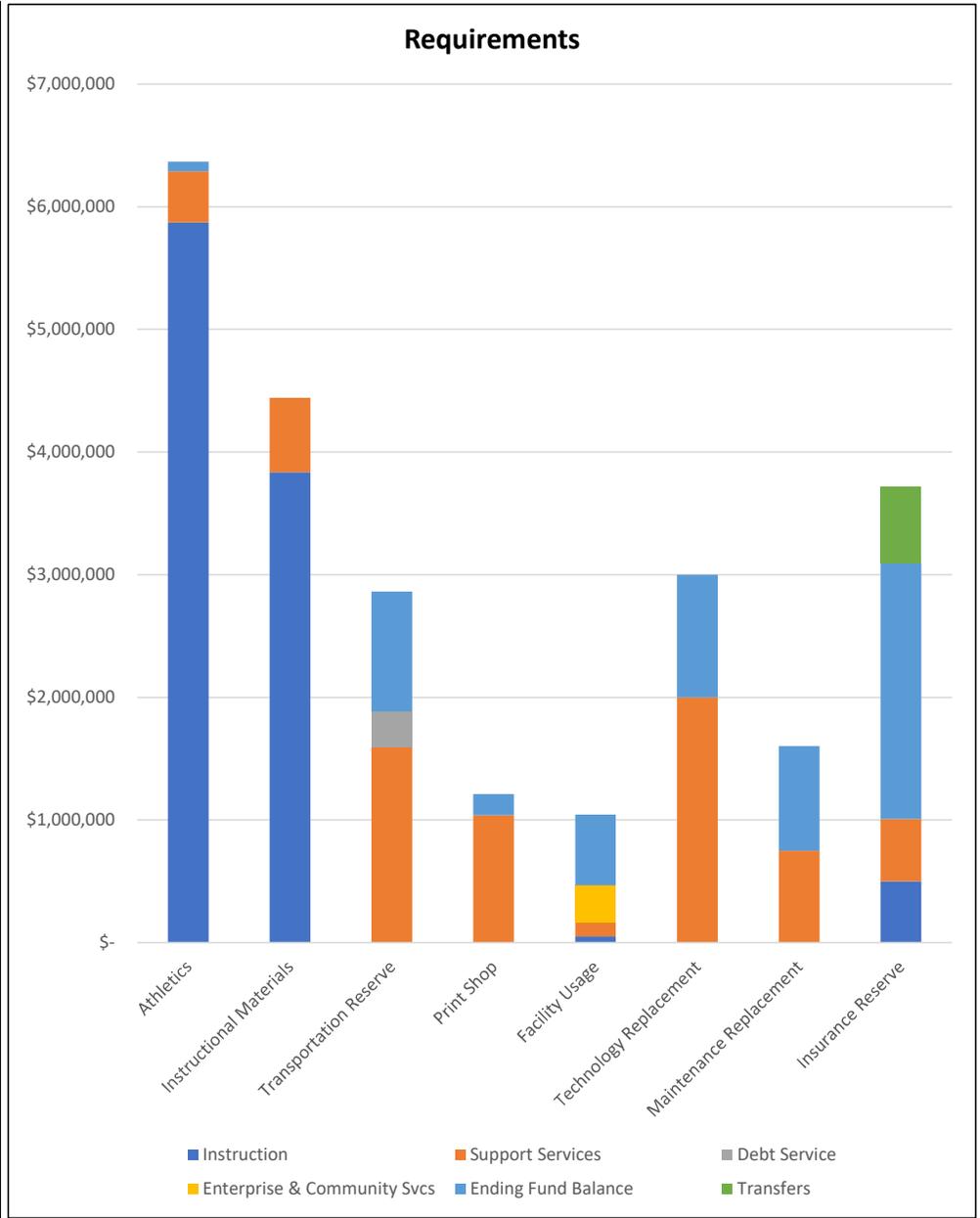
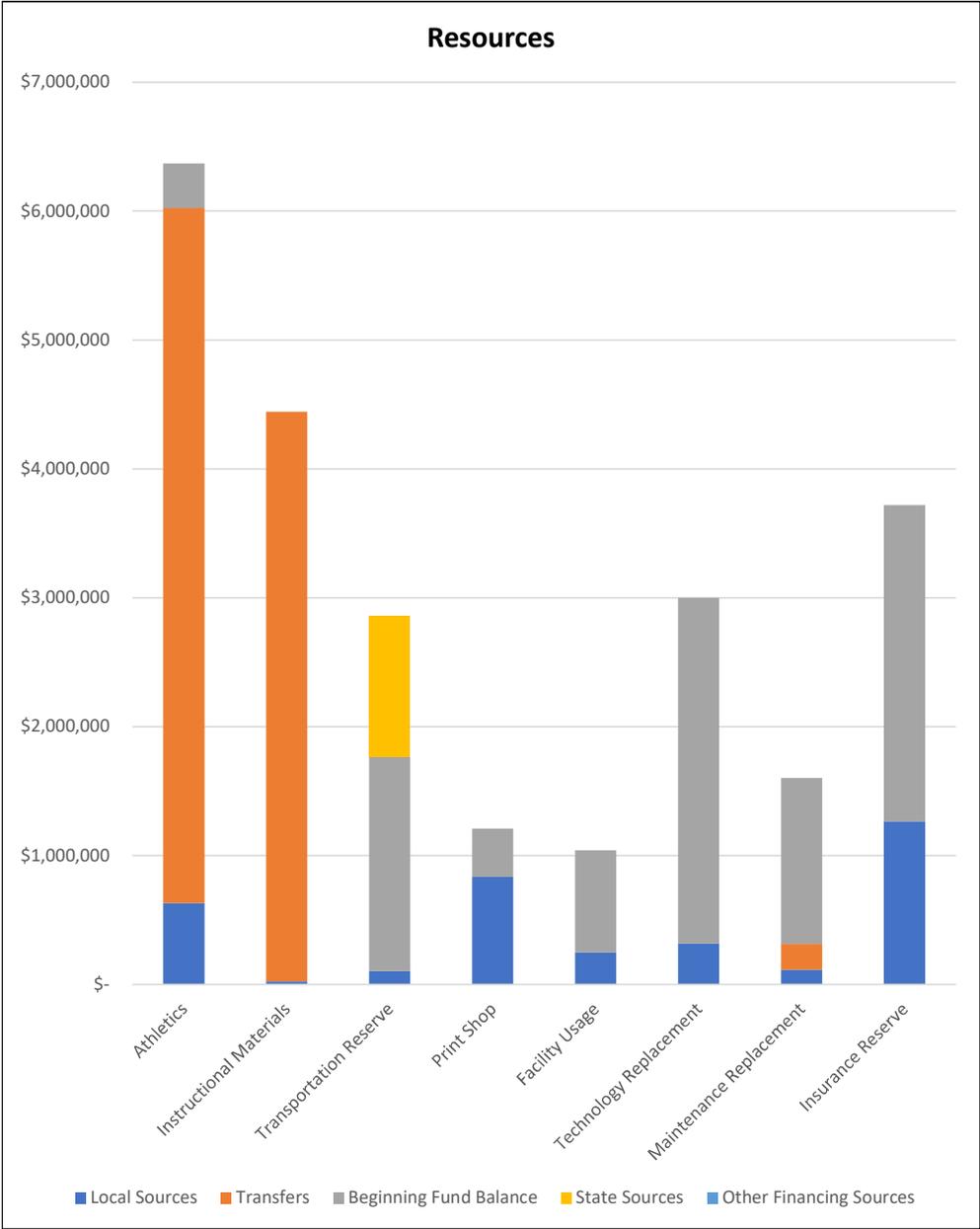
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EDUCATING THRIVING STUDENTS

Bend-La Pine Schools  
 General Fund - Other  
 Fiscal Year 2026-27 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
- 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 2026-27 Proposed Budget  
 Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	655,293	633,459	470,000	630,000	0	0
Transfer from General Fund Operations	3,885,549	3,812,176	5,259,240	5,395,308	0	0
Beginning Fund Balance	518,766	367,373	0	343,014	0	0
<b>Resources Total</b>	<b>5,059,608</b>	<b>4,813,010</b>	<b>5,729,240</b>	<b>6,368,322</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Instruction	4,468,863	4,653,455	5,334,916	5,873,421	0	0
Support Services	223,371	159,554	394,324	414,901	0	0
Ending Fund Balance	367,373	0	0	80,000	0	0
<b>Requirements Total</b>	<b>5,059,608</b>	<b>4,813,010</b>	<b>5,729,240</b>	<b>6,368,322</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

