2026-2027

Adopted Budget

Black Butte School District #41

Camp Sherman - 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
Jennifer Green	5/20/2025	6/30/2029	board position 1
Karen Lajoy	5/20/2025	6/30/2027	board position 2
Emma Prescher	4/14/2026	6/30/2027	board position 4
Marie Sheahan "Bear" Brown	5/20/2025	6/30/2029	board position 5, chair
Craig Mackie	5/12/2026	12/31/2029	budget committee
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 of Directors (5) and an equal number of appointed citizens (5). This ensures public perspectives are heard as well as providing transparency and fiscal review (ORS 294.414). The committee approves the budget and authorizes the associated property tax rate. In this way the Budget Committee serves as an advisory committee of the District Board who formally adopts the budget.

2026-2027 Budget Calendar

BUDGET COMMITTEE	
Tuesday - January 13, 2026	Board adopts Budget Calendar & appoints Budget Officer
Tuesday - February 10, 2026	Board fills vacancies on Budget Committee by apointment for a 3 year term
Tuesday - April 14, 2026	Budget Committee Orientation - 4:45pm
Tuesday - May 12, 2026	Board Meeting - 3:30pm
	Budget Committee Meeting - 4:45pm
	1 - Elect presiding officer
	2 - Receive Budget Message
	3 - Review Proposed Budget and gather public input
	4 - Consider citizen recommendations
	5 - Approve Budget or annouce subsequent Budget Committee Meeting
Tuesday - May 19, 2026	2nd Budget Committee Meeting (if needed) - 4:45pm
Tuesday - June 9, 2026	Board Meeting - 3:30pm
	Budget Committee Meeting - 4:45pm
	1 - Consider public tesimony
	2 - Adopt 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 achieve develop a deep connection to self, others, and the world around them, the following expenditures continue to be part of the proposed budget:

- ✓ Instructional salaries necessary to implement the core curriculum and support academic success
- ✓ Staff planning and development time to allow for planning, collaboration, and continued improvement for 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

The 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 state requirements. Federal and state grants are anticipated to remain stable for the 26/27 school year.

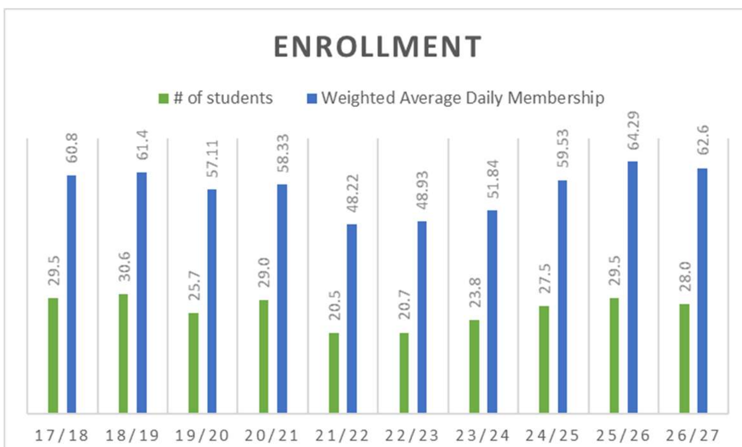
2026-2027 Board Goals & Guidance

The budget was developed to align 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 in-district enrollment. 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 over 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 budget includes the following staffing changes to address the anticipated needs in the 26/27 school year. The budget was to reflect conversations with staff and honor 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) has 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 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 budget reflects board guidance to move his FTE (Full Time Equivalent) to the administrator role and salary schedule consistent with this shift. During the 25/26 school year the Business Manager FTE increased from .5 to .6 FTE while the Communications & Engagement Specialist (an hourly position) was closer to .5 rather than .6 FTE. The proposed budget takes into account this transition as well as the increased need for fiscal management as Oregon Department of Education implements the 2025 Education Accountability Act (SB 141). The 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 within the REAP Grant. 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 Fiber Services for the District and navigates the E-Rate system.

The charts below provide a comparison of FTE, stipends, and extra duty pay 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	Principal, Business Manager, & Comm Engagement
Support Services	0.36	0.6	Counseling, SPED & EL
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**	

25/26: stipends / extra duties	26/27: stipends / extra duties
summer literacy program	summer literacy program
teacher professional development specific to literacy	teacher professional development specific to literacy
teacher housing transition	OBOB / robotics clubs
summer curriculum prep	summer curriculum prep
overnight year end trip X 2	overnight year end trip X 2
Forward Project administration	Forward Project administration
Early Literacy professional development	**Early Literacy professional development**

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 vacancy.

Only a portion of the $18,000 of budgeted rental 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.

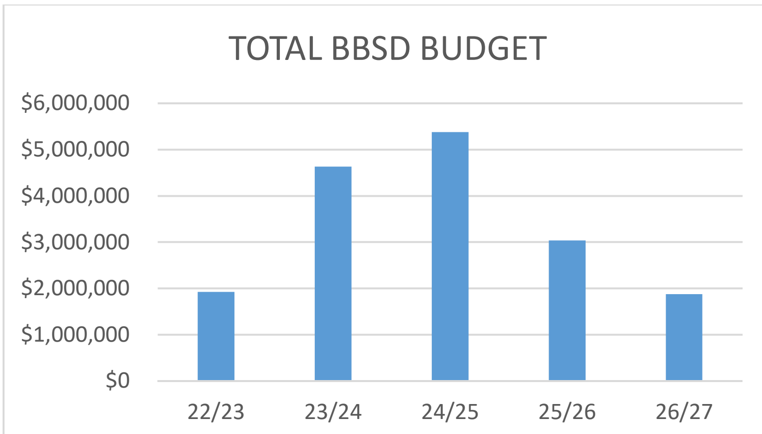
A transfer of up to $25,886 has also been included in the budget, creating a vehicle to move resources from the 100 Operating Fund into the 280 Bus Fund. This transfer is intended at the end of the 26/27 fiscal year so that the board can make an informed decision based on the projected fund balance and 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.

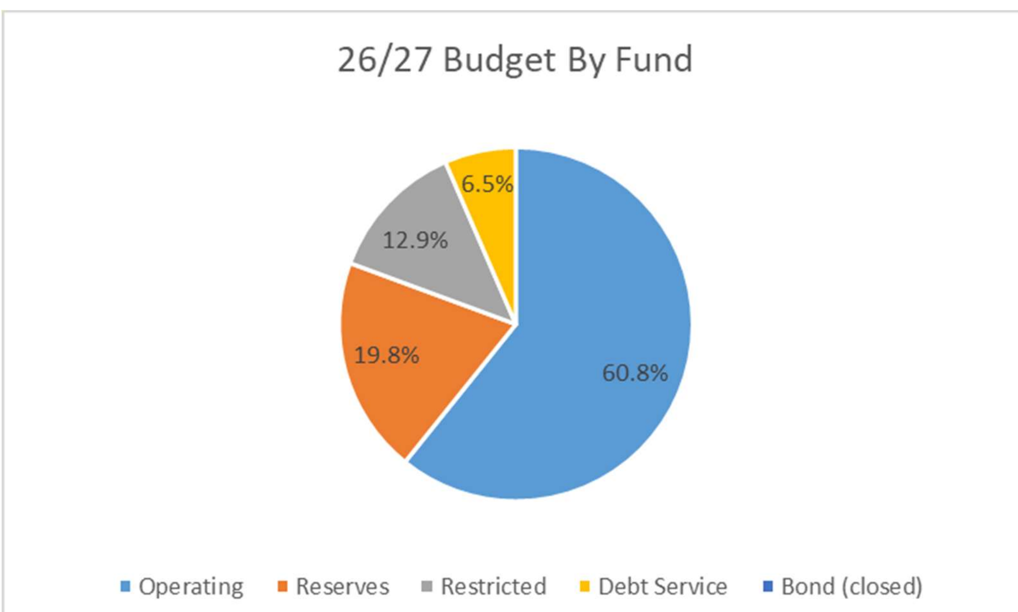
Respectfully submitted,
Black Butte District Budget Officers
Delaney Sharp (Principal)
Jane Petke (Business Manager)

Budget at a Glance

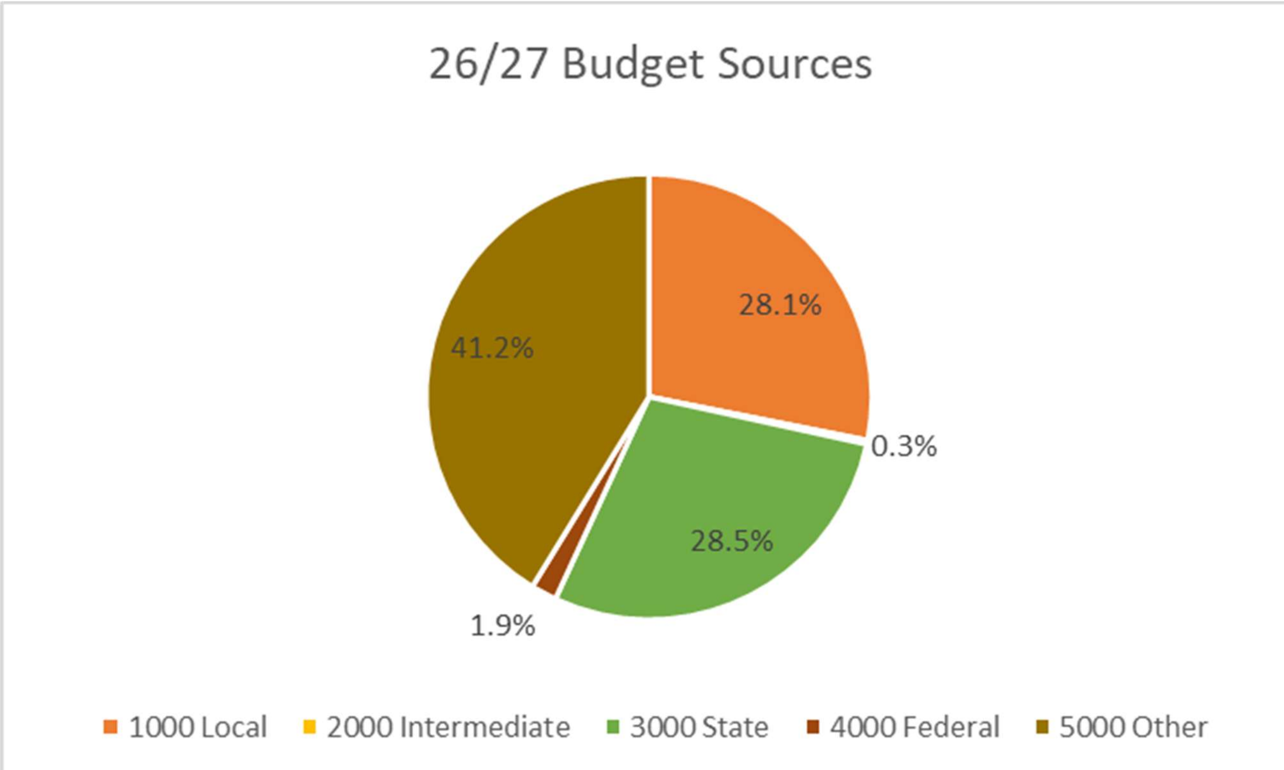
The 26/27 Budget totals $1,877,571. This is a decrease of $1,162,203 due to the completion of the Bond and a reduction in Reserve Funds. Reserve Funds were used in the 25/26 school year to invest in the PERS Employer Investment Fund (an investment of $100,000 resulted in a $25,000 state match). Additional Reserve Funds were combined with Bond Interest Earnings to make a $400,000 Special Prepayment to the Debt Service. These investments reduced the Reserve Fund balances and decreased the required Debt Service payment.



		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	FUND	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2026-27**	**2026-27**
100	Operating & Reserves	$ 1,597,851	$ 1,683,755	$ 1,777,212	$ 1,513,623	$ 1,513,623	$ 1,513,623
200	Restricted Funds	$ 192,152	$ 224,829	$ 191,562	$ 241,320	$ 241,320	$ 241,320
300	Debt Service	$ 130,240	$ 134,486	$ 149,000	$ 151,108	$ 151,108	$ 122,628
400	Bond	$ 2,709,704	$ 3,333,965	$ 922,000	$ -	$ -	$ -
	BUDGET TOTALS	$ 4,629,946	$ 5,377,035	$ 3,039,774	$ 1,906,051	$ 1,906,051	$ 1,877,571



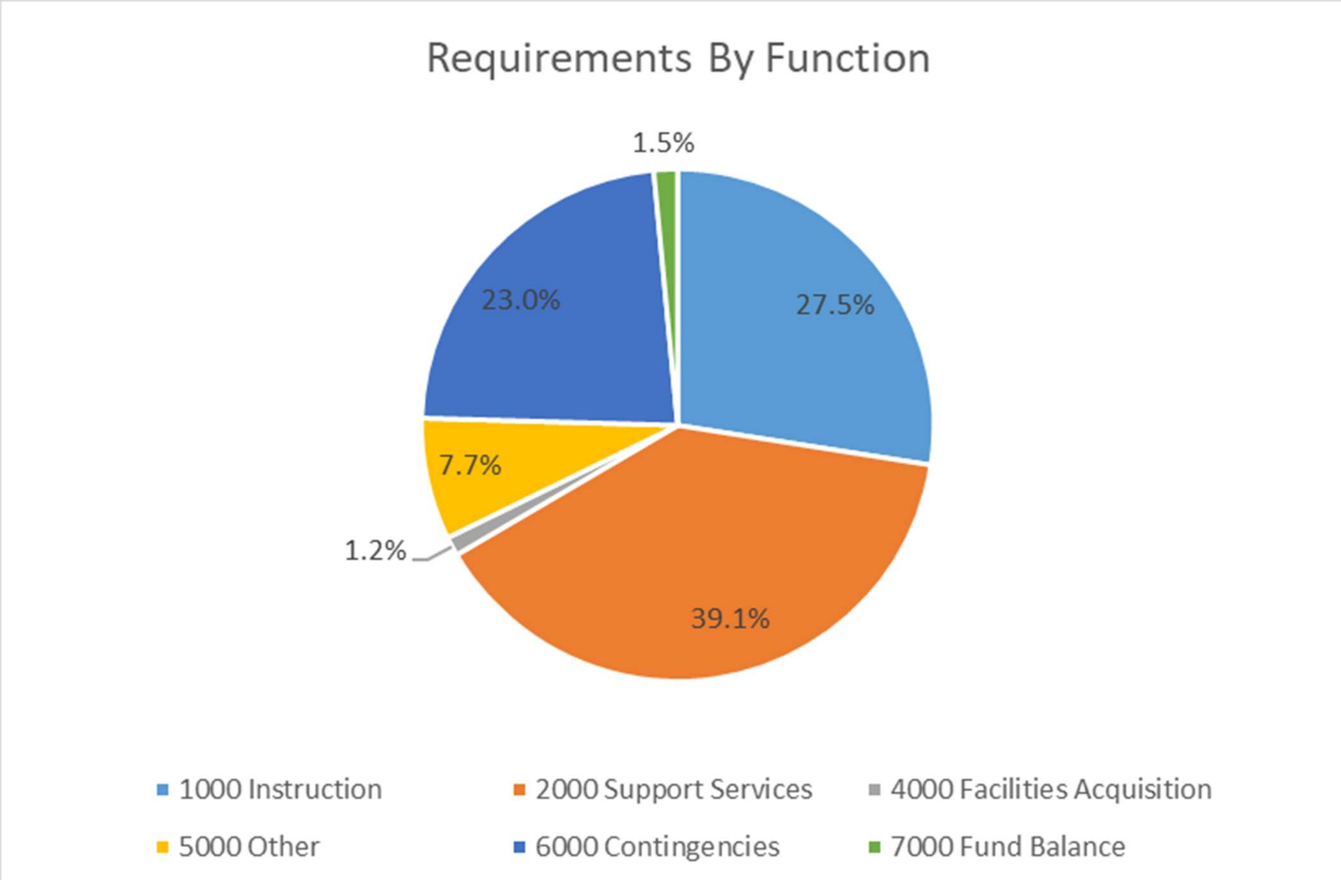
Total Budget Resources



	RESOURCES BY SOURCE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
1000	Local Sources	$ 613,583	$ 602,386	$ 535,217	$ 560,211	$ 560,211	$ 528,185
2000	Intermediate	$ 611	$ 9,794	$ 9,125	$ 5,391	$ 5,391	$ 5,391
3000	State	$ 952,469	$ 1,713,982	$ 435,292	$ 534,946	$ 534,946	$ 534,946
4000	Federal	$ 41,953	$ 28,646	$ 30,805	$ 35,033	$ 35,033	$ 35,033
5000	Other	$ 3,021,331	$ 3,022,228	$ 2,029,335	$ 770,470	$ 770,470	$ 774,016
	BUDGET TOTALS	$ 4,629,946	$ 5,377,035	$ 3,039,774	$ 1,906,051	$ 1,906,051	$ 1,877,571

Revisions made during the adoption process are the result of reduced debt service payments following the special debt service prepayment completed May 2026 (which also reduces local property tax requirements). The Debt Service Fund 300 also had an increase in beginning fund balance in the Debt Service Fund 300 following the May 2026 reconciliation and recalculation.

