

2026-2027

Proposed Budget



Black Butte School District #41

Jefferson County, Oregon

What we aim to achieve

Nurture Curiosity & Resilience

So they may become lifelong learners, able to thrive in an ever - changing world.

Inspire Compassion, Kindness, & Respect

Towards self and others, positively impacting the communities in which they live.

Develop Confident Learners

Who understand and use their unique gifts to make a difference in the lives of others.

Foster Environmental Stewardship

To build a more sustainable world for future generations.

Build A Strong Academic Foundation

To strengthen student's commitment to learning and doing high-quality work.

What we do every day

With our small school and multi-age classrooms...

We engage in meaningful learning experiences that help students succeed academically and develop a deep connection to self, others, and the world around them.

Why we do it

We believe that ***Small Is Beautiful.***

We believe that ***It's All About Relationships.***

We believe in ***Whole Child Well- Being.***

We believe in ***Authentic Experiences That Connect Our Kids & Community.***

We believe in ***Place-based Learning.***

We believe in ***Arts Integration.***

We believe ***Responsibility, Respect, & Perseverance*** are essential for one's success and well- being throughout life's journey.

Black Butte School District No. 41
 PO Box 150
 25745 Forest Service Road #1419
 Camp Sherman, OR 97730
 (541) 595-6203



BUDGET COMMITTEE	appointed	term exp.	position
Marie Sheahan "Bear" Brown	5/20/2025	6/30/2029	board position 5, chair
Jennifer Green	5/20/2025	6/30/2029	board position 1
Karen Lajoy	5/20/2025	6/30/2029	board position 2
Craig Mackie	5/12/2026	12/31/2029	budget committee
Emma Prescher	4/14/2026	6/30/2027	board position 4
McKenzie Ruckman	3/10/2026	12/31/2029	budget committee
Hazel Wood	3/10/2026	12/31/2029	budget committee

The Budget Committee serves as the official vehicle for community involvement, consisting of the District Board and an equal number of appointed citizens, ensuring public perspectives are heard (ORS 294.414) serving as a key agent of transparency and fiscal review. The committee approves the budget and authorizes the associated property tax rate. (Note: the budget committee is an advisory committee and does not have the authority to negotiate employee salaries.)

2026-2027 Budget Calendar

Tuesday, January 13, 2026	Board adopts Budget Calendar and appoints Budget Officer
Tuesday, February 10, 2026	Board fills by appointment all Budget Committee vacancies to three-year terms
Tuesday, April 14, 2026	Budget Committee Training Session, 4:45PM
Tuesday, May 12, 2026	Board Meeting 3:30 PM Budget Committee Meeting, 4:45 PM 1. Elect presiding officer 2. Receive budget message 3. Review Proposed budget and gather input 4. Consider citizen recommendations 5. Approve budget or announce subsequent budget committee meetings if needed
Tuesday, May 19, 2026	2 nd Budget Committee Meeting, 4:45 PM (If needed)
Tuesday, June 9, 2026	Board Meeting, 3:30 PM Budget Hearing during Board Meeting, 4:45 PM 1. Consider public testimony 2. Adopt Budget 3. Levy taxes 4. Appropriate the 2026-2027 Budget



2026-2027 Budget Message

Budget Context

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

District fiscal policies intend to provide the highest educational opportunities for each student, maintain buildings and other assets, while operating 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 30 students in grades K-8. Enrollment often fluctuates but has been relatively stable for the past 9 years, other than an intentional reduction in inter-district transfers during COVID (2020 - 2023). An intentional focus on family and community engagement has resulted in a robust waitlist. There have also been a few new families that have moved to Camp Sherman this past year. The 25/26 school year will conclude with 30 students enrolled (a relatively consistent enrollment all year). The proposed budget for 26/27 is based on an enrollment of 23-27 with a drop attributed to older in-district students transitioning to the Sisters Middle School. While our wait-list is strong, the number of inter-district transfers accepted is determined by capacity at various age levels. The wait-list consists of primarily younger students and we intentionally limit the size of the lower grade classrooms to support a strong academic foundation and developing confident learners.

Toward the Board's ongoing 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, P.E., and skilled contracted teachers providing place-based learning

Budget Assumptions

This proposed budget was developed based on our best estimates of revenue from the State School Fund, local taxes and other grant funding. Significant grants include the Early Literacy Grant and Student Investment Account (SIA) on the state level and the Rural Education Achievement Program (REAP) on the federal level. Grants are restricted to certain uses and come with extensive applications and heavy reporting obligations requiring careful monitoring. The district works diligently to use these new funds in ways that will have the

greatest impact on our students and align with the District’s mission while meeting the requirements from ODE. Federal and state grants are anticipated to remain stable.

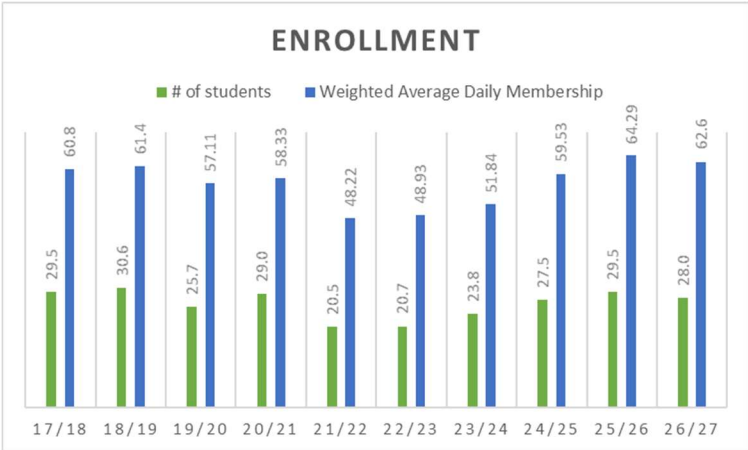
2026-2027 Board Goals & Guidance

The proposed budget aligns with goals and guidance adopted by the Board:

- ✓ The budget will use current year’s resources to support current year’s students while maintaining a robust fund balance.
- ✓ The budget will support and continue to invest in a project-based, experiential education curriculum.
- ✓ The budget will allow for appropriate staffing to match enrollment and to fulfill current administrative requirements.
- ✓ The budget will support continuous improvements and professional development for the staff and Board.
- ✓ COLA @ 3.5% and a \$1600 insurance cap for certified and classified staff
- ✓ Step Increase for certified and classified staff
- ✓ \$500 Bonus for regular staff

26/27 Enrollment Estimations

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. The chart below shows the changes in enrollment for the past 9 years, along with weighted Average Daily Membership (ADMw) which is used for the calculation of State School Funds (SSF).



Staffing Structure

Each budget cycle provides an opportunity to evaluate the District’s staffing structure. Staffing evolves to meet emerging student needs. The proposed budget includes the following staffing changes to address the anticipated needs in the 26/27 school year. The proposal reflects conversation with staff and honors the Board’s on-going commitment of quality instruction and supporting staff retention.

There has been an increased need for specialized Support Services to serve our students. The number of students with an Individualized Education Program (IEP) have continued to increase. The District now serves

English Language Learners (ELL). Social Emotional Learning (SEL) is a growing focus. We were grateful to have a Child Development Specialist (Rachel O'Connor) on staff for the entirety of the 25/26 school year. The role of Special Education Instructional Coach grew as we welcomed Tammy Bick to BBSD. Her specialized endorsements allowed the District to expand direct services to students. Tammy's skills also brought increased administrative support for the paperwork that comes with serving SPED and ELL students. Grant funding was leveraged to increase the growing need for student Support Services and the 26/27 proposed budget reflects the continuation of these services.

The District administrative team is composed of a Principal (Delaney Sharp), Business Manager (Jane Petke) and Community & Family Engagement Specialist (Molly Schultz). Delaney completed his Administrator License in the summer of 2024. The 24/25 and 25/26 budget cycles continued to split Delaney's role 50/50 between the Principal and teaching roles. Administrative demands continue to increase and the Principal role has grown. The proposed budget reflects board guidance to move his FTE (Full Time Equivalent) to the administrator role and salary schedule to reflect this shift. During the 25/26 school year the Business Manager FTE increased from .5 to .6 while the Communications & Engagement Specialist (an hourly position) was closer to .5 rather than .6. The proposed budget takes into account this transition as well as the increased need for fiscal management as ODE implements the 2025 Education Accountability Act (SB 141). The proposed budget increases the Business Manager FTE to .7 FTE.

Grant funding in the 26/27 proposed budget has also been leveraged to provide additional art instruction and enrichment activities. The REAP Grant will continue to support performing arts, specialized music instruction, and outdoor experiential education. Graphic Art instruction is also included in the 26/27 REAP application as we intentionally provide instruction with the upper grade students in creating the year book. PTO financial and volunteer support has championed the addition of Oregon Battle of Books and an afterschool Lego Robotics program. We are grateful the PTO has prioritized grant funding in their 26/27 budget to support enrichment activities moving into the new school year.

The Board has identified staff retention as a consistent focus. The 25/26 adopted budget allowed for stipend supporting the teaching transition in the upper grade classroom as we welcomed Mr. Sump. The 26/27 proposed budget shifts stipend funding to support extra duty hours that teaching staff dedicate to enrichment activities and professional development.

While transportation and facility needs remain consistent, a new position of an On-Site IT Specialist (.05 FTE) has been incorporated into the proposed budget. This position is intended to provide additional support to staff when urgent technology needs arise and accommodates the possibility of extra staff hours required as the District pursues the possibility of Fiber Services for the District and navigates the E-Rate system.

The charts below provide a comparison of FTE across fiscal years:

Description	25/26 FTE	26/27 FTE	Notes
Instruction	3.95	3.4	classroom teachers, literacy & art instruction
District Administration	1.6	2.2	Engagement
Support Services	0.36	0.6	Counseling & SPED Instructional Coach
Transportation	0.5	0.5	Transportation Specialists
Facilities & Technology	0.1	0.15	Grounds & Maintenance and On-Site IT Specialists
TOTAL	6.51	6.85	

Additional Considerations

Unique challenges and opportunities have been identified for the coming school year and beyond:

- ✓ Aging chromebooks (goal to replace all our student computers over a 3-year span)
- ✓ Transition in District owned staff housing (aka the “Teacherage”)
- ✓ Replacement of the bus in the next 5-8 years
- ✓ Uncertain long-term financial forecasts for the Oregon and Federal Budgets moving into the next biennium

The proposed budget seeks to address these considerations. The replacement of 10 chrome books has been included in technology expenses.

The monthly rent for the teacherage was increased to \$1,800 in accordance with the 9.5% cap allowed by Oregon House Bill 3054. Rental income for the Teacherage has been moved from the Operating Fund into the General Reserve allowing for flexibility to address identified maintenance, replacement, and repair expenses when the Sharps are able to move to their new home. The proposed budget includes 10 months of income rather than 12 to allow a period of time of vacancy.

Only a portion of the \$18,000 of budgeted revenue will be likely be required for expenses during the Teacherage transition, providing the opportunity for growth in the General Reserve. Increasing the General Reserve gradually overtime accommodates the anticipated need for a bus purchase in the near future, while avoiding a large one-time expense. Adding to the reserve also allows for some security to weather financial volatility on the state and federal level.

A transfer of up to \$25,886 has also been proposed, creating a vehicle to move resources from the 100 Operating Fund into the 280 Bus Fund. This transfer is intended at the end of the 26/27 fiscal year so that the board can make an informed decision based on the projected fund balance and an increased knowledge of funding for the 2027-2029 biennium.

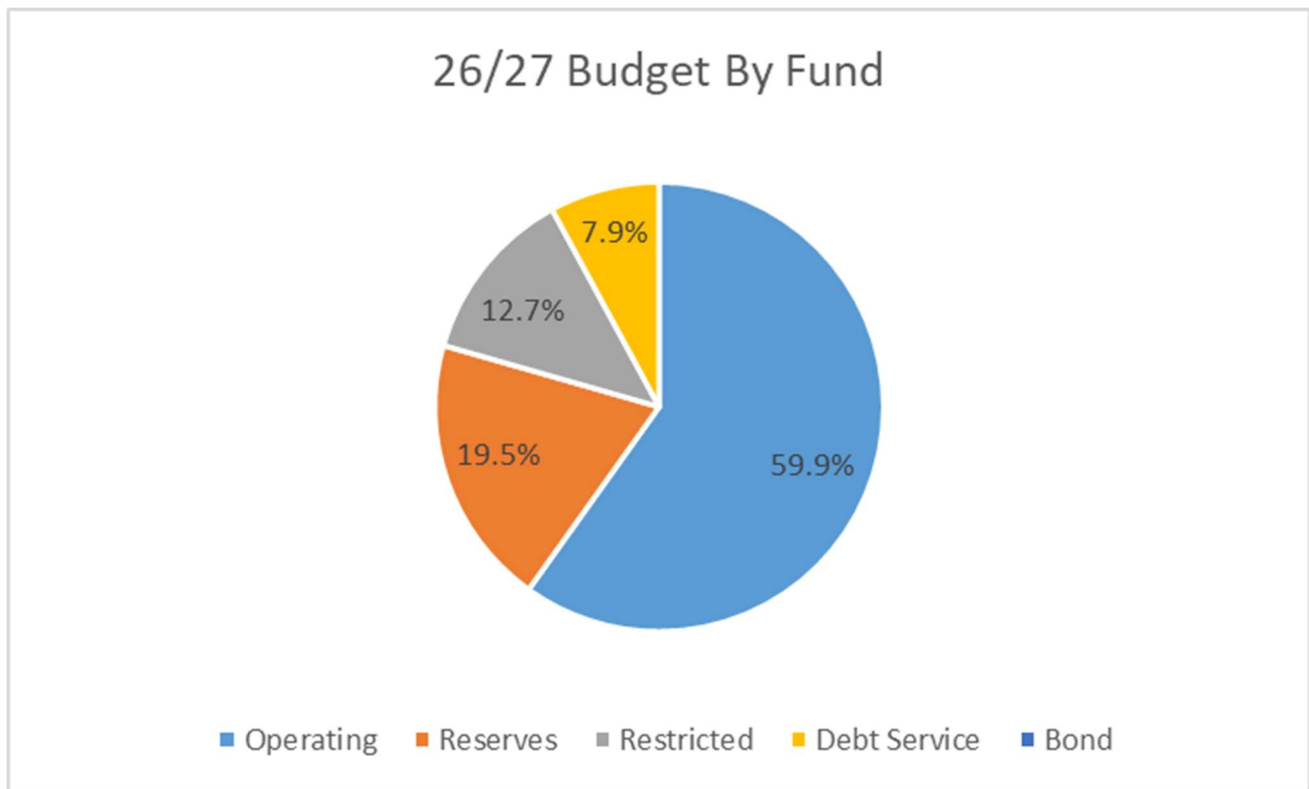
Thank you for your involvement and thoughtful dialogue throughout the budgeting process as we seek to steward the resources entrusted to BBSD. We continue to appreciate the dedication and service of the District Board Members, Budget Committee, and numerous volunteers. Your commitment is what creates a vibrant school community where students are nurtured through authentic learning experiences.

Respectfully submitted,

Black Butte District Budget Officers
Delaney Sharp (Principal)
Jane Petke (Business Manager)

Budget at a Glance

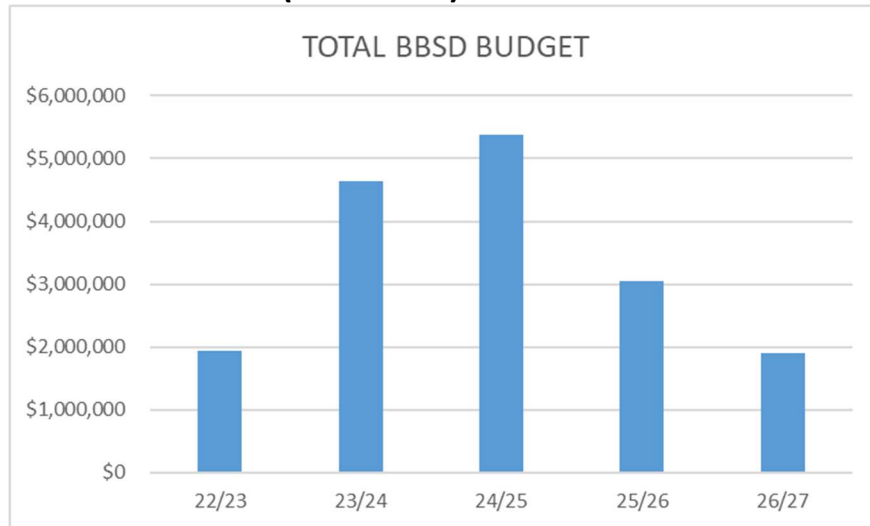
The 26/27 Budget totals \$1,906,051. This is a decrease a decrease of \$1,133,723 due to resulting in the completion of the Bond and a reduction in Reserve Funds. Reserve Funds were used in the 25/26 school year to invest \$100,000 in the PERS Employer Investment Fund and receive a \$25,000 state match. Additional Reserve Funds were combined with Bond Interest Earnings to make a \$400,000 Special Prepayment to the Debt Service reducing Reserve Fund balances.



