2025-2026
BANKS SCHOOL DISTRICT

ADOPTED BUDGET

Banks School District
42350 NW Trellis Way
Banks OR 97106

Banks School District #13

Banks, Oregon

ADOPTED BUDGET

2025-2026

Dr. Brian Sica

Superintendent

2025-2026
BUDGET COMMITTEE
BANKS SCHOOL DISTRICT

For the Fiscal Year Beginning July 1, 2025

Board of Directors

Ron Frame (Chair)	6/30/25
Corissa Mazurkiewicz	6/30/25
Will Moore	6/30/27
Leslee Sipp	6/30/25
Dan Streblow (Vice-Chair)	6/30/27

Appointed Budget Committee Members

Kristen Accardi	6/30/25
Susan Bair	6/30/26
Tom Forest	6/30/25
Emily Kent	6/30/26
Wayne Lytle	6/30/26

Staff

Brian Sica	Budget Officer / Superintendent
Jennifer Collins	Business Manager
Darla Waite-Larkin	Student Services Director
Jacob Pence	Banks High School Principal
Caitlin Everett	Banks Middle School Principal
Marjorie Salter	Banks Elementary School Principal

Banks School District #13

Budget Calendar

2025-2026

February 18, 2025, 6 pm	**Regular Board Meeting** **Approve proposed Budget Calendar**
March 10, 2025, 6 pm	**Regular Board Meeting**
May 1, 2025	**Publish First Notice of meeting of the Budget Committee**
May 8, 2025	**Publish Second Notice of meeting of the Budget Committee**
May 15, 2025, 6 pm	**First meeting of the Budget Committee, including time for Budget 101**
May 22, 2025, 6 pm	**Possible additional Budget Committee meeting**
May 29, 2025, 6 pm	**Possible additional Budget Committee meeting**
May 30, 2025	**Publication of Notice of Budget Hearing (ORS 294.448)**
June 9, 2025, 6 pm	**Regular Board meeting** **Public Hearing on 2025-2026 Budget (ORS 294.460)**
July 15, 2025	**Deadline to certify tax levy to the County Assessor**

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BANKS SCHOOL DISTRICT #13

ADOPTED BUDGET 2025-2026

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MESSAGE AND OVERVIEW

Budget Overview

Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting. The Banks School District appropriates its expenditure budget at the major function level. The function areas, as defined by ODE, are Instruction (1000), Support Services (2000), Enterprise and Community Services (3000), Facilities Acquisition and Construction (4000), Other Uses, which are mainly transfers and debt service (5000), Contingency (6000), and Unappropriated Ending Fund Balance (7000).

BUDGET FORMAT

The budget document is organized in two sections:

- Superintendent Budget Message and Related Information
- Fund Statements

The Budget Message is a narrative overview of the 2025-26 budget. Related information includes the budget committee members and general information about the District's funds.

The Fund Statements contain required information for all of the District's funds.

General Fund (100)

The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories which include program descriptions, budgeted positions and programs and services analysis.

Revenue comes from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund formula, which make up 90 % of all General Fund revenue.

Special Revenue Funds (200's)
These funds account for resources that are limited to a particular purpose, either by external sources, such as the federal government, or locally, by the governing body. Included in these funds are federal, state and private grants; the District's food service program, athletics, extracurricular, and student body funds.

Debt Service Fund (300)
Accounts for the District's dedicated property tax revenue and payment of principal and interest on long-term obligations, including General Obligation (GO) bonds and the State of Oregon Department of Energy loan. GO bonds allow the District to finance capital projects such as the construction of new schools and major remodeling projects. Voters must approve the sale of these bonds. The State of Oregon Department of Energy loan was part of the Department of Energy's "Cool Schools Program" and financed energy efficiency projects throughout the District.

Capital Project Funds (400's)
Accounts for dedicated contract revenue and expenditures for District facilities.

Internal Service Fund (600)
This fund is an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses this fund to account for the Pension Obligation bonds that were sold to provide funds for the advance funding of the unfunded actuarial liability for the Oregon Public Employees Retirement System.

THE BUDGET PROCESS

The District prepares its annual budget in accordance with Oregon Budget Law (ORS 294), which provides standard procedures for preparation, presentation, and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund.

Preparation of the budget involves many steps and months of work by District staff. Once the proposed budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee, which then reviews the proposed budget and receives

public comment. The Budget Committee recommends revision to the budget, if needed, and approves a budget for adoption by the School Board.

The first budget committee meeting is generally held in May. Notice of the meeting is published once in the newspaper, and on the school district website; the first publication no more than 30 days prior, and the second on the school district website.

Once a document is given to the Budget Committee, citizens may obtain a copy at the District Office, 42350 NW Trellis Way, Banks, OR 97106 between 7:30 am and 3:00 pm or on the District's website at banks.k12.or.us.

HOW THE BUDGET IS ADOPTED

After the Budget Committee approves the budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for inspection.

After the budget hearing and consideration of public testimony, the School Board adopts the budget at the June Board meeting. The adopted budget becomes the basic short term operational plan and fiscal guideline of the Banks School District for the 2025-26 fiscal year.

SUPPLEMENTAL BUDGETS

If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

Banks School District

Superintendent's Budget Message 2025-26

May 15, 2025

Goals:

Our strategic plan focuses on ensuring an exceptional learning experience for our students. We have successfully managed to keep class sizes low, which has greatly benefited our students' academic progress. We have also recognized the need to further enhance their education by increasing access to specialists who can provide targeted support and enrichment. This budget prioritizes maintaining these levels of staffing despite an increasingly volatile revenue environment.

Curricular Materials:

To facilitate effective teaching and learning, it is crucial to provide our educators with up-to-date curricular materials. These resources not only align with state standards but also promote innovation and engagement in the classroom. By investing in modern and comprehensive curricular materials, we can enhance instructional delivery and ensure that our students receive a well-rounded education.

NWRESD (Northwest Regional Education Service District):

Collaboration with NWRESD has been instrumental in supporting our district's educational initiatives. They provide valuable services such as professional development, technology support, and data analysis. While we have benefited greatly from their assistance, it is essential to align our budget with the projected needs for these services in the upcoming year. We will carefully evaluate the allocation versus the requested services to ensure optimal resource utilization. While our need for the services provided by the ESD continues to increase our allocations are not keeping pace with the increased costs for services.

Facilities and Maintenance:

Maintaining our facilities is crucial to providing a conducive learning environment. Routine repairs and upgrades are necessary to ensure the safety, comfort, and functionality of our schools. Allocating funds to address immediate maintenance needs and planning for long-term facility improvements will not only safeguard our students and staff but also extend the lifespan of our infrastructure. While we are fortunate to be delivering on the promises of a $49 million dollar bond and associated $6 million dollar matching grant, the campus needs of this district continue to strain our available resources.

Investing in People:

We firmly believe that investing in our staff is an investment in the future. Therefore, it is our commitment to provide fair compensation and support to all our employees. As part of this budget proposal, we plan to ensure that all staff members will receive an average annual cost-of-living adjustment that is competitive across the region. By providing competitive salaries and benefits, we aim to energize our staff and create an environment where they can thrive and meet the needs of our students effectively.

Our staff members are the heart of our educational system, and their dedication and expertise play a pivotal role in shaping the lives of our students. It is essential that they feel valued, motivated, and supported in their roles. By investing in our people, we not only demonstrate our appreciation for their hard work but also empower them to excel in their positions, ultimately benefiting the academic success and well-being of our students.

Revenue Challenges:

In addition to the typical increases, we have taken on significant increases our PERS rates, which are accounted for in the budget. Additionally, the district's revenue remains a point of uncertainty especially as it relates to Special Education and Federal funding sources. Oregon's education budget, particularly for special education, is facing growing uncertainty due to shifting legislative priorities and ongoing negotiations around funding bills. Lawmakers have proposed several bills that could reshape how special education is financed across the state, but none have provided a stable or predictable path forward. However, the unstable global economy has put the future of these bills at risk.

At the same time, the future of federal education funding remains murky. While federal support—especially through programs like IDEA (Individuals with Disabilities Education Act)—is a critical component of special education budgets, it has historically fallen short of the promised funding levels. Congress continues to debate the scope and structure of education spending, and temporary boosts like those seen during pandemic relief are winding down. With a shifting political landscape and economic uncertainty at the national level, districts cannot reliably project how much federal aid they will receive, nor for how long.

This dual uncertainty—both at the state and federal levels—leaves educators, administrators, and families in a difficult position. Without a clear funding roadmap, schools may struggle to retain staff, invest in needed resources, or expand programs. Special education, which requires consistency and specialized support, is particularly vulnerable to the consequences of budget instability. The result is a system in limbo, trying to meet growing needs without firm financial footing.

Conclusion:

Despite the challenges associated with our funding, the Banks School District has prepared a budget that can meet the needs of our students, staff and community. While there are limited new investments, we have been able to maintain our core services in the majority of areas.

Sincerely,

Brian Sica, Ed.D
Superintendent
Banks School District

BUDGET GUIDING PRINCIPLES
2025-2026

These guiding principles are intended to assist in long-range planning during the next year's budgeting period. District resources are limited so it is imperative that it follows a careful course toward achieving future financial stability. As additional funds may become available, these guiding principles are intended to provide the framework for future appropriations. It is understood that the underlying assumptions upon which these principles were developed are subject to change.

FINANCE

- Maintain a fund balance of at least 5% of the district's budget.
- Maintain sufficient contingency funds in order to address emergency needs as they arise, and for property purchases when appropriate.
- Develop a Preventative Maintenance Fund to assure timely repairs to buildings and grounds.
- Maintain currency funds for future capital access purchases.

BUILDINGS AND GROUNDS

- Develop a maintenance schedule to provide for upkeep of existing facilities.
- Improve visual appearance and condition of the District.
- Maintain a safe learning and work environment for staff and students.
- Develop a maintenance budget that will allow for new projects.

PERSONNEL

- Recruit new teachers by attending job fairs and through other proactive measures.
- Provide competitive benefits and salaries to maintain/sustain a high quality work force.
- Provide professional development opportunities for all staff.
- Provide the administrative personnel necessary to run the district and meet the requirements of the state.

STUDENT ACHIEVEMENT

- Maintain class sizes and student teacher ratios to best enhance student learning.
- Provide programs that optimize student learning based on latest research.
- Offer remediation and alternative options for all students.
- Increase extra-curricular opportunities for students.
- Develop an updated curriculum that integrates technology into student learning beginning at the elementary level.
- Provide a broad offering of classes for students at all levels to meet the variety of student interests.
- Provide on-line learning opportunities for students as appropriate.

TECHNOLOGY

- Invest in the district technology infrastructure in order to keep current with the technology needs of staff and students in 21st century schools.
- Maintain the budget necessary to keep our equipment on a 5-year replacement cycle.
- Employ personnel needed to plan and implement our technology plan for the future.

BANKS BRAVES

Strategic Plan

OUR MISSION

"To engage, challenge and prepare every student."

EMPOWERING Our Students

The Banks School District will empower students by providing:

- Equitable learning that supports their academic growth and achievement
- Enriching and challenging instruction
- Learning experiences connected with their interests, passions, and life skills
- A positive school culture

ENRICHING Our Facilities

The Banks School District Community will maintain and improve all facilities to provide:

- Innovative teaching, learning and working environments that enrich the student experience
- Safe and healthy environments
- Inclusive and accessible spaces
- A resource and source of pride for the community

ENERGIZING Our Team

The Banks School District will empower and support all staff members:

- To create positive and caring learning experiences
- By providing high quality professional development
- By providing the resources to be successful in their role
- To feel welcomed, engaged, and appreciated

ENGAGING Our Community

The Banks School District understands:

- Family support is essential to the school experience
- Ensures relationships through proactive communication
- Community groups' support is vital to the school experience of all students through work-based learning experiences and other collaborative partnerships

ALIGNING Our Resources

All Banks School District resources are:

- Responsibly and transparently maintained and maximized
- Clearly aligned to achieve the strategic plan goals

COMBINED STATEMENT OF RESOURCES AND REQUIREMENTS

For the Ensuing Fiscal Year Beginning July 1, 2025

RESOURCES	GENERAL FUND	SPECIAL REV FUNDS	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL
1000 LOCAL SOURCES	4,219,372.00	735,203.04	2,415,950.00	1,454,800.00	396,210.00	9,221,535.04
2000 INTERMEDIATE SOURCES	35,000.00	0.00	0.00	0.00	0.00	35,000.00
3000 STATE SOURCES	10,335,172.00	1,870,721.13	0.00	6,000,000.00	0.00	18,205,893.13
4000 FEDERAL SOURCES	0.00	720,833.39	0.00	0.00	0.00	720,833.39
5000 OTHER SOURCES	1,607,729.00	1,071,701.43	247,300.00	52,189,264.29	25,000.00	55,140,994.72
TOTAL	**16,197,273.00**	**4,398,458.99**	**2,663,250.00**	**59,644,064.29**	**421,210.00**	**83,324,256.28**

REQUIREMENTS	GENERAL FUND	SPEC REV FUNDS	DEBT SERVICES	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL
1000 INSTRUCTION	8,321,414.39	3,033,068.32	0.00	0.00	0.00	11,354,482.71
2000 SUPPORT SERVICES	6,010,558.53	793,047.35	0.00	208,131.12	0.00	7,011,737.00
3000 ENTERPRISE ACQ & CONSTR	0.00	470,043.32	0.00	0.00	0.00	470,043.32
4000 FACILITIES ACQ & CONSTR	0.00	0.00	0.00	32,421,630.00	0.00	32,421,630.00
5100 OTHER USES DEBT SERVICE	0.00	27,300.00	2,433,250.00	0.00	385,498.00	2,846,048.00
5200 OTHER USES TRANSFERS	560,300.00	0.00	0.00	0.00	0.00	560,300.00
6000 CONTINGENCY	500,000.00	0.00	0.00	0.00	0.00	500,000.00
7000 UNAPPR END FUND BALANCE	805,000.00	75,000.00	230,000.00	27,014,303.17	35,712.00	28,160,015.17
TOTAL	**16,197,272.92**	**4,398,458.99**	**2,663,250.00**	**59,644,064.29**	**421,210.00**	**83,324,256.20**

PUBLICATION FORMS

CMG OREGON

P.O. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington, ss
I, Kristine Humphries, being first duly sworn, depose and say that I am the Principal Clerk of the **News Times**, a newspaper of general circulation, published in Washington County, Oregon, as defined by ORS 193.010 and 193.020, that

Owner: Banks School District
Description: Banks School District Notice of Budget Committee Meeting to be published in the News-Times on May 1, 2025.
Ad#: 358079

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue(s):
05/01/2025

Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this 05/01/2025.

NOTARY PUBLIC FOR OREGON

See Exhibit A

RECEIVED
MAY 27 2025

Acct #: 106017
Attn: Molly Herbst
BANKS SCHOOL DISTRICT/LEGALS!
12950 NW MAIN STREET
BANKS, OR 97106

OFFICIAL STAMP
DESERI KIM CERRUTI
NOTARY PUBLIC - OREGON
COMMISSION NO. 1014575
MY COMMISSION EXPIRES JULY 18, 2025

EXHIBIT A

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Banks School District No 13, Washington County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at 12850 N.W. Main Street, Banks, Oregon. The meeting will take place on the 15th of May, 2025 at 6:00 P.M and is also accessible virtually. The meeting link and information will be available on the website at www.banks.k12.or.us. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may provide comment and discuss the proposed programs with the Budget Committee. Comments will be subject to a three minute limit per community member. Written comment received by 4:00 PM on May 14, 2025 will be read during the public comment section of the meeting. For written comments, please provide the comment along with your name, phone number, and address to the District via email to businessmgr@banks.k12.or.us. A copy of the budget document may be inspected or obtained on or after 15th of May, 2025 at 42350 N.W. Trellis Way, Banks, Oregon, between the hours of 8:00 A.M. and 3:00 P.M. This is a public meeting where deliberation of the Budget Committee will take place. Any person may participate in the meeting and discuss the proposed programs with the Budget Committee.

