

Black Butte School District No. 41



Camp Sherman, Oregon

2025-2026 Adopted Budget

Delaney Sharp, Principal
Jane Petke, Business Manager
541-595-6203
Black Butte School District No. 41
Camp Sherman, Oregon

2025-2026 Budget Message

The Black Butte School District #41 proposed budget is respectfully submitted to the BBSD Board of Directors as our best spending plan for district resources.

The fiscal policies of the District intend to provide the highest educational opportunities for each student, maintain buildings and other assets, and operate a financial program in compliance with the Oregon Revised Statutes (particularly Division 22 standards). The District strives to be a judicious steward of the principles of public education, a responsibility that rests on a sense of the future, dedicated service to the common good, and a commitment to the community's investment and the interests of children.

BBSD currently provides public education for approximately twenty-eight students in grades K-8. Enrollment often fluctuates but has been relatively stable for the past 8 years. We experienced a slight decrease in enrollment from 2020-2023 (COVID years) as we prioritized safety and restricted new inter-district transfers. Over the past two years we invested in family and community engagement and getting our story out. The result has been a significant increase in interest from Sisters residents and a robust waitlist for inter-district transfers. There have also been a few new families that have moved to Camp Sherman this past year. We are finishing the 24-25 school year with 30 students enrolled. We anticipate between 27-29 students starting the 25-26 school year at BBSD next fall.

This proposed budget was developed based on our best estimates of revenue from the State School Fund, local taxes and other grant funding. The school has seen a recent influx of investment from the state in the form of grants which are restricted to certain uses and come with heavy reporting obligations. The district has worked diligently to use these new funds in ways that will have the greatest impact on our students while meeting the requirements from ODE. Federal grant funding appears is anticipated to remain stable for the coming year despite changes within the Department of Education.

During the 2024-25 school year, the following staffing pattern was largely effective in implementing our programs:

- 1 FTE Teacher (Ethan Barrons)
- 1 FTE Teacher (Kassie DeMarsh)
- .80 FTE Teacher (Shawn Steele)
- .50 FTE Teacher (Delaney Sharp)
- .50 FTE Principal (Delaney Sharp)
- .45 FTE Business Manager (Simon Levear / Jane Petke)
- .40 FTE Family/Community Engagement Coordinator (Molly Schultz)
- .30 FTE Child Development Specialist (Rachel O'Connor)
- .25 FTE Transportation (Gary Gray)
- .25 FTE Transportation (Daniel Petke)
- .20 FTE District Administrator (Dr. Kirstin Anglea)
- .10 FTE Maintenance (Daniel Petke)
- .07 FTE Performing Arts Teacher (Jennie Sharp)
- .05 FTE Early Literacy Tutor (Rebeccah DeKeyser)
- .03 FTE Special Education Coordinator (Sara Young)

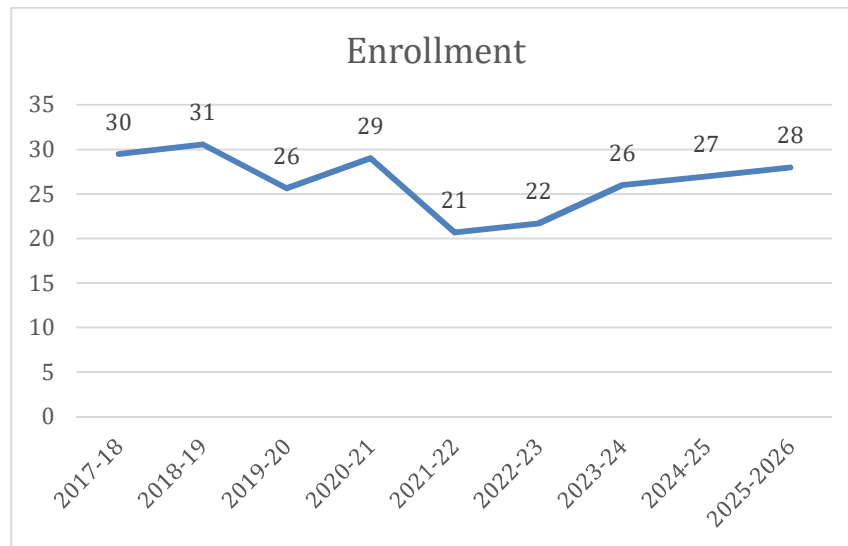
Total FTE 2024-2025: 5.9

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There were a few distinct challenges in developing this year's budget:

1. Predicting enrollment continues to be difficult. There has been a general decline in public school enrollment across the state. Housing continues to be a major barrier to increasing our enrollment with in-district students. We are generating significant interest in our school from the region but families are struggling to find housing in our district.



2. The district leadership structure is evolving. Delaney completed his Administrator License in the summer of 2024. His time has been split between an administrative role and teaching. While Delaney has assumed more administrative responsibilities, Kirsten has progressed towards retiring from her administrator role this spring. To further support this transition the proposed budget includes a .2 FTE administrative assistant role and we have hired the new teacher at 1 FTE rather than .8 FTE.

The Proposed budget reflects the changes identified by the Board and staff to meet staff retention needs and the needs of a growing and changing student population:

- ✓ 5% COLA, regular step increase and bonus for all staff
- ✓ An increase in the district's insurance contribution to \$1550 per full time FTE (previously \$1500)
- ✓ New curriculum materials for Language Arts and Upper Grades
- ✓ Funds to engage with our community and communicate our story (Family and Community Engagement Coordinator)

Proposed staffing structure 2025-26:

- 1 FTE Teacher (Ethan Barrons)
- 1 FTE Teacher (Kassie DeMarsh)
- 1 FTE Teacher (Killian Sump)
- .50 FTE Teacher (Delaney Sharp)
- .50 FTE Principal (Delaney Sharp)

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- .50 FTE Business Manager (Jane Petke)
- .40 FTE Family/Community Engagement Coordinator (Molly Schultz)
- .35 FTE Educational Assistant / High Dosage Literacy Tutor
- .30 FTE Child Development Specialist (Rachel O'Connor)
- .25 FTE Transportation (Gary Gray)
- .25 FTE Transportation (Daniel Petke)
- .20 FTE Administrative Assistant (Molly Schultz)
- .10 FTE Maintenance (Daniel Petke)
- .10 FTE Performing Arts Teacher (Jennie Sharp)
- .03 FTE Special Education Coordinator (Sara Young)

Total FTE 2025-2026: 6.5

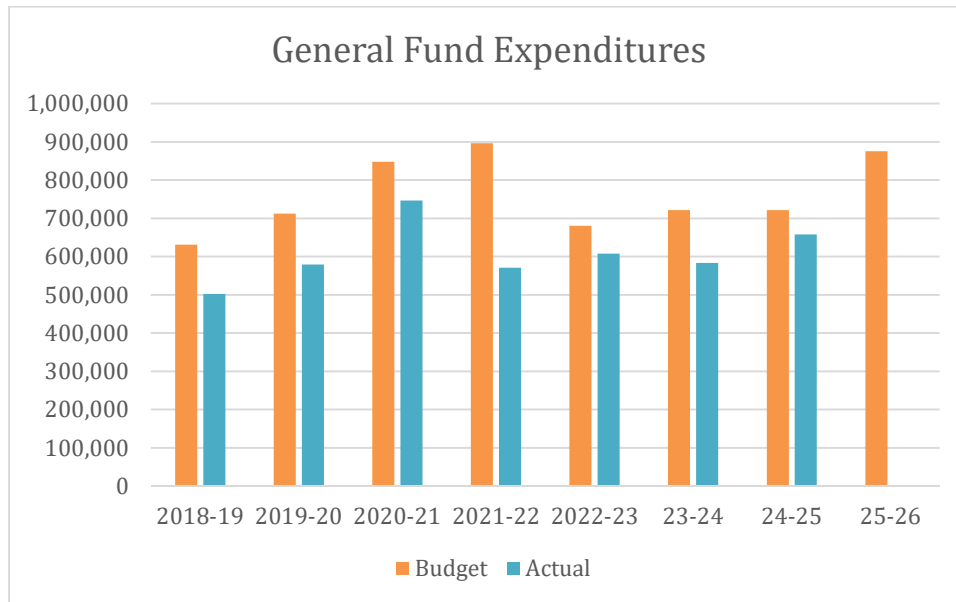
This proposed budget shows an increase in total FTE. This is the result of the administrative changes mentioned above, and the addition of the role of a .35 FTE Educational Assistant to focus on High Dosage Tutoring with our K-3 students as part of the Early Literacy Funds awarded by Oregon.

There are several grants that are included in the proposed budget. The Early Literacy Grant (EL) is combined with the Student Investment Account (SIA) in Oregon's Integrative Program. The Rural Education Achievement Program (REAP) is a significant Federal Grant. We have budgeted these grants strategically to have the maximum impact on student learning. Together they will help fund reading interventions, professional development for staff, a contract with a reading specialist, summer learning experiences, and some of our staff salaries. Staff salaries funded by these grants include the Family/Community Engagement Coordinator, Child Development Specialist, and the new position of an Educational Assistant / High Dosage Literacy Tutor. In the past portions of teacher salaries have been funded through grants. Grants continue to be an important supplement to our general fund dollars.

Toward the Board's on going mission of engaging in meaningful learning experiences that help students develop a deep connection to self, others, and the world around them, the following expenditures continue to be part of the proposed budget:

- ✓ Instructional and support salaries necessary to implement the core curriculum
- ✓ Staff planning and development time to allow for planning, collaboration, and continued improvement of staff job performance
- ✓ Place-based and authentic learning experiences through Field Studies, Ski & Ride and Swim Programs
- ✓ Supplies and staff time to provide arts integration and enrichment through programs like performing arts, P.E. and Health, visual arts, and guest educator/programs

This budget calls for a slight drop in the General Fund Balance. This may or may not actually happen. Part of the cause is conservative budgeting that tends to understate revenues, and overstate expenditures.



This budget was developed in consideration of the Board’s identified goals, the need to be good stewards of our community’s public school and its associated funds, and the essential importance of maintaining and building upon the stellar reputation achieved by hard working staff serving Camp Sherman’s Black Butte School for more than a century.

Below you will find the 2025-26 Proposed Budget. Please carefully review this document and come to the May 13th budget meeting prepared to discuss any comments, questions, or concerns you might have. A hard copy can be provided upon request.

I hope you find this memorandum and the following Proposed Budget easy to follow and useful. If you have any questions prior to the meeting, please do not hesitate to contact me.

Respectfully submitted,
 Delaney Sharp and Jane Petke
 Budget Officers

2025-2026 Budget Summary

Black Butte School District						
Budget Summary 2025-26						
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
GENERAL FUND 100						
General Fund Revenues						
1000 LOCAL SOURCES - FUND 100	\$ 351,320	\$ 396,342	\$ 394,679	\$ 388,217	\$ 388,217	\$ 388,217
2000 INTERMEDIATE SOURCES	\$ -	\$ 611	\$ 80	\$ 125	\$ 125	\$ 125
3000 STATE SOURCES	\$ 189,165	\$ 232,980	\$ 247,051	\$ 319,872	\$ 319,872	\$ 319,872
4000 FEDERAL SOURCES	\$ 444	\$ 425	\$ 500	\$ -	\$ -	\$ -
5200 TRANSFER IN - FUND 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 BEG FUND BAL - FUND 100	\$ 324,043	\$ 257,470	\$ 260,000	\$ 280,000	\$ 280,000	\$ 280,000
Total General Fund Revenues	\$ 864,972	\$ 887,828	\$ 902,310	\$ 988,214	\$ 988,214	\$ 988,214
General Fund Expenses						
1000 INSTRUCTION - FUND 100	\$ 321,958	\$ 329,038	\$ 352,615	\$ 472,346	\$ 472,346	\$ 472,346
2000 SUPPORT SERVICES - FUND 100	\$ 282,351	\$ 254,906	\$ 369,337	\$ 405,318	\$ 405,318	\$ 405,318
5000 OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000 CONTINGENCY	\$ -	\$ -	\$ 180,000	\$ 110,000	\$ 110,000	\$ 110,000
7000 UNAPPROPRIATED ENDING FUND BALANCE	\$ 265,071	\$ 304,424	\$ 358	\$ 549	\$ 549	\$ 549
Total General Fund Expenses	\$ 869,381	\$ 888,368	\$ 902,310	\$ 988,213	\$ 988,213	\$ 988,213
COMBINED RESERVE FUNDS (101,102,103,104)						
	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED	
	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Combined Reserve Revenue						
1000 LOCAL SOURCES - FUND 101, 102, 103, 104	\$ 16,134	\$ 6,813	\$ 7,000	\$ -	\$ -	\$ -
5200 TRANSFER IN - FUND 101, 103, 104	\$ -	\$ 731	\$ -	\$ 84,905	\$ 84,905	\$ 84,905
5400 BEG FUND BAL - FUND 101, 102, 103, 104)	\$ 837,387	\$ 702,478	\$ 683,000	\$ 704,094	\$ 704,094	\$ 704,094
Total Combined General Funds Revenue	\$ 853,521	\$ 710,022	\$ 690,000	\$ 788,998	\$ 788,998	\$ 788,998
Combined Reserve Expenses						
1000 INSTRUCTION - FUND 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 SUPPORT SERVICES - FUND 104	\$ -	\$ -	\$ 46,000	\$ -	\$ -	\$ -
4000 FACILITIES ACQUISITION - FUND 104	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -
5200 TRANSFER OUT - FUND 103/104	\$ 150,993	\$ 27,505	\$ 400,000	\$ 84,905	\$ 84,905	\$ 84,905
6000 OPERATING CONTINGENCY - FUND 102, 103, 104	\$ -	\$ -	\$ 224,000	\$ 704,094	\$ 704,094	\$ 704,094
7000 UNAPPROPRIATED ENDING FUND BALANCE	\$ 702,528	\$ 682,518	\$ 1,000	\$ -	\$ -	\$ -
Total Combined Fund Expenses	\$ 853,521	\$ 710,022	\$ 690,000	\$ 788,998	\$ 788,998	\$ 788,998
SPECIAL REVENUE FUNDS (GRANT FUNDS)						
	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED	
	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
200 Special Revenue Revenue						
1000 LOCAL SOURCES	\$ 21,301	\$ 21,301	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
2000 INTERMEDIATE SOURCES	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 9,000
3000 STATE SOURCES	\$ 57,746	\$ 57,746	\$ 93,761	\$ 115,421	\$ 115,421	\$ 115,421
4000 FEDERAL SOURCES	\$ 92,326	\$ 92,326	\$ 24,635	\$ 30,805	\$ 30,805	\$ 30,805
5000 OTHER SOURCES	\$ 223,181	\$ 223,181	\$ 85,992	\$ 34,337	\$ 34,337	\$ 34,337
Total Restricted Funds Revenue	\$ 394,553	\$ 394,553	\$ 204,388	\$ 191,563	\$ 191,563	\$ 191,563
200 Special Revenue Expenses						
1000 INSTRUCTION	\$ 47,626	\$ 47,626	\$ 81,366	\$ 63,306	\$ 63,306	\$ 63,306
2000 SUPPORT SERVICES	\$ 102,041	\$ 97,704	\$ 125,022	\$ 128,257	\$ 128,257	\$ 128,257
3000 ENTERPRISE AND COMMUNITY SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000 FACILITIES ACQUISITION & CONSTRUCTION	\$ 189,064	\$ 189,064	\$ -	\$ -	\$ -	\$ -
5000 INTERAGENCY FUND TRANSACTIONS (OUT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000 OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000 UNAPPROPRIATED ENDING BALANCE	\$ 69,448	\$ 69,448	\$ (0)	\$ -	\$ -	\$ -
Total Restricted Funds Expenses	\$ 408,178	\$ 403,842	\$ 206,388	\$ 191,563	\$ 191,563	\$ 191,563

DEBT SERVICE FUNDS	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
300 Debt Service Revenue	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
1000 LOCAL SOURCES	\$ -	\$ 130,215	\$ 132,000	\$ 143,000	\$ 143,000	\$ 143,000
5000 OTHER SOURCES	\$ -	\$ -	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
Total Debt Service Funds Revenue	\$ -	\$ 130,215	\$ 137,000	\$ 149,000	\$ 149,000	\$ 149,000
300 Debt Service Expenses						
2000 SUPPORT SERVICES	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ 50
5000 INTERAGENCY FUND TRANSACTIONS (OUT)	\$ -	\$ 121,727	\$ 126,432	\$ 134,956	\$ 134,956	\$ 134,956
6000 OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000 UNAPPROPRIATED ENDING BALANCE	\$ -	\$ -	\$ -	\$ 13,994	\$ 13,994	\$ 13,994
Total Debt Service Funds Expenses	\$ -	\$ 121,727	\$ 126,482	\$ 149,000	\$ 149,000	\$ 149,000
CAPITAL PROJECT FUND	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
400 Capital Project Fund Revenue	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
1000 LOCAL SOURCES	\$ -	\$ -	\$ 45,500	\$ 2,000	\$ 2,000	\$ 2,000
3000 STATE SOURCES	\$ -	\$ -	\$ 1,700,000	\$ -	\$ -	\$ -
5000 OTHER SOURCES	\$ -	\$ -	\$ 2,400,000	\$ 920,000	\$ 920,000	\$ 920,000
Total Capital Project Fund Revenue	\$ -	\$ -	\$ 4,145,500	\$ 922,000	\$ 922,000	\$ 922,000
400 Capital Project Fund Expenses						
2000 SUPPORT SERVICES	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
4000 FACILITIES ACQUISITION & CONSTRUCTION	\$ -	\$ -	\$ 4,144,500	\$ 922,000	\$ 922,000	\$ 922,000
6000 OPERATING CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000 UNAPPROPRIATED ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Project Fund Expenses	\$ -	\$ -	\$ 4,145,500	\$ 922,000	\$ 922,000	\$ 922,000
TOTAL BUDGET REVENUE						\$ 3,039,775
TOTAL BUDGET EXPENSES						\$ 3,039,774

AS SHOWN ON RESOLUTIONS						
ALL 100 FUNDS	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
Combined Revenues 100, 101, 102, 103, & 104	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
1000 LOCAL SOURCES	\$ 367,453	\$ 403,155	\$ 401,679	\$ 388,217	\$ 388,217	\$ 388,217
2000 INTERMEDIATE SOURCES	\$ -	\$ 611	\$ 80	\$ 125	\$ 125	\$ 125
3000 STATE SOURCES	\$ 189,165	\$ 232,980	\$ 247,051	\$ 319,872	\$ 319,872	\$ 319,872
4000 FEDERAL SOURCES	\$ 444	\$ 425	\$ 500	\$ -	\$ -	\$ -
5200 TRANSFER IN	\$ -	\$ 731	\$ -	\$ 84,905	\$ 84,905	\$ 84,905
5400 BEG FUND BAL	\$ 1,161,430	\$ 959,948	\$ 943,000	\$ 984,094	\$ 984,094	\$ 984,094
Total Combined Fund Revenues	\$ 1,718,493	\$ 1,597,850	\$ 1,592,310	\$ 1,777,212	\$ 1,777,212	\$ 1,777,212
Combined Expenses 100, 101, 102, 103, & 104						
1000 INSTRUCTION	\$ 321,958	\$ 329,038	\$ 352,615	\$ 472,346	\$ 472,346	\$ 472,346
2000 SUPPORT SERVICES	\$ 282,351	\$ 254,906	\$ 415,337	\$ 405,318	\$ 405,318	\$ 405,318
4000 FACILITIES ACQUISITION	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -
5000 OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 TRANSFERS OUT	\$ 150,993	\$ 27,505	\$ 400,000	\$ 84,905	\$ 84,905	\$ 84,905
6000 CONTINGENCY	\$ -	\$ -	\$ 404,000	\$ 814,094	\$ 814,094	\$ 814,094
7000 UNAPPROPRIATED ENDING FUND BALANCE	\$ 967,600	\$ 986,941	\$ 1,358	\$ 549	\$ 549	\$ 549
Total Combined Fund Expenses	\$ 1,722,902	\$ 1,598,390	\$ 1,592,310	\$ 1,777,211	\$ 1,777,211	\$ 1,777,211

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Inactive

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BUDGET ACCOUNT DESCRIPTIONS FOR REFERENCE

Resource Source Descriptions

1111 Current Year's Taxes. Property taxes levied by a district on the assessed value of real property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1112 Prior Year's Taxes. Taxes collected for fiscal periods preceding the current year.