Total Budget Requirements

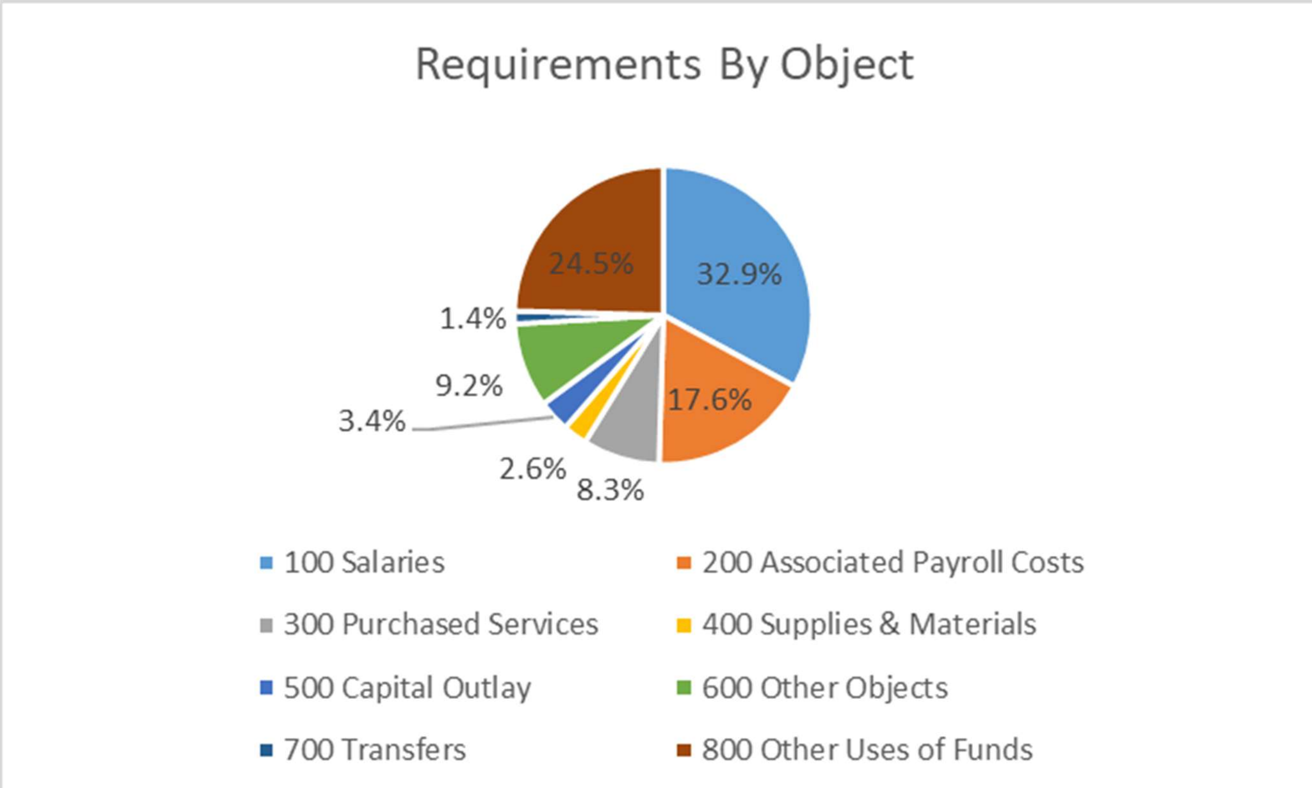


	REQUIREMENTS BY FUNCTION	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
1000	Instruction	$ 381,171	$ 491,627	$ 535,193	$ 511,697	$ 511,697	$ 515,825
2000	Support Services	$ 319,279	$ 403,849	$ 534,084	$ 738,173	$ 738,173	$ 734,045
4000	Facilities Aquisition	$ 778,703	$ 2,959,736	$ 922,000	$ 22,610	$ 22,610	$ 22,610
5000	Other	$ 149,232	$ 146,234	$ 219,861	$ 163,874	$ 163,874	$ 144,194
6000	Contigencies	$ -	$ -	$ 814,094	$ 432,690	$ 432,690	$ 432,690
7000	Unappropriated Fund Balance	$ 3,001,561	$ 1,375,649	$ 14,543	$ 37,007	$ 37,007	$ 28,207
	BUDGET TOTALS	$ 4,629,945	$ 5,377,094	$ 3,039,774	$ 1,906,051	$ 1,906,051	$ 1,877,571

Revisions made during the adoption process are the result of reduced debt service payments following the special debt service prepayment completed May 2026 (which also reduces local property tax requirements). The Debt Service Fund 300 also had an increase in beginning fund balance in the Debt Service Fund 300 following the May 2026 reconciliation and recalculation.

Small adjustments were also made during the adoption process following corrections in calculations in the 103 Reserve and 254 Early Literacy Funds.

Total Budget Requirements (continued)



	REQUIREMENTS BY OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
100	Salaries	$ 379,794	$ 450,645	$ 518,752	$ 618,042	$ 618,042	$ 618,042
200	Associated Payroll Costs	$ 185,469	$ 201,349	$ 302,961	$ 329,719	$ 329,719	$ 329,719
300	Purchased Services	$ 82,394	$ 118,069	$ 126,623	$ 156,760	$ 156,760	$ 156,760
400	Supplies and Materials	$ 25,084	$ 58,182	$ 39,753	$ 49,257	$ 49,257	$ 49,257
500	Capital Outlay	$ 778,703	$ 2,983,724	$ 953,988	$ 64,593	$ 64,593	$ 64,593
600	Other Objects	$ 149,436	$ 168,816	$ 184,156	$ 192,098	$ 192,098	$ 172,418
700	Transfers	$ 27,505	$ 20,662	$ 84,905	$ 25,886	$ 25,886	$ 25,886
800	Other Uses of Funds	$ 3,001,561	$ 1,375,590	$ 828,637	$ 469,697	$ 469,697	$ 460,897
	BUDGET TOTALS	$ 4,629,945	$ 5,377,035	$ 3,039,774	$ 1,906,051	$ 1,906,051	$ 1,877,571

Revisions made during the adoption process are the result of reduced debt service payments following the special debt service prepayment completed May 2026 (which also reduces local property tax requirements). The Debt Service Fund 300 also had an increase in beginning fund balance in the Debt Service Fund 300 following the May 2026 reconciliation and recalculation.

Small adjustments were also made during the adoption process following corrections in calculations in the 103 Reserve and 254 Early Literacy Funds.

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 the Black Butte School District in serving students.

Information is grouped by Funds. Each Fund is a "bucket" of money with its own unique purpose. Each Fund needs to balance resources/income with requirements/expenses. Details are also provided for each fund indicating the source of resources, as well as a breakdown of expenses indicating what purpose it serves (function) and what specific service or commodity may be purchased (object). Budget appropriations are listed by function during the budget adoption process.

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

Details are organized using the Chart of Accounts as laid out in the Oregon Department of Education's Program Budgeting and Accounting Manual (PBAM). If you'd like to become more familiar with the Chart of Accounts used here, you can find Budget Account Descriptions in the appendix at the back of this document along with other supporting information.

A narrative explanation is included where helpful, providing descriptions along with the Chart of Accounts for ease of understanding.

- General Fund 1XX (Operating & Reserve Funds Combined) summary is on page 13
- Operating Fund 100 details begin on page 14
- Reserve Funds 1XX details begin on page 31
- Special Revenue 2XX Funds details begin on page 36
- Debt Service Fund 300 begins on page begins on page 53
- Bond Fund 400 begins on page 54
- Supporting Documents begin on page 55
- Chart of Account Descriptions on page 68

General Fund 1XX

Operating Fund 100 & Reserve Funds Combined

Resources

GENERAL FUNDS 1XX	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Operating & Reserve Resources						
1000 LOCAL SOURCES	$ 403,156	$ 420,321	$ 388,217	$ 421,697	$ 421,697	$ 421,697
2000 INTERMEDIATE SOURCES	$ 611	$ 595	$ 125	$ 95	$ 95	$ 95
3000 STATE SOURCES	$ 232,980	$ 255,636	$ 319,872	$ 397,737	$ 397,737	$ 397,737
4000 FEDERAL SOURCES	$ 425	$ 131	$ -	$ -	$ -	$ -
5200 TRANSFER IN	$ 731	$ 20,662	$ 84,905	$ -	$ -	$ -
5400 BEG FUND BALANCE	$ 959,948	$ 986,409	$ 984,093	$ 694,094	$ 694,094	$ 694,094
Total General Fund Revenues	**$ 1,597,851**	**$ 1,683,755**	**$ 1,777,212**	**$ 1,513,623**	**$ 1,513,623**	**$ 1,513,623**

Requirements by Function

GENERAL FUNDS 1XX	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
Operating & Reserve Reqirements By Function								
1000 INSTRUCTION	$ 329,037	$ 363,622	$ 472,347	3.50	$ 443,994	$ 443,994	$ 448,122	3.00
2000 SUPPORT SERVICES	$ 254,902	$ 310,109	$ 405,318	1.90	$ 589,649	$ 589,649	$ 585,521	2.91
4000 FACILITIES ACQUISITION	$ -	$ -	$ -	0.00	$ 22,610	$ 22,610	$ 22,610	0.00
5000 OTHER USES	$ 27,505	$ -	$ 84,905	0.00	$ 25,886	$ 25,886	$ 25,886	0.00
6000 OPERATING CONTINGENCY	$ -	$ -	$ 814,094	0.00	$ 431,484	$ 431,484	$ 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**	**$ 1,513,623**	**$ 1,513,623**	**5.91**

Please note that appropriations made during the budget adoption process list requirements by function.

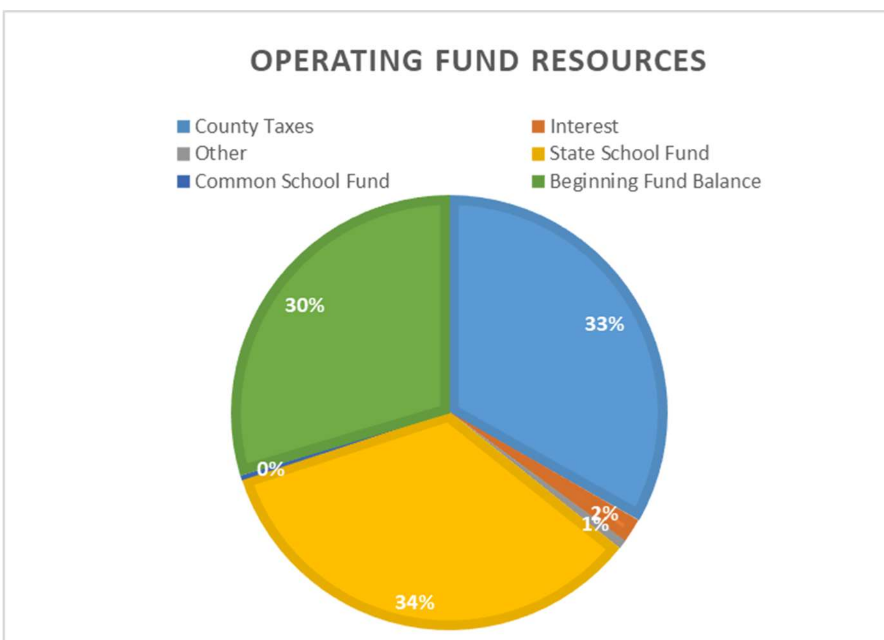
Requirements by Object

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

Operating Fund 100 - Resources

Supports day to day operations of BBSD

OPERATING 100	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Operating Fund Resources						
1000 LOCAL SOURCES - FUND 100	$ 396,342	$ 419,407	$ 388,217	$ 403,697	$ 403,697	$ 403,697
2000 INTERMEDIATE SOURCES	$ 611	$ 595	$ 125	$ 95	$ 95	$ 95
3000 STATE SOURCES	$ 232,980	$ 255,636	$ 319,872	$ 397,737	$ 397,737	$ 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	$ 340,000	$ 340,000
Total General Fund Revenues	**$ 887,828**	**$ 979,661**	**$ 988,214**	**$ 1,141,529**	**$ 1,141,529**	**$ 1,141,529**



Fund 100 - Resource Details

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

RESOURCES

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

100 Fund Resource Projections

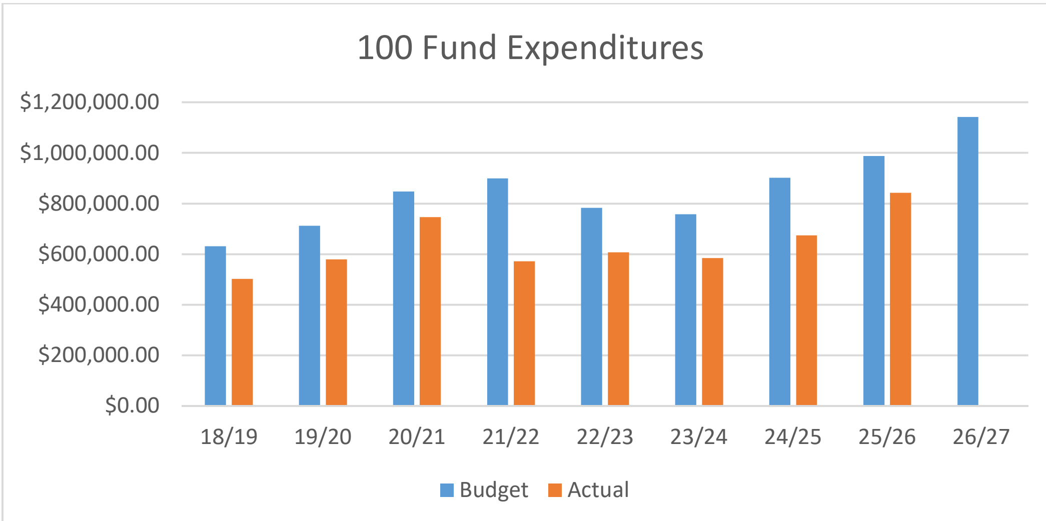
The following information is based on historical trends of local property tax and interest. The State School Fund estimate is provided by the Oregon Department of Education who uses an estimate of information gathered from BBSD and other districts across the state in order to allocate the funds granted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

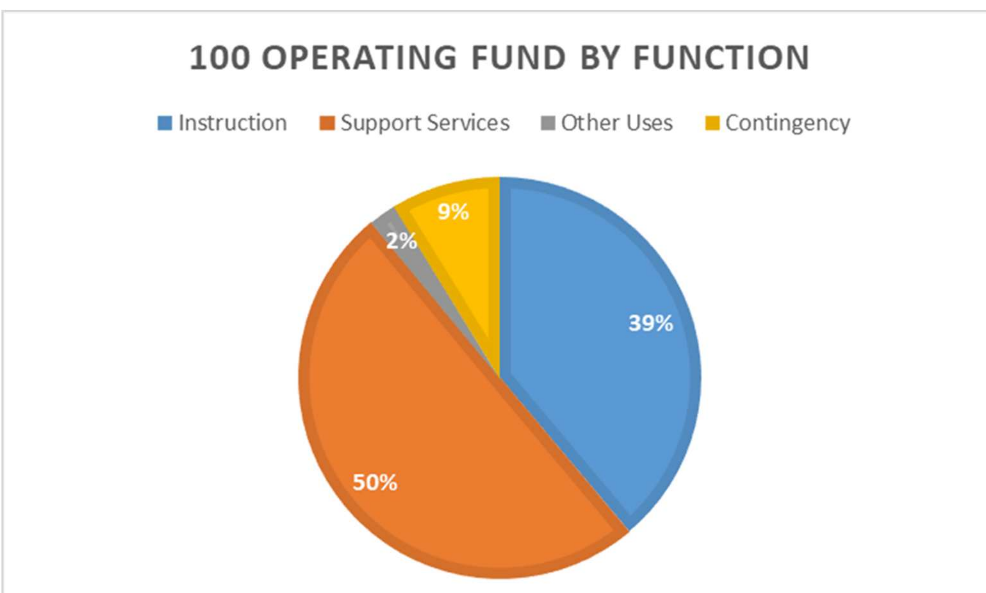
Operating Fund 100 Requirements

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.

Historically less is actually spent in a fiscal year than what has been adopted in the budget.

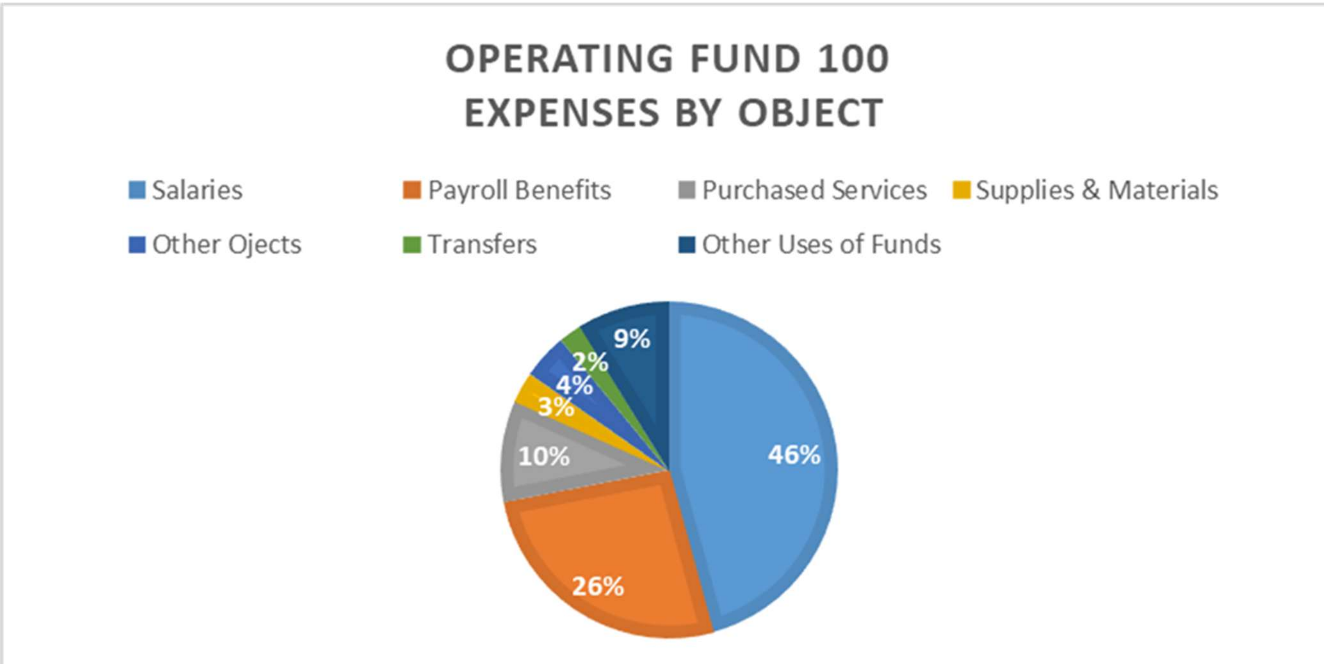


	ACTUAL	ACTUAL	ADOPTED	FTE	PROPOSED	$ 25,886	ADOPTED	FTE
OPERATING FUND 100	2023-24	2024-25	2025-26	2025-26	2026-27	$ 100,000	2026-27	2026-27
Operating Fund Reqirements By Function								
1000 INSTRUCTION	$ 329,037	$ 363,622	$ 472,347	3.50	$ 443,994	$ 1,141,529	$ 443,994	3.00
2000 SUPPORT SERVICES	$ 254,902	$ 310,109	$ 405,318	1.90	$ 571,649	$ 571,649	$ 571,649	2.91
5000 OTHER USES	$ -	$ -	$ -	0.00	$ 25,886	$ 25,886	$ 25,886	0.00
6000 CONTINGENCY	$ -	$ -	$ 110,000	0.00	$ 100,000	$ 100,000	$ 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**	**$ 1,141,529**	**$ 1,141,529**	**5.91**