Bend-La Pine Schools  
 General Fund - Athletics Subfund  
 Fiscal Year 2026-27 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	Westside Village K-8	Bend High School	Caldera High School	La Pine High School	Mountain View High School	Summit High School	District	Total	
<b>Resources</b>																	
1510 - Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60,000	\$ 60,000
1710 - Ticket Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	150,000
1770 - Pay to Play	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	420,000	420,000
5201 - Intrafund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,395,308	5,395,308
9770 - Unreserved Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	343,014	343,014
<b>Resources Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,368,322</b>	<b>\$ 6,368,322</b>	
<b>Requirements</b>																	
0111 - Licensed Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	103,705	103,705
0112 - Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109,982	109,982
0113 - Administrator Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	776,524	776,524
0130 - Additional Salary	-	-	-	-	-	-	-	-	-	50,424	50,424	15,089	50,424	50,424	-	160,000	376,785
0131 - Extra Duty Salary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,025,657	2,025,657
0137 - Cell Phone Stipend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,280	5,280
0211 - PERS Employer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	373,830	373,830
0212 - PERS Employee Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108,372	108,372
0220 - Soc Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	281,633	281,633
0231 - Workers Comp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,515	14,515
0233 -OR Paid Family Medical Leave	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,071	12,071
0241 - Classified Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,479	38,479
0242 - Licensed Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,352	16,352
0243 - Administrator Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	113,932	113,932
0315 - Substitute Charges ESD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54,471	54,471
0331 - Student Transpo Athletics	5,145	5,145	9,317	5,145	5,145	1,029	5,145	8,825	2,685	108,608	108,608	104,672	108,608	108,608	-	30,000	616,685
0340 - Employee Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	4,000
0389 - Othr NonInstr Prof Tech Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	260,000	260,000
0410 - Supplies	18,212	18,212	14,950	18,212	18,212	3,285	18,212	12,635	3,167	174,517	174,517	127,884	174,517	174,517	-	30,000	981,049
0470 - Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000
0820 - Reserved for Next Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000	80,000
<b>Requirements Total</b>	<b>\$ 23,357</b>	<b>\$ 23,357</b>	<b>\$ 24,267</b>	<b>\$ 23,357</b>	<b>\$ 23,357</b>	<b>\$ 4,314</b>	<b>\$ 23,357</b>	<b>\$ 21,460</b>	<b>\$ 5,852</b>	<b>\$ 333,549</b>	<b>\$ 333,549</b>	<b>\$ 247,645</b>	<b>\$ 333,549</b>	<b>\$ 333,549</b>	<b>\$ 4,400,116</b>	<b>\$ 6,368,322</b>	

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EDUCATING THRIVING STUDENTS

## **INSTRUCTIONAL MATERIALS**

The Instructional Materials subfund is designed to accumulate funds to allow the District to implement instructional materials adoptions in a timely manner. The source of funds is a transfer from the General Fund

Operations subfund each year. In FY2026-27, 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 2026-27 Proposed Budget  
 Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	180,391	101,957	0	25,000	0	0
Transfer from General Fund Operations	1,679,300	2,883,300	2,282,316	4,419,188	0	0
Beginning Fund Balance	3,564,694	2,139,653	1,173,962	0	0	0
<b>Resources Total</b>	<b>5,424,386</b>	<b>5,124,910</b>	<b>3,456,278</b>	<b>4,444,188</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Instruction	2,832,190	3,483,821	3,272,010	3,833,159	0	0
Support Services	290,664	462,309	149,300	611,029	0	0
Debt Service	161,877	4,817	34,968	0	0	0
Ending Fund Balance	2,139,653	1,173,962	0	0	0	0
<b>Requirements Total</b>	<b>5,424,386</b>	<b>5,124,910</b>	<b>3,456,278</b>	<b>4,444,188</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

## 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 2026-27 Proposed Budget  
 Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	342,876	236,456	110,000	104,000	0	0
State Sources	847,000	951,455	1,059,813	1,096,000	0	0
Other Financing Sources	84,078	5,444	0	0	0	0
Transfer from General Fund Operations	659,154	418,735	0	0	0	0
Beginning Fund Balance	2,689,734	2,913,018	2,697,132	1,661,063	0	0
<b>Resources Total</b>	<b>4,622,843</b>	<b>4,525,109</b>	<b>3,866,945</b>	<b>2,861,063</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Support Services	1,402,838	1,527,664	1,800,000	1,597,092	0	0
Debt Service	306,985	300,312	293,608	286,919	0	0
Ending Fund Balance	2,913,019	2,697,132	1,773,337	977,052	0	0
<b>Requirements Total</b>	<b>4,622,843</b>	<b>4,525,109</b>	<b>3,866,945</b>	<b>2,861,063</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

## 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 2026-27 Proposed Budget  
 Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	913,451	864,964	845,000	835,000	0	0
Beginning Fund Balance	489,736	411,764	379,299	375,000	0	0
<b>Resources Total</b>	<b>1,403,188</b>	<b>1,276,728</b>	<b>1,224,299</b>	<b>1,210,000</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Support Services	962,424	812,505	880,000	1,038,019	0	0
Debt Service	29,000	84,924	80,000	0	0	0
Transfers	0	0	125,000	0	0	0
Ending Fund Balance	411,764	379,299	139,299	171,981	0	0
<b>Requirements Total</b>	<b>1,403,188</b>	<b>1,276,728</b>	<b>1,224,299</b>	<b>1,210,000</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

## 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 2026-27 Proposed Budget  
 Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	437,389	416,433	304,500	247,250	0	0
Transfer from General Fund Operations	210,376	52,188	0	0	0	0
Beginning Fund Balance	1,039,492	1,096,583	1,098,051	794,873	0	0
<b>Resources Total</b>	<b>1,687,257</b>	<b>1,565,205</b>	<b>1,402,551</b>	<b>1,042,123</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Instruction	93,961	54,044	47,000	50,000	0	0
Support Services	298,338	165,385	158,000	115,000	0	0
Enterprise and Community Services	198,373	228,963	269,279	301,783	0	0
Ending Fund Balance	1,096,586	1,116,812	928,272	575,340	0	0
<b>Requirements Total</b>	<b>1,687,257</b>	<b>1,565,205</b>	<b>1,402,551</b>	<b>1,042,123</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

# 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 FY2026-27, 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 2026-27 Proposed Budget  
 Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	409,674	1,544,179	200,000	316,250	0	0
Transfer from General Fund Operations	350,000	0	0	0	0	0
Beginning Fund Balance	3,775,641	2,358,173	3,877,478	2,682,478	0	0
<b>Resources Total</b>	<b>4,535,315</b>	<b>3,902,353</b>	<b>4,077,478</b>	<b>2,998,728</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Support Services	2,177,142	24,875	1,567,481	2,000,000	0	0
Ending Fund Balance	2,358,174	3,877,478	2,509,997	998,728	0	0
<b>Requirements Total</b>	<b>4,535,315</b>	<b>3,902,353</b>	<b>4,077,478</b>	<b>2,998,728</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

# MAINTENANCE REPLACEMENT

The Maintenance Replacement subfund will be used to pay for ongoing major maintenance projects at existing school and support service sites. The projects, identified by staff, require funding greater than what is available at the individual sites. Resources for this fund were derived through a

transfer from the General Fund Operations subfund. Projects such as district security fences, boiler repairs, etc., will also be funded from any residual dollars remaining from the previous fiscal year, from Senate Bill 1149 projects, and energy efficiency incentives.

Bend-La Pine Schools  
 General Fund - Maintenance Replacement Subfund  
 Fiscal Year 2026-27 Proposed Budget  
 Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	279,988	89,015	560,000	115,000	0	0
Other Financing Sources	0	9,891	0	0	0	0
Transfer from Other Funds	140,030	0	100,000	200,000	0	0
Transfer from General Fund Operations	0	0	500,000	0	0	0
Beginning Fund Balance	1,758,395	1,344,187	996,923	1,286,923	0	0
<b>Resources Total</b>	<b>2,178,414</b>	<b>1,443,093</b>	<b>2,156,923</b>	<b>1,601,923</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Support Services	834,227	446,170	1,520,000	750,000	0	0
Ending Fund Balance	1,344,187	996,923	636,923	851,923	0	0
<b>Requirements Total</b>	<b>2,178,414</b>	<b>1,443,093</b>	<b>2,156,923</b>	<b>1,601,923</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

## 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 2026-27 Proposed Budget  
 Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	636,407	529,216	514,186	1,265,000	0	0
Beginning Fund Balance	2,253,614	2,536,158	2,798,840	2,455,442	0	0
<b>Resources Total</b>	<b>2,890,022</b>	<b>3,065,375</b>	<b>3,313,026</b>	<b>3,720,442</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Instruction	-28,699	4,415	400,228	500,000	0	0
Support Services	382,563	327,493	927,777	506,733	0	0
Facilities Acquisition and Construction	0	24,185	0	0	0	0
Debt Service/Transfers	0	0	0	625,000	0	0
Ending Fund Balance	2,536,158	2,709,280	1,985,021	2,088,709	0	0
<b>Requirements Total</b>	<b>2,890,022</b>	<b>3,065,375</b>	<b>3,313,026</b>	<b>3,720,442</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