1510 Interest on Investments. Interest received on temporary or permanent Investment in United States Treasury bills, notes, bonds, savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.

1910 Rentals. Revenue from the rental of either real or personal property owned by the school. In Black Butte School District, the rental revenue comes from the district owned staff housing on Summer Lane.

1920 Contributions, Donations and General Fundraising From Private Sources. Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for unrestricted revenue and revenue which is restricted as to uses.

1990 Miscellaneous. Revenue from local sources not provided for elsewhere.

2101 County School Funds. Revenue from the apportionment of the resources of the County School Fund.

3101 State School Fund—General Support. There shall be apportioned from the State School Fund to each school district in a State School Fund grant, consisting of the positive amount equal to a general purpose grant and a facility grant and a transportation grant and a high cost disabilities grant minus local revenue, computed as provided in ORS 327.011.

3103 Common School Fund. ORS 327.403. All such proceeds shall become a part of the fund. Except as otherwise provided by law, the income from the fund shall be applied exclusively to the support and maintenance of common schools in each school district.

5400 Resources—Beginning Fund Balance.

Expenditure Object Descriptions:**100 Salaries (includes 5% COLA and STEPS over last year's budget)**

Salaries. Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

111 Licensed Salary: Costs for work performed by regular licensed employees of the district. Include licensed coordinators.

112 Classified Salary: Costs for work performed by regular classified employees of the district.

113 Administrator Salary: Costs for work performed by regular administrative employees who manage, direct, or administer programs of the district.

121 Licensed Sub salary: Non-permanent salary. Costs for work performed by substitute licensed employees of the district.

122 Classified Sub salary: Non-permanent salary. Costs for the work performed by substitute classified employees of the district.

130 Additional Salary: Money paid to employees of the district for work performed in addition to the normal work period for which the employee is compensated. Includes additional pay for coaching, supervision of extracurricular activities, extended contracts, etc.

200 Payroll Benefits: 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 or life insurance, (2) contributions to public employees' retirement system, (3) social security, (4) workers' compensation, and (5) unemployment insurance.

211 PERS Rates budgeted at 21.48%.

212 PERS Pickup (IAP) remains 6%

220 Social Security and Medicare is 7.65% of salaries:

231 Workers Compensation is .80% of annual salaries

240 Health Insurance is capped at \$1,550/month/1.0 FTE.

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, teachers, accountants, etc.

310 Prof/Tech Services: Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, teachers for the instructional area.

312 Instructional Program Improvement Services: Services performed by persons qualified to assist teachers and supervisors in enhancing the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc., not on the payroll.

322 Repairs and Maintenance Services: Expenditures for repairs and maintenance services not provided directly by district personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Technical repair services, e.g., copier repair, should be charged here.

324 Rentals: Expenditures for leasing or renting costs incurred by the district. This includes bus and other vehicle rental when operated by district personnel and lease of data processing equipment. Costs for single agreements covering equipment as well as operators are not included here, but are considered elsewhere under Purchased Services (see Transportation, Printing and Binding, Public Utility Services, Servicing and Maintenance Services).

325 Electricity. Expenditures for electrical energy.

326 Fuel. Expenditures for fuel.

327 Water and Sewage. Expenditures for water and sewage services.

328 Garbage. Expenditures for garbage service.

329 Other Property Services. Property Services purchased which are not classified above.

330 Student Transportation Services. Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children. These include those expenditures to individuals who transport themselves or to parents who transport their own children. Expenditures for the rental of buses which are operated by personnel on the district payroll are not recorded here; they are recorded under Purchased Services— Rentals.

340 Travel: Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here. Travel costs may be identified through use of the following sub-accounts at the option of the district. Use for travel costs incurred by district employees and students. Travel costs incurred by contracted professionals should be included in the cost of the service. Vehicles rented in lieu of reimbursing mileage to an employee should be charged to 340.

343 Travel, Student, Out of District. Travel expenditures for students to points outside the boundaries of the school district.

350 Communication. Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising. Expenditures for these services may be identified through the use of sub-accounts at the option of the district.

351 Telephone. Expenditures for telephone services, faxes, pagers and toll charges.

353 Postage. Expenditures for postage stamps and postage machine rentals.

354 Advertising. Expenditures for printed announcements and legal notices in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.

355 Printing and Binding. Expenditures for job printing and binding usually according to specifications of the district. This includes the design and printing of forms and posters as well as printing and binding of district publications. Preprinted standard forms are not charged here, but are recorded under Supplies and Materials.

371 Tuition Payments to Other Districts Within the State. Conduit-type payments to districts, generally for tuition in the state for services rendered to students residing in the paying district. Where a governmental unit collects money from a non-operating district for the education of students from the non-operating district and pays it to an operating district, the non-operating district records such payments here.

381 Audit Services. Expenditures to an audit firm for completion of the annual audit of the district's financial records. Also included would be costs for other reports and consultations provided by the audit firm. Use with Function 2310.

382 Legal Services. Expenditures for consultations with the district's attorney and associated legal costs. Use with Function 2310. May be used with function 4150 when associated with a capital project.

386 Data Processing Services. Services performed by persons, organizations, or other agencies qualified to process data. This category includes those data processing services purchased from another agency or concern or specialists who are contracted to perform a specific task on a short time basis.

388 Election Services. Expenditures for the costs incurred by the county clerk in conducting elections for the school district. Use with Function 2310.

400 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.

410 Consumable Supplies and Materials Expenditures for ALL supplies for the operation of a district, including freight and cartage.

420 Textbooks: Expenditures for prescribed books which are purchased for students or groups of students. Includes workbooks, binding or repairs, and net number of textbooks to be purchased.

430 Library Books: Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books

may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books.

440 Periodicals. Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

460 Non-consumable Items: Expenditures for equipment with a current value of less than \$5,000. Examples include hand held calculators, stacking chairs, audio players, etc.

470 Computer Software: Expenditures for published computer software, including licensure and usage fees.

540 Depreciable Equipment. Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements. An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles that meets all of the following conditions:

1. It has an anticipated useful life of more than 1 year.
2. It is of significant value, measured as original cost or estimated market value. The current value threshold is \$5000. The federal value criterion currently is also \$5,000.
3. It retains its original shape and appearance with use.
4. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.
5. It does not lose its identity through incorporation into a different or more complex unit or substance

564 Bus and Capital Bus Improvements. The purchase of buses and capital bus improvements e.g. handicap lift. All purchases using this code must also be listed on the Bus and Garage Depreciation Schedule and Mileage Report. All others should be reported under 540 Equipment.

600 Other Objects:

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

640 Dues and Fees: Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

653 Property Insurance Premiums. Expenditures for insurance on any type property owned or leased by the district. Charge to function 2540 for buildings and 2550 for school buses.

710 Fund Modifications. This category represents transactions of conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund and should be so recorded. They are not recorded as expenditures. (Use only with 5200 function.)

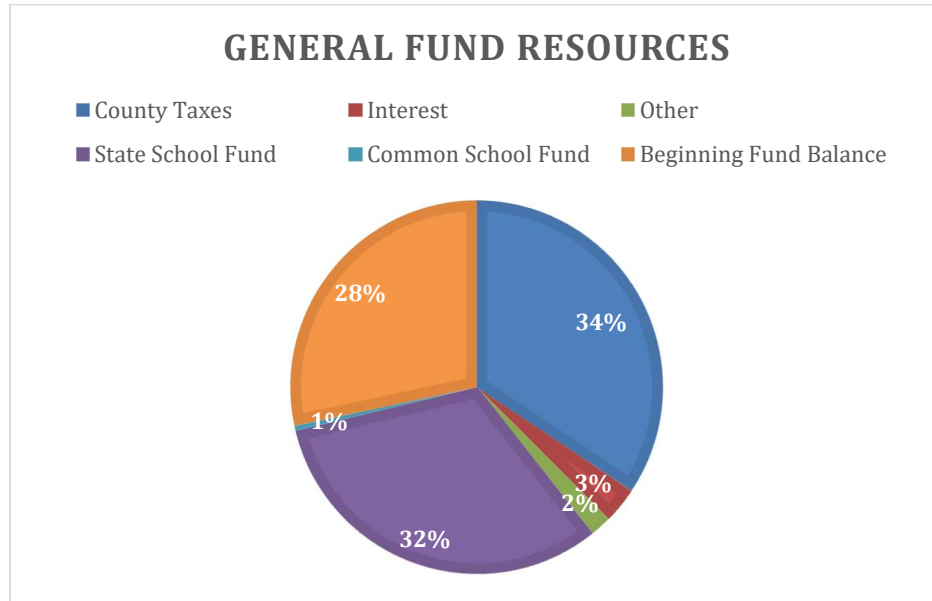
810 Planned Reserve. Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event.

General Operating Fund – 100

General Fund Resources

BLACK BUTTE SCHOOL DISTRICT NO. 41
BUDGET SUMMARY WORKSHEET - GENERAL FUND
FISCAL YEAR ENDING JUNE 30, 2026
GENERAL FUND (100) REVENUE

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
RESOURCES	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
LOCAL SOURCES (1000)						
1111 CURRENT YEAR'S TAX	\$ 312,046	\$ 333,318	\$ 353,579	\$ 339,917	\$ 339,917	\$ 339,917
1112 PRIOR YEAR'S TAX	\$ 6,906	\$ 10,277	\$ -	\$ -	\$ -	\$ -
1113 COUNTY TAX SALES FOR BACK TAXES	\$ 257	\$ -	\$ -	\$ -	\$ -	\$ -
1114 PAYMENTS IN LIEU OF PROPERTY TAXES	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -
1500 INTEREST (COUNTY)	\$ 2,019	\$ 5,874	\$ 3,000	\$ 6,500	\$ 6,500	\$ 6,500
1501 INTEREST (LGIP)	\$ 10,004	\$ 18,683	\$ 11,000	\$ 10,000	\$ 10,000	\$ 10,000
1502 INTEREST (FIB)	\$ -	\$ 10,180	\$ 9,000	\$ 14,000	\$ 14,000	\$ 14,000
1910 RENTALS	\$ 15,000	\$ 15,000	\$ 15,000	\$ 16,200	\$ 16,200	\$ 16,200
1920 PRIVATE DONATIONS	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
1990 MISCELLANEOUS	\$ 4,788	\$ 3,011	\$ 3,000	\$ 1,500	\$ 1,500	\$ 1,500
TOTAL LOCAL SOURCES	\$ 351,320	\$ 396,342	\$ 394,679	\$ 388,217	\$ 388,217	\$ 388,217
INTERMEDIATE SOURCES (2000)						
2199 HEAVY EQUIPMENT TAX	\$ -	\$ 611	\$ 80	\$ 125	\$ 125	\$ 125
TOTAL INTERMEDIATE SOURCES	\$ -	\$ 611	\$ 80	\$ 125	\$ 125	\$ 125
STATE SOURCES (3000)						
3101 STATE SCHOOL FUND	\$ 181,722	\$ 230,995	\$ 243,981	\$ 315,808	\$ 315,808	\$ 315,808
3103 COMMON SCHOOL FUND	\$ 1,893	\$ 1,985	\$ 3,070	\$ 4,064	\$ 4,064	\$ 4,064
3200 RESTRICTED GRANTS-IN-AID	\$ 5,550	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE SOURCES	\$ 189,165	\$ 232,980	\$ 247,051	\$ 319,872	\$ 319,872	\$ 319,872
FEDERAL SOURCES (4000)						
4801 FEDERAL FOREST FEES	\$ 444	\$ 425	\$ 500	\$ -	\$ -	\$ -
TOTAL FEDERAL SOURCES	\$ 444	\$ 425	\$ 500	\$ -	\$ -	\$ -
OTHER SOURCES (5000)						
5400 BEGINNING FUND BALANCE	\$ 324,043	\$ 257,470	\$ 260,000	\$ 280,000	\$ 280,000	\$ 280,000
TOTAL OTHER SOURCES	\$ 324,043	\$ 257,470	\$ 260,000	\$ 280,000	\$ 280,000	\$ 280,000
TOTAL BUDGET RESOURCES	\$ 864,972	\$ 887,828	\$ 902,310	\$ 988,214	\$ 988,214	\$ 988,214



General Fund Expense Summary

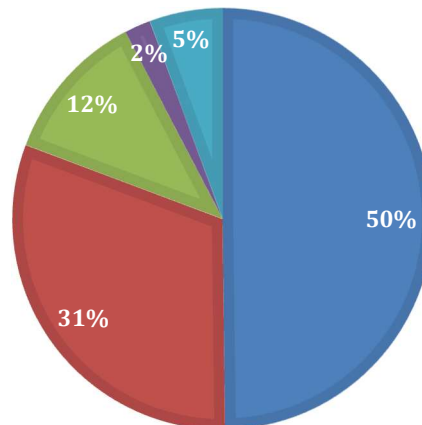
BLACK BUTTE SCHOOL DISTRICT 41 FISCAL YEAR ENDING JUNE 30, 2026				Instructional Summary		
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
REQUIREMENTS	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
100 GENERAL FUND						
1000 INSTRUCTION						
100 SALARIES	\$ 203,662	\$ 210,181	\$ 214,183	\$ 277,425	\$ 277,425	\$ 277,425
200 PAYROLL BENEFITS	\$ 109,256	\$ 109,578	\$ 117,932	\$ 169,671	\$ 169,671	\$ 169,671
300 PURCHASED SERVICES	\$ 1,457	\$ 2,727	\$ 9,000	\$ 14,950	\$ 14,950	\$ 14,950
400 SUPPLIES & MATERIALS	\$ 7,227	\$ 6,551	\$ 10,600	\$ 9,400	\$ 9,400	\$ 9,400
500 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600 OTHER OBJECTS	\$ 356	\$ -	\$ 900	\$ 900	\$ 900	\$ 900
TOTAL INSTRUCTIONAL EXPENSES	\$ 321,959	\$ 329,038	\$ 352,615	\$ 472,346	\$ 472,346	\$ 472,346

BLACK BUTTE SCHOOL DISTRICT 41						Support Summary
FISCAL YEAR ENDING JUNE 30, 2026						
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
REQUIREMENTS	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
100 GENERAL FUND						
2000 SUPPORT						
100 SALARIES	\$ 132,730	\$ 110,558	\$ 149,659	\$ 162,238	\$ 162,238	\$ 162,238
200 PAYROLL BENEFITS	\$ 58,427	\$ 53,466	\$ 73,354	\$ 99,819	\$ 99,819	\$ 99,819
300 PURCHASED SERVICES	\$ 64,861	\$ 57,237	\$ 86,850	\$ 86,811	\$ 86,811	\$ 86,811
400 SUPPLIES & MATERIALS	\$ 6,959	\$ 5,935	\$ 9,350	\$ 8,150	\$ 8,150	\$ 8,150
500 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600 OTHER OBJECTS	\$ 19,374	\$ 27,710	\$ 50,124	\$ 48,300	\$ 48,300	\$ 48,300
TOTAL SUPPORT EXPENSES	\$ 282,351	\$ 254,906	\$ 369,337	\$ 405,318	\$ 405,318	\$ 405,318