Publish May 1, 2025 NT358079

BUDGET COMMITTEE MEETING, MAY 15th, 2025

A public meeting of the Budget Committee of the Banks School District No 13, Washington County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025

READ MORE ▸

April 22, 2025

CMG OREG

P.O. Box 45 West Linn, OR 970
Phone: 503-684-0360 Fax: 503-62
E-mail: legals@commnewspapers

AFFIDAVIT OF PUBLICA

State of Oregon, County of Washin

Nichole Lee DeBuse, being first d
depose and say that I am the Reg
lisher of the **News Times**, a new
general circulation, published in W
County, Oregon, as defined by ORS
and 193.020, that

Banks School District
Notice of Budget Hearing to be p
in the News-Times on May 29, 2
Ad#: 360408

A copy of which is hereto annexe
published in the entire issue of s
newspaper(s) for 1 week(s) in the
following issue(s):
05/29/2025

Nichole Lee DeBuse (Regional Pu

Subscribed and sworn to before
05/29/2025.

NOTARY PUBLIC FOR OREGON

Acct #: 106017
Attn: Molly Herbst
BANKS SCHOOL DISTRICT/LEGALS!
12950 NW MAIN STREET
BANKS, OR 97106

FORM OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Banks School District will be held on June 9, 2025 at 6:00 pm at Banks, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Banks School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Banks School District office between the hours of 8:00 a.m. and 4:00 p.m., or online at www.banks.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jennifer Collins | Telephone: 503-324-8591 | Email: jenniferc@banks.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
Beginning Fund Balance	$4,155,951	$3,056,050	$54,580,695
Current Year Property Taxes, other than Local Option Taxes	5,092,336	6,147,000	6,338,449
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	1,241,332	1,503,219	2,883,086
Revenue from Intermediate Sources	133,342	139,000	35,000
Revenue from State Sources	10,944,124	17,384,560	18,205,893
Revenue from Federal Sources	1,156,928	663,333	720,833
Interfund Transfers	430,119	645,300	560,300
All Other Budget Resources	18,138	49,507,930	0
Total Resources	**$23,172,271**	**$79,046,392**	**$83,324,256**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	$7,363,248	$7,664,869	$8,117,156
Other Associated Payroll Costs	4,619,372	4,836,988	5,382,319
Purchased Services	3,458,461	4,071,228	7,754,673
Supplies & Materials	870,947	1,162,770	1,253,727
Capital Outlay	939,458	7,434,000	27,198,630
Other Objects (except debt service & interfund transfers)	200,115	283,588	1,551,388
Debt Service*	1,874,790	2,794,007	2,846,048
Interfund Transfers*	430,119	645,300	560,300
Operating Contingency		500,000	500,000
Unappropriated Ending Fund Balance & Reserves	3,415,761	49,653,642	28,160,015
Total Requirements	**$23,172,271**	**$79,046,392**	**$83,324,256**

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

1000 Instruction	$10,025,783	$10,932,537	$11,354,483
FTE	85.71	77.70	80.91
2000 Support Services	6,160,748	6,712,906	7,011,737
FTE	28.78	26.97	27.92
3000 Enterprise & Community Service	545,572	384,000	470,043
FTE			0.1
4000 Facility Acquisition & Construction	763,187	7,424,000	32,421,630
FTE			
5000 Other Uses			
5100 Debt Service*			
5200 Interfund Transfers*	1,831,102	2,794,007	2,846,048
6000 Contingency	430,119	645,300	560,300
7000 Unappropriated Ending Fund Balance		500,000	500,000
Total Requirements	3,415,761	49,653,642	28,160,015
Total FTE	**$23,172,272**	**$79,046,392**	**$83,324,256**
	114.49	104.67	108.93

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The 2025-26 approved budget addresses increased personnel costs driven by rising PERS rates by prioritizing the maintenance of current staffing levels. This approach is taken while navigating uncertainty in funding sources.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 5.0152 per $1,000)	5.0152	5.0152	5.0152
Local Option Levy			
Levy For General Obligation Bonds	$1,410,000	$1,410,000	$2,428,197

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$51,174,625	
Other Bonds	$940,000	
Other Borrowings	$91,775	
Total	**$52,206,400**	**$0**

Publish May 29, 2025

NT360408

RECEIVED
JUN 03 2025

RESOLUTION 2025-JUN-09
BANKS SCHOOL DISTRICT
RESOLUTION TO ADOPT THE 2025-2026 BUDGET

BE IT RESOLVED, that the Board of Directors of the Banks School District hereby adopts the budget for the fiscal year 2025-2026 in the total amount of $83,324,256. This budget is now on file at the Banks School District administration building located at 42350 NW Trellis Way, Banks Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025, and for the purpose shown below are hereby appropriated:

General Fund (100)	
Instruction	$8,321,414.39
Support Services	6,010,558.33
Transfers	560,300.00
Contingency	500,000.00
Total	$15,392,272.72
Special Revenue Funds (200)	
Instruction	$3,033,068.32
Support Services	793,047.35
Enterprise & Community	470,043.32
Debt Service	27,300.00
Total	$4,323,458.99
Debt Service Fund (300)	
Debt Service	$2,433,250.00
Capital Projects Fund (400	
Facilities Acq/Constructic	$32,629,761.12
Internal Service Fund (600)	
Debt Service	$385,498.00

Total Appropriations, All Funds	$55,164,240.83
Total Unappropriated and Reserve, All Funds	28,160,015.17
TOTAL ADOPTED BUDGET	$83,324,256.00

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for the tax year 2025-26 upon the assessed value of all taxable property within the district:

(1) At the rate per $1,000 of assessed value of $5.0152 for permanent rate tax;
(2) In the amount of $2,428,137 for debt service for general obligation bonds

RESOLUTION CATEGORIZING THE TAX

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

	Education Limitation	**Excluded from Limitation**
Permanent Rate Tax	$5.0152/$1,000	
General Obligation Debt Service		$2,428,137

The above resolution statements were approved and declared adopted on the 9th day of June, 2025

Ron Frame, Board Chair

Brian Sica, Superintendent

GENERAL FUND

GENERAL FUND RESOURCES

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
1111 CURRENT YEAR'S TAXES	3,554,314.38	3,738,435.73	3,825,000.00	3,967,872.00	3,967,872.00	3,967,872.00
1112 PRIOR YEAR'S TAXES	29,643.22	29,643.39	48,000.00	51,500.00	51,500.00	51,500.00
1190 INTEREST ON TAXES	4,430.12	8,686.06	2,000.00	9,000.00	9,000.00	9,000.00
1510 INTEREST	77,478.85	211,950.07	50,000.00	150,000.00	150,000.00	150,000.00
1910 RENTALS	12,561.00	13,078.50	10,000.00	16,000.00	16,000.00	16,000.00
1920 DONATION	9,661.46	3,156.50	0.00	0.00	0.00	0.00
1990 MISCELLANEOUS	4,992.70	23,102.65	25,000.00	25,000.00	25,000.00	25,000.00
2101 COUNTY SCHOOL FUNDS	35,549.68	17,882.54	35,000.00	35,000.00	35,000.00	35,000.00
2199 OTHER INTERMEDIATE	3,022.94	3,509.69	3,000.00	0.00	0.00	0.00
3101 STATE SCHOOL FUND	7,407,606.65	8,286,251.79	9,214,000.00	9,326,423.00	9,326,423.00	9,326,423.00
3103 COMMON SCHOOL FUND	121,572.87	134,233.14	151,500.00	159,874.00	159,874.00	159,874.00
3104 ST MANAGED CNTY TIMBER	803,093.45	917,371.57	380,000.00	750,000.00	750,000.00	750,000.00
3299 OTHER RESTRICTED GRANTS-IN-AID	104,059.31	249,587.62	125,000.00	98,875.00	98,875.00	98,875.00
5100 LEASE PROCEEDS	79,713.24	18,138.00	0.00	0.00	0.00	0.00
5400 BEGINNING FUND BALANCE	3,089,437.08	2,321,525.96	2,155,000.00	1,607,729.00	1,607,729.00	1,607,729.00
TOTAL GENERAL FUND RESOURCES	15,337,136.95	15,976,553.21	16,023,500.00	16,197,273.00	16,197,273.00	16,197,273.00

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 1111

PROGRAM: Elementary Programs

1. Program Description

Learning experiences concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics achieved during the primary school years.

2. Personnel Data

20 FTE Teachers, .99 FTE Instructional Assistants

3. Funding Source

State School Fund
Related services provided through NWRESD credits
Additional staff provided through Special Revenue Funds

PROPOSED 2025-2026	
100 Salaries	1,655,327
200 Employee Benefits	1,114,765
300 Purchased Services	54,000
400 Supplies & Materials	34,000
500 Capital Outlay	0
600 Other Objects	500
TOTAL	2,858,592

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	1,449,040	1,484,033	1,592,610
200	926,943	949,730	1,020,361
300	91,520	52,662	69,000
400	48,053	45,478	54,000
500	79,713	18,138	0
600	29,620	43,804	500
Total	2,624,889	2,593,845	2,736,471

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 1111 ELEMENTARY							
111 LICENSED SALARIES	1,405,140.83	1,437,108.78	1,542,075.96	20.00	1,609,090.00	1,609,090.00	1,609,090.00
112 CLASSIFIED SALARIES	23,392.54	25,024.83	27,794.75	0.99	30,260.36	30,260.36	30,260.36
121 SUBSTITUTE CERTIFIED SALARIES	3,180.00	480.00	3,000.00		900.00	900.00	900.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	5,679.68	3,450.36	1,500.00		2,145.00	2,145.00	2,145.00
190 INSURANCE WAIVER	11,646.54	17,969.28	18,239.34		12,932.02	12,932.02	12,932.02
211 PERS TIER 1,2	47,386.17	30,719.98	31,361.65		30,175.63	30,175.63	30,175.63
212 PERS PICK-UP	81,921.35	86,229.55	89,786.66		99,137.16	99,137.16	99,137.16
213 PERS UAL	153,326.95	147,985.44	173,262.81		166,715.50	166,715.50	166,715.50
214 PERS BOND	75,073.41	78,896.21	82,258.53		85,588.00	85,588.00	85,588.00
216 PERS OPSRP	80,676.73	112,949.09	110,267.26		195,840.72	195,840.72	195,840.72
220 SOCIAL SECURITY	110,015.73	112,762.06	121,490.41		125,327.65	125,327.65	125,327.65
231 WORKER'S COMPENSATION	7,956.37	8,140.97	15,881.10		9,027.34	9,027.34	9,027.34
232 UNEMPLOYMENT INSURANCE	6,783.92	11,821.51	39,702.75		8,391.43	8,391.43	8,391.43
240 CONTRACTUAL EMPL BENEFITS	363,802.30	360,224.86	356,349.79		394,561.32	394,561.32	394,561.32
310 INSTRUCTIONAL SERVICES	85,182.58	44,950.93	50,000.00		40,000.00	40,000.00	40,000.00
320 PROPERTY SERVICES	5,652.28	6,799.32	16,000.00		11,000.00	11,000.00	11,000.00
340 TRAVEL	0.00	312.76	500.00		500.00	500.00	500.00
380 NON INSTRUCTIONAL SERVICES	685.13	598.50	2,500.00		2,500.00	2,500.00	2,500.00
410 SUPPLIES AND MATERIALS	31,299.32	29,886.10	32,000.00		20,000.00	20,000.00	20,000.00
420 TEXTBOOKS	0.00	0.00	0.00		0.00	0.00	0.00
440 PERIODICALS	0.00	533.70	0.00		0.00	0.00	0.00
460 NON CONSUMABLES	3,211.33	4,359.52	6,000.00		4,000.00	4,000.00	4,000.00
470 COMPUTER SOFTWARE	5,542.00	10,699.02	8,000.00		5,000.00	5,000.00	5,000.00
480 COMPUTER HARDWARE	8,000.00	0.00	8,000.00		5,000.00	5,000.00	5,000.00
540 DEPRECIABLE EQUIPMENT	79,713.24	18,138.00	0.00		0.00	0.00	0.00
610 PRINCIPAL	28,363.98	42,460.00	0.00		0.00	0.00	0.00
620 INTEREST	1,140.00	1,228.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	116.33	116.33	500.00		500.00	500.00	500.00
1111 ELEMENTARY	2,624,888.71	2,593,845.10	2,736,471.01	20.99	2,858,592.13	2,858,592.13	2,858,592.13

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 1121

PROGRAM: Middle School Programs

1. Program Description

Learning experiences concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics achieved during the middle school years.

2. Personnel Data

10.65 FTE Teachers

3. Funding Source

State School Fund
Related services provided through NWRESD credits
Additional staff provided through Special Revenue Funds

PROPOSED 2025-2026	
100 Salaries	859,616
200 Employee Benefits	486,539
300 Purchased Services	60,500
400 Supplies & Materials	31,000
500 Capital Outlay	0
600 Other Objects	500
TOTAL	1,438,155

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	873,441	804,870	772,001
200	498,027	453,327	452,314
300	66,059	89,498	88,000
400	23,458	24,168	41,500
500	0	0	0
600	216	416	500
Total	1,461,202	1,372,280	1,354,314

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 1121 MIDDLE SCHOOL PROGRAM							
111 LICENSED SALARIES	839,082.80	770,620.38	746,344.97	10.65	836,324.00	836,324.00	836,324.00
112 CLASSIFIED SALARIES	8,574.74	501.64	0.00		0.00	0.00	0.00
121 SUBSTITUTE CERTIFIED SALARIES	2,396.99	2,328.98	2,000.00		900.00	900.00	900.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00		0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	2,656.53	4,077.04	2,000.00		3,239.00	3,239.00	3,239.00
190 INSURANCE WAIVER	20,729.92	27,342.24	21,655.70		19,153.05	19,153.05	19,153.05
211 PERS TIER 1,2	19,746.14	22,108.75	21,350.01		15,825.48	15,825.48	15,825.48
212 PERS PICK-UP	48,004.25	48,292.17	46,188.36		47,021.52	47,021.52	47,021.52
213 PERS UAL	88,375.35	81,211.63	83,985.84		79,074.48	79,074.48	79,074.48
214 PERS BOND	43,415.08	42,790.12	39,873.25		40,595.21	40,595.21	40,595.21
216 PERS OPSRP	52,002.25	57,459.19	48,852.56		92,760.35	92,760.35	92,760.35
220 SOCIAL SECURITY	65,860.20	61,134.92	58,890.16		59,210.72	59,210.72	59,210.72
231 WORKER'S COMPENSATION	4,783.18	4,395.15	7,698.06		4,278.46	4,278.46	4,278.46
232 UNEMPLOYMENT INSURANCE	4,044.08	6,374.84	19,245.15		4,069.95	4,069.95	4,069.95
240 CONTRACTUAL EMPL BENEFITS	171,796.20	129,560.41	126,230.32		143,703.23	143,703.23	143,703.23
310 INSTRUCTIONAL SERVICES	55,160.85	84,036.32	75,000.00		50,000.00	50,000.00	50,000.00
320 PROPERTY SERVICES	3,726.10	4,419.84	10,000.00		10,000.00	10,000.00	10,000.00
340 TRAVEL	0.00	475.00	500.00		500.00	500.00	500.00
380 NON INSTRUCTIONAL SERVICES	7,172.29	566.58	2,500.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	17,318.36	15,178.92	22,000.00		15,000.00	15,000.00	15,000.00
420 TEXTBOOKS	0.00	390.30	0.00		0.00	0.00	0.00
460 NON CONSUMABLES	561.79	3,504.21	3,500.00		3,000.00	3,000.00	3,000.00
470 COMPUTER SOFTWARE	5,578.13	1,854.83	8,000.00		8,000.00	8,000.00	8,000.00
480 COMPUTER HARDWARE	0.00	3,240.00	8,000.00		5,000.00	5,000.00	5,000.00
640 DUES AND FEES	216.33	416.33	500.00		500.00	500.00	500.00
1121 MIDDLE SCHOOL PROGRAM	1,461,201.56	1,372,279.79	1,354,314.38	10.65	1,438,155.45	1,438,155.45	1,438,155.45

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 1131

PROGRAM: High School Programs

1. Program Description

Learning experiences concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics needed by all students as they achieve the requirements of graduation.