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EDUCATING THRIVING STUDENTS

# OTHER FUNDS



***“The journey of lifelong learning begins with a single step.”***

***-Lailah Gifty Akita***

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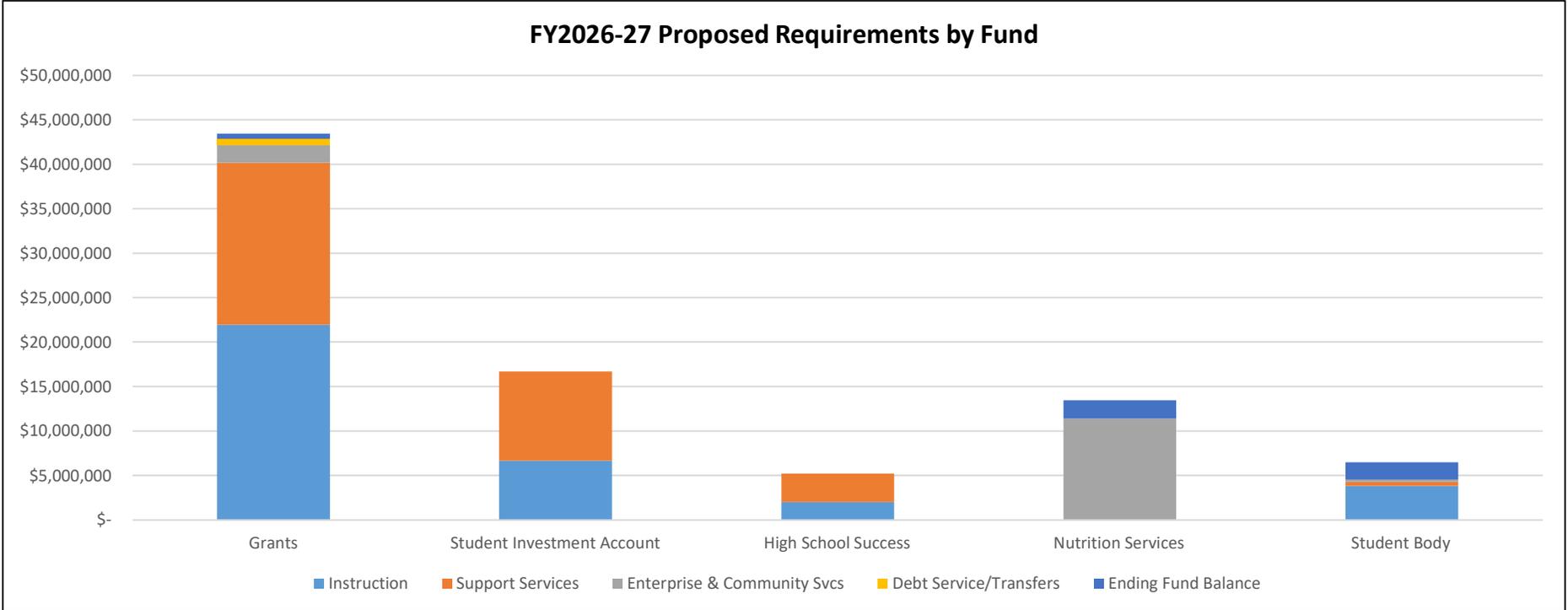
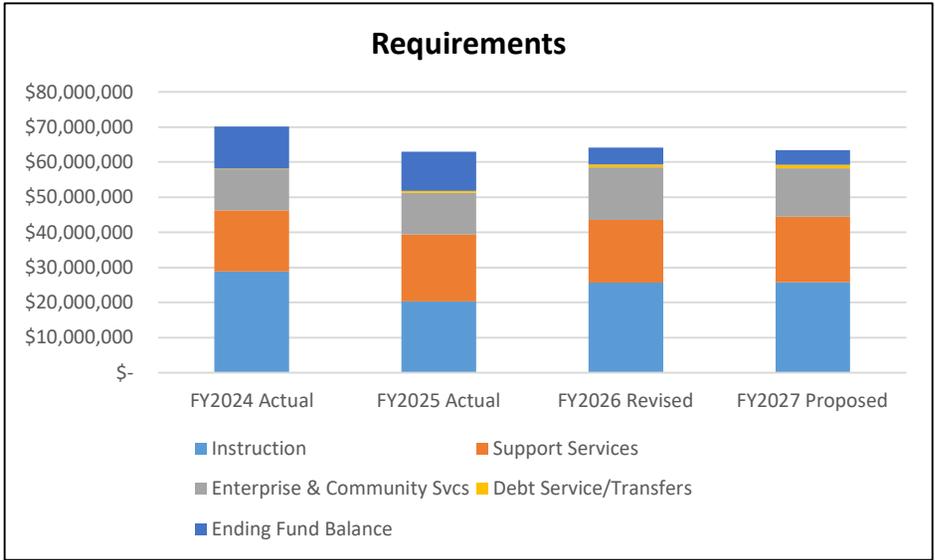
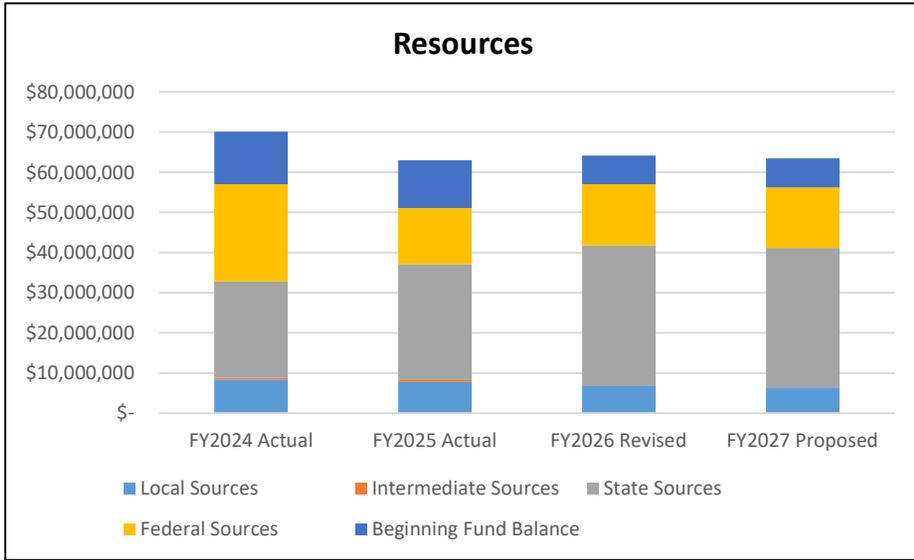
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EDUCATING THRIVING STUDENTS

Bend-La Pine Schools  
 Special Revenue Fund - Consolidated  
 Fiscal Year 2026-27 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 2026-27 Proposed Budget  
Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	8,355,981	7,781,629	6,713,000	6,387,441	0	0
Intermediate Sources	395,000	395,000	5,000	5,000	0	0
State Sources	24,057,510	28,938,609	34,998,062	34,688,203	0	0
Federal Sources	24,223,626	13,898,543	15,341,978	15,174,320	0	0
Beginning Fund Balance	13,069,873	11,942,858	7,076,111	7,165,435	0	0
<b>Resources Total</b>	<b>70,101,991</b>	<b>62,956,640</b>	<b>64,134,151</b>	<b>63,420,399</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Instruction	28,866,744	20,368,833	25,651,678	25,741,967	0	0
Support Services	17,438,311	18,975,166	17,867,192	18,683,277	0	0
Enterprise and Community Services	11,697,545	11,942,139	15,026,975	13,771,990	0	0
Debt Service	0	47,241	130,000	3,000	0	0
Transfers	156,530	402,826	657,111	990,000	0	0
Ending Fund Balance	11,942,849	11,220,423	4,801,195	4,230,165	0	0
<b>Requirements Total</b>	<b>70,101,991</b>	<b>62,956,640</b>	<b>64,134,151</b>	<b>63,420,399</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

# SPECIAL REVENUE FUND

## Grants

The Grants subfund is used to account for revenues and expenditures for programs supported with Federal, State and other grants. The grants that are received are restricted to the specific use for which they are intended. These funds

are intended to supplement District programs and cannot be used to supplant regular programs or positions within the general operating fund.

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

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

Bend-La Pine Schools  
Special Revenue Grants - Consolidated  
Fiscal Year 2026-27 Proposed Budget  
Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	2,808,919	3,558,645	2,898,000	2,517,000	0	0
Intermediate Sources	395,000	395,000	5,000	5,000	0	0
State Sources	22,853,538	25,711,923	30,893,645	30,773,117	0	0
Federal Sources	19,051,115	7,304,856	7,441,240	8,068,820	0	0
Beginning Fund Balance	5,707,543	5,842,092	2,057,111	2,090,000	0	0
<b>Resources Total</b>	<b>50,816,117</b>	<b>42,812,518</b>	<b>43,294,996</b>	<b>43,453,937</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Instruction	25,293,031	16,667,848	22,201,678	21,919,343	0	0
Support Services	17,405,883	18,944,911	17,417,192	18,233,277	0	0
Enterprise and Community Services	2,118,579	971,235	2,289,015	2,058,317	0	0
Debt Service	0	47,241	130,000	3,000	0	0
Transfers	156,530	402,826	657,111	990,000	0	0
Ending Fund Balance	5,842,092	5,778,455	600,000	250,000	0	0
<b>Requirements Total</b>	<b>50,816,117</b>	<b>42,812,518</b>	<b>43,294,996</b>	<b>43,453,937</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

# **SPECIAL REVENUE FUND**

## **Grants - Student Investment Account**

The Student Investment Account is part of the Special Revenue Fund – Grant subfund. The District is presenting this additional grant report, which includes only the Student Investment Account budget, to provide transparency in the budgeting process. This grant is restricted to the specific

uses detailed in the Student Success Act enacted by the Oregon legislature. The District, through its Strategic Investment Plan, will dedicate resources for the purposes of supporting students' health and safety, reducing class size, and increasing access to a well-rounded education.