BLACK BUTTE SCHOOL DISTRICT 41			Combined Instruction & Support Expenses			
FISCAL YEAR ENDING JUNE 30, 2026						
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
REQUIREMENTS	2022-23	2023-24	2024-2025	2025-26	2024-25	2024-25
100 GENERAL FUND						
1000 INSTRUCTIONAL & 2000 SUPPORT						
100 SALARIES	\$ 336,392	\$ 320,739	\$ 363,842	\$ 439,663	\$ 439,663	\$ 439,663
200 PAYROLL BENEFITS	\$ 167,683	\$ 163,044	\$ 191,286	\$ 269,490	\$ 269,490	\$ 269,490
300 PURCHASED SERVICES	\$ 66,317	\$ 59,965	\$ 95,850	\$ 101,761	\$ 101,761	\$ 101,761
400 SUPPLIES & MATERIALS	\$ 14,186	\$ 12,486	\$ 19,950	\$ 17,550	\$ 17,550	\$ 17,550
500 CAPITAL OUTLAY				\$ -	\$ -	\$ -
600 OTHER OBJECTS	\$ 19,730	\$ 27,710	\$ 51,024	\$ 49,200	\$ 49,200	\$ 49,200
TOTAL INSTRUCTIONAL & SUPPORT EXP.	\$ 604,308	\$ 583,944	\$ 721,952	\$ 877,665	\$ 877,665	\$ 877,665

GENERAL FUND EXPENSES

Salaries Payroll Benefits Purchased Services Supplies & Materials Other



Elementary Expenses

Elementary (K-5): Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

BLACK BUTTE SCHOOL DISTRICT 41

ELEMENTARY (K-5)

BUDGET SUMMARY WORKSHEET - GENERAL FUND (100)

FISCAL YEAR ENDING JUNE 30, 2026

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND/FUNCTION/OBJECT	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
100 GENERAL FUND						
1000 INSTRUCTION						
1111 ELEMENTARY (K-5)						
100 SALARIES						
100-1111-0111-800 LICENSED SALARY	\$ 132,378	\$ 115,947	\$ 122,925	\$ 156,977	\$ 156,977	\$ 156,977
100-1111-0121-800 LICENSED SUB SALARY	\$ 9,353	\$ 5,016	\$ 2,000	\$ 3,500	\$ 3,500	\$ 3,500
100-1111-0130-800-000-401 ADDITIONAL SALARY (EMPLOYEE BO	\$ 3,455	\$ 1,250	\$ 1,250	\$ 1,750	\$ 1,750	\$ 1,750
TOTAL SALARIES	\$ 145,186	\$ 122,214	\$ 126,175	\$ 162,227	\$ 162,227	\$ 162,227
200 PAYROLL BENEFITS						
100-1111-0211-800 PERS	\$ 28,360	\$ 24,737	\$ 26,404	\$ 36,545	\$ 36,545	\$ 36,545
100-1111-0212-800 PERS PICKUP	\$ 8,296	\$ 6,906	\$ 7,375	\$ 9,509	\$ 9,509	\$ 9,509
100-1111-0220-800 SOCIAL SECURITY	\$ 10,096	\$ 8,093	\$ 9,404	\$ 12,410	\$ 12,410	\$ 12,410
100-1111-0231-800 OTHER PAYROLL COSTS	\$ 1,023	\$ 397	\$ 1,598	\$ 2,758	\$ 2,758	\$ 2,758
100-1111-0240-800 INSURANCE	\$ 26,997	\$ 20,802	\$ 24,455	\$ 37,200	\$ 37,200	\$ 37,200
TOTAL PAYROLL BENEFITS	\$ 74,771	\$ 60,935	\$ 69,236	\$ 98,422	\$ 98,422	\$ 98,422
300 PURCHASED SERVICES						
100-1111-0310-800 PROF/TECH SVS	\$ -	\$ 117	\$ -	\$ 200	\$ 200	\$ 200
100-1111-0343-800 STUDENT TRAVEL	\$ 728	\$ 997	\$ 4,500	\$ 5,500	\$ 5,500	\$ 5,500
TOTAL PURCHASED SERVICES	\$ 728	\$ 1,114	\$ 4,500	\$ 5,700	\$ 5,700	\$ 5,700
400 SUPPLIES & MATERIALS						
100-1111-0410-800 SUPPLIES (CONSUMABLES)	\$ 1,283	\$ 1,399	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
100-1111-0420-800 TEXTBOOKS/REPLACEMENT	\$ 69	\$ 1,892	\$ 1,800	\$ 1,500	\$ 1,500	\$ 1,500
100-1111-0430-800 LIBRARY BOOKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1111-0460-800 SUPPLIES (NON-CONSUME)	\$ 2,149	\$ 67	\$ 1,500	\$ 1,200	\$ 1,200	\$ 1,200
100-1111-0470-800 SOFTWARE	\$ 162	\$ 75	\$ 200	\$ 200	\$ 200	\$ 200
TOTAL SUPPLIES & MATERIALS	\$ 3,664	\$ 3,433	\$ 5,300	\$ 4,700	\$ 4,700	\$ 4,700
600 OTHER OBJECTS						
100-1111-0640-800 DUES / FEES	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
TOTAL OTHER OBJECTS	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
TOTAL PRIMARY PROGRAM (K-3)	\$ 224,449	\$ 187,695	\$ 205,311	\$ 271,149	\$ 271,149	\$ 271,149

121 Licensed Sub salary: Substitute costs to cover leaves are budgeted here.

130 Additional Salary / Employee Bonus: 2 teachers, 1 educational assistant, and 50% of performing arts teacher

310 Prof/Tech Services: Most Enrichment Program expenditures are budgeted in the REAP Grant.

343 Travel, Student, Out of District: 8 Ski Program Days and rentals (\$9600) and Swim Program (\$800). Half of these expenses have been charged here, the other have been included in the Upper Grades Budget item 343. An additional \$700 has been added to Elementary Travel for additional field trips.

640 Dues/Fees: Rent for the Camp Sherman Community Hall twice a year @ \$100 per rental for a total charge of \$200 per year. Half charged under this line item, the other half charged under Upper Grades Budget item 640.

Upper Grade Expenses

Middle/Junior High Program (6-8): Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

BLACK BUTTE SCHOOL DISTRICT 41

MIDDLE/ JUNIOR HIGH PROGRAM

BUDGET SUMMARY WORKSHEET - GENERAL FUND (100)

FISCAL YEAR ENDING JUNE 30, 2026

FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
100 GENERAL FUND						
1000 INSTRUCTION						
1121 MIDDLE/ JUNIOR HIGH PROGRAM						
100 SALARIES						
100-1121-0111-800 LICENSED SALARY	\$ 67,079	\$ 92,233	\$ 87,259	\$ 111,198	\$ 111,198	\$ 111,198
100-1121-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$ -	\$ -	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000
100-1121-0130-800 ADDITIONAL SALARY (TEACHER STIPEND)	\$ 750	\$ 750	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
100-1121-0121-800 LICENSED SUB SALARY	\$ -	\$ -	\$ 2,000	\$ 3,500	\$ 3,500	\$ 3,500
TOTAL SALARIES	\$ 67,829	\$ 92,983	\$ 90,009	\$ 118,698	\$ 118,698	\$ 118,698
200 PAYROLL BENEFITS						
100-1121-0211-800 PERS	\$ 13,898	\$ 19,973	\$ 18,743	\$ 25,815	\$ 25,815	\$ 25,815
100-1121-0212-800 PERS PICKUP	\$ 4,070	\$ 5,579	\$ 5,236	\$ 6,717	\$ 6,717	\$ 6,717
100-1121-0220-800 SOCIAL SECURITY	\$ 4,661	\$ 6,408	\$ 6,675	\$ 8,851	\$ 8,851	\$ 8,851
100-1121-0231-800 OTHER PAYROLL COSTS	\$ 15	\$ 307	\$ 1,134	\$ 1,967	\$ 1,967	\$ 1,967
100-1121-0240-800 INSURANCE	\$ 11,841	\$ 16,376	\$ 16,907	\$ 27,900	\$ 27,900	\$ 27,900
TOTAL PAYROLL BENEFITS	\$ 34,485	\$ 48,643	\$ 48,696	\$ 71,250	\$ 71,250	\$ 71,250
300 PURCHASED SERVICES						
100-1121-0310-800 PROF/TECH SVS	\$ -	\$ 117	\$ -	\$ 250	\$ 250	\$ 250
100-1121-0343-800 STUDENT TRAVEL	\$ 728	\$ 1,497	\$ 4,500	\$ 9,000	\$ 9,000	\$ 9,000
TOTAL PURCHASED SERVICES	\$ 728	\$ 1,614	\$ 4,500	\$ 9,250	\$ 9,250	\$ 9,250
400 SUPPLIES & MATERIALS						
100-1121-0410-800 SUPPLIES (CONSUMABLES)	\$ 1,252	\$ 1,341	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
100-1121-0420-800 TEXTBOOKS/REPLACEMENT	\$ -	\$ 1,341	\$ 1,800	\$ 1,500	\$ 1,500	\$ 1,500
100-1121-0430-800 LIBRARY BOOKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-1121-0460-800 SUPPLIES (NON-CONSUME)	\$ 2,149	\$ 361	\$ 1,500	\$ 1,200	\$ 1,200	\$ 1,200
100-1121-0470-800 SOFTWARE	\$ 162	\$ 75	\$ 200	\$ 200	\$ 200	\$ 200
TOTAL SUPPLIES & MATERIALS	\$ 3,564	\$ 3,118	\$ 5,300	\$ 4,700	\$ 4,700	\$ 4,700
600 OTHER OBJECTS						
100-1121-0640-800 DUES/FEES (Pay to Play)	\$ 100	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
100-1121-0640-800 DUES/FEES (Other)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER OBJECTS	\$ 100	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
TOTAL UPPER SCHOOL PROGRAM (4-8)	\$ 106,706	\$ 146,359	\$ 148,804	\$ 204,198	\$ 204,198	\$ 204,198

121 Licensed Sub salary: Substitute costs to cover leaves are budgeted here.

130 Additional Salary:

- **Employee Bonus** - 1 FTE teacher, 50% teacher, & 50% performing arts teacher
- **Teacher Stipend** - includes stipend of overnight year end trip & teacher re-location bonus for new teacher hire

310 Prof/Tech Services: Most Enrichment Program expenditures are budgeted in the REAP Grant.

343 Travel, Student, Out of District: 8 Ski Program Days and rentals (\$9600) and Swim Program (\$800). Half of these expenses have been charged here, the other have been included in the Elementary Budget item 343. An additional \$4200 has been added to Upper Grades Travel for additional field trips and an Outdoor School Experience / Year End Trip.

640 Dues/Fees: Rent for the Camp Sherman Community Hall twice a year @ \$100 per rental for a total charge of \$200 per year. Half charged under this line item, the other half charged under Upper Grades Budget item 640.

High School Expenses

High School Program (9-12): Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

BLACK BUTTE SCHOOL DISTRICT 41

HIGH SCHOOL PROGRAM (9-12)

BUDGET SUMMARY WORKSHEET - GENERAL FUND (100)

FISCAL YEAR ENDING JUNE 30, 2026

FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
100 GENERAL FUND						
1000 INSTRUCTION						
1131 HIGH SCHOOL PROGRAM (9-12)						
600 OTHER OBJECTS						
100-1131-0640-800 DUES/FEES (Pay to Play)	\$ 156	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
TOTAL OTHER OBJECTS	\$ 156	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
TOTAL HIGH SCHOOL PROGRAM (9-12)	\$ 156	\$ -	\$ 500	\$ 500	\$ 500	\$ 500

113 Dues/Fees: Since BBSD does not have a High School Program, expenses are limited to “Pay to Play” with funds set aside to reimburse qualifying High School students for the cost of participation in sports programs. This is done through an application process.

Guidance Service Expenses

Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

BLACK BUTTE SCHOOL DISTRICT 41

GUIDANCE SERVICES

BUDGET SUMMARY WORKSHEET - GENERAL FUND (100)

FISCAL YEAR ENDING JUNE 30, 2026

FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
100 GENERAL FUND						
2000 SUPPORT SERVICES						
2120 GUIDANCE SERVICES						
100 SALARIES						
100-2120-0111-800 LICENSED COUNSELOR SALARY	\$ 500	\$ 3,488	\$ 5,544	\$ -	\$ -	\$ -
100-2120-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
TOTAL SALARIES	\$ 500	\$ 3,988	\$ 5,544	\$ 500	\$ 500	\$ 500
200 PAYROLL BENEFITS						
100-2120-0211-800 PERS	\$ -	\$ 876	\$ 1,191	\$ 115	\$ 115	\$ 115
100-2120-0212-800 PERS PICKUP	\$ -	\$ 245	\$ 333	\$ 30	\$ 30	\$ 30
100-2120-0220-800 SOCIAL SECURITY	\$ 38	\$ 312	\$ 424	\$ 38	\$ 38	\$ 38
100-2120-0231-800 OTHER PAYROLL COSTS	\$ 1	\$ 14	\$ 72	\$ 9	\$ 9	\$ 9
100-2120-0240-800 INSURANCE	\$ -	\$ 706	\$ -	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ 40	\$ 2,151	\$ 2,020	\$ 192	\$ 192	\$ 192
300 PURCHASED SERVICES						
100-2120-0310-800 PROF/TECH SVS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-2120-0340-800 STAFF TRAVEL	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
400 SUPPLIES & MATERIALS						
100-2120-0410-800 SUPPLIES	\$ 167	\$ 183	\$ -	\$ 250	\$ 250	\$ 250
100-2120-0460-800 SUPPLIES (NON-CONSUME)	\$ -	\$ 445	\$ -	\$ 400	\$ 400	\$ 400
TOTAL SUPPLIES & MATERIALS	\$ 167	\$ 628	\$ -	\$ 650	\$ 650	\$ 650
TOTAL GUIDANCE SERVICES	\$ 907	\$ 6,768	\$ 7,563	\$ 1,342	\$ 1,342	\$ 1,342

BBSD Operating Budget 2025-2026

June 30, 2025

BLACK BUTTE SCHOOL DISTRICT 41

GUIDANCE SERVICES

BUDGET SUMMARY WORKSHEET - GENERAL FUND (100)

FISCAL YEAR ENDING JUNE 30, 2026

FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
100 GENERAL FUND						
2000 SUPPORT SERVICES						
2120 GUIDANCE SERVICES						
100 SALARIES						
100-2120-111-800-000-000 LICENSED COUNSELOR SALARY	\$ 500	\$ 3,488	\$ 5,544	\$ -	\$ -	\$ -
100-2120-130-800-000-000 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -
TOTAL SALARIES	\$ 500	\$ 3,988	\$ 5,544	\$ 500	\$ 500	\$ -
200 PAYROLL BENEFITS						
100-2120-211-800-000-000 PERS	\$ -	\$ 876	\$ 1,191	\$ 115	\$ 115	\$ -
100-2120-212-800-000-000 PERS PICKUP	\$ -	\$ 245	\$ 333	\$ 30	\$ 30	\$ -
100-2120-220-800-000-000 SOCIAL SECURITY	\$ 38	\$ 312	\$ 424	\$ 38	\$ 38	\$ -
100-2120-231-800-000-000 OTHER PAYROLL COSTS	\$ 1	\$ 14	\$ 72	\$ 9	\$ 9	
100-2120-240-800-000-000 INSURANCE	\$ -	\$ 706	\$ -	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ 40	\$ 2,151	\$ 2,020	\$ 192	\$ 192	\$ -
300 PURCHASED SERVICES						
100-2120-310-800-000-000 PROF/TECH SVS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-2120-340-800-000-000 STAFF TRAVEL	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
400 SUPPLIES & MATERIALS						
100-2120-410-800-000-000 SUPPLIES	\$ 167	\$ 183	\$ -	\$ 250	\$ 250	\$ -
100-2120-460-800-000-000 SUPPLIES (NON-CONSUME)	\$ -	\$ 445	\$ -	\$ 400	\$ 400	\$ -
TOTAL SUPPLIES & MATERIALS	\$ 167	\$ 628	\$ -	\$ 650	\$ 650	\$ -
TOTAL GUIDANCE SERVICES	\$ 907	\$ 6,768	\$ 7,563	\$ 1,342	\$ 1,342	\$ -

100 Salaries: Child Development Specialist salary included in SIA and REAP Grants

130 Employee Bonus: Child Development Specialist

Instructional Staff Development

Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related.

BLACK BUTTE SCHOOL DISTRICT 41

INSTRUCTIONAL STAFF DEVELOPMENT

BUDGET SUMMARY WORKSHEET - GENERAL FUND (100)

FISCAL YEAR ENDING JUNE 30, 2026

FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
100 GENERAL FUND						
2000 SUPPORT SERVICES						
2240 INSTRUCTIONAL STAFF DEVELOPMENT						
100 SALARIES						
100-2240-0121-800 LICENSED SUB SALARY	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
TOTAL SALARIES	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
200 PAYROLL BENEFITS						
100-2240-0220-800 SOCIAL SECURITY	\$ -	\$ -	\$ 38	\$ 38	\$ 38	\$ 38
100-2240-0231-800 OTHER PAYROLL COSTS	\$ -	\$ -	\$ 30	\$ 30	\$ 30	\$ 30
TOTAL PAYROLL BENEFITS	\$ -	\$ -	\$ 68	\$ 68	\$ 68	\$ 68
300 PURCHASED SERVICES						
100-2240-0310-800 PROF/TECH SERVICES	\$ 2,250	\$ 7,508	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
TOTAL PURCHASED SERVICES	\$ 2,250	\$ 7,508	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
600 OTHER OBJECTS						
100-2240-0340-800 TRAVEL	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200
100-2240-0640-800 DUES/FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER OBJECTS	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT SERVICES	\$ 2,250	\$ 7,508	\$ 2,068	\$ 2,268	\$ 2,268	\$ 2,268

121 Licensed Sub salary: Covers for staff who are out for professional development

300 Prof/ Tech Services: Consultants, contractors, and other training services (including first aid and CPR)

340 Travel: Instructional Staff Professional Development billed here.

***NOTE:** Most staff development is included in grant funds (Early Literacy, REAP, Project Forward & Title II)

Board of Educational Services / Board of Directors

General Administration Activities concerned with establishing and administering policy in connection with operating the district. Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Also used for legal services.

FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
100 GENERAL FUND						
2000 SUPPORT SERVICES						
2310 BOARD OF EDUCATION SERVICES						
300 PURCHASED SERVICES						
100-2310-0310-800 PROF/TECH SVS (OSBA POLICIES)	\$ 1,900	\$ 2,280	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000
100-2310-0340-800 BOARD TRAVEL	\$ 168	\$ 290	\$ 300	\$ 380	\$ 380	\$ 380
100-2310-0350-800 COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-2310-0381-800 AUDIT SERVICES	\$ 16,200	\$ 17,200	\$ 19,000	\$ 20,000	\$ 20,000	\$ 20,000
100-2310-0382-800 LEGAL SERVICES	\$ 7,571	\$ -	\$ 4,800	\$ 7,725	\$ 7,725	\$ 7,725
100-2310-0388-800 ELECTION SERVICES	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ 26,014	\$ 19,770	\$ 26,600	\$ 31,105	\$ 31,105	\$ 31,105
400 SUPPLIES & MATERIALS						
100-2310-0410-800 SUPPLIES	\$ 200	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
TOTAL SUPPLIES & MATERIALS	\$ 200	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
600 OTHER OBJECTS						
100-2310-0640-800 DUES/FEES	\$ 674	\$ 590	\$ 700	\$ 700	\$ 700	\$ 700
100-2310-0650-800 INSURANCE/LIABILITY	\$ 13,625	\$ 20,661	\$ 43,224	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL OTHER OBJECTS	\$ 14,299	\$ 21,251	\$ 43,924	\$ 40,700	\$ 40,700	\$ 40,700
TOTAL BOARD OF EDUCATION SERVICES	\$ 40,513	\$ 41,021	\$ 70,774	\$ 72,055	\$ 72,055	\$ 72,055

310: Prof/Tech Services: OSBA policies

640 Dues/Fees: Legal Assistance Trust Annual Dues, Oregon Ethics Commission, OSSA & OSBA membership

Executive Administration Services

Activities associated with the overall general administrative or executive responsibility for the entire district.

BLACK BUTTE SCHOOL DISTRICT 41

EXECUTIVE ADMINISTRATION SERVICES

BUDGET SUMMARY WORKSHEET - GENERAL FUND (100)

FISCAL YEAR ENDING JUNE 30, 2026

FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
100 GENERAL FUND						
2000 SUPPORT SERVICES						
2320 EXEC ADMINISTRATION SERVICES						
100 SALARIES						
100-2320-0112-800 CLASSIFIED SALARY	\$ 7,235	\$ 1,541	\$ -	\$ -	\$ -	\$ -
100-2320-0113-800 ADMINISTRATOR	\$ 29,204	\$ 24,664	\$ 23,171	\$ -	\$ -	\$ -
100-2320-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$ 500	\$ 1,000	\$ 500	\$ -	\$ -	\$ -
TOTAL SALARIES	\$ 36,938	\$ 27,205	\$ 23,671	\$ -	\$ -	\$ -
200 PAYROLL BENEFITS						
100-2320-0211-800 PERS	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ -
100-2320-0212-800 PERS PICKUP	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
100-2320-0220-800 SOCIAL SECURITY	\$ 2,826	\$ 2,119	\$ 1,773	\$ -	\$ -	\$ -
100-2320-0231-800 OTHER PAYROLL COSTS	\$ 9	\$ 81	\$ 301	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ 2,967	\$ 2,200	\$ 2,074	\$ -	\$ -	\$ -
300 PURCHASED SERVICES						
100-2320-0340-800 TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 SUPPLIES & MATERIALS						
100-2320-0410-800 SUPPLIES	\$ 1,535	\$ -	\$ 2,400	\$ -	\$ -	\$ -
100-2320-0460-800 NON-CONSUMABLE ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-2320-0470-800 SOFTWARE			\$ 100	\$ 2,450	\$ 2,450	\$ 2,450
TOTAL SUPPLIES & MATERIALS	\$ 1,535	\$ -	\$ 2,500	\$ 2,450	\$ 2,450	\$ 2,450
600 OTHER OBJECTS						
100-2310-0640-800 DUES/FEES	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER OBJECTS	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXEC ADMINISTRATION SERVICES	\$ 41,521	\$ 29,406	\$ 28,245	\$ 2,450	\$ 2,450	\$ 2,450

470 Software: PowerSchool subscription and maintenance

Office of Administration / Office of the Principal

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

Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

BLACK BUTTE SCHOOL DISTRICT 41

EXECUTIVE ADMINISTRATION SERVICES

BUDGET SUMMARY WORKSHEET - GENERAL FUND (100)

FISCAL YEAR ENDING JUNE 30, 2026

FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
100 GENERAL FUND						
2000 SUPPORT SERVICES						
2320 EXEC ADMINISTRATION SERVICES						
100 SALARIES						
100-2320-112-800-000-000 CLASSIFIED SALARY	\$ 7,235	\$ 1,541	\$ -	\$ -	\$ -	\$ -
100-2320-113-800-000-000 ADMINISTRATOR	\$ 29,204	\$ 24,664	\$ 23,171	\$ -	\$ -	\$ -
100-2320-130-800-000-401 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$ 500	\$ 1,000	\$ 500	\$ -	\$ -	\$ -
TOTAL SALARIES	\$ 36,938	\$ 27,205	\$ 23,671	\$ -	\$ -	\$ -
200 PAYROLL BENEFITS						
100-2320-211-800-000-000 PERS	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ -
100-2320-212-800-000-000 PERS PICKUP	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
100-2320-220-800-000-000 SOCIAL SECURITY	\$ 2,826	\$ 2,119	\$ 1,773	\$ -	\$ -	\$ -
100-2320-231-800-000-000 OTHER PAYROLL COSTS	\$ 9	\$ 81	\$ 301	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ 2,967	\$ 2,200	\$ 2,074	\$ -	\$ -	\$ -
300 PURCHASED SERVICES						
100-2320-340-800-000-000 TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 SUPPLIES & MATERIALS						
100-2320-410-800-000-000 SUPPLIES	\$ 1,535	\$ -	\$ 2,400	\$ -	\$ -	\$ -
100-2320-460-800-000-000 NON-CONSUMABLE ITEMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-2320-470-800-000-000 SOFTWARE			\$ 100	\$ 2,450	\$ 2,450	\$ -
TOTAL SUPPLIES & MATERIALS	\$ 1,535	\$ -	\$ 2,500	\$ 2,450	\$ 2,450	\$ -
600 OTHER OBJECTS						
100-2310-640-800-000-000 DUES/FEES	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER OBJECTS	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXEC ADMINISTRATION SERVICES	\$ 41,521	\$ 29,406	\$ 28,245	\$ 2,450	\$ 2,450	\$ -

112 Classified Salary: Addition of a .2 Administrative Assistant and 20% of the Family Community Engagement Coordinator position (the other 80% is included in the SIA Special Revenue Fund).

130 Employee Bonus: Administrative Assistant & 50% of Principal

300 Prof/Tech Services: 100 independent contractor hours to support Principal

Fiscal Services

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

BLACK BUTTE SCHOOL DISTRICT 41

FISCAL SERVICES

BUDGET SUMMARY WORKSHEET - GENERAL FUND (100)

FISCAL YEAR ENDING JUNE 30, 2026

FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
100 GENERAL FUND						
2000 SUPPORT SERVICES						
2520 FISCAL SERVICES						
100 SALARIES						
100-2520-0112-800 CLASSIFIED SALARY	\$ 29,423	\$ 26,882	\$ 33,030	\$ 48,058	\$ 48,058	\$ 48,058
100-2520-0130-800 HOUSING ALLOWANCE	\$ 3,375	\$ 2,775	\$ 1,950	\$ -	\$ -	\$ -
100-2520-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
TOTAL SALARIES	\$ 32,798	\$ 30,157	\$ 35,480	\$ 48,558	\$ 48,558	\$ 48,558
200 PAYROLL BENEFITS						
100-2520-0211-800 PERS	\$ 6,720	\$ 6,479	\$ 7,514	\$ 11,198	\$ 11,198	\$ 11,198
100-2520-0212-800 PERS PICKUP	\$ 1,968	\$ 1,809	\$ 2,099	\$ 2,914	\$ 2,914	\$ 2,914
100-2520-0220-800 SOCIAL SECURITY	\$ 2,287	\$ 2,307	\$ 2,714	\$ 3,715	\$ 3,715	\$ 3,715
100-2520-0231-800 OTHER PAYROLL COSTS	\$ 10	\$ 85	\$ 461	\$ 825	\$ 825	\$ 825
100-2520-0240-800 INSURANCE	\$ 6,760	\$ 9,277	\$ 6,240	\$ 9,300	\$ 9,300	\$ 9,300
TOTAL PAYROLL BENEFITS	\$ 17,745	\$ 19,957	\$ 19,028	\$ 27,951	\$ 27,951	\$ 27,951
300 PURCHASED SERVICES						
100-2520-0310-800 PROF/TECH SVS	\$ 439	\$ 757	\$ 800	\$ 250	\$ 250	\$ 250
100-2520-0340-800 STAFF DEVELOPMENT/TRAVEL	\$ 425	\$ -	\$ 100	\$ 3,000	\$ 3,000	\$ 3,000
100-2520-0353-800 POSTAGE SERVICES	\$ 405	\$ 429	\$ 400	\$ 400	\$ 400	\$ 400
100-2520-0354-800 COMMUNICATION: ADVERTISING	\$ 366	\$ 277	\$ 200	\$ 200	\$ 200	\$ 200
100-2520-3055-800 ADVERTISE/PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ 1,635	\$ 1,462	\$ 1,500	\$ 3,850	\$ 3,850	\$ 3,850
400 SUPPLIES & MATERIALS						
100-2520-0410-800 SUPPLIES	\$ 702	\$ 307	\$ 300	\$ 300	\$ 300	\$ 300
100-2520-0470-800 SOFTWARE (VISIONS)	\$ 750	\$ 433	\$ 1,000	\$ 1,200	\$ 1,200	\$ 1,200
TOTAL SUPPLIES & MATERIALS	\$ 1,452	\$ 740	\$ 1,300	\$ 1,500	\$ 1,500	\$ 1,500
600 OTHER OBJECTS						
100-2520-0640-800 DUES/FEES	\$ 2,209	\$ 2,213	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL OTHER OBJECTS	\$ 2,209	\$ 2,213	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL FISCAL SERVICES	\$ 55,838	\$ 54,529	\$ 59,309	\$ 84,859	\$ 84,859	\$ 84,860

130 Employee Bonus: Business Manager

310 Staff Development / Travel: School Finance Academy year 1

470 Software: school accounting software Infinite Visions through High Desert ESD

640 Dues & Fees: OASBO membership, ODE dues, State audit fees, bank fees, etc

Operation and Maintenance of Plant Services

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.

BLACK BUTTE SCHOOL DISTRICT 41

OPERATION/MAINTENANCE OF PLANT

BUDGET SUMMARY WORKSHEET - GENERAL FUND (100)

FISCAL YEAR ENDING JUNE 30, 2026

FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
100 GENERAL FUND						
2000 SUPPORT SERVICES						
2540 OPERATION OF MAINTENANCE AND PLANT						
100 SALARIES						
100-2540-0112-800 CLASSIFIED SALARY	\$ -	\$ 2,285	\$ 5,041	\$ 5,493	\$ 5,493	\$ 5,493
100-2540-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIES	\$ -	\$ 2,385	\$ 5,041	\$ 5,493	\$ 5,493	\$ 5,493
200 PAYROLL BENEFITS						
100-2540-0211-800 PERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-2540-0212-800 PERS PICKUP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-2540-0220-800 SOCIAL SECURITY	\$ -	\$ 166	\$ 386	\$ 420	\$ 420	\$ 420
100-2540-0231-800 OTHER PAYROLL COSTS	\$ -	\$ 72	\$ 66	\$ 93	\$ 93	\$ 93
100-2540-0240-800 INSURANCE	\$ -	\$ 181	\$ -	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ -	\$ 419	\$ 451	\$ 514	\$ 514	\$ 514
300 PURCHASED SERVICES						
100-2540-0310-800 PROF/TECH SVS	\$ -	\$ 1,050	\$ 8,000	\$ 11,436	\$ 11,436	\$ 11,436
100-2540-0322-800-000-130 PROPERTY SERVICES - Summer Lan	\$ 2,852	\$ -	\$ 3,000	\$ 8,000	\$ 8,000	\$ 8,000
100-2540-0322-800 REPAIRS	\$ 9,597	\$ 209	\$ 9,000	\$ 4,500	\$ 4,500	\$ 4,500
100-2540-0324-800 RENTALS	\$ 647	\$ 100	\$ -	\$ -	\$ -	\$ -
100-2540-0325-800 ELECTRICITY	\$ 1,639	\$ 1,688	\$ 9,300	\$ 6,900	\$ 6,900	\$ 6,900
100-2540-0326-800 FUEL OIL/PROPANE	\$ 5,936	\$ 4,186	\$ -	\$ -	\$ -	\$ -
100-2540-0327-800 WATER/SEWER	\$ -	\$ 1,205	\$ -	\$ 500	\$ 500	\$ 500
100-2540-0328-800 GARBAGE SERVICES	\$ 400	\$ 594	\$ 500	\$ 450	\$ 450	\$ 450
100-2540-0329-800 BOILERS/EXTINGUISHERS	\$ 88	\$ 700	\$ 150	\$ 150	\$ 150	\$ 150
100-2540-0340-800 TRAVEL	\$ 190	\$ 111				
100-2540-0351-800 TELEPHONE/DSL	\$ 7,680	\$ 7,555	\$ 16,800	\$ 1,920	\$ 1,920	\$ 1,920
TOTAL PURCHASED SERVICES	\$ 29,028	\$ 17,398	\$ 46,750	\$ 33,856	\$ 33,856	\$ 33,856
400 SUPPLIES & MATERIALS						
100-2540-0410-800 SUPPLIES (consumable)	\$ 1,875	\$ 1,326	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
100-2540-0460-800 SUPPLIES (non-consumable)	\$ 1,269	\$ 167	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
TOTAL SUPPLIES & MATERIALS	\$ 3,144	\$ 1,493	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
600 OTHER OBJECTS						
100-2540-0640-800 DUES/FEES	\$ 1,050	\$ 1,320	\$ 1,200	\$ 1,250	\$ 1,250	\$ 1,250
100-2540-0640-800 DUES/FEES	\$ -	\$ 706	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER OBJECTS	\$ 1,050	\$ 2,026	\$ 1,200	\$ 1,250	\$ 1,250	\$ 1,250
TOTAL OPERATION/MAINTENANCE OF PLANT	\$ 33,222	\$ 23,722	\$ 55,742	\$ 43,413	\$ 43,413	\$ 43,413

310 Professional/Tech Services: Custodial Services & Alarm Monitoring

Student Transportation Services

Activities concerned with the transportation of students between home and school, as provided by state law, including cost for trips to school activities. Charge insurance costs related to transportation to this function, including property and liability.

