Bend-La Pine Schools

Administrative School District No. 1, Deschutes County, Oregon



2026-2027 Adopted Budget

Administrative School District No. 1

Deschutes County, Oregon

2026-2027 ADOPTED BUDGET

Mr. Marcus LeGrand
Chair, Board of Directors

Ms. Amy Tatom
Vice Chair, Board of Directors

Dr. Steven Cook
Superintendent

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

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

Bend-La Pine Schools
Fiscal Year 2026-27 Adopted Budget
Table of Contents

INTRODUCTION
- Budget Message 1
- Budget Committee Members 3
- Budget Calendar 4
- Budget Process 5
- Enrollment Projections 6
- Building the Budget 8
- Resolutions 23
- Legal Notices 27

GENERAL FUND
- General Fund Consolidated Resources and Requirements 31

GENERAL FUND OPERATIONS
- Classifications of Revenues 33
- General Fund Operations Resources 34
- Definitions of Functions 36
- Definitions of Objects 37
- General Fund Operations Requirements by Function and Object 38

GENERAL FUND OTHER
- Athletics 82
  - Athletics by School 84
- Instructional Materials 86
- Transportation Reserve 88
- Print Shop 90
- Facility Usage 92
- Technology Replacement 94
- Maintenance Replacement 96
- Insurance Reserve 98

OTHER FUNDS
- Special Revenue Fund
  - Consolidated 102
  - Grants 104
  - Student Investment Account 106
  - High School Success 108
  - Nutrition Services 110
  - Student Body 112
- Long Term Debt Service Fund
  - Consolidated 114
  - General Obligation Bonds 117
  - PERS Bonds 118
  - Full Faith and Credit Bonds 119
- Capital Projects Fund 120
- Trust Fund 122

PERSONNEL
- Staffing by Full-Time Equivalencies 125

BUDGET AT A GLANCE
- Summary by Appropriation Level 137
- All Funds and Subfunds 138
- General Fund Operations Requirements by Object 139

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

Introduction



"The capacity to learn is a gift; The ability to learn is a skill; The willingness to learn is a choice."

-Brian Herbert

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

Est. 1883

BEND LAPINE Schools

EDUCATING THRIVING STUDENTS

March 17, 2026

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

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

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

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

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

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

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

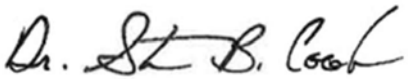
transparency, and shared ownership of classroom practices that promote positive learning environments, student dignity, and a strong sense of belonging.

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

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

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

In collaborative partnership,



Dr. Steven Cook
Superintendent, Bend-La Pine Schools

Budget Committee Members for FY2026-27 Budget

Board of Directors	Inaugural Date	Term Ends
Marcus LeGrand - Chair	July 2021	June 30, 2029
Jenn Lynch	July 2025	June 30, 2029
Cameron Fischer	July 2023	June 30, 2027
Shirley Olson	July 2021	June 30, 2029
Amy Tatom - Vice Chair	July 2019	June 30, 2027
Kina Chadwick	December 2022	June 30, 2029
Ross Tomlin	December 2024	June 30, 2027

Appointed Members	Inaugural Date	Term Ends
Tom Bahrman	December 2007	June 30, 2026
Natasha McFarland	December 2012	June 30, 2027
Bryce Johnson	February 2026	June 30, 2027
Apolo Aguirre	December 2025	June 30, 2028
Cara Marsh-Rhodes	February 2022	June 30, 2028
Sharon Bellusci	February 2020	June 30, 2026
Ned Lutz	February 2022	June 30, 2026

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

January 3 – January 17	2026	Appoint budget committee members
January 5	2026	Staffing allocations complete
February 18	2026	Budget guidelines and discretionary allocations issued to schools and departments
February 25	2026	Schools and departments discretionary budgets due
March 13	2026	Budget document complete
March 17	2026	Budget committee meeting - Budget Message, overview of budget document, revenue update and questions and answers – Election of officers - Room 314 of Education Center 4:00pm
May 12	2026	Budget committee meeting - Room 314 of Education Center 5:00pm
May 26	2026	Budget Public Hearing Room 314 of Education Center 5:30pm
June 16	2026	School Board meeting–Adoption of 2026-27 budget - Room 314 of Education Center 5:30pm

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

1. Appoint a Budget Officer – The School Board appointed Dr. Steven Cook as the Budget Officer by Resolution 1993 on June 17, 2025.
2. Prepare the Proposed Budget – Completed by first budget committee meeting on March 17, 2026.
3. Publish Notice of Budget Committee Meeting, twice – Published March 5, 2026 on website and March 10, 2026 in Bend Bulletin.
4. Budget Committee Meets – Initial meeting is March 17, 2026, 4:00pm. Can meet as often as needed, no publication requirements after the first meeting.
5. Budget Committee Approves Budget – Budget Committee can make changes to the proposed budget. Once satisfied with the budget, a motion is made to approve the budget and approve the property tax rate for the general fund and the property tax amount for the debt service fund. Approved budget now goes to the School Board for adoption.
6. Budget Summary and Notice of Public Hearing is Published – A financial summary of the approved budget and a notice of budget hearing must be published between 5 and 30 days before the hearing (budget hearing scheduled for May 26, 2026).
7. Budget Hearing Held – Held by the School Board to listen to stakeholder's testimony on the approved budget. Additional hearings may be held.
8. Budget adopted, appropriations made, taxes declared and categorized – Before adoption, the School Board may make changes to the budget approved by the Budget Committee, subject to certain limitations:
    a. Taxes may not be increased over the amount approved by the budget committee.
    b. Estimated expenditures in a fund cannot be increased over the amount approved by the budget committee by more than $5,000 or 10 percent, whichever is greater.

    These limitations cannot be exceeded without first publishing a revised financial summary and holding another budget hearing.

    After the hearing and after considering relevant testimony, the School Board adopts the budget (no later than June 30, scheduled for June 16, 2026). By resolution, the School Board adopts the budget, makes appropriations and levies and categorizes tax.
9. Certify Taxes – Property tax rate and general obligation debt service amount are certified to the County Assessor. In addition, a copy of the adopted budget and the tax certification forms are submitted to the High Desert Education Service District and the Oregon Department of Education.

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

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

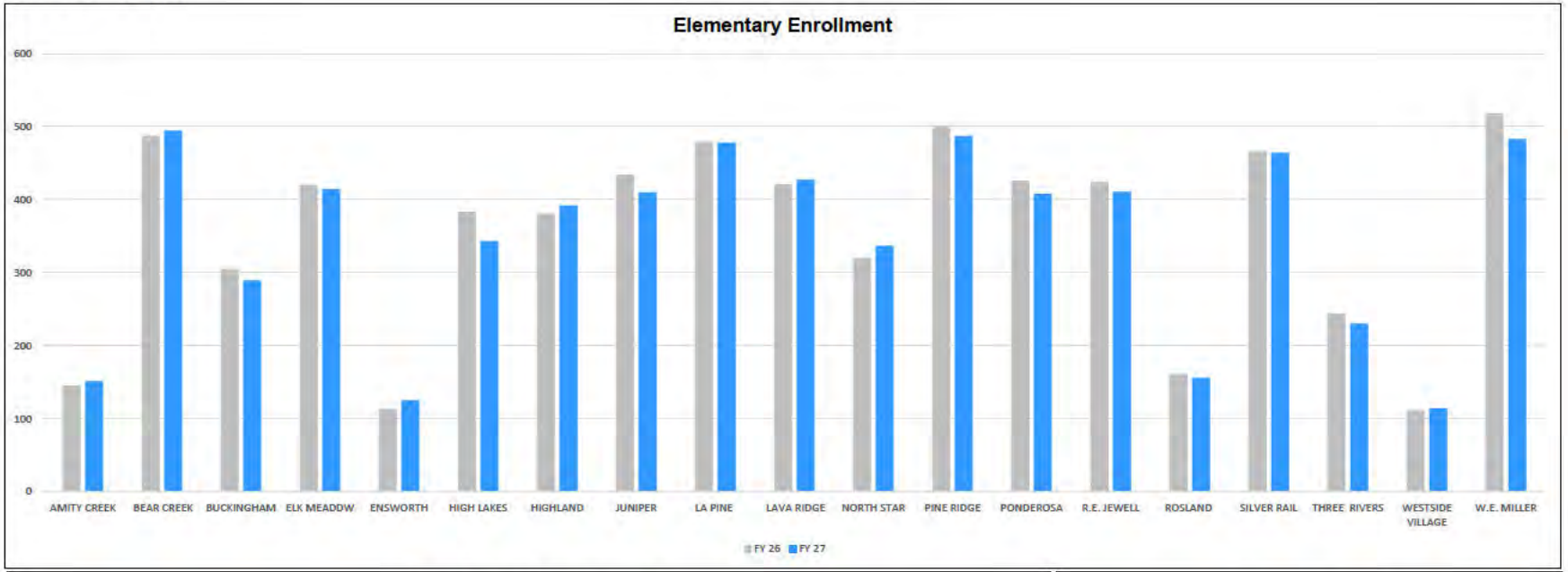
MIDDLE SCHOOLS										
GRADE	CASCADE	HIGH DESERT	LA PINE MIDDLE	PACIFIC CREST	PILOT BUTTE	SKY VIEW	REALMS MS	THREE RIVERS	WESTSIDE VILLAGE	TOTAL
GRADE 6	255	222	112	168	189	202	54	59	19	1,279
GRADE 7	244	213	108	161	181	194	52	56	18	1,228
GRADE 8	259	207	102	196	165	193	52	47	20	1,240
TOTAL	757	642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

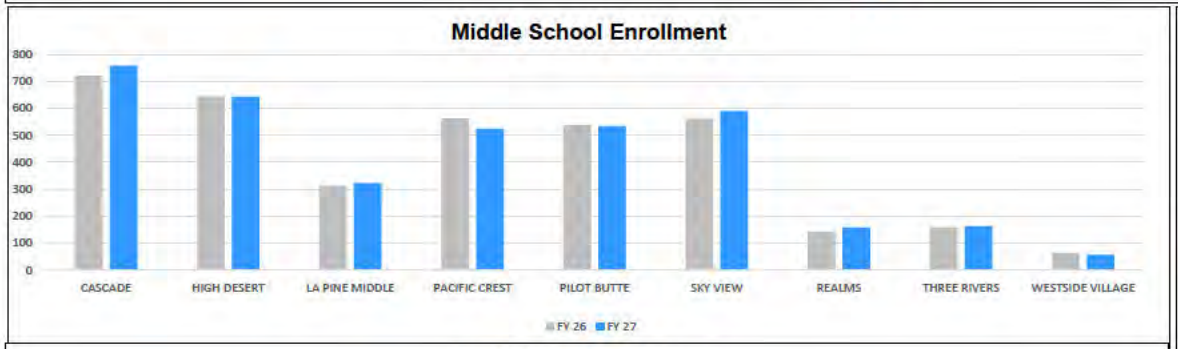
HIGH SCHOOLS							
GRADE	BEND HIGH	CALDERA	LA PINE HIGH	BEND TECH	MOUNTAIN VIEW	SUMMIT HIGH	TOTAL
GRADE 9	328	326	95	53	318	275	1,396
GRADE 10	336	334	97	54	325	281	1,426
GRADE 11	322	321	89	46	272	300	1,349
GRADE 12	268	341	127	61	273	288	1,358
TOTAL	1,253	1,322	407	215	1,187	1,145	5,530

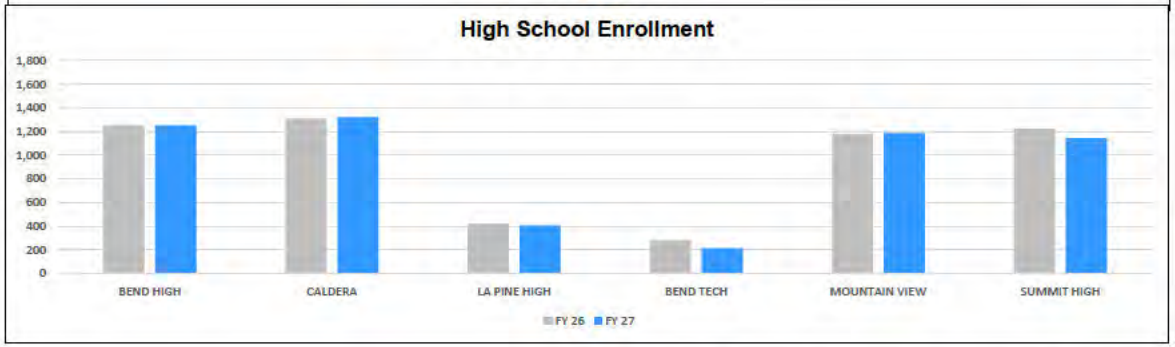
COMPARISON		
DATE	10/01/26	10/01/25
SCHOOLS		
ELEM	6,615	6,740
MIDDLE	3,747	3,707
HIGH	5,530	5,671
Total Schools	15,892	16,118
PROGRAMS		
BIS	217	218
DSMCS	168	171
OTHER	13	80
J BAR J	36	40
COIC	101	101
Total Programs	535	610
Total District	16,427	16,728
Enrollment Decrease		(301)

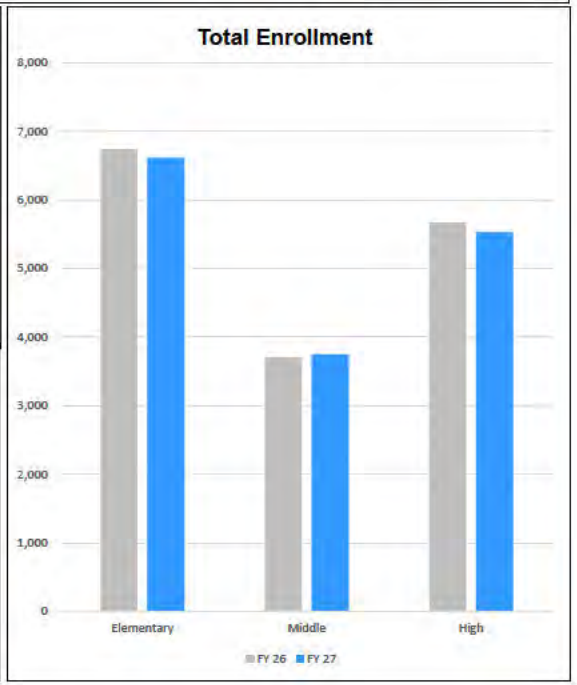
Legend: BIS Bend International School
DSMCS Desert Sky Montessori Charter School

Bend-La Pine Schools
Enrollment Projections
Fiscal Year 2026-27 Adopted Budget
Projected to: 10/1/2026
Actual as of: 10/1/2025









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

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

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

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

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

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

Bend-La Pine Schools Profile

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

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

How Do We Build The Annual Budget?

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

Resources (revenues) = Requirements (expenditures)

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

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

Chart of Accounts - Framework

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

The accounting code structure is designed to provide consistent classification of expenditures to allow valid spending comparisons across schools and districts throughout the state. The Program Budgeting and Accounting Manual is written to approach conformance with Generally Accepted Accounting Principles (GAAP), a uniform minimum standard for financial accounting and reporting. Account classifications are designed to provide meaningful financial information to its users.

Achieving consistency in budgeting and financial reporting enhances our ability to present a clear picture of the District's financial condition. Financial information that is consistently presented in a simple and straightforward format will be readily understood by the public, and provide a sound basis for decision-making.

In governmental accounting systems, and for budgeting purposes, the District's financial structure is built by funds. In this capacity, a fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The most common reason for establishing a fund is to account for a revenue source whose use is limited to a particular kind of expenditure.

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

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

Resources/Revenues:
Fund: xxx
Source: xxxx
For example, revenue from the State School Fund in the General Fund would be classified as:
Fund: 100 – General Fund
Source: 3101 – State School Fund

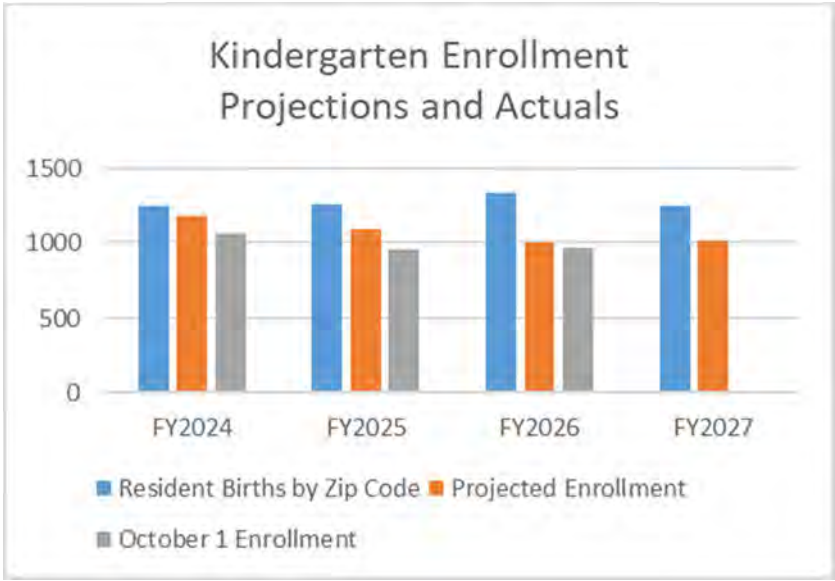
Requirements/Expenditures:
Fund: xxx
Function: xxxx
Object: xxxx
For example, expenditures for the salary of a first grade school teacher in the General Fund would be classified as:
Fund: 100 – General Fund
Function: 1111 – Primary Instruction, K-5 Programs
Object: 0111 – Licensed Salaries

Student Enrollment

The District's budgeted resources and requirements are based on student enrollment. The District's primary source of operational resources is the State School Fund allocation, which is calculated from the number and type of students enrolled in the District. The FY2026-27 projected enrollment for Bend-La Pine Schools is 16,427, a decrease of 301 students compared with actual enrollment of 16,728 on October 1, 2025.

