

26-27 PRELIMINARY BUDGET

Othello School District No.147

FISCAL YEAR 2026-2027

REPORT TITLE

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Othello School District No.147

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Othello School District School District No. 147 of Adams County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2026 through August 31, 2027.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 07/08/2026

26-27 PRELIMINARY BUDGET

Othello School District No.147

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	85,000,000	851,060	2,505,000	1,773,806	472,146
Total Appropriation (Expenditures)	89,199,308	775,799	2,800,000	1,773,806	900,000
Other Financing Uses--Transfers Out (G.L. 536)	300,000	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-4,499,307	75,261	-295,000	0	-427,854
Beginning Total Fund Balance	15,230,699	369,234	1,828,731	934,834	469,328
Ending Total Fund Balance	10,731,391	444,495	1,533,731	934,834	41,474
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	4,185,335	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	4,185,335	XXXXX	2,500,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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Othello School District No.147

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,536.38		4,409.00		4,214.00	
FTE Certificated Employees	319.315		303.800		303.090	
FTE Classified Employees	208.466		211.024		214.199	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	80,235,077		84,593,374		85,000,000	
Total Expenditures	81,567,923		87,280,076		89,199,308	
Total Beginning Fund Balance	18,076,886		13,845,000		15,230,699	
Total Ending Fund Balance	16,244,041		11,158,298		10,731,391	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	41,823,894	51.27	41,887,276	47.99	43,376,694	48.63
Federal Special Purpose Funding	19,798	9.96	0	0.00	XXXXX	XXXXX
Special Education Instruction	8,126,165	3.71	8,700,185	9.97	8,909,881	9.99
Vocational Instruction	3,027,088	0.00	3,522,216	4.04	3,636,092	4.08
Skill Center Instruction	0	12.57	0	0.00	0	0.00
Compensatory Education	10,249,620	0.20	12,504,942	14.33	12,062,714	13.52
Other Instructional Programs	164,493	0.38	140,266	0.16	288,037	0.32
Community Services	305,948	21.88	347,771	0.40	760,072	0.85
Support Services	17,850,917	100.00	20,177,420	23.12	20,165,818	22.61
Total - Program Groups	81,567,923		87,280,076	100.00	89,199,308	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	45,640,632	55.95	46,745,796	53.56	49,478,316	55.47
Teaching Support	11,520,380	14.12	12,696,232	14.55	12,969,265	14.54
Other Supportive Activities	13,041,353	15.99	13,564,343	15.54	14,358,701	16.10
Building Administration	3,636,068	4.46	4,568,666	5.23	4,300,954	4.82
Central Administration	6,262,002	7.68	9,705,039	11.12	8,092,072	9.07
Total - Activity Groups	81,567,923	100.00	87,280,076	100.00	89,199,308	100.00

26-27 PRELIMINARY BUDGET

Othello School District No.147

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	34,897,290	42.78	34,760,047	39.83	35,871,082	40.21
Classified Salaries	13,750,192	16.86	14,438,341	16.54	15,030,074	16.85
Employee Benefits and Payroll Taxes	18,436,969	22.60	18,351,162	21.03	19,230,454	21.56
Supplies, Instructional Resources and Noncapitalized Items	5,153,087	6.32	7,977,247	9.14	8,396,408	9.41
Purchased Services	8,347,255	10.23	10,367,293	11.88	9,262,902	10.38
Travel	265,416	0.33	373,538	0.43	274,124	0.31
Capital Outlay	717,713	0.88	1,012,448	1.16	1,134,264	1.27
Total - Objects	81,567,923	100.00	87,280,076	100.00	89,199,308	100.00

26-27 PRELIMINARY BUDGET

Othello School District No.147

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	404.45	282.00	285.00
2. Grade 1	291.35	332.00	280.00
3. Grade 2	352.66	291.00	320.00
4. Grade 3	313.60	353.00	284.00
5. Grade 4	302.20	314.00	351.00
6. Grade 5	345.00	302.00	305.00
7. Grade 6	353.70	345.00	303.00
8. Grade 7	335.17	354.00	346.00
9. Grade 8	365.73	336.00	343.00
10. Grade 9	378.46	366.00	327.00
11. Grade 10	332.86	378.00	366.00
12. Grade 11 (excluding Running Start)	307.08	273.00	285.00
13. Grade 12 (excluding Running Start)	282.89	308.00	257.00
14. SUBTOTAL	4,365.15	4,234.00	4,052.00
15. Running Start	107.44	110.00	108.00
16. Dropout Reengagement Enrollment	24.20	25.00	40.00
17. ALE Enrollment	39.59	40.00	14.00
18. TOTAL K-12	4,536.38	4,409.00	4,214.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	319.32	303.80	303.090
2. General Fund FTE Classified Employees /4	208.47	211.02	214.199

1/ Enrollment are the average counts at school years end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,983,450	3,184,550	3,768,863
2000 Local Nontax Support	754,890	719,301	578,375
3000 State, General Purpose	49,629,966	52,091,399	52,141,492
4000 State, Special Purpose	17,939,647	18,654,631	18,228,307
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	8,816,441	9,883,493	9,676,963
7000 Revenues from Other School Districts	91,568	60,000	70,400
8000 Revenues from Other Entities	19,115	0	535,600
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	80,235,077	84,593,374	85,000,000
EXPENDITURES			
00 Regular Instruction	41,823,894	41,887,276	43,376,694
20 Special Education Instruction	8,126,165	8,700,185	8,909,881
30 Vocational Education Instruction	3,027,088	3,522,216	3,636,092
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	10,249,620	12,504,942	12,062,714
70 Other Instructional Programs	164,493	140,266	288,037
80 Community Services	305,948	347,771	760,072
90 Support Services	17,850,917	20,177,420	20,165,818
B. TOTAL EXPENDITURES	81,567,923	87,280,076	89,199,308
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	500,000	0	300,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	-1,832,846	-2,686,702	-4,499,307
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,436,666	0	1,095,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	30,000
G.L.825 Restricted for Skill Center	0	0	0

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Othello School District No.147

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828 Restricted for Carryover of Food Service Revenue	232,893	0	200,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,501,340	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	298,818	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	1,237,813	0	1,475,000
G.L.884 Assigned to Other Capital Projects	500,000	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	4,501,199	5,117,000	3,510,699
G.L.891 Unassigned to Minimum Fund Balance Policy	8,229,360	8,728,000	8,920,000
H. TOTAL BEGINNING FUND BALANCE	18,076,886	13,845,000	15,230,699
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,561,333	0	1,095,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	30,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	232,893	0	200,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,493,784	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	110,376	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	1,125,000	0	1,475,000
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890 Unassigned Fund Balance	3,520,459	2,430,298	-988,608
G.L.891 Unassigned to Minimum Fund Balance Policy	8,156,792	8,728,000	8,920,000
I. TOTAL ENDING FUND BALANCE (G+H)	16,244,041	11,158,298	10,731,391

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

26-27 PRELIMINARY BUDGET

Othello School District No.147

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	2,977,152	3,181,550	3,765,863
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	6,299	3,000	3,000
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,983,450	3,184,550	3,768,863
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	6,534	5,200	7,250
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	7,919	5,700	5,650
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	30,294	22,300	24,200
2298 School Food Services, Sales of Goods, Supplies and Svcs	10,311	9,000	10,000
2300 Investment Earnings	613,068	620,786	468,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	21,555	20,000	10,300
2600 Fines and Damages	7,942	6,515	11,000
2700 Rentals and Leases	8,115	7,000	8,000
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	49,153	22,800	33,975
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	754,890	719,301	578,375

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Othello School District No.147

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE			
3100 Apportionment	44,140,653	46,136,296	44,914,949
3121 Special Education--General Apportionment	1,070,959	1,158,257	1,089,469
3300 Local Effort Assistance	4,418,354	4,796,846	6,137,074
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	49,629,966	52,091,399	52,141,492
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	11,755	10,300	500
4109 Transition To Kindergarten	866,642	1,070,000	1,010,066
4121 Special Education	6,009,017	6,323,333	6,309,833
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	3,935,240	4,382,340	4,022,197
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	607,305	387,326	338,800
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	3,282,150	3,185,565	3,247,874
4174 Highly Capable	139,190	140,267	138,037
4188 Childcare	0	0	0
4198 School Food Services	132,196	130,000	130,000
4199 Transportation--Operations	2,924,899	3,000,000	3,000,000
4300 Other State Agencies, Unassigned	660	500	0
4321 Special Education--Other State Agencies	30,591	25,000	25,000
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	6,000
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	17,939,647	18,654,631	18,228,307

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Othello School District No.147

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	956,338	1,108,594	940,126
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	37,198	50,000	58,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,919,716	2,425,891	2,272,195
6152 School Improve, Fed Other Title Grants under ESEA, Fed	248,090	541,129	967,207
6153 Migrant ESEA Migrant, Federal	937,557	1,087,879	887,850
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	533,637	495,000	326,585
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	3,768,153	3,850,000	3,850,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	134,773	100,000	150,000

26-27 PRELIMINARY BUDGET

Othello School District No.147

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6321 Special Education--Medicaid Reimbursement	30,591	25,000	25,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	227,255	200,000	200,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	8,816,441	9,883,493	9,676,963
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	88,374	60,000	60,000
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	3,194	0	10,400
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	91,568	60,000	70,400
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	18,440	0	600
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	535,000
8189 Community Services	675	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	19,115	0	535,600

26-27 PRELIMINARY BUDGET

Othello School District No.147

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	80,235,077	84,593,374	85,000,000

26-27 PRELIMINARY BUDGET

Othello School District No.147

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 Basic Education	40,249,394	40,201,147	41,314,495
02 Alternative Learning Experience	478,913	417,804	479,145
03 Basic Education - Dropout Reengagement	225,912	200,000	423,400
09 Transition to Kindergarten	869,676	1,068,325	1,159,654
00 TOTAL REGULAR INSTRUCTION	41,823,894	41,887,276	43,376,694
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	7,207,758	7,591,592	7,870,574
22 Special Education, Infants and Toddlers, State	0	0	0
24 Special Education, Supplemental, Federal	918,408	1,108,593	1,039,307
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	8,126,165	8,700,185	8,909,881
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,744,337	3,184,541	3,404,934
34 Middle School Career and Technical Education, State	247,029	287,675	173,158
38 Vocational, Federal	35,722	50,000	58,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,027,088	3,522,216	3,636,092
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,843,632	2,425,890	2,272,195
52 Other Title Grants under ESEA-Federal	238,196	541,129	967,206
53 Migrant ESEA Migrant, Federal	900,372	1,087,880	887,850
55 Learning Assistance Program (LAP), State	3,502,015	4,382,147	4,022,196
56 State Institutions, Centers and Homes, Delinquent	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	384,730	387,326	338,802
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
64 Limited English Proficiency, Federal	512,472	495,001	326,585
65 Transitional Bilingual, State	2,868,203	3,185,569	3,247,880
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	10,249,620	12,504,942	12,062,714
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	121,520	140,266	138,037
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	42,973	0	150,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	164,493	140,266	288,037
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	265,021	302,171	747,572
89 Other Community Services	40,927	45,600	12,500
80 TOTAL COMMUNITY SERVICES	305,948	347,771	760,072
SUPPORT SERVICES			
97 District-wide Support	11,393,131	13,098,418	12,969,821
98 School Food Services	3,759,000	4,079,001	4,195,999
99 Pupil Transportation	2,698,786	3,000,001	2,999,998
90 TOTAL SUPPORT SERVICES	17,850,917	20,177,420	20,165,818
TOTAL PROGRAM EXPENDITURES	81,567,923	87,280,076	89,199,308

26-27 PRELIMINARY BUDGET

Othello School District No.147

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	41,314,495	324,950		24,648,841	2,625,062	9,062,442	1,671,550	2,640,850	60,500	280,300
02 ALE	479,145	0		319,425	43,258	116,462	0	0	0	0
03 Basic Education - Dropout Reengagement	423,400	0		0	0	0	0	423,400	0	0
09 Transition to Kindergarten	1,159,654	2,000		645,581	176,967	322,106	9,000	4,000	0	0
TOTAL REGULAR INSTRUCTION	43,376,694	326,950		25,613,847	2,845,287	9,501,010	1,680,550	3,068,250	60,500	280,300
21 Sp Ed, Sup, St	7,870,574	68,700		4,160,718	1,089,611	2,075,545	50,000	410,000	16,000	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	1,039,307	0		0	642,388	396,919	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	8,909,881	68,700		4,160,718	1,731,999	2,472,464	50,000	410,000	16,000	0
31 Voc, Basic, St	3,404,934	22,500		1,858,153	197,388	741,393	333,950	141,050	17,000	93,500
34 MidSchCar/Tec	173,158	500		117,314	0	34,844	0	18,500	2,000	0
38 Voc, Fed	58,000	0		0	0	0	0	0	0	58,000
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,636,092	23,000		1,975,467	197,388	776,237	333,950	159,550	19,000	151,500
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	2,272,195	1,500		669,410	496,345	480,956	433,000	170,984	20,000	0
52 Other Title Grants under ESEA-Federal	967,206	13,400	0	98,595	0	24,277	534,919	244,015	52,000	0
53 ESEA Migrant, Federal	887,850	17,000		39,878	484,821	262,717	82,434	1,000	0	0
55 LAP	4,022,196	500		1,167,498	1,361,446	1,292,756	127,000	72,996	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	338,802	0		276,336	0	44,166	5,000	13,300	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	326,585	0		1,260	0	201	105,000	200,000	20,124	0
65 Tran Biling, St	3,247,880	0		1,410,280	625,439	857,623	279,538	60,000	15,000	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	12,062,714	32,400	0	3,663,257	2,968,051	2,962,696	1,566,891	762,295	107,124	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
74 Highly Capable	138,037	600		89,176	0	26,195	4,000	16,000	2,000	66
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	150,000	0		0	0	0	0	150,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	288,037	600		89,176	0	26,195	4,000	166,000	2,000	66
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Early Learning Programs	747,572	250		35,755	281,063	175,504	255,000	0	0	0
89 Othr Comm Srv	12,500	12,500	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	760,072	12,750	0	35,755	281,063	175,504	255,000	0	0	0
97 Distwide Suppt	12,969,821	59,800	-175,000	332,862	4,365,308	1,649,871	1,609,975	4,445,307	67,000	614,698
98 Schl Food Serv	4,195,999	14,000	-20,000	0	1,074,762	684,467	2,354,270	15,000	500	73,000
99 Pupil Transp	2,999,998	6,500	-349,700	0	1,566,216	982,010	541,772	236,500	2,000	14,700
TOTAL SUPPORT SERVICES	20,165,818	80,300	-544,700	332,862	7,006,286	3,316,348	4,506,017	4,696,807	69,500	702,398
OBJECT TOTALS	89,199,308	544,700	-544,700	35,871,082	15,030,074	19,230,454	8,396,408	9,262,902	274,124	1,134,264