Operating Fund 100 Requirement Summary (continued)

OPERATING FUND 100	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
Operating Fund Requirement by Object								
100 SALARIES	$ 320,739	$ 378,912	$ 439,662	5.40	$ 522,521	$ 522,521	$ 522,521	5.91
200 ASSOCIATED PAYROLL COSTS	$ 163,040	$ 176,794	$ 269,492	0.00	$ 298,783	$ 298,783	$ 298,783	0.00
300 PURCHASED SERVICES	$ 59,965	$ 87,390	$ 101,761	0.00	$ 111,375	$ 111,375	$ 111,375	0.00
400 SUPPLIES AND MATERIALS	$ 12,486	$ 17,284	$ 17,550	0.00	$ 33,865	$ 33,865	$ 33,865	0.00
600 OTHER OBJECTS	$ 27,709	$ 13,351	$ 49,200	0.00	$ 49,100	$ 49,100	$ 49,100	0.00
700 TRANSFERS	$ -	$ -	$ -	0.00	$ 25,886	$ 25,886	$ 25,886	0.00
800 OTHER USES OF FUNDS	$ 303,888	$ 305,930	$ 110,549	-5.40	$ 100,000	$ 100,000	$ 100,000	0.00
Total General Fund Expenses	**$ 887,828**	**$ 979,661**	**$ 988,214**	**0.00**	**$ 1,141,529**	**$ 1,141,529**	**$ 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 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (100) REQUIREMENTS

ELEMENTARY

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
100 OPERATING 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	$ 169,969	$ 169,969	2.00
100-1111-0121-800 LICENSED SUB SALARY	$ 5,016	$ 5,099	$ 3,500		$ 4,127	$ 4,127	$ 4,127	
100-1111-0130-800-000-401 ADDITIONAL SALARY (EMPLOYEE BO	$ 1,250	$ 1,250	$ 1,750		$ 1,250	$ 1,250	$ 1,250	
TOTAL SALARIES	**$ 122,214**	**$ 129,379**	**$ 162,227**	**2.00**	**$ 175,347**	**$ 175,347**	**$ 175,347**	**2.00**
200 PAYROLL BENEFITS								
100-1111-0211-800 PERS	$ 24,737	$ 26,720	$ 36,545		$ 36,553	$ 36,553	$ 36,553	
100-1111-0212-800 PERS PICKUP	$ 6,906	$ 7,457	$ 9,509		$ 10,258	$ 10,258	$ 10,258	
100-1111-0231-800 OTHER PAYROLL COSTS	$ 8,489	$ 9,389	$ 15,168		$ 16,746	$ 16,746	$ 16,746	
100-1111-0240-800 INSURANCE	$ 20,802	$ 25,048	$ 37,200		$ 38,400	$ 38,400	$ 38,400	
TOTAL PAYROLL BENEFITS	**$ 60,935**	**$ 68,614**	**$ 98,422**		**$ 101,957**	**$ 101,957**	**$ 101,957**	
300 PURCHASED SERVICES								
100-1111-0310-800 PROF/TECH SVS	$ 117	$ 245	$ 200		$ -	$ -	$ -	
100-1111-0343-800 STUDENT TRAVEL	$ 997	$ 4,445	$ 5,500		$ 6,500	$ 6,500	$ 6,500	
TOTAL PURCHASED SERVICES	**$ 1,114**	**$ 4,690**	**$ 5,700**		**$ 6,500**	**$ 6,500**	**$ 6,500**	
400 SUPPLIES & MATERIALS								
100-1111-0410-800 SUPPLIES (CONSUMABLES)	$ 1,399	$ 1,602	$ 1,800		$ 2,000	$ 2,000	$ 2,000	
100-1111-0420-800 TEXTBOOKS/REPLACEMENT	$ 1,892	$ 1,883	$ 1,500		$ 2,500	$ 2,500	$ 2,500	
100-1111-0430-800 LIBRARY BOOKS	$ -	$ -	$ -		$ -	$ -	$ -	
100-1111-0460-800 SUPPLIES (NON-CONSUME)	$ 67	$ 262	$ 1,200		$ 500	$ 500	$ 500	
100-1111-0470-800 SOFTWARE	$ 75	$ 69	$ 200		$ 150	$ 150	$ 150	
TOTAL SUPPLIES & MATERIALS	**$ 3,433**	**$ 3,816**	**$ 4,700**		**$ 5,150**	**$ 5,150**	**$ 5,150**	
600 OTHER OBJECTS								
100-1111-0640-800 DUES / FEES	$ -	$ -	$ 100		$ 200	$ 200	$ 200	
TOTAL OTHER OBJECTS	**$ -**	**$ -**	**$ 100**		**$ 200**	**$ 200**	**$ 200**	
TOTAL PRIMARY PROGRAM (K-3)	**$ 187,695**	**$ 206,499**	**$ 271,149**	**2.00**	**$ 289,154**	**$ 289,154**	**$ 289,154**	**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 clubs as part of continuing these enrichment activities. The non-consumable supplies listed here included 10 new Chromebooks and headphones to replace aging technology.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (100) REQUIREMENTS

MIDDLE 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	FTE 2026-27
100 OPERATING 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	$ 68,431	$ 68,431	1.00
100-1121-0130-800 ADDITIONAL SALARY (EXTRA DUTIES)			$ 3,000		$ 8,041	$ 8,041	$ 8,041	
100-1121-0130-800-000.401 ADDITIONAL SALARY (BONUS)	$ 750	$ 750	$ 1,000		$ 750	$ 750	$ 750	
100-1121-0121-800 LICENSED SUB SALARY	$ -	$ 789	$ 3,500		$ 4,127	$ 4,127	$ 4,127	
TOTAL SALARIES	**$ 92,983**	**$ 93,484**	**$ 118,698**	**1.50**	**$ 81,350**	**$ 81,350**	**$ 81,350**	**1.00**
200 PAYROLL BENEFITS								
100-1121-0211-800 PERS	$ 19,973	$ 19,911	$ 25,815		$ 16,085	$ 16,085	$ 16,085	
100-1121-0212-800 PERS PICKUP	$ 5,579	$ 5,562	$ 6,717		$ 4,514	$ 4,514	$ 4,514	
100-1121-0231-800 OTHER PAYROLL COSTS	$ 6,715	$ 7,035	$ 10,818		$ 7,769	$ 7,769	$ 7,769	
100-1121-0240-800 INSURANCE	$ 16,376	$ 16,644	$ 27,900		$ 19,200	$ 19,200	$ 19,200	
TOTAL PAYROLL BENEFITS	**$ 48,643**	**$ 49,152**	**$ 71,250**		**$ 47,568**	**$ 47,568**	**$ 47,568**	
300 PURCHASED SERVICES								
100-1121-0310-800 PROF/TECH SVS	$ 117	$ 245	$ 250		$ 400	$ 400	$ 400	
100-1121-0343-800 STUDENT TRAVEL	$ 1,497	$ 16,048	$ 9,000		$ 17,500	$ 17,500	$ 17,500	
TOTAL PURCHASED SERVICES	**$ 1,614**	**$ 16,293**	**$ 9,250**		**$ 17,900**	**$ 17,900**	**$ 17,900**	
400 SUPPLIES & MATERIALS								
100-1121-0410-800 SUPPLIES (CONSUMABLES)	$ 1,341	$ 1,928	$ 1,800		$ 2,000	$ 2,000	$ 2,000	
100-1121-0420-800 TEXTBOOKS/REPLACEMENT	$ 1,341	$ 863	$ 1,500		$ 4,500	$ 4,500	$ 4,500	
100-1121-0430-800 LIBRARY BOOKS	$ -	$ -	$ -		$ -	$ -	$ -	
100-1121-0460-800 SUPPLIES (NON-CONSUME)	$ 361	$ 382	$ 1,200		$ 4,500	$ 4,500	$ 4,500	
100-1121-0470-800 SOFTWARE	$ 75	$ 77	$ 200		$ 150	$ 150	$ 150	
TOTAL SUPPLIES & MATERIALS	**$ 3,119**	**$ 3,250**	**$ 4,700**		**$ 11,150**	**$ 11,150**	**$ 11,150**	
600 OTHER OBJECTS								
100-1121-0640-800 DUES/FEES (Pay to Play)	$ -	$ -	$ 300		$ 300	$ 300	$ 300	
100-1121-0640-800 DUES/FEES (Other)	$ -	$ 45	$ -		$ 200	$ 200	$ 200	
TOTAL OTHER OBJECTS	**$ -**	**$ 45**	**$ 300**		**$ 500**	**$ 500**	**$ 500**	
TOTAL UPPER SCHOOL PROGRAM (4-8)	**$ 146,359**	**$ 162,223**	**$ 204,198**	**1.50**	**$ 158,468**	**$ 158,468**	**$ 158,468**	**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 in-district High School students for the cost of participation in sports programs. This is done through and application process.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (100) REQUIREMENTS

HIGH SCHOOL PROGRAM (9-12)

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
100 OPERATING FUND								
1000 INSTRUCTION								
1131 HIGH SCHOOL PROGRAM (9-12)								
600 OTHER OBJECTS								
100-1131-0640-800 DUES/FEES (Pay to Play)	$ -	$ -	$ 500		$ 500	$ 500	$ 500	
TOTAL OTHER OBJECTS	**$ -**	**$ -**	**$ 500**		**$ 500**	**$ 500**	**$ 500**	
TOTAL HIGH SCHOOL PROGRAM (9-12)	**$ -**	**$ -**	**$ 500**		**$ 500**	**$ 500**	**$ 500**	

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 will allow for intentional classroom time consistently throughout the school year.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (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	FTE 2026-27
100 OPERATING FUND								
2000 SUPPORT SERVICES								
2120 GUIDANCE SERVICES								
100 SALARIES								
100-2120-0111-800 LICENSED COUNSELOR SALARY	$ 3,488	$ 5,125	$ -		$ 25,637	$ 25,637	$ 25,637	0.40
100-2120-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	$ 500	$ -	$ 500		$ 500	$ 500	$ 500	
TOTAL SALARIES	**$ 3,988**	**$ 5,125**	**$ 500**	**0.00**	**$ 26,137**	**$ 26,137**	**$ 26,137**	**0.40**
200 PAYROLL BENEFITS								
100-2120-0211-800 PERS	$ 875	$ -	$ 115		$ 5,588	$ 5,588	$ 5,588	
100-2120-0212-800 PERS PICKUP	$ 245	$ -	$ 30		$ 1,568	$ 1,568	$ 1,568	
100-2120-0231-800 OTHER PAYROLL COSTS	$ 326	$ 409	$ 47		$ 2,496	$ 2,496	$ 2,496	
100-2120-0240-800 INSURANCE	$ 703	$ -	$ -		$ 7,680	$ 7,680	$ 7,680	
TOTAL PAYROLL BENEFITS	**$ 2,148**	**$ 409**	**$ 192**		**$ 17,333**	**$ 17,333**	**$ 17,333**	
300 PURCHASED SERVICES								
100-2120-0310-800 PROF/TECH SVS	$ -	$ -	$ -		$ -	$ -	$ -	
100-2120-0340-800 STAFF TRAVEL	$ -	$ -	$ -		$ 400	$ 400	$ 400	
TOTAL PURCHASED SERVICES	**$ -**	**$ -**	**$ -**		**$ 400**	**$ 400**	**$ 400**	
400 SUPPLIES & MATERIALS								
100-2120-0410-800 SUPPLIES	$ 183	$ -	$ 250		$ 250	$ 250	$ 250	
100-2120-0420-800 TEXTBOOKS	$ -	$ -	$ -		$ 3,500	$ 3,500	$ 3,500	
100-2120-0460-800 SUPPLIES (NON-CONSUME)	$ 445	$ -	$ 400		$ -	$ -	$ -	
TOTAL SUPPLIES & MATERIALS	**$ 628**	**$ -**	**$ 650**		**$ 3,750**	**$ 3,750**	**$ 3,750**	
TOTAL GUIDANCE SERVICES	**$ 6,764**	**$ 5,534**	**$ 1,342**	**0.00**	**$ 47,620**	**$ 47,620**	**$ 47,620**	**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 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (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	FTE 2026-27
100 OPERATING FUND								
2000 SUPPORT SERVICES								
2190 DIRECTOR OF STUDENT SUPPORT SERVICES								
100 SALARIES								
100-2190-0111-800 LICENCED SALARIES	$ -	$ -	$ -		$ 12,577	$ 12,577	$ 12,577	0.13
100-2190-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	$ -	$ -	$ -		$ 500	$ 500	$ 500	
TOTAL SALARIES	**$ -**	**$ -**	**$ -**	**0.00**	**$ 13,077**	**$ 13,077**	**$ 13,077**	**0.13**
200 PAYROLL BENEFITS								
100-2190-0211-800 PERS	$ -	$ -	$ -		$ 2,812	$ 2,812	$ 2,812	
100-2190-0212-800 PERS PICKUP	$ -	$ -	$ -		$ 785	$ 785	$ 785	
100-2190-02XX-800 PAYROLL COSTS	$ -	$ -	$ -		$ 1,497	$ 1,497	$ 1,497	
TOTAL PAYROLL BENEFITS	**$ -**	**$ -**	**$ -**	**0.00**	**$ 5,094**	**$ 5,094**	**$ 5,094**	**0.00**
TOTAL DIRECTION OF STUDENT SUPPORT SERVICES	**$ -**	**$ -**	**$ -**	**0.00**	**$ 18,170**	**$ 18,170**	**$ 18,170**	**0.13**

Fund 100 – Instructional Staff Development

These expenses reflect the board's goal of supporting continuous improvements and professional development for the staff, including costs for the three full time teachers to attend conferences or workshops with sub coverage in the classroom. A day retreat for the full staff prior to the new school year is included here for intentional time to gain greater understanding of each other's strengths and needs as we continue to collaborate to creatively serve our students.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (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	FTE 2026-27
100 OPERATING FUND								
2000 SUPPORT SERVICES								
2240 INSTRUCTIONAL STAFF DEVELOPMENT								
100 SALARIES								
100-2240-0121-800 LICENSED SUB SALARY	$ -	$ -	$ 500		$ 2,123	$ 2,123	$ 2,123	
TOTAL SALARIES	**$ -**	**$ -**	**$ 500**		**$ 2,123**	**$ 2,123**	**$ 2,123**	
200 PAYROLL BENEFITS								
100-2240-0231-800 OTHER PAYROLL COSTS	$ -	$ -	$ 68		$ 203	$ 203	$ 203	
TOTAL PAYROLL BENEFITS	**$ -**	**$ -**	**$ 68**		**$ 203**	**$ 203**	**$ 203**	
300 PURCHASED SERVICES								
100-2240-0310-800 PROF/TECH SERVICES	$ 7,508	$ -	$ 1,500		$ 2,400	$ 2,400	$ 2,400	
100-2240-0340-800 TRAVEL	$ -	$ 59	$ 200		$ 900	$ 900	$ 900	
TOTAL PURCHASED SERVICES	**$ 7,508**	**$ 59**	**$ 1,700**		**$ 3,300**	**$ 3,300**	**$ 3,300**	
600 OTHER OBJECTS								
100-2240-0640-800 DUES/FEES	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL OTHER OBJECTS	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT SERVICES	**$ 7,508**	**$ 59**	**$ 2,268**		**$ 5,625**	**$ 5,625**	**$ 5,625**	

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 for board travel allows for a day retreat this summer for strategic planning.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (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	FTE 2026-27
100 OPERATING FUND								
2000 SUPPORT SERVICES 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	$ 4,000	$ 4,000	
100-2310-0340-800 BOARD TRAVEL	$ 290	$ -	$ 380		$ 500	$ 500	$ 500	
100-2310-0350-800 COMMUNICATIONS	$ -	$ 102	$ -		$ 500	$ 500	$ 500	
100-2310-0381-800 AUDIT SERVICES	$ 17,200	$ 18,700	$ 20,000		$ 21,000	$ 21,000	$ 21,000	
100-2310-0382-800 LEGAL SERVICES	$ -	$ 5,678	$ 7,725		$ 7,950	$ 7,950	$ 7,950	
100-2310-0388-800 ELECTION SERVICES	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL PURCHASED SERVICES	**$ 19,770**	**$ 26,833**	**$ 31,105**		**$ 33,950**	**$ 33,950**	**$ 33,950**	
400 SUPPLIES & MATERIALS								
100-2310-0410-800 SUPPLIES	$ -	$ -	$ 250		$ 250	$ 250	$ 250	
TOTAL SUPPLIES & MATERIALS	**$ -**	**$ -**	**$ 250**		**$ 250**	**$ 250**	**$ 250**	
600 OTHER OBJECTS								
100-2310-0640-800 DUES/FEES	$ 590	$ 590	$ 700		$ 1,250	$ 1,250	$ 1,250	
100-2310-0650-800 INSURANCE/LIABILITY	$ 20,661	$ 5,212	$ 40,000		$ 40,000	$ 40,000	$ 40,000	
TOTAL OTHER OBJECTS	**$ 21,251**	**$ 5,803**	**$ 40,700**		**$ 41,250**	**$ 41,250**	**$ 41,250**	
TOTAL BOARD OF EDUCATION SERVICES	**$ 41,021**	**$ 32,636**	**$ 72,055**		**$ 75,450**	**$ 75,450**	**$ 75,450**	

Fund 100 – Executive Administration Services

District wide needs like the PowerSchools Software and copy machine, are charged here.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (100) REQUIREMENTS