2. Personnel Data

13.5 FTE Teachers

3. Funding Source

State School Fund
Related services provided through NWRESD credits
Additional staff provided through Special Revenue Funds

PROPOSED 2025-2026	
100 Salaries	1,079,044
200 Employee Benefits	641,263
300 Purchased Services	70,500
400 Supplies & Materials	50,000
500 Capital Outlay	0
600 Other Objects	8,500
TOTAL	1,849,306

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	1,085,308	1,128,414	1,094,789
200	658,374	662,457	631,855
300	53,545	54,219	65,500
400	46,347	50,057	68,000
500	0	14,506	0
600	7,847	2,288	8,500
Total	1,851,421	1,911,941	1,868,644

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 1131 HIGH SCHOOL PROGRAMS							
111 LICENSED SALARIES	1,044,784.79	1,071,120.90	1,039,879.36	13.50	1,036,658.00	1,036,658.00	1,036,658.00
112 CLASSIFIED SALARIES	13,702.43	14,431.35	15,198.38	0.00	0.00	0.00	0.00
121 SUBSTITUTE CERTIFIED SALARIES	3,252.07	5,148.32	2,500.00		1,800.00	1,800.00	1,800.00
130 ADDITIONAL SALARIES	2,572.59	9,818.23	3,000.00		2,210.00	2,210.00	2,210.00
190 INSURANCE WAIVER	20,995.74	27,895.20	34,211.61		38,375.70	38,375.70	38,375.70
211 PERS TIER 1,2	45,820.94	52,273.54	40,578.85		43,096.19	43,096.19	43,096.19
212 PERS PICK-UP	61,967.35	62,325.78	65,357.36		64,502.08	64,502.08	64,502.08
213 PERS UAL	115,905.84	113,798.67	118,841.47		108,470.88	108,470.88	108,470.88
214 PERS BOND	56,455.26	59,975.98	56,421.37		55,686.55	55,686.55	55,686.55
216 PERS OPSRP	54,204.79	64,232.34	61,374.12		109,941.85	109,941.85	109,941.85
220 SOCIAL SECURITY	81,985.76	85,233.31	83,330.64		81,591.83	81,591.83	81,591.83
231 WORKER'S COMPENSATION	5,982.57	6,186.59	10,892.89		5,874.14	5,874.14	5,874.14
232 UNEMPLOYMENT INSURANCE	5,049.80	8,333.34	27,232.23		5,262.94	5,262.94	5,262.94
240 CONTRACTUAL EMPL BENEFITS	231,001.53	210,097.19	167,825.99		166,836.09	166,836.09	166,836.09
310 INSTRUCTIONAL SERVICES	45,451.74	45,403.33	45,000.00		50,000.00	50,000.00	50,000.00
320 PROPERTY SERVICES	2,762.40	2,982.83	5,000.00		5,000.00	5,000.00	5,000.00
340 TRAVEL	2,015.57	1,151.95	3,500.00		3,500.00	3,500.00	3,500.00
370 TUITION	1,068.60	3,890.00	10,000.00		10,000.00	10,000.00	10,000.00
380 NON INSTRUCTIONAL SERVICES	2,246.34	791.17	2,000.00		2,000.00	2,000.00	2,000.00
410 SUPPLIES AND MATERIALS	41,119.88	39,107.50	48,000.00		36,000.00	36,000.00	36,000.00
420 TEXTBOOKS	0.00		0.00		0.00	0.00	0.00
460 NON CONSUMABLES	4,033.22	5,403.16	4,000.00		4,000.00	4,000.00	4,000.00
470 COMPUTER SOFTWARE	1,194.37	1,194.37	8,000.00		5,000.00	5,000.00	5,000.00
480 COMPUTER HARDWARE	0.00	4,351.75	8,000.00		5,000.00	5,000.00	5,000.00
540 DEPRECIABLE EQUIPMENT	0.00	14,506.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	7,847.04	2,287.80	8,500.00		8,500.00	8,500.00	8,500.00
1131 HIGH SCHOOL PROGRAMS	1,851,420.62	1,911,940.60	1,868,644.27	13.50	1,849,306.25	1,849,306.25	1,849,306.25

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 1220

PROGRAM: Restrictive Programs

1. Program Description

Programming to provide specially designed instruction to students with educational handicaps in more restrictive settings (greater than 1/2 time removal from general education placement).

2. Personnel Data

3 FTE Teachers, 6.09 FTE Instructional Assistants

3. Funding Source

State School Fund
Related services provided through NWRESD credits

It is expected that District need will exceed NWRESD available credits in coming years. This budget addresses that potential future need with additional appropriation amounts for services for Restrictive Programs.

PROPOSED 2025-2026	
100 Salaries	449,135
200 Employee Benefits	365,376
300 Purchased Services	183,000
400 Supplies & Materials	5,000
500 Capital Outlay	0
600 Other Objects	0
TOTAL	1,002,510

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	388,702	420,441	430,582
200	315,431	326,833	339,688
300	223,672	225,578	337,500
400	4,537	3,114	5,000
500	0	0	0
600	0	0	0
Total	932,342	975,966	1,112,770

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 1220 RESTRICTIVE PROGRAMS							
111 LICENSED SALARIES	174,116.26	182,979.99	216,002.81	3.00	231,963.00	231,963.00	231,963.00
112 CLASSIFIED SALARIES	200,700.14	209,025.10	190,388.10	6.09	197,703.03	197,703.03	197,703.03
121 SUBSTITUTE CERTIFIED SALARIES	305.01		0.00		1,200.00	1,200.00	1,200.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00		0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	3,580.29	9,357.38	6,519.50		5,500.00	5,500.00	5,500.00
190 INSURANCE WAIVER	9,999.98	19,078.18	17,671.43		12,768.70	12,768.70	12,768.70
211 PERS TIER 1,2	2,362.05	780.80	0.00		0.00	0.00	0.00
212 PERS PICK-UP	21,101.91	24,604.50	25,834.91		25,089.33	25,089.33	25,089.33
213 PERS UAL	39,854.66	41,376.53	46,976.48		42,191.91	42,191.91	42,191.91
214 PERS BOND	19,636.45	21,783.17	22,302.63		21,660.38	21,660.38	21,660.38
216 PERS OPSRP	28,552.07	37,110.07	36,254.99		56,325.77	56,325.77	56,325.77
220 SOCIAL SECURITY	29,075.13	32,392.87	32,939.51		33,573.21	33,573.21	33,573.21
231 WORKER'S COMPENSATION	2,196.27	2,347.61	4,305.82		2,494.78	2,494.78	2,494.78
232 UNEMPLOYMENT INSURANCE	1,770.69	3,169.09	10,764.55		2,394.44	2,394.44	2,394.44
240 CONTRACTUAL EMPL BENEFITS	170,881.64	163,268.66	160,309.01		181,645.69	181,645.69	181,645.69
310 INSTRUCTIONAL SERVICES	5,633.25	48,117.46	20,000.00		20,000.00	20,000.00	20,000.00
319 OTHER INSTRUCTIONAL SERVICES	15,493.29	20,732.99	17,500.00		25,500.00	25,500.00	25,500.00
340 TRAVEL	1,724.10	4,381.50	2,500.00		2,500.00	2,500.00	2,500.00
370 TUITION	200,778.00	152,102.00	295,000.00		135,000.00	135,000.00	135,000.00
380 NON INSTRUCTIONAL SERVICES	43.35	244.00	2,500.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	3,748.84	2,699.92	5,000.00		5,000.00	5,000.00	5,000.00
460 NON CONSUMABLES	199.99		0.00		0.00	0.00	0.00
470 COMPUTER SOFTWARE	588.30	413.99	0.00		0.00	0.00	0.00
1220 RESTRICTIVE PROGRAMS	932,341.67	975,965.81	1,112,769.74	9.09	1,002,510.24	1,002,510.24	1,002,510.24

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 1250

PROGRAM: Programs For Students With Disabilities

1. Program Description

Programming to provide specially designed instruction to students with educational handicaps in less restrictive settings. Students spend more than 1/2 time in general education placements.

2. Personnel Data

3 FTE Teachers, 6.5 FTE Instructional Assistants

3. Funding Source

State School Fund
Related services provided through NWRESD credits
Additional staff provided through Special Revenue Funds

PROPOSED 2025-2026	
100 Salaries	548,663
200 Employee Benefits	445,553
300 Purchased Services	24,000
400 Supplies & Materials	7,500
500 Capital Outlay	0
600 Other Objects	0
TOTAL	1,025,717

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	420,025	463,770	496,088
200	313,089	350,049	337,588
300	11,967	21,174	24,000
400	3,885	2,199	7,500
500	0	0	0
600	0	0	0
Total	748,965	837,192	865,175

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 1250 PROGRAMS FOR STUDENTS WITH DISABILITIES							
111 LICENSED SALARIES	253,407.98	246,254.26	261,217.25	3.00	273,523.00	273,523.00	273,523.00
112 CLASSIFIED SALARIES	147,242.26	189,694.81	199,854.16	6.50	255,171.76	255,171.76	255,171.76
121 SUBSTITUTE CERTIFIED SALARIES	540.00	780.00	0.00		1,200.00	1,200.00	1,200.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00		0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	784.79	7,097.57	9,904.63		6,000.00	6,000.00	6,000.00
190 INSURANCE WAIVER	18,049.83	19,943.31	25,111.83		12,768.70	12,768.70	12,768.70
211 PERS TIER 1,2	29,217.80	40,477.07	22,016.19		55,204.44	55,204.44	55,204.44
212 PERS PICK-UP	22,817.32	24,980.26	29,765.27		28,727.00	28,727.00	28,727.00
213 PERS UAL	41,001.30	44,048.76	54,123.19		50,954.11	50,954.11	50,954.11
214 PERS BOND	20,120.30	23,222.06	25,695.61		26,159.01	26,159.01	26,159.01
216 PERS OPSRP	9,732.80	12,874.33	25,307.34		23,362.22	23,362.22	23,362.22
220 SOCIAL SECURITY	30,259.81	35,471.26	37,950.72		39,410.40	39,410.40	39,410.40
231 WORKER'S COMPENSATION	2,250.28	2,621.89	4,960.88		2,906.79	2,906.79	2,906.79
232 UNEMPLOYMENT INSURANCE	1,860.78	3,558.87	12,402.20		2,775.80	2,775.80	2,775.80
240 CONTRACTUAL EMPL BENEFITS	155,828.33	162,794.58	125,366.13		216,053.45	216,053.45	216,053.45
310 INSTRUCTIONAL SERVICES	10,603.76	19,680.73	20,000.00		20,000.00	20,000.00	20,000.00
320 PROPERTY SERVICES	1,362.83	1,493.05	3,500.00		3,500.00	3,500.00	3,500.00
340 TRAVEL	0.00		500.00		500.00	500.00	500.00
410 SUPPLIES AND MATERIALS	1,970.82	1,828.84	5,000.00		5,000.00	5,000.00	5,000.00
460 NON CONSUMABLES	0.00	369.99	0.00		0.00	0.00	0.00
470 COMPUTER SOFTWARE	1,914.00		2,500.00		2,500.00	2,500.00	2,500.00
540 DEPRECIABLE EQUIPMENT	0.00		0.00		0.00	0.00	0.00
1250 PROGRAMS FOR STUDENTS WITH DISABILITIES	748,964.99	837,191.64	865,175.40	9.50	1,025,716.68	1,025,716.68	1,025,716.68

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 1291

PROGRAM: English Second Language Learners

1. Program Description

Program to provide English language development instruction to students whose primary language is other than English.

2. Personnel Data

1.0 FTE Teacher

3. Funding Source

State School Fund

PROPOSED 2025-2026	
100 Salaries	83,427
200 Employee Benefits	60,507
300 Purchased Services	2,600
400 Supplies & Materials	600
500 Capital Outlay	0
600 Other Objects	0
TOTAL	147,134

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	67,133	71,899	77,886
200	48,113	51,303	55,585
300	1,965	1,402	2,600
400	36	0	600
500	0	0	0
600	0	0	0
Total	117,247	124,604	136,671

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 1291 ENGLISH SECOND LANGUAGE PROGRAMS							
111 LICENSED SALARIES	67,133.00	71,899.00	77,885.86	1.00	83,427.00	83,427.00	83,427.00
130 ADDITIONAL SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	7,533.41	8,685.36	8,769.95		13,890.60	13,890.60	13,890.60
212 PERS PICK-UP	4,028.03	4,313.91	4,673.15		5,005.68	5,005.68	5,005.68
213 PERS UAL	7,232.44	7,254.60	8,497.35		8,417.76	8,417.76	8,417.76
214 PERS BOND	3,527.79	3,822.65	4,034.21		4,321.56	4,321.56	4,321.56
220 SOCIAL SECURITY	5,059.40	5,386.18	5,958.27		6,238.08	6,238.08	6,238.08
231 WORKER'S COMPENSATION	369.64	393.10	778.86		454.80	454.80	454.80
232 UNEMPLOYMENT INSURANCE	308.62	569.68	1,947.15		407.76	407.76	407.76
240 CONTRACTUAL EMPL BENEFITS	20,053.80	20,877.27	20,926.53		21,770.40	21,770.40	21,770.40
310 INSTRUCTIONAL SERVICES	1,965.32	1,238.97	2,500.00		2,500.00	2,500.00	2,500.00
340 TRAVEL	0.00	163.48	100.00		100.00	100.00	100.00
410 SUPPLIES AND MATERIALS	35.70	0.00	600.00		600.00	600.00	600.00
1291 ENGLISH SECOND LANGUAGE	117,247.15	124,604.20	136,671.33	1.00	147,133.64	147,133.64	147,133.64

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 1400 SUMMER SCHOOL PROGRAMS							
130 ADDITIONAL SALARIES	6,910.63	477.46	0.00		0.00	0.00	0.00
200 BENEFITSS	0.00	186.19	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	13,436.43	0.00	0.00		0.00	0.00	0.00
460 NON CONSUMABLES	4,425.00	0.00	0.00		0.00	0.00	0.00
1291 ENGLISH SECOND LANGUAGE	24,772.06	663.65	0.00		0.00	0.00	0.00

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2120

PROGRAM: Counseling Service

1. Program Description

Activities of counseling students and parents, assisting students in personal and social development, assessing abilities of students, assisting students in making educational and career plans, and providing referral assistance.