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	269,554	500		131,112	66,561	57,381	5,000	6,000	3,000	0
22 Lrn Resrc	371,892	0		208,393	35,158	91,341	37,000	0	0	0
23 Princ Off	3,885,581	0		2,028,161	657,961	834,809	108,650	46,000	5,000	205,000
24 Guid/Coun	1,834,943	1,500		753,790	470,202	507,726	41,225	60,500	0	0
25 Pupil M/S	805,266	0		0	461,833	318,433	25,000	0	0	0
26 Health	639,091	3,000		218,472	177,217	191,177	38,625	4,600	6,000	0
27 Teaching	29,733,494	11,400		20,703,879	115,555	6,823,010	722,650	1,306,000	11,000	40,000
28 Extracur	1,575,419	307,050		191,433	640,575	172,461	55,000	202,900	6,000	0
29 Pmt to SD	0							0		
31 InstProDev	58,500	1,000		0	0	0	7,000	21,000	29,500	0
32 Inst Tech	650,000	0			0	0	298,400	351,600	0	0
33 Curriculum	840,500	500		0	0	0	333,000	507,000	0	0
34 Prof Lrng St	637,005	0		413,601		66,104	0	122,000	0	35,300
35 Pupil Safety	13,250	0		0	0	0	0	13,250	0	0
Total	41,314,495	324,950		24,648,841	2,625,062	9,062,442	1,671,550	2,640,850	60,500	280,300
FTE Program Staff				212.805	33.073					

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	91,394	0		41,412	26,640	23,342	0	0	0	0
24 Guid/Coun	18,120	0		14,050	0	4,070	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	363,664	0		258,818	16,618	88,228	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	5,967	0		5,145		822	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	479,145	0		319,425	43,258	116,462	0	0	0	0
FTE Program Staff				2.350	0.701					

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	423,400	0		0	0	0	0	423,400	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	423,400	0		0	0	0	0	423,400	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,139,511	0		633,387	176,967	320,157	9,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	6,000	2,000		0	0	0	0	4,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	14,143	0		12,194		1,949	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
64 Maintnce	0	0		0	0	0	0	0	0	0
65 Utilities	0	0					0	0	0	0
67 Bldg Secu	0	0		0	0	0	0	0	0	0
Total	1,159,654	2,000		645,581	176,967	322,106	9,000	4,000	0	0
FTE Program Staff				6.000	3.068					

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	439,167	18,000		189,470	110,979	120,718	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	243,326	0		0	130,666	112,660	0	0	0	0
26 Health	2,546,061	0		1,586,628	62,145	547,288	50,000	300,000	0	0
27 Teaching	4,554,020	50,700		2,314,054	780,441	1,282,825	0	110,000	16,000	0
28 Extracur	6,156	0		0	5,380	776	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	81,844	0		70,566		11,278	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	7,870,574	68,700		4,160,718	1,089,611	2,075,545	50,000	410,000	16,000	0
FTE Program Staff				37.350	18.673					

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	17,129	0		0	10,468	6,661	0	0	0	0
27 Teaching	1,022,178	0		0	631,920	390,258	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	1,039,307	0		0	642,388	396,919	0	0	0	0
FTE Program Staff					10.484					

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	192,982	0		143,344	0	37,638	8,500	2,500	1,000	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	323,979	0		197,229	50,130	76,620	0	0	0	0
24 Guid/Coun	145,905	0		109,029	0	35,676	1,200	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	2,395,403	11,000		1,383,726	70,576	551,801	251,250	120,050	7,000	0
28 Extracur	12,250	11,250		0	0	0	0	0	1,000	0
29 Pmt to SD	0							0		
31 InstProDev	22,250	250		0	0	0	0	14,000	8,000	0
32 Inst Tech	70,500	0			0	0	67,500	3,000	0	0
33 Curriculum	100,500	0		0	0	0	5,500	1,500	0	93,500
34 Prof Lrng St	28,793	0		24,825		3,968	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	112,372				76,682	35,690	0	0	0	0
65 Utilities	0							0		
Total	3,404,934	22,500		1,858,153	197,388	741,393	333,950	141,050	17,000	93,500
FTE Program Staff				16.750	3.180					

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	38,033	0		15,372	0	4,161	0	18,500	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	132,536	0		100,141	0	30,395	0	0	2,000	0
28 Extracur	500	500		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	2,089	0		1,801		288	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0				0	0	0	0	0	0
65 Utilities	0							0		
Total	173,158	500		117,314	0	34,844	0	18,500	2,000	0
FTE Program Staff				0.900						

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	58,000	0		0	0	0	0	0	0	58,000
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	58,000	0		0	0	0	0	0	0	58,000

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0	0	0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0	0	0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
61 Supv Bldg	0	0		0	0	0	0	0		0
62 Grnd Mnt	0	0			0	0	0	0		0
64 Maintnce	0	0			0	0	0	0		0
67 Bldg Secu	0	0			0	0	0	0		0
Total	0	0		0	0	0	0	0		0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	282,641	0		121,387	35,023	46,231	10,000	60,000	10,000	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	441,752	0		143,384	104,104	104,264	60,000	20,000	10,000	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	17,500	0		0	0	0	17,500	0	0	0
27 Teaching	1,109,483	500		220,745	357,218	275,520	185,500	70,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	399,835	1,000		183,894	0	54,941	160,000	0	0	0
32 Inst Tech	20,984	0			0	0	0	20,984	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	2,272,195	1,500		669,410	496,345	480,956	433,000	170,984	20,000	0
FTE Program Staff				4.781	8.206					

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	2,000	0		0	0	0	1,000	1,000	0	0
21 Supv Inst	307,772	1,900		98,595	0	24,277	35,000	141,000	7,000	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	471,242	0		0	0	0	389,227	82,015	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	186,192	11,500		0	0	0	109,692	20,000	45,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	967,206	13,400	0	98,595	0	24,277	534,919	244,015	52,000	0
FTE Program Staff				0.500						

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	155,415	0		39,878	57,490	37,047	20,000	1,000	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	459,440	10,000		0	269,865	157,575	22,000	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	61,779	0		0	28,822	22,957	10,000	0	0	0
27 Teaching	209,216	5,000		0	128,644	45,138	30,434	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	2,000	2,000		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
Total	887,850	17,000		39,878	484,821	262,717	82,434	1,000	0	0
FTE Program Staff				0.200	6.567					

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	662,781	500		488,639	11,551	132,352	15,000	14,739	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	54,731	0		0	34,281	20,450	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	2,673,697	0		191,469	1,315,614	996,357	112,000	58,257	0	0
29 Pmt to SD	0							0		
31 InstProDev	605,930	0		465,786	0	140,144	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	25,057	0		21,604		3,453	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	4,022,196	500		1,167,498	1,361,446	1,292,756	127,000	72,996	0	0
FTE Program Staff				7.800	24.226					

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	328,802	0		276,336	0	44,166	0	8,300	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	10,000	0		0	0	0	5,000	5,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	338,802	0		276,336	0	44,166	5,000	13,300	0	0
FTE Program Staff				0.000						

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	70,000	0		0	0	0	0	70,000	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	80,000	0		0	0	0	0	80,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	105,000	0		0	0	0	80,000	25,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	71,585	0		1,260	0	201	25,000	25,000	20,124	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	326,585	0		1,260	0	201	105,000	200,000	20,124	0
FTE Program Staff				0.000						

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	130,575	0		39,878	24,690	21,007	30,000	0	15,000	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	552,593	0		340,085	64,916	147,592	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	2,502,637	0		1,002,662	535,833	684,604	219,538	60,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	2,922	0		2,519	0	403	0	0	0	0
32 Inst Tech	30,000	0			0	0	30,000	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	29,153	0		25,136		4,017	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	3,247,880	0		1,410,280	625,439	857,623	279,538	60,000	15,000	0
FTE Program Staff				11.240	10.722					

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	125,431	0		87,503	0	25,928	4,000	8,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	600	600		0	0	0	0	0	0	0
32 Inst Tech	66	0			0	0	0	0	0	66
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	11,940	0		1,673		267	0	8,000	2,000	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	138,037	600		89,176	0	26,195	4,000	16,000	2,000	66
FTE Program Staff				0.664						

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
66 E-Rate	150,000	0					0	150,000		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	150,000	0		0	0	0	0	150,000	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 88 - Early Learning Programs

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	102,926	250		35,755	38,507	28,414	0	0	0	0
24 Guid/Coun	53,869	0		0	32,094	21,775	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	590,777	0		0	210,462	125,315	255,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	747,572	250		35,755	281,063	175,504	255,000	0	0	0
FTE Program Staff				0.250	4.867					

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	3,500	3,500		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0				0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
75 Mtr Pool	9,000	9,000			0	0	0	0	0	0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	12,500	12,500	0	0	0	0	0	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	384,000	3,000			0	0	6,000	347,000	28,000	0
12 Supt Off	555,460	4,000		253,480	112,891	89,089	26,000	48,000	22,000	0
13 Busns Off	2,937,004	0		0	1,091,766	239,933	643,305	450,000	12,000	500,000
14 HR	588,236	300		0	382,144	108,092	15,700	80,000	2,000	0
15 Pblc Rltn	185,784	500		0	111,610	34,174	7,500	32,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
35 Pupil Safety	452,285	0		0	166,599	93,186	500	192,000	0	0
61 Supv Bldg	247,823	0		0	181,489	56,334	5,000	5,000	0	0
62 Grnd Mnt	265,487	0			30,774	14,713	100,000	80,000	0	40,000
63 Oper Bldg	1,941,499	3,000			1,221,788	578,661	122,050	0	0	16,000
64 Maintnce	1,213,042	46,000	0		529,994	216,048	201,000	200,000	0	20,000
65 Utilities	1,500,000	0	0		0	0	165,920	1,334,080	0	0
67 Bldg Secu	50,000	0			0	0	50,000	0	0	0
68 Insurance	1,161,925	0					0	1,154,227		7,698
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	1,384,074	3,000	0	79,382	466,145	186,547	117,000	498,000	3,000	31,000
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	0	0	0	0	0	0	0	0	0	0
75 Mtr Pool	103,202	0	-175,000	0	70,108	33,094	150,000	25,000	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0		0					0		0
Total	12,969,821	59,800	-175,000	332,862	4,365,308	1,649,871	1,609,975	4,445,307	67,000	614,698
FTE Program Staff				1.500	50.082					

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	167,122	0		0	108,940	36,682	10,000	11,000	500	0
42 Food	2,246,270	0					2,246,270	0		
44 Operation	1,802,607	14,000			965,822	647,785	98,000	4,000	0	73,000
49 Transfers	-20,000		-20,000							
Total	4,195,999	14,000	-20,000	0	1,074,762	684,467	2,354,270	15,000	500	73,000
FTE Program Staff					17.680					

26-27 PRELIMINARY BUDGET

Othello School District No.147

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	187,978	0		0	98,512	88,466	1,000	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
51 Supervisn	372,797	500		0	252,840	95,957	11,500	11,000	1,000	0
52 Operation	2,044,947	1,000			1,024,246	706,201	276,000	37,000	500	0
53 Maintnce	643,976	5,000			190,618	91,386	253,272	88,500	500	14,700
56 Insurance	100,000							100,000		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-349,700		-349,700							
Total	2,999,998	6,500	-349,700	0	1,566,216	982,010	541,772	236,500	2,000	14,700
FTE Program Staff					22.670					

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-130	OTHER DISTRICT ADMINISTRATOR	0.700	199,391	178,890	184,747.14	129,323	129,323	0
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,789	0	1,789
ACTIVITY CODE 21 TOTAL		0.700				131,112	129,323	1,789
01-22-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,800	6,800	0
01-22-410	LIBRARY MEDIA SPECIALIST	2.000	114,625	61,634	88,129.50	176,259	176,259	0
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	20,492	0	20,492
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,842	0	4,842
ACTIVITY CODE 22 TOTAL		2.000				208,393	183,059	25,334
01-23-210	ELEMENTARY PRINCIPAL	4.000	199,391	158,815	180,083.00	720,332	540,249	180,083
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,988	0	3,988
01-23-220	ELEMENTARY VICE PRINCIPAL	3.000	152,734	142,458	146,462.00	439,386	292,924	146,462
01-23-230	SECONDARY PRINCIPAL	1.760	175,464	173,790	174,740.91	307,544	220,231	87,314
01-23-240	SECONDARY VICE PRINCIPAL	3.540	163,198	148,243	156,800.85	555,075	318,210	236,864
01-23-241	SECONDARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,836	0	1,836
ACTIVITY CODE 23 TOTAL		12.300				2,028,161	1,371,614	656,547
01-24-420	COUNSELOR	6.700	114,625	79,252	97,152.69	650,923	650,923	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	67,414	0	67,414
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	35,453	0	35,453
ACTIVITY CODE 24 TOTAL		6.700				753,790	650,923	102,867
01-26-002	SUBSTITUTE PAY	0.000	0	0	0.00	3,400	3,400	0
01-26-470	NURSE	2.000	98,534	77,939	88,236.50	176,473	176,473	0
01-26-471	NURSE SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	19,206	19,206	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	19,393	0	19,393
ACTIVITY CODE 26 TOTAL		2.000				218,472	199,079	19,393
01-27-001	SICK LEAVE	0.000	0	0	0.00	125,000	0	125,000
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	622,557	235,515	387,042
01-27-310	ELEMENTARY HOMEROOM TEACHER	97.500	114,625	60,816	92,438.06	9,012,711	9,012,711	0
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,010,048	0	1,010,048
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	15,261	0	15,261
01-27-320	SECONDARY TEACHER	69.269	114,625	60,816	95,520.35	6,616,599	6,616,599	0
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	769,917	2,252	767,665
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	27,934	0	27,934
01-27-330	OTHER TEACHER	6.336	114,625	88,794	107,338.54	680,097	680,097	0
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	109,013	34,500	74,513
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	30,071	0	30,071
01-27-340	ELEMENTARY SPECIALIST TEACHER	15.000	114,625	61,634	100,632.47	1,509,487	1,509,487	0
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	160,490	0	160,490
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,694	0	14,694
ACTIVITY CODE 27 TOTAL		188.105				20,703,879	18,091,161	2,612,718
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,337	0	13,337
01-28-510	EXTRACURRICULAR	1.000	175,464	175,464	175,464.00	175,464	0	175,464