EXECUTIVE ADMINISTRATIVE 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	FTE 2026-27
100 OPERATING FUND								
2000 SUPPORT SERVICES								
2320 EXEC ADMINISTRATION SERVICES								
100 SALARIES								
100-2320-0112-800 CLASSIFIED SALARY	$ 1,541	$ -	$ -		$ -	$ -		
100-2320-0113-800 ADMINISTRATOR	$ 24,664	$ 16,724	$ -		$ -	$ -		
100-2320-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	$ 1,000	$ 1,000	$ -		$ -	$ -		
TOTAL SALARIES	**$ 27,205**	**$ 17,724**	**$ -**		**$ -**	**$ -**	**$ -**	
200 PAYROLL BENEFITS								
100-2320-0211-800 PERS	$ -	$ -	$ -		$ -	$ -		
100-2320-0212-800 PERS PICKUP	$ -	$ -	$ -		$ -	$ -		
100-2320-0231-800 OTHER PAYROLL COSTS	$ 2,200	$ 1,414	$ -		$ -	$ -		
100-2320-0240-800 INSURANCE					$ -	$ -		
TOTAL PAYROLL BENEFITS	**$ 2,200**	**$ 1,414**	**$ -**		**$ -**	**$ -**	**$ -**	
300 PURCHASED SERVICES								
100-2320-0340-800 TRAVEL	$ -	$ 50	$ -		$ -	$ -		
TOTAL PURCHASED SERVICES	**$ -**	**$ 50**	**$ -**		**$ -**	**$ -**	**$ -**	
400 SUPPLIES & MATERIALS								
100-2320-0410-800 SUPPLIES	$ -	$ 673	$ -		$ 1,750	$ 1,750	$ 1,750	
100-2320-0460-800 NON-CONSUMABLE ITEMS	$ -	$ 35	$ -		$ -	$ -	$ -	
100-2320-0470-800 SOFTWARE		$ 20	$ 2,450		$ 2,750	$ 2,750	$ 2,750	
TOTAL SUPPLIES & MATERIALS	**$ -**	**$ 729**	**$ 2,450**		**$ 4,500**	**$ 4,500**	**$ 4,500**	
TOTAL EXEC ADMINISTRATION SERVICES	**$ 29,406**	**$ 19,917**	**$ 2,450**		**$ 4,500**	**$ 4,500**	**$ 4,500**	

Fund 100 – Office of the Principal

The Principal position solely lives here, and is no longer spilt 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 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (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	FTE 2026-27
100 OPERATING FUND								
2000 SUPPORT SERVICES								
2410 OFFICE OF ADMIN								
100 SALARIES								
100-2410-0111-800 LICENSED SALARY	$ 14,599	$ 48,365	$ 60,478	0.50	$ 120,840	$ 120,840	$ 120,840	1.00
100-2410-0112-800 CLASSIFIED SALARY	$ -	$ -	$ 20,475	0.30	$ 6,356	$ 6,356	$ 6,356	0.08
100-2410-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	$ 8,000	$ -	$ 750		$ 1,000	$ 1,000	$ 1,000	
TOTAL SALARIES	**$ 22,599**	**$ 48,365**	**$ 81,703**	**0.80**	**$ 128,196**	**$ 128,196**	**$ 128,196**	**1.08**
200 PAYROLL BENEFITS								
100-2410-0211-800 PERS	$ 4,854	$ 10,389	$ 18,726		$ 27,301	$ 27,301	$ 27,301	
100-2410-0212-800 PERS PICKUP	$ 1,356	$ 2,902	$ 4,872		$ 7,662	$ 7,662	$ 7,662	
100-2410-0231-800 OTHER PAYROLL COSTS	$ 1,530	$ 3,434	$ 7,639		$ 12,243	$ 12,243	$ 12,243	
100-2410-0240-800 INSURANCE	$ 4,353	$ 9,000	$ 13,801		$ 20,756	$ 20,756	$ 20,756	
TOTAL PAYROLL BENEFITS	**$ 12,093**	**$ 25,725**	**$ 45,038**		**$ 67,961**	**$ 67,961**	**$ 67,961**	
300 PURCHASED SERVICES								
100-2410-0310-800 PROF/TECH SVS	$ -	$ -	$ 6,800		$ -	$ -	$ -	
100-2410-0340-800 TRAVEL	$ 5,960	$ 3,844	$ 1,500		$ 2,200	$ 2,200	$ 2,200	
TOTAL PURCHASED SERVICES	**$ 5,960**	**$ 3,844**	**$ 8,300**		**$ 2,200**	**$ 2,200**	**$ 2,200**	
600 OTHER OBJECTS								
100-2410-0410-800 SUPPLIES (CONSUME)	$ -	$ 374	$ -		$ 200	$ 200	$ 200	
100-2410-0470-800 SOFTWARE	$ -	$ 5,810	$ -		$ 360	$ 360	$ 360	
100-2410-0640-800 DUES/FEES	$ 131	$ -	$ -		$ -	$ -	$ -	
TOTAL OTHER OBJECTS	**$ 131**	**$ 6,184**	**$ -**		**$ 560**	**$ 560**	**$ 560**	
TOTAL OFFICE OF THE PRINCIPAL	**$ 40,783**	**$ 84,118**	**$ 135,041**	**0.80**	**$ 198,917**	**$ 198,917**	**$ 198,917**	**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 receive decreasing support.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (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	FTE 2026-27
100 OPERATING FUND								
2000 SUPPORT SERVICES								
2520 FISCAL SERVICES								
100 SALARIES								
100-2520-0112-800 CLASSIFIED SALARY	$ 26,882	$ 41,517	$ 48,058	0.50	$ 66,232	$ 66,232	$ 66,232	0.70
100-2520-0130-800 HOUSING ALLOWANCE	$ 2,775	$ 1,838	$ -		$ -	$ -	$ -	
100-2520-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	$ 500	$ 500	$ 500		$ 500	$ 500	$ 500	
TOTAL SALARIES	**$ 30,157**	**$ 43,855**	**$ 48,558**	**0.50**	**$ 66,732**	**$ 66,732**	**$ 66,732**	**0.70**
200 PAYROLL BENEFITS								
100-2520-0211-800 PERS	$ 6,479	$ 5,103	$ 11,198		$ 14,267	$ 14,267	$ 14,267	
100-2520-0212-800 PERS PICKUP	$ 1,809	$ 1,425	$ 2,914		$ 4,004	$ 4,004	$ 4,004	
100-2520-0231-800 OTHER PAYROLL COSTS	$ 2,392	$ 3,409	$ 4,540		$ 6,373	$ 6,373	$ 6,373	
100-2520-0240-800 INSURANCE	$ 9,277	$ 5,155	$ 9,300		$ 7,200	$ 7,200	$ 7,200	
TOTAL PAYROLL BENEFITS	**$ 19,957**	**$ 15,092**	**$ 27,952**		**$ 31,844**	**$ 31,844**	**$ 31,844**	
300 PURCHASED SERVICES								
100-2520-0310-800 PROF/TECH SVS	$ 757	$ 757	$ 250		$ 1,200	$ 1,200	$ 1,200	
100-2520-0340-800 STAFF DEVELOPMENT/TRAVEL	$ -	$ -	$ 3,000		$ 2,600	$ 2,600	$ 2,600	
100-2520-0353-800 POSTAGE SERVICES	$ 429	$ 388	$ 400		$ 400	$ 400	$ 400	
100-2520-0354-800 COMMUNICATION: ADVERTISING	$ 277	$ 491	$ 200		$ 300	$ 300	$ 300	
100-2520-0355-800 ADVERTISE/PRINTING	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL PURCHASED SERVICES	**$ 1,462**	**$ 1,636**	**$ 3,850**		**$ 4,500**	**$ 4,500**	**$ 4,500**	
400 SUPPLIES & MATERIALS								
100-2520-0410-800 SUPPLIES	$ 307	$ 238	$ 300		$ 300	$ 300	$ 300	
100-2520-0470-800 SOFTWARE (VISIONS)	$ 433	$ 1,040	$ 1,200		$ 5,505	$ 5,505	$ 5,505	
TOTAL SUPPLIES & MATERIALS	**$ 740**	**$ 1,278**	**$ 1,500**		**$ 5,805**	**$ 5,805**	**$ 5,805**	
600 OTHER OBJECTS								
100-2520-0640-800 DUES/FEES	$ 2,213	$ 3,967	$ 3,000		$ 3,500	$ 3,500	$ 3,500	
TOTAL OTHER OBJECTS	**$ 2,213**	**$ 3,967**	**$ 3,000**		**$ 3,500**	**$ 3,500**	**$ 3,500**	
TOTAL FISCAL SERVICES	**$ 54,529**	**$ 65,827**	**$ 84,860**	**0.50**	**$ 112,382**	**$ 112,382**	**$ 112,382**	**0.70**

Fund 100 – Maintenance of Plant

Cleaning and alarm services are included here, along with utilities and water testing. Expenses related with maintaining the Summer Lane Teacherage have been moved to Reserve Fund 103 along with rental income.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (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	FTE 2026-27
100 OPERATING FUND								
2000 SUPPORT SERVICES								
2540 OPERATION OF MAINTENANCE AND PLANT								
100 SALARIES								
100-2540-0112-800 CLASSIFIED SALARY	$ 2,285	$ 5,032	$ 5,493	0.10	$ 5,760	$ 5,760	$ 5,760	0.10
100-2540-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	$ 100	$ -	$ -		$ -	$ -	$ -	
TOTAL SALARIES	**$ 2,385**	**$ 5,032**	**$ 5,493**	**0.10**	**$ 5,760**	**$ 5,760**	**$ 5,760**	**0.10**
200 PAYROLL BENEFITS								
100-2540-0211-800 PERS	$ -	$ -	$ -		$ -	$ -	$ -	
100-2540-0212-800 PERS PICKUP	$ -	$ -	$ -		$ -	$ -	$ -	
100-2540-0231-800 OTHER PAYROLL COSTS	$ 238	$ 572	$ 514		$ 550	$ 550	$ 550	
100-2540-0240-800 INSURANCE	$ 181	$ -	$ -		$ -	$ -	$ -	
TOTAL PAYROLL BENEFITS	**$ 419**	**$ 572**	**$ 514**		**$ 550**	**$ 550**	**$ 550**	
300 PURCHASED SERVICES								
100-2540-0310-800 PROF/TECH SVS	$ 1,050	$ 9,180	$ 11,436		$ 13,175	$ 13,175	$ 13,175	
100-2540-0322-800-000-130 PROPERTY SERVICES - Summer Lan	$ -	$ 1,066	$ 8,000		$ -	$ -	$ -	
100-2540-0322-800 REPAIRS	$ 209	$ -	$ 4,500		$ 4,500	$ 4,500	$ 4,500	
100-2540-0324-800 RENTALS	$ 100	$ -	$ -		$ -	$ -	$ -	
100-2540-0325-800 ELECTRICITY	$ 1,688	$ 4,438	$ 6,900		$ 5,000	$ 5,000	$ 5,000	
100-2540-0326-800 FUEL OIL/PROPANE	$ 4,186	$ (714)	$ -		$ -	$ -	$ -	
100-2540-0327-800 WATER/SEWER	$ 1,205	$ 2,310	$ 500		$ 3,000	$ 3,000	$ 3,000	
100-2540-0328-800 GARBAGE SERVICES	$ 594	$ 400	$ 450		$ 300	$ 300	$ 300	
100-2540-0329-800 BOILERS/EXTINGUISHERS	$ 700	$ 90	$ 150		$ -	$ -	$ -	
100-2540-0340-800 TRAVEL	$ 111				$ 600	$ 600	$ 600	
100-2540-0351-800 TELEPHONE/DSL	$ 7,555	$ 1,771	$ 1,920		$ 2,200	$ 2,200	$ 2,200	
TOTAL PURCHASED SERVICES	**$ 17,398**	**$ 18,541**	**$ 33,856**		**$ 28,775**	**$ 28,775**	**$ 28,775**	
400 SUPPLIES & MATERIALS								
100-2540-0410-800 SUPPLIES (consumable)	$ 1,326	$ 1,024	$ 1,000		$ 1,100	$ 1,100	$ 1,100	
100-2540-0460-800 SUPPLIES (non-consumable)	$ 167	$ 859	$ 1,300		$ 900	$ 900	$ 900	
TOTAL SUPPLIES & MATERIALS	**$ 1,493**	**$ 1,883**	**$ 2,300**		**$ 2,000**	**$ 2,000**	**$ 2,000**	
600 OTHER OBJECTS								
100-2540-0640-800 DUES/FEES	$ 1,320	$ 850	$ 1,250		$ -	$ -	$ -	
100-2540-0640-800 DUES/FEES	$ 705	$ 450	$ -		$ -	$ -	$ -	
TOTAL OTHER OBJECTS	**$ 2,025**	**$ 1,300**	**$ 1,250**		**$ -**	**$ -**	**$ -**	
TOTAL OPERATION/MAINTENANCE OF PLANT	**$ 23,721**	**$ 27,329**	**$ 43,413**	**0.10**	**$ 37,085**	**$ 37,085**	**$ 37,085**	**0.10**

Fund 100 – Pupil Transportation

Expenses related to the bus and drivers.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (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	FTE 2026-27
100 OPERATING FUND								
2000 SUPPORT SERVICES								
2550 PUPIL TRANSPORTATION								
100 SALARIES								
100-2550-0112-800 CLASSIFIED SALARY	$ 18,109	$ 17,278	$ 20,983	0.50	$ 22,800	$ 22,800	$ 22,800	0.50
100-2550-0122-800 CLASSIFIED SUBSTITUTESALARY	$ -	$ -	$ -		$ -	$ -	$ -	
100-2550-0130-800 ADDITIONAL SALARY (EMPLOYEE BONUS)	$ 600	$ 11,000	$ 1,000		$ 1,000	$ 1,000	$ 1,000	
TOTAL SALARIES	**$ 18,709**	**$ 28,278**	**$ 21,983**	**0.50**	**$ 23,800**	**$ 23,800**	**$ 23,800**	**0.50**
200 PAYROLL BENEFITS								
100-2550-0211-800 PERS	$ (314)	$ -	$ -		$ -	$ -	$ -	
100-2550-0212-800 PERS PICKUP	$ (92)	$ -	$ -		$ -	$ -	$ -	
100-2550-0231-800 OTHER PAYROLL COSTS	$ 1,592	$ 2,602	$ 2,056		$ 2,273	$ 2,273	$ 2,273	
100-2550-0240-800 INSURANCE	$ 15,419	$ 12,600	$ 24,000		$ 24,000	$ 24,000	$ 24,000	
TOTAL PAYROLL BENEFITS	**$ 16,605**	**$ 15,202**	**$ 26,056**		**$ 26,273**	**$ 26,273**	**$ 26,273**	
300 PURCHASED SERVICES								
100-2550-0310-800 PROF SVS	$ 266	$ 158	$ 200		$ 450	$ 450	$ 450	
100-2550-0322-800 REPAIRS	$ -	$ 10,397	$ 2,500		$ 8,000	$ 8,000	$ 8,000	
100-2550-0326-800 FUEL	$ 4,794	$ 3,782	$ 4,800		$ 5,200	$ 5,200	$ 5,200	
100-2550-0340-800 TRAVEL	$ 79	$ 1,109	$ 500		$ 200	$ 200	$ 200	
TOTAL PURCHASED SERVICES	**$ 5,139**	**$ 15,445**	**$ 8,000**		**$ 13,850**	**$ 13,850**	**$ 13,850**	
400 SUPPLIES & MATERIALS								
100-2550-0410-800 SUPPLIES (CONSUME)	$ 528	$ 52	$ 500		$ 350	$ 350	$ 350	
100-2550-0460-800 SUPPLIES (NON CONSUME)	$ 2,545	$ 49	$ 500		$ 350	$ 350	$ 350	
TOTAL SUPPLIES & MATERIALS	**$ 3,073**	**$ 101**	**$ 1,000**		**$ 700**	**$ 700**	**$ 700**	
600 OTHER OBJECTS								
100-2550-0640-800 DUES/FEES	$ 110	$ -	$ 350		$ 150	$ 150	$ 150	
100-2550-0650-800 LIABILITY INSURANCE	$ 1,979	$ 2,236	$ 3,000		$ 3,000	$ 3,000	$ 3,000	
TOTAL OTHER OBJECTS	**$ 2,089**	**$ 2,236**	**$ 3,350**		**$ 3,150**	**$ 3,150**	**$ 3,150**	
TOTAL PUPIL TRANSPORTATION SERVICES	**$ 45,614**	**$ 61,262**	**$ 60,389**	**0.50**	**$ 67,773**	**$ 67,773**	**$ 67,773**	**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 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (100) REQUIREMENTS

INFORMATION 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	FTE 2026-27
100 OPERATING FUND								
2000 SUPPORT SERVICES								
2630 INFORMATION SERVICES								
100 SALARIES								
100-2630-0112-800 CLASSIFIED SALARY	$ 500	$ 7,171	$ -		$ -	$ -		
100-2630-0130-800 ADDITONAL SALARY	$ -	$ 500	$ -		$ -	$ -		
TOTAL SALARIES	**$ 500**	**$ 7,671**	**$ -**		**$ -**	**$ -**	**$ -**	
200 PAYROLL BENEFITS								
100-2630-0211-800 PERS	$ -	$ -	$ -		$ -	$ -		
100-2630-0212-800 PERS PICKUP	$ -	$ -	$ -		$ -	$ -		
100-2630-0231-800 OTHER PAYROLL COSTS	$ 40	$ 613	$ -		$ -	$ -		
100-2630-0240-800 INSURANCE	$ -	$ -	$ -		$ -	$ -		
TOTAL PAYROLL BENEFITS	**$ 40**	**$ 613**	**$ -**		**$ -**	**$ -**	**$ -**	
300 PURCHASED SERVICES								
100-2630-0310-800 PROF SVS	$ -	$ -	$ -		$ -	$ -		
TOTAL PURCHASED SERVICES	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
400 SUPPLIES & MATERIALS								
100-2630-0410-800 SUPPLIES (CONSUME)	$ -	$ 24	$ -		$ -	$ -		
100-2630-0460-800 SUPPLIES (NON CONSUME)	$ -	$ -	$ -		$ -	$ -		
TOTAL SUPPLIES & MATERIALS	**$ -**	**$ 24**	**$ -**		**$ -**	**$ -**	**$ -**	
600 OTHER OBJECTS								
100-2630-0640-800 DUES/FEES	$ -	$ -	$ -		$ -	$ -		
TOTAL OTHER OBJECTS	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
TOTAL INFORMATION SERVICES	**$ 540**	**$ 8,308**	**$ -**		**$ -**	**$ -**	**$ -**	