2. Personnel Data

1.20 FTE Counselors

3. Funding Source

State School Fund
Additional staff provided through Special Revenue Funds

PROPOSED 2025-2026	
100 Salaries	106,594
200 Employee Benefits	72,699
300 Purchased Services	500
400 Supplies & Materials	1,500
500 Capital Outlay	0
600 Other Objects	500
TOTAL	181,793

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	76,872	82,205	101,253
200	50,066	53,847	67,139
300	0	1,364	500
400	65	0	1,500
500	0	0	0
600	69	0	500
Total	127,072	137,415	170,892

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2120 COUNSELING SERVICE							
111 LICENSED SALARIES	74,168.00	79,307.00	101,253.23	1.20	103,472.04	103,472.04	103,472.04
130 ADDITIONAL SALARIES	2,704.24	2,891.42	0.00		3,121.51	3,121.51	3,121.51
190 INSURANCE WAIVER	0.00	6.10				0.00	0.00
212 PERS PICK-UP	4,612.32	4,932.34	6,075.19		6,395.51	6,395.51	6,395.51
213 PERS UAL	8,281.74	8,294.41	11,046.73		10,755.23	10,755.23	10,755.23
214 PERS BOND	4,005.42	4,370.55	5,244.56		5,521.55	5,521.55	5,521.55
216 PERS OPSRP	6,270.24	7,595.63	8,525.52		14,358.11	14,358.11	14,358.11
220 SOCIAL SECURITY	5,849.12	6,256.97	7,745.88		8,122.66	8,122.66	8,122.66
231 WORKER'S COMPENSATION	423.35	450.63	1,012.53		582.44	582.44	582.44
232 UNEMPLOYMENT INSURANCE	369.94	628.88	2,531.33		530.99	530.99	530.99
240 CONTRACTUAL EMPL BENEFITS	20,253.93	21,317.37	24,957.40		26,432.77	26,432.77	26,432.77
340 TRAVEL	0.00	1,363.76	500.00		500.00	500.00	500.00
410 SUPPLIES AND MATERIALS	0.00	0.00	1,500.00		1,500.00	1,500.00	1,500.00
470 COMPUTER SOFTWARE	64.99	0.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	69.00	0.00	500.00		500.00	500.00	500.00
2120 COUNSELING SERVICE	127,072.29	137,415.06	170,892.37	1.20	181,792.81	181,792.81	181,792.81

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2130

PROGRAM: Health Services

1. Program Description

Programming that provides students with appropriate medical, dental, and nursing services.

2. Personnel Data

3. Funding Source

State School Fund
Related services provided through NWRESD credits

PROPOSED 2025-2026	
100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	0
400 Supplies & Materials	2,500
500 Capital Outlay	0
600 Other Objects	0
TOTAL	2,500

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	61,674	0	0
200	23,951	0	0
300	0	0	0
400	337	608	2,500
500	0	0	0
600	0	0	0
Total	85,963	608	2,500

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2130 HEALTH SERVICES							
111 LICENSED SALARIES	53,762.50	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	623.63	0.00	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	7,288.34	0.00	0.00		0.00	0.00	0.00
212 PERS PICK-UP	3,700.49	0.00	0.00		0.00	0.00	0.00
213 PERS UAL	6,728.69	0.00	0.00		0.00	0.00	0.00
214 PERS BOND	3,262.55	0.00	0.00		0.00	0.00	0.00
216 PERS OPSRP	4,896.96	0.00	0.00		0.00	0.00	0.00
220 SOCIAL SECURITY	4,718.07	0.00	0.00		0.00	0.00	0.00
231 WORKER'S COMPENSATION	336.20	0.00	0.00		0.00	0.00	0.00
232 UNEMPLOYMENT INSURANCE	308.41	0.00	0.00		0.00	0.00	0.00
340 TRAVEL	0.00	0.00	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	112.18	608.14	2,500.00		2,500.00	2,500.00	2,500.00
460 NON CONSUMABLES	224.77	0.00	0.00		0.00	0.00	0.00
2130 HEALTH SERVICES	85,962.79	608.14	2,500.00		2,500.00	2,500.00	2,500.00

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2150

PROGRAM: Speech Pathology and Audiology Services

1. Program Description

Specifically designed instruction for the remediation of speech, language, fluency, voice and hearing disorders. Includes diagnostic evaluation and consulting services.

2. Personnel Data

1.0 FTE Speech Pathologist

3. Funding Source

State School Fund
Related services provided through NWRESD credits

PROPOSED 2025-2026	
100 Salaries	102,932
200 Employee Benefits	45,323
300 Purchased Services	1,000
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	149,255

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	85,245	95,249	99,448
200	33,111	38,330	41,430
300	0	822	1,000
400	0	0	0
500	0	0	0
600	0	0	0
Total	118,356	134,401	141,878

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2150 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES							
111 LICENSED SALARIES	79,229.00	87,000.48	91,665.69	1.00	95,048.00	95,048.00	95,048.00
130 ADDITIONAL SALARIES	0.00	2,112.11	1,504.50		1,500.00	1,500.00	1,500.00
190 INSURANCE WAIVER	6,016.14	6,136.44	6,277.96		6,384.35	6,384.35	6,384.35
212 PERS PICK-UP	5,114.75	5,714.92	5,966.89		6,175.92	6,175.92	6,175.92
213 PERS UAL	9,180.25	9,610.64	10,849.79		10,385.87	10,385.87	10,385.87
214 PERS BOND	4,478.76	5,064.12	5,151.07		5,331.84	5,331.84	5,331.84
216 PERS OPSRP	6,958.69	8,800.99	8,373.53		13,865.03	13,865.03	13,865.03
220 SOCIAL SECURITY	6,521.23	7,286.50	7,607.80		7,874.39	7,874.39	7,874.39
231 WORKER'S COMPENSATION	460.63	513.14	994.48		557.52	557.52	557.52
232 UNEMPLOYMENT INSURANCE	396.92	1,339.68	2,486.20		514.68	514.68	514.68
240 CONTRACTUAL EMPL BENEFITS	0.00	0.00	0.00		617.64	617.64	617.64
310 INSTRUCTIONAL SERVICES	0.00	821.73	1,000.00		1,000.00	1,000.00	1,000.00
2150 SPEECH PATHOLOGY AND AUDIOLOGY	118,356.37	134,400.75	141,877.91	1.00	149,255.24	149,255.24	149,255.24

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2190

PROGRAM: Service Direction, Student Support Services

1. Program Description

Direction and management of student support services (Special Education, ESL, Title IA, TAG, McKinney-Vento, Title X and Section 504).

2. Personnel Data

1.5 FTE Administrator, 1 FTE Secretary

3. Funding Source

State School Fund

PROPOSED 2025-2026	
100 Salaries	239,633
200 Employee Benefits	167,272
300 Purchased Services	7,500
400 Supplies & Materials	3,500
500 Capital Outlay	0
600 Other Objects	1,000
TOTAL	418,905

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	149,993	220,672	230,602
200	102,043	146,402	150,310
300	4,300	3,160	7,500
400	3,446	4,788	4,500
500	0	0	0
600	920	968	1,000
Total	260,703	375,990	393,912

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2190 SRV DIR-STUDENT SUPPORT SERVICES							
112 CLASSIFIED SALARIES	40,383.60	44,200.00	46,549.23	1.00	48,955.92	48,955.92	48,955.92
113 ADMINISTRATORS SALARIES	109,322.57	175,777.88	184,052.83	1.50	190,677.35	190,677.35	190,677.35
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	0.00	689.89	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	286.76	4.21	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	6,701.88	15,155.68	14,791.67		22,660.78	22,660.78	22,660.78
212 PERS PICK-UP	8,999.50	13,240.31	13,836.12		14,377.92	14,377.92	14,377.92
213 PERS UAL	16,336.44	22,265.82	25,158.69		24,179.02	24,179.02	24,179.02
214 PERS BOND	7,927.53	11,642.78	11,944.38		12,413.03	12,413.03	12,413.03
216 PERS OPSRP	7,138.01	8,797.50	8,355.78		13,945.79	13,945.79	13,945.79
220 SOCIAL SECURITY	11,366.07	16,776.17	17,641.06		18,070.56	18,070.56	18,070.56
231 WORKER'S COMPENSATION	826.83	1,205.21	2,306.02		1,306.35	1,306.35	1,306.35
232 UNEMPLOYMENT INSURANCE	736.07	1,039.08	5,765.05		1,381.04	1,381.04	1,381.04
240 CONTRACTUAL EMPL BENEFITS	42,011.13	56,279.15	50,511.47		58,937.40	58,937.40	58,937.40
318 PROFESSIONAL AND IMPROVEMENT	0.00	0.00	2,500.00		2,500.00	2,500.00	2,500.00
340 TRAVEL	4,300.46	3,160.25	5,000.00		5,000.00	5,000.00	5,000.00
410 SUPPLIES AND MATERIALS	1,255.99	3,025.04	4,500.00		3,500.00	3,500.00	3,500.00
460 NON CONSUMABLES	1,385.18	388.23	0.00		0.00	0.00	0.00
470 COMPUTER SOFTWARE	805.00	1,375.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	920.00	967.50	1,000.00		1,000.00	1,000.00	1,000.00
2190 SRV DIR-STUDENT SUPPORT SERVICES	260,703.02	375,989.70	393,912.30	2.50	418,905.16	418,905.16	418,905.16

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2210

PROGRAM: Improvement of Instruction Services

1. Program Description

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experience for students.

2. Personnel Data

.10 FTE Administrator

3. Funding Source

State School Fund

PROPOSED 2025-2026	
100 Salaries	17,593
200 Employee Benefits	7,746
300 Purchased Services	35,000
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	60,338

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	15,640	16,468	18,396
200	6,073	6,433	5,640
300	0	0	0
400	0	0	0
500	0	0	0
600	0	0	0
Total	21,714	22,901	24,035

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2210 IMPROVEMENT OF INSTRUCTION SERVICES							
113 ADMINISTRATORS SALARIES	15,640.33	16,467.95	16,967.00	0.10	17,592.84	17,592.84	17,592.84
190 INSURANCE WAIVER	0.00	0.00	1,428.62		0.00	0.00	0.00
211 PERS TIER 1,2	0.00	0.00	0.00		0.00	0.00	0.00
212 PERS PICK-UP	938.40	988.09	1,018.02		1,055.52	1,055.52	1,055.52
213 PERS UAL	1,706.40	1,661.59	1,851.10		1,775.16	1,775.16	1,775.16
214 PERS BOND	827.39	868.35	878.83		911.28	911.28	911.28
216 PERS OPSRP	1,241.88	1,521.69	0.00		2,369.76	2,369.76	2,369.76
220 SOCIAL SECURITY	1,196.52	1,147.79	1,297.98		1,345.92	1,345.92	1,345.92
231 WORKER'S COMPENSATION	84.39	88.74	169.67		94.45	94.45	94.45
232 UNEMPLOYMENT INSURANCE	78.22	74.52	424.17		87.96	87.96	87.96
240 CONTRACTUAL EMPL BENEFITS	0.00	82.58	0.00		105.60	105.60	105.60
390 OTHER PROF/TECH SERV	0.00	0.00			35,000.00	35,000.00	35,000.00
2210 IMPROVEMENT OF INSTRUCTION SERVICES	21,713.53	22,901.30	24,035.39	0.10	60,338.49	60,338.49	25,338.49

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2220

PROGRAM: Educational Media Services

1. Program Description

Activities related to the library/media center such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials to students and staff. Assisting students in the use of media center materials and equipment.

2. Personnel Data

2.16 FTE Media Aides

3. Funding Source

State School Fund

PROPOSED 2025-2026	
100 Salaries	84,151
200 Employee Benefits	68,541
300 Purchased Services	2,750
400 Supplies & Materials	4,500
500 Capital Outlay	0
600 Other Objects	0
TOTAL	159,942

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	52,780	69,010	78,207
200	40,540	55,676	63,906
300	991	3,583	3,250
400	1,202	642	5,000
500	0	0	0
600	0	0	0
Total	95,513	128,912	150,363

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2220 EDUCATIONAL MEDIA							
112 CLASSIFIED SALARIES	45,777.67	61,147.35	71,929.16	2.16	77,766.62	77,766.62	77,766.62
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	985.93	1,725.96	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	6,016.14	6,136.44	6,277.96		6,384.35	6,384.35	6,384.35
211 PERS TIER 1,2	88.14	75.66	0.00		0.00	0.00	0.00
212 PERS PICK-UP	2,911.94	4,140.64	4,692.43		5,049.07	5,049.07	5,049.07
213 PERS UAL	5,370.20	6,963.07	8,532.40		8,490.85	8,490.85	8,490.85
214 PERS BOND	2,511.40	3,671.25	4,050.85		4,359.07	4,359.07	4,359.07
216 PERS OPSRP	4,052.60	6,318.60	6,585.04		11,335.16	11,335.16	11,335.16
220 SOCIAL SECURITY	4,683.27	5,186.76	5,982.84		6,226.39	6,226.39	6,226.39
231 WORKER'S COMPENSATION	291.26	393.18	782.07		475.19	475.19	475.19
232 UNEMPLOYMENT INSURANCE	226.01	503.01	1,955.18		406.96	406.96	406.96
240 CONTRACTUAL EMPL BENEFITS	20,405.18	28,424.24	31,325.45		32,198.52	32,198.52	32,198.52
310 INSTRUCTIONAL SERVICES	0.00	1,147.89	3,250.00		2,750.00	2,750.00	2,750.00
324 RENTALS	991.11	2,156.28	0.00		0.00	0.00	0.00
340 TRAVEL	0.00	279.00	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	0.00	108.00	1,000.00		1,000.00	1,000.00	1,000.00
430 LIBRARY BOOKS	1,202.30	534.32	3,500.00		3,000.00	3,000.00	3,000.00
470 COMPUTER SOFTWARE	0.00	0.00	500.00		500.00	500.00	500.00
2220 EDUCATIONAL MEDIA	95,513.15	128,911.65	150,363.38	2.16	159,942.18	159,942.18	159,942.18

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2240

PROGRAM: Instructional Staff Development

1. Program Description

Activities specifically designed for instructional staff to improve teacher performance.

2. Personnel Data

3. Funding Source

State School Fund
Additional funding provided through Special Revenue Funds

PROPOSED 2025-2026	
100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	22,000
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	22,000

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	0	849	0
200	1,013	3,303	10,000
300	0	2,660	20,000
400	0	1,874	0
500	0	0	0
600	0	0	0
Total	1,013	8,686	30,000

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2240 INSTRUCTIONAL STAFF DEVELOPMENT							
111 LICENSED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
112 CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
121 SUBSTITUTE CERTIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	0.00	848.87	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	0.00	0.00	0.00		0.00	0.00	0.00
212 PERS PICK-UP	0.00	10.02	0.00		0.00	0.00	0.00
213 PERS UAL	0.00	16.84	0.00		0.00	0.00	0.00
214 PERS BOND	0.00	8.94	0.00		0.00	0.00	0.00
216 PERS OPSRP	0.00	15.42	0.00		0.00	0.00	0.00
220 SOCIAL SECURITY	0.00	12.42	0.00		0.00	0.00	0.00
231 WORKER'S COMPENSATION	0.00	0.97	0.00		0.00	0.00	0.00
232 UNEMPLOYMENT INSURANCE	0.00	0.49	0.00		0.00	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	1,013.38	3,237.97	10,000.00		0.00	0.00	0.00
310 INSTRUCTIONAL SERVICES	0.00	385.14	10,000.00		10,000.00	10,000.00	10,000.00
340 TRAVEL	0.00	1,300.03	7,000.00		9,000.00	9,000.00	9,000.00
380 NON INSTRUCTIONAL SERVICES	0.00	975.23	3,000.00		3,000.00	3,000.00	3,000.00
410 SUPPLIES AND MATERIALS	0.00	1,174.56	0.00		0.00	0.00	0.00
470 COMPUTER SOFTWARE	0.00	699.00	0.00		0.00	0.00	0.00
2240 INSTRUCTIONAL STAFF DEVELOPMENT	1,013.38	8,685.90	30,000.00		22,000.00	22,000.00	22,000.00

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2310

PROGRAM: Board of Education

1. Program Description

Activities of the elected Board members for educational planning and policymaking.