Bend-La Pine Schools  
 Special Revenue Grants - Student Investment Account  
 Fiscal Year 2026-27 Proposed Budget  
 Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
Resources						
State Sources	15,747,254	16,575,062	16,123,549	16,699,263	0	0
<u>Resources Total</u>	<u>15,747,254</u>	<u>16,575,062</u>	<u>16,123,549</u>	<u>16,699,263</u>	<u>0</u>	<u>0</u>
Requirements						
Instruction	5,998,543	6,174,945	7,011,039	6,652,770	0	0
Support Services	9,748,710	10,395,913	9,112,510	10,046,493	0	0
Ending Fund Balance	0	4,204	0	0	0	0
<u>Requirements Total</u>	<u>15,747,254</u>	<u>16,575,062</u>	<u>16,123,549</u>	<u>16,699,263</u>	<u>0</u>	<u>0</u>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

# **SPECIAL REVENUE FUND**

## **High School Success (Measure 98)**

The High School Success (Measure 98) grant is part of the Special Revenue Fund – Grant subfund. The District is presenting this additional grant report which includes only the High School Success budget to provide transparency in the budgeting process. The District, through its Strategic

Investment Plan, will dedicate resources for the purposes of expanding CTE programs, expanding advanced coursework and electives, and supporting the professional learning of certified and classified staff so they can help ensure each student learns at high levels.

Bend-La Pine Schools  
 Special Revenue Grants - High School Success (Measure 98)  
 Fiscal Year 2026-27 Proposed Budget  
 Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
Resources						
State Sources	4,784,961	5,078,707	4,812,894	5,209,342	0	0
<u>Resources Total</u>	<u>4,784,961</u>	<u>5,078,707</u>	<u>4,812,894</u>	<u>5,209,342</u>	<u>0</u>	<u>0</u>
Requirements						
Instruction	1,950,854	2,264,390	1,755,573	2,004,978	0	0
Support Services	2,834,106	2,814,316	3,057,321	3,204,364	0	0
Ending Fund Balance	0	0	0	0	0	0
<u>Requirements Total</u>	<u>4,784,961</u>	<u>5,078,707</u>	<u>4,812,894</u>	<u>5,209,342</u>	<u>0</u>	<u>0</u>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

# **SPECIAL REVENUE FUND**

## **Nutrition Services**

The Nutrition Services subfund is comprised of the receipts and expenditures of forty serving locations, including all 32 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 2026-27 Proposed Budget  
Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	1,858,518	395,196	415,000	322,500	0	0
State Sources	1,203,971	3,226,685	4,104,417	3,915,086	0	0
Federal Sources	5,146,500	6,582,054	7,900,738	7,105,500	0	0
Beginning Fund Balance	4,501,912	3,132,368	2,419,000	2,125,000	0	0
<b>Resources Total</b>	<b>12,710,903</b>	<b>13,336,305</b>	<b>14,839,155</b>	<b>13,468,086</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Enterprise and Community Services	9,578,534	10,970,903	12,437,960	11,413,673	0	0
Ending Fund Balance	3,132,369	2,365,401	2,401,195	2,054,413	0	0
<b>Requirements Total</b>	<b>12,710,903</b>	<b>13,336,305</b>	<b>14,839,155</b>	<b>13,468,086</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

# **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 2026-27 Proposed Budget  
 Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	3,688,543	3,827,787	3,400,000	3,547,941	0	0
Federal Sources	26,010	11,632	0	0	0	0
Beginning Fund Balance	2,860,417	2,968,397	2,600,000	2,950,435	0	0
<b>Resources Total</b>	<b>6,574,971</b>	<b>6,807,816</b>	<b>6,000,000</b>	<b>6,498,376</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Instruction	3,573,713	3,700,985	3,450,000	3,822,624	0	0
Support Services	32,428	30,254	450,000	450,000	0	0
Enterprise and Community Services	431	0	300,000	300,000	0	0
Ending Fund Balance	2,968,388	3,076,567	1,800,000	1,925,752	0	0
<b>Requirements Total</b>	<b>6,574,971</b>	<b>6,807,816</b>	<b>6,000,000</b>	<b>6,498,376</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

## LONG TERM DEBT SERVICE FUND

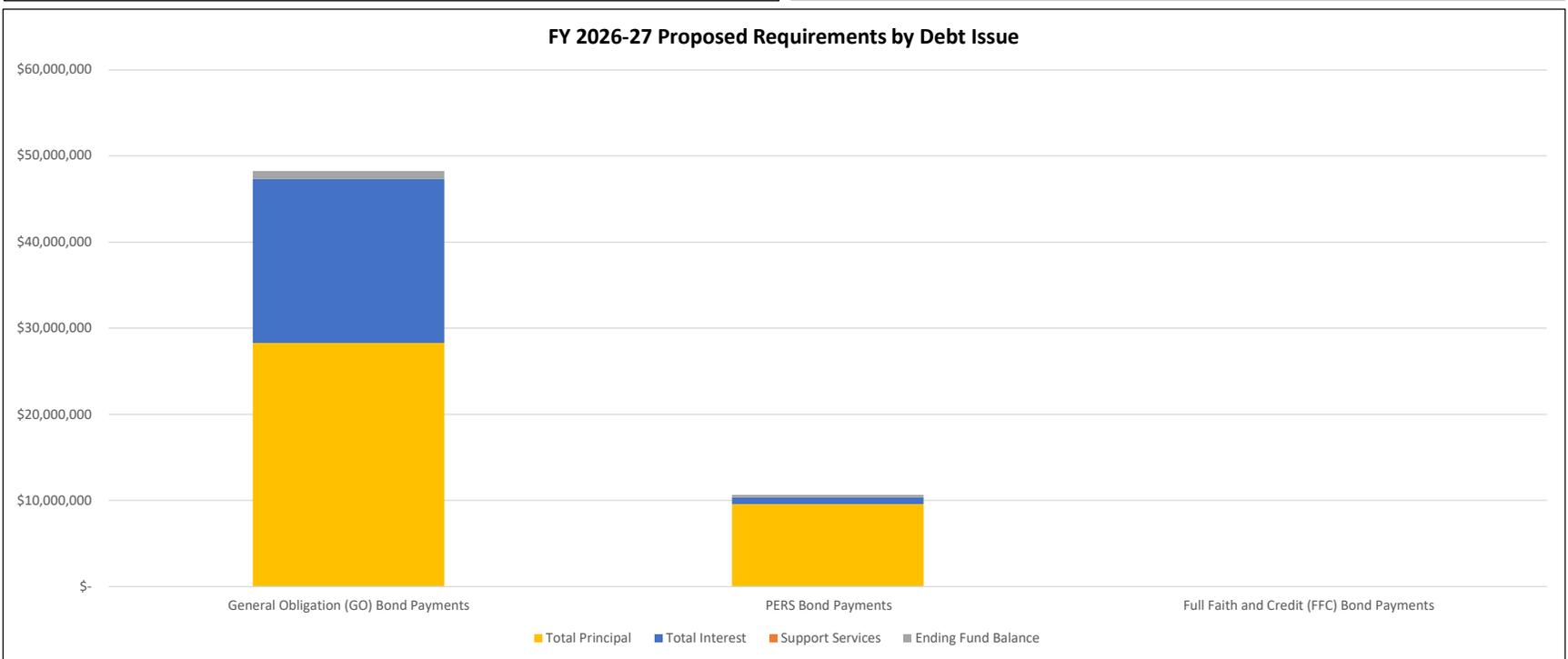
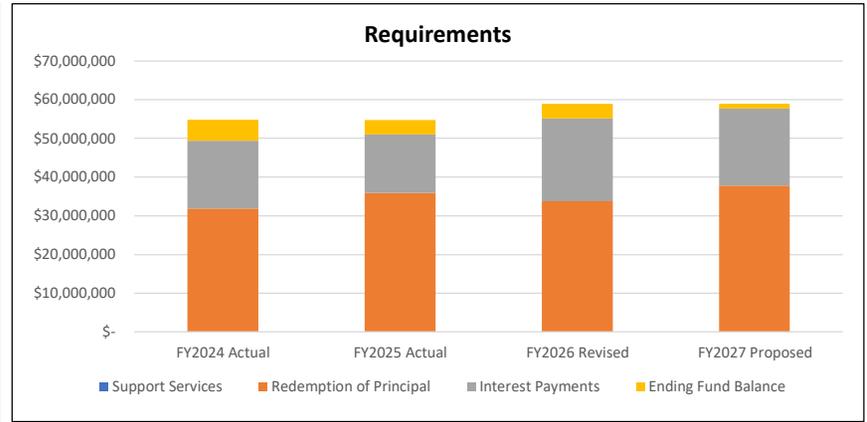
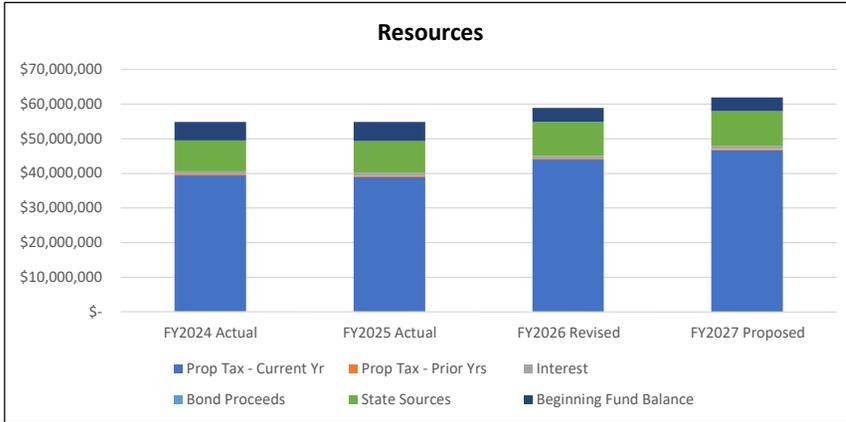
Represented below is the source of revenue for payments for bonds issued in 2013, 2017, 2019, 2023 and 2025. In 2021, the District participated in a separate refunding of the 2013 issue in order to achieve a property tax savings for the community. These payments are made through local property tax collections.