Fund 100 – Technology

Expensed elsewhere

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (100) REQUIREMENTS

TECHNLOGY 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	FTE 2026-27
100 OPERATING FUND								
2000 SUPPORT SERVICES								
2660 TECHNOLOGY SERVICES								
400 SUPPLIES & MATERIALS								
100-2660-0470-800 SOFTWARE	$ -	$ 20	$ -		$ -	$ -		
TOTAL SUPPLIES & MATERIALS	**$ -**	**$ 20**	**$ -**		**$ -**	**$ -**	**$ -**	
TOTAL TECHNOLOGY SERVICES	**$ -**	**$ 20**	**$ -**		**$ -**	**$ -**	**$ -**	

Fund 100 – TRANSFERS OUT

Provides an option to transfer a positive balance at the end of the 26/27 school year when projections are better known. The transfer would move funds to Fund 280 designated for future bus replacement.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (100) REQUIREMENTS

TRANSFERS

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
100 OPERATING FUND								
5000 OTHER USES 5200 TRANSFERS **700 TRANSFERS**								
100-5220-0700-800 TRANSFER OF FUNDS OUT	$ -	$ -	$ -		$ 25,886	$ 25,886	$ 25,886	
TOTAL TRANSFERS	**$ -**	**$ -**	**$ -**		**$ 25,886**	**$ 25,886**	**$ 25,886**	
TOTAL OTHER USES	**$ -**	**$ -**	**$ -**		**$ 25,886**	**$ 25,886**	**$ 25,886**	

Fund 100 – CONTINGENCY

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

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (100) REQUIREMENTS

CONTINGENCY

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
100 OPERATING FUND								
6000 CONTINGENCIES 6110 OPERATING CONTINGENCY **810 PLANNED RESERVE**								
100-6110-0810-800 CONTINGENCY / PLANNED RESERVE	$ -	$ -	$ 110,000		$ 100,000	$ 100,000	$ 100,000	
TOTAL CONTENGENCIES	**$ -**	**$ -**	**$ 110,000**		**$ 100,000**	**$ 100,000**	**$ 100,000**	
TOTAL CONTENGENCIES	**$ -**	**$ -**	**$ 110,000**		**$ 100,000**	**$ 100,000**	**$ 100,000**	

Fund 100 – ENDING BALANCE

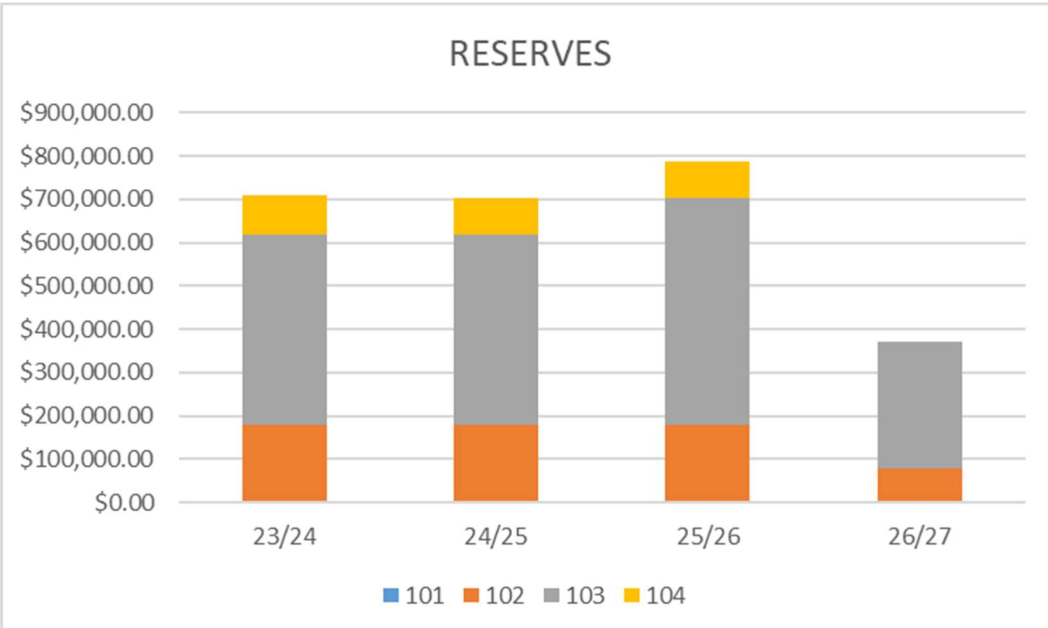
BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
OPERATING (100) REQUIREMENTS

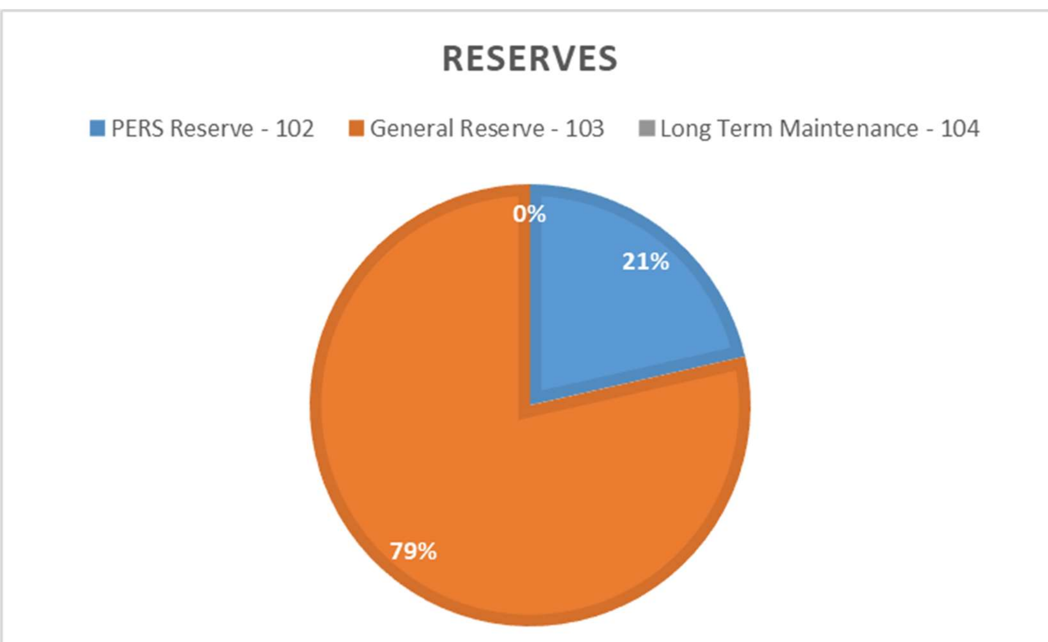
ENDING FUND BALANCE

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
100 OPERATING FUND								
7000 UNAPPROPRIATED FUND BALANCE 7000 ENDING FUND BALANCE **820 RESERVED FOR NEXT YEAR**								
100-7000-0820-800 RESERVED FOR NEXT YEAR	$ -	$ -	$ 549		$ -	$ -		
TOTAL RESERVE	**$ -**	**$ -**	**$ 549**		**$ -**	**$ -**	**$ -**	
TOTAL UNAPPROPRIATED	**$ -**	**$ -**	**$ 549**		**$ -**	**$ -**	**$ -**	
TOTAL EXPENSES	**$ (583,940)**	**$ (673,731)**	**$ (988,214)**	**5.40**	**$ (1,141,529)**	**$ (1,141,529)**	**$ (1,141,529)**	**5.91**
AUDITED BALANCE	**$ 303,888**	**$ 305,930**	**$ -**	**5.40**	**$ (0)**	**$ (0)**	**$ (0)**	**5.91**

RESERVE – 1XX FUNDS

Reserve Funds were used in the 25/26 fiscal year to invest $100,000 in the PERS Employer Investment Fund (resulting in 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. These investments reduced the Reserve Fund balances. The Long Term Maintenance Fund was combined with the General Reserve Fund. Combined Reserve Funds are anticipated to total $354,094 at the beginning of the 26/27 fiscal year.





Fund 101 – for historical reference only

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

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
RESERVE 101

Shown for historical purposes only

~~**STUDENT ACTIVITIES RESERVE FUND 101**~~

RESOURCES	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
STUDENT ACTIVITIES RESERVE						
1000 LOCAL SOURCES						
101-1500 INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL LOCAL SOURCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
5000 OTHER SOURCES						
101-5400 BEGIN FUND BALANCE	$ 731	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER SOURCES	**$ 731**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL RESOURCES	**$ 731**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

REQUIREMENTS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
STUDENT ACTIVITIES RESERVE **5000 OTHER USES** 5200 TRANSFER OF FUNDS						
101-5200-0700-800 TRANSFER OF FUNDS	$ 731	$ -	$ -	$ -	$ -	$ -
TOTAL TRANSFER OF FUNDS (To Reserve Fund 103)	**$ 731**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
7000 UNAPPROPRIATED FUND BALANCE						
101-7000-0810-800 ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL REQUIREMENTS	**$ 731**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 102 – PERS Reserve

This fund is designated to assist with the rising cost of PERS when the Operating Fund is struggling to meet rising costs of this payroll benefit.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
RESERVE 102

PERS RESERVE FUND 102

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

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

Fund 103 – General Reserve

This reserve will reserve rent from the "teacherage". Repairs and maintenance during the transition in residents will be expensed to the reserve, as well as work done on the basketball court and front sidewalk that will be completed over the summer.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
RESERVE 103

GENERAL RESERVE FUND 103

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

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

Fund 104 – for historical reference only

The Long Term Maintenance Fund 104 was combined with the General Reserve Fund and closed at the end of the 25/26 school year.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
RESERVE 104

Shown for historical purposes only

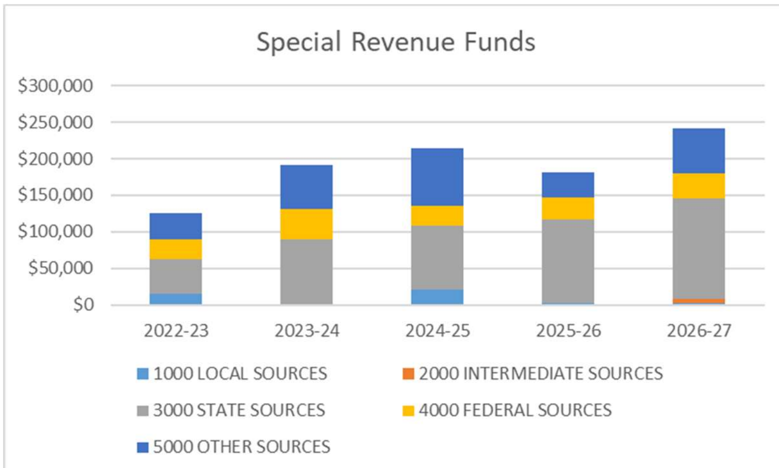
~~LONG TERM MAINTENANCE RESERVE FUND 104~~

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

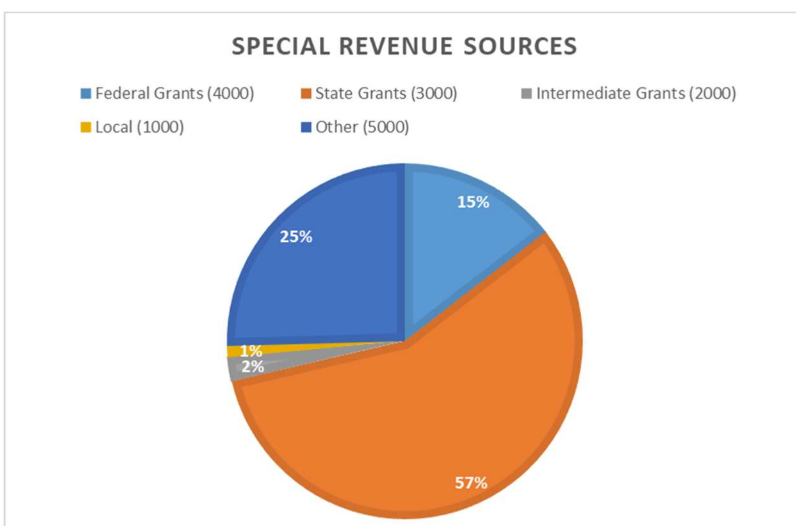
REQUIREMENTS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
LONG-TERM MAINTENACE RESERVE **5000 OTHER USES**						
5200 TRANSFERS OUT						
104-5200-0700-000-000-000 TRANSFER OUT	$ 26,774	$ -	$ 84,905	$ -	$ -	
TOTAL TRANFSERS	**$ 26,774**	**$ -**	**$ 84,905**	**$ -**	**$ -**	**$ -**
UNAPPROPRIATED FUND BALANCE						
104-7000-0810-800 ENDING FUND BALANCE	**$ 64,243**	**$ 84,905**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL REQUIREMENTS	**$ 91,017**	**$ 84,905**	**$ 84,905**	**$ -**	**$ -**	**$ -**

SPECIAL REVENUE – 2XX FUNDS

Special Revenue Funds are established to manage restricted revenue that is given for a specific use, often a grant or designated donation. 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 come with extensive applications and heavy reporting obligations requiring careful monitoring. The district works diligently to use these funds in ways that will have the greatest impact on our students and align with the District's mission while meeting state and federal requirements. Federal and state grants are anticipated to remain stable for the 26/27 school year, and in some cases increase reflecting a change in student population.



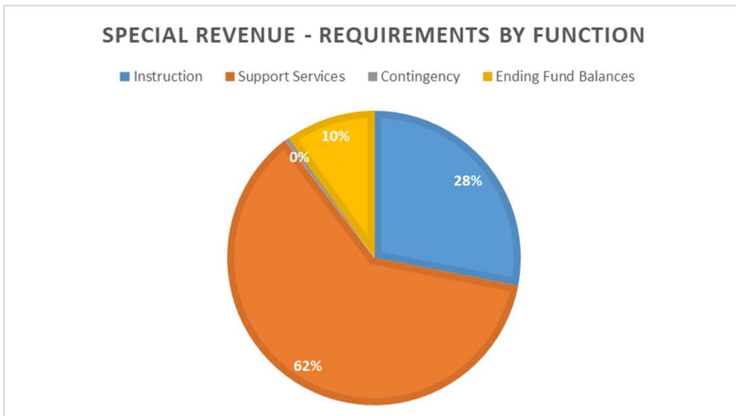
SPECIAL REVENUE FUNDS	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
200 Special Revenue Resources	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2026-27**	**2026-27**
1000 LOCAL SOURCES	$ -	$ 20,937	$ 2,000	$ 2,400	$ 2,400	$ 2,400
2000 INTERMEDIATE SOURCES	$ -	$ 9,199	$ 9,000	$ 5,296	$ 5,296	$ 5,296
3000 STATE SOURCES	$ 89,973	$ 87,862	$ 115,420	$ 137,209	$ 137,209	$ 137,209
4000 FEDERAL SOURCES	$ 41,528	$ 28,515	$ 30,805	$ 35,033	$ 35,033	$ 35,033
5000 OTHER SOURCES	$ 60,652	$ 78,316	$ 34,337	$ 61,382	$ 61,382	$ 61,382
Total Restricted Funds Revenue	**$ 192,152**	**$ 224,829**	**$ 191,562**	**$ 241,320**	**$ 241,320**	**$ 241,320**



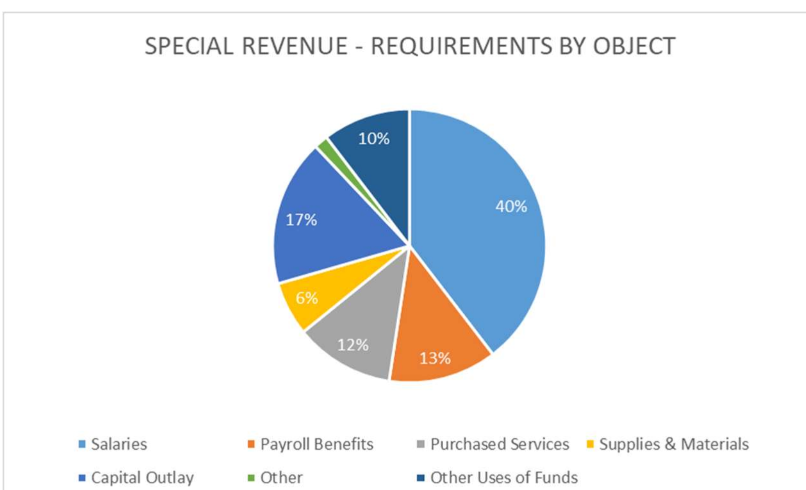
Special Revenue 200 Funds Summary (continued)

SPECIAL REVENUE FUNDS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
200 Funds - Reqirements By Function								
1000 INSTRUCTION	$ 52,134	$ 128,004	$ 62,846	0.45	$ 67,703	$ 67,703	$ 67,703	0.40
2000 SUPPORT SERVICES	$ 61,703	$ 90,012	$ 128,716	0.65	$ 148,524	$ 148,524	$ 148,524	0.54
3000 ENTERPRISE AND COMMUNITY SERVICES	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
4000 FACILITIES ACQUISITION & CONSTRUCTION	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
5000 INTERAGENCY FUND TRANSACTIONS (OUT)	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
6000 OPERATING CONTINGENCY	$ -	$ -	$ -	0.00	$ 1,206	$ 1,206	$ 1,206	0.00
7000 UNAPPROPRIATED ENDING BALANCE	$ 78,315	$ 6,812	$ -	0.00	$ 23,887	$ 23,887	$ 23,887	0.00
Total Restricted Funds Expenses	**$ 192,152**	**$ 224,829**	**$ 191,562**	**1.10**	**$ 241,320**	**$ 241,320**	**$ 241,320**	**0.94**

Please note that appropriations made during the budget adoption process list requirements by function.