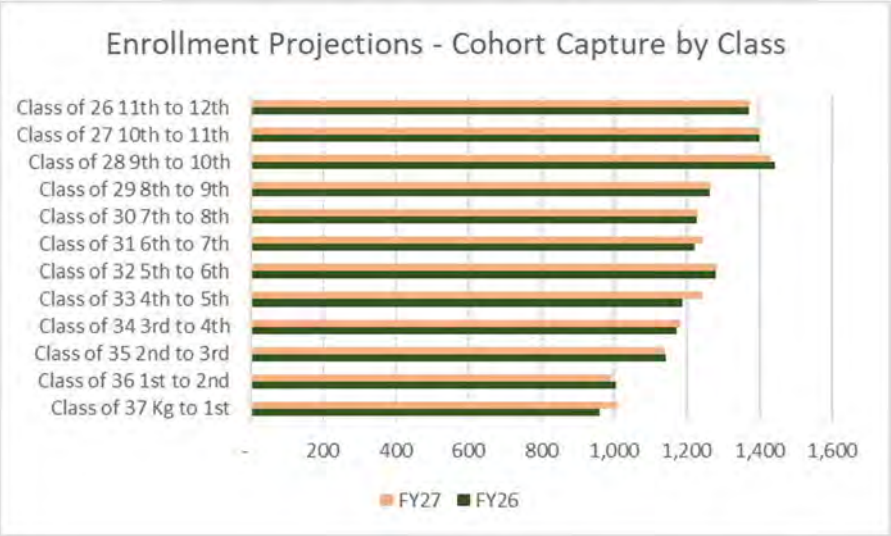
Enrollment projections are further refined by grade and school. To accomplish this, the District develops annual enrollment projections using two types of information – birth rates and cohort survival rates.

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



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

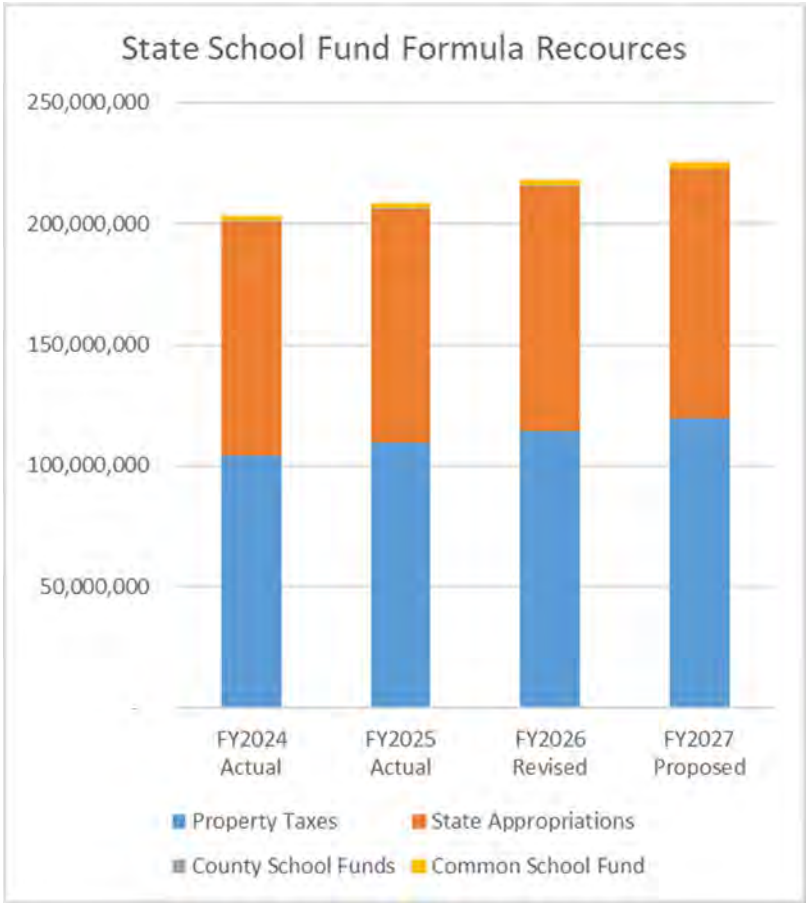
up to the next grade or school level. Cohort capture in a given area is affected by in- and out-migration of families in response to economic climate, the type of housing available (i.e. single-family units vs. multiple-family units) and general mobility of the population.



Resources/Revenues

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

The State School Formula is comprised of state appropriations, local property taxes, county school funds, the common school fund and a few other miscellaneous items. The following chart shows the formula revenue from FY2024 through proposed FY2027.



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

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

Local resources
\+ State appropriations
= Total funding from the State School Formula

Local resources +1
\+ State appropriations -1
= Total funding from the State School Formula

Local resources -1
\+ State appropriations +1
= Total funding from the State School Formula

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

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

The calculation of the State School Formula includes “Average Daily Membership – Weighted” (ADMw) and the cost of student transportation. The following is a background on the “Average Daily Membership – Weighted” (ADMw) used in the State School Fund Formula and which determines each District’s percentage of the State School Fund revenue. ADMw measures the variations of student enrollment as students enter and exit our schools. One of ODE’s enrollment benchmarks for student enrollment is the number of students enrolled on October 1 of a given school year. This enrollment benchmark is at a single point in time, compared with ADMw which is more of an average enrollment over the school year. For example, if a student attends one of our schools for the first semester and withdraws in the second semester to enroll in another district, we would receive half of the annual funding for that student. The weighted portion of ADMw is also designed to allocate additional resources for students requiring more intensive services, such as students on an individualized education plan (IEP), students in poverty, and students where English is not their first language.

Student transportation costs are also part of the formula, and the transportation reimbursement rate for Bend-La Pine Schools is 70 percent of approved costs.

Other resources in the General Fund Operations subfund include pass-through funds from the High Desert Education Service District, investment earnings, indirect charges to grants, and expenses reimbursed by others. The ending fund balance from the previous year is also included in resources available for the current year.

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

Requirements/Expenditures

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

1000 - Instruction
Activities dealing directly with teaching of students. Teaching may be provided for students in a school classroom, in other locations such as a home or hospital, or in other co-curricular learning situations.

2000 – Support Services
Administrative, technical, personal (such as guidance and health) and logistical support to facilitate and enhance instruction.

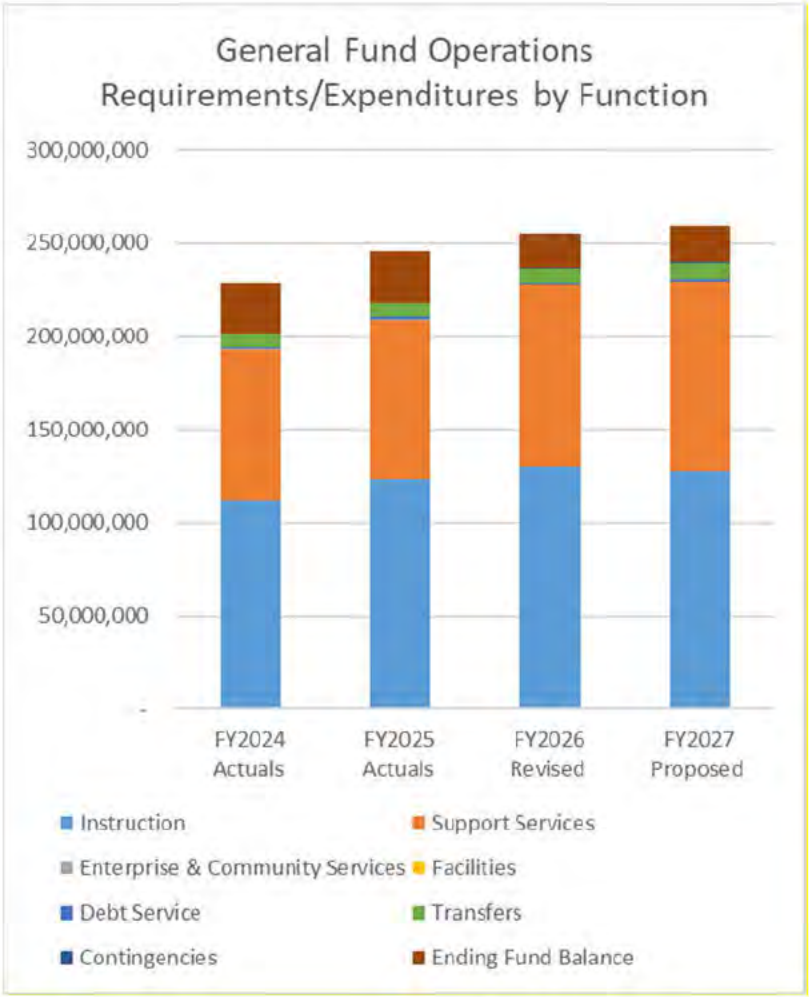
3000 – Enterprise and Community Services
Programs where the costs of providing goods or services to the students or general public are financed or recovered primarily through user charges and community programs.

4000 – Facilities Acquisition and Construction
Used for the acquisition of land, new building construction, major remodeling, installation or extension of service systems, equipment and other site improvements.

5000 – Other Uses
Activities in this classification include current debt service payments and transfers between funds.

6000 - Contingency
Appropriations for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual event.

7000 – Unappropriated Ending Fund Balance
An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs.



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

Major object code levels include:

0100 – Salaries
Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily.

0200 – Associated Payroll Costs
Amounts paid by the district on behalf of employees including payroll taxes, PERS and health insurance.

0300 – Purchased Services
Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. Services include architects, engineers, auditors, lawyers and consultants.

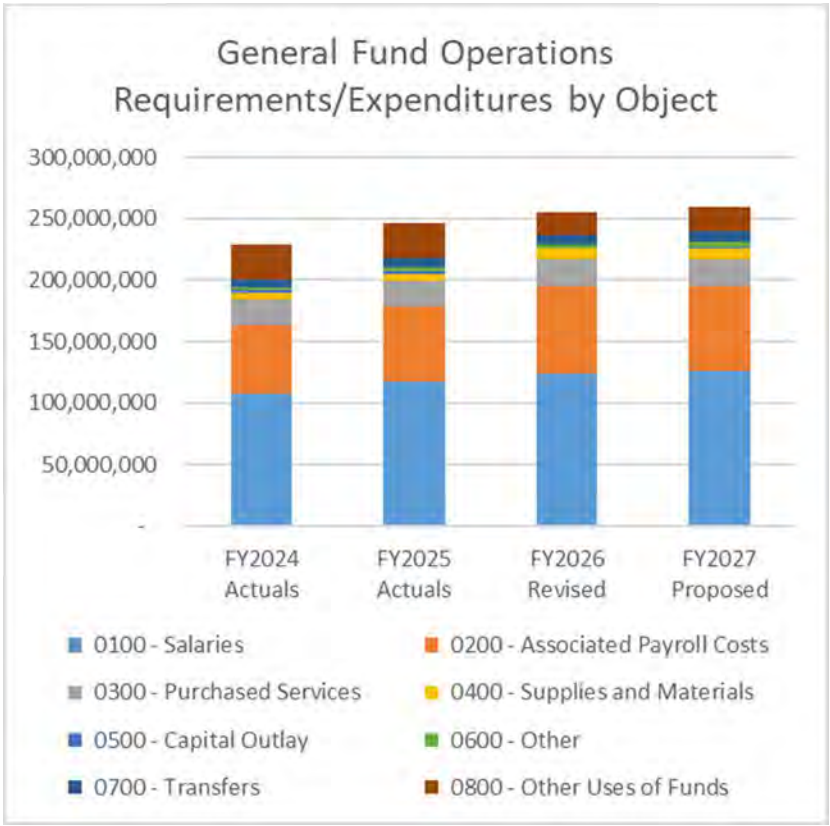
0400 – Supplies and Materials
Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

0500 – Capital Outlay
Expenditures for the acquisition of capital assets or additions to capital assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

0600 – Other
Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.

0700 – Transfers
This is an accounting entry used to move monies between funds.

800 - Other Uses of Funds
Amounts set aside for operating contingencies or reserved for the following year (ending fund balance).



Personnel costs are the biggest expenditure to the budget.



Personnel costs represent about 85 percent of the General Fund Operations total expenses. Personnel costs include salary as well as the benefits that come with salary costs, such as: PERS, payroll taxes, health insurance, worker's compensation insurance, and Paid Leave Oregon. PERS, payroll taxes, worker's compensation and Paid Leave Oregon are statutorily mandated.

A significant portion of the District's workforce is allocated based on student enrollment. For example, the target class-size in the 1st grade is 23 students to one teacher. Each grade has a student to staff ratio target as shown in the following chart:

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

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

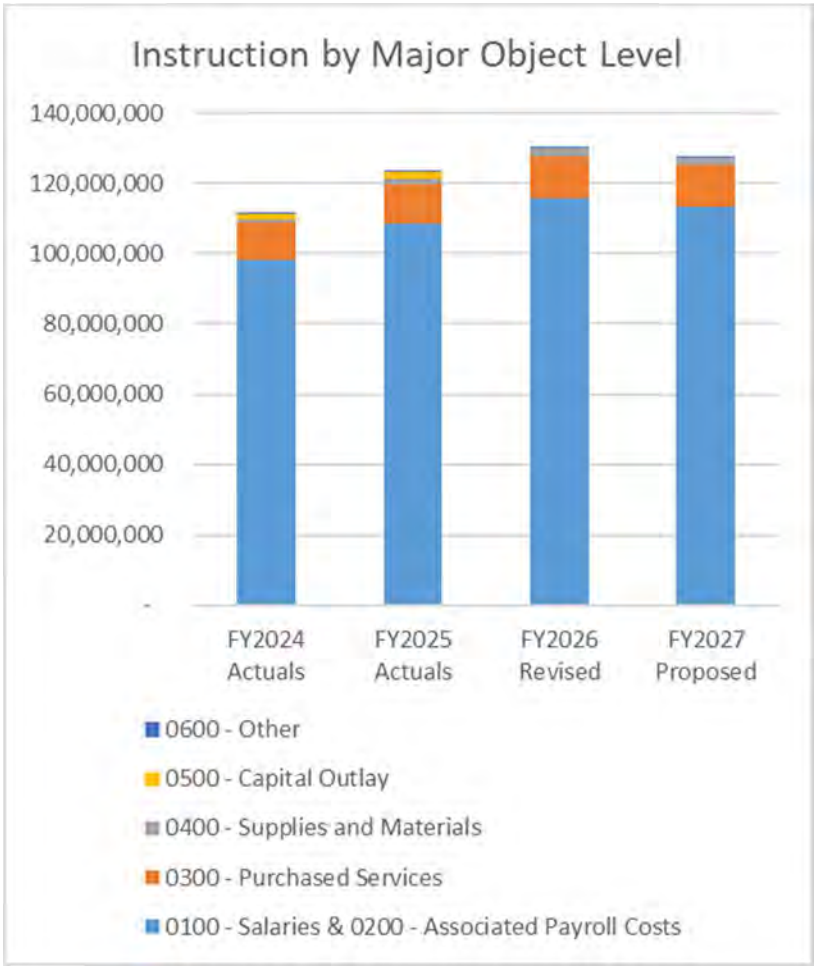
Once staffing levels are determined, the Business Office builds a model to calculate personnel costs. The model is built incrementally in a series of steps starting with a snapshot of staffing in December 2025. Subsequent steps advance employees on the salary schedule and add new positions. The model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

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

Instruction

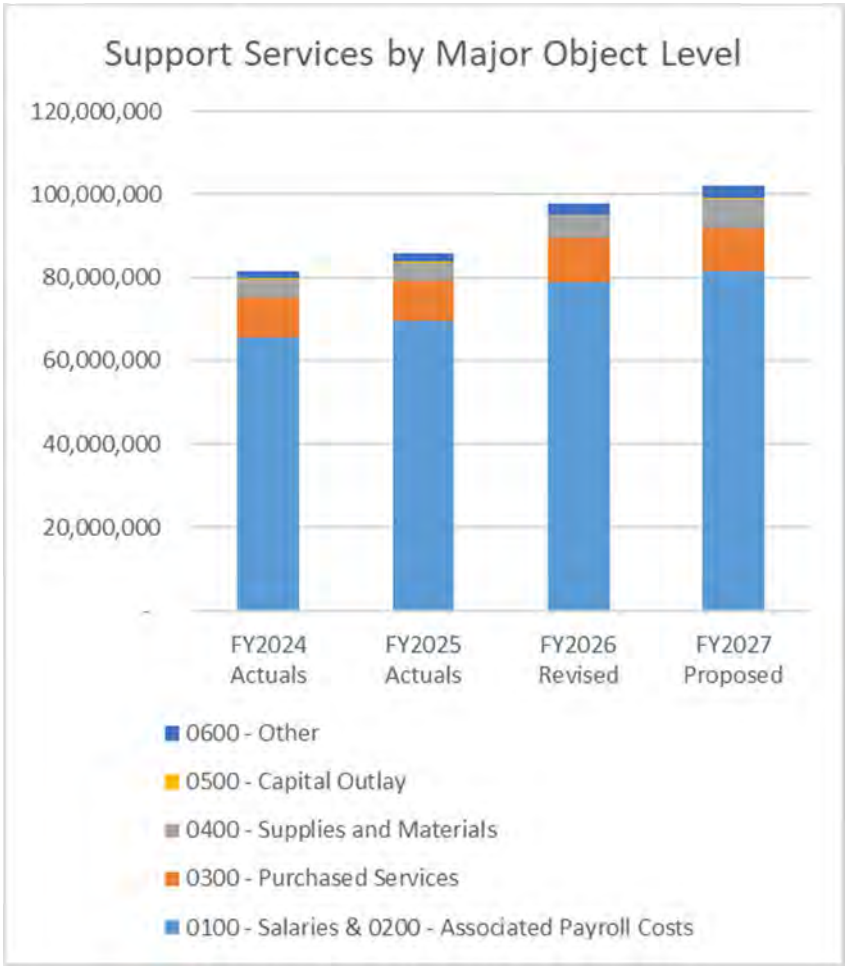
The FY2026-27 proposed budget includes approximately $127.2 million for Instruction in the General Fund Operations subfund.