The District also participated in three statewide issues to reduce the District's portion of the Public Employees Retirement System liability for active and retired employees. This resulted in a lowering of the rate the district is required to pay to Public Employees Retirement

System (PERS) for the future. In 2012, a portion of the PERS bonds was refinanced at a lower interest rate. The resource to pay the debt service on the pension bonds is the State School Fund.

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

Bend-La Pine Schools  
 Debt Service Fund - Consolidated  
 Fiscal Year 2026-27 Proposed Budget  
 Resources and Requirements



Bend-La Pine Schools  
Debt Service Fund - Consolidated  
Fiscal Year 2026-27 Proposed Budget  
Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Prior Year Taxes	364,039	405,815	250,000	365,000	0	0
Interest on Investments	892,219	902,934	700,000	863,661	0	0
Unrealized gain or loss	2,621	330	0	0	0	0
State School Fund	8,864,518	9,183,647	9,879,533	10,110,375	0	0
Beginning Fund Balance	5,387,004	5,459,984	4,108,051	3,927,913	0	0
<b>Resources Subtotal Before Taxes To Be Levied</b>	<b>15,510,404</b>	<b>15,952,712</b>	<b>14,937,584</b>	<b>15,266,949</b>	<b>0</b>	<b>0</b>
Property Taxes - Received in Year Levied	39,344,593	38,851,081				
Property Taxes to Assess			44,016,344	46,664,513	0	0
<b>Resources Total</b>	<b>54,854,997</b>	<b>54,803,793</b>	<b>58,953,928</b>	<b>61,931,462</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Redemption of Principal	31,850,000	35,930,000	33,765,000	37,850,000	0	0
Interest Payments	17,545,012	15,122,298	21,404,150	19,816,559	0	0
Support Services	0	200	3,000	0	0	0
Transfers	0	0	0	3,021,018	0	0
Ending Fund Balance	5,459,984	3,751,295	3,781,778	1,243,885	0	0
<b>Total Requirements</b>	<b>54,854,997</b>	<b>54,803,793</b>	<b>58,953,928</b>	<b>61,931,462</b>	<b>0</b>	<b>0</b>

Note: For 2026-27, a tax levy of \$48,357,008 will be required to collect \$46,664,513 after accounting for discounts and delinquencies.

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

Bend-La Pine Schools  
 General Obligation (GO) Bond Payments  
 Fiscal Year 2026-27 Proposed Budget  
 Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>GO Bond Principal Payments</b>						
Issue Date:						
February 2013 - Adv Refunding	14,800,000	0	0	0	0	0
August 30, 2017	0	1,580,000	11,760,000	12,865,000	0	0
July 24, 2019	1,705,000	1,900,000	2,155,000	2,430,000	0	0
December 7, 2021 - Adv Refunding	2,335,000	16,825,000	7,825,000	8,355,000	0	0
March 2, 2023	5,550,000	7,895,000	2,145,000	2,540,000	0	0
July 9, 2025	0	0	1,270,000	2,105,000	0	0
<b>Principal Total</b>	<b>24,390,000</b>	<b>28,200,000</b>	<b>25,155,000</b>	<b>28,295,000</b>	<b>0</b>	<b>0</b>
<b>GO Bond Interest Payments</b>						
Issue Date:						
February 2013 - Adv Refunding	333,000	0	0	0	0	0
August 30, 2017	5,306,213	5,306,213	5,227,213	4,639,213	0	0
July 24, 2019	2,706,800	2,621,550	2,526,550	2,418,800	0	0
December 7, 2021 - Adv Refunding	1,261,354	1,238,004	1,036,104	926,554	0	0
March 2, 2023	5,828,656	4,254,500	3,859,750	3,752,500	0	0
July 9, 2025	0	0	7,485,000	7,291,700	0	0
<b>Interest Total</b>	<b>15,436,022</b>	<b>13,420,266</b>	<b>20,134,617</b>	<b>19,028,767</b>	<b>0</b>	<b>0</b>
Support Services	0	200	3,000	0	0	0
Support Services	0	0	0	3,021,018	0	0
Ending Fund Balance	5,177,467	3,462,201	3,264,373	942,085	0	0
<b>Requirements Total</b>	<b>45,003,487</b>	<b>45,082,667</b>	<b>48,556,990</b>	<b>51,286,870</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

Bend-La Pine Schools  
 PERS Bond Payments  
 Fiscal Year 2026-27 Proposed Budget  
 Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>PERS Bond Principal Payments</b>						
Issue Date:						
Series 2002	3,925,000	4,390,000	4,890,000	5,430,000	0	0
Series 2003	2,480,000	2,775,000	3,095,000	3,435,000	0	0
Series 2004	510,000	565,000	625,000	690,000	0	0
<b>Principal Total</b>	<b>6,915,000</b>	<b>7,730,000</b>	<b>8,610,000</b>	<b>9,555,000</b>	<b>0</b>	<b>0</b>
<b>PERS Bond Interest Payments</b>						
Issue Date:						
Series 2002	1,174,658	956,820	713,175	441,780	0	0
Series 2003	760,237	621,108	463,488	287,692	0	0
Series 2004	152,296	124,104	92,870	58,320	0	0
<b>Interest Total</b>	<b>2,087,190</b>	<b>1,702,031</b>	<b>1,269,533</b>	<b>787,792</b>	<b>0</b>	<b>0</b>
Ending Fund Balance	282,404	288,980	517,405	301,800	0	0
<b>Requirements Total</b>	<b>9,284,595</b>	<b>9,721,011</b>	<b>10,396,938</b>	<b>10,644,592</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

Bend-La Pine Schools  
 Full Faith and Credit (FCC) Bond Payments  
 Fiscal Year 2026-27 Proposed Budget  
 Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>FFC Bond Principal Payments</b>						
Issue Date:						
March 2011	545,000	0	0	0	0	0
<b>Principal Total</b>	<b>545,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FFC Bond Interest Payments</b>						
Issue Date:						
March 2011	21,800	0	0	0	0	0
<b>Interest Total</b>	<b>21,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Ending Fund Balance	114	0	0	0	0	0
<b>Requirements Total</b>	<b>566,914</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

## CAPITAL PROJECTS FUND

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

On November 8, 2022, voters approved a measure allowing us to issue \$249.7 million in General Obligation Bonds to finance preservation of existing buildings,

safety/security improvements and classroom additions/modernizations.

The District issued \$100 million in bonds on March 2, 2023 and issued the remaining \$149.7 million in July of 2025. The renovation of Bend Senior High School will be the largest single project. All projects are estimated to be complete by the Summer of 2028

Bend-La Pine Schools  
 Capital Projects Fund  
 Fiscal Year 2026-27 Proposed Budget  
 Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	5,663,335	4,657,467	13,458,118	6,987,827	0	0
State Sources	176,476	8,000,000	0	0	0	0
Other Financing Sources	0	0	154,700,000	0	0	0
Transfers	16,499	0	0	0	0	0
Beginning Fund Balance	116,160,273	101,863,054	74,197,869	173,887,559	0	0
<b>Resources Total</b>	<b>122,016,585</b>	<b>114,520,522</b>	<b>242,355,987</b>	<b>180,875,386</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Facilities Acquisition and Construction	20,153,531	48,930,051	77,677,446	75,494,492	0	0
Debt Service	0	0	3,000	3,000	0	0
Ending Fund Balance	101,863,054	65,590,472	164,675,541	105,377,894	0	0
<b>Requirements Total</b>	<b>122,016,585</b>	<b>114,520,522</b>	<b>242,355,987</b>	<b>180,875,386</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

# 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
Karen J. Corwin Memorial	Mountain View orchestra student with a passion to continue music beyond high school
Donald R. Edmunds Trades/Careers Scholarship	Bend High student who is interested in pursuing a life and career in the trades

Bend-La Pine Schools  
 Trust Fund  
 Fiscal Year 2026-27 Proposed Budget  
 Resources and Requirements

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
<b>Resources</b>						
Local Sources	17,987	45,460	19,358	20,000	0	0
Beginning Fund Balance	90,987	88,962	90,100	88,132	0	0
<b>Resources Total</b>	<b>108,974</b>	<b>134,422</b>	<b>109,458</b>	<b>108,132</b>	<b>0</b>	<b>0</b>
<b>Requirements</b>						
Enterprise and Community Services	20,012	22,851	22,417	60,000	0	0
Ending Fund Balance	88,962	111,570	87,041	48,132	0	0
<b>Requirements Total</b>	<b>108,974</b>	<b>134,422</b>	<b>109,458</b>	<b>108,132</b>	<b>0</b>	<b>0</b>

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

*Est. 1883*

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

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EDUCATING THRIVING STUDENTS

# PERSONNEL



***“The power of education lies not in eliminating obstacles, but in equipping us with the tools and mindset to conquer them.”***