SPECIAL REVENUE FUNDS	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
200 Funds - Requirements by Object								
100 SALARIES	$ 56,820	$ 68,386	$ 79,090	1.10	$ 95,522	$ 95,522	$ 95,522	0.94
200 ASSOCIATED PAYROLL COSTS	$ 21,990	$ 24,224	$ 33,469	0.00	$ 30,936	$ 30,936	$ 30,936	0.00
300 PURCHASED SERVICES	$ 22,430	$ 30,629	$ 24,812	0.00	$ 28,385	$ 28,385	$ 28,385	0.00
400 SUPPLIES AND MATERIALS	$ 12,597	$ 40,898	$ 22,203	0.00	$ 15,392	$ 15,392	$ 15,392	0.00
500 - CAPITAL OUTLAY	$ -	$ 23,988	$ 31,988	0.00	$ 41,983	$ 41,983	$ 41,983	0.00
600 OTHER OBJECTS	$ -	$ 29,893	$ -	0.00	$ 4,010	$ 4,010	$ 4,010	0.00
700 TRANSFERS	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
800 OTHER USES OF FUNDS	$ 78,315	$ 6,812	$ -	0.00	$ 25,093	$ 25,093	$ 25,093	0.00
Total Restricted Funds Expenses	**$ 192,152**	**$ 224,829**	**$ 191,562**	**1.10**	**$ 241,320**	**$ 241,320**	**$ 241,320**	**0.94**



Fund 211 – for historical reference only

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
SPECIAL REVENUE FUND 211

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
SPECIAL REVENUE FUND 211 - OLD REAP								
5000 OTHER SOURCES								
211-5400 BEGIN FUND BALANCE	$ 39,337	$ 26,464	$ -		$ -	$ -		
5000 OTHER SOURCES	**$ 39,337**	**$ 26,464**	**$ -**		**$ -**	**$ -**	**$ -**	
TOTAL RESOURCES	**$ 39,337**	**$ 26,464**	**$ -**		**$ -**	**$ -**	**$ -**	

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

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 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
SPECIAL REVENUE FUND 220

Rural Education Achievment Program
SPECIAL REVENUE FUND 220 - 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
SPECIAL REVENUE FUND 220 - REAP								
4000 FEDERAL SOURCES								
220-4300 RESTRICTED REVENUE	$ 25,395	$ 26,034	$ 26,039		$ 25,236	$ 25,236	$ 25,236	
4000 FEDERAL SOURCES	**$ 25,395**	**$ 26,034**	**$ 26,039**		**$ 25,236**	**$ 25,236**	**$ 25,236**	
TOTAL RESOURCES	**$ 25,395**	**$ 26,034**	**$ 26,039**		**$ 25,236**	**$ 25,236**	**$ 25,236**	

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								
1111 PRIMARY PROGRAM (K-3)								
220-1111-0111-800 LICENCED SALARIES	$ 1,570	$ 8,527	$ 3,150	0.05	$ 6,640	$ 6,640	$ 6,640	0.10
220-1111-0211-800 PERS	$ -	$ 1,399	$ -		$ -	$ -	$ -	
220-1111-0212-800 PERS PICKUP	$ -	$ 391	$ -		$ -	$ -	$ -	
220-1111-02XX-800 OTHER PAYROLL COSTS	$ 125	$ 680	$ 1,189		$ 634	$ 634	$ 634	
220-1111-0240-800 INSURANCE	$ -	$ 1,159	$ -		$ -	$ -	$ -	
220-1111-0310-800 PROF/TECH SVS	$ -	$ -	$ -		$ 2,292	$ 2,292	$ 2,292	
220-1111-0460-800 SUPPLIES (NON-CONSUME)	$ -	$ 112	$ -		$ -	$ -	$ -	
TOTAL PRIMARY PROGRAM (K-3)	**$ 1,695**	**$ 12,268**	**$ 4,339**	**0.05**	**$ 9,566**	**$ 9,566**	**$ 9,566**	**0.10**
1121 MIDDLE/JUNMIOR HIGH PROGRAM								
220-1121-0111-800 LICENCED SALARIES	$ 1,570	$ 8,527	$ 3,150	0.05	$ 6,640	$ 6,640	$ 6,640	0.10
220-1121-0211-800 PERS	$ -	$ 1,399	$ -		$ -	$ -	$ -	
220-1121-0212-800 PERS PICKUP	$ -	$ 391	$ -		$ -	$ -	$ -	
220-1121-02XX-800 OTHER PAYROLL COSTS	$ 125	$ 680	$ 1,189		$ 634	$ 634	$ 634	
220-1121-0240-800 INSURANCE	$ -	$ 1,158	$ -		$ -	$ -	$ -	
220-1121-0310-800 PROF/TECH SVS	$ -	$ -	$ -		$ 2,292	$ 2,292	$ 2,292	
220-1121-0460-800 SUPPLIES (NON-CONSUME)	$ -	$ 1,417	$ -		$ -	$ -	$ -	
220-1121-0470-800 SUPPLIES (SOFTWARE)	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL MIDDLE/JUNIOR HIGH PROGRAM	**$ 1,695**	**$ 13,572**	**$ 4,339**	**0.05**	**$ 9,566**	**$ 9,566**	**$ 9,566**	**0.10**
2120 GUIDANCE SERVICES								
220-2120-0111-800 LICENCED SALARIES	$ 13,822	$ -	$ 11,955	0.20	$ -	$ -	$ -	
220-2120-0211-800 PERS	$ 3,437	$ -	$ -		$ -	$ -	$ -	
220-2120-0212-800 PERS PICKUP	$ 829	$ -	$ -		$ -	$ -	$ -	
220-2120-02XX-800 OTHER PAYROLL COSTS	$ 1,103	$ -	$ 1,117		$ -	$ -	$ -	
220-2120-0240-800 INSURANCE	$ 2,635	$ -	$ 1,860		$ -	$ -	$ -	
220-2120-0310-800 PROF/TECH SVS	$ -	$ -	$ -		$ -	$ -	$ -	
220-2120-0460-800 SUPPLIES (NON-CONSUME)	$ -	$ -	$ 214		$ -	$ -	$ -	
TOTAL GUIDEANCE SERVICES	**$ 21,827**	**$ -**	**$ 15,146**	**0.20**	**$ -**	**$ -**	**$ -**	**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
SPECIAL REVENUE FUND 220 - REAP								
2190 DIRECTOR OF STUDENT SUPPORT SERVICES								
220-2190-0111-800 LICENCED SALARIES	$ -	$ -	$ 1,600	0.02	$ -	$ -	$ -	
220-2190-0211-800 PERS	$ -	$ -	$ 369		$ -	$ -	$ -	
220-2190-0212-800 PERS PICKUP	$ -	$ -	$ 96		$ -	$ -	$ -	
220-2190-02XX-800 PAYROLL COSTS	$ -	$ -	$ 150		$ -	$ -	$ -	
220-2190-0240-800 INSURANCE	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL DIRECTOR OF STUDENT SUPPORT SERVICES	**$ -**	**$ -**	**$ 2,215**	**0.02**	**$ -**	**$ -**	**$ -**	**0.00**
2222 LIBRARY / MEDIA CENTER								
220-2222-0470-800 SOFTWARE	$ 178	$ 194	$ -		$ -	$ -	$ -	
TOTAL LIBRARY / MEDIA CENTER	**$ 178**	**$ 194**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
2240 STAFF DEVELOPMENT								
220-2240-0111-800 LICENSED SALARY	$ -	$ -	$ -		$ 1,801	$ 1,801	$ 1,801	
220-2240-0121-800 SUBSTITUTES	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL SALARIES	**$ -**	**$ -**	**$ -**	**0.00**	**$ 1,801**	**$ 1,801**	**$ 1,801**	**0.00**
220-2240-0211-800 PERS	$ -	$ -	$ -		$ 385	$ 385	$ 385	
220-2240-0212-800 PERS PICKUP	$ -	$ -	$ -		$ 108	$ 108	$ 108	
220-2240-0231-800 OTHER PAYROLL COSTS	$ -	$ -	$ -		$ 172	$ 172	$ 172	
220-2240-0240-800 INSURANCE	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL PAYROLL BENEFITS	**$ -**	**$ -**	**$ -**	**0.00**	**$ 665**	**$ 665**	**$ 665**	**0.00**
2660 TECHNOLOGY								
220-2660-0111-800 LICENCED SALARIES	$ -	$ -	$ -		$ 3,320	$ 3,320	$ 3,320	0.05
220-2660-02XX-800 PAYROLL COSTS	$ -	$ -	$ -		$ 317	$ 317	$ 317	
220-2660-0240-800 INSURANCE	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL SALARIES & ASSOCIATED COSTS	**$ -**	**$ -**	**$ -**	**0.00**	**$ 3,637**	**$ 3,637**	**$ 3,637**	**0.05**
UNAPPROPRIATED FUND BALANCE								
220-7000-0810-800 ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**		**$ 0**	**$ -**	**$ -**	
TOTAL REQUIREMENTS	**$ 25,395**	**$ 26,034**	**$ 26,039**	**0.32**	**$ 25,236**	**$ 25,236**	**$ 25,236**	**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 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
SPECIAL REVENUE FUND 230

Individual with Disabilities Education Act
SPECIAL REVENUE FUND 230 - 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
SPECIAL REVENUE FUND 230 - IDEA								
4000 FEDERAL SOURCES								
230-4500 RESTRICTED REVENUE THROUGH THE STATE	$ 8,132	$ 1,219	$ 3,099		$ 6,516	$ 6,516	$ 6,516	
4000 FEDERAL SOURCES	**$ 8,132**	**$ 1,219**	**$ 3,099**		**$ 6,516**	**$ 6,516**	**$ 6,516**	
TOTAL RESOURCES	**$ 8,132**	**$ 1,219**	**$ 3,099**		**$ 6,516**	**$ 6,516**	**$ 6,516**	

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
SPECIAL REVENUE FUND 230 - IDEA								
1111 PRIMARY PROGRAM (K-3)								
230-1111-0310-800 PROF/TECH SVS	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL PRIMARY PROGRAMS	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
1250 LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES								
230-1250-0310-800 PROF / TECH SVS	$ 8,132	$ -	$ -		$ -	$ -	$ -	
230-1250-0410-800 SUPPLIES	$ -	$ -	$ 54		$ -	$ -	$ -	
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISAI	**$ 8,132**	**$ -**	**$ 54**		**$ -**	**$ -**	**$ -**	
2190 DIRECTOR OF STUDENT SUPPORT SERVICES								
230-2190-0111-800 LICENCED SALARIES	$ -	$ 900	$ 2,200	0.03	$ 4,759	$ 4,759	$ 4,759	0.05
230-2190-0211-800 PERS	$ -	$ 193	$ 507		$ 1,017	$ 1,017	$ 1,017	
230-2190-0212-800 PERS PICKUP	$ -	$ 54	$ 132		$ 286	$ 286	$ 286	
230-2190-02XX-800 PAYROLL COSTS	$ -	$ 72	$ 206		$ 454	$ 454	$ 454	
230-2190-0240-800 INSURANCE	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL DIRECTION OF STUDENT SUPPORT SERVICES	**$ -**	**$ 1,219**	**$ 3,045**	**0.03**	**$ 6,516**	**$ 6,516**	**$ 6,516**	**0.05**
2210 IMPROVEMENT OF INSTRUCTION								
230-2210-0420-800 TEXTBOOKS		$ -	$ -		$ -	$ -	$ -	
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISAI	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
TOTAL REQUIREMENTS	**$ 8,132**	**$ 1,219**	**$ 3,099**	**0.03**	**$ 6,516**	**$ 6,516**	**$ 6,516**	**0.05**

Special Revenue Fund 235 – Title II, Part A

The purpose of Federal Funds granter through Title II, Part A is to increase student achievement consistent by improving the quality and effectiveness of teachers, principals, and other school leaders and provide low-income and minority students equitable to highly effective educators.

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

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
SPECIAL REVENUE FUND 235

SPECIAL REVENUE FUND 235 - 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
SPECIAL REVENUE FUND 235 - TITLE II A								
4000 FEDERAL SOURCES								
235-4500 RESTRICTED REVENUE THROUGH THE STATE	$ 923	$ 1,262	$ 1,667		$ 3,281	$ 3,281	$ 3,281	
4000 FEDERAL SOURCES	**$ 923**	**$ 1,262**	**$ 1,667**		**$ 3,281**	**$ 3,281**	**$ 3,281**	
TOTAL RESOURCES	**$ 923**	**$ 1,262**	**$ 1,667**		**$ 3,281**	**$ 3,281**	**$ 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
SPECIAL REVENUE FUND 235 - TITLE II A								
2190 DIRECTOR OF STUDENT SUPPORT SERVICES								
235-2190-0111-800 LICENCED SALARIES	$ -	$ -	$ -		$ 2,395	$ 2,395	$ 2,395	0.02
235-2190-0211-800 PERS	$ -	$ -	$ -		$ 512	$ 512	$ 512	
235-2190-0212-800 PERS PICKUP	$ -	$ -	$ -		$ 144	$ 144	$ 144	
235-2190-02XX-800 PAYROLL COSTS	$ -	$ -	$ -		$ 230	$ 230	$ 230	
230-2190-0240-800 INSURANCE	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL DIRECTION OF STUDENT SUPPORT SERVICES	**$ -**	**$ -**	**$ -**	**0.00**	**$ 3,281**	**$ 3,281**	**$ 3,281**	**0.02**
2240 STAFF DEVELOPMENT								
235-2240-0310-800 STAFF DEVELOPMENT	$ -	$ -	$ -		$ -	$ -	$ -	
235-2240-0340-800 STAFF TRAVEL	$ 923	$ 820	$ 1,667		$ -	$ -	$ -	
TOTAL STAFF DEVELOPMENT	**$ 923**	**$ 820**	**$ 1,667**		**$ -**	**$ -**	**$ -**	
2500 BUSINESS SUPPORT								
235-2520-0354-800 ADVERTISING	$ -	$ 442	$ -		$ -	$ -	$ -	
TOTAL BUSINESS SUPPORT	**$ -**	**$ 442**	**$ -**		**$ -**	**$ -**	**$ -**	
TOTAL REQUIREMENTS	**$ 923**	**$ 1,262**	**$ 1,667**	**0.00**	**$ 3,281**	**$ 3,281**	**$ 3,281**	**0.02**

Special Revenue Fund 251 – SIA

The Student Investment Fund supports 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 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
SPECIAL REVENUE FUND 251

Student Investment Account
SPECIAL REVENUE FUND 251 - SIA

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
SPECIAL REVENUE FUND 251 - SIA								
3000 STATE SOURCES								
251-3299 RESTRICTED REVENUE	$ 40,286	$ 40,751	$ 44,878		$ 45,002	$ 45,002	$ 45,002	
3000 STATE SOURCES	**$ 40,286**	**$ 40,751**	**$ 44,878**		**$ 45,002**	**$ 45,002**	**$ 45,002**	
TOTAL RESOURCES	**$ 40,286**	**$ 40,751**	**$ 44,878**		**$ 45,002**	**$ 45,002**	**$ 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
SPECIAL REVENUE FUND 251 - SIA								
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**		**$ -**	**$ -**	**$ -**	
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**		**$ -**	**$ -**	**$ -**	
251-2120-0410-800 SUPPLIES (CONSUMABLE)	$ -	$ -	$ 121		$ -	$ -	$ -	
TOTAL SUPPLIES AND MATERIALS	**$ -**	**$ -**	**$ 121**		**$ -**	**$ -**	**$ -**	
2630 INFORMATION SERVICES								
251-2630-0122-800 LICENSED SALARIES	$ -	$ -	$ -		$ -	$ -	$ -	
251-2630-0112-800 CLASSIFIED SALARIES	$ 16,710	$ 15,294	$ 22,812	0.30	$ 32,865	$ 32,865	$ 32,865	0.42
TOTAL SALARIES	**$ 16,710**	**$ 15,294**	**$ 22,812**	**0.30**	**$ 32,865**	**$ 32,865**	**$ 32,865**	**0.42**
						$ -	$ -	
251-2630-0211-800 PERS	$ -	$ -	$ 5,253		$ 7,027	$ 7,027	$ 7,027	
251-2630-0212-800 PERS PICKUP	$ -	$ -	$ 1,367		$ 1,972	$ 1,972	$ 1,972	
251-2630-0231-800 OTHER PAYROLL COSTS	$ 1,336	$ 1,223	$ 2,130		$ 3,139	$ 3,139	$ 3,139	
251-2630-0240-800 INSURANCE	$ -	$ -	$ 2,939		$ -	$ -	$ -	
TOTAL PAYROLL BENEFITS	**$ 1,336**	**$ 1,223**	**$ 11,689**		**$ 12,137**	**$ 12,137**	**$ 12,137**	
TOTAL REQUIREMENTS	**$ 40,286**	**$ 40,751**	**$ 44,878**	**0.30**	**$ 45,002**	**$ 45,002**	**$ 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 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
SPECIAL REVENUE FUND 254