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,632	0	2,632
ACTIVITY CODE 28 TOTAL		1.000				191,433	0	191,433
01-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	200,071	200,071	0
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	145,420	145,420	0
01-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,875	12,875	0
01-34-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	33,176	33,176	0
01-34-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,874	3,874	0
01-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,306	14,306	0
01-34-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,879	3,879	0
ACTIVITY CODE 34 TOTAL		0.000				413,601	413,601	0
PROGRAM TOTAL		212.805				24,648,841	21,038,760	3,610,081

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-240	SECONDARY VICE PRINCIPAL	0.250	163,198	163,198	163,200.00	40,800	40,800	0
02-23-241	SECONDARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	612	612	0
ACTIVITY CODE 23 TOTAL		0.250				41,412	41,412	0
02-24-420	COUNSELOR	0.100	97,147	97,147	97,150.00	9,715	9,715	0
02-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	972	972	0
02-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,363	3,363	0
ACTIVITY CODE 24 TOTAL		0.100				14,050	14,050	0
02-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	6,800	6,800	0
02-27-320	SECONDARY TEACHER	1.000	109,756	109,756	109,756.00	109,756	109,756	0
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	14,455	14,455	0
02-27-330	OTHER TEACHER	1.000	114,625	114,625	114,625.00	114,625	114,625	0
02-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,182	13,182	0
ACTIVITY CODE 27 TOTAL		2.000				258,818	258,818	0
02-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,412	2,412	0
02-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,519	2,519	0
02-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	214	214	0
ACTIVITY CODE 34 TOTAL		0.000				5,145	5,145	0
PROGRAM TOTAL		2.350				319,425	319,425	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
09-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	20,400	0	20,400
09-27-330	OTHER TEACHER	5.000	109,531	74,663	90,015.60	450,078	0	450,078
09-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	46,089	0	46,089
09-27-340	ELEMENTARY SPECIALIST TEACHER	1.000	114,625	95,738	104,752.00	104,752	0	104,752
09-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,108	0	11,108
09-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	960	0	960
ACTIVITY CODE 27 TOTAL		6.000				633,387	0	633,387
09-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,892	0	9,892
09-34-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,302	0	2,302
ACTIVITY CODE 34 TOTAL		0.000				12,194	0	12,194
PROGRAM TOTAL		6.000				645,581	0	645,581

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.250	153,715	143,018	151,576.00	189,470	189,470	0
ACTIVITY CODE 21 TOTAL		1.250				189,470	189,470	0
21-26-390	ORIENTATION AND MOBILITY SPECIALIST	1.000	114,625	114,625	114,625.00	114,625	114,625	0
21-26-391	ORIENTATION AND MOBILITY SPECIALIST NOT TIME	0.000	0	0	0.00	12,609	12,609	0
21-26-400	OTHER SUPPORT PERSONNEL	1.500	109,756	61,634	77,674.67	116,512	116,512	0
21-26-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,651	11,651	0
21-26-430	OCCUPATIONAL THERAPIST	1.000	114,625	114,625	114,625.00	114,625	114,625	0
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	24,696	24,696	0
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,298	6,298	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	3.600	114,625	92,585	102,996.39	370,787	370,787	0
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	73,378	73,378	0
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	15,548	15,548	0
21-26-460	PSYCHOLOGIST	4.000	114,625	90,161	102,728.25	410,913	410,913	0
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	78,499	78,499	0
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	25,964	25,964	0
21-26-470	NURSE	1.000	97,147	97,147	97,147.00	97,147	97,147	0
21-26-471	NURSE SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,715	9,715	0
21-26-490	BEHAVIOR ANALYST	1.000	89,754	89,754	89,754.00	89,754	89,754	0
21-26-491	BEHAVIOR ANALYST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,975	8,975	0
21-26-492	BEHAVIOR ANALYST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,932	4,932	0
ACTIVITY CODE 26 TOTAL		13.100				1,586,628	1,586,628	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-27-001	SICK LEAVE	0.000	0	0	0.00	30,000	30,000	0
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	81,600	81,600	0
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	42,500	42,500	0
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	84,930	84,930	0
21-27-330	OTHER TEACHER	23.000	114,625	60,816	81,810.78	1,881,648	1,881,648	0
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	193,376	193,376	0
ACTIVITY CODE 27 TOTAL		23.000				2,314,054	2,314,054	0
21-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	42,993	42,993	0
21-34-392	ORIENTATION AND MOBILITY SPECIALIST DAYS & HOURS	0.000	0	0	0.00	2,519	2,519	0
21-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,958	1,958	0
21-34-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,519	2,519	0
21-34-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,438	7,438	0
21-34-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,031	9,031	0
21-34-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,135	2,135	0
21-34-492	BEHAVIOR ANALYST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,973	1,973	0
ACTIVITY CODE 34 TOTAL		0.000				70,566	70,566	0
PROGRAM TOTAL		37.350				4,160,718	4,160,718	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE		TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-001		SICK LEAVE	0.000	0	0	0.00	5,000	5,000	0
31-21-130		OTHER DISTRICT ADMINISTRATOR	0.900	153,715	153,715	153,715.56	138,344	138,344	0
ACTIVITY CODE 21 TOTAL			0.900				143,344	143,344	0
31-23-230		SECONDARY PRINCIPAL	0.240	173,790	173,790	173,791.67	41,710	41,710	0
31-23-240		SECONDARY VICE PRINCIPAL	0.240	163,198	163,198	163,200.00	39,168	39,168	0
31-23-250		OTHER SCHOOL ADMINISTRATOR	0.720	163,198	158,398	161,598.61	116,351	116,351	0
ACTIVITY CODE 23 TOTAL			1.200				197,229	197,229	0
31-24-420		COUNSELOR	1.000	103,147	80,811	93,563.00	93,563	93,563	0
31-24-421		COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,356	9,356	0
31-24-422		COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,110	6,110	0
ACTIVITY CODE 24 TOTAL			1.000				109,029	109,029	0
31-27-002		SUBSTITUTE PAY	0.000	0	0	0.00	43,044	43,044	0
31-27-320		SECONDARY TEACHER	13.650	114,625	60,816	80,424.32	1,097,792	1,097,792	0
31-27-321		SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	112,348	112,348	0
31-27-322		SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	130,542	130,542	0
ACTIVITY CODE 27 TOTAL			13.650				1,383,726	1,383,726	0
31-34-322		SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	22,769	22,769	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,056	2,056	0
ACTIVITY CODE 34 TOTAL		0.000				24,825	24,825	0
PROGRAM TOTAL		16.750				1,858,153	1,858,153	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-130	OTHER DISTRICT ADMINISTRATOR	0.100	153,715	153,715	153,720.00	15,372	15,372	0
ACTIVITY CODE 21 TOTAL		0.100				15,372	15,372	0
34-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	2,720	2,720	0
34-27-320	SECONDARY TEACHER	0.800	114,625	65,777	102,412.50	81,930	81,930	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,193	8,193	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,298	7,298	0
ACTIVITY CODE 27 TOTAL		0.800				100,141	100,141	0
34-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,801	1,801	0
ACTIVITY CODE 34 TOTAL		0.000				1,801	1,801	0
PROGRAM TOTAL		0.900				117,314	117,314	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-001	SICK LEAVE	0.000	0	0	0.00	10,000	10,000	0
51-21-130	OTHER DISTRICT ADMINISTRATOR	0.700	199,391	143,018	159,124.29	111,387	111,387	0
ACTIVITY CODE 21 TOTAL		0.700				121,387	121,387	0
51-24-420	COUNSELOR	1.200	114,625	95,738	107,034.17	128,441	128,441	0
51-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,532	13,532	0
51-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,411	1,411	0
ACTIVITY CODE 24 TOTAL		1.200				143,384	143,384	0
51-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	5,035	5,035	0
51-27-320	SECONDARY TEACHER	1.481	114,625	63,218	99,164.08	146,862	146,862	0
51-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	45,848	45,848	0
51-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	23,000	23,000	0
ACTIVITY CODE 27 TOTAL		1.481				220,745	220,745	0
51-31-400	OTHER SUPPORT PERSONNEL	1.400	114,625	112,380	113,021.43	158,230	158,230	0
51-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	16,970	16,970	0
51-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,694	8,694	0
ACTIVITY CODE 31 TOTAL		1.400				183,894	183,894	0
PROGRAM TOTAL		4.781				669,410	669,410	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	156,417	156,417	156,418.00	78,209	78,209	0
52-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,173	1,173	0
52-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	19,213	19,213	0
ACTIVITY CODE 21 TOTAL		0.500				98,595	98,595	0
PROGRAM TOTAL		0.500				98,595	98,595	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
53-21-130	OTHER DISTRICT ADMINISTRATOR	0.200	199,391	199,391	199,390.00	39,878	39,878	0
ACTIVITY CODE 21 TOTAL		0.200				39,878	39,878	0
PROGRAM TOTAL		0.200				39,878	39,878	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-001	SICK LEAVE	0.000	0	0	0.00	15,000	15,000	0
55-21-130	OTHER DISTRICT ADMINISTRATOR	0.700	199,391	178,890	184,747.14	129,323	129,323	0
55-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,789	1,789	0
55-21-250	OTHER SCHOOL ADMINISTRATOR	2.250	163,198	142,458	152,234.22	342,527	342,527	0
ACTIVITY CODE 21 TOTAL		2.950				488,639	488,639	0
55-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	4,250	4,250	0
55-27-320	SECONDARY TEACHER	1.250	114,625	114,625	114,624.80	143,281	143,281	0
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,188	15,188	0
55-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	28,750	28,750	0
ACTIVITY CODE 27 TOTAL		1.250				191,469	191,469	0
55-31-400	OTHER SUPPORT PERSONNEL	3.600	114,625	108,126	112,819.72	406,151	406,151	0
55-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	47,396	47,396	0
55-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,239	12,239	0
ACTIVITY CODE 31 TOTAL		3.600				465,786	465,786	0
55-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,377	6,377	0
55-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,404	12,404	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,823	2,823	0
ACTIVITY CODE 34 TOTAL		0.000				21,604	21,604	0
PROGRAM TOTAL		7.800				1,167,498	1,167,498	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	46,056	46,056	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	103,626	103,626	0
58-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	23,028	23,028	0
58-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,514	11,514	0
58-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	92,112	92,112	0
ACTIVITY CODE 27 TOTAL		0.000				276,336	276,336	0
PROGRAM TOTAL		0.000				276,336	276,336	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,260	1,260	0
ACTIVITY CODE 31 TOTAL		0.000				1,260	1,260	0
PROGRAM TOTAL		0.000				1,260	1,260	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-130	OTHER DISTRICT ADMINISTRATOR	0.200	199,391	199,391	199,390.00	39,878	39,878	0
ACTIVITY CODE 21 TOTAL		0.200				39,878	39,878	0
65-24-420	COUNSELOR	3.000	114,625	79,252	98,071.33	294,214	294,214	0
65-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	30,425	30,425	0
65-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	15,446	15,446	0
ACTIVITY CODE 24 TOTAL		3.000				340,085	340,085	0
65-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	23,936	23,936	0
65-27-310	ELEMENTARY HOMEROOM TEACHER	0.500	114,625	114,625	114,626.00	57,313	57,313	0
65-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	14,242	14,242	0
65-27-320	SECONDARY TEACHER	2.540	114,625	114,625	114,625.20	291,148	291,148	0
65-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	34,366	34,366	0
65-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	28,750	28,750	0
65-27-340	ELEMENTARY SPECIALIST TEACHER	4.000	114,625	79,374	98,677.50	394,710	394,710	0
65-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	35,450	35,450	0
65-27-400	OTHER SUPPORT PERSONNEL	1.000	106,279	106,279	106,279.00	106,279	106,279	0
65-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,628	10,628	0
65-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,840	5,840	0
ACTIVITY CODE 27 TOTAL		8.040				1,002,662	1,002,662	0
65-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,519	2,519	0
ACTIVITY CODE 31 TOTAL		0.000				2,519	2,519	0
65-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,260	1,260	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,399	6,399	0
65-34-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,675	8,675	0
65-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,336	2,336	0
65-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,466	6,466	0
ACTIVITY CODE 34 TOTAL		0.000				25,136	25,136	0
PROGRAM TOTAL		11.240				1,410,280	1,410,280	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	2,258	2,258	0
74-27-330	OTHER TEACHER	0.664	114,625	114,625	114,625.00	76,111	76,111	0
74-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,134	9,134	0
ACTIVITY CODE 27 TOTAL		0.664				87,503	87,503	0
74-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,673	1,673	0
ACTIVITY CODE 34 TOTAL		0.000				1,673	1,673	0
PROGRAM TOTAL		0.664				89,176	89,176	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-21-130	OTHER DISTRICT ADMINISTRATOR	0.250	143,018	143,018	143,020.00	35,755	0	35,755
ACTIVITY CODE 21 TOTAL		0.250				35,755	0	35,755
PROGRAM TOTAL		0.250				35,755	0	35,755