BLACK BUTTE SCHOOL DISTRICT 41

PUPIL TRANSPORTATION

BUDGET SUMMARY WORKSHEET - GENERAL FUND (100)

FISCAL YEAR ENDING JUNE 30, 2026

FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
100 GENERAL FUND						
2000 SUPPORT SERVICES						
2550 PUPIL TRANSPORTATION						
100 SALARIES						
100-2550-0112-800 CLASSIFIED SALARY	\$ 14,242	\$ 18,109	\$ 19,324	\$ 20,984	\$ 20,984	\$ 20,984
100-2550-0122-800 CLASSIFIED SUBSTITUTESALARY	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
100-2550-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$ -	\$ 600	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL SALARIES	\$ 15,242	\$ 18,709	\$ 19,824	\$ 21,984	\$ 21,984	\$ 21,984
				\$ -	\$ -	\$ -
200 PAYROLL BENEFITS						
100-2550-0211-800 PERS	\$ 1,569	\$ (314)	\$ -	\$ -	\$ -	\$ -
100-2550-0212-800 PERS PICKUP	\$ 459	\$ (92)	\$ -	\$ -	\$ -	\$ -
100-2550-0220-800 SOCIAL SECURITY	\$ 744	\$ 899	\$ 1,478	\$ 1,682	\$ 1,682	\$ 1,682
100-2550-0231-800 OTHER PAYROLL COSTS	\$ 79	\$ 693	\$ 251	\$ 374	\$ 374	\$ 374
100-2550-0240-800 INSURANCE	\$ 15,606	\$ 15,419	\$ 18,000	\$ 24,000	\$ 24,000	\$ 24,000
TOTAL PAYROLL BENEFITS	\$ 18,457	\$ 16,605	\$ 19,730	\$ 26,055	\$ 26,055	\$ 26,055
300 PURCHASED SERVICES						
100-2550-0310-800 PROF SVS	\$ 60	\$ 266	\$ 200	\$ 200	\$ 200	\$ 200
100-2550-0322-800 REPAIRS	\$ 782	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
100-2550-0326-800 FUEL	\$ 4,852	\$ 4,794	\$ 4,500	\$ 4,800	\$ 4,800	\$ 4,800
100-2550-0340-800 TRAVEL	\$ -	\$ 79	\$ 500	\$ 500	\$ 500	\$ 500
TOTAL PURCHASED SERVICES	\$ 5,694	\$ 5,139	\$ 7,700	\$ 8,000	\$ 8,000	\$ 8,000
400 SUPPLIES & MATERIALS						
100-2550-0410-800 SUPPLIES (CONSUME)	\$ 306	\$ 528	\$ 500	\$ 500	\$ 500	\$ 500
100-2550-0460-800 SUPPLIES (NON CONSUME)	\$ 58	\$ 2,545	\$ 2,500	\$ 500	\$ 500	\$ 500
TOTAL SUPPLIES & MATERIALS	\$ 365	\$ 3,073	\$ 3,000	\$ 1,000	\$ 1,000	\$ 1,000
600 OTHER OBJECTS						
100-2550-0640-800 DUES/FEES	\$ 252	\$ 110	\$ 500	\$ 350	\$ 350	\$ 350
100-2550-0650-800 LIABILITY INSURANCE	\$ 1,409	\$ 1,979	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL OTHER OBJECTS	\$ 1,661	\$ 2,089	\$ 3,000	\$ 3,350	\$ 3,350	\$ 3,350
TOTAL PUPIL TRANSPORTATION SERVICES	\$ 41,419	\$ 45,614	\$ 53,254	\$ 60,389	\$ 60,389	\$ 60,389

Information Services

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

BLACK BUTTE SCHOOL DISTRICT 41

INFORMATION SERVICES

BUDGET SUMMARY WORKSHEET - GENERAL FUND (100)

FISCAL YEAR ENDING JUNE 30, 2026

FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
100 GENERAL FUND						
2000 SUPPORT SERVICES						
2630 INFORMATION SERVICES						
100 SALARIES						
100-2630-0112-800 CLASSIFIED SALARY	\$ 3,945	\$ 500	\$ -	\$ -	\$ -	\$ -
100-2630-0130-800 ADDITIONAL SALARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIES	\$ 3,945	\$ 500	\$ -	\$ -	\$ -	\$ -
				\$ -		
200 PAYROLL BENEFITS						
100-2630-0211-800 PERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-2630-0212-800 PERS PICKUP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-2630-0220-800 SOCIAL SECURITY	\$ 302	\$ 38	\$ -	\$ -	\$ -	\$ -
100-2630-0231-800 OTHER PAYROLL COSTS	\$ 13	\$ 2	\$ -	\$ -	\$ -	\$ -
100-2630-0240-800 INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ 315	\$ 40	\$ -	\$ -	\$ -	\$ -
300 PURCHASED SERVICES						
100-2630-0310-800 PROF SVS	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -
400 SUPPLIES & MATERIALS						
100-2630-0410-800 SUPPLIES (CONSUME)	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ -
100-2630-0460-800 SUPPLIES (NON CONSUME)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SUPPLIES & MATERIALS	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ -
600 OTHER OBJECTS						
100-2630-0640-800 DUES/FEES	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER OBJECTS	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INFORMATION SERVICES	\$ 4,409	\$ 540	\$ -	\$ -	\$ -	\$ -

Other Use Funds & Total Expenditures

Other use activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

Black Butte School District uses Other Use Funds to allow for a contingency.

BLACK BUTTE SCHOOL DISTRICT 41

OTHER USES OF FUNDS

BUDGET SUMMARY WORKSHEET - GENERAL FUND (100)

FISCAL YEAR ENDING JUNE 30, 2026

FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
100 GENERAL FUND						
800 OTHER USES OF FUNDS						
100-6110-0810-800 CONTINGENCIES	\$ -	\$ -	\$ 180,000	\$ 110,000	\$ 110,000	\$ 110,000
TOTAL EXPENDITURES (with contingency)	\$ (604,309)	\$ (583,944)	\$ (901,952)	\$ (987,665)	\$ (987,665)	\$ (987,665)
TOTAL EXPENSES (without contingency)	\$ (604,309)	\$ (583,944)	\$ (721,952)	\$ (877,664)	\$ (877,664)	\$ (877,665)
100-7000-0810-800 ENDING FUND BALANCE	\$ 265,071	\$ 304,424	\$ 358	\$ 549	\$ 549	\$ 549

6000 Contingencies (for budget only). Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

RESERVE FUNDS

A reserve fund is a savings account or pool of money set aside by Board of Directors to cover unexpected expenses, future liabilities, or planned capital expenditures. It acts as a financial safety net to ensure that the district can meet obligations without disrupting operations or requiring additional funding. Purposes of Reserve Funds are designated by the Board of Directors and do not have external restrictions.

GENERAL STUDENT ACTIVITIES FUND — 101

This fund was rolled into the General Reserve and is shown here for historical purposes.

BLACK BUTTE SCHOOL DISTRICT NO. 41

GENERAL FUND (101) - STUDENT ACTIVITIES

BUDGET SUMMARY WORKSHEET - GENERAL FUND ACCT 787

FISCAL YEAR ENDING JUNE 30, 2026

(This fund was rolled into fund 103 General Reserves as is shown for history)

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
101 GENERAL FUND (STUDENT ACTIVITIES)						
1000 LOCAL SOURCES						
101-1500 INTEREST	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LOCAL SOURCES	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -
5000 OTHER SOURCES						
101-5400 BEGIN FUND BALANCE	\$ 717	\$ 731	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES	\$ 717	\$ 731	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 731	\$ 731	\$ -	\$ -	\$ -	\$ -

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
101 GENERAL FUND (STUDENT ACTIVITIES)						
5000 OTHER USES						
5200 TRANSFER OF FUNDS						
101-5200-0700-800 TRANSFER OF FUNDS	\$ -	\$ 731	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFER OF FUNDS (To Reserve Fund 103)	\$ -	\$ 731	\$ -	\$ -	\$ -	\$ -
7000 UNAPPROPRIATED FUND BALANCE						
101-7000-0810-800 ENDING FUND BALANCE	\$ 731	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 731	\$ 731	\$ -	\$ -	\$ -	\$ -

GENERAL PERS RESERVE FUND – 102

Funds the School Board has set aside to cover potential future PERS cost increases

BLACK BUTTE SCHOOL DISTRICT NO. 41

GENERAL FUND (102) - PERS RESERVE

BUDGET SUMMARY WORKSHEET - GENERAL FUND ACCT 786

FISCAL YEAR ENDING JUNE 30, 2026

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
102 GENERAL FUND (PERS RESERVE)						
1000 LOCAL SOURCES						
102-1500 INTEREST (COUNTY)	\$ 3,273	\$ 4,545	\$ 3,000	\$ -	\$ -	\$ -
TOTAL LOCAL SOURCES	\$ 3,273	\$ 4,545	\$ 3,000	\$ -	\$ -	\$ -
5000 OTHER SOURCES						
102-5400 BEGIN FUND BALANCE	\$ 171,085	\$ 174,358	\$ 178,000	\$ 179,817	\$ 179,817	\$ 179,817
TOTAL OTHER SOURCES	\$ 171,085	\$ 174,358	\$ 178,000	\$ 179,817	\$ 179,817	\$ 179,817
TOTAL RESOURCES	\$ 174,358	\$ 178,903	\$ 181,000	\$ 179,817	\$ 179,817	\$ 179,817

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
102 GENERAL FUND (PERS RESERVE)						
6000 CONTINGENCY						
6000 CONTINGENCY						
102-6110-0810-800 (CONTINGENCY)	\$ -	\$ -	\$ 181,000	\$ 179,817	\$ 179,817	\$ 179,817
TOTAL CONTINGENCY	\$ -	\$ -	\$ 181,000	\$ 179,817	\$ 179,817	\$ 179,817
UNAPPROPRIATED FUND BALANCE						
102-7000-0810-800 ENDING FUND BALANCE	\$ 174,358	\$ 178,903	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 174,358	\$ 178,903	\$ 181,000	\$ 179,817	\$ 179,817	\$ 179,817

GENERAL RESERVE FUND – 103

Funds the School Board has set aside for use in the future

BLACK BUTTE SCHOOL DISTRICT NO. 41

BUDGET SUMMARY WORKSHEET - GENERAL FUND ACCT 705 + 690

GENERAL FUND (103) - RESERVES

FISCAL YEAR ENDING JUNE 30, 2026

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
103 GENERAL FUND (RESERVE FUND)						
1000 LOCAL SOURCES						
103-1500 INTEREST (COUNTY)	\$ 8,200	\$ 1,841	\$ 3,000	\$ -	\$ -	\$ -
1000 LOCAL SOURCES	\$ 8,200	\$ 1,841	\$ 3,000	\$ -	\$ -	\$ -
5000 OTHER SOURCES						
103-5200 INTERFUND TRANS. (IN)	\$ -	\$ 731	\$ -	\$ 84,905	\$ 84,905	\$ 84,905
103-5400 BEGIN FUND BALANCE	\$ 428,600	\$ 436,799	\$ 440,000	\$ 439,372	\$ 439,372	\$ 439,372
5000 OTHER SOURCES	\$ 428,600	\$ 437,530	\$ 440,000	\$ 524,276	\$ 524,276	\$ 524,276
TOTAL RESOURCES	\$ 436,799	\$ 439,372	\$ 443,000	\$ 524,276	\$ 524,276	\$ 524,276

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
103 GENERAL FUND (RESERVE FUND)						
5000 OTHER USES						
5200 TRANSFER OF FUNDS						
103-5200-0700-800 TRANSFER OF FUNDS (out)	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -
TOTAL TRANSFER OF FUNDS (to Capital projects Fund 400)	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -
6000 CONTINGENCY						
6000 CONTINGENCY						
103-6110-0810-800 CONTINGENCY	\$ -	\$ -	\$ 43,000	\$ 524,276	\$ 524,276	\$ 524,276
TOTAL CONTINGENCY	\$ -	\$ -	\$ 43,000	\$ 524,276	\$ 524,276	\$ 524,276
UNAPPROPRIATED FUND BALANCE						
103-7000-0810-800 ENDING FUND BALANCE	\$ 436,799	\$ 439,372	\$ -			\$ -
TOTAL REQUIREMENTS	\$ 436,799	\$ 439,372	\$ 443,000	\$ 524,276	\$ 524,276	\$ 524,276

Resource 5200 Inter-fund Transfer (In): This proposed budget includes a transfer from the General Long Term Maintenance Fund (104) into General Reserve Fund (103) order to consolidate reserves. The credit is shown here as a resource.

Please see Fund 104 Requirement 5200 Inter-fund Transfer (Out) to see the debit shown as a requirement. (next page)

GENERAL LONG-TERM MAINTENANCE FUND – 104

Funds the School Board has set aside to address Long-Term Maintenance needs.

BLACK BUTTE SCHOOL DISTRICT NO. 41

BUDGET SUMMARY WORKSHEET - GENERAL FUND ACCT 622

GENERAL FUND (104) - LONG-TERM MAINTENANCE

FISCAL YEAR ENDING JUNE 30, 2026

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
104 GENERAL FUND - LONG-TERM MAINTENANCE						
1000 LOCAL SOURCES						
104-1500 INTEREST (COUNTY)	\$ 4,648	\$ 427	\$ 1,000	\$ -	\$ -	\$ -
TOTAL LOCAL SOURCES	\$ 4,648	\$ 427	\$ 1,000	\$ -	\$ -	\$ -
5000 OTHER SOURCES						
104-5400 BEGIN FUND BALANCE	\$ 236,985	\$ 90,590	\$ 65,000	\$ 84,905	\$ 84,905	\$ 84,905
TOTAL OTHER SOURCES	\$ 236,985	\$ 90,590	\$ 65,000	\$ 84,905	\$ 84,905	\$ 84,905
TOTAL RESOURCES	\$ 241,633	\$ 91,017	\$ 66,000	\$ 84,905	\$ 84,905	\$ 84,905

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
104 GENERAL FUND - LONG-TERM MAINTENANCE						
2000 SUPPORT SERVICES						
2540 OPERATION AND MAINTENANCE OF PLANT SERVICES						
300 PURCHASED SERVICES						
104-2540-0310-800 PROF/TECH SVS (MAINT/PLANT)	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -
104-2540-0322-800 REPAIRS (MAINT/PLANT)	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ -	\$ -	\$ 42,000	\$ -	\$ -	\$ -
400 SUPPLIES & MATERIALS						
104-2540-0410-800 SUPPLIES(MAINT/PLANT)	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
104-2540-0460-800 SUPPLIES (MAINT/PLANT)	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -
TOTAL SUPPLIES AND MATERIALS	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -

4000 FACILITIES ACQUISITION AND CONSTRUCTION

) BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEMENT SERVICES

500 CAPITAL OUTLAY						
104-4150-0530-800	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -

5000 OTHER USES

5200 TRANSFERS OUT						
104-5200--700-000-000-000 TRANSFER OUT (into reserve 103)	\$ 150,993	\$ 26,774	\$ -	\$ 84,905	\$ 84,905	\$ 84,905
TOTAL TRANSFERS	\$ 150,993	\$ 26,774	\$ -	\$ 84,905	\$ 84,905	\$ 84,905

6000 CONTINGENCY

6000 CONTINGENCY						
104-6110-810-000-000-000 (CONTINGENCY)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

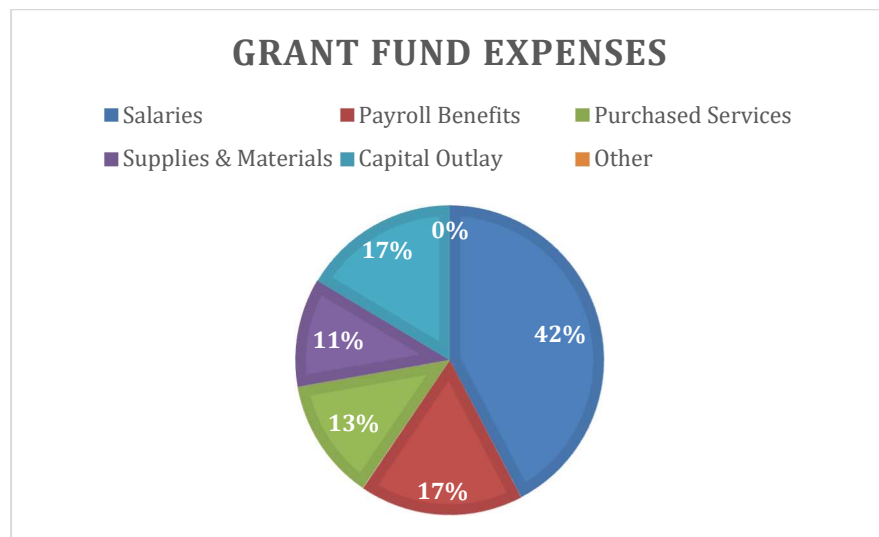
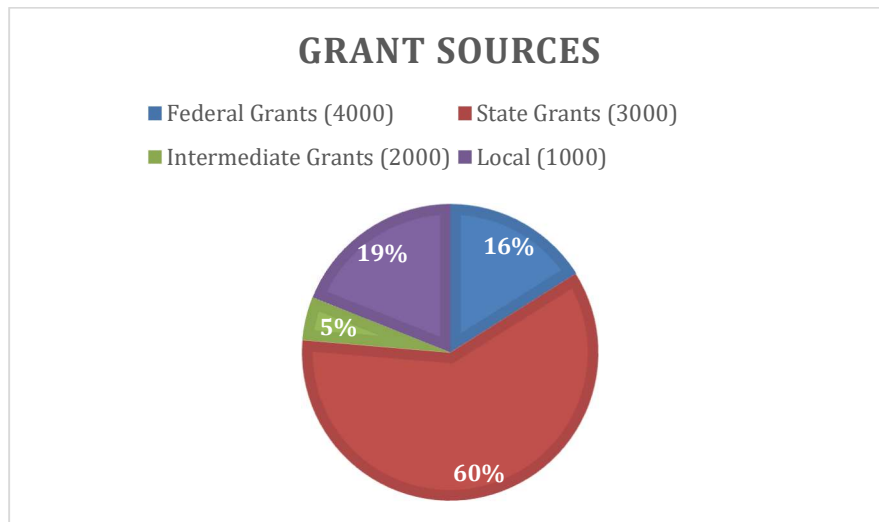
UNAPPROPRIATED FUND BALANCE

104-7000-0810-800 ENDING FUND BALANCE	\$ 90,640	\$ 64,243	\$ 1,000	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 241,633	\$ 91,017	\$ 66,000	\$ 84,905	\$ 84,905	\$ 84,905

ACTIVE SPECIAL REVENUE FUNDS / GRANTS

Each Special Revenue Fund is provided for a unique purpose and has restrictions that reflect this intent. A description is provided as background for each Special Revenue Fund. It's also helpful to recognize the source of the funding for each grant.

- Active Federal Grants: REAP (220), IDEA (230) & Title II (235)
- Active State Grants: SIA (251), Early Literacy (254), & State Bus Replacement Funds (280).
- Active Intermediate Grants: Project Forward (278) is funded through the Jefferson County ESD
- Active Grants from other sources: State Bus Replacement Fund Balance (280), Library Donations (257), PTO Trip Fund (273), & Fiber Network Donations (288)



RURAL EDUCATION ACHIEVEMENT PROGRAM FUND – 220

Title V, Part B of the Every Student Succeeds Act of 2015 (ESSA) is intended to address the unique needs of rural school districts that frequently lack the personnel and resources needed to compete effectively for Federal competitive grants and receive formula grant allocations in amounts too small to be effective in meeting their intended purpose.

Black Butte SD uses the REAP to fund enrichment activities including the performing arts program and robotics. Black Butte SD uses portion of the funds to support staffing positions. The 25-26 budget includes the 66.6% of the Child Development Specialists position (the remainder is included in SIA), and 40% Special Education Coordinator position (the remainders is included in IDEA).