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



Support Services

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



Assumptions for Significant Non-Personnel Items

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

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

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

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

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

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

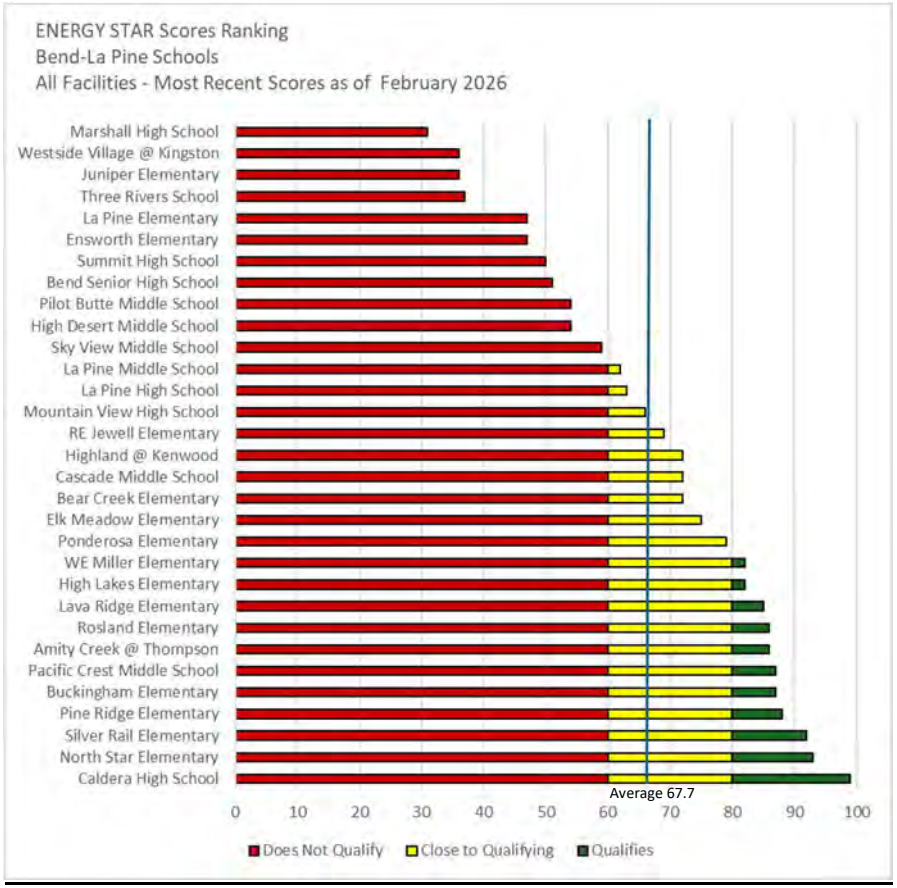
J Bar J - The J Bar J Boys Ranch (est. 1968) is a 28-bed residential facility serving young offenders, ages 13-18, in need of court-ordered rehabilitation services. The program uses accountability-based cognitive restructuring, emphasizing individual accountability and personal growth.

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

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

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

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



Student Success Act

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

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

SIA FTE 2026-27

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

High School Success

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

HSS FTE 2026-27	
Career and technical education	5.5
College level support	2.3
Dropout prevention	21.3
	29.1

Debt Service

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

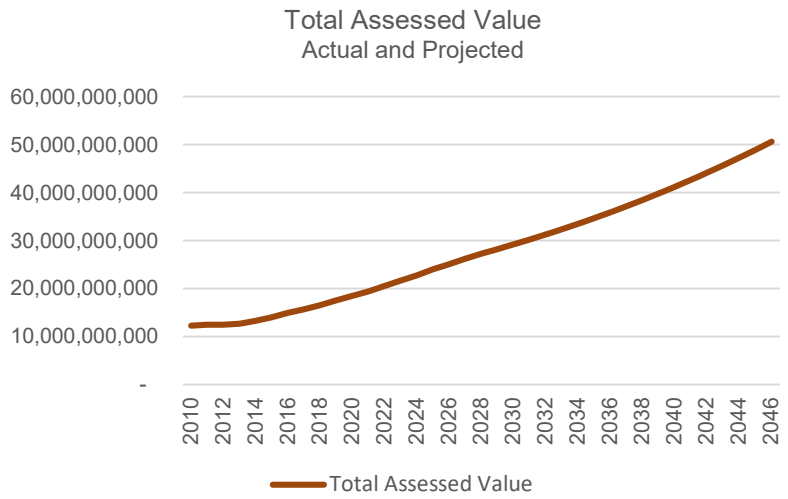
The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition,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

On November 8, 2022, voters approved a general obligation bond issue in the amount of $249.7 million. Projects include a replacement of Bend Senior High School’s 70-year-old building, as well as technology, safety, and maintenance projects throughout the District. The District issued $100 million in General Obligation Bonds in February 2023 and issued the remaining $149.7 million of General Obligation Bonds in July of 2025.

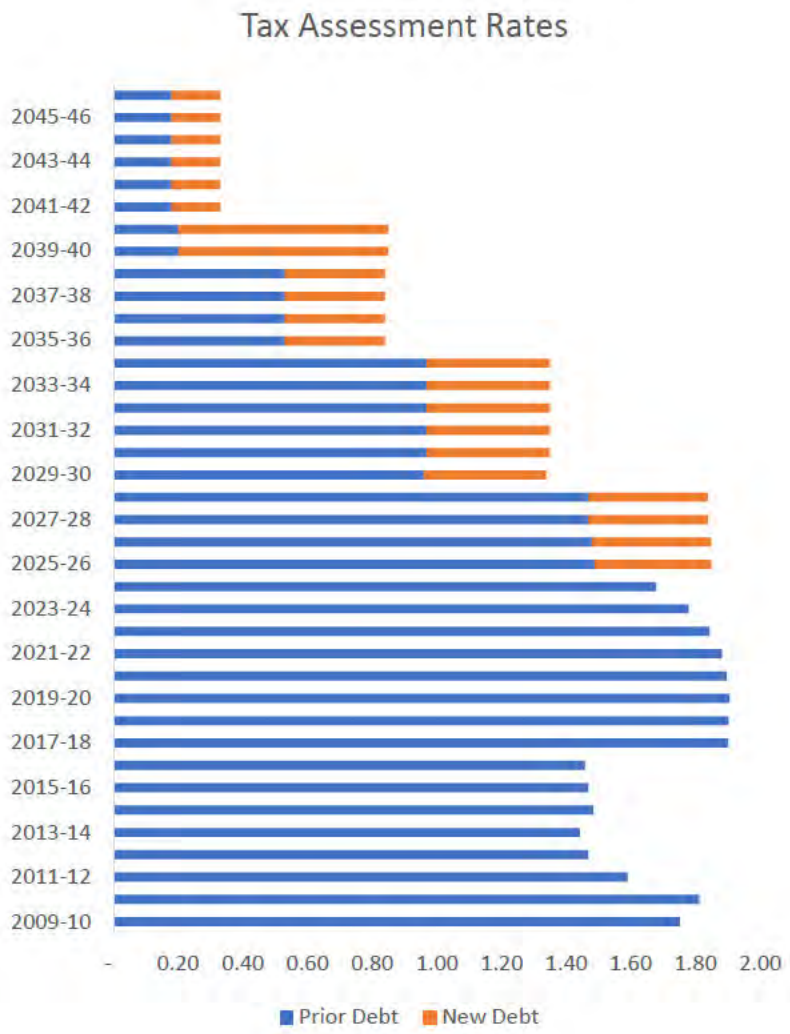
In December 2021 the District completed a refunding of our 2013 General Obligation Bond. This refunding will save the taxpayers approximately $7.5 million dollars over the term of the debt.

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

The following chart shows the assessed valuation used in the calculation of the debt service property tax rates.



This next chart shows the actual and projected property tax rates for General Obligations Bonds.



Long Term Outlook

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

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

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

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

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

On the staffing cost side of our projections, PERS rates are expected to increase significantly beyond FY2026-27. PERS rates will increase an additional 6 percent for the 2027-2029 biennia, and are expected to remain at that level through 2035. Those benefit cost increases, when combined with wage growth due to advancement on the salary schedule and cost of living adjustments, create exponential growth in our staffing costs. Paid Leave Oregon has increased the frequency and duration of staff on leaves of absence, which has resulted in significant increases in substitute employee costs, which are a contracted service through the High Desert ESD. Additionally, high inflation during the post pandemic era has led to notable increases in the cost of nearly every material and service.

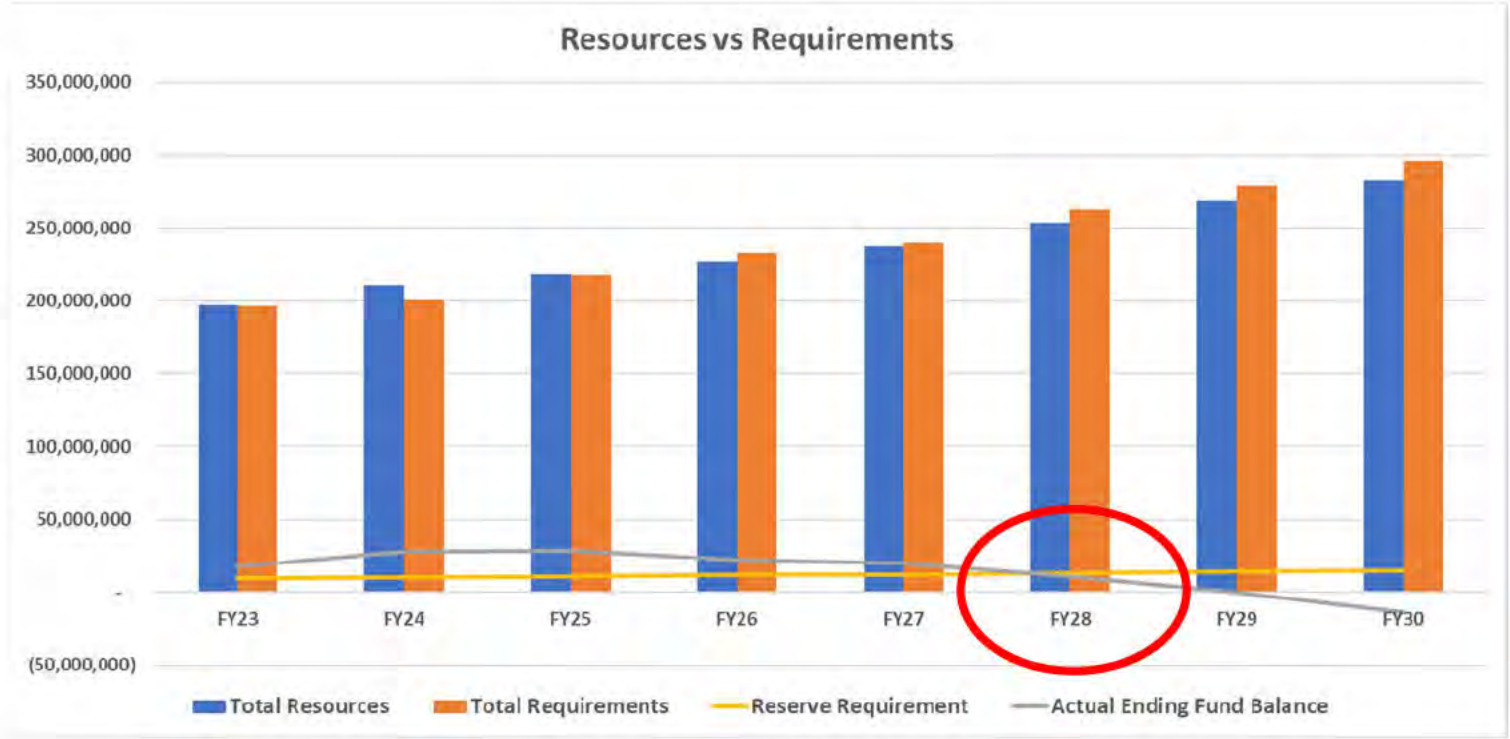
The reality of our long-term forecast is that expenditures, driven primarily by rising personnel costs and inflation, are simply increasing much faster than our projected revenues. Because of this, we project that we will consume our already limited reserves at a compounding rate every year. The below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

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

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

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

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



BEND LA PINE SCHOOLS

Administrative School District No. 1

Resolution No. 2001: 2025-26 Supplemental Budget

BE IT RESOLVED, the Board of Directors of Administrative School District No. 1, Deschutes County, hereby reduces the 2025-26 General Fund budget in the amount of $477,842 and the Special Revenue budget in the amount of $749,704.

BE IT FURTHER RESOLVED, the Board of Directors of Administrative School District No. 1, Deschutes County, hereby directs that for the fiscal year beginning July 1, 2025 that the adopted appropriations are hereby adjusted by the amounts shown below for the purposes indicated within the funds listed:

General Fund

Resources:		
Local Revenue	$ 400,000	
State Revenue	$(3,048,780)	
Transfers In	$ (400,000)	
Beginning Fund Balance	$ 2,570,938	
		$(477,842)
Requirements		
1000 Instruction	$(2,443,084)	
2000 Support Services	$ 1,216,408	
7000 Ending Fund Balance	$ 748,834	
		$(477,842)

Notes: This budget appropriation change is necessary to adjust for final state school fund allocations that came in lower than expected after the 2025-26 budget was developed. The district is using higher than anticipated beginning fund balance to offset the reduction in revenue. The district is adjusting staffing and ending fund balance to balance the budget.

Special Revenue Fund

Resources:		
State Revenue	$ (749,704)	
		$(749,704)
Requirements		
1000 Instruction	$ (540,696)	
2000 Support Services	$ (209,008)	
		$(749,704)

Notes: This budget appropriation change is necessary to adjust for final state allocations for the Student Investment Account and High School Success grants that came in lower than expected after the 2025-26 budget was developed. The district is adjusting staffing to balance the budget.

Moved by Amy Tatom Second by Shirley Olson

Yes votes 6 No votes 0

Dated this 14th day of October 2025.

Chair

Vice Chair

Janet Bojanowski

Board Secretary

BEND LA PINE SCHOOLS

Administrative School District No. 1

Resolution No. 2011: 2025-26 Supplemental Budget

BE IT RESOLVED, the Board of Directors of Administrative School District No. 1, Deschutes County, hereby increases the 2025-26 Trust Fund budget in the amount of $2,200

BE IT FURTHER RESOLVED, the Board of Directors of Administrative School District No. 1, Deschutes County, hereby directs that for the fiscal year beginning July 1, 2025 that the adopted appropriations are hereby increased by the amounts shown below for the purposes indicated within the funds listed:

TRUST FUND

Resources:		
1920 Contributions and Donations	$ 2,200	
Total Resources	$ 2,200	
Requirements:		
0374 Other Tuition		$ 2,200
Total Requirements		$ 2,200

Notes: This budget appropriation increase is necessary to disburse scholarships from recently received endowments. The district is using the donations received as the resource.

Moved by Amy Tatom Second by Shirley Olson

Yes votes 7 No votes 0

Dated this 10th day of March 2026.

Chair

Vice Chair

Attest: Janet Bojanowski
Board Secretary

BEND-LA PINE SCHOOLS
ADMINISTRATIVE SCHOOL DISTRICT NO. 1
DESCHUTES COUNTY, OREGON
RESOLUTION MAKING APPROPRIATIONS
RESOLUTION NO. 2021

BE IT RESOLVED, the Board of Directors of Administrative School District No. 1, Deschutes County, hereby adopts the 2026-27 budget in the amount of $580,664,622

BE IT FURTHER RESOLVED, the Board of Directors of Administrative School District No. 1, Deschutes County, hereby directs that for the fiscal year beginning July 1, 2026 the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

	GENERAL FUND	
1000	Instruction	$137,448,006
2000	Support Services	109,238,896
3000	Enterprise and Community Services	490,172
4000	Facilities Acquisition and Construction	10,000
5100	Debt Service	1,571,919
6000	Contingencies	500,000
	Total General Fund Appropriation	$249,258,993
7000	Unappropriated Ending Fund Balance	25,070,250
	Total General Operating and Sub-General Funds	$274,329,243
	SPECIAL REVENUE FUND	
1000	Instruction	$25,741,967
2000	Support Services	18,683,277
3000	Enterprise and Community Services	13,771,990
5100	Debt Service	3,000
5200	Transfer of Funds	990,000
	Total Special Revenue Appropriation	$59,190,234
7000	Unappropriated Ending Fund Balance	4,230,165
	Total Special Revenue Funds	$63,420,399
	LONG TERM DEBT SERVICE FUND	
2000	Support Services	$0
5100	Debt Service	57,666,559
5200	Transfer of Funds	3,021,018
	Total Long Term Debt Service Appropriation	$60,687,577
7000	Unappropriated Ending Fund Balance	1,243,885
	Total Long Term Debt Service Funds	$61,931,462
	CAPITAL PROJECTS FUND	
4000	Facilities Acquisition and Construction	$75,494,492
5100	Debt Service	3,000
	Total Capital Projects Appropriation	$75,497,492
7000	Unappropriated Ending Fund Balance	105,377,894
	Total Capital Projects Funds	$180,875,386
	TRUST FUND	
3000	Enterprise and Community Services	$60,000
	Total Trust Appropriation	$60,000
7000	Unappropriated Ending Fund Balance	48,132
	Total Trust Funds	$108,132

Unappropriated Ending Fund Balances are not appropriated.