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-110	SUPERINTENDENT	1.000	235,980	235,980	235,980.00	235,980	235,980	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,500	0	17,500
ACTIVITY CODE 12 TOTAL		1.000				253,480	235,980	17,500
97-72-130	OTHER DISTRICT ADMINISTRATOR	0.500	156,417	156,417	156,418.00	78,209	0	78,209
97-72-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,173	0	1,173
ACTIVITY CODE 72 TOTAL		0.500				79,382	0	79,382
PROGRAM TOTAL		1.500				332,862	235,980	96,882

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	234	0	234
01-21-940	OFFICE/CLERICAL	0.815	1,696.00	40.35	27.90	38.59	65,446	65,446	0
01-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	881	0	881
ACTIVITY CODE 21 TOTAL		0.815					66,561	65,446	1,115
01-22-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,624	0	2,624
01-22-940	OFFICE/CLERICAL	0.581	1,209.00	26.91	26.91	26.91	32,534	32,534	0
ACTIVITY CODE 22 TOTAL		0.581					35,158	32,534	2,624
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	41,096	0	41,096
01-23-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	14,863	0	14,863
01-23-940	OFFICE/CLERICAL	10.217	21,256.55	30.91	24.35	28.32	602,002	602,002	0
ACTIVITY CODE 23 TOTAL		10.217					657,961	602,002	55,959
01-24-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	17,665	0	17,665
01-24-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	7,268	0	7,268
01-24-940	OFFICE/CLERICAL	5.822	12,111.80	31.26	24.48	27.38	331,602	331,602	0
01-24-960	PROFESSIONAL	2.152	4,474.58	27.37	24.28	25.40	113,667	113,667	0
ACTIVITY CODE 24 TOTAL		7.974					470,202	445,269	24,933
01-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	33,245	0	33,245
01-25-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	6,153	0	6,153
01-25-910	AIDES	8.144	16,940.88	29.11	21.37	24.33	412,233	412,233	0
01-25-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	10,202	0	10,202
ACTIVITY CODE 25 TOTAL		8.144					461,833	412,233	49,600
01-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	12,965	0	12,965
01-26-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	3,491	0	3,491

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-26-910	AIDES	2.905	6,045.00	28.22	23.90	26.59	160,761	160,761	0
ACTIVITY CODE 26 TOTAL		2.905					177,217	160,761	16,456
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,500	0	3,500
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	50,000	0	50,000
01-27-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	661	0	661
01-27-910	AIDES	0.853	1,769.79	27.31	21.37	24.52	43,394	43,394	0
01-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	18,000	18,000	0
ACTIVITY CODE 27 TOTAL		0.853					115,555	61,394	54,161
01-28-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	7,214	0	7,214
01-28-940	OFFICE/CLERICAL	1.584	3,296.00	30.21	29.91	30.06	99,078	0	99,078
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	534,283	0	534,283
ACTIVITY CODE 28 TOTAL		1.584					640,575	0	640,575
PROGRAM TOTAL		33.073					2,625,062	1,779,639	845,423

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,700	1,700	0
02-23-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	794	794	0
02-23-940	OFFICE/CLERICAL	0.410	852.00	28.34	28.34	28.34	24,146	24,146	0
ACTIVITY CODE 23 TOTAL		0.410					26,640	26,640	0
02-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	1,240	1,240	0
02-27-910	AIDES	0.291	604.50	25.44	25.44	25.44	15,378	15,378	0
ACTIVITY CODE 27 TOTAL		0.291					16,618	16,618	0
PROGRAM TOTAL		0.701					43,258	43,258	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	
								0	
								0	

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
09-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	13,023	0	13,023
09-27-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	2,456	0	2,456
09-27-910	AIDES	3.068	6,379.80	27.91	22.62	25.31	161,488	0	161,488
ACTIVITY CODE 27 TOTAL		3.068					176,967	0	176,967
PROGRAM TOTAL		3.068					176,967	0	176,967

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	328	328	0
21-21-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	2,099	2,099	0
21-21-940	OFFICE/CLERICAL	1.834	3,813.90	29.58	27.31	28.46	108,552	108,552	0
ACTIVITY CODE 21 TOTAL		1.834					110,979	110,979	0
21-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	9,785	9,785	0
21-25-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	2,066	2,066	0
21-25-910	AIDES	2.866	5,964.00	20.50	19.04	19.92	118,815	118,815	0
ACTIVITY CODE 25 TOTAL		2.866					130,666	130,666	0
21-26-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	1,368	1,368	0
21-26-910	AIDES	1.064	2,213.40	27.92	26.80	27.46	60,777	60,777	0
ACTIVITY CODE 26 TOTAL		1.064					62,145	62,145	0
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	57,784	57,784	0
21-27-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	6,839	6,839	0
21-27-910	AIDES	12.909	26,861.50	30.55	22.84	26.65	715,818	715,818	0
ACTIVITY CODE 27 TOTAL		12.909					780,441	780,441	0
21-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,380	5,380	0
ACTIVITY CODE 28 TOTAL		0.000					5,380	5,380	0
PROGRAM TOTAL		18.673					1,089,611	1,089,611	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-26-910	AIDES	0.188	390.60	26.80	26.80	26.80	10,468	10,468	0
ACTIVITY CODE 26 TOTAL		0.188					10,468	10,468	0
24-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	42,757	42,757	0
24-27-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	11,726	11,726	0
24-27-910	AIDES	10.296	21,421.00	36.29	22.84	26.96	577,437	577,437	0
ACTIVITY CODE 27 TOTAL		10.296					631,920	631,920	0
PROGRAM TOTAL		10.484					642,388	642,388	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-23-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	688	688	0
31-23-940	OFFICE/CLERICAL	0.818	1,701.50	29.68	28.08	29.06	49,442	49,442	0
ACTIVITY CODE 23 TOTAL		0.818					50,130	50,130	0
31-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	5,178	5,178	0
31-27-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	1,188	1,188	0
31-27-910	AIDES	1.162	2,418.00	27.00	26.11	26.56	64,210	64,210	0
ACTIVITY CODE 27 TOTAL		1.162					70,576	70,576	0
31-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,183	4,183	0
31-63-970	SERVICE WORKERS	1.200	2,496.00	29.67	28.12	29.05	72,499	72,499	0
ACTIVITY CODE 63 TOTAL		1.200					76,682	76,682	0
PROGRAM TOTAL		3.180					197,388	197,388	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	896	896	0
51-21-940	OFFICE/CLERICAL	0.523	1,088.00	40.35	27.90	31.25	34,001	34,001	0
51-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	126	126	0
ACTIVITY CODE 21 TOTAL		0.523					35,023	35,023	0
51-24-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	7,284	7,284	0
51-24-960	PROFESSIONAL	1.798	3,742.20	27.88	24.28	25.87	96,820	96,820	0
ACTIVITY CODE 24 TOTAL		1.798					104,104	104,104	0
51-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	25,293	25,293	0
51-27-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	6,291	6,291	0
51-27-910	AIDES	5.885	12,245.31	30.96	21.37	25.61	313,634	313,634	0
51-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	12,000	12,000	0
ACTIVITY CODE 27 TOTAL		5.885					357,218	357,218	0
PROGRAM TOTAL		8.206					496,345	496,345	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0	0
0	0
0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
53-21-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	1,648	1,648	0
53-21-940	OFFICE/CLERICAL	0.873	1,816.00	40.35	29.43	30.68	55,716	55,716	0
53-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	126	126	0
ACTIVITY CODE 21 TOTAL		0.873					57,490	57,490	0
53-24-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,638	2,638	0
53-24-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	5,693	5,693	0
53-24-960	PROFESSIONAL	4.433	9,218.28	30.29	24.28	28.37	261,534	261,534	0
ACTIVITY CODE 24 TOTAL		4.433					269,865	269,865	0
53-26-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,151	2,151	0
53-26-910	AIDES	0.581	1,209.00	22.06	22.06	22.06	26,671	26,671	0
ACTIVITY CODE 26 TOTAL		0.581					28,822	28,822	0
53-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,889	2,889	0
53-27-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	1,507	1,507	0
53-27-910	AIDES	0.680	1,415.25	30.29	27.51	27.73	39,248	39,248	0
53-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	85,000	85,000	0
ACTIVITY CODE 27 TOTAL		0.680					128,644	128,644	0
PROGRAM TOTAL		6.567					484,821	484,821	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	391	391	0
55-21-940	OFFICE/CLERICAL	0.192	400.00	27.90	27.90	27.90	11,160	11,160	0
ACTIVITY CODE 21 TOTAL		0.192					11,551	11,551	0
55-24-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	615	615	0
55-24-940	OFFICE/CLERICAL	0.605	1,261.58	28.28	24.48	26.69	33,666	33,666	0
ACTIVITY CODE 24 TOTAL		0.605					34,281	34,281	0
55-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	95,375	95,375	0
55-27-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	19,157	19,157	0
55-27-910	AIDES	23.429	48,732.72	30.29	21.37	24.34	1,186,082	1,186,082	0
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	15,000	15,000	0
ACTIVITY CODE 27 TOTAL		23.429					1,315,614	1,315,614	0
PROGRAM TOTAL		24.226					1,361,446	1,361,446	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									

0	0
0	0
0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	547	547	0
65-21-940	OFFICE/CLERICAL	0.369	768.00	40.35	27.90	31.27	24,017	24,017	0
65-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	126	126	0
ACTIVITY CODE 21 TOTAL		0.369					24,690	24,690	0
65-24-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,450	2,450	0
65-24-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	205	205	0
65-24-940	OFFICE/CLERICAL	0.202	420.53	28.28	24.48	26.69	11,222	11,222	0
65-24-960	PROFESSIONAL	0.913	1,899.45	27.88	24.48	26.87	51,039	51,039	0
ACTIVITY CODE 24 TOTAL		1.115					64,916	64,916	0
65-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	38,294	38,294	0
65-27-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	7,696	7,696	0
65-27-910	AIDES	9.238	19,224.65	29.11	21.37	24.70	474,843	474,843	0
65-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	15,000	15,000	0
ACTIVITY CODE 27 TOTAL		9.238					535,833	535,833	0
PROGRAM TOTAL		10.722					625,439	625,439	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-21-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,458	0	2,458
88-21-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	1,147	0	1,147
88-21-940	OFFICE/CLERICAL	0.614	1,278.00	27.31	27.31	27.31	34,902	0	34,902
ACTIVITY CODE 21 TOTAL		0.614					38,507	0	38,507
88-24-960	PROFESSIONAL	0.626	1,302.00	24.65	24.65	24.65	32,094	0	32,094
ACTIVITY CODE 24 TOTAL		0.626					32,094	0	32,094
88-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	15,579	0	15,579
88-27-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	1,698	0	1,698
88-27-910	AIDES	3.627	7,551.60	30.96	21.37	25.58	193,185	0	193,185
ACTIVITY CODE 27 TOTAL		3.627					210,462	0	210,462
PROGRAM TOTAL		4.867					281,063	0	281,063

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-940	OFFICE/CLERICAL	1.000	2,080.00	53.47	53.47	53.47	111,223	111,223	0
97-12-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,668	0	1,668
ACTIVITY CODE 12 TOTAL		1.000					112,891	111,223	1,668
97-13-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,371	0	3,371
97-13-004	VACATION PAYOFF	0.000	0.00	0.00	0.00	0.00	260,000	0	260,000
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	140,000	0	140,000
97-13-940	OFFICE/CLERICAL	6.000	12,480.00	43.13	28.09	38.55	481,104	481,104	0
97-13-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,912	0	3,912
97-13-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	95.86	95.86	95.86	199,391	199,391	0
97-13-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	3,988	0	3,988
ACTIVITY CODE 13 TOTAL		7.000					1,091,766	680,495	411,271
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	10,000	0	10,000
97-14-940	OFFICE/CLERICAL	2.000	4,160.00	41.56	38.85	40.21	167,253	167,253	0
97-14-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,509	0	2,509
97-14-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	95.86	95.86	95.86	199,391	199,391	0
97-14-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	2,991	2,991	0
ACTIVITY CODE 14 TOTAL		3.000					382,144	369,635	12,509
97-15-960	PROFESSIONAL	1.000	2,080.00	53.66	53.66	53.66	111,610	0	111,610
ACTIVITY CODE 15 TOTAL		1.000					111,610	0	111,610
97-35-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	2,994	0	2,994
97-35-970	SERVICE WORKERS	2.892	6,016.00	28.36	26.30	27.19	163,605	163,605	0
ACTIVITY CODE 35 TOTAL		2.892					166,599	163,605	2,994
97-61-940	OFFICE/CLERICAL	0.500	1,040.00	30.61	30.61	30.61	31,834	31,834	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-61-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	71.95	71.95	71.95	149,655	149,655	0
ACTIVITY CODE 61 TOTAL		1.500					181,489	181,489	0
97-62-920	CRAFTS/TRADES	0.500	1,040.00	29.59	29.59	29.59	30,774	30,774	0
ACTIVITY CODE 62 TOTAL		0.500					30,774	30,774	0
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	62,750	0	62,750
97-63-940	OFFICE/CLERICAL	0.500	1,040.00	30.61	30.61	30.61	31,834	31,834	0
97-63-970	SERVICE WORKERS	18.158	37,768.00	32.30	26.77	28.55	1,078,102	1,078,102	0
97-63-990	DIRECTOR/SUPERVISOR	0.500	1,040.00	47.21	47.21	47.21	49,102	49,102	0
ACTIVITY CODE 63 TOTAL		19.158					1,221,788	1,159,038	62,750
97-64-920	CRAFTS/TRADES	7.500	15,600.00	45.17	29.59	33.97	529,994	529,994	0
ACTIVITY CODE 64 TOTAL		7.500					529,994	529,994	0
97-72-940	OFFICE/CLERICAL	0.500	1,040.00	29.68	29.68	29.68	30,867	30,867	0
97-72-980	TECHNICAL	5.000	10,400.00	51.62	33.83	41.70	433,668	150,155	283,512
97-72-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,610	0	1,610
ACTIVITY CODE 72 TOTAL		5.500					466,145	181,022	285,122
97-75-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	493	0	493
97-75-920	CRAFTS/TRADES	0.272	564.80	29.86	29.30	29.71	16,782	0	16,782
97-75-940	OFFICE/CLERICAL	0.360	748.80	29.71	29.34	29.55	22,124	0	22,124