Comparison with Previous Years

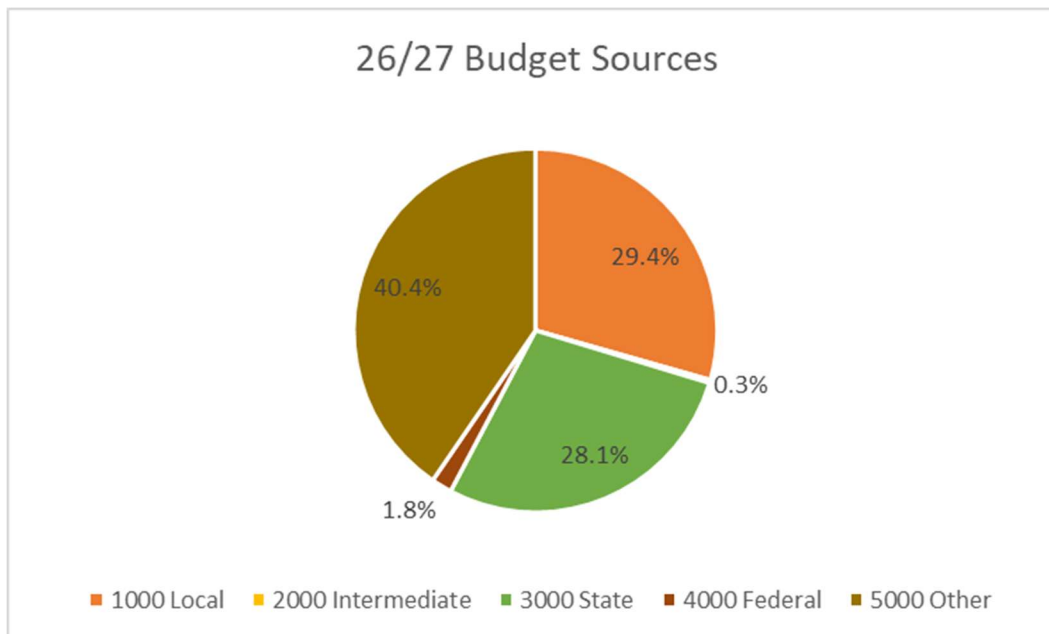
	RESOURCES	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	BY FUND	2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
100	Operating & Reserve	\$ 1,597,850	\$ 1,683,755	\$ 1,777,212	\$ 1,513,623	\$ -	\$ -
200	Restricted Funds	\$ 192,152	\$ 224,829	\$ 191,562	\$ 241,320	\$ -	\$ -
300	Debt Service	\$ 130,240	\$ 134,486	\$ 149,000	\$ 151,108	\$ -	\$ -
400	Bond	\$ 2,709,704	\$ 3,333,965	\$ 922,000	\$ -	\$ -	\$ -
	BUDGET TOTALS	\$ 4,629,946	\$ 5,377,035	\$ 3,039,774	\$ 1,906,051	\$ -	\$ -

Comparison with Previous Years (continued)



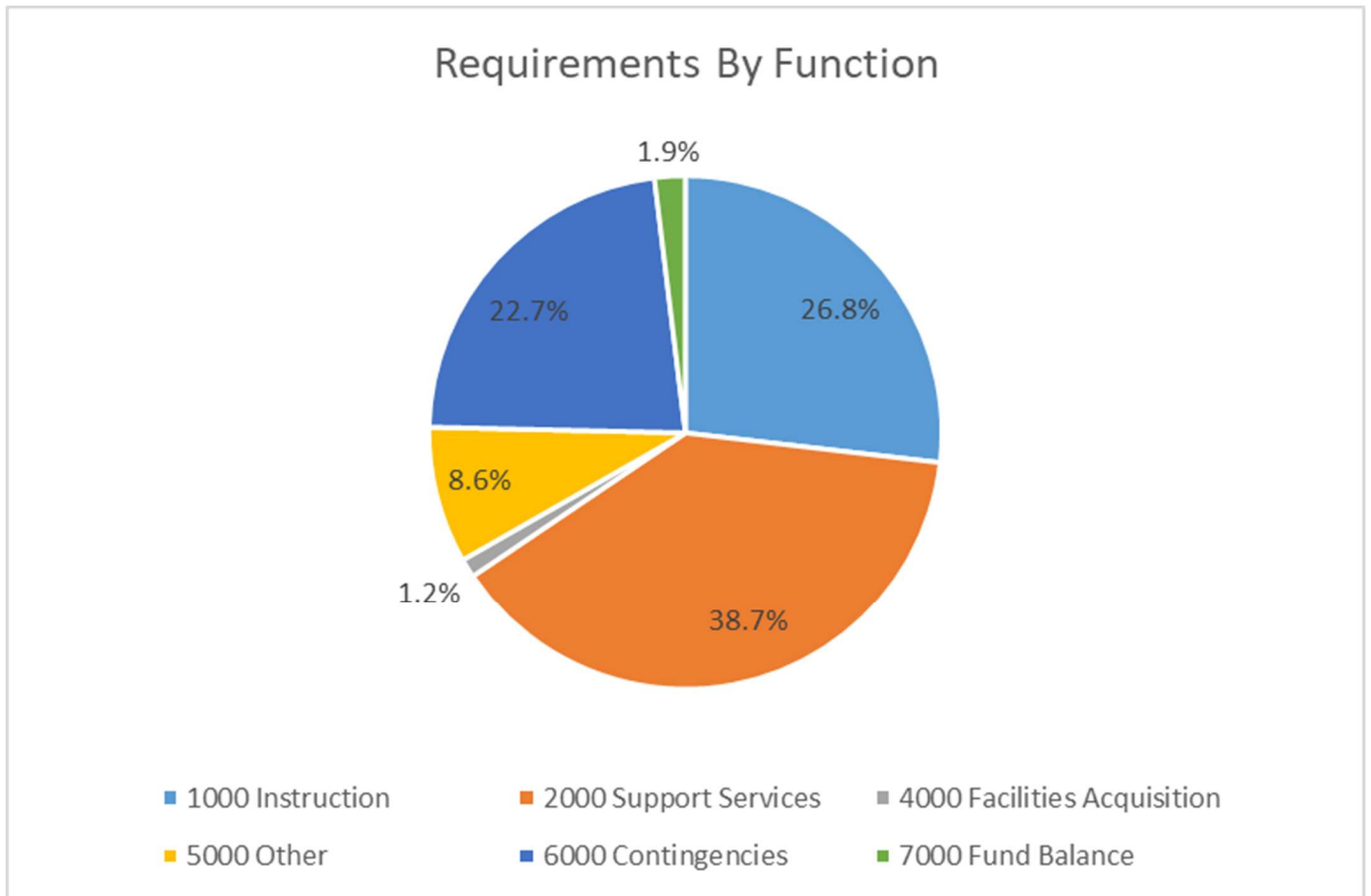
Resources by Sources

RESOURCES	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
BY SOURCE	2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
1000 Local Sources	\$ 613,582	\$ 602,386	\$ 535,217	\$ 560,211	\$ -	\$ -
2000 Intermediate	\$ 611	\$ 9,793	\$ 9,125	\$ 5,391	\$ -	\$ -
3000 State	\$ 952,469	\$ 1,713,982	\$ 435,292	\$ 534,946	\$ -	\$ -
4000 Federal	\$ 41,952	\$ 28,647	\$ 30,805	\$ 35,033	\$ -	\$ -
5000 Other	\$ 3,021,331	\$ 3,022,227	\$ 2,029,335	\$ 770,470	\$ -	\$ -
BUDGET TOTALS	\$ 4,629,946	\$ 5,377,035	\$ 3,039,774	\$ 1,906,051	\$ -	\$ -



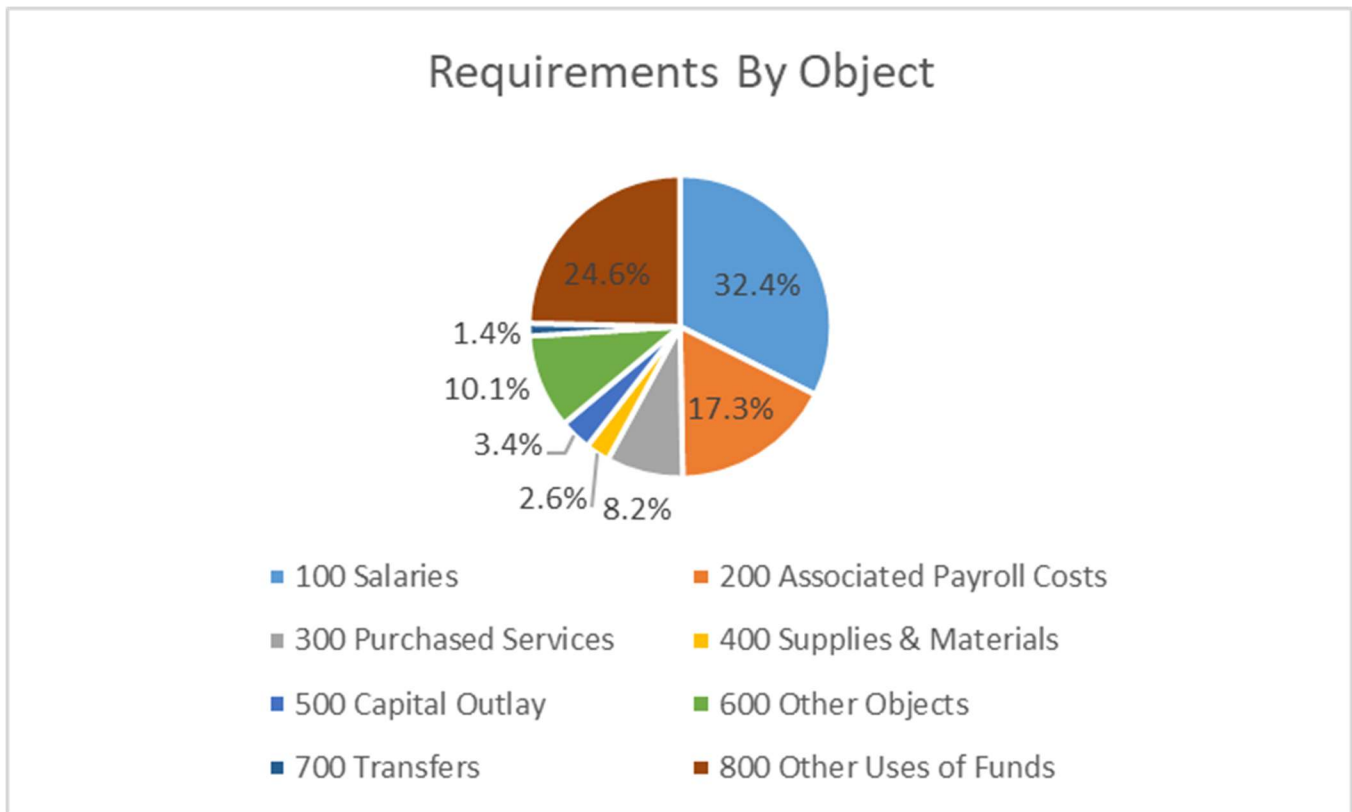
Requirements by Function

	REQUIREMENTS	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	BY FUNCTION	2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
1000	Instruction	\$ 381,171.01	\$ 491,626.89	\$ 535,193.00	\$ 511,697.24	\$ -	\$ -
2000	Support Services	\$ 319,278.56	\$ 403,848.65	\$ 534,084.00	\$ 738,173.17	\$ -	\$ -
4000	Facilities Aquisition	\$ 778,702.78	\$ 2,959,735.55	\$ 922,000.00	\$ 22,610.00	\$ -	\$ -
5000	Other	\$ 149,231.61	\$ 146,234.03	\$ 219,860.70	\$ 163,874.00	\$ -	\$ -
6000	Contigencies	\$ -	\$ -	\$ 814,093.57	\$ 432,689.92	\$ -	\$ -
7000	Unappropriated Fund Balance	\$ 3,001,561.30	\$ 1,375,589.66	\$ 14,543.00	\$ 37,006.79	\$ -	\$ -
	BUDGET TOTALS	\$ 4,629,945.26	\$ 5,377,034.78	\$ 3,039,774.27	\$ 1,906,051.12	\$ -	\$ -



Requirements by Object

	REQUIREMENTS	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	BY OBJECT	2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
100	Salaries	\$ 379,793.77	\$ 450,644.56	\$ 518,752.00	\$ 618,042.40	\$ -	\$ -
200	Associated Payroll Costs	\$ 185,468.61	\$ 201,348.57	\$ 302,961.00	\$ 329,718.72	\$ -	\$ -
300	Purchased Services	\$ 82,394.39	\$ 118,069.00	\$ 126,623.00	\$ 156,759.50	\$ -	\$ -
400	Supplies and Materials	\$ 25,083.66	\$ 58,182.15	\$ 39,753.00	\$ 49,256.53	\$ -	\$ -
500	Capital Outlay	\$ 778,702.78	\$ 2,983,723.55	\$ 953,988.00	\$ 64,593.00	\$ -	\$ -
600	Other Objects	\$ 149,435.81	\$ 168,815.66	\$ 184,156.00	\$ 192,098.26	\$ -	\$ -
700	Transfers	\$ 27,504.94	\$ 20,661.63	\$ 84,904.70	\$ 25,886.00	\$ -	\$ -
800	Other Uses of Funds	\$ 3,001,561.34	\$ 1,375,589.66	\$ 828,636.57	\$ 469,696.71	\$ -	\$ -
	BUDGET TOTALS	\$ 4,629,945.30	\$ 5,377,034.78	\$ 3,039,774.27	\$ 1,906,051.12	\$ -	\$ -



Budget Organization

The following document contains our best financial plan for the 26/27 school year with the information known at this time. There are many details included here to help you better understand the proposed budget and how funds are intended to support Black Butte School District.

Information is grouped by Funds. Each Fund needs to balance resources/income with requirements/expenses. Each Fund is a “bucket” of money with its own unique purpose. It is then divided into a further so that any income includes details indicating its source and any expense indicates what purpose it served and what specific service or commodity it bought.

In this way it’s helpful to know that all the many numbers included in this document tell a story.

A narrative explanation is included where helpful. There are also charts of detailed budget information organized using the Oregon Department of Education’s Program Budgeting and Accounting Manual (PBAM). Descriptions are written along with the Chart of Accounts for ease of understanding. If you’d like to become more familiar with the Chart of Accounts an appendix is in the back of this document with supportive information, including Budget Account Descriptions.



General Fund 1XX

Operating Fund 100 & Reserve Funds 1XX Combined

Resources

GENERAL FUNDS 1XX (Operating & Reserves)	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
General Funds Resources						
1000 LOCAL SOURCES	\$ 403,155	\$ 420,321	\$ 388,217	\$ 421,697	\$ -	\$ -
2000 INTERMEDIATE SOURCES	\$ 611	\$ 595	\$ 125	\$ 95	\$ -	\$ -
3000 STATE SOURCES	\$ 232,980	\$ 255,636	\$ 319,872	\$ 397,737	\$ -	\$ -
4000 FEDERAL SOURCES	\$ 425	\$ 131	\$ -	\$ -	\$ -	\$ -
5200 TRANSFER IN	\$ 731	\$ 20,662	\$ 84,905	\$ -	\$ -	\$ -
5400 BEG FUND BALANCE	\$ 959,948	\$ 986,410	\$ 984,094	\$ 694,094	\$ -	\$ -
Total General Fund Revenues	\$ 1,597,850	\$ 1,683,755	\$ 1,777,212	\$ 1,513,623	\$ -	\$ -

Requirements

GENERAL FUNDS 1XX (Operating & Reserves)	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED	FTE
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
General Fund Requirements By Function								
1000 INSTRUCTION	\$ 329,037	\$ 363,622	\$ 472,347	3.50	\$ 443,994	\$ -	\$ -	3.00
2000 SUPPORT SERVICES	\$ 254,902	\$ 310,109	\$ 405,318	1.90	\$ 589,649	\$ -	\$ -	2.91
4000 FACILITIES ACQUISITION	\$ -	\$ -	\$ -	0.00	\$ 22,610	\$ -	\$ -	0.00
5000 OTHER USES	\$ 27,505	\$ -	\$ 84,905	0.00	\$ 25,886	\$ -	\$ -	0.00
6000 OPERATING CONTINGENCY	\$ -	\$ -	\$ 814,094	0.00	\$ 431,484	\$ -	\$ -	0.00
7000 UNAPPROPRIATED ENDING FUND BALANCE	\$ 986,406	\$ 1,010,023	\$ 549		\$ -	\$ -	\$ -	0.00
Total General Fund Revenues	\$ 1,597,850	\$ 1,683,755	\$ 1,777,212	5.40	\$ 1,513,623	\$ -	\$ -	5.91

GENERAL FUNDS 1XX (Operating & Reserves)	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED	FTE
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
General Funds Requirement by Object								
100 SALARIES	\$ 320,739	\$ 378,912	\$ 439,662	5.40	\$ 522,521	\$ -	\$ -	5.91
200 ASSOCIATED PAYROLL COSTS	\$ 163,040	\$ 176,794	\$ 269,492	0.00	\$ 298,783	\$ -	\$ -	0.00
300 PURCHASED SERVICES	\$ 59,965	\$ 87,390	\$ 101,761	0.00	\$ 128,375	\$ -	\$ -	0.00
400 SUPPLIES AND MATERIALS	\$ 12,486	\$ 17,284	\$ 17,550	0.00	\$ 33,865	\$ -	\$ -	0.00
500 CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00	\$ 22,610	\$ -	\$ -	0.00
600 OTHER OBJECTS	\$ 27,709	\$ 13,351	\$ 49,200	0.00	\$ 50,100	\$ -	\$ -	0.00
700 TRANSFERS	\$ 27,505	\$ -	\$ 84,905	0.00	\$ 25,886	\$ -	\$ -	0.00
800 OTHER USES OF FUNDS	\$ 986,406	\$ 1,010,023	\$ 814,643	-5.40	\$ 431,484	\$ -	\$ -	0.00
Total General Fund Revenues	\$ 1,597,850	\$ 1,683,755	\$ 1,777,212	0.00	\$ 1,513,623	\$ -	\$ -	5.91

General Fund (1XX) Appropriations

1000 Instruction	\$443,994
2000 Support Services	\$589,649
4000 Facilities Acquisition	\$22,610
5000 Transfers	\$25,886
6000 Contingencies	\$431,484
Fund Total	\$1,513,623



Operating Fund 100 - Resources

Supports day to day operations of BBSD

OPERATING 100	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
Operating Fund Resources						
1000 LOCAL SOURCES - FUND 100	\$ 396,342	\$ 419,407	\$ 388,217	\$ 403,697	\$ -	\$ -
2000 INTERMEDIATE SOURCES	\$ 611	\$ 595	\$ 125	\$ 95	\$ -	\$ -
3000 STATE SOURCES	\$ 232,980	\$ 255,636	\$ 319,872	\$ 397,737	\$ -	\$ -
4000 FEDERAL SOURCES	\$ 425	\$ 131	\$ -	\$ -	\$ -	\$ -
5200 TRANSFER IN - FUND 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400 BEG FUND BAL - FUND 100	\$ 257,470	\$ 303,892	\$ 280,000	\$ 340,000	\$ -	\$ -
Total General Fund Revenues	\$ 887,828	\$ 979,661	\$ 988,214	\$ 1,141,529	\$ -	\$ -

100 Fund Resource Projections

The following information is based on historical trends of local property tax and interest. The State School Fund estimate is provided by the Oregon Department of Education who uses an estimate of information gathered from the BBSD and other districts across the state in order to allocate the funds granted for K-12 education in Oregon fairly across all districts.