***-Michael Brown***

*Est. 1883*

**B E N D  L A P I N E**

*S c h o o l s*

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EDUCATING THRIVING STUDENTS

Bend-La Pine Schools  
 Fiscal Year 2026-27 Proposed Budget  
 Staffing by Full-time Equivalencies (FTE)

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

General Fund Operations

Function	Staff Object	FY2024 Actual FTE	FY2025 Actual FTE	FY2026 Revised FTE	FY2026 Actual FTE	FY2027 Proposed FTE
1111 - Primary, K-5 Programs	0111	336.7	331.1	304.2	307.0	278.1
	0112	38.5	41.6	38.6	33.0	39.8
	0113	0.8	1.4	1.4	0.7	0.7
	0130	-	2.0	2.0	-	-
	0121	-	2.0	2.0	-	-
1121 - Middle School Programs	0111	142.3	138.4	130.9	133.8	128.1
	0112	3.5	9.3	9.6	1.0	8.9
	0113	-	1.0	1.0	-	-
	0121	-	-	-	-	1.0
1131 - High School Programs	0111	205.3	201.6	195.9	193.4	179.0
	0112	0.8	1.3	1.3	1.3	3.3
	0121	-	1.0	1.0	2.0	2.0
1132 - High School Extracurricular	0111	1.3	2.1	2.1	0.8	0.8
1210 - Talented & Gifted Programs	0111	3.7	4.7	4.7	4.7	4.7
1220 - Restrictive Programs Special Education	0111	40.6	38.2	41.9	36.6	35.6
	0112	88.9	87.2	89.5	79.6	87.6

Function	Staff Object	FY2024 Actual FTE	FY2025 Actual FTE	FY2026 Revised FTE	FY2026 Actual FTE	FY2027 Proposed FTE
1250 - Less Restrictive Programs Special Education	0111	29.8	32.3	29.8	30.6	31.6
	0112	41.0	39.5	39.5	38.4	42.7
1280 - Alternative Education	0111	6.0	6.0	6.0	6.0	6.0
	0112	4.2	4.2	4.2	4.7	4.3
	0113	1.0	-	-	-	-
1291 - English Language Learner	0111	20.0	19.2	25.4	25.0	26.5
	0112	3.0	-	2.2	1.0	1.0
1292 - Teen Parent Program	0111	0.8	1.3	1.3	1.3	1.3
	0112	2.7	2.4	2.4	2.4	2.4
2110 - Attendance and Social Work	0112	8.6	5.9	19.6	23.7	21.9
	0114	1.0	-	1.0	2.0	2.0
2120 - Guidance Services	0111	33.6	25.9	27.6	24.5	24.5
	0112	19.8	15.6	15.6	15.2	15.2
	0113	4.1	8.5	9.1	7.5	7.0
	0114	-	0.5	0.5	0.5	0.5
2130 - Health Services	0111	1.6	1.0	1.0	1.0	1.0
	0112	14.5	15.0	15.0	15.0	15.0
	0114	1.0	1.0	1.0	1.0	1.0
2140 - Psychological Services	0111	14.0	13.4	13.4	16.3	16.2
2150 - Speech Pathology	0111	21.6	18.6	18.6	21.3	21.3
	0112	3.8	1.8	1.8	2.3	2.3
2160 - Occupational Therapy	0111	-	-	-	5.0	5.0

Function	Staff Object	FY2024 Actual FTE	FY2025 Actual FTE	FY2026 Revised FTE	FY2026 Actual FTE	FY2027 Proposed FTE
2190 - Student Support Services Special Education	0111	0.2	0.2	0.2	0.4	0.4
	0112	9.0	8.8	7.9	8.8	8.8
	0113	3.5	3.0	4.0	4.0	4.0
	0114	-	0.5	0.5	0.5	0.5
2210 - Improvement of Instruction Svcs	0111	4.4	3.9	3.9	6.1	3.9
	0112	1.5	1.5	1.0	1.0	1.5
	0113	4.7	5.9	5.9	7.6	7.8
2220 - Educational Media Services	0111	4.7	3.8	3.8	4.0	4.0
	0112	23.1	23.8	23.3	22.8	22.8
2230 - Assessment and Testing	0112	2.0	2.0	2.0	2.0	1.0
	0113	0.9	1.0	1.0	0.5	0.5
2310 - Board of Education Services	0112	1.0	1.0	1.0	1.0	1.0
2320 - Executive Administration Svcs	0112	1.0	1.0	1.0	1.0	1.0
	0113	1.0	1.0	1.0	1.0	1.0
2410 - Office of the Principal Svcs	0111	0.2	0.4	0.4	-	-
	0112	87.0	86.6	86.6	81.7	81.7
	0113	57.0	58.2	59.3	61.8	59.0
2490 - Other Support Services	0112	-	-	0.8	1.0	1.0
2510 - Business Support Services	0112	1.0	-	-	1.0	1.0
	0114	0.3	0.7	0.7	1.2	1.2
2520 - Fiscal Services	0112	10.0	10.0	11.0	12.3	13.3
	0114	3.0	3.0	3.0	3.0	3.0
2540 - Oper/Maint of Plant Services	0112	129.6	126.6	126.7	121.6	129.3
	0114	4.1	4.2	4.2	4.6	4.6

Function	Staff Object	FY2024 Actual FTE	FY2025 Actual FTE	FY2026 Revised FTE	FY2026 Actual FTE	FY2027 Proposed FTE	
2550 - Student Transportation Svcs	0112	98.7	93.7	93.7	87.9	93.7	
	0114	4.4	4.2	4.2	4.3	4.3	
2570 - Internal Services	0112	3.3	4.1	4.1	3.9	3.9	
2620 - R&D, Eval, Grant Writing Svcs	0111	1.0	1.0	-	-	-	
2630 - Information Services	0114	2.0	2.0	2.0	2.0	2.0	
2640 - Staff Services	0112	11.5	11.5	11.5	9.5	11.5	
	0113	-	-	-	2.5	-	
	0114	3.0	3.0	3.5	3.5	3.0	
	0130	1.0	1.0	1.0	1.2	1.2	
2660 - Technology Services	0112	25.5	25.5	26.5	29.0	28.0	
	0114	4.1	4.1	4.1	4.2	4.2	
2680 - Interp and Translation	0112	-	2.1	2.1	-	1.0	
3300 - Community Services	0112	2.0	2.0	2.5	2.5	2.5	
<b>General Fund Operations FTE Total</b>		<b>-</b>	<b>1,600.0</b>	<b>1,573.9</b>	<b>1,563.0</b>	<b>1,538.0</b>	<b>1,525.8</b>
General Fund Operations FTE by Object	0111	867.8	834.7	810.9	818.0	768.0	
	0112	635.5	621.7	640.9	604.6	647.5	
	0113	72.9	79.9	82.5	85.6	80.0	
	0114	22.9	22.9	24.7	26.6	26.1	
	0121	-	3.0	3.0	2.0	3.0	
	0130	1.0	1.0	1.0	1.2	1.2	

Function	Staff Object	FY2024 Actual FTE	FY2025 Actual FTE	FY2026 Revised FTE	FY2026 Actual FTE	FY2027 Proposed FTE
<b>Athletics</b>						
1122 - Middle School Extracurricular	0111	-	-	-	1.2	1.2
	0113	-	-	0.8	-	-
1132 - High School Extracurricular	0111	4.2	4.2	-	-	-
	0113	-	-	4.5	4.5	4.5
2490 - Other Support Services	0113	0.3	0.3	1.0	1.0	1.0
2540 - Oper/Maint of Plant Services	0112	2.0	2.0	2.0	2.0	2.0
<b>Athletic FTE Total</b>	<b>-</b>	<b>6.5</b>	<b>6.5</b>	<b>8.3</b>	<b>8.7</b>	<b>8.7</b>
<b>Print Shop</b>						
2570 - Internal Services	0112	4.0	4.0	4.0	4.0	4.0
	0114	1.0	1.0	1.0	1.0	1.0
<b>Print Shop FTE Total</b>	<b>-</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
<b>Facility Usage</b>						
3300 - Community Services	0112	2.5	2.5	2.5	2.5	2.5
<b>Facility Usage FTE Total</b>	<b>-</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
<b>Insurance Reserve</b>						
2520 - Fiscal Services	0112	0.8	0.8	0.8	-	-
	0114	-	-	-	-	0.5
<b>Insurance Reserve FTE Total</b>	<b>-</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>	<b>-</b>	<b>0.5</b>

Function	Staff Object	FY2024 Actual FTE	FY2025 Actual FTE	FY2026 Revised FTE	FY2026 Actual FTE	FY2027 Proposed FTE
Special Revenue Fund (Includes Federal and State Funds)						
1111 - Primary, K-5 Programs	0111	15.9	7.5	3.2	5.5	5.5
	0112	1.4	3.6	3.6	2.6	2.6
	0113	-	-	-	1.0	1.0
1121 - Middle School Programs	0111	8.0	2.2	2.2	5.1	5.1
	0112	0.2	1.5	1.5	1.5	1.5
	0113	0.7	-	-	-	-
1131 - High School Programs	0111	23.8	15.5	18.5	8.3	13.0
	0112	1.9	1.1	1.1	1.1	1.1
	0113		0.2	0.2	0.2	0.2
1220 - Restrictive Programs Special Education	0111	1.0	1.0	5.0	1.0	1.0
	0112	3.2	2.4	13.9	13.6	13.6
1250 - Less Restrictive Programs Special Education	0111	39.6	36.6	36.6	36.4	34.4
	0112	3.2	2.7	2.7	5.5	5.5
1272 - Title IA/D	0111	11.7	12.6	10.8	9.7	9.7
	0112	8.9	6.9	6.2	6.5	6.5
1280 - Alternative Education	0111	4.3	4.5	4.5	4.5	4.5
	0112	1.8	2.2	2.2	1.8	1.8
1291 - English Language Learner	0111	5.1	5.6	-	-	-
	0112	3.5	2.1	-	-	-
2110 - Attendance and Social Work	0112	7.6	8.2	-	-	-
	0114	2.0	2.0	-	-	-