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-75-970	SERVICE WORKERS	0.400	832.00	41.31	32.51	36.91	30,709	0	30,709
ACTIVITY CODE 75 TOTAL		1.032					70,108	0	70,108
PROGRAM TOTAL		50.082					4,365,308	3,407,275	958,032

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	52.38	52.38	52.38	108,940	108,940	0
ACTIVITY CODE 41 TOTAL		1.000					108,940	108,940	0
98-44-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	30,000	30,000	0
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	61,212	61,212	0
98-44-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	14,953	14,953	0
98-44-940	OFFICE/CLERICAL	1.708	3,551.28	28.54	26.49	27.33	97,071	97,071	0
98-44-960	PROFESSIONAL	0.316	658.00	23.23	23.23	23.23	15,285	15,285	0
98-44-970	SERVICE WORKERS	14.656	30,480.88	27.26	20.97	24.52	747,301	747,301	0
ACTIVITY CODE 44 TOTAL		16.680					965,822	965,822	0
PROGRAM TOTAL		17.680					1,074,762	1,074,762	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	7,353	7,353	0
99-25-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	1,460	1,460	0
99-25-910	AIDES	2.090	4,349.50	22.77	19.04	20.62	89,699	89,699	0
ACTIVITY CODE 25 TOTAL		2.090					98,512	98,512	0
99-51-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	1,314	1,314	0
99-51-940	OFFICE/CLERICAL	1.440	2,995.20	29.71	29.34	29.55	88,495	88,495	0
99-51-990	DIRECTOR/SUPERVISOR	1.500	3,120.00	53.96	47.21	51.71	161,347	161,347	0
99-51-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	1,684	1,684	0
ACTIVITY CODE 51 TOTAL		2.940					252,840	252,840	0
99-52-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	25,000	25,000	0
99-52-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	72,381	72,381	0
99-52-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	19,323	19,323	0
99-52-950	OPERATORS	14.954	31,101.50	32.05	26.02	29.18	907,542	907,542	0
ACTIVITY CODE 52 TOTAL		14.954					1,024,246	1,024,246	0
99-53-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	656	656	0
99-53-920	CRAFTS/TRADES	1.086	2,259.20	29.86	29.30	29.71	67,126	67,126	0
99-53-970	SERVICE WORKERS	1.600	3,328.00	41.31	32.51	36.91	122,836	122,836	0
ACTIVITY CODE 53 TOTAL		2.686					190,618	190,618	0
PROGRAM TOTAL		22.670					1,566,216	1,566,216	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
(0) Debit Transfers	558,343	XXXXX	514,053	XXXXX	544,700	XXXXX
(1) Credit Transfers	-558,343	XXXXX	-514,053	XXXXX	-544,700	XXXXX
(2) Certificated Salaries	34,897,290	42.78	34,760,047	39.83	35,871,082	40.21
(3) Classified Salaries	13,750,192	16.86	14,438,341	16.54	15,030,074	16.85
(4) Employee Benefits and Payroll Taxes	18,436,969	22.60	18,351,162	21.03	19,230,454	21.56
(5) Supplies and Materials	5,153,087	6.32	7,977,247	9.14	8,396,408	9.41
(7) Purchased Services	8,347,255	10.23	10,367,293	11.88	9,262,902	10.38
(8) Travel	265,416	0.33	373,538	0.43	274,124	0.31
(9) Capital Outlay	717,713	0.88	1,012,448	1.16	1,134,264	1.27
TOTAL EXPENDITURES	81,567,923	100.00	87,280,076	100.00	89,199,308	100.00

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	43,967,861	53.90	45,176,466	51.76	47,880,491	53.68
28 Extracur	1,619,953	1.99	1,514,330	1.74	1,597,825	1.79
29 Pmt to SD	52,819	0.06	55,000	0.06	0	0.00
TOTAL TEACHING ACTIVITIES	45,640,632	55.95	46,745,796	53.56	49,478,316	55.47
TEACHING SUPPORT						
22 Lrn Resrc	405,756	0.50	383,970	0.44	371,892	0.42
24 Guid/Coun	3,262,120	4.00	3,249,566	3.72	3,641,353	4.08
25 Pupil M/S	1,097,597	1.35	1,261,994	1.45	1,236,570	1.39
26 Health	2,888,894	3.54	3,174,204	3.64	3,281,560	3.68
31 InstProDev	1,793,193	2.20	2,067,762	2.37	1,365,814	1.53
32 Inst Tech	1,140,478	1.40	547,352	0.63	771,550	0.86
33 Curriculum	932,342	1.14	885,601	1.01	999,000	1.12
34 Prof Lrng St	602,512	0.74	656,037	0.75	835,991	0.94
35 Pupil Safety	0	0.00	469,746	0.54	465,535	0.52
TOTAL TEACHING SUPPORT	11,520,380	14.12	12,696,232	14.55	12,969,265	14.54
OTHER SUPPORT ACTIVITIES						
42 Food	1,899,270	2.33	2,137,834	2.45	2,246,270	2.52
44 Operation	1,595,102	1.96	1,840,652	2.11	1,802,607	2.02
49 Transfers	0	0.00	-15,394	-0.02	-20,000	-0.02
52 Operation	1,902,960	2.33	2,094,633	2.40	2,044,947	2.29
53 Maintnce	503,016	0.62	617,995	0.71	643,976	0.72
56 Insurance	69,193	0.08	0	0.00	100,000	0.11
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-324,086	-0.40	-328,076	-0.38	-349,700	-0.39
62 Grnd Mnt	501,409	0.61	239,822	0.27	265,487	0.30
63 Oper Bldg	2,023,226	2.48	2,030,860	2.33	2,053,871	2.30
64 Maintnce	1,244,590	1.53	1,272,481	1.46	1,213,042	1.36
65 Utilities	1,342,157	1.65	1,334,080	1.53	1,500,000	1.68
66 E-Rate	932,342	1.14	0	0.00	150,000	0.17
67 Bldg Secu	32,959	0.04	7,700	0.01	50,000	0.06
68 Insurance	1,018,241	1.25	1,112,000	1.27	1,161,925	1.30

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 Info Sys	1,119,453	1.37	1,183,961	1.36	1,384,074	1.55
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	101,377	0.12	30,595	0.04	112,202	0.13
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	12,485	0.02	5,200	0.01	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	13,041,353	15.99	13,564,343	15.54	14,358,701	16.10
UNIT ADMINISTRATION						
23 Princ Off	3,636,068	4.46	4,568,666	5.23	4,300,954	4.82
TOTAL UNIT ADMINISTRATION	3,636,068	4.46	4,568,666	5.23	4,300,954	4.82
CENTRAL ADMINISTRATION						
11 Bd of Dir	467,367	0.57	265,975	0.30	384,000	0.43
12 Supt Off	842,435	1.03	538,548	0.62	555,460	0.62
13 Busns Off	985,905	1.21	3,657,909	4.19	2,937,004	3.29
14 HR	537,910	0.66	534,667	0.61	588,236	0.66
15 Pblc Rltn	179,582	0.22	182,487	0.21	187,784	0.21
21 Supv Inst	2,322,681	2.85	3,715,488	4.26	2,651,846	2.97
41 Supervisn	273,072	0.33	150,309	0.17	167,122	0.19
51 Supervisn	412,539	0.51	413,153	0.47	372,797	0.42
61 Supv Bldg	240,513	0.29	246,503	0.28	247,823	0.28
TOTAL CENTRAL ADMINISTRATION	6,262,002	7.68	9,705,039	11.12	8,092,072	9.07
TOTAL EXPENDITURES	81,567,923	100.00	87,280,076	100.00	89,199,308	100.00

26-27 PRELIMINARY BUDGET

Othello School District No.147

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	3,300,000	0	3,300,000	47.38	1,563,540
Spring 2027	4,185,335	0	4,185,335	52.62	2,202,323
1100 TOTAL LOCAL TAXES:					3,765,863

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

26-27 PRELIMINARY BUDGET

Othello School District No.147

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	244.990	80.83	71.438	33.35
28 Extracurricular	1.000	0.33	1.584	0.74
TOTAL TEACHING ACTIVITIES	245.990	81.16	73.022	34.09
TEACHING SUPPORT				
22 Learning Resources	2.000	0.66	0.581	0.27
24 Guidance and Counseling	12.000	3.96	16.551	7.73
25 Pupil Management and Safety	0.000	0.00	13.100	6.12
26 Health/Related Services	15.100	4.98	4.738	2.21
31 InstProDev	5.000	1.65	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	2.892	1.35
TOTAL TEACHING SUPPORT	34.100	11.25	37.862	17.68
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	16.680	7.79
52 Operations	XXXXX	XXXXX	14.954	6.98
53 Maintenance	XXXXX	XXXXX	2.686	1.25
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	0.500	0.23
63 Operation of Buildings	XXXXX	XXXXX	20.358	9.50
64 Maintenance	XXXXX	XXXXX	7.500	3.50
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.500	0.16	5.500	2.57
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	1.032	0.48
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.500	0.16	69.210	32.31

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	13.750	4.54	11.445	5.34
TOTAL UNIT ADMINISTRATION	13.750	4.54	11.445	5.34
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.33	1.000	0.47
13 Business Office	0.000	0.00	7.000	3.27
14 Human Resources	0.000	0.00	3.000	1.40
15 Public Relations	0.000	0.00	1.000	0.47
21 Supervision - Instruction	7.750	2.56	5.220	2.44
41 Supervision - Nutrition Services	0.000	0.00	1.000	0.47
51 Supervision - Transportation	0.000	0.00	2.940	1.37
61 Supervision - Building	0.000	0.00	1.500	0.70
TOTAL CENTRAL ADMINISTRATION	8.750	2.89	22.660	10.58
TOTAL FTE STAFF	303.090	100.00	214.199	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 General Student Body	143,282	272,256	286,401
200 Athletics	134,459	258,100	337,340
300 Classes	12,252	8,000	22,169
400 Clubs	99,011	149,700	168,100
600 Private Moneys	5,880	7,850	37,050
A. TOTAL REVENUES	394,884	695,906	851,060
EXPENDITURES			
100 General Student Body	120,879	273,470	281,420
200 Athletics	113,879	209,700	260,929
300 Classes	7,647	10,500	15,000
400 Clubs	102,120	176,690	191,950
600 Private Moneys	4,913	13,970	26,500
B. TOTAL EXPENDITURES	349,438	684,330	775,799
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0
E. Net Change in Fund Balance (A-B+C-D)	45,447	11,576	75,261
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	334,788	265,549	337,946
G.L.819 Restricted for Fund Purposes	6,449	5,300	5,788
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	25,500
F. TOTAL BEGINNING FUND BALANCE	341,237	270,849	369,234
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	380,173	265,549	356,628
G.L.819 Restricted for Fund Purposes	6,511	16,876	87,867
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)	386,684	282,425	444,495

26-27 PRELIMINARY BUDGET

Othello School District No.147
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,561,975	2,510,000	2,500,000
2000 Local Nontax Support	41,148	27,000	5,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,603,123	2,537,000	2,505,000
EXPENDITURES			
Matured Bond Expenditures	2,145,000	2,310,000	2,475,000
Interest on Bonds	402,675	291,300	171,675
Interfund Loan Interest	0	0	0
Bond Transfer Fees	350	248,700	153,325
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	2,548,025	2,850,000	2,800,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	55,098	-313,000	-295,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,978,253	1,973,490	1,828,731
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,978,253	1,973,490	1,828,731
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	2,033,351	1,973,490	1,533,731
G.L.830 Restricted for Debt Service	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	-313,000	0
I. TOTAL ENDING FUND BALANCE (G+H)	2,033,351	1,660,490	1,533,731

26-27 PRELIMINARY BUDGET

Othello School District No.147

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Taxes	2,557,017	2,505,000	2,500,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	4,958	5,000	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,561,975	2,510,000	2,500,000
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	41,148	27,000	5,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	41,148	27,000	5,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,603,123	2,537,000	2,505,000

26-27 PRELIMINARY BUDGET

Othello School District No.147

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	2,500,000	0	2,500,000	47.38	1,184,500
Spring 2027	2,500,000	0	2,500,000	52.62	1,315,500
1100 TOTAL LOCAL TAXES:					2,500,000

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

26-27 PRELIMINARY BUDGET

Othello School District No.147

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
12-03-2014	21,560,000	5,135,000
TOTAL VOTED BONDS	21,560,000	5,135,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
TOTAL ALL BONDS	21,560,000	5,135,000 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	82,399	75,000	35,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	118,962	0	1,438,806
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	500,000	0	300,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	701,361	75,000	1,773,806
EXPENDITURES			
10 Sites	390,405	0	0
20 Buildings	358,463	1,152,729	338,806
30 Equipment	8,299	0	0
40 Energy	0	0	1,400,000
50 Sales and Lease Expenditures	2,408	0	0
60 Bond Issuance Expenditures	0	0	35,000
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	759,574	1,152,729	1,773,806
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	-58,213	-1,077,729	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	1,207,837	1,077,729	934,834
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,207,837	1,077,729	934,834
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	1,149,624	0	934,834
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	1,149,624	0	934,834

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

26-27 PRELIMINARY BUDGET

Othello School District No.147

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	45,978	35,000	35,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	36,422	40,000	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	82,399	75,000	35,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	1,438,806
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	118,962	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	118,962	0	1,438,806
FEDERAL, GENERAL PURPOSE			