The beginning fund balance shown here is a projection of funds that will be available to carry forward from the 25/26 school year.

Rental income from the “Teacherage” has been moved to Reserve 103 as an intentional investment for long term needs.

Operating Fund 100 Resource Details

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) RESOURCES

RESOURCES

	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED	FTE
RESOURCES	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
LOCAL SOURCES (1000)								
1111 CURRENT YEAR'S TAX	\$333,318	\$316,396	\$339,917		\$367,097			
1112 PRIOR YEAR'S TAX	\$10,277	\$13,646	\$0		\$13,850			
1113 COUNTY TAX SALES FOR BACK TAXES	\$0	\$4,521	\$0		\$350			
1114 PAYMENTS IN LIEU OF PROPERTY TAXES	\$0	\$0	\$0		\$0			
1500 INTEREST (COUNTY)	\$5,874	\$21,752	\$6,500		\$11,500			
1501 INTEREST (LGIP)	\$18,683	\$18,754	\$10,000		\$7,000			
1502 INTEREST (FIB)	\$10,180	\$22,763	\$14,000		\$2,400			
1910 RENTALS	\$15,000	\$17,750	\$16,200		\$0			
1920 PRIVATE DONATIONS	\$0	\$100	\$100		\$0			
1990 MISCELLANEOUS	\$3,011	\$3,725	\$1,500		\$1,500			
TOTAL LOCAL SOURCES	\$396,342	\$419,407	\$388,217		\$403,697	0.00	\$0	
INTERMEDIATE SOURCES (2000)								
2101 COUNTY SCHOOL FUND	\$0	\$420	\$0		\$0	0.00		
2199 HEAVY EQUIPMENT TAX	\$611	\$175	\$125		\$95	0.00	\$0	
TOTAL INTERMEDIATE SOURCES	\$611	\$595	\$125		\$95	0.00	\$0	
STATE SOURCES (3000)								
3101 STATE SCHOOL FUND	\$230,995	\$253,018	\$315,808		\$393,637			
3103 COMMON SCHOOL FUND	\$1,985	\$2,618	\$4,064		\$4,100			
3200 RESTRICTED GRANTS-IN-AID	\$0	\$0	\$0		\$0			
TOTAL STATE SOURCES	\$232,980	\$255,636	\$319,872		\$397,737	0.00	\$0	
FEDERAL SOURCES (4000)								
4801 FEDERAL FOREST FEES	\$425	\$131	\$0		\$0	0.00	\$0	
TOTAL FEDERAL SOURCES	\$425	\$131	\$0		\$0	0.00	\$0	
OTHER SOURCES (5000)								
5400 BEGINNING FUND BALANCE	\$257,470	\$303,892	\$280,000		\$340,000			
TOTAL OTHER SOURCES	\$257,470	\$303,892	\$280,000		\$340,000	0.00	\$0	
TOTAL BUDGET RESOURCES	\$887,828	\$979,661	\$988,214		\$1,141,529	0.00	\$0	

Operating Fund 100 Requirements

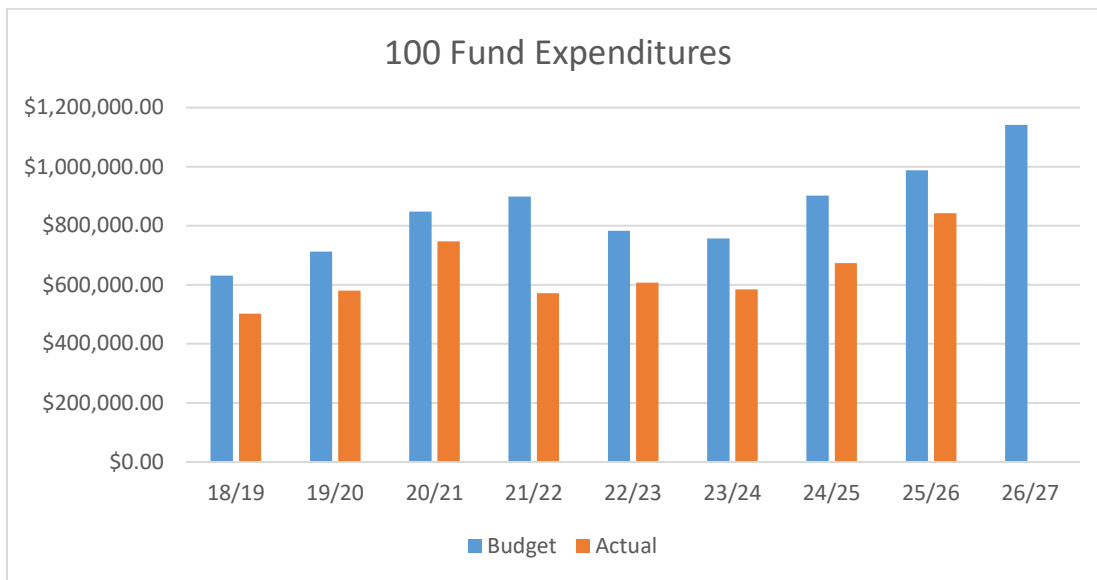
Expenses required for day to day operations at BBSD. This proposal has been prepared using historical data, encumbrances, anticipated cost increases, and adjustments to best match student’s needs.

This summary shows the various purposes of expenses included the 100 Operating Fund.

Requirements

	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED	FTE
OPERATING FUND 100	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
Operating Fund Requirements By Function								
1000 INSTRUCTION	\$ 329,037	\$ 363,622	\$ 472,347	3.50	\$ 443,994	\$ -	\$ -	3.00
2000 SUPPORT SERVICES	\$ 254,902	\$ 310,109	\$ 405,318	1.90	\$ 571,649	\$ -	\$ -	2.91
5000 OTHER USES	\$ -	\$ -	\$ -	0.00	\$ 25,886	\$ -	\$ -	0.00
6000 CONTINGENCY	\$ -	\$ -	\$ 110,000	0.00	\$ 100,000	\$ -	\$ -	0.00
7000 ENDING FUND BALANCE	\$ 303,888	\$ 305,930	\$ 549		\$ -	\$ -	\$ -	0.00
Total General Fund Expenses	\$ 887,828	\$ 979,661	\$ 988,214	5.40	\$ 1,141,529	\$ -	\$ -	5.91

	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED	FTE
OPERATING FUND 100 Object	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
Operating Fund Requirement by Object								
100 SALARIES	\$ 320,739	\$ 378,912	\$ 439,662	5.40	\$ 522,521	\$ -	\$ -	5.91
200 ASSOCIATED PAYROLL COSTS	\$ 163,040	\$ 176,794	\$ 269,492	0.00	\$ 298,783	\$ -	\$ -	0.00
300 PURCHASED SERVICES	\$ 59,965	\$ 87,390	\$ 101,761	0.00	\$ 111,375	\$ -	\$ -	0.00
400 SUPPLIES AND MATERIALS	\$ 12,486	\$ 17,284	\$ 17,550	0.00	\$ 33,865	\$ -	\$ -	0.00
600 OTHER OBJECTS	\$ 27,709	\$ 13,351	\$ 49,200	0.00	\$ 49,100	\$ -	\$ -	0.00
700 TRANSFERS	\$ -	\$ -	\$ -	0.00	\$ 25,886	\$ -	\$ -	0.00
800 OTHER USES OF FUNDS	\$ 303,888	\$ 305,930	\$ 110,549	-5.40	\$ 100,000	\$ -	\$ -	0.00
Total General Fund Expenses	\$ 887,828	\$ 979,661	\$ 988,214	0.00	\$ 1,141,529	\$ -	\$ -	5.91



Fund 100 – Elementary Requirements

These expenses are the cost we anticipate associated with operating the 2 youngest classrooms at BBSD. The travel expense supports a continuation of place-based activities like the Ski and Ride Program, Spring Swim Program, and outings such as the High Desert Museum or Seed to Table.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

ELEMENTARY

	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	
100 GENERAL FUND								
1000 INSTRUCTION								
1111 ELEMENTARY (K-5)								
100 SALARIES								
100-1111-0111-800 LICENSED SALARY	\$115,947	\$123,030	\$156,977	2.00	\$169,969			2.00
100-1111-0121-800 LICENSED SUB SALARY	\$5,016	\$5,099	\$3,500		\$4,127			
100-1111-0130-800-000-401 ADDITIONAL SALARY (EMPLOYEE BO	\$1,250	\$1,250	\$1,750		\$1,250			
TOTAL SALARIES	\$122,214	\$129,379	\$162,227	2.00	\$175,347	0.00	\$0	2.00
200 PAYROLL BENEFITS								
100-1111-0211-800 PERS	\$24,737	\$26,720	\$36,545		\$36,553			
100-1111-0212-800 PERS PICKUP	\$6,906	\$7,457	\$9,509		\$10,258			
100-1111-0231-800 OTHER PAYROLL COSTS	\$8,489	\$9,389	\$15,168		\$16,746			
100-1111-0240-800 INSURANCE	\$20,802	\$25,048	\$37,200		\$38,400			
TOTAL PAYROLL BENEFITS	\$60,935	\$68,614	\$98,422		\$101,957	0.00	\$0	
300 PURCHASED SERVICES								
100-1111-0310-800 PROF/TECH SVS	\$117	\$245	\$200		\$0	0.00	\$0	
100-1111-0343-800 STUDENT TRAVEL	\$997	\$4,445	\$5,500		\$6,500	0.00	\$0	
TOTAL PURCHASED SERVICES	\$1,114	\$4,690	\$5,700		\$6,500	0.00	\$0	
400 SUPPLIES & MATERIALS								
100-1111-0410-800 SUPPLIES (CONSUMABLES)	\$1,399	\$1,602	\$1,800		\$2,000	0.00	\$0	
100-1111-0420-800 TEXTBOOKS/REPLACEMENT	\$1,892	\$1,883	\$1,500		\$2,500	0.00	\$0	
100-1111-0430-800 LIBRARY BOOKS	\$0	\$0	\$0		\$0	0.00	\$0	
100-1111-0460-800 SUPPLIES (NON-CONSUME)	\$67	\$262	\$1,200		\$500	0.00	\$0	
100-1111-0470-800 SOFTWARE	\$75	\$69	\$200		\$150	0.00	\$0	
TOTAL SUPPLIES & MATERIALS	\$3,433	\$3,816	\$4,700		\$5,150	0.00	\$0	
600 OTHER OBJECTS								
100-1111-0640-800 DUES / FEES	\$0	\$0	\$100		\$200	0.00	\$0	
TOTAL OTHER OBJECTS	\$0	\$0	\$100		\$200	0.00	\$0	
TOTAL PRIMARY PROGRAM (K-3)	\$187,695	\$206,499	\$271,149	2.00	\$289,154	0.00	\$0	2.00

Fund 100 – Middle School Requirements

These expenses are the cost we anticipate associated with the oldest classroom at BBSD. In addition to the place based activities included in the Elementary Program (Ski and Ride Program, Spring Swim Program, and local field trips) the travel expense listed here includes a week long overnight trip at the end of the year as a culmination of academic work completed.

Extra Duty Stipends are included for 2 staff members on the overnight trip, as well as coordinating Oregon Battle of Books and Lego Robotics after school club so these enrichment activities. The non-consumable supplies listed here included 10 new chrome books and headphones to replace aging technology.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

MIDDLE SCHOOL

	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	
100 GENERAL FUND								
1000 INSTRUCTION								
1121 MIDDLE/ JUNIOR HIGH PROGRAM								
100 SALARIES								
100-1121-0111-800 LICENSED SALARY	\$92,233	\$91,944	\$111,198	1.50	\$68,431			1.00
100-1121-0130-800 ADDITIONAL SALARY (EXTRA DUTIES)			\$3,000		\$8,041			
100-1121-0130-800-000.401 ADDITIONAL SALARY (BONUS)	\$750	\$750	\$1,000		\$750			
100-1121-0121-800 LICENSED SUB SALARY	\$0	\$789	\$3,500		\$4,127			
TOTAL SALARIES	\$92,983	\$93,484	\$118,698	1.50	\$81,350	0.00	\$0	1.00
200 PAYROLL BENEFITS								
100-1121-0211-800 PERS	\$19,973	\$19,911	\$25,815		\$16,085			
100-1121-0212-800 PERS PICKUP	\$5,579	\$5,562	\$6,717		\$4,514			
100-1121-0231-800 OTHER PAYROLL COSTS	\$6,715	\$7,035	\$10,818		\$7,769			
100-1121-0240-800 INSURANCE	\$16,376	\$16,644	\$27,900		\$19,200			
TOTAL PAYROLL BENEFITS	\$48,643	\$49,152	\$71,250		\$47,568	0.00	\$0	
300 PURCHASED SERVICES								
100-1121-0310-800 PROF/TECH SVS	\$117	\$245	\$250		\$400	0.00	\$0	
100-1121-0343-800 STUDENT TRAVEL	\$1,497	\$16,048	\$9,000		\$17,500	0.00	\$0	
TOTAL PURCHASED SERVICES	\$1,614	\$16,293	\$9,250		\$17,900	0.00	\$0	
400 SUPPLIES & MATERIALS								
100-1121-0410-800 SUPPLIES (CONSUMABLES)	\$1,341	\$1,928	\$1,800		\$2,000	0.00	\$0	
100-1121-0420-800 TEXTBOOKS/REPLACEMENT	\$1,341	\$863	\$1,500		\$4,500	0.00	\$0	
100-1121-0430-800 LIBRARY BOOKS	\$0	\$0	\$0		\$0	0.00	\$0	
100-1121-0460-800 SUPPLIES (NON-CONSUME)	\$361	\$382	\$1,200		\$4,500	0.00	\$0	
100-1121-0470-800 SOFTWARE	\$75	\$77	\$200		\$150	0.00	\$0	
TOTAL SUPPLIES & MATERIALS	\$3,119	\$3,250	\$4,700		\$11,150	0.00	\$0	
600 OTHER OBJECTS								
100-1121-0640-800 DUES/FEES (Pay to Play)	\$0	\$0	\$300		\$300	0.00	\$0	
100-1121-0640-800 DUES/FEES (Other)	\$0	\$45	\$0		\$200	0.00	\$0	
TOTAL OTHER OBJECTS	\$0	\$45	\$300		\$500	0.00	\$0	
TOTAL UPPER SCHOOL PROGRAM (4-8)	\$146,359	\$162,223	\$204,198	1.50	\$158,468	0.00	\$0	1.00

Fund 100 – High School Requirements

The High School Program at BBSD is limited to “Pay to Play” with funds set aside reimburse qualifying High School students for the cost of participation in sports programs. This is done through an application process.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

HIGH SCHOOL

FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
100 GENERAL FUND							
1131 HIGH SCHOOL PROGRAM (9-12)							
600 OTHER OBJECTS							
100-1131-0640-800 DUES/FEES (Pay to Play)	\$0	\$0	\$500		\$500	0.00	\$0
TOTAL OTHER OBJECTS	\$0	\$0	\$500		\$500	0.00	\$0
TOTAL HIGH SCHOOL PROGRAM (9-12)	\$0	\$0	\$500		\$500	0.00	\$0



Fund 100 – Guidance Services Requirements

This supports the continuation of the BBSD Child Development Specialist at .4 FTE (an increase from .3 FTE). Previously this position was supported through several grants.

The bulk of Social Emotional Learning curriculum is expensed here as staff seek tools to further support students in developing strong foundations of compassion, kindness, and respect. The increase in FTE and investment in SEL curriculum will allow for intentional classroom time consistently through the school year.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

GUIDANCE SERVICES

FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	
100 GENERAL FUND								
2120 GUIDANCE SERVICES								
100 SALARIES								
100-2120-0111-800 LICENSED COUNSELOR SALARY	\$3,488	\$5,125	\$0		\$25,637			0.40
100-2120-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$500	\$0	\$500		\$500			
TOTAL SALARIES	\$3,988	\$5,125	\$500	0.00	\$26,137	0.00	\$0	0.40
200 PAYROLL BENEFITS								
100-2120-0211-800 PERS	\$875	\$0	\$115		\$5,588			
100-2120-0212-800 PERS PICKUP	\$245	\$0	\$30		\$1,568			
100-2120-0231-800 OTHER PAYROLL COSTS	\$326	\$409	\$47		\$2,496			
100-2120-0240-800 INSURANCE	\$703	\$0	\$0		\$7,680			
TOTAL PAYROLL BENEFITS	\$2,148	\$409	\$192		\$17,333	0.00	\$0	
300 PURCHASED SERVICES								
100-2120-0310-800 PROF/TECH SVS	\$0	\$0	\$0		\$0	0.00	\$0	
100-2120-0340-800 STAFF TRAVEL	\$0	\$0	\$0		\$400	0.00	\$0	
TOTAL PURCHASED SERVICES	\$0	\$0	\$0		\$400	0.00	\$0	
400 SUPPLIES & MATERIALS								
100-2120-0410-800 SUPPLIES	\$183	\$0	\$250		\$250	0.00	\$0	
100-2120-0420-800 TEXTBOOKS	\$0	\$0	\$0		\$3,500	0.00	\$0	
100-2120-0460-800 SUPPLIES (NON-CONSUME)	\$445	\$0	\$400		\$0	0.00	\$0	
TOTAL SUPPLIES & MATERIALS	\$628	\$0	\$650		\$3,750	0.00	\$0	
TOTAL GUIDANCE SERVICES	\$6,764	\$5,534	\$1,342	0.00	\$47,620	0.00	\$0	0.40

Fund 100 – Director of Support Service

This represents 31.87% of the Special Education Instructional Coach FTE (.13 FTE).