2. Personnel Data

3. Funding Source

State School Fund

PROPOSED 2025-2026	
100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	64,500
400 Supplies & Materials	1,500
500 Capital Outlay	0
600 Other Objects	4,000
TOTAL	70,000

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	0	0	0
200	0	0	0
300	44,271	39,655	69,500
400	3,891	4,811	1,500
500	0	0	0
600	3,382	2,503	4,000
Total	51,544	46,969	75,000

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2310 BOARD OF EDUCATION							
340 TRAVEL	0.00	0.00	3,000.00		3,000.00	3,000.00	3,000.00
350 COMMUNICATION	585.00	2,145.69	1,000.00		1,000.00	1,000.00	1,000.00
381 AUDIT SERVICES	39,150.00	32,000.00	37,000.00		37,000.00	37,000.00	37,000.00
382 LEGAL SERVICES	2,218.26	3,191.22	25,000.00		20,000.00	20,000.00	20,000.00
388 ELECTION SERVICES	1,558.17	1,458.41	500.00		500.00	500.00	500.00
389 OTHER NON INSTRUCTIONAL SERVICES	760.00	860.00	3,000.00		3,000.00	3,000.00	3,000.00
410 SUPPLIES AND MATERIALS	1,262.31	2,060.56	1,500.00		1,500.00	1,500.00	1,500.00
460 NON CONSUMABLES	735.37	0.00	0.00		0.00	0.00	0.00
470 COMPUTER SOFTWARE	1,892.99	2,750.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	3,381.50	2,503.00	4,000.00		4,000.00	4,000.00	4,000.00
2310 BOARD OF EDUCATION	51,543.60	46,968.88	75,000.00		70,000.00	70,000.00	70,000.00

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2321

PROGRAM: Office of Superintendent

1. Program Description

Activities performed by the superintendent in the general direction and management of all affairs of the district.

2. Personnel Data

.8 FTE Superintendent, 1.0 FTE Administrative Assistant

3. Funding Source

State School Fund

PROPOSED 2025-2026	
100 Salaries	246,155
200 Employee Benefits	129,368
300 Purchased Services	10,000
400 Supplies & Materials	14,000
500 Capital Outlay	0
600 Other Objects	1,500
TOTAL	401,023

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	211,786	234,640	256,484
200	98,917	95,522	115,334
300	2,795	8,222	5,500
400	10,431	8,753	13,000
500	0	0	0
600	1,429	658	1,500
Total	325,358	347,796	391,818

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2321 OFFICE OF SUPERINTENDENT							
112 CLASSIFIED SALARIES	65,226.58	73,830.00	77,321.52	1.00	80,118.66	80,118.66	80,118.66
113 ADMINISTRATORS SALARIES	146,559.44	143,316.71	160,409.80	0.80	153,393.21	153,393.21	153,393.21
130 ADDITIONAL SALARIES	0.00	2,218.49	0.00			0.00	0.00
190 INSURANCE WAIVER	0.00	15,275.10	18,752.82		12,642.70	12,642.70	12,642.70
211 PERS TIER 1,2	0.00	31.11	0.00		0.00	0.00	0.00
212 PERS PICK-UP	12,707.17	14,078.38	15,389.05		14,769.35	14,769.35	14,769.35
213 PERS UAL	23,105.78	23,675.19	27,982.42		24,836.87	24,836.87	24,836.87
214 PERS BOND	11,234.24	12,370.63	13,284.98		12,750.94	12,750.94	12,750.94
216 PERS OPSRP	16,815.78	21,656.83	21,595.96		32,156.95	32,156.95	32,156.95
220 SOCIAL SECURITY	16,121.05	16,884.34	19,621.05		18,830.74	18,830.74	18,830.74
231 WORKER'S COMPENSATION	1,150.65	1,275.39	2,564.84		1,334.58	1,334.58	1,334.58
232 UNEMPLOYMENT INSURANCE	1,041.82	1,037.58	6,412.10		1,430.72	1,430.72	1,430.72
240 CONTRACTUAL EMPL BENEFITS	16,740.60	4,512.15	8,483.50		22,758.00	22,758.00	22,758.00
320 PROPERTY SERVICES	0.00	0.00	0.00		0.00	0.00	0.00
340 TRAVEL	2,594.73	7,422.12	5,000.00		10,000.00	10,000.00	10,000.00
350 COMMUNICATION	200.00	450.00	0.00		0.00	0.00	0.00
390 OTHER PROF/TECH SERV	0.00	350.00	500.00		500.00	500.00	500.00
410 SUPPLIES AND MATERIALS	7,585.78	4,896.83	10,000.00		9,000.00	9,000.00	9,000.00
460 NON CONSUMABLES	647.78	0.00	1,000.00		1,000.00	1,000.00	1,000.00
470 COMPUTER SOFTWARE	2,197.00	3,856.49	2,000.00		4,000.00	4,000.00	4,000.00
640 DUES & FEES	1,429.10	658.20	1,500.00		1,500.00	1,500.00	1,500.00
2321 OFFICE OF SUPERINTENDENT	325,357.50	347,795.54	391,818.04	1.80	401,022.72	401,022.72	401,022.72

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2410

PROGRAM: Office of Principals

1. Program Description

Activities concerned with directing and managing the operation of a school.

2. Personnel Data

3.0 FTE Principals, 2 FTE Assistant Principals, .5 FTE Athletic Director, 5.05 FTE Secretaries

3. Funding Source

State School Fund

PROPOSED 2025-2026	
100 Salaries	932,656
200 Employee Benefits	631,780
300 Purchased Services	7,750
400 Supplies & Materials	1,050
500 Capital Outlay	0
600 Other Objects	5,500
TOTAL	1,578,736

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	644,203	741,793	881,822
200	431,887	462,552	558,248
300	459	9,181	7,750
400	826	582	1,000
500	0	0	0
600	3,639	4,702	3,700
Total	1,081,015	1,218,809	1,452,520

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2410 OFFICE OF PRINCIPALS							
112 CLASSIFIED SALARIES	187,621.78	198,925.17	211,700.61	5.05	230,550.34	230,550.34	230,550.34
113 ADMINISTRATORS SALARIES	447,141.16	526,410.17	656,994.25	5.50	694,730.23	694,730.23	694,730.23
121 SUBSTITUTE CERTIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	2,331.24	3,066.55	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	7,108.58	13,391.50	13,127.03		7,375.52	7,375.52	7,375.52
211 PERS TIER 1,2	53,302.28	52,760.93	46,482.47		72,486.34	72,486.34	72,486.34
212 PERS PICK-UP	38,647.93	44,507.44	52,909.31		55,959.59	55,959.59	55,959.59
213 PERS UAL	70,091.79	74,846.99	96,206.77		94,105.02	94,105.02	94,105.02
214 PERS BOND	33,991.58	39,171.17	45,675.28		48,311.49	48,311.49	48,311.49
216 PERS OPSRP	13,093.86	28,184.86	39,490.76		65,986.70	65,986.70	65,986.70
220 SOCIAL SECURITY	48,661.78	55,530.92	67,459.36		69,723.88	69,723.88	69,723.88
231 WORKER'S COMPENSATION	3,554.18	4,072.96	8,818.22		5,100.61	5,100.61	5,100.61
232 UNEMPLOYMENT INSURANCE	3,150.41	3,586.91	22,045.55		4,757.09	4,757.09	4,757.09
240 CONTRACTUAL EMPL BENEFITS	167,393.63	159,889.52	179,159.93		215,349.22	215,349.22	215,349.22
310 INSTRUCTIONAL SERVICES	0.00	9,100.15	3,250.00		3,250.00	3,250.00	3,250.00
318 PROFESSIONAL AND IMPROVEMENT	0.00	0.00	2,500.00		2,500.00	2,500.00	2,500.00
340 TRAVEL	459.38	80.40	2,000.00		2,000.00	2,000.00	2,000.00
410 SUPPLIES AND MATERIALS	826.31	0.00	1,000.00		1,050.00	1,050.00	1,050.00
460 NON CONSUMABLES	0.00	581.69	0.00		0.00	0.00	0.00
640 DUES AND FEES	3,639.00	4,701.50	3,700.00		5,500.00	5,500.00	5,500.00
2410 OFFICE OF PRINCIPALS	1,081,014.89	1,218,808.83	1,452,519.54	10.55	1,578,736.03	1,578,736.03	1,578,736.03

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2510

PROGRAM: Direction of Business Support

1. Program Description

Activities of directing and managing the business support services.

2. Personnel Data

3. Funding Source

State School Fund

PROPOSED 2025-2026	
100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	48,750
400 Supplies & Materials	2,000
500 Capital Outlay	0
600 Other Objects	179,500
TOTAL	230,250

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	0	0	0
200	0	0	0
300	38,311	40,393	49,750
400	556	532	2,000
500	0	0	0
600	111,447	135,460	158,500
Total	150,314	176,385	210,250

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2510 DIRECTION OF BUSINESS SUPPORT							
320 PROPERTY SERVICES	3,859.84	5,960.39	6,500.00		6,500.00	6,500.00	6,500.00
340 TRAVEL	0.00	0.00	250.00		250.00	250.00	250.00
350 COMMUNICATION	27,188.58	26,086.41	32,000.00		31,000.00	31,000.00	31,000.00
353 POSTAGE	7,262.23	8,346.29	11,000.00		11,000.00	11,000.00	11,000.00
410 SUPPLIES AND MATERIALS	556.15	532.07	2,000.00		2,000.00	2,000.00	2,000.00
540 DEPRECIABLE EQUIPMENT	0.00	0.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	768.35	1,323.95	1,500.00		1,500.00	1,500.00	1,500.00
652 FIDELITY BOND PREMIUM	525.00	525.00	1,000.00		1,000.00	1,000.00	1,000.00
653 INSURANCE PREMIUMS	110,154.00	133,610.60	156,000.00		177,000.00	177,000.00	177,000.00
2510 DIRECTION OF BUSINESS SUPPORT	150,314.15	176,384.71	210,250.00		230,250.00	230,250.00	230,250.00

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2520

PROGRAM: Fiscal Services

1. Program Description

Activities concerned with the fiscal operation of the district including budgeting, financial accounting, payroll and internal auditing.

2. Personnel Data

.9 FTE Business Manager

3. Funding Source

State School Fund
Related services provided through NWRESD credits

PROPOSED 2025-2026	
100 Salaries	97,824
200 Employee Benefits	61,364
300 Purchased Services	7,000
400 Supplies & Materials	3,000
500 Capital Outlay	0
600 Other Objects	5,000
TOTAL	174,188

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	131,023	120,745	108,044
200	73,043	64,584	65,633
300	11,725	12,659	17,000
400	3,141	6,524	3,000
500	0	0	0
600	10,584	4,866	5,000
Total	229,517	209,378	198,677

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2520 FISCAL SERVICES							
112 CLASSIFIED SALARIES	29,584.60	23,667.09	0.00		0.00	0.00	0.00
113 ADMINISTRATORS SALARIES	96,980.00	90,274.50	105,043.81	0.90	97,823.62	97,823.62	97,823.62
130 ADDITIONAL SALARIES	949.42	175.52	3,000.00		0.00	0.00	0.00
190 INSURANCE WAIVER	3,509.45	6,627.77	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	0.00	0.00	0.00		11,817.12	11,817.12	11,817.12
212 PERS PICK-UP	7,861.40	6,593.36	6,302.63		5,869.44	5,869.44	5,869.44
213 PERS UAL	14,267.40	14,425.05	11,460.28		9,870.36	9,870.36	9,870.36
214 PERS BOND	6,930.12	7,723.86	5,440.90		5,067.25	5,067.25	5,067.25
216 PERS OPSRP	10,379.98	13,528.56	9,504.69		0.00	0.00	0.00
220 SOCIAL SECURITY	9,978.65	4,918.88	8,265.85		7,483.32	7,483.32	7,483.32
231 WORKER'S COMPENSATION	725.79	812.16	1,050.44		534.08	534.08	534.08
232 UNEMPLOYMENT INSURANCE	683.13	738.53	2,751.10		789.12	789.12	789.12
240 CONTRACTUAL EMPL BENEFITS	22,216.24	15,844.05	20,857.59		19,933.57	19,933.57	19,933.57
340 TRAVEL	1,381.03	4,908.10	2,000.00		2,000.00	2,000.00	2,000.00
380 NON INSTRUCTIONAL SERVICES	7,374.12	7,750.57	15,000.00		5,000.00	5,000.00	5,000.00
390 OTHER PROFESSIONAL SERVICES	2,970.00	0.00	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	2,100.09	2,906.08	2,000.00		2,000.00	2,000.00	2,000.00
460 NON CONSUMABLES	1,041.39	39.26	1,000.00		1,000.00	1,000.00	1,000.00
470 COMPUTER SOFTWARE	0.00	3,578.85	0.00		0.00	0.00	0.00
600 OTHER OBJECTS	0.00	0.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	10,583.90	4,866.29	5,000.00		5,000.00	5,000.00	5,000.00
2520 FISCAL SERVICES	229,516.71	209,378.48	198,677.29	0.90	174,187.88	174,187.88	174,187.88

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2540

PROGRAM: Operation and Maintenance of Plant

1. Program Description

Activities concerned with keeping the physical plant, grounds, buildings and equipment in effective working condition.