26-27 PRELIMINARY BUDGET

Othello School District No.147

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	XXXXX
6112 Federal Special Purpose-ESSER II	0	0	XXXXX
6113 Federal Special Purpose-ESSER III	0	0	XXXXX
6114 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118 Federal Special Purpose-Reserved G	0	0	XXXXX
6119 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	XXXXX
6212 Federal Special Purpose-ESSER II	0	0	XXXXX
6213 Federal Special Purpose-ESSER III	0	0	XXXXX
6214 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218 Federal Special Purpose-Reserved G	0	0	XXXXX
6219 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	XXXXX
6312 Federal Special Purpose-ESSER II	0	0	XXXXX
6313 Federal Special Purpose-ESSER III	0	0	XXXXX
6314 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318 Federal Special Purpose-Reserved G	0	0	XXXXX
6319 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6340 Impact Aid-Construction	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	500,000	0	300,000
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	500,000	0	300,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	701,361	75,000	1,773,806

26-27 PRELIMINARY BUDGET

Othello School District No.147

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0	0	47.38	0
Spring 2027	0	0	0	52.62	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

26-27 PRELIMINARY BUDGET

Othello School District No.147

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2026-2027

PROJECT DESCRIPTION	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
Capacity for Roofs & Misc	150,000	0	150,000	0	0	0	0	0	0
Lutacaga Roof	150,000	0	150,000	0	0	0	0	0	0
Study & Survey Grant	38,806	0	38,806	0	0	0	0	0	0
Air Quality Assessment	1,400,000	0	0	0	0	1,400,000	0	0	0
Bond Issuance & Expenditure	35,000	0	0	0	0	0	0	35,000	0
TOTAL EXPENDITURES	1,773,806	0	338,806	0	0	1,400,000	0	35,000	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147
SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

26-27 PRELIMINARY BUDGET

Othello School District No.147

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	14,844	7,000	10,000
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	549,189	395,425	462,146
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	690	0	0
9400 Insurance Recoveries	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	564,723	402,425	472,146
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	564,723	402,425	472,146
EXPENDITURES			
33 Transportation Equipment Purchases	435,424	900,000	900,000
34 Transportation Equipmment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	435,424	900,000	900,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	129,299	-497,575	-427,854
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	943,629	1,052,878	469,328
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL BEGINNING FUND BALANCE	943,629	1,052,878	469,328
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

26-27 PRELIMINARY BUDGET

Othello School District No.147

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819 Restricted for Fund Purposes	1,072,929	555,303	469,328
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	-427,854
G.L.890 Unassigned Fund Balance	0	0	0
K. TOTAL ENDING FUND BALANCE (I+J)	1,072,929	555,303	41,474

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

26-27 PRELIMINARY BUDGET

Othello School District No.147

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0	0	47.38	0
Spring 2027	0	0	0	52.62	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

26-27 PRELIMINARY BUDGET

Othello School District No.147

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.601	Expenditures Exceed Revenues by 2% or greater	1.04	0.00
Informational	1.705	On report GF4, Revenue Account 6124 + 6224 + 6324; on report GF8, expenditures for Program 24.	940,126.00	1,039,307.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	34,600.00	12,500.00
Informational	1.743	On report GF4, Revenue Account 2188 + 4188 + 4388 + 6188 + 6288 + 6388 + 8188; on report GF8, expenditures for Program 88.	535,000.00	747,572.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

Othello School District
Adams CountyF-203 Summary Report
26-27 Preliminary 6-8-26Educational Service District 123
CCDDD 01147

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	3,000.00
3100	M70	Apportionment	43,822,744.45
3121	Z288	Special Education, Gen Apportionment	1,089,469.08
4121	N7	Special Education	6,309,833.63
4155	071a	Learning Assistance Program	4,022,197.75
4165	Z477	Transitional Bilingual	3,247,874.44
4174	Z095	Highly Capable	138,037.22
4199	I4	Transportation - Operations	3,000,000.00
4499	J1	Transportation Reimbursement	462,146.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	172,858.90
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	3,104,994.31
n/a	V13	Estimated Next Year LEA	6,137,074
n/a	TKM49S	Transition to Kindergarten State Funding	1,010,066.59

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	215.91	17.78	233.69
District Generated			
Total	215.91	17.78	233.69
CIS Salary Allocation			
School Generated	17,758,001.18	1,462,204.94	19,220,206.12
District Generated			
Total	17,758,001.18	1,462,204.94	19,220,206.12
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	11.70	1.35	13.05
District Generated	3.83		3.83
Total	15.53	1.35	16.87
CAS Salary Allocation			
School Generated	1,428,429.60	164,574.63	1,593,004.23
District Generated	467,108.69		467,108.69
Total	1,895,538.29	164,574.63	2,060,112.92
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	45.46	5.53	50.99
District Generated	21.55		21.55
Total	67.01	5.53	72.55
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	2,682,230.92	326,458.06	3,008,688.98
District Generated	1,271,729.10		1,271,729.10
Total	3,953,960.02	326,458.06	4,280,418.08

Othello School District
Adams CountyF-203 Assumptions Report
26-27 Preliminary 6-8-26Educational Service District 123
CCDDD 01147**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	38.00
TKB2	Enroll SpEd TK	5.00
B2	Enroll SpEd K-22	473.00
Z271	Enroll K	285.00
A6A1	Enroll 1	280.00
A6A2	Enroll 2	320.00
A6A3	Enroll 3	284.00
A39	Enroll K-3	1,169.00
A7a	Enroll 4	351.00
A8a5	Enroll 5	305.00
A8a6	Enroll 6	303.00
A40	Enroll 5-6	608.00
A11a7	Enroll 7	346.00
A11a8	Enroll 8	343.00
A12	Enroll 7-8	689.00
A13a9	Enroll 9	327.00
A13a10	Enroll 10	366.00
A13a11	Enroll 11	285.00
A13a12	Enroll 12	257.00
A41	Enroll 9-12	1,235.00
Z298	Enroll K-8	2,817.00
Z472	Enroll Total Entered	4,052.00
A42	Enroll Total	4,052.00
A14	Enroll ALE K-6	0.00
A14B	Enroll ALE 7-8	2.00
A18	Enroll ALE 9-12	12.00
A16	Enroll Run Start	103.00
A15	Enroll Run Start CTE	5.00
A60	Enroll Program 1418 Reg	40.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	4,214.00
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	1,066.00
A49	Enroll R&N 7	0.00

Othello School District
Adams CountyF-203 Assumptions Report
26-27 Preliminary 6-8-26Educational Service District 123
CCDDD 01147**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
A63	Enroll TBIP 7-8	290.00
A64	Enroll TBIP 9-12	489.00
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	184.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	17.00
E55	Enroll 9-12 CTE exp	300.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors**Other Staff Factors**

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.000
A33r	Regionalization	1.000
A33re	Regionalization Experience	0.000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues**Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	0.00
C1	Enroll Total PY for LAP	4,383.00
Z076	LAP PY HiPov Students	4,385.00
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8S	State % for 3121 Calculations	0.25000
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00

Othello School District
Adams CountyF-203 Assumptions Report
26-27 Preliminary 6-8-26Educational Service District 123
CCDDD 01147**Estimated Revenues****Grants, Allocations and Awards**

Item Code	Item Name	Amount
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	6,137,074

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	3,000,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	462,146.00

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	3,000.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	3,000.00
A28	5500 Federal Forests	0.00

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	80.00

Othello School District

Educational Service District 123

Adams County

F-203 Worksheet Report

CCDDD 01147

26-27 Preliminary 6-8-26

I. Apportionment - Acct 3100**I. Computation for Guaranteed School - Generated Entitlement**

Item Code		Amount
A33rb A33r A33re	A. District-Wide Regionalization	
	1. District-Wide Regionalization Base	1.000
	2. District-Wide Regionalization	1.000
	3. District-Wide Regionalization Experience	0.000
Z344 Z345 Z346	B. School Generated – Certificated Instructional Staff (CIS)	
	1. School CIS Salary Maint Total	\$ 16,885,948.77
	[School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	
	215.908 * 78,209.00 * 1.000	
	2. School CIS Salary Increase	\$ 872,052.41
	((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]	
	((215.908 * 82,248.00) * (1.000 + 0.000)) - 16,885,948.77	
	3. Subtotal School Generated CIS Salary	\$ 17,758,001.18
	[School CIS Salary Maint Total] + [School CIS Salary Inc Total]	
Z347 Z348 Z349	C. School Generated – Certificated Administrative Staff (CAS)	
	1. School CAS Salary Maintenance Total	\$ 1,358,276.40
	[School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	
	11.700 * 116,092.00 * 1.000	
	2. School CAS Salary Increase Total	\$ 70,153.20
	[School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total]	
	11.700 * 122,088.00 * 1.000 - 1,358,276.40	
	3. Subtotal School Generated CAS Salary	\$ 1,428,429.60
	[School CAS Salary Maint Total] + [School CAS Salary Inc Total]	
	1,358,276.40 + 70,153.20	

Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 45.460 * 56,105.00 * 1.000	\$ 2,550,533.30
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 45.460 * 59,002.00 * 1.000 - 2,550,533.30	\$ 131,697.62
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 2,550,533.30 + 131,697.62	\$ 2,682,230.92
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 189.635 * 4.000 * 151.86	\$ 115,191.88
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	\$ 0.00

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 6.772 * 56,105.00 * 1.000	\$ 379,943.06
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 6.772 * 59,002.00 * 1.000 - 379,943.06	\$ 19,618.48
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 379,943.06 + 19,618.48	\$ 399,561.54

Z357 Z358 Z359	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.240 * 56,105.00 * 1.000 2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 1.240 * 59,002.00 * 1.000 - 69,570.20 3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 69,570.20 + 3,592.28	\$ 69,570.20 \$ 3,592.28 \$ 73,162.48
Z360 Z361 Z362	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.346 * 56,105.00 * 1.000 2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 2.346 * 59,002.00 * 1.000 - 131,622.33 3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 131,622.33 + 6,796.36	\$ 131,622.33 \$ 6,796.36 \$ 138,418.69
Z363 Z364 Z365	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 11.196 * 56,105.00 * 1.000 2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 11.196 * 59,002.00 * 1.000 - 628,151.58 3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 628,151.58 + 32,434.81	\$ 628,151.58 \$ 32,434.81 \$ 660,586.39

E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 3.826 * 116,092.00 * 1.000	\$ 444,167.99
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 3.826 * 122,088.00 * 1.000 - 444,167.99	\$ 22,940.70
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 444,167.99 + 22,940.70	\$ 467,108.69

III. Summary and Benefits

Item Code		Amount
	A. District Staffing Total Salaries	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 215.908 * 78,209.00 * 1.000	\$ 16,885,948.77
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((215.908 * 82,248.00) * (1.000 + 0.000)) - 16,885,948.77	\$ 872,052.41
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 444,167.99 + 1,358,276.40	\$ 1,802,444.39
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 22,940.70 + 70,153.20	\$ 93,093.90
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 2,550,533.30 + 379,943.06 + 69,570.20 + 131,622.33 + 628,151.58	\$ 3,759,820.47
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 131,697.62 + 19,618.48 + 3,592.28 + 6,796.36 + 32,434.81	\$ 194,139.55
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 16,885,948.77 + 872,052.41 + 1,802,444.39 + 93,093.90 + 3,759,820.47 + 194,139.55	\$ 23,607,499.49

	B. Staff Units Insurance, Payroll Taxes, and Benefits	
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (215.908 + 15.526) * 15,684.00	\$ 3,629,810.86
Z377	2. CIS/CAS Insurance Inc Total (((School Generated CIS FTE) + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((215.908 + 15.526) * (16,488.00 * 1.02)) - 3,629,810.86	\$ 262,390.61
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 67.014 * 15,684.00	\$ 1,051,047.58
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (67.014 * 16,488.00 * 1.430) - 1,051,047.58	\$ 528,997.79
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (16,885,948.77 + 1,802,444.39) * 0.16020	\$ 2,993,880.58
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (872,052.41 + 93,093.90) * 0.15390	\$ 148,536.02
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 3,759,820.47 * 0.18070	\$ 679,399.56
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 194,139.55 * 0.14720	\$ 28,577.34
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 3,629,810.86 + 262,390.61 + 1,051,047.58 + 528,997.79 + 2,993,880.58 + 148,536.02 + 679,399.56 + 28,577.34	\$ 9,322,640.34

Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((215.908 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 295,966.69
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 295,966.69 * 0.15390	\$ 45,549.27
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 295,966.69 + 45,549.27	\$ 341,515.96
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 103.00 * 10,585.00	\$ 1,090,255.00
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 5.00 * 11,479.00	\$ 57,395.00
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 1,090,255.00 + 57,395.00	\$ 1,147,650.00
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 40.00 * 10,585.00	\$ 423,400.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 11,479.00	\$ 0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 423,400.00 + 0.00	\$ 423,400.00
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (0.00 + 2.00 + 12.00) * 10,585.00	\$ 148,190.00

M8T	G. Materials, Supplies, and Operating Costs (MSOC)	
	1. Regular Instruction: Total Allocated MSOC	6,186,093.75
	[Regular Students] * [MSOC -Reg Inst per Student]	
	3,735.00 * 1,656.25	
M16T	2. Grades 9-12 Additional: Total Allocated MSOC	\$ 272,231.05
	[LabSci Students] * [MSOC 9-12 Additional per Student]	
	1,235.00 * 220.43	
M91	3. Small School District and Remote & Necessary MSOC enhancement	\$ 0.00
	[(SS RN CIS FTE) + [SS RN CAS FTE]] * [MSOC -SSRN]	
	(0.000 + 0.000) * 14,508.80	
Z390	4. Total GenEd MSOC	\$ 6,458,324.80
	[Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN]	
	6,186,093.75 + 272,231.05 + 0.00	
Z123	H. Career & Technical Education and Skills Centers	
	1. CTE 7-8 Total	\$ 179,630.99
	[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]	
	78,382.34 + 8,790.34 + 17,523.59 + 41,316.61 + 31,571.89 + 538.80 + 1,507.42	
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total	\$ 3,171,170.07
	[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]	
	1,383,822.60 + 155,784.29 + 308,934.47 + 729,356.85 + 557,151.00 + 9,507.65 + 26,613.21	
Z109	3. Skills Center Total	\$ 0.00
	[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD]	
	0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	
144A	4. Total Middle School CTE, High School CTE, and Skill Center	\$ 3,350,801.06
	[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]	
	179,630.99 + 3,171,170.07 + 0.00	