Moved by Amy Tatom Seconded by Ross Tomlin

YES votes 7 NO votes 0

ADOPTED this 16th day of June, 2026

Janet Bojanowski
Board Secretary

Chair

Vice Chair

BEND-LA PINE SCHOOLS
ADMINISTRATIVE SCHOOL DISTRICT NO. 1
DESCHUTES COUNTY, OREGON
RESOLUTION TO IMPOSE TAX
RESOLUTION NO. 2022

BE IT RESOLVED, the Board of Directors of Administrative School District No. 1, Deschutes County, hereby imposes the taxes provided for in the adopted budget at the rate of $4.7641 per $1,000 of assessed value for the permanent tax rate and in the amount of $48,357,008 for bonds; and that these taxes are hereby imposed and categorized for tax year 2026-27 upon the assessed value of all taxable property within the district.

	Education	Excluded from Limitation
Permanent Tax Rate	$4.7641/$1,000	
General Obligation Debt Service		$48,357,008

Moved by Amy Tatom _____ Second by Cameron Fischer _____

Yes votes 7 _____

No votes 0 _____

Dated this 16th day of June 2026.

_____
Chair

_____
Vice Chair

Janet Bojanowski
_____
Board Secretary

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, Julius Black, a citizen of the United State and a resident of the county aforesaid; I am over the age of eighteen years, and not part to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

P.O. BOX 6020, BEND, OR 97708

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 192.010 and ORS 192.020, that

Acct Name: BEND LAPINE SCHOOL DISTRICT

PO Number:

Legal Description: OR-ED-1, Notice of Budget Hearing

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates to wit:

5/20/26

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Signature

Dated at Bend, Oregon, this 20th day of May, 2026

AdName: **519103**

State of Oregon, County of Deschutes
Subscribed and Sworn to before me this 3rd day of June, 2026 by

Notary Public for Oregon

No. _____

In the _____ Court of the

STATE OF OREGON
for the
COUNTY OF DESCHUTES

AFFIDAVIT OF PUBLICATION

Filed. _____

By _____

From the office of

_____

Attorney for _____

OFFICIAL STAMP
GRETCHEN ELLA MARX
NOTARY PUBLIC-OREGON
COMMISSION NO. 1063099
MY COMMISSION EXPIRES OCTOBER 30, 2029

FORM

OR-ED-1

NOTICE OF BUDGET HEARING

A public hearing of the Administrative School District #1, Deschutes County budget will be held on May 26, 2026 at 5:30 pm at 520 NW Wall Street, Bend, Oregon during a regularly scheduled Board Work Session. Instructions to attend the meeting or provide public comment can be found online at www.blschools.org/board-and-policy/school-board. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Administrative School District #1, Deschutes County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 520 NW Wall Street Bend, Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at www.blschools.org/about/district-budget. 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: Nick Shein Telephone: 541-355-1128 Email: blsbudget@bend.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance	160,108,309	126,768,087	217,052,866
Current Year Property Taxes, other than Local Option Taxes	146,964,476	157,237,501	164,980,622
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	24,698,526	29,606,362	22,870,900
Revenue from Intermediate Sources	2,581,927	3,803,102	2,705,000
Revenue from State Sources	146,218,012	149,589,095	153,324,896
Revenue from Federal Sources	14,195,513	15,951,978	15,719,320
Interfund Transfers	402,826	782,111	4,011,018
All Other Budget Resources	1,871,829	154,700,000	0
Total Resources	**$497,041,418**	**$638,438,236**	**$580,664,622**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	143,364,515	153,047,166	157,917,227
Other Associated Payroll Costs	75,594,748	90,410,180	87,166,489
Purchased Services	34,893,302	37,059,622	37,269,695
Supplies & Materials	18,746,156	24,678,967	25,046,103
Capital Outlay	45,713,854	70,523,671	67,923,562
Other Objects (except debt service & interfund transfers)	3,500,384	5,270,650	5,615,724
Debt Service*	52,861,331	56,168,357	59,244,478
Interfund Transfers*	402,826	782,111	4,011,018
Operating Contingency	0	500,000	500,000
Unappropriated Ending Fund Balance & Reserves	121,964,302	199,997,512	135,970,326
Total Requirements	**$497,041,418**	**$638,438,236**	**$580,664,622**

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

1000 Instruction	151,776,023	164,809,172	163,189,973
FTE	1,079.90	1,053.20	998.10
2000 Support Services	108,673,608	122,953,245	127,922,173
FTE	728.1	736.1	747
3000 Enterprise & Community Service	12,409,781	15,551,178	14,322,162
FTE	100.8	110.1	105
4000 Facility Acquisition & Construction	48,954,237	77,677,446	75,504,492
FTE	8.8	8.9	6.9
5000 Other Uses			
5100 Debt Service*	52,860,641	56,167,572	59,244,478
5200 Interfund Transfers*	402,826	782,111	4,011,018
6000 Contingency		500,000	500,000
7000 Unappropriated Ending Fund Balance	121,964,302	199,997,512	135,970,326
Total Requirements	**$497,041,418**	**$638,438,236**	**$580,664,622**
Total FTE	**1,917.60**	**1908.30**	**1857.00**

* 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 4.7641 per $1,000)	4.7641	4.7641	4.7641
Local Option Levy (Rate limit 1.00 per $1,000)			
Levy For General Obligation Bonds	$40,305,249	$46,332,994	$48,357,008

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$491,565,000	
Other Bonds	$14,080,000	
Other Borrowings	$917,000	
Total	**$506,562,000**	**$0**

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

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, Julius Black, a citizen of the United State and a resident of the county aforesaid; I am over the age of eighteen years, and not part to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

P.O. BOX 6020, BEND, OR 97708

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 192.010 and ORS 192.020, that

Acct Name: BEND LAPINE SCHOOL DISTRICT

PO Number:

Legal Description: NOTICE OF BUDGET COMMITTEE MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE OF THE ADMINISTRATIVE SCHOOL DISTRICT NO 1 DESCHUTES COUNTY BEND-LA PINE SCHOOLS STATE OF OREGON TO DISCUSS THE BUDGET FOR

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates to wit:

3/04/26

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Signature

Dated at Bend, Oregon, this 4th day of March, 2026

AdName: **510890**

State of Oregon, County of Deschutes
Subscribed and Sworn to before me this 6TH day of MARCH, 2026 by

Notary Public for Oregon

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Administrative School District No. 1, Deschutes County (Bend-La Pine Schools), State of Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027, will be held at the Education Center, 520 NW Wall Street, Bend, Oregon. The meeting will take place on the 17th day of March 2026 at 4:00 p.m. The purpose of the meeting is to receive the budget message and to 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.

The meeting will be available on the BLS School Board YouTube channel or in person. Instructions to view the meeting, attend in person or to provide public comment will be posted on the Bend-La Pine Schools website at https://www.bend.k12.or.us/district/organization/meetings. A copy of the budget document may be inspected online at www.bend.k12.or.us/budget on or after March 13th 2026. A copy of this notice will also be posted at www.bend.k12.or.us/budget.

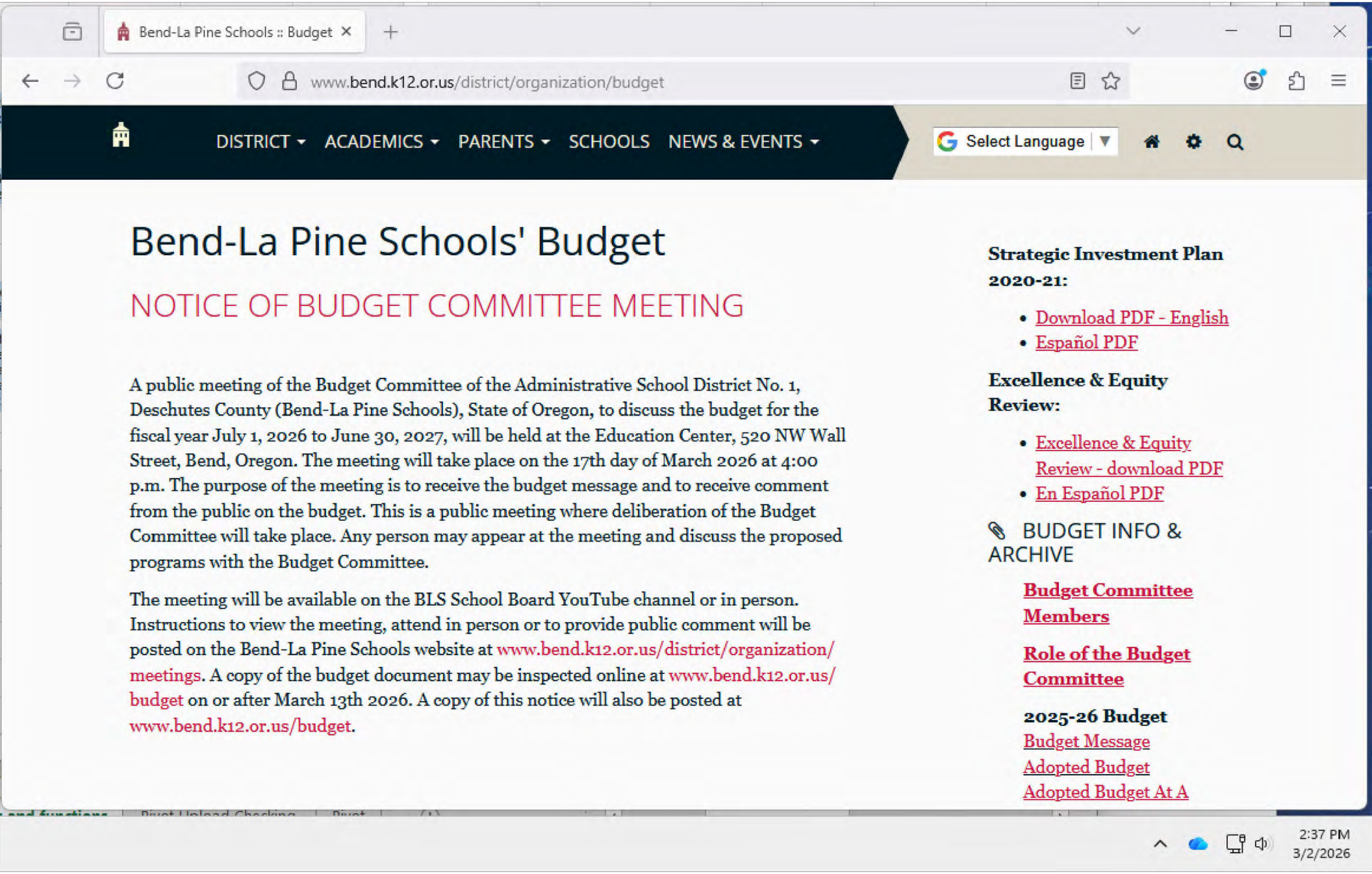
No. _____

in the _____ Court of the

STATE OF OREGON
for the
COUNTY OF DESCHUTES

AFFIDAVIT OF PUBLICATION

OFFICIAL STAMP
GRETCHEN ELLA MARX
NOTARY PUBLIC-OREGON
COMMISSION NO. 1053099
MY COMMISSION EXPIRES OCTOBER 30, 2028


Bend-La Pine Schools :: Budget
www.bend.k12.or.us/district/organization/budget
DISTRICT
ACADEMICS
PARENTS
SCHOOLS
NEWS & EVENTS
Select Language
Bend-La Pine Schools' Budget
NOTICE OF BUDGET COMMITTEE MEETING
A public meeting of the Budget Committee of the Administrative School District No. 1, Deschutes County (Bend-La Pine Schools), State of Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027, will be held at the Education Center, 520 NW Wall Street, Bend, Oregon. The meeting will take place on the 17th day of March 2026 at 4:00 p.m. The purpose of the meeting is to receive the budget message and to 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.
The meeting will be available on the BLS School Board YouTube channel or in person. Instructions to view the meeting, attend in person or to provide public comment will be posted on the Bend-La Pine Schools website at www.bend.k12.or.us/district/organization/meetings. A copy of the budget document may be inspected online at www.bend.k12.or.us/budget on or after March 13th 2026. A copy of this notice will also be posted at www.bend.k12.or.us/budget.
Strategic Investment Plan 2020-21:
Download PDF - English
Español PDF
Excellence & Equity Review:
Excellence & Equity Review - download PDF
En Español PDF
BUDGET INFO & ARCHIVE
Budget Committee Members
Role of the Budget Committee
2025-26 Budget
Budget Message
Adopted Budget
Adopted Budget At A
2:37 PM
3/2/2026

General Fund



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

-Vera Nazarian

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

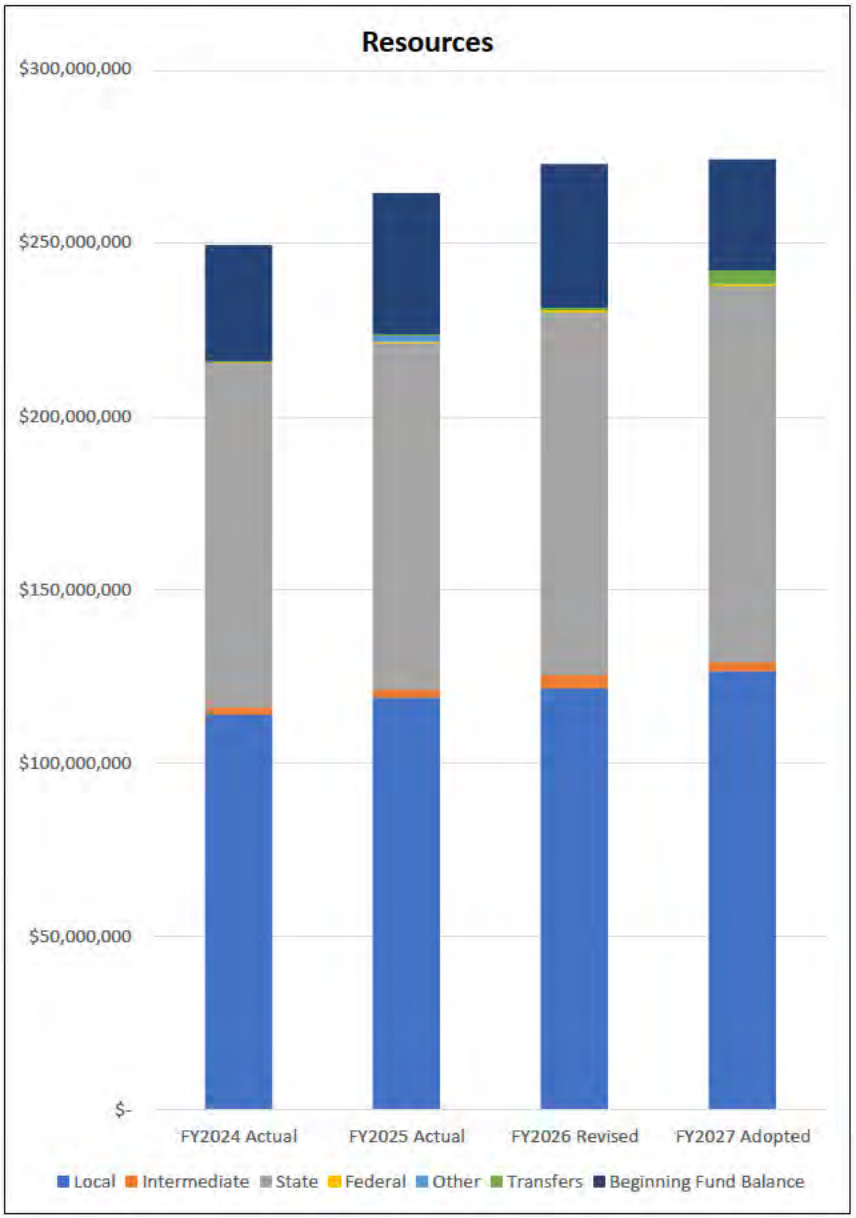
Bend-La Pine Schools
General Fund - Consolidated
Fiscal Year 2026-27 Adopted Budget
Resources and Requirements