SPECIAL REVENUE FUND 254 - 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
SPECIAL REVENUE FUND 254 - EARLY LITERACY								
3000 STATE SOURCES								
254-3299 RESTRICTED REVENUE	$ 41,690	$ 36,119	$ 62,546		$ 84,108	$ 84,108	$ 84,108	
3000 STATE SOURCES	**$ 41,690**	**$ 36,119**	**$ 62,546**		**$ 84,108**	**$ 84,108**	**$ 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**	**$ 84,108**	**$ 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
SPECIAL REVENUE FUND 254 - EARLY LITERACY								
1000 INSTRUCTION								
1111 PRIMARY PROGRAM (K-3)								
254-1111-0111-800 LICENSED SALARY	$ -	$ 7,448	$ 17,410	0.35	$ 19,731	$ 19,731	$ 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**	**0.35**	**$ 19,731**	**$ 19,731**	**$ 19,731**	**0.20**
200 PAYROLL BENEFITS								
254-1111-0211-800 PERS		$ 2,022	$ -		$ 4,218	$ 4,218	$ 4,218	
254-1111-0212-800 PERS PICKUP		$ 565	$ -		$ 1,184	$ 1,184	$ 1,184	
254-1111-0231-800 OTHER PAYROLL COSTS	$ 8	$ 830	$ 1,628		$ 1,884	$ 1,884	$ 1,884	
254-1111-0240-800 INSURANCE		$ 1,309	$ 6,510		$ 960	$ 960	$ 960	
TOTAL PAYROLL BENEFITS	**$ 8**	**$ 4,726**	**$ 8,138**		**$ 8,247**	**$ 8,247**	**$ 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	$ 11,289	$ 11,289	
254-1111-04460-800 SUPPLIES (NON-CONSUMABLE)	$ -	$ 200	$ -		$ -	$ -	$ -	
TOTAL SUPPLIES AND MATERIALS	**$ 4,607**	**$ 33,426**	**$ 15,280**		**$ 11,289**	**$ 11,289**	**$ 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	$ 3,874	$ 3,874	
TOTAL SALARIES	**$ -**	**$ 3,578**	**$ 2,013**		**$ 3,874**	**$ 3,874**	**$ 3,874**	
254-1400-0211-800 PERS	$ -	$ 769	$ 432		$ 828	$ 828	$ 828	
254-1400-0212-800 PERS PICKUP	$ -	$ 215	$ 121		$ 232	$ 232	$ 232	
254-1400-0231-800 OTHER PAYROLL COSTS	$ -	$ 286	$ 180		$ 370	$ 370	$ 370	
254-1400-0240-800 INSURANCE	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL PAYROLL BENEFITS	**$ -**	**$ 1,269**	**$ 733**		**$ 1,431**	**$ 1,431**	**$ 1,431**	

Special Revenue Fund 254 – Early Literature continued

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
SPECIAL REVENUE FUND 254

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

Fund 255 – for historical reference only

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
SPECIAL REVENUE FUND 255

Shown for historical purposes only

SPECIAL REVENUE FUND 255 - STATE LIBRARY GRANT

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
SPECIAL REVENUE FUND 255 - 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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
SPECIAL REVENUE FUND 255 - 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 Donation

This generous donation honors Toni Foster by modernizing the school library.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
SPECIAL REVENUE FUND 257

SPECIAL REVENUE FUND 257 - TONI FOSTER LIBRARY DONATION

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
SPECIAL REVENUE FUND 257 - TONI FOSTER LIBRARY DONATIONS								
1000 LOCAL SOURCES								
257-1920 DONATION		$ 7,500	$ -		$ 400	$ 400	$ 400	
1000 LOCAL SOURCES	**$ -**	**$ 7,500**	**$ -**		**$ 400**	**$ 400**	**$ 400**	
5000 OTHER SOURCES								
257-5400 BEGIN FUND BALANCE			$ 7,500		$ 2,806	$ 2,806	$ 2,806	
5000 OTHER SOURCES			**$ 7,500**		**$ 2,806**	**$ 2,806**	**$ 2,806**	
TOTAL RESOURCES	**$ -**	**$ 7,500**	**$ 7,500**		**$ 3,206**	**$ 3,206**	**$ 3,206**	

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
257 SPECIAL REVENUE FUND - LIBRARY DONATION								
2000 SUPPORT SERVICES								
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	$ 250	$ 250	
257-2200-0430-800 LIBRARY BOOKS	$ -	$ -	$ 6,284		$ 1,500	$ 1,500	$ 1,500	
257-2200-0460-800 NON-CONSUMABLE SUPPLIES	$ -	$ -	$ -		$ -	$ -	$ -	
257-2200-0470-800 SOFTWARE / TECH	$ -	$ 1,411	$ 200		$ 250	$ 250	$ 250	
257-2200-0410-800 SUPPLIES	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL SUPPLIES	**$ -**	**$ 2,015**	**$ 6,534**		**$ 2,000**	**$ 2,000**	**$ 2,000**	
600 OTHER OBJECTS								
100-2620-0640-800 DUES/FEES	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL OTHER OBJECTS	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
6000 CONTINGECIES								
257-6110-0810-800 CONTINGENCIES	$ -	$ -	$ -		$ 1,206	$ 1,206	$ 1,206	
TOTAL CONTINGENCIES	**$ -**	**$ -**	**$ -**		**$ 1,206**	**$ 1,206**	**$ 1,206**	
UNAPPROPRIATED FUND BALANCE								
257-7000-0810-800 ENDING FUND BALANCE	**$ -**	**$ 4,255**	**$ -**		**$ -**	**$ -**	**$ -**	
TOTAL REQUIREMENTS	**$ -**	**$ 7,500**	**$ 7,500**		**$ 3,206**	**$ 3,206**	**$ 3,206**	

Special Revenue Fund 260 – Menstrual Dignity

State grant funds to provide free menstrual products in all student bathrooms.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
SPECIAL REVENUE FUND 260

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

RESOURES	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								
260-3299 OTHER RESTRICTED STATE GRANTS	$ -	$ 74	$ -		$ 103	$ 103	$ 103	
3000 STATE SOURCES	**$ -**	**$ 74**	**$ -**		**$ 103**	**$ 103**	**$ 103**	
TOTAL RESOURCES	**$ -**	**$ 74**	**$ -**		**$ 103**	**$ 103**	**$ 103**	

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

Special Revenue Fund 273 – PTO Donations

The PTO generously supports enrichment activities not included in the operating budget.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
SPECIAL REVENUE FUND 273

SPECIAL REVENUE FUND (273) - PTO TRIP FUND

RESOURES 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	$ 2,000	$ 2,000	
1000 LOCAL SOURCES	**$ -**	**$ 13,437**	**$ 2,000**		**$ 2,000**	**$ 2,000**	**$ 2,000**	
5000 OTHER SOURCES								
273-5400 BEGIN FUND BALANCE	$ -	$ -	$ -		$ -	$ -	$ -	
5000 OTHER SOURCES	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
TOTAL RESOURCES	**$ -**	**$ 13,437**	**$ 2,000**		**$ 2,000**	**$ 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
1000 INSTRUCTION								
300 PURCHASED SERVICES								
273-1111-0310-800 PROFESSIONAL / TECH SERVICES	$ -	$ 664				$ -	$ -	
273-1111-0343-800 ELEMENTARY STUDENT TRAVEL	$ -	$ -	$ 1,000		$ 1,000	$ 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	$ 1,000	$ 1,000	
TOTAL PURCHASED SERVICES	**$ -**	**$ 13,437**	**$ 2,000**		**$ 2,000**	**$ 2,000**	**$ 2,000**	
TOTAL REQUIREMENTS	**$ -**	**$ 13,437**	**$ 2,000**		**$ 2,000**	**$ 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 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
SPECIAL REVENUE FUND 278

SPECIAL REVENUE FUND (278) - FORWARD PROJECT

RESOURES	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 INERMEDIATE SOURCE THROUGH HDESD	$ -	$ 9,199	$ 9,000		$ 5,296	$ 5,296	$ 5,296	
2000 INTERMEDIATE SOURCES	**$ -**	**$ 9,199**	**$ 9,000**		**$ 5,296**	**$ 5,296**	**$ 5,296**	
TOTAL RESOURCES	**$ -**	**$ 9,199**	**$ 9,000**		**$ 5,296**	**$ 5,296**	**$ 5,296**	

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
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	$ 1,000	$ 1,000	
278-1121-0460-800 SUPPLIES (NON-CONSUMABLE)	$ -	$ 195	$ -		$ 1,000	$ 1,000	$ 1,000	
TOTAL PURCHASED SERVICES	**$ -**	**$ 391**	**$ -**		**$ 2,000**	**$ 2,000**	**$ 2,000**	
2000 SUPPORT SERVICES								
100 SALARIES								
278-2120-0111-800 LICENSED SALARY	$ -	$ 542	$ -		$ 746	$ 746	$ 746	
TOTAL SALARIES	**$ -**	**$ 542**	**$ -**		**$ 746**	**$ 746**	**$ 746**	
200 PAYROLL BENEFITS								
278-2120-0211-800 PERS	$ -	$ -	$ -		$ 160	$ 160	$ 160	
278-2120-0212-800 PERS PICKUP	$ -	$ -	$ -		$ 45	$ 45	$ 45	
278-2120-0231-800 OTHER PAYROLL COSTS	$ -	$ 43	$ -		$ 71	$ 71	$ 71	
278-2120-0240-800 INSURANCE	$ -		$ -		$ -	$ -	$ -	
TOTAL PAYROLL BENEFITS	**$ -**	**$ 43**	**$ -**		**$ 276**	**$ 275**	**$ 275**	
300 PURCHASED SERVICES								
278-2120-0310-800 PROF/TECH SVS	$ -	$ -	$ -		$ 1,500	$ 1,500	$ 1,500	
278-2120-0340-800 STAFF DEVELOPMENT	$ -	$ 25	$ -		$ -	$ -	$ -	
TOTAL PURCHASED SERVICES	**$ -**	**$ 25**	**$ -**		**$ 1,500**	**$ 1,500**	**$ 1,500**	

Fund 278 – Forward Project continued

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
2240 PROFESSIONAL DEVELOPMENT								
100 SALARIES								
278-2240-0111-800 LICENSED SALARY	$ -		$ -		$ -	$ -	$ -	
278-2240-0121-800 LICENSED SUB SALARY	$ -	$ -	$ -		$ 707	$ 707	$ 707	
TOTAL SALARIES	**$ -**	**$ -**	**$ -**		**$ 707**	**$ 707**	**$ 707**	
200 PAYROLL BENEFITS								
278-2240-0211-800 PERS	$ -	$ -	$ -		$ -	$ -	$ -	
278-2240-0212-800 PERS PICKUP	$ -	$ -	$ -		$ -	$ -	$ -	
278-2240-0231-800 OTHER PAYROLL COSTS	$ -		$ -		$ 68	$ 68	$ 68	
278-2240-0240-800 INSURANCE	$ -		$ -		$ -	$ -	$ -	
TOTAL PAYROLL BENEFITS	**$ -**	**$ -**	**$ -**		**$ 68**	**$ 68**	**$ 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**	**$ 5,226**	**$ 5,226**	

Special Revenue Fund 280 – Bus Replacement

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
SPECIAL REVENUE FUND 280

SPECIAL REVENUE FUND (280) - GRANT FUND BUS REPLACEMENT

RESOURES	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	$ 7,996	$ 7,996	
3000 STATE SOURCES	**$ 7,996**	**$ 7,996**	**$ 7,996**		**$ 7,996**	**$ 7,996**	**$ 7,996**	
5000 OTHER SOURCES								
280-5200 INTERFUND TRANS. (IN)	$ -	$ -	$ -		$ 25,886	$ 25,886	$ 25,886	
280-5400 BEGIN FUND BALANCE	$ 7,996	$ 15,992	$ 23,992		$ 31,988	$ 31,988	$ 31,988	
5000 OTHER SOURCES	**$ 7,996**	**$ 15,992**	**$ 23,992**		**$ 57,874**	**$ 57,874**	**$ 57,874**	
TOTAL RESOURCES	**$ 15,992**	**$ 23,988**	**$ 31,988**		**$ 65,870**	**$ 65,870**	**$ 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	$ 41,983	$ 41,983	
TOTAL SUPPLIES AND MATERIALS	**$ -**	**$ 23,988**	**$ 31,988**		**$ 41,983**	**$ 41,983**	**$ 41,983**	
UNAPPROPRIATED FUND BALANCE								
280-7000-0810-800 ENDING FUND BALANCE	**$ 15,992**	**$ -**	**$ -**		**$ 23,887**	**$ 23,887**	**$ 23,887**	
TOTAL REQUIREMENTS	**$ 15,992**	**$ 23,988**	**$ 31,988**		**$ 65,870**	**$ 65,870**	**$ 65,870**	

Special Revenue Fund 288 – Fiber

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
SPECIAL REVENUE FUND 288

SPECIAL REVENUE FUND (288) - GRANT FUND FIBER DONATION

RESOURES	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE 2026-27
288 SPECIAL REVENUE FUND - FIBER DONATION								
3000 STATE SOURCES								
288-1920 DONATION	$ -	$ -	$ -		$ -	$ -	$ -	
3000 STATE SOURCES	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
5000 OTHER SOURCES								
288-5400 BEGIN FUND BALANCE	$ 13,319	$ 2,988	$ 2,845		$ 702	$ 702	$ 702	
5000 OTHER SOURCES	**$ 13,319**	**$ 2,988**	**$ 2,845**		**$ 702**	**$ 702**	**$ 702**	
TOTAL RESOURCES	**$ 13,319**	**$ 2,988**	**$ 2,845**		**$ 702**	**$ 702**	**$ 702**	

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
288 SPECIAL REVENUE FUND - FIBER DONATION								
2000 SUPPORT SERVICES								
2320 EXECUTIVE ADMINISTRATION SERVICES								
288-2320-0112-800 CLASSIFIED SALARIES	$ 1,465	$ 626	$ 2,592		$ 641	$ 641	$ 641	
TOTAL SALARIES	**$ 1,465**	**$ 626**	**$ 2,592**		**$ 641**	**$ 641**	**$ 641**	
288-2320-0211-800 PERS	$ -	$ -	$ -		$ -	$ -	$ -	
288-2320-0212-800 PERS PICKUP	$ -	$ -	$ -		$ -	$ -	$ -	
288-2320-0231-800 OTHER PAYROLL COSTS	$ 116	$ 50	$ 253		$ 61	$ 61	$ 61	
288-2320-0240-800 INSURANCE								
TOTAL PAYROLL BENEFITS	**$ 116**	**$ 50**	**$ 253**		**$ 61**	**$ 61**	**$ 61**	
288-2660-0310-800 PROFESSIONAL SERVICES	$ 8,750	$ -	$ -		$ -	$ -	$ -	
TOTAL PROFESSIONAL SERVICES	**$ 8,750**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
UNAPPROPRIATED FUND BALANCE								
288-7000-0810-800 ENDING FUND BALANCE	**$ 2,988**	**$ 2,311**	**$ -**		**$ 0**	**$ -**	**$ -**	
TOTAL REQUIREMENTS	**$ 13,319**	**$ 2,988**	**$ 2,845**		**$ 702**	**$ 702**	**$ 702**	

Debt Service Fund 300

The Debt Service Fund collects property taxes related to the $2M General Obligation Bond 16-105 approved by voters May 2023 making the recent capital improvements to the school possible. With the conclusion of a successful project that was completed on time and under budget, the District Board took formal action to make a $400,000 special debt service prepayment May 2026. The district is grateful to the support from voters in passing the bond and very happy to return dollars back to the community.

Suggested revisions to the approved budget are highlighted below that reflect the resulting reduction in debt service requirements, and such allows for a reduction in property taxes for the district. The special prepayment also reduces the funds held in the District account with Jefferson County, so a reduction in interest earnings can be anticipated. The reconciliation of May 2026 tax receipts provides a clearer picture of the ending fund balance for 25/26 Fiscal Year which will carryover to 26/27.

Oregon Local Budget Law (ORS Chapter 294) dictates that the budget committee must first approve the budget, which sets an upper limit on the proposed tax. Subsequently, during the adoption process, the school board holds a public hearing and may make adjustments to the budget, including lowering tax levies, prior to formal adoption by June 30th.

BLACK BUTTE SCHOOL DISTRICT 41
BUDGET SUMMARY WORKSHEET
FISCAL YEAR ENDING JUNE 30, 2027
DEBT SERVICE FUND 300

DEBT SERVICE FUND 300

RESOURCES	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
300 DEBT SERVICE FUND						
LOCAL SOURCES (1000)						
300-1111 CURRENT YEAR'S TAX	$ 127,918	$ 113,978	$ 140,000	$ 130,026	$ 130,026	$ 100,000
300-1112 PRIOR YEAR'S TAX	$ -	$ 4,398	$ -	$ 3,088	$ 3,088	$ 3,088
300-1113 COUNTY TAX SALES FOR BACK TAXES	$ 25	$ -	$ -	$ -	$ -	
300-1501 INTEREST (LGIP)	$ 2,296	$ 7,598	$ 3,000	$ 3,000	$ 3,000	$ 1,000
3000 STATE SOURCES	**$ 130,240**	**$ 125,973**	**$ 143,000**	**$ 136,114**	**$ 136,114**	**$ 104,088**
5000 OTHER SOURCES						
300-5400 BEGIN FUND BALANCE	$ -	$ 8,513	$ 6,000	$ 14,994	$ 14,994	$ 18,540
5000 OTHER SOURCES	**$ -**	**$ 8,513**	**$ 6,000**	**$ 14,994**	**$ 14,994**	**$ 18,540**
TOTAL RESOURCES	**$ 130,240**	**$ 134,486**	**$ 149,000**	**$ 151,108**	**$ 151,108**	**$ 122,628**

FUND-FUNCTION-OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
100 OPERATING FUND						
2000 SUPPORT SERVICES 2520 FISCAL SERVICES						
300-2520-0389-800-000-000 OTHER PROFESSIONAL SERVICES	$ -	$ 50	$ 50	$ -	$ -	$ -
TOTAL PURCHASED SERVICES	**$ -**	**$ 50**	**$ 50**	**$ -**	**$ -**	**$ -**
5000 OTHER USES 5110 DEBT SERVICE						
300-5110-0610-800 REDEMPTION OF PRINCIPAL	$ 40,000	$ 30,000	$ 40,000	$ 45,000	$ 45,000	$ 45,000
300-5110-0621-800 REGULAR INTEREST	$ 81,727	$ 95,572	$ 94,956	$ 92,988	$ 92,988	$ 73,308
TOTAL DEBT SERVICE	**$ 121,727**	**$ 125,572**	**$ 134,956**	**$ 137,988**	**$ 137,988**	**$ 118,308**
UNAPPROPRIATED FUND BALANCE						
300-7000-0810-800 ENDING FUND BALANCE	**$ 8,513**	**$ 8,864**	**$ 13,994**	**$ 13,120**	**$ 13,120**	**$ 4,320**
TOTAL REQUIREMENTS	**$ 130,240**	**$ 134,486**	**$ 149,000**	**$ 151,108**	**$ 151,108**	**$ 122,628**

Revisions made during the adoption process are the result of reduced debt service payments following the special debt service prepayment completed May 2026 (which also reduces local property tax requirements). An increase in beginning fund balance was also calculated following the May 2026 reconciliation.