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

DIRECTOR OF STUDENT SUPPORT SERVICES

FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	
100 GENERAL FUND								
2000 SUPPORT SERVICES								
2190 DIRECTOR OF STUDENT SUPPORT SERVICES								
100-2190-0111-800 LICENCED SALARIES	\$0	\$0	\$0		\$12,577			0.13
100-2190-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$0	\$0	\$0		\$500			
100-2190-0211-800 PERS	\$0	\$0	\$0		\$2,812			
100-2190-0212-800 PERS PICKUP	\$0	\$0	\$0		\$785			
100-2190-02XX-800 PAYROLL COSTS	\$0	\$0	\$0		\$1,497			
TOTAL DIRECTION OF STUDENT SUPPORT SERVICES	\$0	\$0	\$0		\$18,170	0.00	\$0	0.13

Fund 100 – Instructional Staff Development

These expenses reflect the board’s goal of supporting continuous improvements and professional development for the staff. This includes costs for the three full time teachers to attend conferences or workshops and have a substitute in the classroom. A day retreat for staff prior to the start of the new school year is also included here allowing for the collective to staff to intentionally spend time gaining greater understanding of each other’s strengths and needs as we continue to collaborate to creatively serve our students.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

INSTRUCTIONAL STAFF DEVELOPMENT

FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	
100 GENERAL FUND								
2240 INSTRUCTIONAL STAFF DEVELOPMENT								
100 SALARIES								
100-2240-0121-800 LICENSED SUB SALARY	\$0	\$0	\$500		\$2,123	0.00	\$0	
TOTAL SALARIES	\$0	\$0	\$500		\$2,123	0.00	\$0	
200 PAYROLL BENEFITS								
100-2240-0231-800 OTHER PAYROLL COSTS	\$0	\$0	\$68		\$203	0.00	\$0	
TOTAL PAYROLL BENEFITS	\$0	\$0	\$68		\$203	0.00	\$0	
300 PURCHASED SERVICES								
100-2240-0310-800 PROF/TECH SERVICES	\$7,508	\$0	\$1,500		\$2,400	0.00	\$0	
TOTAL PURCHASED SERVICES	\$7,508	\$0	\$1,500		\$2,400	0.00	\$0	
600 OTHER OBJECTS								
100-2240-0340-800 TRAVEL	\$0	\$59	\$200		\$900	0.00	\$0	
100-2240-0640-800 DUES/FEES	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL OTHER OBJECTS	\$0	\$59	\$200		\$900	0.00	\$0	
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT SERVICES	\$7,508	\$59	\$2,268		\$5,625	0.00	\$0	

Fund 100 – Board of Education Services

These expenses support the Board of Directors and the legal responsibilities that are required ... auditing services, state fees related to the Oregon Government Ethics Commission, membership with Oregon School Board Association and subscription to their policy services, membership with the Oregon Small Schools Association and more. A legal retainer with the High Desert ESD is charged here.

For 26/27 funds set aside for board travel allows for a day retreat this summer for strategic planning.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

BOARD OF EDUCATION SERVICES

FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
100 GENERAL FUND							
2310 BOARD OF EDUCATION SERVICES							
300 PURCHASED SERVICES							
100-2310-0310-800 PROF/TECH SVS (OSBA POLICIES)	\$2,280	\$2,353	\$3,000		\$4,000	0.00	\$0
100-2310-0340-800 BOARD TRAVEL	\$290	\$0	\$380		\$500	0.00	\$0
100-2310-0350-800 COMMUNICATIONS	\$0	\$102	\$0		\$500	0.00	\$0
100-2310-0381-800 AUDIT SERVICES	\$17,200	\$18,700	\$20,000		\$21,000	0.00	\$0
100-2310-0382-800 LEGAL SERVICES	\$0	\$5,678	\$7,725		\$7,950	0.00	\$0
100-2310-0388-800 ELECTION SERVICES	\$0	\$0	\$0		\$0	0.00	\$0
TOTAL PURCHASED SERVICES	\$19,770	\$26,833	\$31,105		\$33,950	0.00	\$0
400 SUPPLIES & MATERIALS							
100-2310-0410-800 SUPPLIES	\$0	\$0	\$250		\$250	0.00	\$0
TOTAL SUPPLIES & MATERIALS	\$0	\$0	\$250		\$250	0.00	\$0
600 OTHER OBJECTS							
100-2310-0640-800 DUES/FEES	\$590	\$590	\$700		\$1,250	0.00	\$0
100-2310-0650-800 INSURANCE/LIABILITY	\$20,661	\$5,212	\$40,000		\$40,000	0.00	\$0
TOTAL OTHER OBJECTS	\$21,251	\$5,803	\$40,700		\$41,250	0.00	\$0
TOTAL BOARD OF EDUCATION SERVICES	\$41,021	\$32,636	\$72,055		\$75,450	0.00	\$0



Fund 100 – Executive Administration Services

PowerSchools Software and other all district expenses, like the copy machine, are charged here.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

EXECUTIVE ADMINISTRATION SERVICES

FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	
100 GENERAL FUND								
2320 EXEC ADMINISTRATION SERVICES								
100 SALARIES								
100-2320-0112-800 CLASSIFIED SALARY	\$1,541	\$0	\$0		\$0			
100-2320-0113-800 ADMINISTRATOR	\$24,664	\$16,724	\$0		\$0			
100-2320-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$1,000	\$1,000	\$0		\$0			
TOTAL SALARIES	\$27,205	\$17,724	\$0		\$0	0.00	\$0	
200 PAYROLL BENEFITS								
100-2320-0211-800 PERS	\$0	\$0	\$0		\$0			
100-2320-0212-800 PERS PICKUP	\$0	\$0	\$0		\$0			
100-2320-0231-800 OTHER PAYROLL COSTS	\$2,200	\$1,414	\$0		\$0			
100-2320-0240-800 INSURANCE					\$0			
TOTAL PAYROLL BENEFITS	\$2,200	\$1,414	\$0		\$0	0.00	\$0	0.00
300 PURCHASED SERVICES								
100-2320-0340-800 TRAVEL	\$0	\$50	\$0		\$0			
TOTAL PURCHASED SERVICES	\$0	\$50	\$0		\$0	0.00	\$0	
400 SUPPLIES & MATERIALS								
100-2320-0410-800 SUPPLIES	\$0	\$673	\$0		\$1,750			
100-2320-0460-800 NON-CONSUMABLE ITEMS	\$0	\$35	\$0		\$0			
100-2320-0470-800 SOFTWARE		\$20	\$2,450		\$2,750			
TOTAL SUPPLIES & MATERIALS	\$0	\$729	\$2,450		\$4,500	0.00	\$0	
600 OTHER OBJECTS								
100-2320-0640-800 DUES/FEES	\$0	\$0	\$0		\$0			
TOTAL OTHER OBJECTS	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL EXEC ADMINISTRATION SERVICES	\$29,406	\$19,917	\$2,450		\$4,500	0.00	\$0	

Fund 100 – Office of the Principal

The Principal position solely lives here, and is no longer split with Middle School instruction. 16% of the Communications Engagement Specialist also is charged here.

Travel expenses include School Law Conference and the Wide Open Spaces gathering to support continued professional development.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

OFFICE OF THE PRINCIPAL

FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	
100 GENERAL FUND								
2410 OFFICE OF ADMIN								
100 SALARIES								
100-2410-0111-800 LICENSED SALARY	\$14,599	\$48,365	\$60,478	0.50	\$120,840			1.00
100-2410-0112-800 CLASSIFIED SALARY			\$20,475	0.30	\$6,356			0.08
100-2410-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$8,000	\$0	\$750		\$1,000			
TOTAL SALARIES	\$22,599	\$48,365	\$81,703	0.80	\$128,196	0.00	\$0	1.08
200 PAYROLL BENEFITS								
100-2410-0211-800 PERS	\$4,854	\$10,389	\$18,726		\$27,301			
100-2410-0212-800 PERS PICKUP	\$1,356	\$2,902	\$4,872		\$7,662			
100-2410-0231-800 OTHER PAYROLL COSTS	\$1,530	\$3,434	\$7,639		\$12,243			
100-2410-0240-800 INSURANCE	\$4,353	\$9,000	\$13,801		\$20,756			
TOTAL PAYROLL BENEFITS	\$12,093	\$25,725	\$45,038		\$67,961	0.00	\$0	
300 PURCHASED SERVICES								
100-2410-0310-800 PROF/TECH SVS	\$0	\$0	\$6,800		\$0	0.00	\$0	
100-2410-0340-800 TRAVEL	\$5,960	\$3,844	\$1,500		\$2,200	0.00	\$0	
TOTAL PURCHASED SERVICES	\$5,960	\$3,844	\$8,300		\$2,200	0.00	\$0	
600 OTHER OBJECTS								
100-2410-0410-800 SUPPLIES (CONSUME)	\$0	\$374	\$0		\$200	0.00	\$0	
100-2410-0470-800 SOFTWARE	\$0	\$5,810	\$0		\$360	0.00	\$0	
100-2410-0640-800 DUES/FEES	\$131	\$0	\$0		\$0	0.00	\$0	
TOTAL OTHER OBJECTS	\$131	\$6,184	\$0		\$560	0.00	\$0	
TOTAL OFFICE OF THE PRINCIPAL	\$40,783	\$84,118	\$135,041	0.80	\$198,917	0.00	\$0	1.08

Fund 100 – Fiscal Services

This proposal includes increasing the Business Manager’s FTE from .6 to .7 and continued enrollment in the School Finance Academy (year 2 of 3).

High Desert ESD provides Regional Fiscal Services which is charged as a professional service here. Previously Jefferson County ESD covered the expense of the district’s accounting software. This is now a district responsibility. The \$5505 includes associated costs with the modernization move to the cloud as desktop versions are receive decreasing support.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

FISCAL SERVICES

FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	
100 GENERAL FUND								
2520 FISCAL SERVICES								
100 SALARIES								
100-2520-0112-800 CLASSIFIED SALARY	\$26,882	\$41,517	\$48,058	0.50	\$66,232			0.70
100-2520-0130-800 HOUSING ALLOWANCE	\$2,775	\$1,838	\$0		\$0			
100-2520-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$500	\$500	\$500		\$500			
TOTAL SALARIES	\$30,157	\$43,855	\$48,558	0.50	\$66,732	0.00	\$0	0.70
200 PAYROLL BENEFITS								
100-2520-0211-800 PERS	\$6,479	\$5,103	\$11,198		\$14,267			
100-2520-0212-800 PERS PICKUP	\$1,809	\$1,425	\$2,914		\$4,004			
100-2520-0231-800 OTHER PAYROLL COSTS	\$2,392	\$3,409	\$4,540		\$6,373			
100-2520-0240-800 INSURANCE	\$9,277	\$5,155	\$9,300		\$7,200			
TOTAL PAYROLL BENEFITS	\$19,957	\$15,092	\$27,952		\$31,844	0.00	\$0	
300 PURCHASED SERVICES								
100-2520-0310-800 PROF/TECH SVS	\$757	\$757	\$250		\$1,200	0.00	\$0	
100-2520-0340-800 STAFF DEVELOPMENT/TRAVEL	\$0	\$0	\$3,000		\$2,600	0.00	\$0	
100-2520-0353-800 POSTAGE SERVICES	\$429	\$388	\$400		\$400	0.00	\$0	
100-2520-0354-800 COMMUNICATION: ADVERTISING	\$277	\$491	\$200		\$300	0.00	\$0	
100-2520-0355-800 ADVERTISE/PRINTING	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL PURCHASED SERVICES	\$1,462	\$1,636	\$3,850		\$4,500	0.00	\$0	
400 SUPPLIES & MATERIALS								
100-2520-0410-800 SUPPLIES	\$307	\$238	\$300		\$300	0.00	\$0	
100-2520-0470-800 SOFTWARE (VISIONS)	\$433	\$1,040	\$1,200		\$5,505	0.00	\$0	
TOTAL SUPPLIES & MATERIALS	\$740	\$1,278	\$1,500		\$5,805	0.00	\$0	
600 OTHER OBJECTS								
100-2520-0640-800 DUES/FEES	\$2,213	\$3,967	\$3,000		\$3,500	0.00	\$0	
TOTAL OTHER OBJECTS	\$2,213	\$3,967	\$3,000		\$3,500	0.00	\$0	
TOTAL FISCAL SERVICES	\$54,529	\$65,827	\$84,860	0.50	\$112,382	0.00	\$0	0.70

Fund 100 – Maintenance of Plant

Cleaning and alarm services are included here, along with utilities and water testing.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

MAINTENANCE OF PLANT

FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	
100 GENERAL FUND								
2540 OPERATION OF MAINTENANCE AND PLANT								
100 SALARIES								
100-2540-0112-800 CLASSIFIED SALARY	\$2,285	\$5,032	\$5,493	0.10	\$5,760			0.10
100-2540-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$100	\$0	\$0		\$0			
TOTAL SALARIES	\$2,385	\$5,032	\$5,493	0.10	\$5,760	0.00	\$0	0.10
200 PAYROLL BENEFITS								
100-2540-0211-800 PERS	\$0	\$0	\$0		\$0			
100-2540-0212-800 PERS PICKUP	\$0	\$0	\$0		\$0			
100-2540-0231-800 OTHER PAYROLL COSTS	\$238	\$572	\$514		\$550			
100-2540-0240-800 INSURANCE	\$181	\$0	\$0		\$0			
TOTAL PAYROLL BENEFITS	\$419	\$572	\$514		\$550	0.00	\$0	
300 PURCHASED SERVICES								
100-2540-0310-800 PROF/TECH SVS	\$1,050	\$9,180	\$11,436		\$13,175	0.00	\$0	
100-2540-0322-800-000-130 PROPERTY SERVICES - Summer Lan	\$0	\$1,066	\$8,000		\$0	0.00	\$0	
100-2540-0322-800 REPAIRS	\$209	\$0	\$4,500		\$4,500	0.00	\$0	
100-2540-0324-800 RENTALS	\$100	\$0	\$0		\$0	0.00	\$0	
100-2540-0325-800 ELECTRICITY	\$1,688	\$4,438	\$6,900		\$5,000	0.00	\$0	
100-2540-0326-800 FUEL OIL/PROPANE	\$4,186	-\$714	\$0		\$0	0.00	\$0	
100-2540-0327-800 WATER/SEWER	\$1,205	\$2,310	\$500		\$3,000	0.00	\$0	
100-2540-0328-800 GARBAGE SERVICES	\$594	\$400	\$450		\$300	0.00	\$0	
100-2540-0329-800 BOILERS/EXTINGUISHERS	\$700	\$90	\$150		\$0	0.00	\$0	
100-2540-0340-800 TRAVEL	\$111				\$600	0.00	\$0	
100-2540-0351-800 TELEPHONE/DSL	\$7,555	\$1,771	\$1,920		\$2,200	0.00	\$0	
TOTAL PURCHASED SERVICES	\$17,398	\$18,541	\$33,856		\$28,775	0.00	\$0	
400 SUPPLIES & MATERIALS								
100-2540-0410-800 SUPPLIES (consumable)	\$1,326	\$1,024	\$1,000		\$1,100	0.00	\$0	
100-2540-0460-800 SUPPLIES (non-consumable)	\$167	\$859	\$1,300		\$900	0.00	\$0	
TOTAL SUPPLIES & MATERIALS	\$1,493	\$1,883	\$2,300		\$2,000	0.00	\$0	
600 OTHER OBJECTS								
100-2540-0640-800 DUES/FEES	\$1,320	\$850	\$1,250		\$0	0.00	\$0	
100-2540-0640-800 DUES/FEES	\$705	\$450	\$0		\$0	0.00	\$0	
TOTAL OTHER OBJECTS	\$2,025	\$1,300	\$1,250		\$0	0.00	\$0	
TOTAL OPERATION/MAINTENANCE OF PLANT	\$23,721	\$27,329	\$43,413	0.10	\$37,085	0.00	\$0	0.10

Fund 100 – Pupil Transportation

Expenses related to the bus and drivers.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

PUPIL TRANSPORTATION

FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	
100 GENERAL FUND								
2550 PUPIL TRANSPORTATION								
100 SALARIES								
100-2550-0112-800 CLASSIFIED SALARY	\$18,109	\$17,278	\$20,983	0.50	\$22,800			0.50
100-2550-0122-800 CLASSIFIED SUBSTITUTESALARY	\$0	\$0	\$0		\$0			
100-2550-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	\$600	\$11,000	\$1,000		\$1,000			
TOTAL SALARIES	\$18,709	\$28,278	\$21,983	0.50	\$23,800	0.00	\$0	0.50
200 PAYROLL BENEFITS								
100-2550-0211-800 PERS	-\$314	\$0	\$0		\$0			
100-2550-0212-800 PERS PICKUP	-\$92	\$0	\$0		\$0			
100-2550-0231-800 OTHER PAYROLL COSTS	\$1,592	\$2,602	\$2,056		\$2,273			
100-2550-0240-800 INSURANCE	\$15,419	\$12,600	\$24,000		\$24,000			
TOTAL PAYROLL BENEFITS	\$16,605	\$15,202	\$26,056		\$26,273	0.00	\$0	
300 PURCHASED SERVICES								
100-2550-0310-800 PROF SVS	\$266	\$158	\$200		\$450	0.00	\$0	
100-2550-0322-800 REPAIRS	\$0	\$10,397	\$2,500		\$8,000	0.00	\$0	
100-2550-0326-800 FUEL	\$4,794	\$3,782	\$4,800		\$5,200	0.00	\$0	
100-2550-0340-800 TRAVEL	\$79	\$1,109	\$500		\$200	0.00	\$0	
TOTAL PURCHASED SERVICES	\$5,139	\$15,445	\$8,000		\$13,850	0.00	\$0	
400 SUPPLIES & MATERIALS								
100-2550-0410-800 SUPPLIES (CONSUME)	\$528	\$52	\$500		\$350	0.00	\$0	
100-2550-0460-800 SUPPLIES (NON CONSUME)	\$2,545	\$49	\$500		\$350	0.00	\$0	
TOTAL SUPPLIES & MATERIALS	\$3,073	\$101	\$1,000		\$700	0.00	\$0	
600 OTHER OBJECTS								
100-2550-0640-800 DUES/FEES	\$110	\$0	\$350		\$150	0.00	\$0	
100-2550-0650-800 LIABILITY INSURANCE	\$1,979	\$2,236	\$3,000		\$3,000	0.00	\$0	
TOTAL OTHER OBJECTS	\$2,089	\$2,236	\$3,350		\$3,150	0.00	\$0	
TOTAL PUPIL TRANSPORTATION SERVICES	\$45,614	\$61,262	\$60,389	0.50	\$67,773	0.00	\$0	0.50