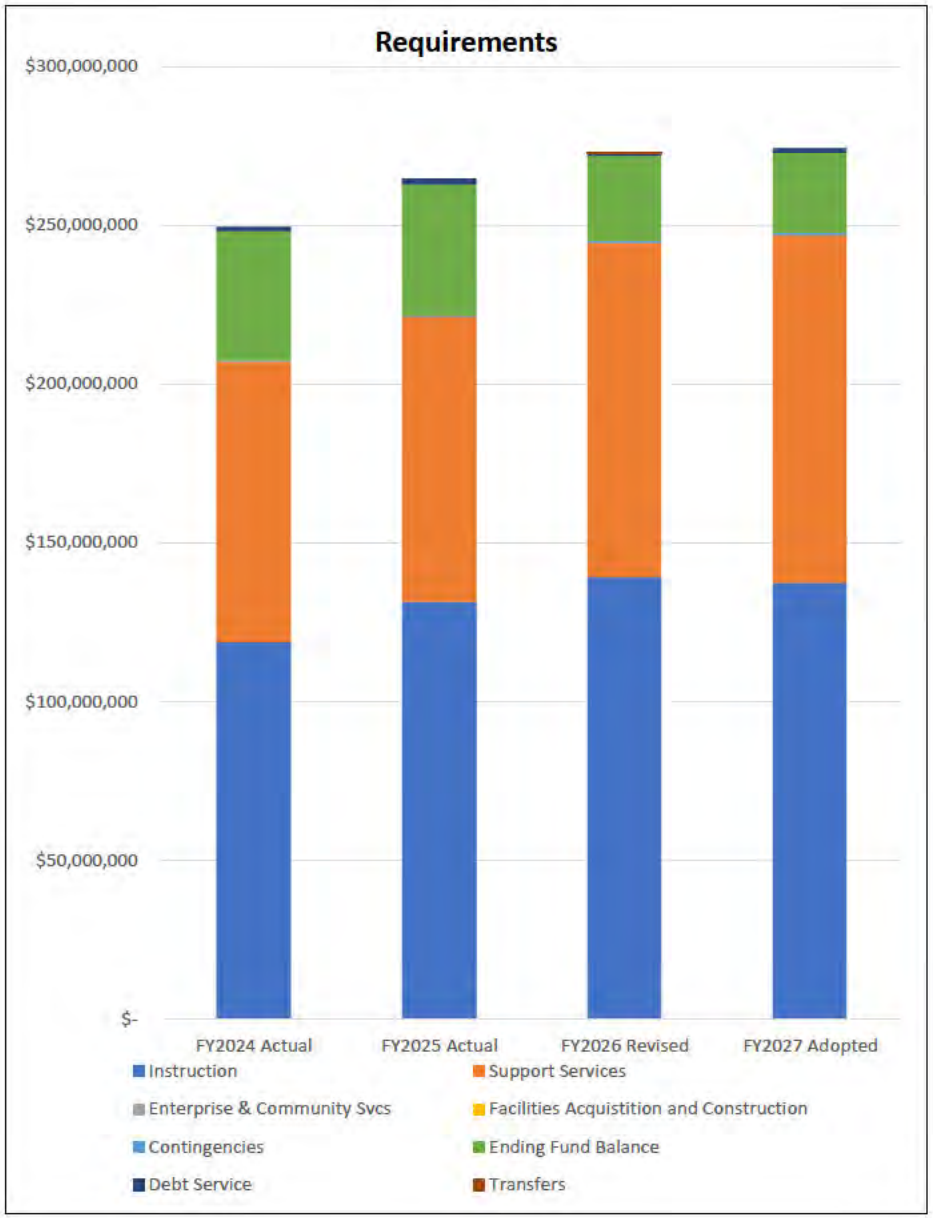
	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
Resources						
Local Sources	113,990,267	119,018,283	121,684,843	126,563,080	126,563,080	126,563,080
Intermediate Sources	2,217,218	2,186,926	3,798,102	2,700,000	2,700,000	2,700,000
State Sources	99,151,785	100,095,755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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

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





General Fund Operations



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

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

CLASSIFICATIONS OF REVENUES

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

1000 Local Sources

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

2000 Intermediate Sources

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

3000 State Sources

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

4000 Federal Sources

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

5000 Other Sources

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

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

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

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

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

*Revised includes Adopted plus Supplemental Budgets

Totals may not add due to rounding

DEFINITIONS OF FUNCTIONS

1000 Instruction

Activities dealing directly with the instruction of students or in other learning situations such as those involving co-curricular activities. Included here are the expenditures for classroom instructional supplies and materials as well as costs for instructional services and payments to private alternative learning programs.

2000 Support Services

Support services activities are those services that provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction and, to a lesser degree, community services. Support services exist to sustain and enhance instruction, rather than as entities within themselves.

3000 Enterprise and Community Services

Activities which are not directly related to student instruction. These include services such as community recreation programs, food services, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part.

4000 Facilities Acquisition and Construction

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.

5000 Other Uses

Activities included in this category are servicing the debt of a district and conduit-type transfers from one fund to another fund.

6000 Contingency

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

7000 Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the School District from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditures shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

DEFINITIONS OF OBJECTS

100 Salaries

Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including some personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district. The district budgets salaries by FTE (full-time equivalency).

200 Associated Payroll Costs

Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: 1) group health and life insurance, 2) contributions to Public Employees Retirement System (PERS), 3) social security, 4) workers' compensation, 5) unemployment insurance and 6) Paid Leave Oregon.

300 Purchased Services

Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc. Also included are the costs of most substitutes which are contracted through the Education Service District, charter school payments, and Alternative Learning Options payments.

400 Supplies and Materials

Amounts paid for material items of an expendable nature that have a useful life of one year or less, or that have a value less than $10,000.

500 Capital Outlay

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

600 Other Objects

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

700 Transfers

This object category does not represent a purchase. Included here are transactions for interchanging money from one fund to another and for transmitting flow-through funds to the recipient (person or agency).

800 Other Uses of Funds

These are amounts set aside for contingency and reserve for next year.

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

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

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

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Adopted FTE
0470 - Computer Software	116,009	1,497	20,000	0.00	20,000	20,000	20,000	0.00
0480 - Computer Hardware	-58,062	508,068	963,403	0.00	373,150	373,150	373,150	0.00
0400 - Supplies and Materials Total	394,039	851,390	1,876,322	0.00	1,183,004	1,183,004	1,183,004	0.00
0500 - Capital Outlay								
0540 - Equipment	0	4,151	0	0.00	0	0	0	0.00
0550 - Technology	970,094	1,856,494	0	0.00	0	0	0	0.00
0500 - Capital Outlay Total	970,094	1,860,645	0	0.00	0	0	0	0.00
0600 - Other								
0640 - Dues and Fees	624	1,000	100	0.00	550	550	550	0.00
0600 - Other Total	624	1,000	100	0.00	550	550	550	0.00
1111 - Primary, K-5 Programs Total	45,576,137	47,498,783	47,519,041	346.13	45,443,203	45,443,203	45,443,203	318.59
1113 - Elementary Extracurricular								
0100 - Salaries								
0130 - Additional Salary	0	2,105	2,536	0.00	162,438	162,438	162,438	0.00
0100 - Salaries Total	0	2,105	2,536	0.00	162,438	162,438	162,438	0.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	0	473	0	0.00	37,949	37,949	37,949	0.00
0220 - Soc Security Administration	0	158	0	0.00	11,733	11,733	11,733	0.00
0230 - Other Required Payroll Costs	0	15	0	0.00	1,744	1,744	1,744	0.00
0240 - Contractual Employee Benefits	0	0	0	0.00	1,258	1,258	1,258	0.00
0200 - Payroll Costs Total	0	646	0	0.00	52,684	52,684	52,684	0.00
0300 - Purchased Services								
0330 - Student Transportation Svcs	368	0	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	368	0	0	0.00	0	0	0	0.00
0400 - Supplies and Materials								
1113 - Elementary Extracurricular Total	368	2,751	2,536	0.00	215,122	215,122	215,122	0.00
1121 - Middle School Programs								

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Adopted FTE
0380 - NonInstr Prof Tech Services	47,920	0	48,000	0.00	37,400	37,400	37,400	0.00
0300 - Purchased Services Total	199,535	255,268	195,701	0.00	234,681	234,681	234,681	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	17,913	18,650	17,150	0.00	19,110	19,110	19,110	0.00
0420 - Textbooks	798	693	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	2,131	1,823	200	0.00	100	100	100	0.00
0400 - Supplies and Materials Total	20,843	21,167	17,350	0.00	19,210	19,210	19,210	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	0	60	0	0.00	0	0	0	0.00
0600 - Other Total	0	60	0	0.00	0	0	0	0.00
1250 - Less Restrictive Prog Disabled Total	6,075,036	6,857,703	6,314,784	69.29	7,695,113	7,695,113	7,695,113	74.33
1272 - Title I								
0100 - Salaries								
0111 - Licensed Salaries	8,347	0	0	0.00	0	0	0	0.00
0130 - Additional Salary	164	0	0	0.00	0	0	0	0.00
0100 - Salaries Total	8,511	0	0	0.00	0	0	0	0.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	1,914	0	0	0.00	0	0	0	0.00
0220 - Soc Security Administration	651	0	0	0.00	0	0	0	0.00
0230 - Other Required Payroll Costs	54	0	0	0.00	0	0	0	0.00
0240 - Contractual Employee Benefits	486	0	0	0.00	0	0	0	0.00
0200 - Payroll Costs Total	3,106	0	0	0.00	0	0	0	0.00
1272 - Title I Total	11,618	0	0	0.00	0	0	0	0.00
1280 - Alternative Education								
0100 - Salaries								
0111 - Licensed Salaries	509,441	595,346	571,894	6.00	588,659	588,659	588,659	6.00

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

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

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

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Adopted FTE
1291 - English Second Language								
0100 - Salaries								
0111 - Licensed Salaries	1,480,557	1,561,679	2,030,503	25.35	2,334,463	2,334,463	2,334,463	26.45
0112 - Classified Salaries	0	0	89,989	2.20	38,730	38,730	38,730	1.00
0121 - Licensed Substitutes	353	913	0	0.00	1,095	1,095	1,095	0.00
0130 - Additional Salary	14,848	2,706	0	0.00	11,346	11,346	11,346	0.00
0100 - Salaries Total	1,495,759	1,565,299	2,120,492	27.55	2,385,634	2,385,634	2,385,634	27.44
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	323,316	358,817	626,256	0.00	591,822	591,822	591,822	0.00
0220 - Soc Security Administration	112,176	117,291	169,028	0.00	182,403	182,403	182,403	0.00
0230 - Other Required Payroll Costs	9,578	11,327	17,391	0.00	20,519	20,519	20,519	0.00
0240 - Contractual Employee Benefits	359,438	338,565	553,868	0.00	515,449	515,449	515,449	0.00
0200 - Payroll Costs Total	804,509	826,001	1,366,543	0.00	1,310,193	1,310,193	1,310,193	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	101,517	40,533	142,000	0.00	100,000	100,000	100,000	0.00
0320 - Property Services	393	1,047	1,248	0.00	1,350	1,350	1,350	0.00
0330 - Student Transportation Svcs	1,926	0	0	0.00	0	0	0	0.00
0340 - Travel	0	895	8,963	0.00	15,450	15,450	15,450	0.00
0350 - Communication	1,956	1,692	925	0.00	7,075	7,075	7,075	0.00
0380 - NonInstr Prof Tech Services	0	0	3,088	0.00	0	0	0	0.00
0390 - Other General Prof Tech Svcs	0	0	5,828	0.00	0	0	0	0.00
0300 - Purchased Services Total	105,794	44,168	162,052	0.00	123,875	123,875	123,875	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	3,935	4,456	24,327	0.00	5,975	5,975	5,975	0.00
0460 - NonConsumable Items	279	12	1,473	0.00	500	500	500	0.00
0470 - Computer Software	2,700	2,700	0	0.00	0	0	0	0.00
0480 - Computer Hardware	17,359	2,358	8,206	0.00	7,600	7,600	7,600	0.00
0400 - Supplies and Materials Total	24,275	9,527	34,006	0.00	14,075	14,075	14,075	0.00

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

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Adopted FTE
0600 - Other								
0640 - Dues and Fees	950	1,775	2,844	0.00	2,000	2,000	2,000	0.00
0600 - Other Total	950	1,775	2,844	0.00	2,000	2,000	2,000	0.00
1291 - English Second Language Total	2,431,288	2,446,772	3,685,937	27.55	3,835,777	3,835,777	3,835,777	27.44
1292 - Teen Parent Programs								
0100 - Salaries								
0111 - Licensed Salaries	55,656	104,796	110,190	1.33	113,355	113,355	113,355	1.33
0112 - Classified Salaries	65,249	79,130	83,430	2.40	86,192	86,192	86,192	2.40
0122 - Classified Substitutes	0	150	0	0.00	0	0	0	0.00
0130 - Additional Salary	552	794	0	0.00	0	0	0	0.00
0100 - Salaries Total	121,458	184,872	193,620	3.74	199,547	199,547	199,547	3.74
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	23,291	41,824	50,582	0.00	48,769	48,769	48,769	0.00
0220 - Soc Security Administration	9,091	13,653	14,811	0.00	15,266	15,266	15,266	0.00
0230 - Other Required Payroll Costs	793	1,353	1,345	0.00	1,686	1,686	1,686	0.00
0240 - Contractual Employee Benefits	23,486	35,976	42,983	0.00	34,163	34,163	34,163	0.00
0200 - Payroll Costs Total	56,662	92,808	109,721	0.00	99,884	99,884	99,884	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	8,093	3,097	0	0.00	0	0	0	0.00
0320 - Property Services	0	0	150	0.00	0	0	0	0.00
0350 - Communication	79	161	150	0.00	0	0	0	0.00
0300 - Purchased Services Total	8,172	3,258	300	0.00	0	0	0	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	2,383	2,301	2,800	0.00	2,800	2,800	2,800	0.00
0400 - Supplies and Materials Total	2,383	2,301	2,800	0.00	2,800	2,800	2,800	0.00
1292 - Teen Parent Programs Total	188,678	283,240	306,441	3.74	302,231	302,231	302,231	3.74
1400 - Summer School Programs								

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

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

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

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

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

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Adopted FTE
0200 - Payroll Costs Total	1,979,996	1,994,991	2,204,572	0.00	2,097,300	2,097,300	2,097,300	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	65,330	12,744	71,067	0.00	50,000	50,000	50,000	0.00
0320 - Property Services	1,084	1,188	1,000	0.00	1,425	1,425	1,425	0.00
0330 - Student Transportation Svcs	0	747	0	0.00	0	0	0	0.00
0340 - Travel	1,041	2,197	0	0.00	0	0	0	0.00
0350 - Communication	4,992	5,657	3,050	0.00	3,450	3,450	3,450	0.00
0380 - NonInstr Prof Tech Services	0	329,586	39,397	0.00	10,000	10,000	10,000	0.00
0300 - Purchased Services Total	72,449	352,121	114,514	0.00	64,875	64,875	64,875	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	13,538	10,520	11,538	0.00	13,150	13,150	13,150	0.00
0460 - NonConsumable Items	1,408	585	0	0.00	800	800	800	0.00
0470 - Computer Software	74,514	72,372	0	0.00	0	0	0	0.00
0480 - Computer Hardware	1,358	0	0	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	90,818	83,478	11,538	0.00	13,950	13,950	13,950	0.00
0600 - Other								
0640 - Dues and Fees	50	564	150	0.00	150	150	150	0.00
0600 - Other Total	50	564	150	0.00	150	150	150	0.00
2120 - Guidance Services Total	5,990,712	6,341,571	6,609,801	52.67	6,002,055	6,002,055	6,002,055	47.20
2130 - Health Services								
0100 - Salaries								
0111 - Licensed Salaries	132,889	94,489	89,078	1.00	90,947	90,947	90,947	1.00
0112 - Classified Salaries	1,147,467	1,203,077	1,278,998	15.02	1,311,473	1,311,473	1,311,473	15.04
0114 - Managerial Salaries	123,520	130,834	153,697	1.00	157,285	157,285	157,285	1.00
0122 - Classified Substitutes	69,519	130,140	105,000	0.00	0	0	0	0.00
0130 - Additional Salary	34,963	49,981	9,225	0.00	92,978	92,978	92,978	0.00
0100 - Salaries Total	1,508,359	1,608,523	1,635,998	17.02	1,652,683	1,652,683	1,652,683	17.04
0200 - Payroll Costs								

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

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

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

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

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

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

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

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Adopted FTE
2160 - Other Student Treatment Svcs								
0100 - Salaries								
0111 - Licensed Salaries	0	0	0	0.00	496,737	496,737	496,737	5.00
0130 - Additional Salary	0	0	0	0.00	873	873	873	0.00
0100 - Salaries Total	0	0	0	0.00	497,610	497,610	497,610	5.00
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	0	0	0	0.00	121,673	121,673	121,673	0.00
0220 - Soc Security Administration	0	0	0	0.00	38,060	38,060	38,060	0.00
0230 - Other Required Payroll Costs	0	0	0	0.00	4,279	4,279	4,279	0.00
0240 - Contractual Employee Benefits	0	0	0	0.00	58,724	58,724	58,724	0.00
0200 - Payroll Costs Total	0	0	0	0.00	222,736	222,736	222,736	0.00
0300 - Purchased Services								
0340 - Travel	0	0	0	0.00	1,760	1,760	1,760	0.00
0300 - Purchased Services Total	0	0	0	0.00	1,760	1,760	1,760	0.00
0400 - Supplies and Materials								
0420 - Textbooks	0	0	0	0.00	2,000	2,000	2,000	0.00
0400 - Supplies and Materials Total	0	0	0	0.00	2,000	2,000	2,000	0.00
0600 - Other								
0640 - Dues and Fees	0	0	0	0.00	2,000	2,000	2,000	0.00
0600 - Other Total	0	0	0	0.00	2,000	2,000	2,000	0.00
2160 - Other Student Treatment Svcs Total	0	0	0	0.00	726,106	726,106	726,106	5.00
2190 - Service Dir, Stu Support Svcs								
0100 - Salaries								
0111 - Licensed Salaries	13,690	14,719	15,789	0.20	33,509	33,509	33,509	0.40
0112 - Classified Salaries	344,613	405,233	568,676	7.92	465,810	465,810	465,810	8.80
0113 - Administrator Salaries	508,001	480,866	628,372	4.00	650,558	650,558	650,558	4.00
0114 - Managerial Salaries	0	57,847	76,649	0.50	79,633	79,633	79,633	0.50
0122 - Classified Substitutes	207	0	0	0.00	0	0	0	0.00