Bond Fund 400 – for historical reference only

The transformative school remodel officially concludes with the close of fiscal year 25/26. The capital improvements were possible thanks to the $2M Bond Measure 16-105 passed by voters May 2023. These funds were matched with a $2M state grant as part of the Oregon School Capital Improvement Matching (OSCIM) Program for $4M total. The District Board of Directors set aside a $400,000 contingency from reserves that was not needed during the project. With gratitude for voter support, the BBSD Board authorized a $400,000 special debt service prepayment May 2026 (see Fund 300).

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)~~

FUND-FUNCTION-OBJECT	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 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	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 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**	**$ -**	**$ -**	**$ -**

SUPPORTING DOCUMENTS

JEFFERSON COUNTY / BLACK BUTTE SCHOOL DISTRICT NO. 41
CAMP SHERMAN, OREGON 97730

RESOLUTION 26-05

A RESOLUTION TO ADOPT AND APPROPRIATE FOR THE FISCAL YEAR 2026-2027 BUDGET AND IMPOSE AND CATEGORIZE TAXES

BE IT RESOLVED that the Jefferson County School District #41 / Black Butte School Board of Directors hereby adopts the budget for the 2026-27 fiscal year in the sum of $1,877,571, now on the file at the District Office (25745 Forest Service Road 1419, Camp Sherman, Oregon).

A RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2026 and for the purposes shown below are hereby appropriated as follows:

	Budget by Appropriation Category	**Total**
General Fund (1XX)		
Instruction (1000)	$448,122	
Support Services (2000)	$585,521	
Facilities Acquisition (4000)	$22,610	
Transfers (5000.700)	$25,886	
Contingency (6000)	$431,484	
Total General Fund Appropriations		**$1,513,623**
Special Revenue Funds (2XX)		
Instruction (1000)	$67,703	
Support Services (2000)	$148,524	
Contingency (6000)	$1,206	
Total Special Revenue Funds Appropriations		**$217,433**
Unappropriated Ending Fund Balance		*$23,887*
Debt Service Fund (300)		
Debt Service (5000.600)	$118,308	
Total Debt Service Fund Appropriations		**$118,308**
Unappropriated Ending Fund Balance		*$4,320*
TOTAL APPRORIATIONS		**$1,849,364**
Total Unappropriated Ending Fund Balances		*$28,207*
TOTAL ADOPTED BUDGET		**$1,877,571**

A RESOLUTION TO IMPOSE TAXES FOR FISCAL YEAR 2026-27

BE IT RESOLVED that the Jefferson County School District #41 Board of Directors hereby imposes the following ad valorem property taxes for tax year 2026-27 upon the assessed value of all taxable property within the District as follows:

1. At the rate per $1000 of assessed value of $3.0137 for permanent rate tax;
2. In the amount of $100,000 for debt service for general obligation bonds;

A RESOLUTION TO CATEGORIZE TAXES FOR FISCAL YEAR 2026-27

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b of the Oregon Constitution as follows:

	Education Limitation
Permanent Rate Tax	$3.0137 / $1000
	Excluded from Limitation
General Obligation Debt Service	$100,000

The above resolution statements were approved and declared adopted on this 9th day of June 2026.

Marie Sheahan "Bear" Brown
District Board Chair, Marie Sheahan "Bear" Brown

June 9, 2026
Dated

Jane Petke
Jane Petke, Business Manager

June 9, 2026
Dated

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM OR-ED-50
2026–2027

To assessor of Jefferson County

☐ Check here if this is an amended form.

Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The Black Butte School District (District name) has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Jefferson (County name) County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Mailing address of district	City	State	ZIP code	Date submitted
PO Box 150	Camp Sherman	OR	97730	July 7, 2026

Contact person	Title	Daytime telephone number	Contact person e-mail address
Jane Petke	Business Manager	541-595-6203 ext 2	jpetke@blackbutte.k12.or.us

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits: Rate —or— Dollar Amount	Excluded from Measure 5 Limits: Dollar Amount of Bond Levy
1. Rate per $1,000 levied (within permanent rate limit)	1	$3.0137	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	4a		
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001	4b		100,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c		100,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per $1,000	5	$3.0137
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. **Estimated** permanent rate limit for newly **merged/consolidated** district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES—Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters

(see next page for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

FORM

OR-ED-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Black Butte School District will be held on June 9, 2026 at 4:45pm at Black Butte School 25745 FS Rd 1419 Camp Sherman, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Black Butte School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Black Butte School 25745 FS Rd 1419 Camp Sherman, Oregon between the hours of 9 a.m. and 3 p.m., or online at www.blackbutte.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jane Petke, Business Manager | Telephone: 541-595-6203 x2 | Email: jpetke@blackbutte.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year 2024-2025	This Year 2025-26	Next Year 2026-2027
Beginning Fund Balance	$3,001,565	$1,944,431	$744,584
Current Year Property Taxes, other than Local Option Taxes	$334,563	$339,917	$381,297
Current Year Local Option Property Taxes	$118,376	$140,000	$133,114
Other Revenue from Local Sources	$149,447	$55,300	$45,800
Revenue from Intermediate Sources	$9,793	$9,125	$5,391
Revenue from State Sources	$1,713,982	$435,292	$534,946
Revenue from Federal Sources	$28,647	$30,805	$35,033
Interfund Transfers	$20,662	$84,905	$25,886
All Other Budget Resources			$0
Total Resources	**$5,377,035**	**$3,039,775**	**$1,906,051**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	$450,645	$518,752	$618,042
Other Associated Payroll Costs	$201,349	$302,961	$329,719
Purchased Services	$118,069	$126,623	$156,760
Supplies & Materials	$58,182	$39,754	$49,257
Capital Outlay	$2,983,724	$953,988	$64,593
Other Objects (except debt service & interfund transfers)	$43,244	$49,200	$54,110
Debt Service*	$125,572	$134,956	$137,988
Interfund Transfers*	$20,662	$84,905	$25,886
Operating Contingency	$0	$814,094	$432,690
Unappropriated Ending Fund Balance & Reserves	$1,375,590	$14,543	$37,007
Total Requirements	**$5,377,035**	**$3,039,775**	**$1,906,051**

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

1000 Instruction	$491,627	$535,192	$511,697
FTE	3.4	3.9	3.4
2000 Support Services	$403,849	$534,086	$738,173
FTE	2.5	2.6	3.45
3000 Enterprise & Community Service	$0	$0	$0
FTE	0	0	0
4000 Facility Acquisition & Construction	$2,959,736	$922,000	$22,610
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	$125,572	$134,956	$137,988
5200 Interfund Transfers*	$20,662	$84,905	$25,886
6000 Contingency	$0	$814,094	$432,690
7000 Unappropriated Ending Fund Balance	$1,375,590	$14,543	$37,007
Total Requirements	**$5,377,033**	**$3,039,775**	**$1,906,051**
Total FTE	**5.9**	**6.5**	**6.85**

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 3.0137 per $1,000)	3.0137	3.0137	3.0137
Local Option Levy	0	0	0
Levy For General Obligation Bonds	$130,000	$140,000	$133,114

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$1,490,000	$0
Other Bonds	$0	$0
Other Borrowings	$0	$0
Total	**$1,490,000**	$0

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

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

BLACK BUTTE SCHOOL DISTRICT No. 41
BOARD OF DIRECTORS MEETING
Camp Sherman, Oregon

BUDGET COMMITTEE MINUTES
May 12, 2026 AS APPROVED

Budget Committee Members Present:
Bear Brown; Jennifer Green; Karen Lajoy;
Craig Mackie; Emma Prescher; McKenzie Ruckman; Hazel Wood

Staff Members Present:
Delaney Sharp, Principal & Teacher; Jane Petke, Business Manager;
Daniel Petke, Facilities and Grounds Specialist, Bus Driver

Community/Public Present:
None

OPENING OF BUDGET COMMITTEE MEETING
Board Chair Bear Brown called the meeting of the Black Butte School District Budget Committee to order at 5:09 p.m.

ADDITIONS, DELETIONS, CORRECTIONS TO AGENDA
- None.

ADOPTION OF AGENDA
Jennifer Green: Moved to adopt the agenda as proposed. Karen Lajoy: Seconded. All in favor. Agenda adopted.

ELECTION OF BUDGET COMMITTEE OFFICERS
After discussion of willingness to serve, Bear Brown: Moved to elect Hazel Wood to serve as Chair of the Black Butte School Budget Committee for the FY 2026–2027 Budget Meetings and McKenzie Ruckman to serve as Vice-Chair. Karen Lajoy: Seconded. All in favor. Motion passed.

APPROVE MINUTES OF PRIOR BUDGET COMMITTEE MEETING(S)
- Bear said that all previous Budget Committee Minutes have been approved.

REVIEW OF BUDGET REVISIONS AND BUDGET PROCESS OVERVIEW
Budget Committee Chair Hazel Wood said that Business Manager Jane Petke has been working with Principal & Teacher Delaney Sharp to prepare the FY 2026–2027 Budget. She invited Jane and Delaney to explain the relevant points, and also to answer questions from Budget Committee members.
- Jane and Delaney presented a slide show.
- Hazel asked what the grey bars signify in the enrollment graph. Delaney explained that state funding is based on enrollment but with greater weighting (more money) according to various additional needs of students. For us, the

Average Daily Membership weighted (ADMw) number represents the extra needs of tiny rural schools.

- Hazel noted that Kirstin served as District Administrator until retiring last year. She asked how this has affected staffing. Delaney explained that her leaving was gradual. She started at a certain FTE and gradually gave more to Delaney after he got his principal license.
- Jenni asked about the addition of "Technology" in the Facilities & Technology section. Delaney explained that most staff are not very tech-savvy, but at times Jennie Sharp has stepped in as needed. Jane said that the On-Site IT Specialist would be .05 FTE. As we explore fiber more, this builds room in the budget for more support. We don't know how much will be required. Kenzie summarized that Jennie will continue to perform this role with more clarity.
- Delaney said that we have an amazing facilities person doing this job at .1 FTE. Other districts have more facilities staff, including some fulltime ~ though they have older, larger facilities.
- Proposed budget highlight: We have 11 staff members but fewer than 7 FTE.
- Craig asked about the difference in proposed expenses versus local, state, and bus funding. Where does the rest of the money come from? Jane showed the additional chart for the operating fund, which includes last year's taxes and State School Fund (SSF) adjustments. In addition, we receive grant funding.
- Emma asked, "What are transfers?" Jane explained that this is new in our budget; it's the ability at the end of the year to move up to $25,000 into the bus fund.
- Hazel asked about salaried staff and staff with small FTEs; are they all salaried? Jane said that the small FTEs are hourly; regular FTEs are salaried.
- Pages 31+: Reserve fund amounts have changed over the years. For example, Fund 102 – PERS Reserve shows that we gave $100,000 recently (we also received a $25,000 matching contribution from the PERS board).
- Emma noticed that we no longer have a long-term maintenance fund. Jane explained that we moved this to General Reserve; since we have a new facility, we likely don't need a specific fund.
- Hazel asked about the PERS fund process. Jane and Delaney explained.
- Debt Service Fund 300: Jane will modify this based on today's Bond prepayment decision.
- Page 32: Bear asked what the $22,610 for Building Acquisition is for. Jane explained that we will finish a few projects this summer (resurfacing basketball court, paving front walkway, some teacherage repairs, etc.).
- Page 41: Bear asked why Travel is so high ($11,300) for Early Literacy. It was $500 in 25-26. Jane said that it's travel for professional development, including Ethan's tuition and the consultant's fee for staff development.

PUBLIC COMMENT

Budget Committee Chair Hazel Wood would have invited any members of the public to offer public comment on the FY 2026–2027 Budget; however, no members of the public were present.

BLACK BUTTE SCHOOL DISTRICT No. 41
BOARD OF DIRECTORS MEETING
Camp Sherman, Oregon

CONSIDERATION OF PUBLIC COMMENT
Budget Committee Chair Hazel Wood would have noted that the Budget Committee would now consider these public comments; however, no public comments were offered.

APPROVE BUDGET AND AD VALORUM TAX
Budget Committee Chair Hazel Wood said that the Budget Committee will now decide if the FY 2026–2027 Budget is ready for approval and subsequent presentation to the Black Butte School Board of Directors, and will make a recommendation regarding the Ad Valorum Tax. She asked for comments.

- Bear noted that the Budget Committee would be approving the amounts; the narrative language can be corrected after the fact.

Budget Committee Chair Hazel Wood asked: "Is there a motion to approve as presented the Budget for the 2026–2027 Fiscal Year in the amount of $1,906,051?"
Operating & Reserve Funds (100) $1,513,623
Restricted Funds (200) $241,320
Debt Service Fund (300) $151,108
TOTAL $1,906,051"?
McKenzie Ruckman: So moved. Craig Mackie: Second. All in favor. Motion passed.

Budget Committee Chair Hazel Wood asked: "Is there a motion to approve property taxes for the 2026–2027 school year at a rate of $3.0137 per $1,000 of assessed value for the permanent rate tax levy, and in the amount of $151,108 for the general obligation bond levy?" McKenzie Ruckman: So moved. Craig Mackie: Second. All in favor. Motion passed.

ADJOURN BUDGET HEARING
There being no further business of the Budget Committee, Budget Committee Chair Hazel Wood adjourned the Session at 6:26 p.m.

Minutes respectfully submitted,
Bear Brown, Board Chair

______________________________ __________________
Hazel Wood, Budget Committee Chair   Date approved

Roundabout SISTERS

Bill Bartlett
Columnist

9,389

occasion. He spoke knowingly and with a dignified passion. He was keenly aware of his audience and the emotionally charged atmosphere.

Our first stop was Pointe du Hoc, a promontory with a 100-foot cliff overlooking the English Channel. U.S. Army Rangers from the 2nd Ranger Battalion were tasked with scaling the cliffs using grappling hooks and ladders. Their mission was to destroy a battery of German 155mm artillery guns believed capable of targeting both Omaha and Utah beaches.

After reaching the top under heavy fire, they dis-

flip book, Lucas, reverently explained the action that immortal day. The landing at Omaha Beach was the bloodiest of the five D-Day landing zones. American troops from the 1st and 29th Infantry Divisions faced a nearly perfect storm of disaster.

Rough seas swamped many of the amphibious Sherman tanks, sinking them before they reached shore. Landing craft were pushed off course by strong currents, depositing soldiers in the wrong positions.

German defenders occupied well-fortified bluffs overlooking a wide, flat

A
B

buried.

Notice of Budget Hearing Black Butte School District

TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-2025	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-2027
Beginning Fund Balance	[illegible]	[illegible]	[illegible]
Current Year Property Taxes, other than Local Option Taxes	[illegible]	[illegible]	[illegible]
Current Year Local Option Property Taxes	[illegible]	[illegible]	[illegible]
Other Revenue from Local Sources	[illegible]	[illegible]	[illegible]
Revenue from Intermediate Sources	[illegible]	[illegible]	[illegible]
Revenue from State Sources	[illegible]	[illegible]	[illegible]
Revenue from Federal Sources	[illegible]	[illegible]	[illegible]
Interfund Transfers	[illegible]	[illegible]	[illegible]
All Other Budget Resources	[illegible]	[illegible]	[illegible]
Total Resources	[illegible]	[illegible]	[illegible]

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	[illegible]	[illegible]	[illegible]
Other Associated Payroll Costs	[illegible]	[illegible]	[illegible]
Purchased Services	[illegible]	[illegible]	[illegible]
Supplies & Materials	[illegible]	[illegible]	[illegible]
Capital Outlay	[illegible]	[illegible]	[illegible]
Other Objects (except debt service & interfund transfers)	[illegible]	[illegible]	[illegible]
Total Requirements	[illegible]	[illegible]	[illegible]

SISTERS PARK & RECRE

A public meeting of the Board of Directors of the Sisters Pa
97759. The purpose of this meeting is to discuss the budget
summary of the budget is presented below. A copy of the b
sistersrecreation.com. This budget is for an annual budget

Contact: Jennifer Holland, Executive Director

TOTAL OF ALL FUNDS
Beginning fund balance/net working capital
Fees and other service charges
Grant, donations and miscellaneous revenue
Revenue from short term debt
Transfers from other funds
Current year property taxes estimated to be received
Total Resources

FINAN
Personnel services
Materials and services
Capital outlay
Debt service
Special payments
Interfund transfers
Contingencies
Unappropriated ending balance and reserved for future ex
Total Requirements

FINANCIAL SUMMARY - REQ
Name: General Fund
FTE for Administrative Services Department
FTE for Facilities Services Department
FTE for Recreation Services Department
FTE for Care Services Department
FTE for Special Events Department
TOTAL General Fund FTE
Name: Special Revenue Funds
FTE for SPRD Committees
TOTAL Special Revenue Fund FTE
Total Required FTE

Permanent rate levy (rate limit $0.22 per $1,000)
Local option levy
Levy for general obligation bonds

LONG TERM DEBT	
General obligation bonds	
Other bonds	
Other borrowings	
Total	

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES. –ss.

I, JAMES CORNELIUS, being first duly sworn, depose and say that I am the principal clerk of the publication, The Nugget, a newspaper of general circulation printed and published at Sisters in the Aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that the

Black Butte School District

printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 consecutive weeks in the following issues: May 27, 2026

Subscribed and sworn to before this 27th day of May, 2026.

Signed: [signature]

SIFIEDS

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 4x 400-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.

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES, –ss.

I, JAMES CORNELIUS, being first duly sworn, depose and say that I am the principal clerk of the publication, The Nugget, a newspaper of general circulation printed and published at Sisters in the Aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that the

Jefferson County - Black Butte School District

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 consecutive weeks in the following issues: April 29, 2026

Subscribed and sworn to before this 1st day of May, 2026.

Signed James Cornelius

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-Reimburseable	=	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**

CHART OF ACCOUNT DESCRIPTIONS

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 21.78% for OPSRP employees and 24.32% for Tier 1&2 employees.
- **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 $1,600/month/1.0 FTE.

300 Purchased 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 Function2310.

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.