Fund 100 – Information Services

The Communications Specialist is funded through the SIA Grant and Office of Administration and so there are no expenses here at this time.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

INFORMATION SERVICES

	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
100 GENERAL FUND								
2630 INFORMATION SERVICES								
100 SALARIES								
100-2630-0112-800 CLASSIFIED SALARY	\$500	\$7,171	\$0		\$0	0.00	\$0	
100-2630-0130-800 ADDITIONAL SALARY	\$0	\$500	\$0		\$0	0.00	\$0	
TOTAL SALARIES	\$500	\$7,671	\$0		\$0	0.00	\$0	
200 PAYROLL BENEFITS								
100-2630-0211-800 PERS	\$0	\$0	\$0		\$0	0.00	\$0	
100-2630-0212-800 PERS PICKUP	\$0	\$0	\$0		\$0	0.00	\$0	
100-2630-0231-800 OTHER PAYROLL COSTS	\$40	\$613	\$0		\$0	0.00	\$0	
100-2630-0240-800 INSURANCE	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL PAYROLL BENEFITS	\$40	\$613	\$0		\$0	0.00	\$0	
300 PURCHASED SERVICES								
100-2630-0310-800 PROF SVS	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL PURCHASED SERVICES	\$0	\$0	\$0		\$0	0.00	\$0	
400 SUPPLIES & MATERIALS								
100-2630-0410-800 SUPPLIES (CONSUME)	\$0	\$24	\$0		\$0	0.00	\$0	
100-2630-0460-800 SUPPLIES (NON CONSUME)	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL SUPPLIES & MATERIALS	\$0	\$24	\$0		\$0	0.00	\$0	
600 OTHER OBJECTS								
100-2630-0640-800 DUES/FEES	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL OTHER OBJECTS	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL INFORMATION SERVICES	\$540	\$8,308	\$0		\$0	0.00	\$0	

Fund 100 – Technology

Expensed elsewhere

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

TECHNOLOGY

	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
100 GENERAL FUND								
2660 TECHNOLOGY SERVICES								
400 SUPPLIES & MATERIALS								
100-2660-0470-800 SOFTWARE	\$0	\$20	\$0		\$0	0.00	\$0	
TOTAL SUPPLIES & MATERIALS	\$0	\$20	\$0		\$0	0.00	\$0	
TOTAL TECHNOLOGY SERVICES	\$0	\$20	\$0		\$0	0.00	\$0	

Fund 100 – TRANSFERS OUT

Provides option to transfer a positive balance when projections are better known, likely the end of the 26/27 school year.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

TRANSFERS

	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED	FTE
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
100 GENERAL FUND								
5200 TRANSFERS								
700 TRANSFERS								
100-5220-0700-800 TRANSFER OF FUNDS OUT	\$0	\$0	\$0		\$25,886	0.00	\$0	
TOTAL OTHER USES	\$0	\$0	\$0		\$25,886	\$0	\$0	

Fund 100 – CONTINGENCY

Planned reserve, may be re-appropriated if a need arises.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

CONTINGENCY

FUND/FUNCTION/OBJECT	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED	FTE
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
100 GENERAL FUND								
6110 PLANNED RESERVE								
810 TRANSFERS								
100-6110-0810-800 CONTINGENCY/ PLANNED RESERVE	\$0	\$0	\$110,000		\$100,000	0.00	\$0	
TOTAL CONTINGENCIES	\$0	\$0	\$110,000		\$100,000	\$0	\$0	

Fund 100 – ENDING BALANCE

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

ENDING FUND BALANCE

FUND/FUNCTION/OBJECT	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED	FTE
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
100 GENERAL FUND								
7000 ENDING FUND BALANCE								
810 TRANSFERS								
100-7000-0820-800 RESERVED FOR NEXT YEAR	\$0	\$0	\$549		\$0	0.00	\$0	
TOTAL RESERVE	\$0	\$0	\$549	0.00	\$0	0.00	\$0	
TOTAL UNAPPROPRIATED	\$0	\$0	\$549	0.00	\$0	0.00	\$0	
TOTAL EXPENSES	-\$583,940	-\$673,731	-\$988,214	5.40	-\$1,141,529	0.00	\$0	5.91
AUDITED BALANCE	\$303,888	\$305,930	\$0	5.40	\$0	0.00	\$0	5.91

Fund 101 – for historical reference only

Student Activities Fund 101 was closed at the end of the 23/24 school year.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

shown for historical purposes only
GENERAL FUND (101) – STUDENT ACTIVITIES

RESOURCES	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2025-26
101 GENERAL FUND (STUDENT ACTIVITIES)								
1000 LOCAL SOURCES								
101-1500 INTEREST	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL LOCAL SOURCES	\$0	\$0	\$0		\$0	0.00	\$0	
5000 OTHER SOURCES								
101-5400 BEGIN FUND BALANCE	\$731	\$0	\$0		\$0	0.00	\$0	
TOTAL OTHER SOURCES	\$731	\$0	\$0		\$0	0.00	\$0	
TOTAL RESOURCES	\$731	\$0	\$0		\$0	0.00	\$0	

REQUIREMENTS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2025-26
101 GENERAL FUND (STUDENT ACTIVITIES)								
5200 TRANSFER OF FUNDS								
101-5200-0700-800 TRANSFER OF FUNDS	\$731	\$0	\$0		\$0	0.00	\$0	
TOTAL TRANSFER OF FUNDS (To Reserve Fund 103)	\$731	\$0	\$0		\$0	0.00	\$0	
7000 UNAPPROPRIATED FUND BALANCE								
101-7000-0810-800 ENDING FUND BALANCE	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL REQUIREMENTS	\$731	\$0	\$0		\$0	0.00	\$0	

Fund 102 – PERS Reserve

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

GENERAL FUND (102) - PERS RESERVE

RESOURCES FUND/SOURCE CODE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2025-26
102 GENERAL FUND (PERS RESERVE)								
1000 LOCAL SOURCES								
102-1500 INTEREST (COUNTY)	\$4,545	\$914	\$0		\$0	0.00	\$0	
TOTAL LOCAL SOURCES	\$4,545	\$914	\$0		\$0	0.00	\$0	
5000 OTHER SOURCES								
102-5400 BEGIN FUND BALANCE	\$174,358	\$178,903	\$179,817		\$79,817	0.00	\$0	
TOTAL OTHER SOURCES	\$174,358	\$178,903	\$179,817		\$79,817	0.00	\$0	
TOTAL RESOURCES	\$178,903	\$179,817	\$179,817		\$79,817	0.00	\$0	

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ADOPTED 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2025-26
102 GENERAL FUND (PERS RESERVE)								
6000 CONTINGENCY								
6000 CONTINGENCY								
102-6110-0810-800 (CONTINGENCY)	\$0	\$0	\$179,817		\$79,817	0.00	\$0	
TOTAL CONTINGENCY	\$0	\$0	\$179,817		\$79,817	0.00	\$0	
UNAPPROPRIATED FUND BALANCE								
102-7000-0810-800 ENDING FUND BALANCE	\$178,903	\$179,817	\$0		\$0	0.00	\$0	
TOTAL REQUIREMENTS	\$178,903	\$179,817	\$179,817		\$79,817	0.00	\$0	

Fund 103 – General Reserve

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

GENERAL FUND (103) - RESERVES

RESOURCES FUND/SOURCE CODE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
103 GENERAL FUND (RESERVE FUND)								
1000 LOCAL SOURCES								
103-1500 INTEREST (COUNTY)	\$1,841	\$0	\$0		\$0	0.00	\$0	
103-1910 RENTAL INCOME (SUMMER LANE)	\$0	\$0	\$0		\$18,000	\$0	\$0	
1000 LOCAL SOURCES	\$1,841	\$0	\$0	0.00	\$18,000	0.00	\$0	0.00
5000 OTHER SOURCES								
103-5200 INTERFUND TRANS. (IN)	\$731	\$0	\$84,905		\$0	0.00	\$0	
103-5400 BEGIN FUND BALANCE	\$436,799	\$439,372	\$439,372		\$274,277	0.00	\$0	
5000 OTHER SOURCES	\$437,530	\$439,372	\$524,276		\$274,277	0.00	\$0	
TOTAL RESOURCES	\$439,372	\$439,372	\$524,276	0.00	\$292,277	0.00	\$0	0.00

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ADOPTED 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
103 GENERAL FUND (RESERVE FUND)								
300 PURCHASED SERVICES (SUMMER LANE HOUSE)								
103-2540-0310-800 PROF/TECH SVS	\$0	\$0	\$0		\$5,000	0.00	\$0	
103-2540-0322-800-000-130 PROPERTY SERVICES	\$0	\$0	\$0		\$500	0.00	\$0	
103-2540-0322-800 REPAIRS	\$0	\$0	\$0		\$9,000	0.00	\$0	
103-2540-0324-800 RENTALS	\$0	\$0	\$0		\$600	0.00	\$0	
103-2540-0325-800 ELECTRICITY	\$0	\$0	\$0		\$450	0.00	\$0	
103-2540-0326-800 FUEL OIL/PROPANE	\$0	\$0	\$0		\$450	0.00	\$0	
103-2540-0327-800 WATER/SEWER	\$0	\$0	\$0		\$800	0.00	\$0	
103-2540-0328-800 GARBAGE SERVICES	\$0	\$0	\$0		\$200	0.00	\$0	
TOTAL PURCHASED SERVICES	\$0	\$0	\$0		\$17,000	0.00	\$0	
600 OTHER OBJECTS								
103-2410-0640-800 DUES/FEES	\$0	\$0	\$0		\$1,000	0.00	\$0	
TOTAL OTHER OBJECTS	\$0	\$0	\$0		\$1,000	0.00	\$0	
4000 FACILITIES ACQUISITION & CONSTRUCTION								
103-4150-0520-800 BUILDING ACQUISITION	\$0	\$0	\$0		\$22,610	0.00	\$0	
TOTAL OTHER OBJECTS	\$0	\$0	\$0		\$22,610	0.00	\$0	
6000 CONTINGENCY								
103-6110-0810-800 CONTINGENCY	\$0	\$0	\$524,276		\$251,667	0.00	\$0	
TOTAL CONTINGENCY	\$0	\$0	\$524,276		\$251,667	0.00	\$0	
UNAPPROPRIATED FUND BALANCE								
103-7000-0810-800 ENDING FUND BALANCE	\$439,372	\$439,372	\$0		\$40,610	\$0	\$0	
TOTAL REQUIREMENTS	\$439,372	\$439,372	\$524,276		\$292,277	\$0	\$0	

Fund 104 – for historical reference only

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

shown for historical purposes only
GENERAL FUND (104) – LONG-TERM MAINTENANCE

RESOURCES	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
104 GENERAL FUND - LONG-TERM MAINTENANCE								
1000 LOCAL SOURCES								
104-1500 INTEREST (COUNTY)	\$427	\$0	\$0		\$0	0.00	\$0	
TOTAL LOCAL SOURCES	\$427	\$0	\$0		\$0	0.00	\$0	
5000 OTHER SOURCES								
104-5200 INTERFUND TRANS. (IN)	\$0	\$20,662			\$0	0.00	\$0	
104-5400 BEGIN FUND BALANCE	\$90,590	\$64,243	\$84,905		\$0	0.00	\$0	
TOTAL OTHER SOURCES	\$90,590	\$84,905	\$84,905		\$0	0.00	\$0	
TOTAL RESOURCES	\$91,017	\$84,905	\$84,905		\$0	0.00	\$0	

REQUIREMENTS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
104 GENERAL FUND - LONG-TERM MAINTENANCE								
2540 OPERATION AND MAINTENANCE OF PLANT SERVICES								
100 SALARIES								
104-2540-0112-000-000-130 CLASSIFIED SALARY	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL SALARIES	\$0	\$0	\$0		\$0	0.00	\$0	
200 PAYROLL BENEFITS								
104-2540-0211-000-000-130 PERS	\$0	\$0	\$0		\$0	0.00	\$0	
104-2630-0212-000-000-130 PERS PICKUP	\$0	\$0	\$0		\$0	0.00	\$0	
104-2630-0231-000-000-130 OTHER PAYROLL COSTS	\$0	\$0	\$0		\$0	0.00	\$0	
104-2630-0240-000-000-130 INSURANCE	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL PAYROLL BENEFITS	\$0	\$0	\$0		\$0	0.00	\$0	
300 PURCHASED SERVICES								
104-2540-0310-800 PROF/TECH SVS (MAINT/PLANT)	\$0	\$0	\$0		\$0	0.00	\$0	
104-2540-0322-800 REPAIRS (MAINT/PLANT)	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL PURCHASED SERVICES	\$0	\$0	\$0		\$0	0.00	\$0	
400 SUPPLIES & MATERIALS								
104-2540-0410-800 SUPPLIES(MAINT/PLANT)	\$0	\$0	\$0		\$0	0.00	\$0	
104-2540-0460-800 SUPPLIES (MAINT/PLANT)	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL SUPPLIES AND MATERIALS	\$0	\$0	\$0		\$0	0.00	\$0	
4000 FACILITIES ACQUISITION AND CONSTRUCTION								
500 CAPITAL OUTLAY								
104-4150-0530-800	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0		\$0	0.00	\$0	
5000 OTHER USES								
5200 TRANSFERS OUT								
104-5200-0700-000-000-000 TRANSFER OUT	\$26,774	\$0	\$84,905		\$0	0.00	\$0	
TOTAL TRANSFERS	\$26,774	\$0	\$84,905		\$0	0.00	\$0	
6000 CONTINGENCY								
104-6110-0810-000-000-000 (CONTINGENCY)	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL CONTINGENCY	\$0	\$0	\$0		\$0	0.00	\$0	
UNAPPROPRIATED FUND BALANCE								
104-7000-0810-800 ENDING FUND BALANCE	\$64,243	\$84,905	\$0		\$0	0.00	\$0	
TOTAL REQUIREMENTS	\$91,017	\$84,905	\$84,905		\$0	0.00	\$0	

Fund 211 – for historical reference only

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

shown for historical purposes only
SPECIAL REVENUE FUND (211) - OLD REAP

RESOURCES	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
5000 OTHER SOURCES								
211-5400 BEGIN FUND BALANCE	\$39,337	\$26,464	\$0		\$0	\$0	\$0	
5000 OTHER SOURCES	\$39,337	\$26,464	\$0		\$0	0.00	\$0	
TOTAL RESOURCES	\$39,337	\$26,464	\$0		\$0	\$0	\$0	

REQUIREMENTS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
1111 PRIMARY PROGRAM (K-3)								
211-1111-0111-800 LICENCED SALARIES	\$6,593	\$0	\$0		\$0	\$0	\$0	
211-1111-0211-800 PERS	\$1,410	\$0	\$0		\$0	\$0	\$0	
211-1111-0212-800 PERS PICKUP	\$394	\$0	\$0		\$0	\$0	\$0	
211-1111-02XX-800 PAYROLL COSTS	\$527	\$0	\$0		\$0	\$0	\$0	
211-1111-0240-800 INSURANCE	\$1,525	\$0	\$0		\$0	\$0	\$0	
211-1111-0410-800 SUPPLIES (CONSUME)	\$6	\$0	\$0		\$0	\$0	\$0	
211-1111-0460-800 SUPPLIES (NON-CONSUME)	\$729	\$0	\$0		\$0	\$0	\$0	
TOTAL PRIMARY PROGRAM (K-3)	\$11,183	\$0	\$0		\$0	0.00	\$0	
1121 PRIMARY PROGRAM (K-3)								
211-1121-0111-800 LICENCED SALARIES	\$27	\$0	\$0		\$0	\$0	\$0	
211-1121-02XX-800 PAYROLL COSTS	\$2	\$0	\$0		\$0	\$0	\$0	
211-1121-0240-800 INSURANCE	\$0	\$0	\$0		\$0	\$0	\$0	
211-1121-0460-800 SUPPLIES (NON-CONSUME)	\$729	\$0	\$0		\$0	\$0	\$0	
TOTAL PRIMARY PROGRAM (K-3)	\$758	\$0	\$0		\$0	0.00	\$0	
2120 GUIDANCE SERVICES								
211-2120-0111-800 LICENSED SALARIES	\$237	\$0	\$0		\$0	\$0	\$0	
211-2120-0211-800 PERS	\$88	\$0	\$0		\$0	\$0	\$0	
211-2120-0212-800 PERS PICKUP	\$14	\$0	\$0		\$0	\$0	\$0	
211-2120-02XX-800 PAYROLL COSTS	\$19	\$0	\$0		\$0	\$0	\$0	
211-2120-0240-800 INSURANCE	\$48	\$0	\$0		\$0	\$0	\$0	
TOTAL GUIDANCE SERVICES	\$407	\$0	\$0		\$0	0.00	\$0	
2310 BOARD OF EDUCATION SERVICES								
100-2310-0650-800 INSURANCE/LIABILITY	\$0	\$26,464	\$0		\$0	\$0	\$0	
TOTAL OTHER OBJECTS	\$0	\$26,464	\$0		\$0	0.00	\$0	
2540 OPERATION AND MAINTENANCE OF PLANT								
211-2540-0310-800 PROF/TECH SVS	\$525	\$0	\$0		\$0	\$0	\$0	
211-2540-0460-800 SUPPLIES (NON-CONSUME)	\$0	\$0	\$0		\$0	\$0	\$0	
TOTAL OPERATION AND MAINTENANCE OF PLANT	\$525	\$0	\$0		\$0	0.00	\$0	
UNAPPROPRIATED FUND BALANCE								
211-7000-0810-800 ENDING FUND BALANCE	\$26,464	\$0	\$0		\$0	\$0	\$0	
TOTAL REQUIREMENTS	\$39,337	\$26,464	\$0		\$0	\$0	\$0	

Special Revenue Fund 220 – REAP

The Rural Education Achievement Program Fund is intended to address unique needs of rural school districts. In 26/27 BBBSD plans to use REAP Funds to support art instruction and other specialized instruction that enrich the academic experience. The new On-Site IT Specialist is also funded here.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