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

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Adopted FTE
0130 - Additional Salary	8,014	8,944	160,286	0.00	6,456	6,456	6,456	0.00
0100 - Salaries Total	874,527	967,611	1,449,772	12.62	1,235,966	1,235,966	1,235,966	13.70
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	198,585	230,132	362,737	0.00	319,190	319,190	319,190	0.00
0220 - Soc Security Administration	65,610	72,346	90,982	0.00	94,552	94,552	94,552	0.00
0230 - Other Required Payroll Costs	5,229	6,960	9,882	0.00	10,501	10,501	10,501	0.00
0240 - Contractual Employee Benefits	191,949	219,867	297,935	0.00	224,516	224,516	224,516	0.00
0200 - Payroll Costs Total	461,375	529,308	761,536	0.00	648,759	648,759	648,759	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	187	0	0	0.00	0	0	0	0.00
0320 - Property Services	5,707	5,745	6,659	0.00	7,000	7,000	7,000	0.00
0340 - Travel	57,767	40,632	128,118	0.00	61,080	61,080	61,080	0.00
0350 - Communication	4,964	2,697	5,400	0.00	3,000	3,000	3,000	0.00
0380 - NonInstr Prof Tech Services	846	877	470	0.00	0	0	0	0.00
0390 - Other General Prof Tech Svcs	37,011	69,759	44,560	0.00	120,000	120,000	120,000	0.00
0300 - Purchased Services Total	106,483	119,711	185,207	0.00	191,080	191,080	191,080	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	10,355	12,247	16,000	0.00	18,000	18,000	18,000	0.00
0420 - Textbooks	48,441	31,574	34,000	0.00	38,000	38,000	38,000	0.00
0440 - Periodicals	300	330	400	0.00	0	0	0	0.00
0460 - NonConsumable Items	3,286	829	4,500	0.00	4,500	4,500	4,500	0.00
0470 - Computer Software	0	10,260	16,000	0.00	13,000	13,000	13,000	0.00
0480 - Computer Hardware	14,089	0	6,000	0.00	5,000	5,000	5,000	0.00
0400 - Supplies and Materials Total	76,473	55,241	76,900	0.00	78,500	78,500	78,500	0.00
0600 - Other								
0640 - Dues and Fees	899	79	2,000	0.00	3,000	3,000	3,000	0.00
0600 - Other Total	899	79	2,000	0.00	3,000	3,000	3,000	0.00
2190 - Service Dir, Stu Support Svcs Total	1,519,759	1,671,951	2,475,415	12.62	2,157,305	2,157,305	2,157,305	13.70

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

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Adopted FTE
2210 - Improvement of Instruction Svc								
0100 - Salaries								
0111 - Licensed Salaries	295,201	188,659	132,712	3.90	358,715	358,715	358,715	3.93
0112 - Classified Salaries	89,888	99,562	75,317	1.00	65,577	65,577	65,577	1.50
0113 - Administrator Salaries	865,400	921,081	1,141,131	5.90	1,342,862	1,342,862	1,342,862	7.75
0121 - Licensed Substitutes	0	2,058	0	0.00	3,685	3,685	3,685	0.00
0130 - Additional Salary	209,597	191,051	396,224	0.00	219,290	219,290	219,290	0.00
0100 - Salaries Total	1,460,087	1,402,414	1,745,384	10.80	1,990,129	1,990,129	1,990,129	13.18
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	342,704	332,287	460,489	0.00	505,258	505,258	505,258	0.00
0220 - Soc Security Administration	108,610	104,311	124,363	0.00	150,614	150,614	150,614	0.00
0230 - Other Required Payroll Costs	8,707	10,035	14,034	0.00	18,320	18,320	18,320	0.00
0240 - Contractual Employee Benefits	170,017	164,719	155,015	0.00	266,222	266,222	266,222	0.00
0200 - Payroll Costs Total	630,040	611,354	753,901	0.00	940,414	940,414	940,414	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	102,847	59,627	9,669	0.00	50,250	50,250	50,250	0.00
0320 - Property Services	8,235	5,348	10,000	0.00	7,000	7,000	7,000	0.00
0330 - Student Transportation Svcs	104	656	0	0.00	0	0	0	0.00
0340 - Travel	19,242	12,765	14,652	0.00	21,554	21,554	21,554	0.00
0350 - Communication	26,445	9,339	10,039	0.00	3,500	3,500	3,500	0.00
0380 - NonInstr Prof Tech Services	408	772	2,025	0.00	51,350	51,350	51,350	0.00
0390 - Other General Prof Tech Svcs	146,600	0	2,914	0.00	0	0	0	0.00
0300 - Purchased Services Total	303,884	88,509	49,299	0.00	133,654	133,654	133,654	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	24,701	21,097	19,839	0.00	10,950	10,950	10,950	0.00
0420 - Textbooks	164	2,378	0	0.00	0	0	0	0.00
0430 - Library Books	0	1,324	0	0.00	0	0	0	0.00
0440 - Periodicals	639	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	3,803	1,842	5,000	0.00	3,000	3,000	3,000	0.00

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

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Adopted FTE
0470 - Computer Software	645	8,070	0	0.00	20,200	20,200	20,200	0.00
0480 - Computer Hardware	7,915	11,558	10,000	0.00	13,800	13,800	13,800	0.00
0400 - Supplies and Materials Total	37,869	46,271	34,839	0.00	47,950	47,950	47,950	0.00
0500 - Capital Outlay								
0600 - Other								
0640 - Dues and Fees	873	709	0	0.00	500	500	500	0.00
0600 - Other Total	873	709	0	0.00	500	500	500	0.00
2210 - Improvement of Instruction Svc Total	2,432,755	2,149,259	2,583,423	10.80	3,112,647	3,112,647	3,112,647	13.18
2220 - Educational Media Services								
0100 - Salaries								
0111 - Licensed Salaries	393,875	366,880	381,473	3.83	395,802	395,802	395,802	4.00
0112 - Classified Salaries	864,819	927,176	942,573	23.34	892,906	892,906	892,906	22.79
0130 - Additional Salary	1,082	1,713	0	0.00	0	0	0	0.00
0100 - Salaries Total	1,259,777	1,295,769	1,324,046	27.17	1,288,708	1,288,708	1,288,708	26.79
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	277,723	289,061	346,475	0.00	319,470	319,470	319,470	0.00
0220 - Soc Security Administration	88,630	91,464	101,284	0.00	98,585	98,585	98,585	0.00
0230 - Other Required Payroll Costs	8,203	9,507	9,235	0.00	10,873	10,873	10,873	0.00
0240 - Contractual Employee Benefits	408,340	435,155	350,541	0.00	476,776	476,776	476,776	0.00
0200 - Payroll Costs Total	782,897	825,189	807,535	0.00	905,704	905,704	905,704	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	47,563	19,845	35,534	0.00	20,000	20,000	20,000	0.00
0320 - Property Services	60	8	0	0.00	0	0	0	0.00
0340 - Travel	7,211	8,008	982	0.00	2,185	2,185	2,185	0.00
0350 - Communication	1,273	1,010	855	0.00	925	925	925	0.00
0300 - Purchased Services Total	56,108	28,873	37,371	0.00	23,110	23,110	23,110	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	18,383	13,809	7,700	0.00	9,220	9,220	9,220	0.00

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Adopted FTE
0640 - Dues and Fees	3,905	4,598	5,000	0.00	5,000	5,000	5,000	0.00
0650 - Insurance and Judgements	1,320,090	1,453,279	1,780,390	0.00	2,442,445	2,442,445	2,442,445	0.00
0600 - Other Total	1,323,995	1,457,877	1,785,390	0.00	2,447,445	2,447,445	2,447,445	0.00
0610 - Redemption of Principal								
0670 - Taxes and Licenses								
0670 - Taxes and Licenses	201,108	78,695	0	0.00	0	0	0	0.00
0670 - Taxes and Licenses Total	201,108	78,695	0	0.00	0	0	0	0.00
2520 - Fiscal Services Total	3,209,189	3,353,071	3,841,613	14.00	5,057,980	5,057,980	5,057,980	16.30
2540 - Oper/Maint of Plant Services								
0100 - Salaries								
0111 - Licensed Salaries	0	10,645	0	0.00	0	0	0	0.00
0112 - Classified Salaries	6,705,134	6,839,916	7,191,433	126.65	7,410,216	7,410,216	7,410,216	129.25
0113 - Administrator Salaries	0	0	0	0.00	300	300	300	0.00
0114 - Managerial Salaries	475,060	612,937	541,848	4.15	621,781	621,781	621,781	4.55
0122 - Classified Substitutes	249,172	267,389	295,040	0.00	451,366	451,366	451,366	0.00
0130 - Additional Salary	280,058	286,496	229,551	0.00	250,252	250,252	250,252	0.00
0100 - Salaries Total	7,709,425	8,017,385	8,257,872	130.80	8,733,915	8,733,915	8,733,915	133.80
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	1,666,967	1,684,860	2,112,936	0.00	2,150,041	2,150,041	2,150,041	0.00
0220 - Soc Security Administration	576,002	597,055	617,483	0.00	666,434	666,434	666,434	0.00
0230 - Other Required Payroll Costs	150,345	202,165	226,804	0.00	282,812	282,812	282,812	0.00
0240 - Contractual Employee Benefits	1,855,125	1,881,668	2,059,507	0.00	1,896,144	1,896,144	1,896,144	0.00
0200 - Payroll Costs Total	4,248,441	4,365,750	5,016,730	0.00	4,995,431	4,995,431	4,995,431	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	899	1,410	0	0.00	0	0	0	0.00
0320 - Property Services	4,847,364	4,875,395	5,765,328	0.00	5,790,335	5,790,335	5,790,335	0.00
0340 - Travel	14,091	15,532	10,000	0.00	15,500	15,500	15,500	0.00
0350 - Communication	32,209	33,266	23,545	0.00	24,295	24,295	24,295	0.00

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

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Adopted FTE
0374 - Other Tuition	3,904	3,553	3,500	0.00	3,500	3,500	3,500	0.00
0380 - NonInstr Prof Tech Services	164,605	145,732	151,000	0.00	111,000	111,000	111,000	0.00
0390 - Other General Prof Tech Svcs	0	2,791	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	5,063,075	5,077,681	5,953,373	0.00	5,944,630	5,944,630	5,944,630	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	862,481	713,471	828,325	0.00	865,331	865,331	865,331	0.00
0430 - Library Books	49	0	0	0.00	0	0	0	0.00
0460 - NonConsumable Items	197,594	362,062	342,422	0.00	282,670	282,670	282,670	0.00
0480 - Computer Hardware	12,086	8,573	4,500	0.00	4,500	4,500	4,500	0.00
0400 - Supplies and Materials Total	1,072,212	1,084,107	1,175,247	0.00	1,152,501	1,152,501	1,152,501	0.00
0500 - Capital Outlay								
0520 - Buildings Acquisition	25,288	0	0	0.00	5,000	5,000	5,000	0.00
0530 - Improvements Other Than Bldgs	21,460	0	30,000	0.00	20,000	20,000	20,000	0.00
0540 - Equipment	74,280	34,895	178,500	0.00	102,810	102,810	102,810	0.00
0500 - Capital Outlay Total	121,029	34,895	208,500	0.00	127,810	127,810	127,810	0.00
0600 - Other								
0640 - Dues and Fees	9,282	5,903	9,300	0.00	8,300	8,300	8,300	0.00
0600 - Other Total	9,282	5,903	9,300	0.00	8,300	8,300	8,300	0.00
0610 - Redemption of Principal								
0620 - Interest								
2540 - Oper/Maint of Plant Services Total	18,223,466	18,585,725	20,621,022	130.80	20,962,587	20,962,587	20,962,587	133.80
2550 - Student Transportation Svcs								
0100 - Salaries								
0112 - Classified Salaries	3,784,018	4,015,613	4,848,174	93.65	4,858,122	4,858,122	4,858,122	93.65
0114 - Managerial Salaries	505,589	540,233	562,444	4.20	591,564	591,564	591,564	4.25
0122 - Classified Substitutes	291,983	303,212	300,000	0.00	339,752	339,752	339,752	0.00
0130 - Additional Salary	575,538	428,787	617,134	0.00	686,289	686,289	686,289	0.00
0100 - Salaries Total	5,157,130	5,287,847	6,327,752	97.85	6,475,727	6,475,727	6,475,727	97.90

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

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Adopted FTE
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	1,264,492	1,289,996	1,668,099	0.00	1,480,189	1,480,189	1,480,189	0.00
0220 - Soc Security Administration	72,841	78,294	463,419	0.00	459,430	459,430	459,430	0.00
0230 - Other Required Payroll Costs	141,907	203,219	227,739	0.00	269,404	269,404	269,404	0.00
0240 - Contractual Employee Benefits	1,362,729	1,415,270	1,695,010	0.00	1,575,200	1,575,200	1,575,200	0.00
0200 - Payroll Costs Total	2,841,971	2,986,781	4,054,267	0.00	3,784,223	3,784,223	3,784,223	0.00
0300 - Purchased Services								
0310 - Instructional Prof Tech Svc	210	0	0	0.00	0	0	0	0.00
0320 - Property Services	239,140	165,950	204,438	0.00	201,850	201,850	201,850	0.00
0330 - Student Transportation Svcs	534,872	584,336	567,036	0.00	568,100	568,100	568,100	0.00
0340 - Travel	9,054	4,590	9,000	0.00	13,400	13,400	13,400	0.00
0350 - Communication	4,661	688	500	0.00	400	400	400	0.00
0380 - NonInstr Prof Tech Services	218,497	68,649	150,000	0.00	180,000	180,000	180,000	0.00
0300 - Purchased Services Total	1,006,435	824,215	930,974	0.00	963,750	963,750	963,750	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	915,351	854,409	1,000,339	0.00	1,001,800	1,001,800	1,001,800	0.00
0460 - NonConsumable Items	35,312	32,302	55,000	0.00	70,000	70,000	70,000	0.00
0470 - Computer Software	119,469	126,702	151,000	0.00	145,000	145,000	145,000	0.00
0480 - Computer Hardware	1,307	25,785	13,500	0.00	0	0	0	0.00
0400 - Supplies and Materials Total	1,071,440	1,039,199	1,219,839	0.00	1,216,800	1,216,800	1,216,800	0.00
0500 - Capital Outlay								
0564 - Buses and Bus Improvements	0	6,218	0	0.00	0	0	0	0.00
0500 - Capital Outlay Total	0	6,218	0	0.00	0	0	0	0.00
0600 - Other								
0640 - Dues and Fees	4,251	4,250	3,000	0.00	0	0	0	0.00
0650 - Insurance and Judgements	274,289	357,357	440,000	0.00	607,555	607,555	607,555	0.00
0600 - Other Total	278,541	361,607	443,000	0.00	607,555	607,555	607,555	0.00
2550 - Student Transportation Svcs Total	10,355,519	10,505,871	12,975,832	97.85	13,048,055	13,048,055	13,048,055	97.90

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

Function/Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Adopted FTE
2570 - Internal Services								
0100 - Salaries								
0112 - Classified Salaries	234,044	256,271	262,988	4.09	277,073	277,073	277,073	3.93
0122 - Classified Substitutes	3,474	5,268	0	0.00	2,370	2,370	2,370	0.00
0130 - Additional Salary	3,414	2,125	4,714	0.00	2,327	2,327	2,327	0.00
0100 - Salaries Total	240,933	263,666	267,702	4.09	281,770	281,770	281,770	3.93
0200 - Payroll Costs								
0210 - Public Employees Retiremt Sys	54,046	59,255	68,950	0.00	68,764	68,764	68,764	0.00
0220 - Soc Security Administration	18,231	19,965	20,203	0.00	21,543	21,543	21,543	0.00
0230 - Other Required Payroll Costs	3,523	5,019	5,415	0.00	7,226	7,226	7,226	0.00
0240 - Contractual Employee Benefits	23,836	33,566	42,102	0.00	10,035	10,035	10,035	0.00
0200 - Payroll Costs Total	99,638	117,807	136,670	0.00	107,568	107,568	107,568	0.00
0300 - Purchased Services								
0320 - Property Services	6,360	4,946	6,400	0.00	6,400	6,400	6,400	0.00
0340 - Travel	48	0	100	0.00	1,100	1,100	1,100	0.00
0350 - Communication	320	350	500	0.00	500	500	500	0.00
0380 - NonInstr Prof Tech Services	975	0	0	0.00	0	0	0	0.00
0300 - Purchased Services Total	7,703	5,296	7,000	0.00	8,000	8,000	8,000	0.00
0400 - Supplies and Materials								
0410 - Consumable Supplies	36,628	25,774	39,000	0.00	48,000	48,000	48,000	0.00
0460 - NonConsumable Items	1,173	8,281	5,000	0.00	5,000	5,000	5,000	0.00
0400 - Supplies and Materials Total	37,801	34,055	44,000	0.00	53,000	53,000	53,000	0.00
0600 - Other								
0640 - Dues and Fees	195	75	500	0.00	500	500	500	0.00
0600 - Other Total	195	75	500	0.00	500	500	500	0.00
2570 - Internal Services Total	386,272	420,900	455,872	4.09	450,838	450,838	450,838	3.93
2620 - R&D, Eval, Grant Writing Svcs								
0100 - Salaries								

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

General Fund Other



"Learning is more than absorbing facts, it is acquiring understanding."