2. Personnel Data

1 FTE Maintenance Staff

3. Funding Source

State School Fund

PROPOSED 2025-2026	
100 Salaries	51,917
200 Employee Benefits	44,364
300 Purchased Services	1,160,100
400 Supplies & Materials	97,500
500 Capital Outlay	0
600 Other Objects	1,500
TOTAL	1,355,381

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	110,400	118,613	126,638
200	79,642	83,589	94,222
300	1,079,184	1,192,530	1,265,100
400	115,509	103,200	118,500
500	7,140	21,456	0
600	441	641	1,500
Total	1,392,315	1,520,030	1,605,960

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2540 OPERATION & MAINTENANCE OF PLANT							
112 CLASSIFIED SALARIES	106,530.42	111,733.16	126,638.37	1.00	51,916.80	51,916.80	51,916.80
130 ADDITIONAL SALARIES	3,387.65	6,879.95	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	482.30	0.00	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	8,416.25	9,930.31	8,889.78		0.00	0.00	0.00
212 PERS PICK-UP	6,624.08	6,092.73	7,598.30		3,114.96	3,114.96	3,114.96
213 PERS UAL	12,044.74	10,245.90	13,816.25		5,238.36	5,238.36	5,238.36
214 PERS BOND	5,840.23	5,329.20	6,559.42		2,689.32	2,689.32	2,689.32
216 PERS OPSRP	2,718.31	1,787.13	4,015.36		6,993.24	6,993.24	6,993.24
220 SOCIAL SECURITY	8,445.70	9,036.61	9,687.84		3,967.08	3,967.08	3,967.08
231 WORKER'S COMPENSATION	3,036.87	2,479.75	1,266.38		294.28	294.28	294.28
232 UNEMPLOYMENT INSURANCE	551.98	521.61	3,165.96		259.32	259.32	259.32
240 CONTRACTUAL EMPL BENEFITS	31,963.91	38,166.14	39,222.74		21,807.60	21,807.60	21,807.60
321 CLEANING SERVICES	311,185.68	348,143.94	348,000.00		348,000.00	348,000.00	348,000.00
322 REPAIRS AND MAINTENANCE	185,706.97	244,295.81	300,000.00		200,000.00	200,000.00	200,000.00
324 RENTALS	25.20	603.50	1,000.00		1,000.00	1,000.00	1,000.00
325 ELECTRICITY	185,761.17	197,574.22	210,000.00		220,000.00	220,000.00	220,000.00
326 HEAT	121,091.08	87,109.31	110,000.00		100,000.00	100,000.00	100,000.00
327 WATER AND SEWER	106,659.64	128,648.95	120,000.00		130,000.00	130,000.00	130,000.00
328 GARBAGE	36,542.26	39,127.54	40,000.00		40,000.00	40,000.00	40,000.00
329 DISTRICT VEHICLES	4,668.12	1,608.82	5,000.00		5,000.00	5,000.00	5,000.00
340 TRAVEL	270.00	338.38	500.00		500.00	500.00	500.00
350 COMMUNICATION	475.44	734.18	600.00		600.00	600.00	600.00
380 NON INSTRUCTIONAL SERVICES	126,798.16	144,345.27	130,000.00		115,000.00	115,000.00	115,000.00
410 SUPPLIES AND MATERIALS	667.03	1,158.23	2,500.00		2,500.00	2,500.00	2,500.00
416 CUSTODIAL SUPPLIES	25,050.57	26,465.81	26,000.00		25,000.00	25,000.00	25,000.00
417 MAINTENANCE SUPPLIES	66,404.75	68,879.69	90,000.00		70,000.00	70,000.00	70,000.00
460 NON CONSUMABLES	20,542.24	6,696.18	0.00		0.00	0.00	0.00
470 COMPUTER SOFTWARE	2,844.00	0.00	0.00		0.00	0.00	0.00
540 DEPRECIABLE EQUIPMENT	7,140.00	21,456.02	0.00		0.00	0.00	0.00
640 DUES AND FEES	440.69	641.36	1,500.00		1,500.00	1,500.00	1,500.00
2540 OPERATION AND MAINTENANCE OF PLANT	1,392,315.44	1,520,029.70	1,605,960.40	1.00	1,355,380.96	1,355,380.96	1,355,380.96

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2550

PROGRAM: Student Transportation

1. Program Description

Transportation of students between home and school, and trips to school activities.

2. Personnel Data

.10 FTE Administrator

3. Funding Source

State School Fund 70% reimbursement for approved transportation costs

PROPOSED 2025-2026	
100 Salaries	17,593
200 Employee Benefits	7,756
300 Purchased Services	785,000
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	810,349

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	15,640	16,468	16,967
200	6,073	6,433	7,068
300	734,656	790,669	760,000
400	0	0	0
500	0	0	0
600	0	0	0
Total	756,370	813,570	784,035

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2550 TRANSPORTATION							
113 ADMINISTRATORS SALARIES	15,640.43	16,468.06	16,967.00	0.10	17,592.96	17,592.96	17,592.96
211 PERS TIER 1,2	0.00	0.00	0.00		0.00	0.00	0.00
212 PERS PICK-UP	938.40	988.09	1,018.01		1,055.53	1,055.53	1,055.53
213 PERS UAL	1,706.40	1,661.59	1,851.10		1,775.16	1,775.16	1,775.16
214 PERS BOND	827.39	868.35	878.83		911.28	911.28	911.28
216 PERS OPSRP	1,241.88	1,521.69	0.00		2,369.76	2,369.76	2,369.76
220 SOCIAL SECURITY	1,196.52	1,147.78	1,428.62		1,345.92	1,345.92	1,345.92
231 WORKER'S COMPENSATION	84.39	88.75	1,297.98		94.45	94.45	94.45
232 UNEMPLOYMENT INSURANCE	78.22	74.52	169.67		97.96	97.96	97.96
240 CONTRACTUAL EMPL BENEFITS	0.00	82.58	424.17		105.60	105.60	105.60
331 REIMBURSABLE STUDENT TRANSPORT	731,445.00	785,137.93	760,000.00		785,000.00	785,000.00	785,000.00
332 NON-REIMBURSABLE STUDENT TRANSPORT	3,211.42	5,531.09	0.00		0.00	0.00	0.00
640 DUES AND FEES	0.00	0.00	0.00		0.00	0.00	0.00
2550 TRANSPORTATION	756,370.05	813,570.43	784,035.38	0.10	810,348.62	810,348.62	810,348.62

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2660

PROGRAM: Technology Services

1. Program Description

Technology services including computing and data processing services such as networking.

2. Personnel Data

1 FTE Director of Technology, 1 FTE Technology Assistant

3. Funding Source

State School Fund
Related services provided through NWRESD credits

PROPOSED 2025-2026	
100 Salaries	185,329
200 Employee Benefits	123,662
300 Purchased Services	11,250
400 Supplies & Materials	66,700
500 Capital Outlay	0
600 Other Objects	500
TOTAL	387,440

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	71,846	49,908	178,812
200	49,382	30,666	112,750
300	8,297	16,728	11,250
400	47,550	22,533	64,000
500	0	0	0
600	575	46	500
Total	177,650	119,881	367,312

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 2660 TECHNOLOGY SERVICES							
113 ADMINISTRATORS SALARIES	71,846.15	49,907.63	178,811.56	2.00	185,328.60	185,328.60	185,328.60
211 PERS TIER 1,2	0.00	0.00	0.00		0.00	0.00	0.00
212 PERS PICK-UP	4,310.77	2,595.32	15,055.93		11,119.68	11,119.68	11,119.68
213 PERS UAL	7,838.47	4,364.45	10,728.69		18,699.60	18,699.60	18,699.60
214 PERS BOND	3,800.70	2,280.29	19,508.34		9,600.00	9,600.00	9,600.00
216 PERS OPSRP	5,704.58	3,996.80	9,261.81		24,463.84	24,463.84	24,463.84
220 SOCIAL SECURITY	5,443.95	3,260.81	13,679.07		13,886.76	13,886.76	13,886.76
231 WORKER'S COMPENSATION	400.58	241.11	1,788.12		1,017.68	1,017.68	1,017.68
232 UNEMPLOYMENT INSURANCE	355.80	361.89	4,470.29		1,007.56	1,007.56	1,007.56
240 CONTRACTUAL EMPL BENEFITS	21,527.17	13,564.95	38,258.06		43,866.72	43,866.72	43,866.72
320 PROPERTY SERVICES	137.80	0.00	2,250.00		2,250.00	2,250.00	2,250.00
340 TRAVEL	123.66	406.84	500.00		500.00	500.00	500.00
350 COMMUNICATION	489.09	496.75	500.00		500.00	500.00	500.00
380 NON INSTRUCTIONAL SERVICES	7,546.00	15,824.80	8,000.00		8,000.00	8,000.00	8,000.00
410 SUPPLIES AND MATERIALS	3,928.85	7,661.53	4,000.00		4,000.00	4,000.00	4,000.00
460 NON CONSUMABLES	9,862.00	2,801.06	5,000.00		5,000.00	5,000.00	5,000.00
470 COMPUTER SOFTWARE	2,996.04	364.50	15,000.00		17,700.00	17,700.00	17,700.00
480 COMPUTER HARDWARE	30,763.00	11,705.75	40,000.00		40,000.00	40,000.00	40,000.00
640 DUES AND FEES	575.17	46.34	500.00		500.00	500.00	500.00
2660 TECHNOLOGY SERVICES	177,649.78	119,880.82	367,311.87	2.00	387,440.44	387,440.44	387,440.44

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 5200

PROGRAM: Transfer of Funds

1. Program Description

Transfer of money from the general fund to another fund without recourse.

2. Personnel Data

3. Funding Source

State School Fund

4. Budgetary Notes

$385,000 transfer to athletics and activities, $4,000 transfer to food service, $85,000 to district curriculum fund, $59,000 to preventative maintenance fund, and $27,300 transfer to debt service fund

PROPOSED 2025-2026	
100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	0
400 Supplies & Materials	0
500 Capital Outlay	0
700 Transfers	560,300
TOTAL	560,300

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	0	0	0
200	0	0	0
300	0	0	0
400	0	0	0
500	0	0	0
700	380,358	430,119	645,300
Total	380,358	430,119	645,300

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 5200 TRANSFER OF FUNDS							
710 INTER FUND TRANSFER	380,357.58	430,119.24	645,300.00		560,300.00	560,300.00	560,300.00
5200 TRANSFER OF FUNDS	380,357.58	430,119.24	645,300.00		560,300.00	560,300.00	560,300.00

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 6110

PROGRAM: Contingency

1. Program Description

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

2. Personnel Data

3. Funding Source

State School Fund

PROPOSED 2025-2026	
100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	0
400 Supplies & Materials	0
500 Capital Outlay	0
800 Other Uses	500,000
TOTAL	500,000

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	0	0	0
200	0	0	0
300	0	0	0
400	0	0	0
500	0	0	0
800	0	0	500,000
Total	0	0	500,000

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 6110 CONTINGENCY							
810 CONTINGENCY	0.00	0.00	500,000.00		500,000.00	500,000.00	500,000.00
6110 CONTINGENCY	0.00	0.00	500,000.00		500,000.00	500,000.00	500,000.00

BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 7000

PROGRAM: Unappropriated Ending Fund Balance

1. Program Description

An estimate of funds needed to maintain operation from July 1 until the time that new revenues become available to meet cash flow requirements.

2. Personnel Data

3. Funding Source

State School Fund

PROPOSED 2025-2026	
100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	0
400 Supplies & Materials	0
500 Capital Outlay	0
800 Other Uses	805,000
TOTAL	805,000

Historical Data	2022-2023	2023-2024	2024-25 Budget
100	0	0	0
200	0	0	0
300	0	0	0
400	0	0	0
500	0	0	0
800	0	0	805,000
Total	0	0	805,000

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
FUNCTION 7000 UNAPPROPRIATED ENDING FUND BALANCE							
820 UNAPR ENDING FUND BALANCE	0.00	0.00	805,000.00		805,000.00	805,000.00	805,000.00
7000 UNAPR END FUND BALANCE	0.00	0.00	805,000.00		805,000.00	805,000.00	805,000.00
100 GENERAL FUND TOTAL	13,015,610.99	13,508,339.92	16,023,500.00	88.03	16,188,814.92	16,188,814.92	16,153,814.92

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SPECIAL REVENUE FUNDS

FUND 202 MEASURE 99 OUTDOOR SCHOOL EDUCATION FUND

Measure 99 authorizes funds from the Oregon state lottery to provide all fifth or sixth grade student access to a week of Outdoor School.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
3299 Restricted Revenue From the State	38,097.14	0.00	35,000.00		40,000.00	40,000.00	40,000.00
FUND 202 OUTDOOR SCHOOL	38,097.14	0.00	35,000.00		40,000.00	40,000.00	40,000.00
REQUIREMENTS:							
FUNCTION 1121							
100 Salaries	1,800.00	0.00	2,000.00		0.00	0.00	0.00
200 Benefits	697.80	0.00	750.00		0.00	0.00	0.00
300 Services	35,599.34	0.00	32,250.00				
FUNCTION 1121							
100 Salaries	0.00	0.00	0.00		2,000.00	2,000.00	2,000.00
200 Benefits	0.00	0.00	0.00		0.00	0.00	0.00
300 Services	0.00	0.00	0.00		33,250.00	33,250.00	33,250.00
400 Supplies	0.00	0.00	0.00		3,000.00	3,000.00	3,000.00
FUNCTION 1111							
300 Services							
FUNCTION 2240							
300 Services	0.00	0.00	0.00		250.00	250.00	250.00
FUNCTION 2550							
300 Services	0.00	0.00	0.00		1,500.00	1,500.00	1,500.00
FUND 202 OUTDOOR SCHOOL	38,097.14	0.00	35,000.00	0.00	40,000.00	40,000.00	40,000.00

FUND 206 TITLE II-A SUPPORTING EFFECTIVE INSTRUCTION

Title II-A funding is intended to support teachers, principals, and other school leaders in their work to improve the overall quality of instruction and ensure equity of educational opportunity for all students.

The 25-26 Title II-A grant award is anticipated to be transferred to Title I-A as allowed through the ODE Continuous Improvement Plan Budget Narrative.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	10,456.06	7,354.00	20,088.00		20,088.00	20,088.00	20,088.00
FUND 206 TITLE II-A	10,456.06	7,354.00	20,088.00		20,088.00	20,088.00	20,088.00
REQUIREMENTS:							
FUNCTION 21XX							
300 Services	2,023.31	0.00	0.00		0.00	0.00	0.00
FUNCTION 2210							
300 Services	6,271.64	0.00	0.00		0.00	0.00	0.00
FUNCTION 2240							
300 Services	1,284.49	5,194.00	18,000.00		18,000.00	18,000.00	18,000.00
400 Supplies	0.00	0.00	2,088.00		2,088.00	2,088.00	2,088.00
FUNCTION 2321							
300 Services	452.96	0.00	0.00		0.00	0.00	0.00
FUNCTION 2490							
300 Services	423.66	0.00	0.00		0.00	0.00	0.00
FUNCTION 3300							
300 Services	0.00	2,160.00	0.00		0.00	0.00	0.00
FUNCTION 2321							
FUND 206 TITLE II-A	10,456.06	7,354.00	20,088.00		20,088.00	20,088.00	20,088.00

FUND 207 RESPONSE TO INSTRUCTION AND INTERVENTION (RTI)

Response to Instruction and Intervention (RTI) funding is intended to assist school districts in the implementation of RTI systems.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	0.00	7,500.00	7,500.00		10,000.00	10,000.00	10,000.00
FUND 207 RTI	0.00	7,500.00	7,500.00		10,000.00	10,000.00	10,000.00
REQUIREMENTS:							
FUNCTION 1111							
100 Salaries	0.00	210.65	0.00		0.00	0.00	0.00
200 Benefits	0.00	90.21	0.00		0.00	0.00	0.00
300 Services	0.00	2,137.14	3,750.00		5,000.00	5,000.00	5,000.00
FUNCTION 2240							
300 Services	0.00	5,062.00	3,750.00		5,000.00	5,000.00	5,000.00
FUND 207 RTI	0.00	7,500.00	7,500.00		10,000.00	10,000.00	10,000.00

FUND 210 TITLE I PART A IMPROVING BASIC PROGRAMS

Title 1, Part A of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA), provides financial assistance to local educational agencies and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. Funds are allocated through a statutory formula that are based primarily on census poverty estimates.