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

RESOURCES	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
220 SPECIAL REVENUE FUND - RURAL EDUCATION ACHIEVEMENT PROGRAM (REAP)								
4000 FEDERAL SOURCES								
220-4300 RESTRICTED REVENUE	\$25,395	\$26,034	\$26,039		\$25,236	0.00	\$0	
4000 FEDERAL SOURCES	\$25,395	\$26,034	\$26,039		\$25,236	0.00	\$0	
TOTAL RESOURCES	\$25,395	\$26,034	\$26,039		\$25,236	0.00	\$0	

REQUIREMENTS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
220 SPECIAL REVENUE FUND - RURAL EDUCATION ACHIEVEMENT PROGRAM (REAP)								
1111 PRIMARY PROGRAM (K-3)								
220-1111-0111-800 LICENCED SALARIES	\$1,570	\$8,527	\$3,150	0.05	\$6,640	0.00	\$0	0.10
220-1111-0211-800 PERS	\$0	\$1,399	\$0		\$0	0.00	\$0	
220-1111-0212-800 PERS PICKUP	\$0	\$391	\$0		\$0	0.00	\$0	
220-1111-02XX-800 OTHER PAYROLL COSTS	\$125	\$680	\$1,189		\$634	0.00	\$0	
220-1111-0240-800 INSURANCE	\$0	\$1,159	\$0		\$0	0.00	\$0	
220-1111-0310-800 PROF/TECH SVS	\$0	\$0	\$0		\$2,292	\$0	\$0	
220-1111-0460-800 SUPPLIES (NON-CONSUME)	\$0	\$112	\$0		\$0	\$0	\$0	
TOTAL PRIMARY PROGRAM (K-3)	\$1,695	\$12,268	\$4,339	0.05	\$9,566	0.00	\$0	0.10
1121 MIDDLE/JUNIOR HIGH PROGRAM								
220-1121-0111-800 LICENCED SALARIES	\$1,570	\$8,527	\$3,150	0.05	\$6,640	0.00	\$0	0.10
220-1121-0211-800 PERS	\$0	\$1,399	\$0		\$0	0.00	\$0	
220-1121-0212-800 PERS PICKUP	\$0	\$391	\$0		\$0	0.00	\$0	
220-1121-02XX-800 OTHER PAYROLL COSTS	\$125	\$680	\$1,189		\$634	0.00	\$0	
220-1121-0240-800 INSURANCE	\$0	\$1,158	\$0		\$0	0.00	\$0	
220-1121-0310-800 PROF/TECH SVS	\$0	\$0	\$0		\$2,292	0.00	\$0	
220-1121-0460-800 SUPPLIES (NON-CONSUME)	\$0	\$1,417	\$0		\$0	0.00	\$0	
220-1121-0470-800 SUPPLIES (SOFTWARE)	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL MIDDLE/JUNIOR HIGH PROGRAM	\$1,695	\$13,572	\$4,339	0.05	\$9,566	0.00	\$0	0.00
2120 GUIDANCE SERVICES								
220-2120-0111-800 LICENCED SALARIES	\$13,822	\$0	\$11,955	0.20	\$0	\$0	\$0	
220-2120-0211-800 PERS	\$3,437				\$0	\$0	\$0	
220-2120-0212-800 PERS PICKUP	\$829				\$0	\$0	\$0	
220-2120-02XX-800 OTHER PAYROLL COSTS	\$1,103	\$0	\$1,117		\$0	\$0	\$0	
220-2120-0240-800 INSURANCE	\$2,635		\$1,860		\$0	\$0	\$0	
220-2120-0310-800 PROF/TECH SVS	\$0	\$0	\$0		\$0	\$0	\$0	
220-2120-0460-800 SUPPLIES (NON-CONSUME)	\$0	\$0	\$214		\$0	\$0	\$0	
TOTAL GUIDANCE SERVICES	\$21,827	\$0	\$15,146	0.20	\$0	0.00	\$0	0.00

Fund 220 – REAP continued

REQUIREMENTS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
220 SPECIAL REVENUE FUND - RURAL EDUCATION ACHIEVEMENT PROGRAM (REAP)								
2190 DIRECTOR OF STUDENT SUPPORT SERVICES								
220-2190-0111-800 LICENCED SALARIES	\$0	\$0	\$1,600	0.02	\$0	0.00	\$0	
220-2190-0211-800 PERS	\$0		\$369		\$0	0.00	\$0	
220-2190-0212-800 PERS PICKUP	\$0		\$96		\$0	0.00	\$0	
220-2190-02XX-800 PAYROLL COSTS	\$0	\$0	\$150		\$0	0.00	\$0	
220-2190-0240-800 INSURANCE					\$0			
TOTAL DIRECTOR OF STUDENT SUPPORT SERVICES	\$0	\$0	\$2,215	0.02	\$0	0.00	\$0	0.00
2000 SUPPORT SERVICES								
2222 LIBRARY / MEDIA CENTER	\$0							
220-2222-0470-800 SOFTWARE	\$178	\$194	\$0	0.00	\$0	0.00	\$0	
TOTAL LIBRARY / MEDIA CENTER	\$178	\$194	\$0	0.00	\$0	0.00	\$0	0.00
2240 STAFF DEVELOPMENT								
220-2240-0111-800 LICENSED SALARY	\$0	\$0	\$0		\$1,801	0.00	\$0	
220-2240-0121-800 SUBSTITUTES	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL SALARIES	\$0	\$0	\$0	0.00	\$1,801	0.00	\$0	0.00
220-2240-0211-800 PERS	\$0	\$0	\$0		\$385	0.00	\$0	
220-2240-0212-800 PERS PICKUP	\$0	\$0	\$0		\$108	0.00	\$0	
220-2240-0231-800 OTHER PAYROLL COSTS	\$0	\$0	\$0		\$172	0.00	\$0	
220-2240-0240-800 INSURANCE	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL PAYROLL BENEFITS	\$0	\$0	\$0	0.00	\$665	0.00	\$0	0.00
2000 SUPPORT SERVICES								
2660 TECHNOLOGY								
220-2660-0111-800 LICENCED SALARIES	\$0	\$0	\$0		\$3,320	0.00	\$0	0.05
220-2660-02XX-800 PAYROLL COSTS	\$0	\$0	\$0		\$317	0.00	\$0	
220-2660-0240-800 INSURANCE	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL SALARIES & ASSOCIATED COSTS	\$0	\$0	\$0	0.00	\$3,637	0.00	\$0	0.05
UNAPPROPRIATED FUND BALANCE								
220-7000-0810-800 ENDING FUND BALANCE	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL REQUIREMENTS	\$25,395	\$26,034	\$26,039	0.32	\$25,236	0.00	\$0	0.25



Special Revenue Fund 230 – IDEA

The Individual with Disabilities Education Act (IDEA) are Federal Funds that assist states in providing free appropriate public education in the least restrictive environment of children with disabilities, ages 3 through 21. In the 26/27 budget 12% of the Special Education Instructional Coach position is budgeted here.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

SPECIAL REVENUE FUND (230) - GRANT FUND IDEA

RESOURCES	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
230 SPECIAL REVENUE FUND - INDIVIDUALS with DISABILITIES EDUCATION ACT (IDEA)								
4000 FEDERAL SOURCES								
230-4500 RESTRICTED REVENUE THROUGH THE STATE	\$8,132	\$1,219	\$3,099		\$6,516	0.00	\$0	
4000 FEDERAL SOURCES	\$8,132	\$1,219	\$3,099		\$6,516	0.00	\$0	
TOTAL RESOURCES	\$8,132	\$1,219	\$3,099		\$6,516	0.00	\$0	

REQUIREMENTS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
230 SPECIAL REVENUE FUND - INDIVIDUALS with DISABILITIES EDUCATION ACT (IDEA)								
1111 PRIMARY PROGRAM (K-3)								
230-1111-0310-800 PROF/TECH SVS	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL PRIMARY PROGRAMS	\$0	\$0	\$0		\$0	0.00	\$0	
1250 LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES								
230-1250-0310-800 PROF / TECH SVS	\$8,132	\$0	\$0		\$0	0.00	\$0	
230-1250-0410-800 SUPPLIES	\$0	\$0	\$54		\$0	0.00	\$0	
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISA	\$8,132	\$0	\$54		\$0	0.00	\$0	
2190 DIRECTOR OF STUDENT SUPPORT SERVICES								
230-2190-0111-800 LICENCED SALARIES	\$0	\$900	\$2,200	0.03	\$4,759	0.00	\$0	0.03
230-2190-0211-800 PERS	\$0	\$193	\$507		\$1,017	0.00	\$0	
230-2190-0212-800 PERS PICKUP	\$0	\$54	\$132		\$286	0.00	\$0	
230-2190-02XX-800 PAYROLL COSTS	\$0	\$72	\$206		\$454	0.00	\$0	
230-2190-0240-800 INSURANCE	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL DIRECTION OF STUDENT SUPPORT SERVICES	\$0	\$1,219	\$3,045	0.03	\$6,516	0.00	\$0	0.03
2210 IMPROVEMENT OF INSTRUCTION								
230-2210-0420-800 TEXTBOOKS		\$0	\$0		\$0	0.00	\$0	
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISA	\$0	\$0	\$0		\$0	0.00	\$0	
TOTAL REQUIREMENTS	\$8,132	\$1,219	\$3,099	0.03	\$6,516	0.00	\$0	0.03

Special Revenue Fund 235 – Title II, Part A

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.

In the 26/27 budget 6% of the Special Education Instructional Coach position is budgeted here.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

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

RESOURCES	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
235 SPECIAL REVENUE FUND - TITLE II-A								
4000 FEDERAL SOURCES								
235-4500 RESTRICTED REVENUE THROUGH THE STATE	\$ 923.0	\$ 1,262.5	\$ 1,667.0		\$ 3,281	\$ -	\$ -	
4000 FEDERAL SOURCES	\$ 923.0	\$ 1,262.5	\$ 1,667.0		\$ 3,281	\$ -	\$ -	
TOTAL RESOURCES	\$ 923.0	\$ 1,262.5	\$ 1,667.0		\$ 3,281	\$ -	\$ -	

REQUIREMENTS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
235 SPECIAL REVENUE FUND - TITLE II-A								
2190 DIRECTOR OF STUDENT SUPPORT SERVICES								
235-2190-0111-800 LICENCED SALARIES	\$ -	\$ -	\$ -		\$ 2,394.95	\$ -	\$ -	0.02
235-2190-0211-800 PERS		\$ -	\$ -		\$ 512.04	\$ -	\$ -	
235-2190-0212-800 PERS PICKUP		\$ -	\$ -		\$ 143.70	\$ -	\$ -	
235-2190-02XX-800 PAYROLL COSTS	\$ -	\$ -	\$ -		\$ 230.43	\$ -	\$ -	
230-2190-0240-800 INSURANCE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL DIRECTION OF STUDENT SUPPORT SERVICES	\$ -	\$ -	\$ -	0.00	\$ 3,281	\$ -	\$ -	0.02
2240 STAFF DEVELOPMENT								
235-2240-0310-800 STAFF DEVELOPMENT	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
235-2240-0340-800 STAFF TRAVEL	\$ 923.00	\$ 820.48	\$ 1,667.00		\$ -	\$ -	\$ -	
TOTAL STAFF DEVELOPMENT	\$ 923.0	\$ 820.5	\$ 1,667.0		\$ -	\$ -	\$ -	
2500 BUSINESS SUPPORT								
235-2520-0354-800 ADVERTISING	\$ -	\$ 442.00	\$ -		\$ -	\$ -	\$ -	
TOTAL BUSINESS SUPPORT	\$ -	\$ 442.0	\$ -		\$ -	\$ -	\$ -	
TOTAL REQUIREMENTS	\$ 923.00	\$ 1,262.48	\$ 1,667.00	0.00	\$ 3,281.12	\$ -	\$ -	0.02

Special Revenue Fund 251 – SIA

The Student Investment Fund are to meet students’ mental or behavioral health needs and provide a well-rounded education. Communication and engagement was identified in a BBSD Needs Assessment. The 26/27 budget supports 83% of the Communication Engagement Specialist here.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

SPECIAL REVENUE FUND (251) - GRANT FUND STUDENT INVESTMENT

RESOURCES	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
251 SPECIAL REVENUE FUND - STUDENT INVESTMENT ACT								
3000 STATE SOURCES								
251-3299 RESTRICTED REVENUE	\$ 40,286	\$ 40,751	\$ 44,878		\$ 45,002	\$ -	\$ -	
3000 STATE SOURCES	\$ 40,286	\$ 40,751	\$ 44,878		\$ 45,002	\$ -	\$ -	
TOTAL RESOURCES	\$ 40,286	\$ 40,751	\$ 44,878		\$ 45,002	\$ -	\$ -	

REQUIREMENTS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
251 SPECIAL REVENUE FUND - STUDENT INVESTMENT ACT								
1111 PRIMARY PROGRAM (K-3)								
251-1111-0111-800 LICENCED SALARIES	\$ 13,960	\$ 15,856			\$ -	\$ -	\$ -	
TOTAL SALARIES	\$ 13,960	\$ 15,856	\$ -		\$ -	\$ -	\$ -	
251-1111-0211-800 PERS	\$ 2,999	\$ 3,406	\$ -		\$ -	\$ -	\$ -	
251-1111-0212-800 PERS PICKUP	\$ 838	\$ 951	\$ -		\$ -	\$ -	\$ -	
251-1111-0231-800 OTHER PAYROLL COSTS	\$ 1,115	\$ 1,267	\$ -		\$ -	\$ -	\$ -	
251-1111-0240-800 INSURANCE	\$ 3,242	\$ 2,755	\$ -		\$ -	\$ -	\$ -	
TOTAL PAYROLL BENEFITS	\$ 8,193	\$ 8,379	\$ -		\$ -	\$ -	\$ -	
2120 GUIDANCE SERVICES								
251-2120-0111-800 LICENCED SALARIES	\$ 88		\$ 5,977	0.10	\$ -	\$ -	\$ -	
TOTAL SALARIES	\$ 88		\$ 5,977	0.10	\$ -	\$ -	\$ -	
251-2120-0211-800 PERS			\$ -		\$ -	\$ -	\$ -	
251-2120-0212-800 PERS PICKUP			\$ -		\$ -	\$ -	\$ -	
251-2120-0231-800 OTHER PAYROLL COSTS			\$ 559		\$ -	\$ -	\$ -	
251-2120-0240-800 INSURANCE			\$ 3,720		\$ -	\$ -	\$ -	
TOTAL PAYROLL BENEFITS			\$ 4,279		\$ -	\$ -	\$ -	
251-2120-0310-800 STAFF DEVELOPMENT/TRAVEL	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL PURCHASED SERVICES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
251-2120-0410-800 SUPPLIES (CONSUMABLE)	\$ -	\$ -	\$ 121		\$ -	\$ -	\$ -	
TOTAL SUPPLIES AND MATERIALS	\$ -	\$ -	\$ 121		\$ -	\$ -	\$ -	
2630 INFORMATION SERVICES								
251-2630-0122-800 LICENCED SALARIES						\$ -	\$ -	
251-2630-0112-800 CLASSIFIED SALARIES	\$ 16,710	\$ 15,294	\$ 22,812	0.30	\$ 32,865	\$ -	\$ -	0.42
TOTAL SALARIES	\$ 16,710	\$ 15,294	\$ 22,812	0.30	\$ 32,865	\$ -	\$ -	0.42
251-2630-0211-800 PERS	\$ -	\$ -	\$ 5,253		\$ 7,027	\$ -	\$ -	
251-2630-0212-800 PERS PICKUP	\$ -	\$ -	\$ 1,367		\$ 1,972	\$ -	\$ -	
251-2630-0231-800 OTHER PAYROLL COSTS	\$ 1,336	\$ 1,223	\$ 2,130		\$ 3,139	\$ -	\$ -	
251-2630-0240-800 INSURANCE	\$ -	\$ -	\$ 2,939		\$ -	\$ -	\$ -	
TOTAL PAYROLL BENEFITS	\$ 1,336	\$ 1,223	\$ 11,689		\$ 12,137	\$ -	\$ -	
TOTAL REQUIREMENTS	\$ 40,286	\$ 40,751	\$ 44,878	0.40	\$ 45,002	\$ -	\$ -	0.42

Special Revenue Fund 254 – Early Literacy

In 2023, through the leadership of Governor Kotek, the Oregon Legislature established early literacy as a top priority. In the 26/27 Budget BBSD has included 50% of the Special Educational Instruction Coach serving as a literacy instructor. A summer learning program is also supported here. The 26/27 Budget also includes professional development specific to early literacy.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

SPECIAL REVENUE FUND (254) - GRANT FUND EARLY LITERACY

RESOURCES	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
254 SPECIAL REVENUE FUND - EARLY LITERACY GRANT								
3000 STATE SOURCES								
254-3299 RESTRICTED REVENUE	\$ 41,690	\$ 36,119	\$ 62,546		\$ 84,108	\$ -	\$ -	
3000 STATE SOURCES	\$ 41,690	\$ 36,119	\$ 62,546		\$ 84,108	\$ -	\$ -	
5000 OTHER SOURCES								
254-5400 BEG FUND BALANCE	\$ -	\$ 32,872	\$ -		\$ -	\$ -	\$ -	
5000 OTHER SOURCES	\$ -	\$ 32,872	\$ -		\$ -	\$ -	\$ -	
TOTAL RESOURCES	\$ 41,690	\$ 68,991	\$ 62,546		\$ 84,108	\$ -	\$ -	