Function	Staff Object	FY2024 Actual FTE	FY2025 Actual FTE	FY2026 Revised FTE	FY2026 Actual FTE	FY2027 Proposed FTE
2120 - Guidance Services	0111	39.5	43.2	41.5	49.2	47.3
	0112	15.2	12.7	12.7	9.5	9.5
	0113	1.7	3.2	2.2	1.3	1.3
2130 - Health Services	0111	6.1	5.7	5.7	5.7	5.7
	0112	1.8	0.9	0.9	0.9	0.9
2140 - Psychological Services	0111	0.5	0.3	0.3	0.3	0.3
2150 - Speech Pathology	0111	0.8	0.8	0.8	0.8	0.8
2190 - Student Support Services	0112	-	-	3.5	-	-
2210 - Improvement of Instruction Svcs	0111	21.2	20.4	20.4	18.3	21.7
	0112	2.1	1.5	1.5	1.5	2.0
	0113	9.1	6.8	6.8	5.1	4.9
2220 - Educational Media Services	0111	1.0	1.0	1.0	1.0	1.0
2230 - Assessment and Testing	0112	-	-	-	-	1.0
	0113	-	-	-	0.5	0.5
2240 - Instr Staff Development	0111	4.3	3.1	1.7	0.1	0.1
	0113	0.4	-	-	-	-
2410 - Office of the Principal Svcs	0112	0.5	-	-	-	-
	0113	0.3	-	-	1.5	1.5
2490 - Other Support Services	0112	2.0	2.8	2.0	0.8	0.8
2520 - Fiscal Services	0112	1.0	1.3	0.3	0.3	0.3

Function	Staff Object	FY2024 Actual FTE	FY2025 Actual FTE	FY2026 Revised FTE	FY2026 Actual FTE	FY2027 Proposed FTE
2550 - Student Transportation Svcs	0112	-	-	-	0.8	0.8
2640 - Staff Services	0114	1.0	1.0	0.5	0.5	0.5
2680 - Interp and Translation	0112	0.6	0.6	0.6	-	-
3300 - Community Services	0112	10.7	11.3	11.3	9.9	9.9
	0113	0.3	0.3	0.3	0.3	0.3
<b>Special Revenue Fund FTE Total</b>	<b>-</b>	<b>263.5</b>	<b>235.3</b>	<b>226.2</b>	<b>212.4</b>	<b>217.9</b>

Nutrition Services

3100 - Food Services	0112	72.8	81.3	90.0	86.6	86.6
	0114	3.8	3.5	3.5	3.2	3.2
<b>Nutrition Services FTE Total</b>	<b>-</b>	<b>76.6</b>	<b>84.7</b>	<b>93.5</b>	<b>89.8</b>	<b>89.8</b>

Capital Projects Fund

4110 - Facilities Service Direction	0112	3.9	4.0	4.0	2.6	2.6
	0113	0.5	0.5	0.5	0.5	0.5
	0114	4.4	4.4	4.4	3.8	3.8
<b>Capital Projects Fund FTE total</b>	<b>-</b>	<b>8.8</b>	<b>8.9</b>	<b>8.9</b>	<b>6.9</b>	<b>6.9</b>
<b>All Funds FTE Total</b>	<b>-</b>	<b>1,963.6</b>	<b>1,917.6</b>	<b>1,908.3</b>	<b>1,863.2</b>	<b>1,857.0</b>

All Funds FTE by Object	0111	1,054.6	1,007.2	963.2	965.1	919.2
	0112	786.9	780.2	808.2	758.4	802.8
	0113	86.2	91.2	98.9	101.5	95.7
	0114	35.0	35.0	34.0	35.0	35.0
	0121	-	3.0	3.0	2.0	3.0
	0130	1.0	1.0	1.0	1.2	1.2

Bend-La Pine Schools  
 Fiscal Year 2026-27 Proposed  
 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	FY2024 Adopted FTE	FY2025 Adopted FTE	FY2026 Revised FTE	FY2027 Proposed FTE
1111 - Primary, K-5 Programs	0111	8.0	9.5	3.7	5.5
	0112	-	-	4.0	2.6
	0113	-	-	-	1.0
1121 - Middle School Programs	0111	3.5	5.5	3.0	5.1
	0112	-	-	1.5	1.5
1131 - High School Programs	0111	9.0	11.0	10.0	6.3
	0112	-	-	1.0	0.8
1220 - Restrictive Programs Special Education	0111	-	-	5.0	1.0
	0112	-	-	12.5	12.1
1250 - Less Restrictive Programs Special Education	0111	10.0	10.0	9.0	16.5
	0112	3.0	3.0	2.5	5.5
1291 - English Language Learner	0111	9.5	6.5	5.5	-
	0112	-	4.0	-	-
2110 - Attendance and Social Work	0112	12.0	11.0	-	-
2120 - Guidance Services	0111	24.5	26.5	30.3	37.6
	0112	26.0	26.0	13.0	9.5
	0113	-	-	1.5	1.0

Function	Staff Object	FY2024 Adopted FTE	FY2025 Adopted FTE	FY2026 Revised FTE	FY2027 Proposed FTE
2130 - Health Services	0111	1.0	1.0	1.0	-
	0112	-	-	-	0.9
2140 - Psychological Services	0111	0.5	1.0	0.3	0.3
2150 - Speech Pathology	0111	0.5	0.5	0.8	0.8
2190 - Student Support Services	0112	-	-	3.5	-
2210 - Improvement of Instruction	0111	7.5	13.5	12.8	11.8
	0112	-	1.0	1.5	2.0
	0113	2.0	2.0	1.7	-
	0114	2.0	1.0	1.0	-
2220 - Educational Media Services	0111	-	-	1.0	1.0
2230 - Assessment and Testing	0112	-	-	-	1.0
2410 - Office of the Principal Svcs	0113	-	-	-	1.5
2520 - Fiscal Services	0112	1.0	1.0	-	-
2640 - Staff Services	0113	1.0	1.0	0.5	0.5
<b>Student Investment Account FTE Total</b>		<b>121.0</b>	<b>135.0</b>	<b>126.6</b>	<b>125.8</b>

Function	Staff Object	FY2024 Adopted FTE	FY2025 Adopted FTE	FY2026 Revised FTE	FY2027 Proposed FTE
<b>Special Revenue Fund - High School Success</b>					
1131 - High School Programs	0111	4.5	7.6	10.0	6.2
	0112	-	0.5	-	-
	0113	-	-	-	0.2
1271 - Remediation	0112	-	-	-	-
1280 - Alternative Education	0111	5.5	4.5	2.0	4.5
	0112	-	2.9	-	1.8
2120 - Guidance Services	0111	4.0	5.6	5.4	5.0
	0113	1.0	0.7	-	-
2130 - Health Services	0111	5.7	5.7	6.2	5.7
2210 - Improvement of Instruction Svcs	0111	7.4	2.0	4.4	1.6
	0113	0.6	4.0	4.0	4.2
2230 - Assessment and Testing	0112	1.0	-	-	-
2410 - Office of the Principal	0112	3.0	-	-	-
	0113	1.0	-	-	-
<b>High School Success FTE Total</b>		<b>33.6</b>	<b>33.4</b>	<b>32.0</b>	<b>29.1</b>
Student Investment Account and High School Success	0111	101.0	110.3	110.5	108.8
FTE by Type	0112	47.0	50.4	39.5	37.7
	0113	4.6	6.7	7.7	8.5
	0114	2.0	1.0	1.0	-

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EDUCATING THRIVING STUDENTS

# BUDGET AT-A-GLANCE



***“Learning is the only thing the mind never exhausts, never fears, and never regrets.”***

***-Leonardo da Vinci***

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EDUCATING THRIVING STUDENTS

Bend-La Pine Schools  
 Budget Summary by Appropriation Level  
 Fiscal Year 2026-27 Proposed Budget

		General Fund	Special Revenue Fund	Long Term Debt Service Fund	Capital Projects Fund	Trust Fund	All Funds
Appropriation Level							
1000	Instruction	\$ 137,448,006	\$ 25,741,967	\$ -	\$ -	\$ -	\$ 163,189,973
2000	Support Services	\$ 109,238,896	\$ 18,683,277	\$ -	\$ -	\$ -	\$ 127,922,173
3000	Enterprise and Community Services	\$ 490,172	\$ 13,771,990	\$ -	\$ -	\$ 60,000	\$ 14,322,162
4000	Facilities Acquisition and Construction	\$ 10,000	\$ -	\$ -	\$ 75,494,492	\$ -	\$ 75,504,492
5100	Debt Service	\$ 1,571,919	\$ 3,000	\$ 57,666,559	\$ 3,000	\$ -	\$ 59,244,478
5200	Transfer of Funds	\$ -	\$ 990,000	\$ 3,021,018	\$ -	\$ -	\$ 4,011,018
6000	Contingencies	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
	Total Appropriations	\$ 249,258,993	\$ 59,190,234	\$ 60,687,577	\$ 75,497,492	\$ 60,000	\$ 444,694,296
7000	Unappropriated Ending Fund Balance	\$ 25,070,250	\$ 4,230,165	\$ 1,243,885	\$ 105,377,894	\$ 48,132	\$ 135,970,326
	Total Budget	\$ 274,329,243	\$ 63,420,399	\$ 61,931,462	\$ 180,875,386	\$ 108,132	\$ 580,664,622