BLACK BUTTE SCHOOL DISTRICT NO. 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2026

SPECIAL REVENUE FUND (220) - GRANT FUND (REAP)
Rural Education Achievement Program

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
220 SPECIAL REVENUE FUND - RURAL EDUCATION ACHIEVEMENT PROGRAM (REAP)						
4000 FEDERAL SOURCES						
220-4300 RESTRICTED REVENUE	\$ 22,779	\$ 22,779	\$ 19,077	\$ 26,039	\$ 26,039	\$ 26,039
4000 FEDERAL SOURCES	\$ 22,779	\$ 22,779	\$ 19,077	\$ 26,039	\$ 26,039	\$ 26,039
TOTAL RESOURCES	\$ 22,779	\$ 22,779	\$ 19,077	\$ 26,039	\$ 26,039	\$ 26,039

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
220 SPECIAL REVENUE FUND - RURAL EDUCATION ACHIEVEMENT PROGRAM (REAP)						
1000 INSTRUCTION						
1111 PRIMARY PROGRAM (K-3)						
220-1111-0111-800 LICENCED SALARIES	\$ 1,075	\$ 1,075	\$ 11,704	\$ 3,150	\$ 3,150	\$ 3,150
220-1111-02XX-800 PAYROLL COSTS	\$ 83	\$ 83	\$ 5,546	\$ 1,189	\$ 1,189	\$ 1,189
220-1111-0310-800 PROF/TECH SVS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220-1111-0460-800 SUPPLIES (NON-CONSUME)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PRIMARY PROGRAM (K-3)	\$ 1,158	\$ 1,158	\$ 17,251	\$ 4,339	\$ 4,339	\$ 4,339
1121 MIDDLE/JUNIOR HIGH PROGRAM						
220-1121-0111-800 LICENCED SALARIES	\$ 1,075	\$ 1,075	\$ 1,677	\$ 3,150	\$ 3,150	\$ 3,150
220-1121-02XX-800 PAYROLL COSTS	\$ 82	\$ 82	\$ 150	\$ 1,189	\$ 1,189	\$ 1,189
220-1121-0310-800 PROF/TECH SVS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220-1121-0460-800 SUPPLIES (NON-CONSUME)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220-1121-0470-800 SUPPLIES (SOFTWARE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL MIDDLE/JUNIOR HIGH PROGRAM	\$ 1,158	\$ 1,158	\$ 1,827	\$ 4,339	\$ 4,339	\$ 4,339
2000 SUPPORT SERVICES						
2120 GUIDANCE SERVICES						
220-2120-0111-800 LICENCED SALARIES	\$ 15,893	\$ 15,893	\$ -	\$ 11,955	\$ 11,955	\$ 11,955
220-2120-02XX-800 PAYROLL COSTS	\$ 4,570	\$ 4,570	\$ -	\$ 2,978	\$ 2,978	\$ 2,978
220-2120-0310-800 PROF/TECH SVS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220-2120-0460-800 SUPPLIES (NON-CONSUME)	\$ -	\$ -	\$ -	\$ 214	\$ 214	\$ 214
TOTAL GUIDANCE SERVICES	\$ 20,463	\$ 20,463	\$ -	\$ 15,147	\$ 15,147	\$ 15,147

continued

REAP continued from page 33

2000 SUPPORT SERVICES						
2190 DIRECTOR OF STUDENT SUPPORT SERVICES						
220-2190-0111-800 LICENCED SALARIES	\$ -	\$ -	\$ -	\$ 1,600	\$ 1,600	\$ 1,600
220-2190-02XX-800 PAYROLL COSTS	\$ -	\$ -	\$ -	\$ 615	\$ 615	\$ 615
TOTAL DIRECTION OF STUDENT SUPPORT SERVICES	\$ -	\$ -	\$ -	\$ 2,215	\$ 2,215	\$ 2,215
UNAPPROPRIATED FUND BALANCE						
220-7000-0810-800 ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 22,779	\$ 22,779	\$ 19,077	\$ 26,039	\$ 26,039	\$ 26,039

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) – FUND 230

Federal Funds that assist states in providing a free appropriate public education in the least restrictive environment for children with disabilities, ages three through 21.

The 25-26 budget covers 60% of the Special Education Coordinator position. The remainder is budgeted in REAP.

BLACK BUTTE SCHOOL DISTRICT NO. 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2026

SPECIAL REVENUE FUND (230) - GRANT FUND IDEA

RESOURCES	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND/SOURCE CODE	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
230 SPECIAL REVENUE FUND - INDIVIDUALS with DISABILITIES EDUCATION ACT (IDEA)						
4000 FEDERAL SOURCES						
230-4500 RESTRICTED REVENUE THROUGH THE STATE	\$ 4,572	\$ 4,572	\$ 4,000	\$ 3,099	\$ 3,099	\$ 3,099
4000 FEDERAL SOURCES	\$ 4,572	\$ 4,572	\$ 4,000	\$ 3,099	\$ 3,099	\$ 3,099
TOTAL RESOURCES	\$ 4,572	\$ 4,572	\$ 4,000	\$ 3,099	\$ 3,099	\$ 3,099

continued

IDEA - continued from page 34

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
230 SPECIAL REVENUE FUND - INDIVIDUALS with DISABILITIES EDUCATION ACT (IDEA)						
1000 INSTRUCTION						
1111 PRIMARY PROGRAM (K-3)						
230-1111-0310-800 PROF/TECH SVS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PRIMARY PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1250 LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES						
230-1250-0410-800 SUPPLIES	\$ -	\$ -	\$ 2,000	\$ 54	\$ 54	\$ 54
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	\$ -	\$ -	\$ 2,000	\$ 54	\$ 54	\$ 54
2000 SUPPORT SERVICES						
2190 DIRECTOR OF STUDENT SUPPORT SERVICES						
230-2190-0111-800 LICENCED SALARIES	\$ -	\$ -	\$ -	\$ 2,200	\$ 2,200	\$ 2,200
230-2190-02XX-800 PAYROLL COSTS	\$ -	\$ -	\$ -	\$ 845	\$ 845	\$ 845
TOTAL DIRECTION OF STUDENT SUPPORT SERVICES	\$ -	\$ -	\$ -	\$ 3,045	\$ 3,045	\$ 3,045
2000 SUPPORT SERVICES						
2210 IMPROVEMENT OF INSTRUCTION						
230-2210-0420-800 TEXTBOOKS	\$ 4,572	\$ 4,572	\$ 2,000	\$ -	\$ -	\$ -
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	\$ 4,572	\$ 4,572	\$ 2,000	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 4,572	\$ 4,572	\$ 4,000	\$ 3,099	\$ 3,099	\$ 3,099

TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION FUND – 235

The purpose of Title II, Part A is to increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of effective teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders. The intent of the funding is to support educators in their work to improve the overall quality of instruction and ensure equity of educational opportunity for all students.

BLACK BUTTE SCHOOL DISTRICT NO. 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2026

SPECIAL REVENUE FUND (235) - GRANT FUND TITLE II-A

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
235 SPECIAL REVENUE FUND - TITLE II-A						
4000 FEDERAL SOURCES						
235-4500 RESTRICTED REVENUE THROUGH THE STATE	\$ 797	\$ 797	\$ 1,558	\$ 1,667	\$ 1,667	\$ 1,667
4000 FEDERAL SOURCES	\$ 797	\$ 797	\$ 1,558	\$ 1,667	\$ 1,667	\$ 1,667
TOTAL RESOURCES	\$ 797	\$ 797	\$ 1,558	\$ 1,667	\$ 1,667	\$ 1,667

continued

Title II - continued from page 35

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
235 SPECIAL REVENUE FUND - TITLE II-A 2000 SUPPORT SERVICES 2240 STAFF DEVELOPMENT						
235-2240-0310-800 STAFF DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
235-2240-0340-800 STAFF TRAVEL	\$ 797	\$ 797	\$ 1,558	\$ 1,667	\$ 1,667	\$ 1,667
TOTAL STAFF DEVELOPMENT	\$ 797	\$ 797	\$ 1,558	\$ 1,667	\$ 1,667	\$ 1,667
TOTAL REQUIREMENTS	\$ 797	\$ 797	\$ 1,558	\$ 1,667	\$ 1,667	\$ 1,667

STUDENT INVESTMENT FUND – 251

The purpose of SIA funds are to meet students' mental or behavioral health needs, and increase academic achievement for students, including reducing academic disparities for disadvantaged students. This may be done by reducing class size, increasing instructional time, providing social and emotional learning experiences, and/or broadening curricular options. Community and family engagement is required in the development and accountability through a district Needs Assessments.

The 25-26 budget proposal includes 80% of the Family and Community Engagement Coordinator (the remainder is included in the General Operating Budget). 33.3% of the Child Development Specialist is budgeted here (the remainder is budgeted in REAP).

BLACK BUTTE SCHOOL DISTRICT NO. 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2026

SPECIAL REVENUE FUND (251) - GRANT FUND STUDENT INVESTMENT

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
251 SPECIAL REVENUE FUND - STUDENT INVESTMENT ACT 3000 STATE SOURCES						
251-3299 RESTRICTED REVENUE	\$ 39,417	\$ 39,417	\$ 39,373	\$ 44,878	\$ 44,878	\$ 44,878
3000 STATE SOURCES	\$ 39,417	\$ 39,417	\$ 39,373	\$ 44,878	\$ 44,878	\$ 44,878
5000 OTHER SOURCES						
251-5400 BEG FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5000 OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 39,417	\$ 39,417	\$ 39,373	\$ 44,878	\$ 44,878	\$ 44,878

Continued

SIA – continued from page 36

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
251 SPECIAL REVENUE FUND - STUDENT INVESTMENT ACT						
1000 INSTRUCTION						
1111 PRIMARY PROGRAM (K-3)						
251-1111-0111-800 LICENCED SALARIES	\$ 16,065	\$ 16,065	\$ 19,403		\$ -	\$ -
TOTAL SALARIES	\$ 16,065	\$ 16,065	\$ 19,403	\$ -	\$ -	\$ -
251-1111-0211-800 PERS	\$ 3,369	\$ 3,369	\$ 4,137	\$ -	\$ -	\$ -
251-1111-0212-800 PERS PICKUP	\$ 987	\$ 987	\$ 1,156	\$ -	\$ -	\$ -
251-1111-0220-800 SOCIAL SECURITY	\$ 1,217	\$ 1,217	\$ 1,473	\$ -	\$ -	\$ -
251-1111-0231-800 OTHER PAYROLL COSTS	\$ 2	\$ 2	\$ 250	\$ -		
251-1111-0240-800 INSURANCE	\$ 3,084	\$ 3,084	\$ 3,130	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ 8,659	\$ 8,659	\$ 10,146	\$ -	\$ -	\$ -
251-1111-0340-800 STAFF DEVELOPMENT/TRAVEL	\$ 550	\$ 550	\$ -	\$ -	\$ -	\$ -
251-1111-0343-800 STUDENT TRAVEL	\$ 8,524	\$ 8,524	\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ 9,074	\$ 9,074	\$ -	\$ -	\$ -	\$ -
251-1111-0410-800 SUPPLIES	\$ 76	\$ 76	\$ -	\$ -	\$ -	\$ -
251-1111-0460-800 SUPPLIES (NON-CONSUME)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SUPPLIES AND MATERIALS	\$ 76	\$ 76	\$ -	\$ -	\$ -	\$ -
1121 INTERMEDIATE PROGRAM (4-8)						
251-1121-0111-800 LICENCED SALARIES	\$ 5,746	\$ 5,746	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIES	\$ 5,746	\$ 5,746	\$ -	\$ -	\$ -	\$ -
251-1121-0211-800 PERS	\$ 1,287	\$ 1,287	\$ -	\$ -	\$ -	\$ -
251-1121-0212-800 PERS PICKUP	\$ 377	\$ 377	\$ -	\$ -	\$ -	\$ -
251-1121-0220-800-000-000	\$ 439	\$ 439	\$ -	\$ -	\$ -	\$ -
251-1121-0231-800 OTHER PAYROLL COSTS	\$ 1	\$ 1	\$ -	\$ -		
251-1121-0240-800 INSURANCE	\$ 902	\$ 902	\$ -	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ 3,006	\$ 3,006	\$ -	\$ -	\$ -	\$ -
251-1121-0340-800 STAFF DEVELOPMENT/TRAVEL	\$ 550	\$ 550	\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ 550	\$ 550	\$ -	\$ -	\$ -	\$ -

Continued

SIA – continued from page 37

251 SPECIAL REVENUE FUND - STUDENT INVESTMENT ACT						
2000 SUPPORT SERVICES						
2120 GUIDANCE SERVICES						
251-2120-0111-800 LICENCED SALARIES				\$ 5,977	\$ 5,977	\$ 5,977
TOTAL SALARIES				\$ 5,977	\$ 5,977	\$ 5,977
251-2120-0211-800 PERS				\$ -	\$ -	\$ -
251-2120-0212-800 PERS PICKUP				\$ -	\$ -	\$ -
251-2120-0220-800 SOCIAL SECURITY				\$ 457	\$ 457	\$ 457
251-2120-0231-800 OTHER PAYROLL COSTS				\$ 102	\$ 102	\$ 102
251-2120-0240-800 INSURANCE				\$ 3,720	\$ 3,720	\$ 3,720
TOTAL PAYROLL BENEFITS				\$ 4,279	\$ 4,279	\$ 4,279
251-2120-0310-800 STAFF DEVELOPMENT/TRAVEL	\$ 195	\$ 195	\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ 195	\$ 195	\$ -	\$ -	\$ -	\$ -
251-2120-0410-800 SUPPLIES (CONSUMABLE)	\$ 319	\$ 319	\$ -	\$ 121	\$ 121	\$ 121
TOTAL SUPPLIES AND MATERIALS	\$ 319	\$ 319	\$ -	\$ 121	\$ 121	\$ 121
2240 INSTRUCTIONAL STAFF DEVELOPMENT						
251-2240-0310-800 STAFF DEVELOPMENT/TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320 ADMINISTRATION						
251-2320-0113-800 ADMINISTRATOR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
251-2320-0211-800 PERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
251-2320-0212-800 PERS PICKUP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
251-2320-0220-800 SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2540 OPERATION OF PLANT						
251-2540-0410-800 SUPPLIES (CONSUMABLE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SUPPLIES AND MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2630 INFORMATION SERVICES						
251-2630-0112-800 CLASSIFIED SALARIES	\$ -	\$ -	\$ 9,017	\$ 22,812	\$ 22,812	\$ 22,812
TOTAL SALARIES	\$ -	\$ -	\$ 9,017	\$ 22,812	\$ 22,812	\$ 22,812
251-2630-0211-800 PERS	\$ -	\$ -	\$ -	\$ 5,253	\$ 5,253	\$ 5,253
251-2630-0212-800 PERS PICKUP	\$ -	\$ -	\$ -	\$ 1,367	\$ 1,367	\$ 1,367
251-2630-0220-800 SOCIAL SECURITY	\$ -	\$ -	\$ 690	\$ 1,743	\$ 1,743	\$ 1,743
251-2630-0231-800 OTHER PAYROLL COSTS	\$ -	\$ -	\$ 117	\$ 387	\$ 387	\$ 387
251-2630-0240-800 INSURANCE	\$ -	\$ -	\$ -	\$ 2,939	\$ 2,939	\$ 2,939
TOTAL PAYROLL BENEFITS	\$ -	\$ -	\$ 807	\$ 11,689	\$ 11,689	\$ 11,689
TOTAL REQUIREMENTS	\$ 43,690	\$ 43,690	\$ 39,373	\$ 44,878	\$ 44,878	\$ 44,878

STATE EARLY LITERACY GRANT FUND – 254

In 2023, through the leadership of Governor Kotek, the Oregon Legislature established early literacy as a top priority. In creating the Early Literacy Success Initiative, they identified four goals:

1. Increase early literacy for children from birth to third grade;
2. Reduce literacy academic disparities for student groups that have historically experienced academic disparities;
3. Increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills and knowledge; and
4. Increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered and family-centered.

Black Butte SD has included the addition of a .35 Education Assistant in the 25-26 Early Literacy Grant application. Staff development includes working with a Literacy Coach and attending trainings. Purchase of literacy materials and curriculum make up the are also a significant portion of the proposed budget. A small amount of the budget is allocated to the administration required to provide indirect services (4%) and substitutes to cover classrooms when teachers are out for trainings.