-William Arthur Ward

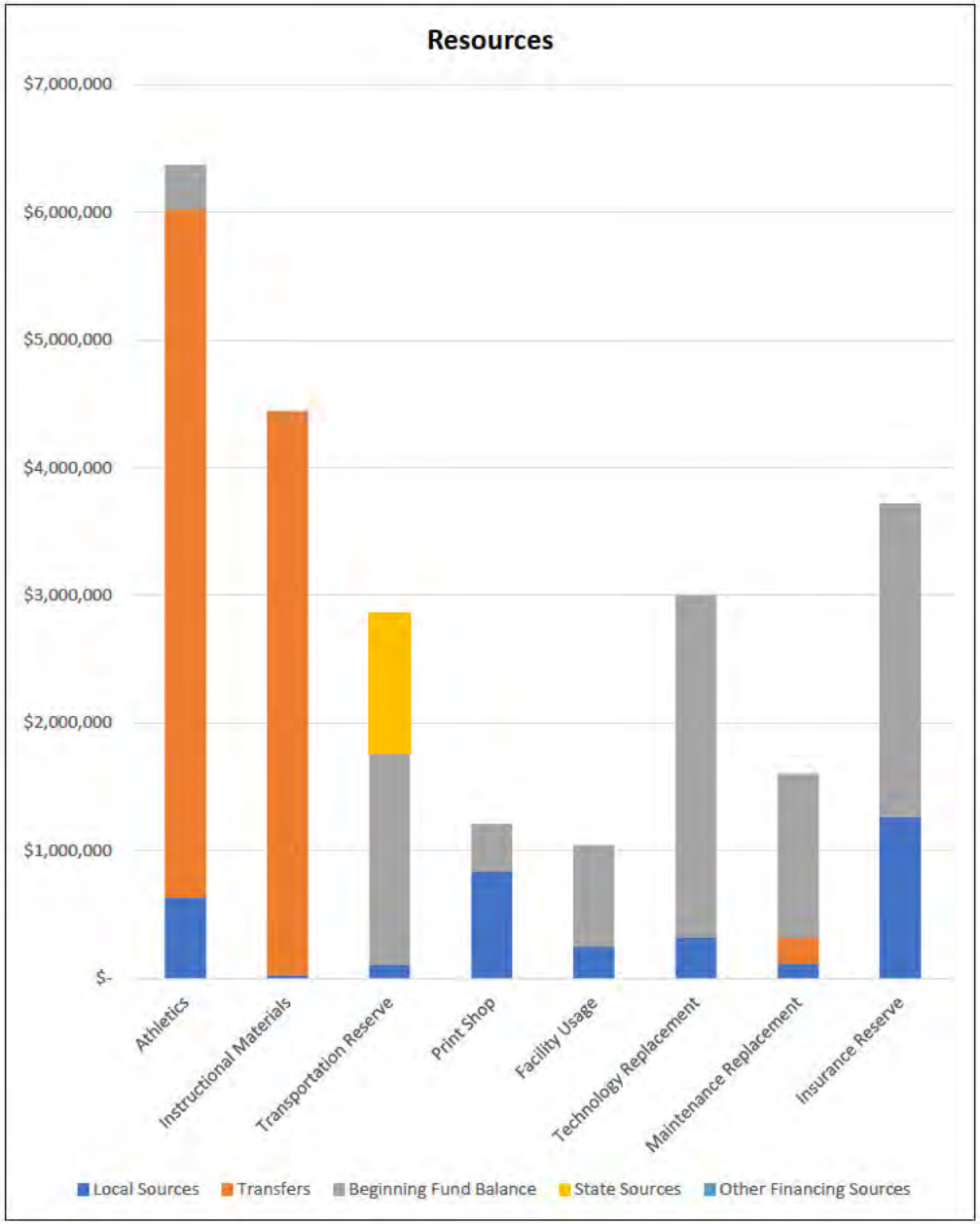
Est. 1883

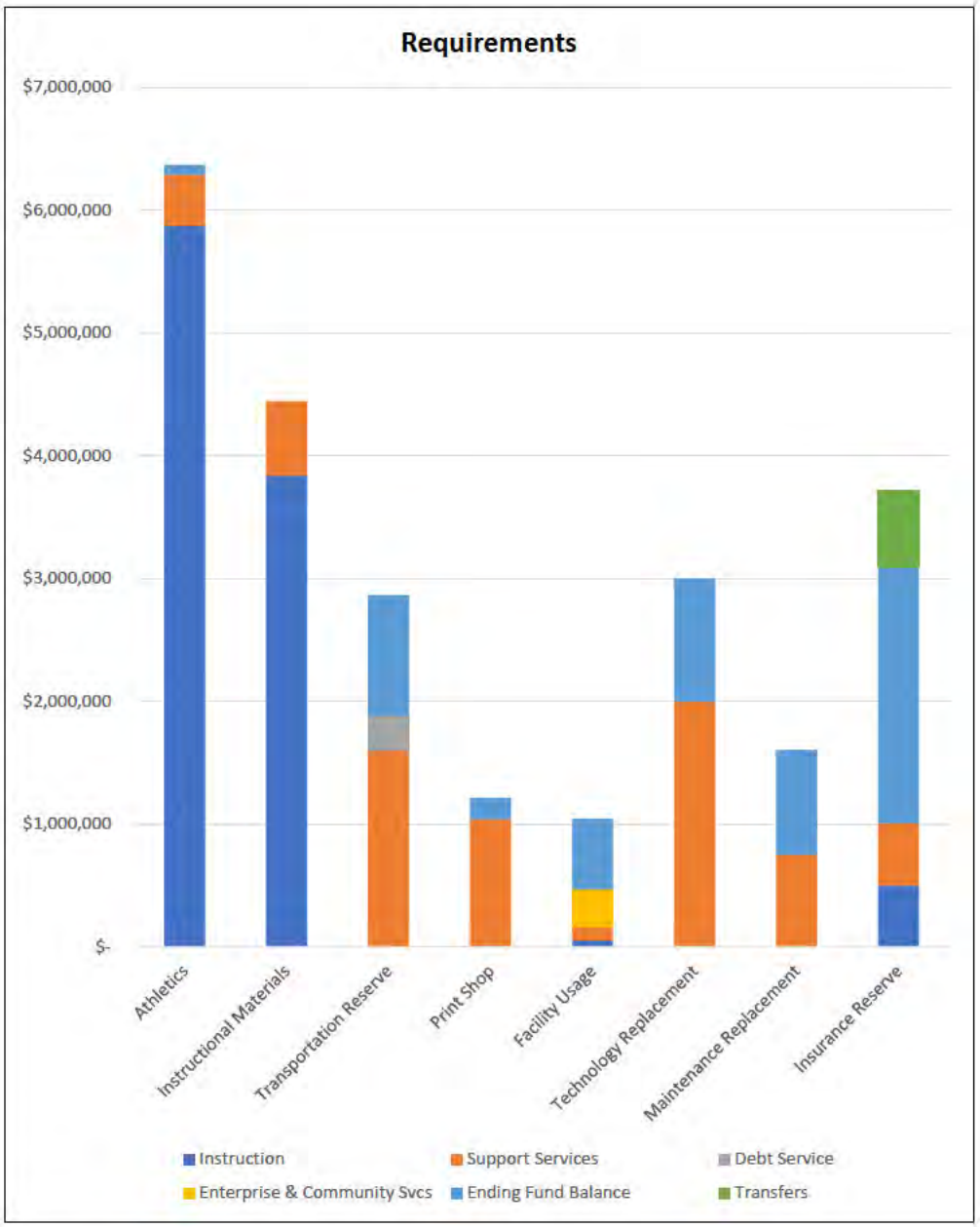
BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

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





ATHLETICS

The Athletics subfund has been established to centralize the accounting for sports and activities. Expenditures in the Athletics subfund includes extra duty contracts, supplies, transportation, purchased services, capital outlay and Oregon School Activities Association dues. The primary revenues are a transfer from the General Fund Operations subfund, pay-to-play fees and ticket sales.

The sports included within this budget for high schools are:

- Baseball
- Basketball
- Golf
- Cross country
- Football
- Soccer
- Softball
- Swimming
- Tennis
- Track
- Volleyball
- Wrestling

The sports included within this budget for middle schools are:

- Cross country
- Football
- Track
- Volleyball
- Wrestling

Bend-La Pine Schools
General Fund - Athletics Subfund
Fiscal Year 2026-27 Adopted Budget
Resources and Requirements

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

Bend-La Pine Schools
General Fund - Athletics Subfund
Fiscal Year 2026-27 Adopted Budget
Resources and Requirements by School

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

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

INSTRUCTIONAL MATERIALS

The Instructional Materials subfund is designed to accumulate funds to allow the District to implement instructional materials adoptions in a timely manner. The source of funds is a transfer from the General Fund Operations subfund each year. In FY2026-27, we plan to use resources in this fund for instructional materials and to support digital learning.

Bend-La Pine Schools
General Fund - Instructional Materials Subfund
Fiscal Year 2026-27 Adopted Budget
Resources and Requirements

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

TRANSPORTATION RESERVE

The Transportation Reserve subfund is designed for the replacement of buses and the purchase of ancillary equipment such as radios and cameras. A plan to replace the bus fleet over thirteen years was implemented in FY2018-19. The revenue to support the bus replacement comes from the depreciation component of the State School Transportation grant, transfers from the General Fund Operations subfund and debt proceeds.

Bend-La Pine Schools
General Fund - Transportation Reserve Subfund
Fiscal Year 2026-27 Adopted Budget
Resources and Requirements

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

PRINT SHOP

The Print Shop subfund is used to account for revenue and expenditures for printed or copied materials throughout the District. The cost of leasing District copiers and printers, the cost of Print Shop equipment and maintenance of the equipment, and the costs of personnel and supplies are recorded in this subfund. Revenues to support the Print Shop services will come from the fees charged on each impression made by the Print Shop, printers, and copiers.

Bend-La Pine Schools
General Fund - Print Shop Subfund
Fiscal Year 2026-27 Adopted Budget
Resources and Requirements

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

FACILITY USAGE

The Facility Usage subfund was originally established to account for the long term maintenance and renovation of facilities that are used by the community through our building usage program. Through FY2007-08, a portion of the revenue received was reported in the general fund operations subfund to offset staff costs related to the use of district facilities. Starting in the FY2008-09 school year, all activities related to facility usage have been accounted for in this subfund. Revenues are derived from building usage fees. Expenditures include staffing costs and other facility related costs. The revenues will continue to be allocated as they have in the past, with 25% allocated to each site to help offset their costs of maintaining the facility. The remaining 75% will be used to offset the costs of the program. We also budget furniture, equipment replacement expenditures, and Career Technical Education (CTE) reserves in this fund.

Bend-La Pine Schools
General Fund - Facility Usage Subfund
Fiscal Year 2026-27 Adopted Budget
Resources and Requirements

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

TECHNOLOGY REPLACEMENT

The Technology Replacement subfund will be funded by E-Rate reimbursements and resources from the High Desert Education Service District. These resources are intended to replace district technology assets that have become obsolete or have catastrophically failed and cannot be repaired. Additionally, the resources will be used to address other district wide technology priorities, such as achieving technology equity across all schools. The assets that are covered include computers, network and telecommunications equipment, building alarms, video distribution, and display equipment. In FY2026-27, we are planning to use resources in this fund to continue supporting digital conversion and other infrastructure needs.

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

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

MAINTENANCE REPLACEMENT

The Maintenance Replacement subfund will be used to pay for ongoing major maintenance projects at existing school and support service sites. The projects, identified by staff, require funding greater than what is available at the individual sites. Resources for this fund were derived through a transfer from the General Fund Operations subfund. Projects such as district security fences, boiler repairs, etc., will also be funded from any residual dollars remaining from the previous fiscal year, from Senate Bill 1149 projects, and energy efficiency incentives.

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

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

INSURANCE RESERVE

The Insurance Reserve subfund was created to accumulate resources from savings in insurance premiums based on higher deductibles to better manage future risks and liabilities.

Bend-La Pine Schools
General Fund - Insurance Reserve Subfund
Fiscal Year 2026-27 Adopted Budget
Resources and Requirements

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

Other Funds



"The journey of lifelong learning begins with a single step."

-Lailah Gifty Akita

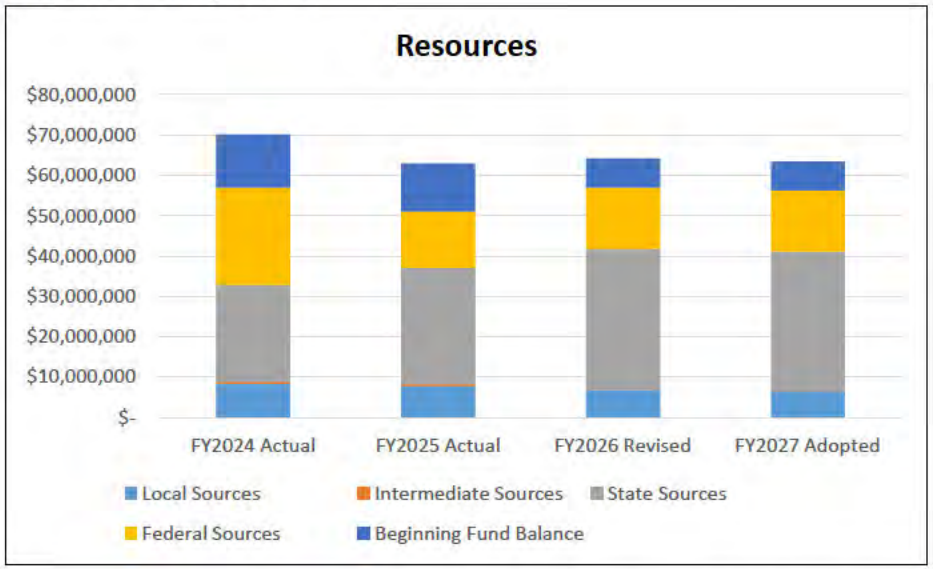
Est. 1883

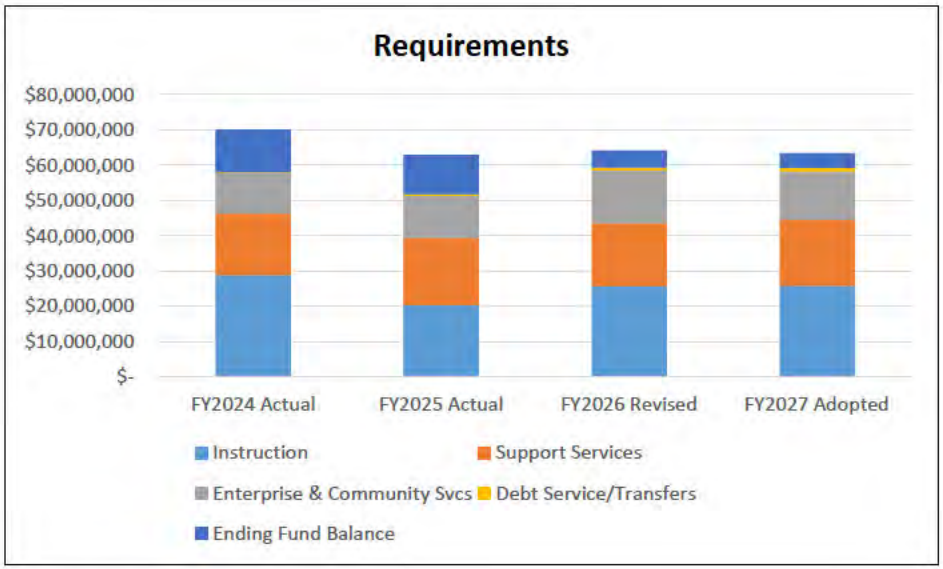
BEND LAPINE

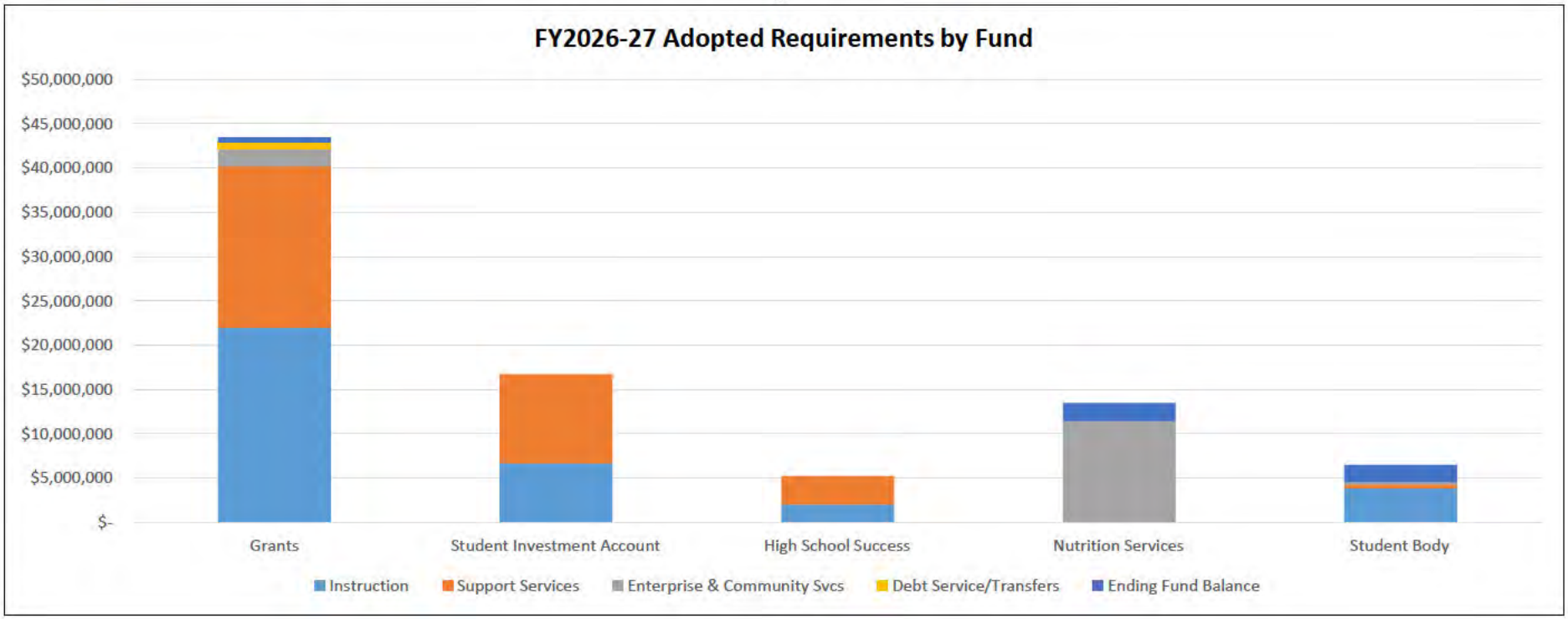
Schools

EDUCATING THRIVING STUDENTS

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







SPECIAL REVENUE FUND

Consolidated

The Special Revenue fund is used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. For our District, the special revenue fund includes all grants, nutrition services, and student body. Individual schedules for each special revenue type follow the consolidated schedule. Separate schedules are presented for the Student Investment Account and the High School Success (Measure 98) grant for informational purposes. These two grants are included in the consolidated grants schedule.