Includes anticipated transfers from Title II-A ($16,088) and Title IV-A ($10,000) as allowed through the ODE Continuous Improvement Plan Budget Narrative.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	70,244.65	116,297.56	80,349.00		80,349.00	80,349.00	80,349.00
FUND 210 TITLE 1 PART A	70,244.65	116,297.56	80,349.00		80,349.00	80,349.00	80,349.00
REQUIREMENTS:							
FUNCTION 1272							
100 Salaries	46,391.48	73,599.25	52,315.09	0.81	51,853.50	51,853.50	51,853.50
200 Benefits	19,000.58	28,550.78	22,679.07		23,140.66	23,140.66	23,140.66
300 Services	3,067.11	4,031.84	1,000.00		1,000.00	1,000.00	1,000.00
400 Supplies	0.00	6,378.59	854.84		854.84	854.84	854.84
FUNCTION 3300							
300 Services	1,785.48	746.13	3,500.00		3,500.00	3,500.00	3,500.00
400 Supplies	0.00	2,990.97	0.00		0.00	0.00	0.00
FUND 210 TITLE 1 PART A	70,244.65	116,297.56	80,349.00	0.81	80,349.00	80,349.00	80,349.00

FUND 217 INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

The Individuals with Disabilities Education Act (IDEA) is a law that makes available a free appropriate public education to eligible children with disabilitites.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	243,175.83	228,796.50	241,927.75		241,927.75	241,927.75	241,927.75
FUND 217 IDEA	243,175.83	228,796.50	241,927.75		241,927.75	241,927.75	241,927.75
REQUIREMENTS:							
FUNCTION 1220							
400 Supplies	8,217.08	1,788.70	0.00		506.52	506.52	506.52
FUNCTION 1250							
100 Salaries	110,623.19	118,203.85	125,513.18	2.63	123,820.60	123,820.60	123,820.60
200 Benefits	113,500.19	108,069.45	116,414.57		117,600.63	117,600.63	117,600.63
300 Services	5,507.65	0.00	0.00		0.00	0.00	0.00
400 Supplies	4,510.79	734.50	0.00		0.00	0.00	0.00
FUNCTION 1270							
300 Services	0.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 2190							
400 Supplies	816.93	0.00	0.00		0.00	0.00	0.00
FUND 217 IDEA	243,175.83	228,796.50	241,927.75	2.63	241,927.75	241,927.75	241,927.75

FUND 219 HIGH SCHOOL SUCCESS GRANT

The High School Success Grant is intended to improve student progress toward graduation beginning with grade 9, increase the graduation rates of high schools, and improve high school graduates' readiness for college and career. Funding specifically provides expanded programs in three areas (1) Dropout Prevention, (2) Career and Technical Education and (3) College Level Education Opportunities

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
3199 Restricted Revenue from the State	347,741.58	360,354.29	306,018.59		355,593.11	355,593.11	355,593.11
FUND 219 HIGH SCHOOL SUCCESS GRANT	347,741.58	360,354.29	306,018.59		355,593.11	355,593.11	355,593.11
REQUIREMENTS:							
FUNCTION 1131							
100 Salaries	121,401.40	130,349.00	140,894.50	2.00	151,494.00	151,494.00	151,494.00
200 Benefits	87,639.22	92,600.76	79,493.99		109,655.70	109,655.70	109,655.70
300 Services	7,850.25	8,454.47	4,000.00		3,000.00	3,000.00	3,000.00
400 Supplies	8,049.55	30,528.87	4,605.24		5,932.77	5,932.77	5,932.77
500 Depreciable Equipment	0.00	5,159.68	0.00		0.00	0.00	0.00
600 Dues and Fees	3,370.00	2,910.54	0.00		0.00	0.00	0.00
FUNCTION 2120							
100 Salaries	68,860.16	49,801.12	42,736.87	0.80	47,557.90	47,557.90	47,557.90
200 Benefits	50,571.00	40,549.85	34,287.99		37,952.74	37,952.74	37,952.74
FUNCTION 2410							
100 Salaries	0.00	0.00	0.00		0.00	0.00	0.00
FUND 219 HIGH SCHOOL SUCCESS GRANT	347,741.58	360,354.29	306,018.59	2.80	355,593.11	355,593.11	355,593.11

FUND 220 TITLE IV-A STUDENT SUPPORT AND ACADEMIC ENRICHMENT

The Student Support and Academic Enrichment (SSAE) program is intended to improve students' academic achievement by providing all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology to increase the digital literacy of all students.

Title IV-A grant award is anticipated to be transferred to Title I-A as allowed through the ODE Continuous Improvement Plan Budget Narrative.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	1,107.00	19,527.50	0.00		0.00	0.00	0.00
FUND 220 TITLE IV-A	1,107.00	19,527.50	0.00		0.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 11XX							
300 Services	0.00	0.00	0.00		0.00	0.00	0.00
400 Supplies	0.00	18,567.50	0.00		0.00	0.00	0.00
FUNCTION 2240							
300 Services	0.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 3300							
300 Services	1,107.00	960.00	1,200.00		0.00	0.00	0.00
FUND 220 TITLE IV-A	1,107.00	19,527.50	10,000.00		0.00	0.00	0.00

FUND 222 SECONDARY CAREER PATHWAYS

The Secondary Career Pathway Funding was established through HB 3072 to provide a sustained funding source for Career and Technical Education (CTE). It is intended that the funds allocated through this program will incentivize intensive CTE programs of study that lead to high wage and high demand occupations.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
3299 Restricted Revenue from the State Government Through the State	13,314.14	0.00	20,000.00		20,000.00	20,000.00	20,000.00
FUND 222 SECONDARY CAREER PATHWAYS	13,314.14	0.00	20,000.00		20,000.00	20,000.00	20,000.00
REQUIREMENTS:							
FUNCTION 11XX							
400 Supplies	13,314.14	0.00	20,000.00		20,000.00	20,000.00	20,000.00
FUND 222 SECONDARY CAREER PATHWAYS	13,314.14	0.00	20,000.00		20,000.00	20,000.00	20,000.00

FUND 223 EVERY STUDENT SUCCESS ACT (ESSA)
Now called Federal School Improvement Funds to CSI & TSI

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	84,756.29	4,230.35	68,468.64		68,468.64	68,468.64	68,468.64
FUND 223 ESSA	84,756.29	4,230.35	68,468.64		68,468.64	68,468.64	68,468.64
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	25,666.54	2,425.68	30,352.47	0.96	45,112.81	45,112.81	45,112.81
200 Benefits	9,977.75	945.72	12,644.73		20,066.27	20,066.27	20,066.27
300 Services	0.00	0.00	0.00			0.00	0.00
400 Supplies	0.00	0.00	1,471.44		1,856.90	1,856.90	1,856.90
FUNCTION 2210							
300 Services	49,112.00	858.95	24,000.00		1,432.66	1,432.66	1,432.66
FUND 223 ESSA	84,756.29	4,230.35	68,468.64	0.96	68,468.64	68,468.64	68,468.64

FUND 226 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)

There have been three major rounds of federal funding to relieve the economic, technology, health and safety, and learning losses in education due to COVID-19. The Coronavirus Aid, Relief, and Economic Security Act (CARES 3/27/20) was made available as two grants; one for general response efforts (ESSER 1) and the second to support comprehensive distance learning (GEER/CDL). The Consolidated Appropriations Act (CAA/CRRSAA 12/27/20) brought additional funding for COVID relief (ESSER 2). The American Rescue Plan Act of 2021 is considered the third round of funding (ESSER 3), and will expire September 30, 2024.

ESSER funds are anticipated to be fully spent by June 30, 2024.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	94,109.52	559,349.41	0.00		0.00	0.00	0.00
FUND 226 ESSER	94,109.52	559,349.41	0.00		0.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	0.00	0.00	0.00		0.00	0.00	0.00
200 Benefits	0.00	0.00	0.00		0.00	0.00	0.00
300 Services	0.00	2,574.20	0.00		0.00	0.00	0.00
400 Supplies	25,547.89	221,696.61	0.00		0.00	0.00	0.00
FUNCTION 12XX							
100 Salaries	28,346.50	29,536.47	0.00		0.00	0.00	0.00
200 Benefits	11,018.25	11,854.95	0.00		0.00	0.00	0.00
FUNCTION 14XX							
400 Supplies	0.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 2XXX							
100 Salaries	0.00	121,780.40	0.00		0.00	0.00	0.00
200 Benefits	0.00	78,671.23	0.00		0.00	0.00	0.00
300 Services	16,942.00	16,674.14	0.00		0.00	0.00	0.00
400 Supplies	12,254.88	76,561.41	0.00		0.00	0.00	0.00
FUND 226 ESSER	94,109.52	559,349.41	0.00		0.00	0.00	0.00

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FUND 232 ATHLETICS AND ACTIVITIES

A fund accounting for the revenues and requirements of the district's athletics and activity programs.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1710 Athletic Gate Receipts	18,353.16	18,497.00	26,000.00		27,500.00	27,500.00	27,500.00
1740 Athletic Participation Fees	39,445.00	42,915.00	36,000.00		37,500.00	37,500.00	37,500.00
1990 Miscellaneous Revenue	32,065.22	14,237.81	25,000.00		25,000.00	25,000.00	25,000.00
5210 Interfund Transfer	349,673.02	400,000.00	375,000.00		385,000.00	385,000.00	385,000.00
FUND 232 ATHLETICS AND ACTIVITIES	439,536.40	475,649.81	462,000.00		475,000.00	475,000.00	475,000.00
REQUIREMENTS:							
FUNCTION 1122							
133 Advisors Salaries	1,946.00	4,028.00	6,331.62		4,376.00	4,376.00	4,376.00
212 PERS Pickup	116.76	241.69	379.90		262.56	262.56	262.56
213 PERS UAL	209.62	406.37	690.78		441.61	441.61	441.61
214 PERS Bond	102.30	214.78	327.96		226.58	226.58	226.58
216 PERS OPSRP	158.76	372.22	533.12		589.45	589.45	589.45
220 Social Security	148.80	308.24	484.36		334.69	334.69	334.69
231 Workers Compensation	10.59	21.97	63.32		23.70	23.70	23.70
232 Unemployment Insurance	9.07	54.95	158.28		458.07	458.07	458.07
240 Contractural Employee Benefits	0.00	0.00	0.00		26.28	26.28	26.28
300 Services	100.16	0.00	0.00		0.00	0.00	0.00
FUNCTION 1132							
112 Classified Salaries	0.00	0.00	0.00		7,948.67	7,948.67	7,948.67
121 Licensed Substitutes	97.50	33.32	0.00		0.00	0.00	0.00
130 Other Salaries	11,756.96	13,504.25	4,221.08		27,853.00	27,853.00	27,853.00
132 Coaches Salaries	65,548.00	62,073.60	75,510.44		60,713.25	60,713.25	60,713.25

FUND 232 ATHLETICS AND ACTIVITIES continued

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REQUIREMENTS: continued							
133 Advisors Salaries	27,842.71	28,568.29	38,458.74		33,189.00	33,189.00	33,189.00
136 Extra Duty Pay	68.11	0.00	0.00		0.00	0.00	0.00
211 PERS Tier 1,2	2,476.37	2,676.96	1,769.15		2,621.62	2,621.62	2,621.62
212 PERS Pickup	6,319.01	6,250.82	7,091.42		6,584.03	6,584.03	6,584.03
213 PERS UAL	11,339.36	10,511.27	12,894.56		11,049.16	11,049.16	11,049.16
214 PERS Bond	5,508.26	5,547.22	6,121.84		5,672.28	5,672.28	5,672.28
216 PERS OPSRP	6,799.67	7,578.64	8,628.69		12,629.23	12,629.23	12,629.23
220 Social Security	8,026.67	7,926.31	9,041.55		8,338.15	8,338.15	8,338.15
231 Workers Compensation	585.66	576.22	1,181.90		602.14	602.14	602.14
232 Unemployment Insurance	497.55	627.96	2,954.76		108.68	108.68	108.68
240 Contractural Employee Benefits	1,407.52	2,135.45	0.00		653.98	653.98	653.98
310 Contracted Coaches	104,808.36	144,903.25	138,768.14		140,863.23	140,863.23	140,863.23
310 Professional/Technical Services	22,119.98	32,602.04	34,000.00		37,046.25	37,046.25	37,046.25
321 Cleaning Services	400.24	3,172.21	1,000.00		1,000.00	1,000.00	1,000.00
322 Repairs	0.00	1,410.00	1,000.00		1,000.00	1,000.00	1,000.00
324 Rentals	0.00	650.00	0.00		0.00	0.00	0.00
332 Non Reimburse Student Transportation	62,851.25	58,579.60	52,000.00		0.00	0.00	0.00
342 Travel out of District	25,302.12	25,218.52	7,000.00		10,000.00	10,000.00	10,000.00
389 Other Professional Services	0.00	1,815.30	500.00		500.00	500.00	500.00
410 Supplies	23,662.31	28,280.44	17,000.00		19,500.00	19,500.00	19,500.00
415 Field Supplies	6,489.35	3,200.70	5,000.00		5,000.00	5,000.00	5,000.00
419 Uniforms	3,748.69	0.00	8,000.00		8,000.00	8,000.00	8,000.00
460 Non Consumables	13,039.80	497.99	2,000.00		2,000.00	2,000.00	2,000.00
480 Computer Hardware	0.00	564.56	0.00		0.00	0.00	0.00
490 Awards	832.57	1,484.44	500.00		0.00	0.00	0.00
540 Equipment	7,598.49	0.00	0.00		0.00	0.00	0.00
640 Dues and Fees	17,527.83	19,612.23	18,388.39		15,388.39	15,388.39	15,388.39
FUNCTION 2550							
332 Non Reimburse Student Transportation	0.00	0.00	0.00		50,000.00	50,000.00	50,000.00
FUND 232 ATHLETICS AND ACTIVITIES	439,456.40	475,649.81	462,000.00		475,000.00	475,000.00	475,000.00

FUND 245 EARLY LITERACY SUCCESS SCHOOL DISTRICT GRANTS

In 2023, House Bill 3198 created the Early Literacy Success Initiative, including Early Literacy Success School District Grants.
These funds are intended to assist school districts in increasing early literacy, reducting literacy disparities, increasing literacy support to parents and guardians, and increase access to early literacy through support that is research-aligned, culturally responsive, student-centered and family-centered.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
3299 Restricted Revenue from the State	0.00	15,416.95	143,000.00		69,579.49	69,579.49	69,579.49
FUND 245 EARLY LITERACY	0.00	15,416.95	143,000.00		69,579.49	69,579.49	69,579.49
REQUIREMENTS:							
FUNCTION 1111							
100 Salaries	0.00	5,451.53	9,656.17	0.38	13,545.00	13,545.00	13,545.00
200 Benefits	0.00	546.34	4,034.79		4,550.96	4,550.96	4,550.96
300 Services	0.00	859.98	4,999.89		5,372.09	5,372.09	5,372.09
400 Supplies	0.00	0.00	75,000.00		7,000.00	7,000.00	7,000.00
FUNCTION 1272							
100 Salaries	0.00	0.00	27,178.52	0.26	21,899.63	21,899.63	21,899.63
200 Benefits	0.00	0.00	12,130.63		10,211.81	10,211.81	10,211.81
400 Supplies	0.00	2,326.49	0.00		0.00	0.00	0.00
FUNCTION 2240							
300 Services	0.00	6,232.61	10,000.00		7,000.00	7,000.00	7,000.00
FUND 245 EARLY LITERACY	0.00	15,416.95	143,000.00	0.64	69,579.49	69,579.49	69,579.49

FUND 249 SB 1149

The Oregon Legislature passed Senate Bill 1149 which introduces competition into the retail electricity market of Oregon´s two largest utilities, Portland General Electric and PacifiCorp. The bill went into effect on March 1, 2002. It provides that PGE and PacifiCorp must collect a public-purpose charge from consumers within their service areas that is equal to 3 percent of the total revenues from electricity services. Ten percent of these public purpose funds must go towards energy efficiency efforts in the public schools within their service areas. The administration of the school public purpose funds is being facilitated by the Oregon Department of Energy in cooperation with the Education Service Districts and individual school districts.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1990 Other Revenue	27,949.65	30,713.28	27,300.00		27,300.00	27,300.00	27,300.00
5400 Beginning Fund Balance	0.00		0.00		0.00	0.00	0.00
FUND 249 SB 1149	27,949.65	30,713.28	27,300.00		27,300.00	27,300.00	27,300.00
REQUIREMENTS:							
FUNCTION 5110							
600 Debt Service	27,300.00	27,300.00	27,300.00		27,300.00	27,300.00	27,300.00
FUNCTION 7000							
820 Reserved for Next Year	649.65	3,413.28	0.00		0.00	0.00	0.00
FUND 249 SB 1149	27,949.65	30,713.28	27,300.00		27,300.00	27,300.00	27,300.00