REQUIREMENTS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
254 SPECIAL REVENUE FUND - EARLY LITERACY GRANT								
1111 PRIMARY PROGRAM (K-3)								
254-1111-0111-800 LICENSED SALARY		\$ 7,448	\$ 17,410	0.35	\$ 19,731	\$ -	\$ -	0.20
254-1111-0121-800 LICENSED SUB	\$ 103	\$ 212				\$ -	\$ -	
254-1111-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)		\$ 3,152	\$ -		\$ -	\$ -	\$ -	
TOTAL SALARIES	\$ 103	\$ 10,812	\$ 17,410	\$ 0	\$ 19,731	\$ -	\$ -	\$ 0
200 PAYROLL BENEFITS								
254-1111-0211-800 PERS		\$ 2,022	\$ -		\$ 4,218	\$ -	\$ -	
254-1111-0212-800 PERS PICKUP		\$ 565	\$ -		\$ 1,184	\$ -	\$ -	
254-1111-0231-800 OTHER PAYROLL COSTS	\$ 8	\$ 830	\$ 1,628		\$ 1,884	\$ -	\$ -	
254-1111-0240-800 INSURANCE		\$ 1,309	\$ 6,510		\$ 960	\$ -	\$ -	
TOTAL PAYROLL BENEFITS	\$ 8	\$ 4,726	\$ 8,138		\$ 8,247	\$ -	\$ -	
400 SUPPLIES AND MATERIALS								
254-1111-0410-800 SUPPLIES (CONSUMABLE)		\$ 343						
254-1111-0420-800-000-000 TEXTBOOKS (K-4)	\$ 4,607	\$ 32,883	\$ 15,280		\$ 11,289	\$ -	\$ -	
254-1111-04460-800 SUPPLIES (NON-CONSUMABLE)		\$ 200						
TOTAL SUPPLIES AND MATERIALS	\$ 4,607	\$ 33,426	\$ 15,280		\$ 11,289	\$ -	\$ -	
600 OTHER								
254-1111-0690-800 GRANT INDIRECT CHARGES		\$ 2,571						
TOTAL OTHER	\$ -	\$ 2,571	\$ -		\$ -	\$ -	\$ -	
1400 SUMMER PROGRAMS								
254-1400-0111-800 LICENCED SALARIES	\$ -	\$ 3,578	\$ 2,013		\$ 3,874	\$ -	\$ -	
TOTAL SALARIES	\$ -	\$ 3,578	\$ 2,013		\$ 3,874	\$ -	\$ -	
200 PAYROLL BENEFITS								
254-1400-0211-800 PERS	\$ -	\$ 769	\$ 432		\$ 828	\$ -	\$ -	
254-1400-0212-800 PERS PICKUP	\$ -	\$ 215	\$ 121		\$ 232	\$ -	\$ -	
254-1400-0231-800 OTHER PAYROLL COSTS	\$ -	\$ 286	\$ 180		\$ 370	\$ -	\$ -	
254-1400-0240-800 INSURANCE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL PAYROLL BENEFITS	\$ -	\$ 1,269	\$ 733		\$ 1,431	\$ -	\$ -	
3000 STATE SOURCES								
254-1400-0310-800 PROF/TECH SERVICES	\$ 1,800	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL SALARIES	\$ 1,800	\$ -	\$ -		\$ -	\$ -	\$ -	

Fund 254 – Early Literature continued

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

SPECIAL REVENUE FUND (254) - GRANT FUND EARLY LITERACY

REQUIREMENTS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
254 SPECIAL REVENUE FUND - EARLY LITERACY GRANT								
1400 SUMMER PROGRAMS								
254-1400-0690-800 GRANT INDIRECT CHARGES		\$ 254						
TOTAL OTHER	\$ -	\$ 254	\$ -		\$ -	\$ -	\$ -	
2240 STAFF DEVELOPMENT								
254-2240-0111-800 LICENSED SALARY	\$ -	\$ -	\$ 1,721		\$ 9,988	\$ -	\$ -	
254-2240-0121-800 SUBSTITUTES	\$ -	\$ -	\$ 1,950		\$ 1,415	\$ -	\$ -	
TOTAL SALARIES	\$ -	\$ -	\$ 3,671		\$ 11,404	\$ -	\$ -	
254-2240-0211-800 PERS	\$ -	\$ -	\$ 370		\$ 2,136	\$ -	\$ -	
254-2240-0212-800 PERS PICKUP	\$ -	\$ -	\$ 102		\$ 599	\$ -	\$ -	
254-2240-0231-800 OTHER PAYROLL COSTS	\$ -	\$ -	\$ 329		\$ 1,089	\$ -	\$ -	
254-2240-0240-800 INSURANCE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL PAYROLL BENEFITS	\$ -	\$ -	\$ 801		\$ 3,824	\$ -	\$ -	
254-2240-0310-800 PROF / TECH	\$ 1,800	\$ 5,800	\$ 14,000		\$ 9,000	\$ -	\$ -	
254-2240-0340-800 TRAVEL	\$ 500	\$ 5,358	\$ 500		\$ 11,300	\$ -	\$ -	
TOTAL PURCHASED SERVICES	\$ 2,300	\$ 11,158	\$ 14,500		\$ 20,300	\$ -	\$ -	
254-2240-0410-800 SUPPLIES	\$ -	\$ 347	\$ -		\$ -	\$ -	\$ -	
TOTAL SUPPLIES AND MATERIALS	\$ -	\$ 347	\$ -		\$ -	\$ -	\$ -	
600 OTHER								
254-2240-0690-800 GRANT INDIRECT CHARGES	\$ -	\$ 604	\$ -		\$ 4,010			
TOTAL OTHER	\$ -	\$ 604	\$ -		\$ 4,010	\$ -	\$ -	
UNAPPROPRIATED FUND BALANCE								
254-7000-0810-800 ENDING FUND BALANCE	\$ 32,872	\$ 246	\$ -		\$ 0	\$ -	\$ -	
TOTAL REQUIREMENTS	\$ 41,690	\$ 68,991	\$ 66,217	0.35	\$ 84,108	\$ -	\$ -	0.20



Fund 211 – for historical reference only

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

shown for historical purposes only

SPECIAL REVENUE FUND (255) – GRANT FUND STATE LIBRARY

RESOURCES	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED	FTE
FUND/SOURCE CODE	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
255 SPECIAL REVENUE FUND - STATE LIBRARY GRANT								
1000 LOCAL SOURCES								
255-3299 OTHER RESTRICTED FEDERAL GRANTS	\$ -	\$ 2,922	\$ -		\$ -	\$ -	\$ -	
3000 STATE SOURCES	\$ -	\$ 2,922	\$ -		\$ -	\$ -	\$ -	
1000 FEDERAL SOURCES								
255-4500 OTHER RESTRICTED FEDERAL GRANTS	\$ 7,078		\$ -		\$ -	\$ -	\$ -	
3000 STATE SOURCES	\$ 7,078	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL RESOURCES	\$ 7,078	\$ 2,922	\$ -		\$ -	\$ -	\$ -	

REQUIREMENTS	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED	FTE
FUND/FUNCTION/OBJECT	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
255 SPECIAL REVENUE FUND - STATE LIBRARY GRANT								
2220 LIBRARY								
255-2220-0410-800 SUPPLIES (CONSUMABLE)	\$ -	\$ 5	\$ -		\$ -	\$ -	\$ -	
255-2220-0430-800 LIBRARY BOOKS	\$ 3,134	\$ 2,707	\$ -		\$ -	\$ -	\$ -	
255-2220-0440-800 PERIODICALS	\$ 1,807		\$ -		\$ -	\$ -	\$ -	
255-2220-0460-800 SUPPLIES (NON-CONSUMABLE)	\$ 1,408	\$ 210	\$ -		\$ -	\$ -	\$ -	
TOTAL OTHER FACILITIES	\$ 6,349	\$ 2,922	\$ -		\$ -	\$ -	\$ -	
2222 LIBRARY								
254-2222-0112-800 CLASSIFIED SALARIES	\$ 675	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL SALARIES	\$ 675	\$ -	\$ -		\$ -	\$ -	\$ -	
254-2222-0211-800 PERS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
254-2222-0212-800 PERS PICKUP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
254-2222-0231-800 OTHER PAYROLL COSTS	\$ 54	\$ -	\$ -		\$ -	\$ -	\$ -	
254-2222-0240-800 INSURANCE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL PAYROLL BENEFITS	\$ 54	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL REQUIREMENTS	\$ 7,078	\$ 2,922	\$ -		\$ -	\$ -	\$ -	

Special Revenue Fund 257 – Toni Foster Library

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

SPECIAL REVENUE FUND (257) - TONI FOSTER LIBRARY DONATION

RESOURCES	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED	FTE
FUND/SOURCE CODE	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
257 SPECIAL REVENUE FUND - LIBRARY DONATION								
1000 LOCAL SOURCES								
257-1920 DONATION		\$ 7,500	\$ -		\$400	0.00	\$0	
1000 LOCAL SOURCES	\$ -	\$ 7,500	\$ -		\$ 400	\$ -	\$ -	
5000 OTHER SOURCES								
257-5400 BEGIN FUND BALANCE			\$ 7,500		\$2,806	0.00	\$0	
5000 OTHER SOURCES			\$ 7,500		\$ 2,806	\$ -	\$ -	
TOTAL RESOURCES	\$ -	\$ 7,500	\$ 7,500		\$3,206	0.00	\$0	

REQUIREMENTS	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED	FTE
FUND/FUNCTION/OBJECT	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
257 SPECIAL REVENUE FUND - LIBRARY DONATION								
2220 LIBRARY								
257-2220-0112-800 CLASSIFIED SALARIES	\$ -	\$ 1,139	\$ 700		\$ -	\$ -	\$ -	
TOTAL SALARIES	\$ -	\$ 1,139	\$ 700		\$ -	\$ -	\$ -	
257-2220-0211-800 PERS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
257-2220-0212-800 PERS PICKUP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
257-2220-0231-800 OTHER PAYROLL COSTS	\$ -	\$ 91	\$ 66		\$ -	\$ -	\$ -	
257-2220-0231-800 INSURANCE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL PAYROLL BENEFITS	\$ -	\$ 91	\$ 66		\$ -	\$ -	\$ -	
257-2200-0310-800 PROF/TECH SERVICES	\$ -	\$ -	\$ 200		\$ -	\$ -	\$ -	
TOTAL PROFESSIONAL SERVICES	\$ -	\$ -	\$ 200		\$ -	\$ -	\$ -	
257-2200-0410-800 CONSUMABLE SUPPLIES	\$ -	\$ 604	\$ 50		\$ 250	\$ -	\$ -	
257-2200-0430-800 LIBRARY BOOKS	\$ -	\$ -	\$ 6,284		\$ 1,500	\$ -	\$ -	
257-2200-0460-800 NON-CONSUMABLE SUPPLIES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
257-2200-0470-800 SOFTWARE / TECH	\$ -	\$ 1,411	\$ 200		\$ 250	\$ -	\$ -	
257-2200-0410-800 SUPPLIES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL SUPPLIES	\$ -	\$ 2,015	\$ 6,534		\$ 2,000	\$ -	\$ -	
6000 CONTINGENCIES								
257-6110-0810-800 CONTINGENCIES	\$ -	\$ -	\$ -		\$ 1,206	\$ -	\$ -	
TOTAL CONTINGENCIES	\$ -	\$ -	\$ -		\$ 1,206	\$ -	\$ -	
UNAPPROPRIATED FUND BALANCE								
257-7000-0810-800 ENDING FUND BALANCE	\$ -	\$ 4,255	\$ -		\$ -	\$ -	\$ -	
TOTAL REQUIREMENTS	\$ -	\$ 7,500	\$ 7,500		\$ 3,206	\$ -	\$ -	

Special Revenue Fund 260 – Menstrual Dignity

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

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

RESOURCES FUND/SOURCE CODE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
260 SPECIAL REVENUE FUND - STATE MENSTRAL DIGNITY GRANT								
1000 LOCAL SOURCES								
260-3299 OTHER RESTRICTED STATE GRANTS	\$ -	\$ 74	\$ -		\$ 103	\$ -	\$ -	
3000 STATE SOURCES	\$ -	\$ 74	\$ -		\$ 103	\$ -	\$ -	
TOTAL RESOURCES	\$ -	\$ 74	\$ -		\$ 103	\$ -	\$ -	

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
260 SPECIAL REVENUE FUND - STATE MENSTRAL DIGNITY GRANT								
260-2540-0410-800 SUPPLIES (CONSUMBALES)	\$ -	\$ 74	\$ -		\$ 103	\$ -	\$ -	
TOTAL OTHER FACILITIES	\$ -	\$ 74	\$ -		\$ 103	\$ -	\$ -	
TOTAL REQUIREMENTS	\$ -	\$ 74	\$ -		\$103	0.00	\$0	

Special Revenue Fund 273 – PTO Donations

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

SPECIAL REVENUE FUND (273) - PTO DONATIONS FUND

RESOURCES FUND/SOURCE CODE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
273 SPECIAL REVENUE FUND - PTO DONATION								
1000 LOCAL SOURCES								
273-1920 DONATION	\$ -	\$ 13,437	\$ 2,000		\$ 2,000	\$ -	\$ -	
1000 LOCAL SOURCES	\$ -	\$ 13,437	\$ 2,000		\$ 2,000	\$ -	\$ -	
TOTAL RESOURCES	\$ -	\$ 13,437	\$ 2,000		\$ 2,000	\$ -	\$ -	

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
3000 PURCHASED SERVICES								
273-1111-0310-800 PROFESSIONAL / TECH SERVICES	\$ -	\$ 664				\$ -	\$ -	
273-1111-0343-800 ELEMENTARY STUDENT TRAVEL	\$ -	\$ -	\$ 1,000		\$ 1,000	\$ -	\$ -	
273-1121-0324-800 RENTAL/LEASE	\$ -	\$ 100				\$ -	\$ -	
273-1121-0343-800 MIDDLE SCHOOL STUDENT TRAVEL	\$ -	\$ 12,673	\$ 1,000		\$ 1,000	\$ -	\$ -	
TOTAL PURCHASED SERVICES	\$ -	\$ 13,437	\$ 2,000		\$ 2,000	\$ -	\$ -	
TOTAL REQUIREMENTS	\$ -	\$ 13,437	\$ 2,000		\$ 2,000	\$ -	\$ -	

Special Revenue Fund 278 – Forward Project

Forward Project Funds are granted through High Desert ESD to support emotional and mental health programs focused on suicide prevention. Staff training, curriculum, 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, ACE scores, and social isolation.

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

SPECIAL REVENUE FUND (278) - FORWARD PROJECT

RESOURCES	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
278 SPECIAL REVENUE FUND - FORWARD PROJECT								
2000 INTERMEDIATE SOURCES								
278-2200 INTERMEDIATE SOURCE THROUGH JCESD	\$ -	\$ 9,199	\$ 9,000		\$ 5,296	\$ -	\$ -	
2000 INTERMEDIATE SOURCES	\$ -	\$ 9,199	\$ 9,000		\$ 5,296	\$ -	\$ -	
TOTAL RESOURCES	\$ -	\$ 9,199	\$ 9,000		\$ 5,296	\$ -	\$ -	

REQUIREMENTS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
1000 INSTRUCTION								
100 SALARIES								
278-1111-0111-800 LICENSED SALARY	\$ -	\$ 1,908	\$ 1,400		\$ -	\$ -	\$ -	
278-1111-0121-800 LICENSED SUB SALARY	\$ -	\$ -	\$ 460		\$ -	\$ -	\$ -	
TOTAL SALARIES	\$ -	\$ 1,908	\$ 1,860		\$ -	\$ -	\$ -	
200 PAYROLL BENEFITS								
278-1111-0211-800 PERS	\$ -	\$ 387	\$ 441		\$ -	\$ -	\$ -	
278-1111-0212-800 PERS PICKUP	\$ -	\$ 108	\$ 112		\$ -	\$ -	\$ -	
278-1111-0231-800 OTHER PAYROLL COSTS	\$ -	\$ 152	\$ 142		\$ -	\$ -	\$ -	
278-1111-0240-800 INSURANCE	\$ -	\$ 165			\$ -	\$ -	\$ -	
TOTAL PAYROLL BENEFITS	\$ -	\$ 812	\$ 695		\$ -	\$ -	\$ -	
300 PURCHASED SERVICES								
278-1111-0310-800 PROF/TECH SVS	\$ -	\$ 3,486	\$ 5,695		\$ -	\$ -	\$ -	
278-1122-0340-800 STAFF DEVELOPMENT	\$ -	\$ 1,260	\$ 750		\$ -	\$ -	\$ -	
TOTAL PURCHASED SERVICES	\$ -	\$ 4,746	\$ 6,445		\$ -	\$ -	\$ -	
400 SUPPLIES AND MATERIALS								
278-1111-0460-800 SUPPLIES (NON-CONSUMABLE)	\$ -	\$ 195	\$ -		\$ 1,000	\$ -	\$ -	
278-1121-0460-800 SUPPLIES (NON-CONSUMABLE)	\$ -	\$ 195	\$ -		\$ 1,000	\$ -	\$ -	
TOTAL PURCHASED SERVICES	\$ -	\$ 391	\$ -		\$ 2,000	\$ -	\$ -	
2000 SUPPORT SERVICES								
100 SALARIES								
278-2120-0111-800 LICENSED SALARY	\$ -	\$ 542	\$ -		\$ 746	\$ -	\$ -	
TOTAL SALARIES	\$ -	\$ 542	\$ -		\$ 746	\$ -	\$ -	
200 PAYROLL BENEFITS								
278-2120-0211-800 PERS	\$ -	\$ -	\$ -		\$ 160	\$ -	\$ -	
278-2120-0212-800 PERS PICKUP	\$ -	\$ -	\$ -		\$ 45	\$ -	\$ -	
278-2120-0231-800 OTHER PAYROLL COSTS	\$ -	\$ 43	\$ -		\$ 71	\$ -	\$ -	
278-2120-0240-800 INSURANCE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
TOTAL PAYROLL BENEFITS	\$ -	\$ 43	\$ -		\$ 276	\$ -	\$ -	
300 PURCHASED SERVICES								
278-2120-0310-800 PROF/TECH SVS	\$ -	\$ -	\$ -		\$ 1,500	\$ -	\$ -	
278-2120-0340-800 STAFF DEVELOPMENT	\$ -	\$ 25	\$ -		\$ -	\$ -	\$ -	
TOTAL PURCHASED SERVICES	\$ -	\$ 25	\$ -		\$ 1,500	\$ -	\$ -	

Fund 254 – Early Literature continued

Fund 278 – Forward Project continued

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 GENERAL FUND (100) REQUIREMENTS