Bend-La Pine Schools  
Fund and Subfund Totals Including Unappropriated Ending Fund Balances  
Fiscal Year 2026-27 Proposed Budget  
All Funds and Subfunds

General Fund-Operations	\$ 250,707,454 *	Special Revenue Fund-Grants	\$ 43,453,937
General Fund-Athletics	6,368,322	Student Investment Account **	\$ 16,699,263
General Fund-Instructional Materials	4,444,188	High School Success **	5,209,342
General Fund-Transportation Reserve	2,861,063	Special Revenue Fund-Nutrition Services	13,468,086
General Fund-Print Shop	1,210,000	Special Revenue Fund-Student Body	<u>6,498,376</u>
General Fund-Facility Usage	1,042,123	Total Special Revenue Fund	<u>\$ 63,420,399</u>
General Fund-Technology Replacement	2,998,728	Long Term Debt Service Fund	\$ 61,931,462
General Fund-Maintenance Replacement	1,601,923	Capital Projects Fund	180,875,386
General Fund-Insurance Reserve	<u>3,095,442</u>	Trust Fund	<u>108,132</u>
Total General Fund	<u>\$ 274,329,243</u>	Total 2026-27 Budget, All Funds	<u>\$ 580,664,622</u>

\* Intra-fund transfers to other General Subfunds removed from total: \$9,814,496

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

Bend-La Pine Schools  
 General Fund Operations  
 Fiscal Year 2026-27 Proposed Budget  
 Requirements by Object

Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
<b>0100 - Salaries</b>								
0111 - Licensed Salaries	62,340,842	69,187,161	69,793,482	810.88	70,733,360	0	0	768.03
0112 - Classified Salaries	28,175,512	29,562,650	33,436,786	640.90	33,334,469	0	0	647.49
0113 - Administrator Salaries	10,153,611	10,660,732	11,946,453	82.56	11,767,171	0	0	79.95
0114 - Managerial Salaries	2,830,259	3,238,097	3,602,371	24.70	3,848,690	0	0	26.10
0121 - Licensed Substitutes	246,640	697,400	535,092	3.00	1,027,550	0	0	3.00
0122 - Classified Substitutes	714,946	813,298	810,840	0.00	989,983	0	0	0.00
0123 - Licensed Temporary	7,500	3,750	8,000	0.00	163,182	0	0	0.00
0124 - Classified Temporary	0	0	0	0.00	106,500	0	0	0.00
0130 - Additional Salary	2,782,151	2,693,943	3,158,645	1.00	3,975,673	0	0	1.20
<b>0100 - Salaries Total</b>	<b>107,251,464</b>	<b>116,857,035</b>	<b>123,291,669</b>	<b>1,563.04</b>	<b>125,946,578</b>	<b>0</b>	<b>0</b>	<b>1,525.78</b>
<b>0200 - Payroll Costs</b>								
0210 - Public Employees Retirement Sys	24,095,832	26,475,607	33,053,649	0.00	31,352,429	0	0	0.00
0220 - Soc Security Administration	7,673,503	8,384,113	9,228,475	0.00	9,569,350	0	0	0.00
0230 - Other Required Payroll Costs	1,069,778	1,760,390	2,472,690	0.00	2,398,382	0	0	0.00
0240 - Contractual Employee Benefits	23,635,845	24,927,393	26,808,213	0.00	25,897,184	0	0	0.00
<b>0200 - Payroll Costs Total</b>	<b>56,474,960</b>	<b>61,547,504</b>	<b>71,563,027</b>	<b>0.00</b>	<b>69,217,345</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>0300 - Purchased Services</b>								
0310 - Instructional Prof Tech Svc	7,251,755	7,757,449	8,671,712	0.00	8,224,276	0	0	0.00
0320 - Property Services	5,713,333	5,621,723	6,362,073	0.00	6,498,393	0	0	0.00
0330 - Student Transportation Svcs	661,758	653,099	568,786	0.00	734,820	0	0	0.00
0340 - Travel	500,024	536,181	529,011	0.00	544,638	0	0	0.00
0350 - Communication	551,386	495,634	463,566	0.00	430,536	0	0	0.00
0360 - Charter School Payments	3,659,499	3,657,185	3,880,574	0.00	4,055,199	0	0	0.00
0374 - Other Tuition	5,522	5,563	4,500	0.00	4,500	0	0	0.00
0380 - NonInstr Prof Tech Services	1,875,001	1,750,955	1,845,241	0.00	1,801,950	0	0	0.00
0390 - Other General Prof Tech Svcs	254,668	286,461	99,426	0.00	125,000	0	0	0.00
<b>0300 - Purchased Services Total</b>	<b>20,472,949</b>	<b>20,764,255</b>	<b>22,424,889</b>	<b>0.00</b>	<b>22,419,312</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

Bend-La Pine Schools  
 General Fund Operations  
 Fiscal Year 2026-27 Proposed Budget  
 Requirements by Object

Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0400 - Supplies and Materials								
0410 - Consumable Supplies	3,236,997	3,022,175	3,692,668	0.00	3,666,409	0	0	0.00
0420 - Textbooks	71,037	41,375	62,939	0.00	77,800	0	0	0.00
0430 - Library Books	147,779	142,592	159,900	0.00	159,347	0	0	0.00
0440 - Periodicals	4,348	3,708	1,200	0.00	3,170	0	0	0.00
0450 - Food	0	0	2,139	0.00	0	0	0	0.00
0460 - NonConsumable Items	366,784	582,649	544,895	0.00	592,416	0	0	0.00
0470 - Computer Software	1,520,609	1,510,059	1,699,071	0.00	3,177,098	0	0	0.00
0480 - Computer Hardware	73,259	721,992	1,904,527	0.00	813,150	0	0	0.00
<u>0400 - Supplies and Materials Total</u>	<u>5,420,818</u>	<u>6,024,553</u>	<u>8,067,339</u>	<u>0.00</u>	<u>8,489,390</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
0500 - Capital Outlay								
0520 - Buildings Acquisition	25,288	0	0	0.00	15,000	0	0	0.00
0530 - Improvements Other Than Bldgs	29,029	0	30,000	0.00	20,000	0	0	0.00
0540 - Equipment	74,280	66,092	178,500	0.00	113,810	0	0	0.00
0550 - Technology	1,439,428	1,856,494	84,000	0.00	150,000	0	0	0.00
0564 - Buses and Bus Improvements	0	6,218	0	0.00	0	0	0	0.00
<u>0500 - Capital Outlay Total</u>	<u>1,568,025</u>	<u>1,928,805</u>	<u>292,500</u>	<u>0.00</u>	<u>298,810</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
0600 - Other								
0640 - Dues and Fees	163,697	176,338	158,504	0.00	173,002	0	0	0.00
0650 - Insurance and Judgements	1,595,949	1,822,373	2,221,890	0.00	3,051,500	0	0	0.00
<u>0600 - Other Total</u>	<u>1,759,646</u>	<u>1,998,711</u>	<u>2,380,394</u>	<u>0.00</u>	<u>3,224,502</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
0610 - Redemption of Principal								
0610 - Redemption of Principal	675,309	1,178,749	245,803	0.00	1,235,000	0	0	0.00
<u>0610 - Redemption of Principal Total</u>	<u>675,309</u>	<u>1,178,749</u>	<u>245,803</u>	<u>0.00</u>	<u>1,235,000</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
0620 - Interest								
0621 - Regular Interest	196,070	192,297	211,043	0.00	50,000	0	0	0.00

Bend-La Pine Schools  
 General Fund Operations  
 Fiscal Year 2026-27 Proposed Budget  
 Requirements by Object

Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Proposed FTE
0620 - Interest Total	196,070	192,297	211,043	0.00	50,000	0	0	0.00
0670 - Taxes and Licenses								
0670 - Taxes and Licenses	201,108	78,695	0	0.00	0	0	0	0.00
0670 - Taxes and Licenses Total	201,108	78,695	0	0.00	0	0	0	0.00
0680 - PERS UAL Lump Sum Pmt to PERS								
0710 - Fund Modifications								
0710 - Fund Modifications	6,784,379	7,166,399	8,041,556	0.00	9,189,496	0	0	0.00
0710 - Fund Modifications Total	6,784,379	7,166,399	8,041,556	0.00	9,189,496	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	27,586,536	28,339,645	18,679,108	0.00	19,326,517	0	0	0.00
Requirements Total	228,391,269	246,076,653	255,697,328	1,563.04	259,896,950	0	0	1,525.78

Totals may not add due to rounding

\*Revised includes Adopted plus Supplemental Budgets

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

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### The Budgeting Team

*Est. 1883*

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