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

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

SPECIAL REVENUE FUND

Grants

The Grants subfund is used to account for revenues and expenditures for programs supported with Federal, State and other grants. The grants that are received are restricted to the specific use for which they are intended. These funds are intended to supplement District programs and cannot be used to supplant regular programs or positions within the general operating fund.

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

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

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

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

SPECIAL REVENUE FUND

Grants - Student Investment Account

The Student Investment Account is part of the Special Revenue Fund – Grant subfund. The District is presenting this additional grant report, which includes only the Student Investment Account budget, to provide transparency in the budgeting process. This grant is restricted to the specific uses detailed in the Student Success Act enacted by the Oregon legislature. The District, through its Strategic Investment Plan, will dedicate resources for the purposes of supporting students' health and safety, reducing class size, and increasing access to a well-rounded education.

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

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

SPECIAL REVENUE FUND

High School Success (Measure 98)

The High School Success (Measure 98) grant is part of the Special Revenue Fund – Grant subfund. The District is presenting this additional grant report which includes only the High School Success budget to provide transparency in the budgeting process. The District, through its Strategic Investment Plan, will dedicate resources for the purposes of expanding CTE programs, expanding advanced coursework and electives, and supporting the professional learning of certified and classified staff so they can help ensure each student learns at high levels.

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

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

SPECIAL REVENUE FUND

Nutrition Services

The Nutrition Services subfund is comprised of the receipts and expenditures of forty serving locations, including all 32 Bend-La Pine Schools.

Federal Law 91-248 requires a portion of the State School Support Fund to be appropriated to the Nutrition Services Fund. The amount of this subsidy is determined by a formula based on the number of student lunches served.

The Nutrition Services Fund exists as a self-balancing set of accounts and is operated in accordance with generally accepted accounting principles of special revenue funds.

The Nutrition Service Program operates within guidelines established by the US Department of Agriculture's Food Nutrition Services and the Oregon Department of Education School Nutrition Program.

Bend-La Pine Schools
Special Revenue Fund - Nutrition Services Subfund
Fiscal Year 2026-27 Adopted Budget
Resources and Requirements

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

SPECIAL REVENUE FUND

STUDENT BODY

The Student Body subfund is used to account for revenues and expenditures for student body activities at each of the school sites. Student body funds are used in accordance with student governance.

Bend-La Pine Schools
Special Revenue Student Body Funds - Consolidated
Fiscal Year 2026-27 Adopted Budget
Resources and Requirements

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

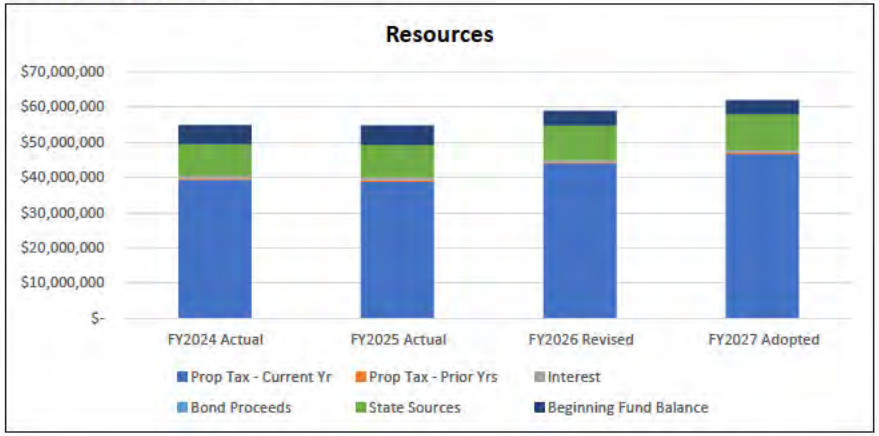
LONG TERM DEBT SERVICE FUND

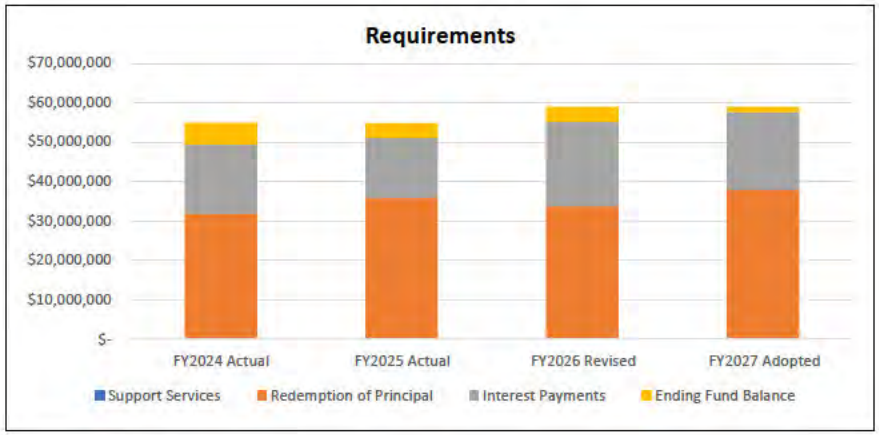
Represented below is the source of revenue for payments for bonds issued in 2013, 2017, 2019, 2023 and 2025. In 2021, the District participated in a separate refunding of the 2013 issue in order to achieve a property tax savings for the community. These payments are made through local property tax collections.

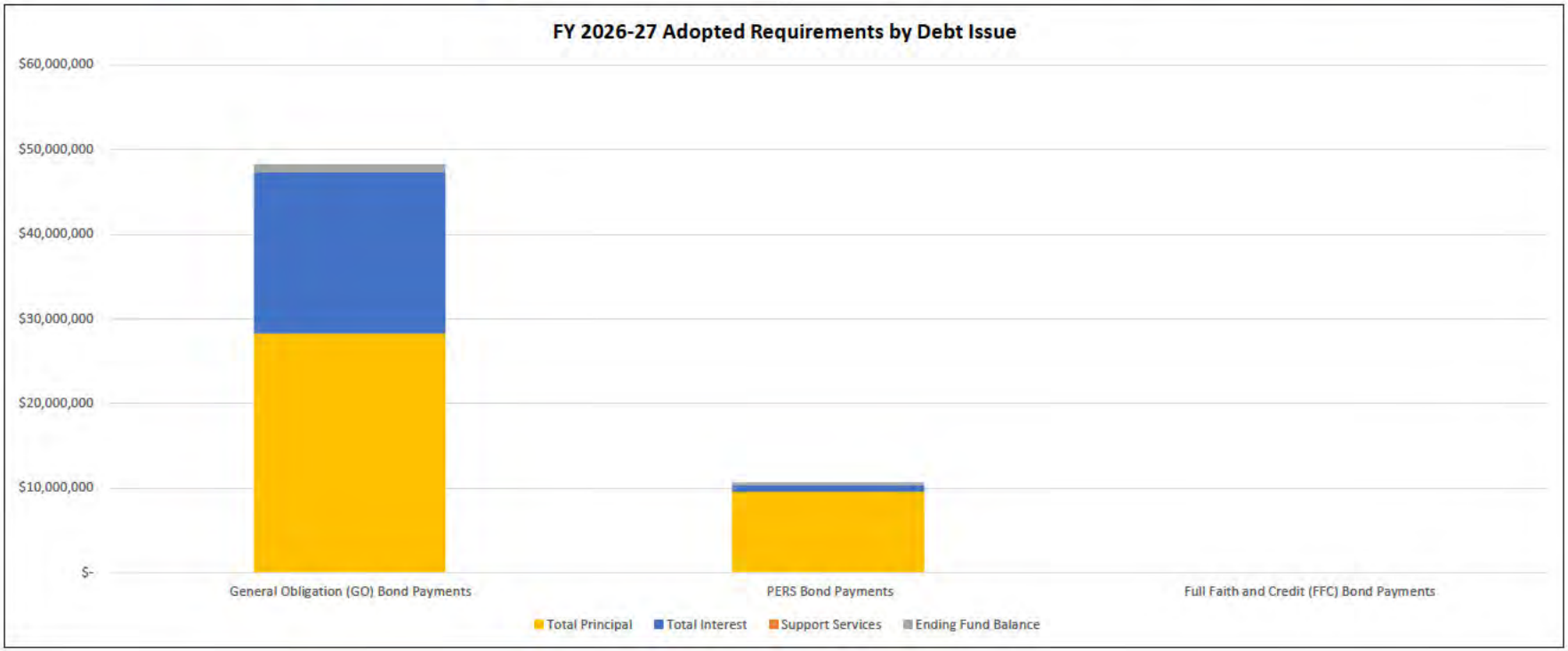
The District also participated in three statewide issues to reduce the District's portion of the Public Employees Retirement System liability for active and retired employees. This resulted in a lowering of the rate the district is required to pay to Public Employees Retirement System (PERS) for the future. In 2012, a portion of the PERS bonds was refinanced at a lower interest rate. The resource to pay the debt service on the pension bonds is the State School Fund.

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

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







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

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

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

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

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

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

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

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

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

CAPITAL PROJECTS FUND

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

On November 8, 2022, voters approved a measure allowing us to issue $249.7 million in General Obligation Bonds to finance preservation of existing buildings, safety/security improvements and classroom additions/modernizations.

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

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

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

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

TRUST FUND

The Trust Fund is used to account for monies held by the district as trustee. Most are non-expendable trusts (the principal may not be spent; only the interest may be spent). They were created when citizens donated money to the District to provide scholarships to Bend-La Pine students. Following is a list of the multitude of trust funds contained within the Fund:

M. Thompson Memorial	Scholarship for Bend High girl attending Oregon State University
P. Obye Memorial	Mountain View High student awarded the most inspirational wrestler
Thomas G. Kirk	Scholarship for a senior lettering in a sport with high academic standing
David Coon Memorial	Bend High student with high academic standing with interest in drafting
Adrian Irwin Memorial	Bend High or Mountain View High 2-year wrestler with a 3.0 GPA (Grade Point Average)
Doug Harris Scholarship	Student involved in co-curricular activities, displaying leadership with a 3.5 GPA
Sarah Mace Memorial	Student who plans to continue education or service to their country
Ron & Gail Wilkinson Future Teacher Scholarship	Student who plans to continue education with interest in an education career
Matthew Coleman Memorial Scholarship	Student who plans to continue education with interest in pursuing higher education in music or performing arts
Hailey E. King Memorial	Summit High student with a 2.5 unweighted GPA who plans to enroll in a post- secondary educational program
Karen J. Corwin Memorial	Mountain View orchestra student with a passion to continue music beyond high school
Donald R. Edmunds Trades/Careers Scholarship	Bend High student who is interested in pursuing a life and career in the trades

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

	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2027 Proposed	FY2027 Approved	FY2027 Adopted
Resources						
Local Sources	17,987	45,460	21,558	20,000	20,000	20,000
Beginning Fund Balance	90,987	88,962	90,100	88,132	88,132	88,132
Resources Total	108,974	134,422	111,658	108,132	108,132	108,132
Requirements						
Enterprise and Community Services	20,012	22,851	24,617	60,000	60,000	60,000
Ending Fund Balance	88,962	111,570	87,041	48,132	48,132	48,132
Requirements Total	108,974	134,422	111,658	108,132	108,132	108,132

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

Personnel



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

-Michael Brown

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

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

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

General Fund Operations

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

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

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

Function	Staff Object	FY2024 Actual FTE	FY2025 Actual FTE	FY2026 Revised FTE	FY2026 Actual FTE	FY2027 Adopted FTE
2550 - Student Transportation Svcs	0112	98.7	93.7	93.7	87.9	93.7
	0114	4.4	4.2	4.2	4.3	4.3
2570 - Internal Services	0112	3.3	4.1	4.1	3.9	3.9
2620 - R&D, Eval, Grant Writing Svcs	0111	1.0	1.0	-	-	-
2630 - Information Services	0114	2.0	2.0	2.0	2.0	2.0
2640 - Staff Services	0112	11.5	11.5	11.5	9.5	11.5
	0113	-	-	-	2.5	-
	0114	3.0	3.0	3.5	3.5	3.0
	0130	1.0	1.0	1.0	1.2	1.2
2660 - Technology Services	0112	25.5	25.5	26.5	29.0	28.0
	0114	4.1	4.1	4.1	4.2	4.2
2680 - Interp and Translation	0112	-	2.1	2.1	-	1.0
3300 - Community Services	0112	2.0	2.0	2.5	2.5	2.5
General Fund Operations FTE Total	-	1,600.0	1,573.9	1,563.1	1,538.0	1,525.8
General Fund Operations	0111	867.8	834.7	810.9	818.0	768.0
FTE by Object	0112	635.5	621.7	640.9	604.6	647.5
	0113	72.9	79.9	82.5	85.6	80.0
	0114	22.9	22.9	24.7	26.6	26.1
	0121	-	3.0	3.0	2.0	3.0
	0130	1.0	1.0	1.0	1.2	1.2

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

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

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

Function		Staff Object	FY2024 Actual FTE	FY2025 Actual FTE	FY2026 Revised FTE	FY2026 Actual FTE	FY2027 Adopted FTE
2550 - Student Transportation Svcs		0112	-	-	-	0.8	0.8
2640 - Staff Services		0114	1.0	1.0	0.5	0.5	0.5
2680 - Interp and Translation		0112	0.6	0.6	0.6	-	-
3300 - Community Services		0112	10.7	11.3	11.3	9.9	9.9
	-	0113	0.3	0.3	0.3	0.3	0.3
Special Revenue Fund FTE Total		-	263.5	235.3	226.2	212.4	217.9
Nutrition Services							
3100 - Food Services		0112	72.8	81.3	90.0	86.6	86.6
	-	0114	3.8	3.5	3.5	3.2	3.2
Nutrition Services FTE Total		-	76.6	84.7	93.5	89.8	89.8
Capital Projects Fund							
4110 - Facilities Service Direction		0112	3.9	4.0	4.0	2.6	2.6
		0113	0.5	0.5	0.5	0.5	0.5
	-	0114	4.4	4.4	4.4	3.8	3.8
Capital Projects Fund FTE Total		-	8.8	8.9	8.9	6.9	6.9
All Funds FTE Total		-	1,963.6	1,917.6	1,908.3	1,863.2	1,857.0
All Funds FTE by Object		0111	1,054.6	1,007.2	963.2	965.1	919.2
		0112	786.9	780.2	808.2	758.4	802.8
		0113	86.2	91.2	98.8	101.5	95.7
		0114	35.0	35.0	34.0	35.0	35.0
		0121	-	3.0	3.0	2.0	3.0
		0130	1.0	1.0	1.0	1.2	1.2

Bend-La Pine Schools
Fiscal Year 2026-27 Adopted
Staffing by Full-time Equivalencies (FTE)
Student Investment Account and High School Success Supplementary Report

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

Special Revenue Fund - Student Investment Account

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

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

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

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

Budget At-A-Glance



"Learning is the only thing the mind never exhausts, never fears, and never regrets."

-Leonardo da Vinci

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS

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

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

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

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

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

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

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

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

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

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

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

Object	FY2024 Actual	FY2025 Actual	FY2026 Revised	FY2026 Revised FTE	FY2027 Proposed	FY2027 Approved	FY2027 Adopted	FY2027 Adopted FTE
0620 - Interest Total	196,070	192,297	211,043	0.00	50,000	50,000	50,000	0.00
0670 - Taxes and Licenses								
0670 - Taxes and Licenses	201,108	78,695	0	0.00	0	0	0	0.00
0670 - Taxes and Licenses Total	201,108	78,695	0	0.00	0	0	0	0.00
0680 - PERS UAL Lump Sum Pmt to PERS								
0710 - Fund Modifications								
0710 - Fund Modifications	6,784,379	7,166,399	8,041,556	0.00	9,189,496	9,189,496	9,189,496	0.00
0710 - Fund Modifications Total	6,784,379	7,166,399	8,041,556	0.00	9,189,496	9,189,496	9,189,496	0.00
0810 - Planned Reserve								
0810 - Planned Reserve	0	0	500,000	0.00	500,000	500,000	500,000	0.00
0810 - Planned Reserve Total	0	0	500,000	0.00	500,000	500,000	500,000	0.00
0820 - Reserved For Next Year								
0820 Reserved for Next Year	27,586,536	28,339,645	18,679,108	0.00	19,326,517	19,326,517	19,326,517	0.00
Requirements Total	228,391,269	246,076,653	255,697,328	1,563.04	259,896,950	259,896,950	259,896,950	1,525.78

Totals may not add due to rounding

*Revised includes Adopted plus Supplemental Budgets

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

We would also like to recognize the following Business Office staff for their indirect support of the budgeting process: Amy Coronado, Denise Huerd, GraceAnne McJunkin, Jenny Helvie, Kate Pardo, Katie Davis, Linda Morrison, Nicole Olson, Robin Carlson, Suzy Keitzman and Timothy Schneider

The Budgeting Team

Est. 1883

BEND LAPINE

Schools

EDUCATING THRIVING STUDENTS