SPECIAL REVENUE FUND (278) - FORWARD PROJECT

REQUIREMENTS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
2240 PROFESSIONAL DEVELOPMENT								
100 SALARIES								
278-2240-0111-800 LICENSED SALARY	\$ -		\$ -		\$ -	\$ -	\$ -	
278-2240-0121-800 LICENSED SUB SALARY	\$ -	\$ -	\$ -		\$ 707	\$ -	\$ -	
TOTAL SALARIES	\$ -	\$ -	\$ -		\$ 707	\$ -	\$ -	
200 PAYROLL BENEFITS								
278-2240-0211-800 PERS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
278-2240-0212-800 PERS PICKUP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
278-2240-0231-800 OTHER PAYROLL COSTS	\$ -		\$ -		\$ 68	\$ -	\$ -	
278-2240-0240-800 INSURANCE	\$ -		\$ -		\$ -	\$ -	\$ -	
TOTAL PAYROLL BENEFITS	\$ -	\$ -	\$ -		\$ 68	\$ -	\$ -	
100 SALARIES								
278-2630-0112-800 CLASSIFIED SALARY	\$ -	\$ 678	\$ -		\$ -	\$ -	\$ -	
TOTAL SALARIES	\$ -	\$ 678	\$ -		\$ -	\$ -	\$ -	
200 PAYROLL BENEFITS								
278-2630-0211-800 PERS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
278-2630-0212-800 PERS PICKUP	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
278-2630-0231-800 OTHER PAYROLL COSTS	\$ -	\$ 54	\$ -		\$ -	\$ -	\$ -	
278-2630-0240-800 INSURANCE	\$ -		\$ -		\$ -	\$ -	\$ -	
TOTAL PAYROLL BENEFITS	\$ -	\$ 54	\$ -		\$ -	\$ -	\$ -	
TOTAL PROJECT FORWARD	\$ -	\$ 9,199	\$ 9,000		\$ 5,296	\$ -	\$ -	



Special Revenue Fund 280 – Bus Replacement

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET - GENERAL FUND
 FISCAL YEAR ENDING JUNE 30, 2027
 SPECIAL REVENUE FUNDS (2XX)

SPECIAL REVENUE FUND (280) - GRANT FUND BUS REPLACEMENT

RESOURCES FUND/SOURCE CODE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
280 SPECIAL REVENUE FUND								
3000 STATE SOURCES								
280-3222 RESTRICTED REVENUE	\$ 7,996	\$ 7,996	\$ 7,996		\$ 7,996	\$ -	\$ -	
3000 STATE SOURCES	\$ 7,996	\$ 7,996	\$ 7,996		\$ 7,996	\$ -	\$ -	
5000 OTHER SOURCES								
280-5200 INTERFUND TRANS. (IN)	\$ -	\$ -	\$ -		\$ 25,886	\$ -	\$ -	
280-5400 BEGIN FUND BALANCE	\$ 7,996	\$ 15,992	\$ 23,992		\$ 31,988	\$ -	\$ -	
5000 OTHER SOURCES	\$ 7,996	\$ 15,992	\$ 23,992		\$ 57,874	\$ -	\$ -	
TOTAL RESOURCES	\$ 15,992	\$ 23,988	\$ 31,988		\$ 65,870	\$ -	\$ -	

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
2000 SUPPORT SERVICES								
2550 PUPIL TRANSPORTATION								
280-2550-0564-800 BUS AND CAPITAL BUS IMPROVEMENTS	\$ -	\$ 23,988	\$ 31,988		\$ 41,983	\$ -	\$ -	
TOTAL SUPPLIES AND MATERIALS	\$ -	\$ 23,988	\$ 31,988		\$ 41,983	\$ -	\$ -	
UNAPPROPRIATED FUND BALANCE								
280-7000-0810-800 ENDING FUND BALANCE	\$ 15,992	\$ -	\$ -		\$ 23,887	\$ -	\$ -	
TOTAL REQUIREMENTS	\$ 15,992	\$ 23,988	\$ 31,988		\$ 65,870	\$ -	\$ -	



Special Revenue Fund 288 – Fiber

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET
 FISCAL YEAR ENDING JUNE 30, 2027
 SPECIAL REVENUE FUNDS (2XX)

SPECIAL REVENUE FUND (288) - GRANT FUND FIBER DONATION

RESOURCES FUND/SOURCE CODE	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED	FTE
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
288 SPECIAL REVENUE FUND - FIBER DONATION								
5000 OTHER SOURCES								
288-5400 BEGIN FUND BALANCE	\$ 13,319	\$ 2,988	\$ 2,845		\$ 702	\$ -	\$ -	
5000 OTHER SOURCES	\$ 13,319	\$ 2,988	\$ 2,845		\$ 702	\$ -	\$ -	
TOTAL RESOURCES	\$ 13,319	\$ 2,988	\$ 2,845		\$ 702	\$ -	\$ -	

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED	FTE
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
288 SPECIAL REVENUE FUND - FIBER DONATION								
2320 EXECUTIVE ADMINISTRATION SERVICES								
288-2320-0112-800 CLASSIFIED SALARIES	\$1,465	\$626	\$2,592		\$641	0.00	\$0	
TOTAL SALARIES	\$ 1,465	\$ 626	\$ 2,592		\$ 641	\$ -	\$ -	
288-2320-0211-800 PERS	\$0	\$0	\$0		\$0	0.00	\$0	
288-2320-0212-800 PERS PICKUP	\$0	\$0	\$0		\$0	0.00	\$0	
288-2320-0231-800 OTHER PAYROLL COSTS	\$116	\$50	\$253		\$61	0.00	\$0	
288-2320-0240-800 INSURANCE								
TOTAL PAYROLL BENEFITS	\$ 116	\$ 50	\$ 253		\$ 61	\$ -	\$ -	
288-2660-0310-800 PROFESSIONAL SERVICES	\$8,750	\$0	\$0		\$0	0.00	\$0	
TOTAL PROFESSIONAL SERVICES	\$ 8,750	\$ -	\$ -		\$ -	\$ -	\$ -	
288-2660-0410-800 SUPPLIES		\$0	\$0		\$0	0.00	\$0	
TOTAL SUPPLIES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
UNAPPROPRIATED FUND BALANCE								
288-7000-0810-800 ENDING FUND BALANCE	\$2,988	\$2,311	\$0		\$0	0.00	\$0	
TOTAL REQUIREMENTS	\$13,319	\$2,988	\$2,845		\$702	0.00	\$0	

Debt Service Fund 300

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET
 FISCAL YEAR ENDING JUNE 30, 2027
 DEBT SERVICE FUND (300)

DEBT SERVICE FUND (300)

RESOURCES FUND/SOURCE CODE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
300 DEBT SERVICE FUND								
LOCAL SOURCES (1000)								
300-1111 CURRENT YEAR'S TAX	\$ 127,918	\$ 113,978	\$ 140,000		\$ 130,026	\$ -	\$ -	
300-1112 PRIOR YEAR'S TAX	\$ -	\$ 4,398	\$ -		\$ 3,088	\$ -	\$ -	
300-1113 COUNTY TAX SALES FOR BACK TAXES	\$ 25	\$ -	\$ -		\$ -	\$ -	\$ -	
300-1501 INTEREST (LGIP)	\$ 2,296	\$ 7,598	\$ 3,000		\$ 3,000	\$ -	\$ -	
3000 STATE SOURCES	\$ 130,240	\$ 125,973	\$ 143,000		\$ 136,114	\$ -	\$ -	
5000 OTHER SOURCES								
300-5400 BEGIN FUND BALANCE	\$ -	\$ 8,513	\$ 6,000		\$ 14,994	\$ -	\$ -	
5000 OTHER SOURCES	\$ -	\$ 8,513	\$ 6,000		\$ 14,994	\$ -	\$ -	
TOTAL RESOURCES	\$ 130,240	\$ 134,486	\$ 149,000		\$ 151,108	\$ -	\$ -	

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
2520 FISCAL SERVICES								
300-2520-0389-800-000-000 OTHER PROFESSIONAL SERVICES	\$ -	\$ 50	\$ 50		\$ -	\$ -	\$ -	
TOTAL PURCHASED SERVICES	\$ -	\$ 50	\$ 50		\$ -	\$ -	\$ -	
5110 DEBT SERVICE								
300-5110-0610-800 REDEMPTION OF PRINCIPAL	\$ 40,000	\$ 30,000	\$ 40,000		\$ 45,000	\$ -	\$ -	
300-5110-0621-800 REGULAR INTEREST	\$ 81,727	\$ 95,572	\$ 94,956		\$ 92,988	\$ -	\$ -	
TOTAL DEBT SERVICE	\$ 121,727	\$ 125,572	\$ 134,956		\$ 137,988	\$ -	\$ -	
UNAPPROPRIATED FUND BALANCE								
300-7000-0810-800 ENDING FUND BALANCE	\$ 8,513	\$ 8,864	\$ 13,994		\$ 13,120	\$ -	\$ -	
TOTAL REQUIREMENTS	\$ 130,240	\$ 134,486	\$ 149,000		\$ 151,108	\$ -	\$ -	

Fund 400 – for historical reference only

BLACK BUTTE SCHOOL DISTRICT NO. 41
 BUDGET SUMMARY WORKSHEET
 FISCAL YEAR ENDING JUNE 30, 2027
 CAPITAL IMPROVEMENT FUND (400)

shown for historical purposes only
CAPITAL PROJECTS FUND (400)

RESOURCES FUND/SOURCE CODE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
400 CAPITAL PROJECTS FUND								
LOCAL SOURCES (1000)								
400-1510 INTEREST	\$ 80,187	\$ 35,154	\$ 2,000		\$ -	\$ -	\$ -	
400-1990 MISCELLANEOUS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13000 LOCAL SOURCES	\$ 80,187	\$ 35,154	\$ 2,000		\$ -	\$ -	\$ -	
400-3299 OSCIM GRANT	\$ 629,516	\$ 1,370,484	\$ -		\$ -	\$ -	\$ -	
3000 STATE SOURCES	\$ 629,516	\$ 1,370,484	\$ -		\$ -	\$ -	\$ -	
5000 OTHER SOURCES								
400-5110 LOAN PROCEEDS	\$ 2,000,000	\$ -	\$ -		\$ -	\$ -	\$ -	
400-5200 TRANSFERS IN	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
400-5400 BEGIN FUND BALANCE	\$ -	\$ 1,928,327	\$ 920,000		\$ -	\$ -	\$ -	
5000 OTHER SOURCES	\$ 2,000,000	\$ 1,928,327	\$ 920,000		\$ -	\$ -	\$ -	
TOTAL RESOURCES	\$ 2,709,704	\$ 3,333,965	\$ 922,000		\$ -	\$ -	\$ -	

REQUIREMENTS FUND/FUNCTION/OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
4000 FACILITIES ACQUISITION AND CONSTRUCTION								
400-2320-0112-800 CLASSIFIED SALARIES	\$ 2,235	\$ 3,347			\$ -	\$ -	\$ -	
TOTAL SALARIES	\$ 2,235	\$ 3,347	\$ -		\$ -	\$ -	\$ -	
400-2320-0211-800 PERS	\$ 228	\$ -	\$ -		\$ -	\$ -	\$ -	
400-2320-0212-800 PERS PICKUP	\$ 11	\$ -	\$ -		\$ -	\$ -	\$ -	
400-2320-0231-800 OTHER PAYROLL COSTS	\$ 199	\$ 331			\$ -	\$ -	\$ -	
400-2320-0240-800 Insurance					\$ -			
TOTAL PAYROLL BENEFITS	\$ 439	\$ 331	\$ -		\$ -	\$ -	\$ -	
400-4150-0520-800 BUILDING ACQUISITION	\$ 778,703	\$ 2,959,736	\$ 922,000		\$ -	\$ -	\$ -	
TOTAL DEBT SERVICE	\$ 778,703	\$ 2,959,736	\$ 922,000		\$ -	\$ -	\$ -	
400-5200-0720-800 INTERFUND TRANSFERS	\$ -	\$ 20,662	\$ -		\$ -	\$ -	\$ -	
TOTAL PURCHASED SERVICES	\$ -	\$ 20,662	\$ -		\$ -	\$ -	\$ -	
UNAPPROPRIATED FUND BALANCE								
400-7000-0810-800 ENDING FUND BALANCE	\$ 1,928,327	\$ 349,891	\$ -		\$ -	\$ -	\$ -	
TOTAL REQUIREMENTS	\$ 2,709,704	\$ 3,333,965	\$ 922,000		\$ -	\$ -	\$ -	

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.

SUPPORTING DOCUMENTS

S I F I E D S

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Black Butte School District, Jefferson County, State of Oregon, to discuss the budget for fiscal year July 1, 2026, to June 30, 2027, will be held at Black Butte School 25745 FS Rd 1419, Camp Sherman, OR 97330.

The meeting will take place on **May 12, 2026, at 4:45 p.m.** The purpose of the meeting is to receive the budget message and the receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after **May 5th** at Black Butte School, between the hours of 9 a.m. and 3 p.m.

To attend the Budget Committee meeting virtually or for questions, please contact the district business manager at 541-595-6203 ext 2 or at clerk@blackbutte.k12.or.us.

Information regarding the Budget Committee can be found on the district web-site at <https://www.blackbutte.k12.or.us/board/budget/>

THE NUGGET
SISTERS OREGON
online at NuggetNews.com

SUDOKU
SOLUTION



PHOTO BY LOREAL KUNZ

Saturday night the Cloverdale 4H Club held their annual Pie Social fundraiser at Sisters Middle School, an evening when the community comes together to show their support for 4H, in a long-standing tradition of bidding on their favorite desserts. The Cloverdale 4H Club was founded in 1947 and is still going strong with over 75 members enrolled this year. Its members show beef, sheep, goats, swine, poultry, and Alpacas. Proceeds help fund a community Fourth of July Picnic, equipment purchases, scholarships and awards, community service projects, and travel to competitions.

Sprinters shine at Meet of Champions

By Charile Kanzig
Correspondent

Selah Sanford, the speedy sophomore on the Outlaws track and field team had a banner day at the annual Meet of Champions at Sweet Home High on Saturday, April 25, that featured top athletes from the 1A/2A/3A/4A ranks.

The invitational-style meet gives athletes a good test before the district and state meets coming up in May.

Sanford blazed to victory in the 100-meter dash in 12.56 seconds after leading her team of Nona Smith, Caroline Dean, and Shanitah Few 30 minutes earlier to a win in the 4x100-meter relay in 51.73 seconds. Sanford

clocked 26.41 seconds, where she is also ranked third in the 3A ranks.

The team of Sanford, Few, Smith, and Kaia Backouris finished second in the 4x400-meter relay to conclude the meet with a time of 4:13.9.

Atom Sturdevant-Fetterhof was the only scorer for the boys team, placed sixth in the 200 meters with a personal best of 23.71. Bauer Ellis, among the top 3A 800-meter runners, was injured slightly in the 4 x

100-meter relay and had to withdraw from the meet. Others involved in the meet included Joel Vogt, Will Singleton, and Jasper Jensen.

Sisters tied for fifth in the girls' team standings with 43 points behind Banks (60), Junction City (47), Dayton (45), and Tillamook (45), among 26 scoring teams.

Next up for the Outlaws is the Summit Invitational set for Saturday, May 2, which includes 17 teams from Central and Eastern Oregon.



April Special

\$100/ni. any historic cabin
\$200/ni. any luxury cabin
Sunday-Thursday only, 2 night minimum

STATE SCHOOL FUND GRANT

2026-2027

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/2/2026

Jefferson County, Black Butte SD 41 - 2052

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources =	\$381,297.00
Common School Fund =	\$4,100.06
County School Fund =	\$500.00
State Managed Timber =	\$0.00
ESD Equalization =	\$0.00
In-Lieu of Property Taxes(non-local sources) =	\$0.00
Revenue Adjustments =	\$0.00
Sum of Local Revenue =	\$385,897.06

2026-2027 Experience Adjustment

District Average Teacher Experience =	12.85
State Average Teacher Experience =	12.57
Experience Adjustment (Difference in District and State Teacher Experience) =	0.28

2026-2027 Transportation Grant

Salaries =	N/A
Payroll =	N/A
Purchased Services =	N/A
Supplies =	N/A
Other =	N/A
Garage Depreciation =	N/A
Bus Depreciation =	N/A
Fees Collected =	N/A
Non-Reimbursable =	N/A
Net Eligible Trans Expenditures =	\$60,200.00
Transportation per ADMr Rank	84%
Transportation Reimbursement Rate	80.00%
80.00% of the Net Eligible Transportation Expenditures =	the Transportation Grant \$48,160.00

2026-2027 Extended ADMw

2026-2027 ADMw 62.60

2025-2026 ADMw 62.04

Extended ADMw 62.60

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.28 by \$25 then add \$4500 to the result = \$4,507.00
Then multiply \$4,507.00 by the Extended ADMw 62.6 and then by the funding ratio 2.5922539943 = \$731,373.88

2026-2027 Total Formula Revenue

Add the General Purpose Grant \$731,373.88 to the Transportation Grant \$48,160.00 = \$779,533.88

2026-2027 State School Fund Grant

Subtract the Local Revenue \$385,897.06 from the Total Formula Revenue \$779,533.88 = \$393,636.81

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,683

Total Formula Revenue per Extended ADMw = \$12,453

Charter Schools Rate(ORS 338.155) = \$11,683

Payments

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due

STATE SCHOOL FUND GRANT
2026-2027

As of 3/2/2026

Jefferson County, Black Butte SD 41 District ID: 2052

2026-2027 Extended ADMw

Black Butte SD 41: District total extended ADMw for funding calculations

	2026-2027		2025-2026	
ADMr:	28.00 X 1.00	28.00	29.52 X 1.00	29.52
Students in EL programs:	0.00 X 0.50	0.00	0.00 X 0.50	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
4 IEP Students capped at 11% of District ADMr:	3.08 X 1.00	3.08	1.00 X 1.00	1.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Students in Poverty:	15.00 X 0.25	3.75	15.00 X 0.25	3.75
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25	0.00	0.00 X 0.25	0.00
Remote Elementary School Correction:	27.77 X 1.00	27.77	27.77 X 1.00	27.77
Small High School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	2026-2027 ADMw	62.60	2025-2026 ADMw	62.04
	Black Butte SD 41 Extended ADMw			62.60

Black Butte SD 41 Extended ADMw 62.60