IV. Guaranteed Entitlement

Item Code		Amount
	A.Totals	
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD] 115,191.88 + 0.00 + 23,607,499.49 + 9,322,640.34 + 1,147,650.00 + 423,400.00 + 148,190.00 + 6,458,324.80 + 0.00 + 179,630.99 + 3,171,170.07 + 341,515.96	\$ 44,915,213.53
Z457	2. Guar Entlmt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 44,915,213.53 / 4,214.00	\$ 10,658.57
Z246	3. BEA Rate for Special Education [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,270.02 + 2,477.09 + 31.88 + 1,727.96 + 90.53	\$ 10,597.48
	4. Computation of State Funded Support Computation of State Funded Support	
	a. Local Deductible Revenue Sources	
A24	i. 1400 Local In-Lieu-of Taxes	\$ 3,000.00
A27	ii. 5400 Federal In-Lieu-of Taxes	\$ 0.00
Z292	iii. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 3,000.00 + 0.00	\$ 3,000.00
A34	b. BEA Reduce/Delay	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 4,357,876.32 * 0.25000	\$ 1,089,469.08
A28	d. Federal Forest Account 5500 Deduction	\$ 0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 0.00 * 1.10	\$ 0.00
M70	g. Total Amount to be Paid Sept. 2026 - Aug 2027 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 44,915,213.53 - 3,000.00 - 0.00 - 1,089,469.08 - 0.00 + 0.00	\$ 43,822,744.45

	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.16020	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 16,488.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$ 0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries (((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 0.00 + 0.00	\$ 0.00
M40T	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Enroll Skills 9-12] * [MSOC-Skill Center per Student] 0.00 * 1,857.17	\$ 0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$ 0.00
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

1191 MSCTE**Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)**

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)	
	1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.953 * 78,209.00 * 1.000	\$ 74,533.18
	2. CTE 7-8 CIS Salary Inc (([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint] ((0.953 * 82,248.00) * (1.000 + 0.000)) - 74,533.18	\$ 3,849.16
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 74,533.18 + 3,849.16	\$ 78,382.34
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)	
	1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.072 * 116,092.00 * 1.000	\$ 8,358.62
	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.072 * 122,088.00 * 1.000 - 8,358.62	\$ 431.72
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 8,358.62 + 431.72	\$ 8,790.34
021A	C. CTE 7-8 - Classified Staff (CLS)	
	1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.297 * 56,105.00 * 1.000	\$ 16,663.19
	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.297 * 59,002.00 * 1.000 - 16,663.19	\$ 860.40
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 16,663.19 + 860.40	\$ 17,523.59

	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 1.025 * 15,684.00	\$ 16,076.10
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (1.025 * 16,488.00 * 1.02) - 16,076.10	\$ 1,162.10
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (74,533.18 + 8,358.62) * 0.16020	\$ 13,279.27
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (3,849.16 + 431.72) * 0.15390	\$ 658.83
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.297 * 15,684.00	\$ 4,658.15
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.297 * 16,488.00 * 1.430) - 4,658.15	\$ 2,344.47
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 16,663.19 * 0.18070	\$ 3,011.04
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 860.40 * 0.14720	\$ 126.65
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 16,076.10 + 1,162.10 + 13,279.27 + 658.83 + 4,658.15 + 2,344.47 + 3,011.04 + 126.65	\$ 41,316.61

Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries (((CTE 7-8 CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.953 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 1,306.37
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,306.37 * 0.15390	\$ 201.05
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 1,306.37 + 201.05	\$ 1,507.42
Z164T	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Enroll 7-8 CTE] * [MSOC -CTE per Student] 17.00 * 1,857.17	\$ 31,571.89
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.887 * 4.000 * 151.86	\$ 538.80
Z123	G. Grades 7-8 Exploratory Career & Technical Education - Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 78,382.34 + 8,790.34 + 17,523.59 + 41,316.61 + 31,571.89 + 538.80 + 1,507.42	\$ 179,630.99

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1191 CTE**Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

Item Code		Amount
	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 16.825 * 78,209.00 * 1.000	\$ 1,315,866.43
Z125	2. CTE 9-12 CIS Salary Inc (([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint] ((16.825 * 82,248.00) * (1.000 + 0.000)) - 1,315,866.43	\$ 67,956.17
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 1,315,866.43 + 67,956.17	\$ 1,383,822.60
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 1.276 * 116,092.00 * 1.000	\$ 148,133.39
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 1.276 * 122,088.00 * 1.000 - 148,133.39	\$ 7,650.90
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 148,133.39 + 7,650.90	\$ 155,784.29
	C. CTE 9-12 - Classified Staff (CLS)	
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 5.236 * 56,105.00 * 1.000	\$ 293,765.78
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 5.236 * 59,002.00 * 1.000 - 293,765.78	\$ 15,168.69
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 293,765.78 + 15,168.69	\$ 308,934.47

	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 18.101 * 15,684.00	\$ 283,896.08
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (18.101 * 16,488.00 * 1.02) - 283,896.08	\$ 20,522.19
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,315,866.43 + 148,133.39) * 0.16020	\$ 234,532.77
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (67,956.17 + 7,650.90) * 0.15390	\$ 11,635.93
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 5.236 * 15,684.00	\$ 82,121.42
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (5.236 * 16,488.00 * 1.430) - 82,121.42	\$ 41,332.15
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 293,765.78 * 0.18070	\$ 53,083.48
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 15,168.69 * 0.14720	\$ 2,232.83
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 283,896.08 + 20,522.19 + 234,532.77 + 11,635.93 + 82,121.42 + 41,332.15 + 53,083.48 + 2,232.83	\$ 729,356.85

Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries $\frac{(((\text{CTE 9-12 CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$	\$ 23,063.71
Z133pd	$(((16.825 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00$ 2. Professional Learning Day - Payroll Tax and Benefits $[\text{CTE 9-12 CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$	\$ 3,549.50
3031pd	3. Total CTE 9-12 Professional Learning Days $[\text{CTE 9-12 CIS PD Salary}] + [\text{CTE 9-12 CIS PD Benefits}]$ $23,063.71 + 3,549.50$	\$ 26,613.21
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) $[\text{Total MSOC -CTE 9-12 expl}] + [\text{Total MSOC -CTE 9-12 prep}]$ $557,151.00 + 0.00$	\$ 557,151.00
Z136	2. CTE 9-12 Substitutes $([\text{CTE 9-12 expl Teacher FTE}] + [\text{CTE 9-12 prep Teacher FTE}]) * ([\text{Substitutes Days}] * [\text{Substitutes Rate}])$ $(15.652 + 0.000) * (4.000 * 151.86)$	\$ 9,507.65
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education - Total $[\text{CTE 9-12 CIS Salary Total}] + [\text{CTE 9-12 CAS Salary Total}] + [\text{CTE 9-12 CLS Salary Total}] + [\text{CTE 9-12 insurance/Benefits Total}] + [\text{Total MSOC CTE 9-12}] + [\text{CTE 9-12 Substitutes}] + [\text{Total Program 31 PD}]$ $1,383,822.60 + 155,784.29 + 308,934.47 + 729,356.85 + 557,151.00 + 9,507.65 + 26,613.21$	\$ 3,171,170.07

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	38.00
TKB2	B. TK Resident Special Education Enrollment	5.00
B2	C. Age K-22 Resident Special Education Enrollment	473.00
Z272	D. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 80.00 + 4,214.00 + 0.00	4,294.00
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (5.00 + 473.00) / 4,294.00	0.1113
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0 IF 0.1113 > 1.00000 THEN 0.1113 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,270.02 + 2,477.09 + 31.88 + 1,727.96 + 90.53	\$ 10,597.48
Z277	H. Age 3-PreK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 38.00 * 0.00 * 1.20 ELSE (38.00 * 10,597.48 * 1.20)	\$ 483,245.09
Z278	I. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 23.88
TKZ280	2. TK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 23.88) * 5.00 ELSE ((10,597.48 * 1.1600) - 23.88) * 5.00	\$ 61,345.98

IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22]

IF 0.00 > 0 THEN ((0.00 * 1.1600) - 23.88) * 473.00 ELSE ((10,597.48 * 1.1600) - 23.88) * 473.00

Z280E

4. If Age K-22 Special Ed Enrollment Percent exceeds threshold

\$ 0.00

IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN ((([SpEd TK Tier Other Allocation] + [SpEd K-22 Allocation]) * -1) / [Enroll SpEd% K-22]) * [SpEd K-22 Excess%]) ELSE 0

IF 0.1113 > 1.00000 THEN (((0 + 5,803,330.09) * -1) / 0.1113) * 0.0000) ELSE 0

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B4	J. State Safety Net	\$ 0.00
B5	K. Home Hospital Allocation	\$ 0.00
N7S	L. Special Ed Total [SpEd 3-PK Allocation] + [SpEd TK Allocation] + [SpEd K-22 Allocation] + [SpEd K-22 Exceeds Max Fund%] 483,245.09 + 61,345.98 + 5,803,330.09 + 0.00	\$ 6,347,921.16
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 6,347,921.16 * 0.0060	\$ 38,087.53
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] + [State Safety Net] + [Home/Hosp Ed Alloc] 6,347,921.16 - 38,087.53 + 0.00 + 0.00	\$ 6,309,833.63

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 473.00 + 5.00	478.00
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-22] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-22] IF 0.00 > 0 THEN 0.00 * 478.00 ELSE 10,597.48 * 478.00	\$ 5,065,595.44
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1624

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 5,065,595.44 / (1 + 0.1624)	\$ 4,357,876.32
B8S	S. Percent used in Special Education Instruction	0.25000
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 4,357,876.32 * 0.25000	\$ 1,089,469.08
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 6,309,833.63 + 1,089,469.08	\$ 7,399,302.71

III. Special Education BEA Rate per Student Calculation - Acct 4121**BEA Calculated Staff Units**

Item Code		Amount
TKZ219	CIS BEA FTE TTK [Enroll TTK] * [SpEd CIS Ratio K-3] 80.00 * 0.074582	5.967
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (285.00 + 280.00 + 320.00 + 284.00) * 0.074582	87.186
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 351.00 * 0.04941	17.346
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 608.00 * 0.04941	30.046
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 689.00 * 0.04954	34.139
Z223	CIS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CIS BEA Ratio 9-12] (1,235.00 + 0.00 + 2.00 + 12.00 + 40.00 + 0.00 + 103.00 + 5.00) * 0.05088	71.082
Z224	CIS BEA FTE K-12 ([CIS BEA FTE TTK] + [CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Dropout and ALE] + [Enroll TTK]) (5.967 + 87.186 + 17.346 + 30.046 + 34.139 + 71.082) / (4,214.00 + 80.00)	0.057235
TKZ555	CAS BEA FTE TTK [Enroll TTK] * [CAS Ratio K-3] 80.00 * 0.004385	0.351
Z555	CAS BEA FTE K-3	5.126

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$([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$

$(285.00 + 280.00 + 320.00 + 284.00) * 0.004385$

Z555Z4	CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 351.00 * 0.00404	1.420
Z555Z6	CAS BEA FTE 5-6 [Enroll 5-6] * [SpEd CAS BEA Ratio 5-6] 608.00 * 0.00404	2.460

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 689.00 * 0.00404	2.786
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (1,235.00 + 0.00 + 2.00 + 12.00 + 40.00 + 0.00 + 103.00 + 5.00) * 0.00406	5.673
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] + [CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Dropout and ALE] + [Enroll TTK]) (0.351 + 5.126 + 1.420 + 2.460 + 2.786 + 5.673) / (4,214.00 + 80.00)	0.004149
TKZ556	CLS BEA FTE TTK [Enroll TTK] * [SpEd CLS BEA Ratio TTK] 80.00 * 0.018734	1.499
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (285.00 + 280.00 + 320.00 + 284.00) * 0.018734	21.900
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 351.00 * 0.01774	6.227
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 608.00 * 0.01774	10.786

Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 689.00 * 0.01750	12.060
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (1,235.00 + 0.00 + 2.00 + 12.00 + 40.00 + 0.00 + 103.00 + 5.00) * 0.01745	24.383
594X	CLS Special Ed BEA Rate (K-12) ([CLS BEA FTE TTK] + [CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (1.499 + 21.900 + 6.227 + 10.786 + 12.060 + 24.383) / (4,214.00 + 80.00)	0.017898

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.057235 * 78,209.00 * 1.000	\$ 4,476.29
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.057235 * 82,248.00) * (1.000 + 0.000)) - 4,476.29	\$ 231.17
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,476.29 + 231.17	\$ 4,707.46
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004149 * 116,092.00 * 1.000	\$ 481.67
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004149 * 122,088.00 * 1.000 - 481.67	\$ 24.87
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 481.67 + 24.87	\$ 506.54
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017898 * 56,105.00 * 1.000	\$ 1,004.17
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017898 * 59,002.00 * 1.000 - 1,004.17	\$ 51.85
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,004.17 + 51.85	\$ 1,056.02
Z234	TOTAL Salary BEA	\$ 6,270.02

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.057235 + 0.004149) * 15,684.00	\$ 962.75
Z236	2. CIS/CAS BEA Insurance Inc Total ((([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * ([Certificated Health Insurance Inc] * [Cert Health Factor]))) - [CIS/CAS BEA Insurance Maint Total] ((0.057235 + 0.004149) * (16,488.00 * 1.02)) - 962.75	\$ 69.59
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017898 * 15,684.00	\$ 280.71
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017898 * 16,488.00 * 1.430) - 280.71	\$ 141.29
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,476.29 + 481.67) * 0.16020	\$ 794.27
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (231.17 + 24.87) * 0.15390	\$ 39.40
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 1,004.17 * 0.18070	\$ 181.45
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 51.85 * 0.14720	\$ 7.63
Z243	9. TOTAL Benefits BEA	\$ 2,477.09