BLACK BUTTE SCHOOL DISTRICT NO. 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2026

SPECIAL REVENUE FUND (254) - GRANT FUND EARLY LITERACY

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
254 SPECIAL REVENUE FUND - EARLY LITERACY GRANT						
3000 STATE SOURCES						
254-3299 RESTRICTED REVENUE	\$ -	\$ -	\$ 43,392	\$ 62,546	\$ 62,546	\$ 62,546
3000 STATE SOURCES	\$ -	\$ -	\$ 43,392	\$ 62,546	\$ 62,546	\$ 62,546
5000 OTHER SOURCES						
254-5400 BEG FUND BALANCE	\$ -	\$ -	\$ 36,000	\$ -	\$ -	\$ -
5000 OTHER SOURCES	\$ -	\$ -	\$ 36,000	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ -	\$ -	\$ 79,392	\$ 62,546	\$ 62,546	\$ 62,546

Continued

State Early Literacy – continued from page 39

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
254 SPECIAL REVENUE FUND - EARLY LITERACY GRANT						
1000 INSTRUCTION						
1111 PRIMARY PROGRAM (K-3)						
254-1111-0111-800 LICENSED SALARY				\$ 17,410	\$ 17,410	\$ 17,410
254-1111-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)				\$ -	\$ -	\$ -
TOTAL SALARIES				\$ 17,410	\$ 17,410	\$ 17,410
200 PAYROLL BENEFITS						
254-1111-0211-800 PERS				\$ -	\$ -	\$ -
254-1111-0212-800 PERS PICKUP				\$ -	\$ -	\$ -
254-1111-0220-800 SOCIAL SECURITY				\$ 1,332	\$ 1,332	\$ 1,332
254-1111-0231-800 OTHER PAYROLL COSTS				\$ 296	\$ 296	\$ 296
254-1111-0240-800 INSURANCE				\$ 6,510	\$ 6,510	\$ 6,510
TOTAL PAYROLL BENEFITS				\$ 8,138	\$ 8,138	\$ 8,138
254-1111-0420-800-000-000 TEXTBOOKS (K-4)	\$ -	\$ -	\$ 3,294	\$ 15,280	\$ 15,280	\$ 15,280
TOTAL SUPPLIES AND MATERIALS	\$ -	\$ -	\$ 3,294	\$ 15,280	\$ 15,280	\$ 15,280
1121 INTERMEDIATE PROGRAM (5-8)						
254-1121-0420-800 TEXTBOOKS	\$ -	\$ -	\$ 3,294	\$ -	\$ -	\$ -
TOTAL SUPPLIES AND MATERIALS	\$ -	\$ -	\$ 3,294	\$ -	\$ -	\$ -
1400 SUMMER PROGRAMS						
254-1400-0111-800 LICENCED SALARIES	\$ -	\$ -	\$ 2,013	\$ 2,013	\$ 2,013	\$ 2,013
TOTAL SALARIES	\$ -	\$ -	\$ 2,013	\$ 2,013	\$ 2,013	\$ 2,013
254-1400-0211-800 PERS	\$ -	\$ -	\$ 432	\$ 432	\$ 432	\$ 432
254-1400-0212-800 PERS PICKUP	\$ -	\$ -	\$ 121	\$ 121	\$ 121	\$ 121
254-1400-0220-800 SOCIAL SECURITY	\$ -	\$ -	\$ 154	\$ 154	\$ 154	\$ 154
254-1400-0231-800 OTHER PAYROLL COSTS	\$ -	\$ -	\$ 26	\$ 26	\$ 26	\$ 26
254-1400-0240-800 INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ -	\$ -	\$ 733	\$ 733	\$ 733	\$ 733
254-1400-0310-800 STAFF DEVELOPMENT	\$ -	\$ -	\$ 5,490		\$ -	\$ -
254-1400-0340-800 TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ -	\$ -	\$ 5,490	\$ -	\$ -	\$ -
254-1400-0410-800 SUPPLIES	\$ -	\$ -	\$ 916	\$ -	\$ -	\$ -
254-1400-0460-800 SUPPLIES (NON-CONSUME)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SUPPLIES AND MATERIALS	\$ -	\$ -	\$ 916	\$ -	\$ -	\$ -

Continued

State Early Literacy – continued from page 40

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
254 SPECIAL REVENUE FUND - EARLY LITERACY GRANT						
2000 SUPPORT SERVICES						
2200 LIBRARY						
254-2200-0112-800 CLASSIFIED SALARIES	\$ -	\$ -	\$ 26,874	\$ -	\$ -	\$ -
TOTAL SALARIES	\$ -	\$ -	\$ 26,874	\$ -	\$ -	\$ -
254-2200-0211-800 PERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
254-2200-0212-800 PERS PICKUP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
254-2200-0220-800 SOCIAL SECURITY	\$ -	\$ -	\$ 2,056	\$ -	\$ -	\$ -
254-2200-0231-800 OTHER PAYROLL COSTS	\$ -	\$ -	\$ 349	\$ -	\$ -	
254-2200-0240-800 INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ -	\$ -	\$ 2,405	\$ -	\$ -	\$ -
2240 STAFF DEVELOPMENT						
254-2240-0111-800 LICENSED SALARY	\$ -	\$ -	\$ 2,683	\$ 1,721	\$ 1,721	\$ 1,721
254-2240-0121-800 SUBSTITUTES	\$ -	\$ -	\$ 6,776	\$ 1,950	\$ 1,950	\$ 1,950
TOTAL SALARIES	\$ -	\$ -	\$ 9,459	\$ 3,671	\$ 3,671	\$ 3,671
254-2240-0211-800 PERS	\$ -	\$ -	\$ 576	\$ 370	\$ 370	\$ 370
254-2240-0212-800 PERS PICKUP	\$ -	\$ -	\$ 161	\$ 103	\$ 103	\$ 103
254-2240-0220-800 SOCIAL SECURITY	\$ -	\$ -	\$ 724	\$ 281	\$ 281	\$ 281
254-2240-0231-800 OTHER PAYROLL COSTS	\$ -	\$ -	\$ 123	\$ 48	\$ 48	\$ 48
254-2240-0240-800 INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ -	\$ -	\$ 1,584	\$ 801	\$ 801	\$ 801
254-2240-0310-800 PROF / TECH	\$ -	\$ -	\$ 22,250	\$ 14,000	\$ 14,000	\$ 14,000
254-2240-0340-800 TRAVEL	\$ -	\$ -	\$ 1,080	\$ 500	\$ 500	\$ 500
TOTAL PURCHASED SERVICES	\$ -	\$ -	\$ 23,330	\$ 14,500	\$ 14,500	\$ 14,500
TOTAL REQUIREMENTS	\$ -	\$ -	\$ 79,392	\$ 62,546	\$ 62,546	\$ 62,546

LIBRARY DONATION FUND – (257)

A local donation given to support the school library in honor of Toni Foster who served as the Head Teacher at BBS for 28 years.

BLACK BUTTE SCHOOL DISTRICT NO. 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2026

SPECIAL REVENUE FUND (257) - LIBRARY DONATION

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
257 SPECIAL REVENUE FUND - LIBRARY DONATION						
1000 LOCAL SOURCES						
257-1920 DONATION			\$ -	\$ -	\$ -	\$ -
1000 LOCAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5000 OTHER SOURCES						
257-5400 BEGIN FUND BALANCE				\$ 7,500	\$ 7,500	\$ 7,500
5000 OTHER SOURCES				\$ 7,500	\$ 7,500	\$ 7,500
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 7,500

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
257 SPECIAL REVENUE FUND - LIBRARY DONATION						
2000 SUPPORT SERVICES						
2220 LIBRARY						
257-2220-0112-800 CLASSIFIED SALARIES	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ 700
TOTAL SALARIES	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ 700
257-2220-0211-800 PERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
257-2220-0212-800 PERS PICKUP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
257-2220-0220-800 SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ 54	\$ 54	\$ 54
257-2220-0231-800 OTHER PAYROLL COSTS	\$ -	\$ -	\$ -	\$ 12	\$ 12	\$ 12
TOTAL PAYROLL BENEFITS	\$ -	\$ -	\$ -	\$ 65	\$ 65	\$ 65
257-2200-0310-800 PROF/TECH SERVICES	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200
TOTAL PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200
257-2200-0410-800 CONSUMABLE SUPPLIES	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 50
257-2200-0430-800 LIBRARY BOOKS	\$ -	\$ -	\$ -	\$ 6,285	\$ 6,285	\$ 6,285
257-2200-0460-800 NON-CONSUMABLE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
257-2200-0470-800 SOFTWARE / TECH	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200
257-2200-0410-800 SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ 6,535	\$ 6,535	\$ 6,535
600 OTHER OBJECTS						
100-2620-0640-800 DUES/FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER OBJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNAPPROPRIATED FUND BALANCE						
257-7000-0810-800 ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 7,500

PTO Trip Fund (273)

The PTO is supports enrichment activities for Black Butte students. Fundraisers are included to allow for trips and programs that are not included in the district's General Operating Budget. While many programs and activities are planned and completed directly through the PTO budget, when more extensive school trips are scheduled as part of the school calendar funds are given to the district for direct use.

BLACK BUTTE SCHOOL DISTRICT NO. 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2026

SPECIAL REVENUE FUND (273) - PTO TRIP FUND

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
273 SPECIAL REVENUE FUND - PTO DONATION						
1000 LOCAL SOURCES						
273-1920 DONATION	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
1000 LOCAL SOURCES	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
5000 OTHER SOURCES						
273-5400 BEGIN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5000 OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
3000 PURCHASED SERVICES						
273-1111-0343-800 ELEMENTARY STUDENT TRAVEL	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
273-1121-0343-800 MIDDLE SCHOOL STUDENT TRAVEL	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000

Forward Project (278)

Forward Project funds are granted through the Jefferson County ESD to support emotional and mental health programs focused on suicide prevention. Staff training, curriculum, guidance counseling materials, and activity scholarships for at risk students are among possible allocations of funds. At risk students are identified based on a few different risk assessments including housing, income, ACEs scores, and social isolation.

BLACK BUTTE SCHOOL DISTRICT NO. 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2026

SPECIAL REVENUE FUND (278) - FORWARD PROJECT

(There funds have been fully spent and are shown for history)

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
278 SPECIAL REVENUE FUND - FORWARD PROJECT						
2000 INTERMEDIATE SOURCES						
278-2200 INERMEDIATE SOURCE THROUGH JCESD	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 9,000
2000 INTERMEDIATE SOURCES	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 9,000
5000 OTHER SOURCES						
278-5400 BEG FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5000 OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 9,000

FUND/FUNCTION/OBJECT	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
1000 INSTRUCTION						
100 SALARIES						
278-1111-0111-800 LICENSED SALARY	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ 1,400
278-1111-0121-800 LICENSED SUB SALARY	\$ -	\$ -	\$ -	\$ 460	\$ 460	\$ 460
TOTAL SALARIES	\$ -	\$ -	\$ -	\$ 1,860	\$ 1,860	\$ 1,860
200 PAYROLL BENEFITS						
278-1111-0211-800 PERS	\$ -	\$ -	\$ -	\$ 441	\$ 441	\$ 441
278-1111-0212-800 PERS PICKUP	\$ -	\$ -	\$ -	\$ 112	\$ 112	\$ 112
278-1111-0220-800 SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ 142	\$ 142	\$ 142
278-1111-0231-800 OTHER PAYROLL COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ -	\$ -	\$ -	\$ 695	\$ 695	\$ 695
300 PURCHASED SERVICES						
278-1111-0310-800 PROF/TECH SVS	\$ -	\$ -	\$ -	\$ 5,695	\$ 5,695	\$ 5,695
278-1111-0340-800 STAFF DEVELOPMENT	\$ -	\$ -	\$ -	\$ 750	\$ 750	\$ 750
TOTAL PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ 6,445	\$ 6,445	\$ 6,445
TOTAL PROJECT FORWARD	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 9,000

BUS REPLACEMENT FUND – 280

Accumulation of State School Reimbursement that must be used to replace busses. Funds are dispersed to districts on a depreciation schedule. Black Butte School has one bus, a 2017 Bluebird.

BLACK BUTTE SCHOOL DISTRICT NO. 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2026

SPECIAL REVENUE FUND (280) - GRANT FUND BUS REPLACEMENT

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
280 SPECIAL REVENUE FUND						
3000 STATE SOURCES						
280-3222 RESTRICTED REVENUE	\$ 7,996	\$ 7,996	\$ 7,996	\$ 7,996	\$ 7,996	\$ 7,996
3000 STATE SOURCES	\$ 7,996	\$ 7,996	\$ 7,996	\$ 7,996	\$ 7,996	\$ 7,996
5000 OTHER SOURCES						
280-5400 BEGIN FUND BALANCE	\$ -	\$ -	\$ 15,992	\$ 23,992	\$ 23,992	\$ 23,992
5000 OTHER SOURCES	\$ -	\$ -	\$ 15,992	\$ 23,992	\$ 23,992	\$ 23,992
TOTAL RESOURCES	\$ 7,996	\$ 7,996	\$ 23,988	\$ 31,988	\$ 31,988	\$ 31,988

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
2000 SUPPORT SERVICES						
2550 PUPIL TRANSPORTATION						
280-2550-0564-800 BUS AND CAPITAL BUS IMPROVEMENTS	\$ -	\$ -	\$ 23,988	\$ 31,988	\$ 31,988	\$ 31,988
TOTAL SUPPLIES AND MATERIALS	\$ -	\$ -	\$ 23,988	\$ 31,988	\$ 31,988	\$ 31,988
UNAPPROPRIATED FUND BALANCE						
280-7000-0810-800 ENDING FUND BALANCE	\$ 7,996	\$ 7,996	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 7,996	\$ 7,996	\$ 23,988	\$ 31,988	\$ 31,988	\$ 31,988

FIBER DONATION FUND – 288

Funds donated to the district in support of research and effort to bring Fiber Network services to Camp Sherman.

BLACK BUTTE SCHOOL DISTRICT NO. 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2026

SPECIAL REVENUE FUND (288) - GRANT FUND FIBER DONATION

RESOURCES	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND/SOURCE CODE	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
288 SPECIAL REVENUE FUND - FIBER DONATION						
3000 STATE SOURCES						
288-1920 DONATION	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -
3000 STATE SOURCES	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -
5000 OTHER SOURCES						
288-5400 BEGIN FUND BALANCE	\$ 8,670	\$ 8,670	\$ 3,000	\$ 2,845	\$ 2,845	\$ 2,845
5000 OTHER SOURCES	\$ 8,670	\$ 8,670	\$ 3,000	\$ 2,845	\$ 2,845	\$ 2,845
TOTAL RESOURCES	\$ 23,670	\$ 23,670	\$ 3,000	\$ 2,845	\$ 2,845	\$ 2,845

REQUIREMENTS	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND/FUNCTION/OBJECT	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
288 SPECIAL REVENUE FUND - FIBER DONATION						
2000 SUPPORT SERVICES						
2320 EXECUTIVE ADMINISTRATION SERVICES						
288-2320-0112-800 CLASSIFIED SALARIES	\$ 1,444	\$ 1,444	\$ 2,847	\$ 2,592	\$ 2,592	\$ 2,592
TOTAL SALARIES	\$ 1,444	\$ 1,444	\$ 2,847	\$ 2,592	\$ 2,592	\$ 2,592
288-2320-0211-800 PERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
288-2320-0212-800 PERS PICKUP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
288-2320-0220-800 SOCIAL SECURITY	\$ 110	\$ 110	\$ 150	\$ 207	\$ 207	\$ 207
288-2320-0231-800 OTHER PAYROLL COSTS	\$ 1	\$ 1	\$ 3	\$ 46	\$ 46	\$ 46
TOTAL PAYROLL BENEFITS	\$ 111	\$ 111	\$ 153	\$ 253	\$ 253	\$ 253
288-2660-0310-800 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
288-2660-0410-800 SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNAPPROPRIATED FUND BALANCE						
288-7000-0810-800 ENDING FUND BALANCE	\$ 22,114	\$ 22,114	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 23,670	\$ 23,670	\$ 3,000	\$ 2,845	\$ 2,845	\$ 2,845

INACTIVE SPECIAL REVENUE FUNDS / GRANTS

Shown here for historical records.

RURAL EDUCATION ACHIEVEMENT PROGRAM FUND— 211 (prior years)

BLACK BUTTE SCHOOL DISTRICT NO. 41

SPECIAL REVENUE FUND (211) - OLD REAP

BUDGET SUMMARY WORKSHEET

FISCAL YEAR ENDING JUNE 30, 2024

(These funds have been fully spent and are shown for history)

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
211SPECIAL REVENUE FUND - OLD REAP						
4000 FEDERAL SOURCES						
2114500 RESTRICTED REVENUE THROUGH THE STATE	\$ 21,196	\$ 21,196	\$ -	\$ -	\$ -	\$ -
4000 FEDERAL SOURCES	\$ 21,196	\$ 21,196	\$ -	\$ -	\$ -	\$ -
5000 OTHER SOURCES						
2115400 BEGIN FUND BALANCE	\$ 26,447	\$ 26,447	\$ 31,000	\$ -	\$ -	\$ -
5000 OTHER SOURCES	\$ 26,447	\$ 26,447	\$ 31,000	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 47,643	\$ 47,643	\$ 31,000	\$ -	\$ -	\$ -

Continued

Old REAP – continued from page 47

BLACK BUTTE SCHOOL DISTRICT NO. 41

BUDGET SUMMARY WORKSHEET

FISCAL YEAR ENDING JUNE 30, 2024

SPECIAL REVENUE FUND (211) - OLD REAP

(These funds have been fully spent and are shown for history)

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
1000 INSTRUCTION						
1111 PRIMARY PROGRAM (K-3)						
211-1111-110-000-000 LICENCED SALARIES	\$ 243	\$ 243	\$ -	\$ -	\$ -	\$ -
211-1111-2XX-110-000-000 PAYROLL COSTS	\$ 19	\$ 19	\$ -	\$ -	\$ -	\$ -
211-1111-460-110-000-000 SUPPLIES (NON-CONSUME)	\$ 806	\$ 806	\$ 15,000	\$ -	\$ -	\$ -
TOTAL PRIMARY PROGRAM (K-3)	\$ 1,067	\$ 1,067	\$ 15,000	\$ -	\$ -	\$ -
1121 PRIMARY PROGRAM (K-3)						
211-1121-110-000-000 LICENCED SALARIES	\$ 243	\$ 243	\$ -	\$ -	\$ -	\$ -
211-1121-2XX-110-000-000 PAYROLL COSTS	\$ 19	\$ 19	\$ -	\$ -	\$ -	\$ -
211-1121-460-110-000-000 SUPPLIES (NON-CONSUME)	\$ 806	\$ 806	\$ -	\$ -	\$ -	\$ -
TOTAL PRIMARY PROGRAM (K-3)	\$ 1,067	\$ 1,067	\$ -	\$ -	\$ -	\$ -
2000 SUPPORT SERVICES						
2120 GUIDANCE SERVICES						
211-2120-111-800-000-000 LICENSED SALARIES	\$ 3,593	\$ 3,593	\$ -	\$ -	\$ -	\$ -
211-2120-2XX-80-000-000 PAYROLL COSTS	\$ 1,033	\$ 1,033	\$ -	\$ -	\$ -	\$ -
TOTAL GUIDANCE SERVICES	\$ 4,626	\$ 4,626	\$ -	\$ -	\$ -	\$ -
2222 EDUCATIONAL MEDIA SERVICES						
211-2222-460-800-000-000 SUPPLIES (NON-CONSUME)	\$ 463	\$ 463	\$ -		\$ -	\$ -
TOTAL EDUCATIONAL SERVICES	\$ 463	\$ 463	\$ -	\$ -	\$ -	\$ -
2240 STAFF DEVELOPMENT						
211-2240-340-800-000-000 TRAVEL	\$ 948	\$ 948	\$ -	\$ -	\$ -	\$ -
TOTAL STAFF DEVELOPMENT	\$ 948	\$ 948	\$ -	\$ -	\$ -	\$ -
2410 OFFICE OF THE PRINCIPALS						
211-2410-470-800-000-000 SOFTWARE	\$ 134	\$ 134	\$ -	\$ -	\$ -	\$ -
TOTAL EDUCATIONAL SERVICES	\$ 134	\$ 134	\$ -	\$ -	\$ -	\$ -
2540 OPERATION AND MAINTENANCE OF PLANT						
211-2540-310-110-000-000 PROF/TECH SVS	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -
211-2540-460-110-000-000 SUPPLIES (NON-CONSUME)	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
TOTAL OPERATION AND MAINTENANCE OF PLANT	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ -
UNAPPROPRIATED FUND BALANCE						
211-7000-810-800-000-000 ENDING FUND BALANCE	\$ 39,337	\$ 39,337	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 47,643	\$ 47,643	\$ 31,000	\$ -	\$ -	\$ -

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND III - 215

The American Rescue Plan Act, 2021 (ARP Act or ARPA) provides funds for the Elementary and Secondary School Emergency Relief Fund III (ESSER III). ESSER III Grants will be awarded to LEAs in the proportion they received funds under Part A of Title I of the Elementary and Secondary Education Act (ESEA) in fiscal year 2020. ESSER III Fund grants can be used to reimburse eligible expenses incurred between March 13, 2020 and September 30, 2024.