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]

962.75 + 69.59 + 280.71 + 141.29 + 794.27 + 39.40 + 181.45 + 7.63

Othello School District
Adams CountyF-203 Worksheet Report
26-27 Preliminary 6-8-26Educational Service District 123
CCDDD 01147**Substitutes BEA**

Item Code	Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ \%]) * ([Substitutes\ Days] * [Substitutes\ Rate])$ $(0.057235 * 0.9170) * (4.000 * 151.86)$
	\$ 31.88

MSOC BEA

Item Code	Amount
Z245	MSOC BEA Per Student \$ 1,727.96
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $((([CIS\ BEA\ FTE\ K-12] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) / [School\ Year\ Total\ Days]) * [Prof\ Learning\ Days]$ $(((0.057235 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00$
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits $[CIS\ BEA\ PD\ Salary] * [CIS/CAS - Benefits\ Inc]$ $78.46 * 0.15390$
4120pd	3. Total SpEd BEA Professional Learning Days $[CIS\ BEA\ PD\ Salary] + [CIS\ BEA\ PD\ Benefits]$ $78.46 + 12.07$
	\$ 78.46
	\$ 12.07
	\$ 90.53

3. BEA Rate for Special Education

Item Code	Amount
Z246	Total BEA per SpEd Student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student]$ $+ [Total\ SpEd\ BEA\ PD]$ $6,270.02 + 2,477.09 + 31.88 + 1,727.96 + 90.53$
	\$ 10,597.48

IV. Learning Assistance Program (LAP) – Acct 4155**LAP Regular Calculations**

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 4,383.00 * 0.8023	3,516.48
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 3,516.48 * 2.39750 * 36.00 / 15.00 / 900.00	22.482
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 22.482 * 78,209.00 * 1.000	\$ 1,758,294.74
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((22.482 * 82,248.00) * (1.000 + 0.000)) - 1,758,294.74	\$ 90,804.80
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 22.482 * 15,684.00	\$ 352,607.69
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (22.482 * 16,488.00 * 1.02) - 352,607.69	\$ 25,489.19
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,758,294.74 * 0.16020	\$ 281,678.82
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 90,804.80 * 0.15390	\$ 13,974.86

M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 3,516.48 * 0	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((22.482 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 30,818.33
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 30,818.33 * 0.15390	\$ 4,742.94
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 30,818.33 + 4,742.94	\$ 35,561.27
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP Base] + [Total LAP Regular PD] 1,758,294.74 + 90,804.80 + 352,607.69 + 25,489.19 + 281,678.82 + 13,974.86 + 0.00 + 35,561.27	\$ 2,558,411.37

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	4,385.00
Z068A	B. Formulated Staffing Units - High Poverty ((([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((4,385.00 * 1.10000 * 36.00) / 15.00) / 900.00	12.863
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 12.863 * 78,209.00 * 1.000	\$ 1,006,002.37
Z070hp	D. CIS Salary Increase ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((12.863 * 82,248.00) * (1.000 + 0.000)) - 1,006,002.37	\$ 51,953.65

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 12.863 * 15,684.00	\$ 201,743.29
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (12.863 * 16,488.00 * 1.02) - 201,743.29	\$ 14,583.56
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,006,002.37 * 0.16020	\$ 161,161.58
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 51,953.65 * 0.15390	\$ 7,995.67
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 4,385.00 * 0	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((12.863 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 17,632.60
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 17,632.60 * 0.15390	\$ 2,713.66
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 17,632.60 + 2,713.66	\$ 20,346.26
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP High Poverty] + [Total LAP HiPov PD] 1,006,002.37 + 51,953.65 + 201,743.29 + 14,583.56 + 161,161.58 + 7,995.67 + 0.00 + 20,346.26	\$ 1,463,786.38
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 1,463,786.38 + 2,558,411.37	\$ 4,022,197.75

V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 1,066.00 + 290.00 + 489.00	1,845.00
A62	B. TBIP Enroll K-6 Subtotal	1,066.00
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 1,066.00 * 4.778 * 36.00 / 15.00 / 900.00	13.582
A63	D. TBIP Enroll 7-8 Subtotal	290.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 290.00 * 6.778 * 36.00 / 15.00 / 900.00	5.242
A64	F. TBIP Enroll 9-12 Subtotal	489.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 489.00 * 6.778 * 36.00 / 15.00 / 900.00	8.839
A65	H. TBIP Exited Kindergarten - Grade 12	184.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 184.00 * 3.000 * 36.00 / 15.00 / 900.00	1.472
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 13.582 + 5.242 + 8.839 + 1.472	29.135

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 29.135 * 78,209.00 * 1.000	\$ 2,278,619.22
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((29.135 * 82,248.00) * (1.000 + 0.000)) - 2,278,619.22	\$ 117,676.26
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 29.135 * 15,684.00	\$ 456,953.34
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (29.135 * 16,488.00 * 1.02) - 456,953.34	\$ 33,032.10
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 2,278,619.22 * 0.16020	\$ 365,034.80
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 117,676.26 * 0.15390	\$ 18,110.38
M48T	Q. TBIP MSOC [Enroll TBIP K-12] * [MSOC -TBIP per Student] 1,845.00 * 0	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((29.135 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 39,938.26
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 39,938.26 * 0.15390	\$ 6,146.50
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 39,938.26 + 6,146.50	\$ 46,084.76

Z085	S. Total Transitional Bilingual Program [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP Program] + [Total TBIP PD] $2,278,619.22 + 117,676.26 + 456,953.34 + 33,032.10 + 365,034.80 + 18,110.38 + 0.00 + 46,084.76$	\$ 3,315,510.86
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] $3,315,510.86 * 0.0204$	\$ 67,636.42
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] $3,315,510.86 - 67,636.42$	\$ 3,247,874.44

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	210.70
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 210.70 * 2.1590 * 36.00 / 15.00 / 900.00	1.213
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1.213 * 78,209.00 * 1.000	\$ 94,867.52
Z089	D. HiCap CIS Salary Inc (((HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((1.213 * 82,248.00) * (1.000 + 0.000)) - 94,867.52	\$ 4,899.30
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 1.213 * 15,684.00	\$ 19,024.69
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (1.213 * 16,488.00 * 1.02) - 19,024.69	\$ 1,375.25
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 94,867.52 * 0.16020	\$ 15,197.78
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 4,899.30 * 0.15390	\$ 754.00
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 210.70 * 0	\$ 0.00

Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries (((HiCap CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((1.213 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 1,662.78
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,662.78 * 0.15390	\$ 255.90
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 1,662.78 + 255.90	\$ 1,918.68
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC -HiCap Program] + [Total HiCap PD] 94,867.52 + 4,899.30 + 19,024.69 + 1,375.25 + 15,197.78 + 754.00 + 0.00 + 1,918.68	\$ 138,037.22

VII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 3,000,000.00 + 0.00	\$ 3,000,000.00

26-27 PRELIMINARY BUDGET

26-27 PRELIMINARY BUDGET

Othello School District No.147

F-195F

ENROLLMENT AND STAFF COUNTS

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	285.00	280.00	318.00	280.00
2. Grade 1	280.00	285.00	280.00	318.00
3. Grade 2	320.00	280.00	285.00	280.00
4. Grade 3	284.00	320.00	280.00	285.00
5. Grade 4	351.00	284.00	320.00	280.00
6. Grade 5	305.00	351.00	284.00	320.00
7. Grade 6	303.00	305.00	351.00	284.00
8. Grade 7	346.00	303.00	305.00	351.00
9. Grade 8	343.00	346.00	303.00	305.00
10. Grade 9	327.00	343.00	346.00	303.00
11. Grade 10	366.00	327.00	343.00	346.00
12. Grade 11 (excluding Running Start)	285.00	296.00	257.00	273.00
13. Grade 12 (excluding Running Start)	257.00	285.00	296.00	257.00
14. SUBTOTAL	4,052.00	4,005.00	3,968.00	3,882.00
15. Running Start	108.00	0.00	0.00	0.00
16. Dropout Reengagement Enrollment	40.00	0.00	0.00	0.00
17. ALE Enrollment	14.00	0.00	0.00	0.00
18. TOTAL K-12	4,214.00	4,005.00	3,968.00	3,882.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	303.090	303.000	303.000	303.000
2. General Fund FTE Classified Employees /4	214.199	214.000	214.000	214.000

Othello School District No.147

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	3,768,863	3,486,592	3,180,699	3,282,157
2000 Local Nontax Support	578,375	590,521	601,741	613,174
3000 State, General Purpose	52,141,492	52,742,963	53,356,580	53,467,355
4000 State, Special Purpose	18,228,307	18,611,101	18,964,712	19,325,042
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	9,676,963	9,880,179	10,067,903	10,259,193
7000 Revenues from Other School Districts	70,400	71,878	73,244	74,636
8000 Revenues from Other Entities	535,600	546,848	557,238	567,828
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	85,000,000	85,930,082	86,802,117	87,589,385
EXPENDITURES				
00 Regular Instruction	43,376,694	44,721,372	46,018,291	47,352,822
20 Special Education Instruction	8,909,881	9,186,087	9,452,484	9,726,606
30 Vocational Education Instruction	3,636,092	3,748,811	3,857,526	3,969,395
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	12,062,714	12,436,658	12,797,321	13,168,444
70 Other Instructional Programs	288,037	296,966	305,578	314,440
80 Community Services	760,072	783,634	806,360	829,744
90 Support Services	20,165,818	20,790,958	21,393,896	22,014,319
B. TOTAL EXPENDITURES	89,199,308	91,964,486	94,631,456	97,375,770
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	300,000	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-4,499,307	-6,034,404	-7,829,339	-9,786,385
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0

Othello School District No.147

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	1,095,000	500,000	350,000	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	30,000	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	200,000	129,999	100,000	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	1,475,000	1,000,000	850,000	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	3,510,699	-95,057	3,396,987	-3,132,352
G.L.891 Unassigned to Minimum Fund Balance Policy	8,920,000	9,196,449	0	0
H. TOTAL BEGINNING FUND BALANCE	15,230,699	10,731,391	4,696,987	-3,132,352
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,095,000	500,000	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	30,000	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	200,000	130,000	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

Othello School District No.147

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	1,475,000	1,000,000	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	-988,608	3,066,988	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	8,920,000	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	10,731,391	4,696,987	-3,132,352	-12,918,737

EXPENDITURES EXCEED REVENUES IN 2026-2027 and 2027-2028 and 2028-2029 and 2029-2030

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

Othello School District No.147

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 General Student Body	286,401	283,537	252,348	224,590
200 Athletics	337,340	333,967	297,230	264,535
300 Classes	22,169	21,947	19,533	17,384
400 Clubs	168,100	166,419	148,113	131,820
600 Private Moneys	37,050	36,680	32,645	29,054
A. TOTAL REVENUES	851,060	842,550	749,869	667,383
EXPENDITURES				
100 General Student Body	281,420	281,701	256,348	233,277
200 Athletics	260,929	261,190	237,683	216,291
300 Classes	15,000	15,015	13,664	12,434
400 Clubs	191,950	192,142	174,849	159,113
600 Private Moneys	26,500	10,000	9,100	8,281
B. TOTAL EXPENDITURES	775,799	760,048	691,644	629,396
C. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
D. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
E. Net Change In Fund Balance (A-B+C-D)	75,261	82,502	58,225	37,987
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	337,946	0	0	0
G.L.819 Restricted for Fund Purposes	5,788	444,495	526,997	585,222
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	25,500	0	0	0
F. TOTAL BEGINNING FUND BALANCE	369,234	444,495	526,997	585,222
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	356,628	0	0	0
G.L.819 Restricted for Fund Purposes	87,867	526,997	585,222	623,209

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)	444,495	526,997	585,222	623,209

Othello School District No.147

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,500,000	2,500,000	0	0
2000 Local Nontax Support	5,000	5,000	815	0
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,505,000	2,505,000	815	0
EXPENDITURES				
Matured Bond Expenditures	2,475,000	2,660,000	0	0
Interest on Bonds	171,675	104,800	0	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	153,325	5,000	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	2,800,000	2,769,800	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	1,269,746	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-295,000	-264,800	-1,268,931	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	1,828,731	0	0	0
G.L.830 Restricted for Debt Service	0	1,533,731	1,268,931	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,828,731	1,533,731	1,268,931	0
ENDING FUND BALANCE				

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.810 Restricted for Other Items	1,533,731	0	0	0
G.L.830 Restricted for Debt Service	0	1,268,931	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	1,533,731	1,268,931	0	0

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

Othello School District No.147

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	35,000	35,000	35,000	35,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	1,438,806	50,000	50,000	100,000
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	300,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,773,806	85,000	85,000	135,000
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	338,806	500,000	400,000	200,000
30 Equipment	0	0	0	0
40 Energy	1,400,000	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	35,000	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	1,773,806	500,000	400,000	200,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D)	0	-415,000	-315,000	-65,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	934,834	934,834	519,834	204,834
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	934,834	934,834	519,834	204,834
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.889 Assigned to Fund Purposes	934,834	519,834	204,834	139,834
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	934,834	519,834	204,834	139,834

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

Othello School District No.147

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	10,000	6,500	10,000	10,000
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	462,146	292,164	312,238	318,277
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	472,146	298,664	322,238	328,277
EXPENDITURES				
33 Transportation Equipment Purchases	900,000	250,000	250,000	250,000
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	900,000	250,000	250,000	250,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
H. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
I. Net Change In Fund Balance (C-D-E-F+G-H)	-427,854	48,664	72,238	78,277
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	469,328	41,474	90,138	162,376
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL BEGINNING FUND BALANCE	469,328	41,474	90,138	162,376

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	469,328	90,138	162,376	240,653
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	-427,854	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
K. TOTAL ENDING FUND BALANCE (I+J)	41,474	90,138	162,376	240,653

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.