BLACK BUTTE SCHOOL DISTRICT NO. 41

SPECIAL REVENUE FUND (215) - GRANT FUND ESSER III

BUDGET SUMMARY WORKSHEET

FISCAL YEAR ENDING JUNE 30, 2024

(These COVID funds have been fully spent and are shown for history)

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
215 SPECIAL REVENUE FUND - ESSER III						
4000 FEDERAL SOURCES						
215-4500 RESTRICTED REVENUE THROUGH THE STATE	\$ 42,982	\$ 42,982	\$ -	\$ -	\$ -	\$ -
4000 FEDERAL SOURCES	\$ 42,982	\$ 42,982	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 42,982	\$ 42,982	\$ -	\$ -	\$ -	\$ -

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
2000 SUPPORT SERVICES						
2120 GUIDANCE SERVICES						
215-2120-111-800-000-000 LICENSED SALARIES	\$ 8,118	\$ 8,118	\$ -	\$ -	\$ -	\$ -
215-2120-2XX-80-000-000 PAYROLL COSTS	\$ 2,229	\$ 2,229	\$ -	\$ -	\$ -	\$ -
TOTAL GUIDANCE SERVICES	\$ 10,348	\$ 10,348	\$ -	\$ -	\$ -	\$ -
2540 OPERATION AND MAINTENANCE OF PLANT						
215-2540-112-110-000-000 CLASSIFIED SALARIES	\$ 22,113	\$ 22,113	\$ -	\$ -	\$ -	\$ -
215-2540-2XX-110-000-000 PAYROLL COSTS	\$ 7,547	\$ 7,547	\$ -	\$ -	\$ -	\$ -
215-2540-310-110-000-000 PROF/TECH SVS	\$ 2,975	\$ 2,975	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATION AND MAINTENANCE OF PLANT	\$ 32,634	\$ 32,634	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 42,982	\$ 42,982	\$ -	\$ -	\$ -	\$ -

STATE LIBRARY GRANT FUND — 255

BLACK BUTTE SCHOOL DISTRICT NO. 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2024

SPECIAL REVENUE FUND (255) - GRANT FUND STATE LIBRARY

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
255 SPECIAL REVENUE FUND - STATE LIBRARY GRANT						
1000 LOCAL SOURCES						
255-3299 OTHER RESTRICTED STATE GRANTS	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
3000 STATE SOURCES	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
255 SPECIAL REVENUE FUND - STATE LIBRARY GRANT						
2220 LIBRARY						
255-2220-430-800-000-000 LIBRARY BOOKS	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
TOTAL OTHER FACILITIES	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -

MENSTRUAL DIGNITY FOR STUDENTS GRANT FUND—260

Menstrual Dignity for students means that all menstruating students, regardless of gender, age, ability, socioeconomic status have the opportunity for safe dignified self-care.

BLACK BUTTE SCHOOL DISTRICT NO. 41

SPECIAL REVENUE FUND (260) - GRANT FUND STATE MENTSTRAL DIGNITY

BUDGET SUMMARY WORKSHEET

FISCAL YEAR ENDING JUNE 30, 2024

(These funds have been fully spent and are shown for history)

RESOURCES	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND/SOURCE CODE	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
260 SPECIAL REVENUE FUND - STATE MENSTRAL DIGNITY GRANT						
1000 LOCAL SOURCES						
260-3299 OTHER RESTRICTED STATE GRANTS	\$ 52	\$ 52	\$ -	\$ -	\$ -	\$ -
3000 STATE SOURCES	\$ 52	\$ 52	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 52	\$ 52	\$ -	\$ -	\$ -	\$ -

REQUIREMENTS	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND/FUNCTION/OBJECT	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
260 SPECIAL REVENUE FUND - STATE MENSTRAL DIGNITY GRANT						
1000 INSTRUCTION						
260-2540-410-800-000-000 SUPPLIES (CONSUMBALES)	\$ 52	\$ 52	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FACILITIES	\$ 52	\$ 52	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 52	\$ 52	\$ -	\$ -	\$ -	\$ -

STATE WILDFIRE MEDIATION GRANT FUND - 265
 State provided funds to mediate the danger of Wildfire

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET
 FISCAL YEAR ENDING JUNE 30, 2024

SPECIAL REVENUE FUND (265) - GRANT FUND STATE WILDFIRE MEDIATION

(These funds have been fully spent and are shown for history)

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
265 SPECIAL REVENUE FUND - STATE WILDFIRE MEDIATION GRANT						
1000 LOCAL SOURCES						
265-3299 OTHER RESTRICTED STATE GRANTS	\$ 65	\$ 65	\$ -	\$ -	\$ -	\$ -
3000 STATE SOURCES	\$ 65	\$ 65	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 65	\$ 65	\$ -	\$ -	\$ -	\$ -

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
265 SPECIAL REVENUE FUND - STATE WILDFIRE MEDIATION GRANT						
2000 SUPPORT SERVICES						
2540 OPERATION AND MAINTENANCE OF PLANT						
265-2540-112-110-000-000 CLASSIFIED SALARIES	\$ 65	\$ 65	\$ -	\$ -	\$ -	\$ -
265-2540-2XX-110-000-000 PAYROLL COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATION AND MAINTENANCE OF PLANT	\$ 65	\$ 65	\$ -	\$ -	\$ -	\$ -
UNAPPROPRIATED FUND BALANCE						
265-7000-810-800-000-000 ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 65	\$ 65	\$ -	\$ -	\$ -	\$ -

PLAYGROUND FUND — 270

Funds donated to support a new playground

BLACK BUTTE SCHOOL DISTRICT NO. 41

SPECIAL REVENUE FUND (270) - GRANT FUND PLAYGROUND

BUDGET SUMMARY WORKSHEET

FISCAL YEAR ENDING JUNE 30, 2024

(There funds have been fully spent and are shown for history)

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
270 SPECIAL REVENUE FUND						
1000 LOCAL SOURCES						
270-1920 DONATIONS	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -
1000 LOCAL SOURCES	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -
5000 OTHER SOURCES						
270-5200 INTERFUND TRANSFER IN	\$ 130,331	\$ 130,331	\$ -	\$ -	\$ -	\$ -
270-5400 BEG FUND BALANCE	\$ 57,733	\$ 57,733	\$ -	\$ -	\$ -	\$ -
5000 OTHER SOURCES	\$ 188,064	\$ 188,064	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 189,064	\$ 189,064	\$ -	\$ -	\$ -	\$ -

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
270 SPECIAL REVENUE FUND						
1000 INSTRUCTION						
270-4190-530-800-000-000 IMPROVEMENT OTHER THAN BUILDING	\$ 189,064	\$ 189,064	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FACILITIES	\$ 189,064	\$ 189,064	\$ -	\$ -	\$ -	\$ -
UNAPPROPRIATED FUND BALANCE						
280-7000-810-800-000-000 ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 189,064	\$ 189,064	\$ -	\$ -	\$ -	\$ -

EDUCATION STAFF RETENTION AND RECRUITMENT GRANT FUND— 285

HB 4030 provides grants to support retention and recruitment of K-12 educators and other support personnel in schools across Oregon.

BLACK BUTTE SCHOOL DISTRICT NO. 41

NUE FUND (285) - EDUCATION STAFF RETENTION AND RECRUITMENT GRANT

BUDGET SUMMARY WORKSHEET

FISCAL YEAR ENDING JUNE 30, 2024

(There funds have been fully spent and are shown for history)

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
285 SPECIAL REVENUE FUND - STATE RETENTION AND RECRUITMENT GRANT						
3000 STATE SOURCES						
285-3222 RESTRICTED REVENUE	\$ 10,215	\$ 10,215	\$ -	\$ -	\$ -	\$ -
3000 STATE SOURCES	\$ 10,215	\$ 10,215	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 10,215	\$ 10,215	\$ -	\$ -	\$ -	\$ -

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
285 SPECIAL REVENUE FUND - STATE RETENTION AND RECRUITMENT GRANT						
2000 SUPPORT SERVICES						
2240 STAFF DEVELOPMENT						
285-2240-111-800-000-000 LICENCED SALARIES	\$ 3,766	\$ 3,766	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIES	\$ 3,766	\$ 3,766	\$ -	\$ -	\$ -	\$ -
285-2240-211-800-000-000 PERS	\$ 633	\$ 633	\$ -	\$ -	\$ -	\$ -
285-2240-212-800-000-000 PERS PICKUP	\$ 185	\$ 185	\$ -	\$ -	\$ -	\$ -
285-2240-220-800-000-000 SOCIAL SECURITY	\$ 274	\$ 274	\$ -	\$ -	\$ -	\$ -
285-2240-231-800-000-000 OTHER PAYROLL COSTS	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -
285-2240-240-800-000-000 INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ 1,094	\$ 1,094	\$ -	\$ -	\$ -	\$ -
285-2240-340-800-000-000 STAFF DEVELOPMENT/TRAVEL	\$ 5,356	\$ 5,356	\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ 5,356	\$ 5,356	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 10,215	\$ 10,215	\$ -	\$ -	\$ -	\$ -

OEA CHOICE WELLNESS GRANT FUND — 290

Funds to provide Wellness activities for staff

BLACK BUTTE SCHOOL DISTRICT NO. 41

SPECIAL REVENUE FUND (290) - GRANT FUND OEA CHOICE WELLNESS

BUDGET SUMMARY WORKSHEET

FISCAL YEAR ENDING JUNE 30, 2024

(There funds have been fully spent and are shown for history)

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
290 SPECIAL REVENUE FUND						
3000 STATE SOURCES						
290-1920 DONATION	\$ 5,301	\$ 5,301	\$ -	\$ -	\$ -	\$ -
3000 STATE SOURCES	\$ 5,301	\$ 5,301	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 5,301	\$ 5,301	\$ -	\$ -	\$ -	\$ -

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
2000 SUPPORT SERVICES						
2210 IMPROVEMENT OF INSTRUCTION SERVICES						
290-2210-130-800-000-000 ADDITIONAL SALARIES	\$ 2,832	\$ 2,832	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIES	\$ 2,832	\$ 2,832	\$ -	\$ -	\$ -	\$ -
290-2210-211-800-000-000 PERS	\$ 474	\$ 474	\$ -	\$ -	\$ -	\$ -
290-2210-212-800-000-000 PERS PICKUP	\$ 139	\$ 139	\$ -	\$ -	\$ -	\$ -
290-2210-220-800-000-000 SOCIAL SECURITY	\$ 192	\$ 192	\$ -	\$ -	\$ -	\$ -
290-2210-231-800-000-000 OTHER PAYROLL COSTS	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -
290-2210-240-800-000-000 INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PAYROLL BENEFITS	\$ 806	\$ 806	\$ -	\$ -	\$ -	\$ -
290-2210-340-800-000-000 STAFF DEVELOPMENT/TRAVEL	\$ 140	\$ 140	\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ 140	\$ 140	\$ -	\$ -	\$ -	\$ -
290-2210-410-800-000-000 SUPPLIES (CONSUMABLE)	\$ 1,523	\$ 1,523	\$ -	\$ -	\$ -	\$ -
290-2210-460-800-000-000 SUPPLIES (NON-CONSUME)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SUPPLIES AND MATERIALS	\$ 1,523	\$ 1,523	\$ -	\$ -	\$ -	\$ -
UNAPPROPRIATED FUND BALANCE						
290-7000-810-800-000-000 ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 5,301	\$ 5,301	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE FUND – 300

This fund accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

The Black Butte SD Budget Committee is responsible for approving the dollar amount for the debt service for the payment of the bond. The payments scheduled to Zions Bank for the 25-26 Fiscal Year totals \$134,956. This \$13,229.33 more than the payments required in the 24-25 Fiscal Year. The proposed budget calculates for the % of taxes that are actually received based on historical calculations of tax payment trends.

BLACK BUTTE SCHOOL DISTRICT NO. 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2026

DEBT SERVICE FUND (300)

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
300 DEBT SERVICE FUND						
LOCAL SOURCES (1000)						
300-1111 CURRENT YEAR'S TAX	\$ -	\$ 127,918	\$ 130,000	\$ 140,000	\$ 140,000	\$ 140,000
300-1112 PRIOR YEAR'S TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300-1113 COUNTY TAX SALES FOR BACK TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300-1501 INTEREST (LGIP)	\$ -	\$ 2,296	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000
3000 STATE SOURCES	\$ -	\$ 130,215	\$ 132,000	\$ 143,000	\$ 143,000	\$ 143,000
5000 OTHER SOURCES						
300-5400 BEGIN FUND BALANCE	\$ -	\$ -	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
5000 OTHER SOURCES	\$ -	\$ -	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
TOTAL RESOURCES	\$ -	\$ 130,215	\$ 137,000	\$ 149,000	\$ 149,000	\$ 149,000

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
2000 SUPPORT SERVICES 2520 FISCAL SERVICES						
300-2520-389-800-000-000 OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ 50
TOTAL PURCHASED SERVICES	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ 50
5000 OTHER USES 5110 DEBT SERVICE						
300-5110-0610-800 REDEMPTION OF PRINCIPAL	\$ -	\$ 40,000	\$ 30,000	\$ 40,000	\$ 40,000	\$ 40,000
300-5110-0621-800 REGULAR INTEREST	\$ -	\$ 81,727	\$ 96,432	\$ 94,956	\$ 94,956	\$ 94,956
TOTAL DEBT SERVICE	\$ -	\$ 121,727	\$ 126,432	\$ 134,956	\$ 134,956	\$ 134,956
UNAPPROPRIATED FUND BALANCE						
300-7000-0810-800 ENDING FUND BALANCE	\$ -	\$ 8,488	\$ 10,518	\$ 13,994	\$ 13,994	\$ 13,994
TOTAL REQUIREMENTS	\$ -	\$ 130,215	\$ 137,000	\$ 149,000	\$ 149,000	\$ 149,000

CAPITAL PROJECTS FUND – 400

This fund accounts for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.

The construction on the school improvements and addition are nearing completion as we change fiscal years. The proposed budget allows for expenses to carry over from the 24-25 Fiscal Year into the 25-26 Fiscal Year as necessary. If funds remain after the completion of project it may be possible to make a payment to reduce the debt and tax burden is possible in July 2026. While this remains the intention, it is not included in this proposed budget as the payment would need to occur in the 26-27 Fiscal Year.

BLACK BUTTE SCHOOL DISTRICT NO. 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2026

CAPITAL PROJECTS FUND (400)

RESOURCES FUND/SOURCE CODE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
400 CAPITAL PROJECTS FUND						
LOCAL SOURCES (1000)						
400-1510 INTEREST	\$ -	\$ -	\$ 45,000	\$ 2,000	\$ 2,000	\$ 2,000
400-1990 MISCELLANEOUS	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
13000 LOCAL SOURCES	\$ -	\$ -	\$ 45,500	\$ 2,000	\$ 2,000	\$ 2,000
400-3299 OSCIM GRANT	\$ -	\$ -	\$ 1,700,000	\$ -	\$ -	\$ -
3000 STATE SOURCES	\$ -	\$ -	\$ 1,700,000	\$ -	\$ -	\$ -
5000 OTHER SOURCES						
400-5110 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400-5200 TRANSFERS IN	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -
400-5400 BEGIN FUND BALANCE	\$ -	\$ -	\$ 2,000,000	\$ 920,000	\$ 920,000	\$ 920,000
5000 OTHER SOURCES	\$ -	\$ -	\$ 2,400,000	\$ 920,000	\$ 920,000	\$ 920,000
TOTAL RESOURCES	\$ -	\$ -	\$ 4,145,500	\$ 922,000	\$ 922,000	\$ 922,000

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
2000 SUPPORT SERVICES 2520 FISCAL SERVICES						
400-2520-0389-800 OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
5000 OTHER USES 5110 DEBT SERVICE						
400-4150-0520-800 BUILDING ACQUISITION	\$ -	\$ -	\$ 4,144,500	\$ 922,000	\$ 922,000	\$ 922,000
TOTAL DEBT SERVICE	\$ -	\$ -	\$ 4,144,500	\$ 922,000	\$ 922,000	\$ 922,000
UNAPPROPRIATED FUND BALANCE						
400-7000-0810-800 ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ -	\$ 4,145,500	\$ 922,000	\$ 922,000	\$ 922,000