FUND 251 STUDENT INVESTMENT ACCOUNT

The Student Success Act was passed in May, 2019 and included $200 million to enhance the State School Fund, with the remaining funds primarily divided among three key accounts; the Student Investment Account, an Early Learning Account and a Statewide Education Initiatives Account. This fund represents the money distributed through the Student Investment Account designed to meet students' mental or behavioral health needs and increase academic achievement for underserved students within the district.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
3199 Restricted Revenue from the State	779,454.78	927,541.03	934,041.12		1,019,548.53	1,019,548.53	1,019,548.53
FUND 251 STUDENT INVESTMENT ACCOUNT	779,454.78	927,541.03	934,041.12	0.00	1,019,548.53	1,019,548.53	1,019,548.53
REQUIREMENTS:							
FUNCTION 1111							
100 Salaries	50,704.30	78,981.73	59,083.93	1.63	50,649.30	50,649.30	50,649.30
200 Benefits	19,090.06	31,733.83	24,614.16		42,033.34	42,033.34	42,033.34
300 Services	1,181.61	1,609.68	0.00		0.00	0.00	0.00
400 Supplies	0.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 1121							
100 Salaries	133,441.44	140,885.94	149,435.75	2.00	157,567.60	157,567.60	157,567.60
200 Benefits	92,291.03	97,570.84	103,850.08		111,474.94	111,474.94	111,474.94
300 Services	5,790.00	2,608.52	0.00		0.00	0.00	0.00
400 Supplies	10,500.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 1131							
100 Salaries	94,419.11	118,792.56	220,553.81	3.00	233,787.00	233,787.00	233,787.00
200 Benefits	66,503.71	88,611.42	153,613.88		167,438.30	167,438.30	167,438.30
300 Services	5,200.35	2,191.28	0.00		0.00	0.00	0.00
400 Supplies	12,775.00	0.00	0.00		0.00	0.00	0.00

FUND 251 STUDENT INVESTMENT ACCOUNT continued

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REQUIREMENTS: continued							
FUNCTION 2120							
100 Salaries	77,918.34	105,372.62	117,997.99	2.00	127,524.04	127,524.04	127,524.04
200 Benefits	60,314.41	74,985.01	90,881.91		98,464.64	98,464.64	98,464.64
FUNCTION 2240							
300 Services	0.00	34,432.75	14,009.61		30,609.37	30,609.37	30,609.37
FUNCTION 2410							
100 Salaries	87,000.00	92,795.00	0.00		0.00	0.00	0.00
200 Benefits	52,072.31	56,969.85	0.00		0.00	0.00	0.00
FUNCTION 2540							
300 Services	0.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 2660							
540 Equipment	10,253.11	0.00	0.00		0.00	0.00	0.00
FUND 251 STUDENT INVESTMENT ACCOUNT	779,454.78	927,541.03	934,041.12	8.63	1,019,548.53	1,019,548.53	1,019,548.53

FUND 252 SUMMER LEARNING GRANT

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
3299 Restricted Revenue from the State	63,469.15	0.00	0.00		170,000.00	170,000.00	170,000.00
5200 Interfund Transfer	0.00	0.00	0.00		0.00	0.00	0.00
FUND 252 SUMMER LEARNING GRANT	63,469.15	0.00	0.00		170,000.00	170,000.00	170,000.00
REQUIREMENTS:							
FUNCTION 11XX							
400 Supplies	0.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 14XX							
100 Salaries	19,498.49	0.00	0.00		59,000.00	59,000.00	59,000.00
200 Benefits	10,646.59	0.00	0.00		18,000.00	18,000.00	18,000.00
300 Services	2,536.90	0.00	0.00		0.00	0.00	0.00
400 Supplies	1,914.74	0.00	0.00		68,000.00	68,000.00	68,000.00
FUNCTION 2550							
300 Services	1,624.21	0.00	0.00		25,000.00	25,000.00	25,000.00
FUND 252 SUMMER LEARNING GRANT	36,220.93	0.00	0.00		170,000.00	170,000.00	170,000.00

FUND 254 EDUCATOR STAFF RETENTION AND RECRUITMENT GRANT

HB 4030 provided $78 million in grants to support retention and recruitment of K-12 educators and other support personnel. The intent of the funds is to identify strategies to address high need specialties and workplace shortages for both classified and certified staff; to build on existing efforts to address root causes of workforce attrition; and to diversify the workforce. Grant funds are not expected to be received in 24-25.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
3299 Restricted Revenue from the State	129,033.89	0.00	0.00		0.00	0.00	0.00
FUND 254 EDUCATOR RETENTION/RECRUITMENT	129,033.89	0.00	0.00		0.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 1XXX							
300 Services	0.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 2XXX							
100 Salaries	26,550.00	0.00	0.00		0.00	0.00	0.00
200 Benefits	9,745.57	0.00	0.00		0.00	0.00	0.00
300 Services	69,895.38	0.00	0.00		0.00	0.00	0.00
400 Supplies	22,842.94	0.00	0.00		0.00	0.00	0.00
FUND 254 EDUCATOR RETENTION/RECRUITMENT	129,033.89	0.00	0.00		0.00	0.00	0.00

FUND 267 GATES GRANT

Grant for 9th Grade Success program sponsored by Bill & Melinda Gates Foundation

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1920 Contributions From Private Sources	4,500.00	2,025.00	2,000.00		2,403.04	2,403.04	2,403.04
5400 Beginning Fund Balance	0.00	842.03	1,350.00		513.84	513.84	513.84
FUND 267 Gates Grant	4,500.00	2,867.03	3,350.00		2,916.88	2,916.88	2,916.88
REQUIREMENTS:							
FUNCTION 1131							
100 Salaries	1,826.20	2,025.00	2,000.00		2,025.00	2,025.00	2,025.00
200 Benefits	159.00	842.03	200.00		891.88	891.88	891.88
400 Supplies	312.89	0.00	1,150.00		0.00	0.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	2,201.91	0.00	0.00		0.00	0.00	0.00
FUND 267 Gates Grant	4,500.00	2,867.03	3,350.00		2,916.88	2,916.88	2,916.88

FUND 268 NREN GRANT

Northwest Regional Educator Network grant program sponsored by Northwest Regional Education Service District.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
2199 Other Intermediate Sources	0.00	96,260.00	100,000.00		0.00	0.00	0.00
5400 Beginning Fund Balance	0.00	0.00	0.00		0.00	0.00	0.00
FUND 268 NREN Grant	0.00	96,260.00	100,000.00		0.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 2240							
100 Salaries	0.00	11,338.78	0.00		0.00	0.00	0.00
200 Benefits	0.00	4,644.97	0.00		0.00	0.00	0.00
300 Services	0.00	77,048.15	100,000.00		0.00	0.00	0.00
400 Supplies	0.00	3,228.10	0.00		0.00	0.00	0.00
FUND 268 NREN Grant	0.00	96,260.00	100,000.00		0.00	0.00	0.00

FUND 269 DISTRICT CURRICULUM FUND

Fund to account for activity related to Banks School District curriculum adoptions.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
5200 Interfund Transfer	0.00	0.00	139,000.00		85,000.00	85,000.00	85,000.00
5400 Beginning Fund Balance	0.00	0.00	0.00		92,376.27	92,376.27	92,376.27
FUND 269 DISTRICT CURRICULUM FUND	0.00	0.00	139,000.00		177,376.27	177,376.27	177,376.27
REQUIREMENTS:							
FUNCTION 1111							
400 Supplies	0.00	0.00	56,000.00		58,376.27	58,376.27	58,376.27
FUNCTION 1121							
400 Supplies	0.00	0.00	35,000.00		40,000.00	40,000.00	40,000.00
FUNCTION 1131							
400 Supplies	0.00	0.00	48,000.00		55,000.00	55,000.00	55,000.00
Function 2660							
400 Supplies					24,000.00	24,000.00	24,000.00
FUND 269 DISTRICT CURRICULUM FUND	0.00	0.00	139,000.00		177,376.27	177,376.27	177,376.27

FUND 270 STUDENT BODY FUNDS

This fund accounts for the revenues and requirements of the districts' student body funds.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1510 Interest	3,770.08	9,777.09	2,500.00		2,500.00	2,500.00	2,500.00
1740 Fees	3,060.00	3,520.00	10,500.00		10,500.00	10,500.00	10,500.00
1750 Concessions	-	0.00	12,000.00		12,000.00	12,000.00	12,000.00
1760 Fundraising	59,363.38	73,516.46	85,000.00		85,000.00	85,000.00	85,000.00
1920 Contributions from Private Sources	42,873.97	44,130.00	40,000.00		40,000.00	40,000.00	40,000.00
1990 Miscellaneous	103,079.45	90,370.48	250,000.00		250,000.00	250,000.00	250,000.00
5400 Beginning Fund Balance	176,449.18	176,449.18	200,000.00		200,000.00	200,000.00	200,000.00
FUND 270 STUDENT BODY FUNDS	388,596.06	397,763.21	600,000.00		600,000.00	600,000.00	600,000.00
REQUIREMENTS:							
FUNCTION 1113							
300 Services	1,767.80	3,131.10	50,000.00		50,000.00	50,000.00	50,000.00
400 Supplies	11,619.08	12,407.58	25,000.00		25,000.00	25,000.00	25,000.00
640 Dues and Fees	0.00	0.00	5,000.00		5,000.00	5,000.00	5,000.00
FUNCTION 1122							
100 Salaries	87.58	0.00	0.00		0.00	0.00	0.00
200 Benefits	35.42	0.00	0.00		0.00	0.00	0.00
300 Services	3,911.70	4,521.38	50,000.00		50,000.00	50,000.00	50,000.00
400 Supplies	8,972.85	10,228.42	25,000.00		25,000.00	25,000.00	25,000.00
640 Dues and Fees	0.00	0.00	5,000.00		5,000.00	5,000.00	5,000.00
FUNCTION 1132							
100 Salaries	209.20	730.08	0.00		0.00	0.00	0.00
200 Benefits	81.33	293.86	0.00		0.00	0.00	0.00
300 Services	12,476.85	19,912.15	110,000.00		110,000.00	110,000.00	110,000.00
400 Supplies	116,633.13	146,274.61	255,000.00		255,000.00	255,000.00	255,000.00
500 Depreciable Equipment	0.00	1,000.50	0.00		0.00	0.00	0.00
640 Dues and Fees	28,037.04	22,084.49	50,000.00		50,000.00	50,000.00	50,000.00
FUNCTION 7000							
820 Reserved for Next Year	204,764.09	177,179.04	25,000.00		25,000.00	25,000.00	25,000.00
FUND 270 STUDENT BODY FUNDS	388,596.07	397,763.21	600,000.00		600,000.00	600,000.00	600,000.00

FUNDS 271-279 FUNDRAISED AND SMALL GRANT FUNDS

Miscellaneous funds through private donations and small grants

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1510 Interest	257.89	0.00	3,500.00		3,500.00	3,500.00	3,500.00
1920 Contributions From Private Sources	32,360.10	21,253.29	139,500.00		140,500.00	140,500.00	140,500.00
1990 Miscellaneous	10,321.80	3,400.94	69,000.00		69,500.00	69,500.00	69,500.00
2199 Other Intermediate Sources	12,458.00	14,491.26	0.00		0.00	0.00	0.00
3299 Restricted Revenue from the State	37,287.00	28,486.55	71,000.00		71,000.00	71,000.00	71,000.00
4700 Federal Government Through Other Intermediate	21,998.30	0.00	0.00		0.00	0.00	0.00
5400 Beginning Fund Balance	0.00	2,474.82	17,000.00		18,600.00	18,600.00	18,600.00
FUNDS 271-279 FUNDRAISED & SMALL GRANTS	114,683.09	70,106.86	300,000.00		303,100.00	303,100.00	303,100.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	914.31	6,369.87	0.00		0.00	0.00	0.00
200 Benefits	370.84	2,702.08	0.00		0.00	0.00	0.00
300 Services	8,705.46	12,967.65	59,000.00		59,000.00	59,000.00	59,000.00
400 Supplies	11,711.82	9,514.61	110,500.00		113,600.00	113,600.00	113,600.00
540 Equipment	17,899.51	2,805.50	0.00		0.00	0.00	0.00
640 Dues and Fees	1,092.00	925.90	14,500.00		14,500.00	14,500.00	14,500.00
FUNCTION 1272							
100 Salaries	112.50	0.00	0.00		0.00	0.00	0.00
200 Benefits	47.88	0.00	0.00		0.00	0.00	0.00
300 Services	100.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 1291							
300 Services	1,605.99	1,335.71	0.00		0.00	0.00	0.00
400 Supplies	4,307.91	0.00	0.00		0.00	0.00	0.00
FUNCTION 2130							
400 Supplies	2,607.83	2,319.20	0.00		0.00	0.00	0.00

FUNDS 271-279 FUNDRAISED AND SMALL GRANT FUNDS continued

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REQUIREMENTS: continued							
FUNCTION 2220							
300 Services	659.14	0.00	0.00		0.00	0.00	0.00
FUNCTION 2240							
100 Salaries	0.00	139.08	0.00		0.00	0.00	0.00
200 Benefits	0.00	241.82	0.00		0.00	0.00	0.00
300 Services	25,959.98	5,170.94	45,000.00		45,000.00	45,000.00	45,000.00
400 Supplies	499.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 2410							
300 Services	270.90	0.00	0.00		0.00	0.00	0.00
FUNCTION 2540							
300 Services	25,335.23	25,464.50	71,000.00		71,000.00	71,000.00	71,000.00
FUNCTION 2550							
300 Services	0.00	150.00	0.00		0.00	0.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	12,482.78	0.00	0.00		0.00	0.00	0.00
FUNDS 271-279 FUNDRAISED & SMALL GRANTS	114,683.08	70,106.86	300,000.00		303,100.00	303,100.00	303,100.00

FUND 273 HIGH SCHOOL DONATIONS

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1510 Interest	0.00	0.00	2,500.00		2,500.00	2,500.00	2,500.00
1920 Contributions From Private Sources	0.00	0.00	50,000.00		50,000.00	50,000.00	50,000.00
1990 Miscellaneous	0.00	0.00	50,000.00		50,000.00	50,000.00	50,000.00
5400 Beginning Fund Balance	137.57	0.00	2,000.00		2,000.00	2,000.00	2,000.00
FUND 273 High School Donations	137.57	0.00	104,500.00		104,500.00	104,500.00	104,500.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	0.00	0.00	0.00		0.00	0.00	0.00
200 Benefits	0.00	0.00	0.00		0.00	0.00	0.00
300 Services	0.00	0.00	30,000.00		30,000.00	30,000.00	30,000.00
400 Supplies	135.57	0.00	60,000.00		60,000.00	60,000.00	60,000.00
600 Dues and Fees	0.00	0.00	14,500.00		14,500.00	14,500.00	14,500.00
820 Reserved for Next Year	0.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 2550							
300 Services	0.00	0.00	0.00		0.00	0.00	0.00
FUND 273 High School Donations	135.57	0.00	104,500.00		104,500.00	104,500.00	104,500.00

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FUND 275

Miscellaneous funds through private donations and small grants

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1920 Contributions From Private Sources	13,200.10	15,608.54	45,000.00		45,000.00	45,000.00	45,000.00
1990 Miscellaneous	231.80	0.00	0.00		0.00	0.00	0.00
2199 Other Intermediate Sources	12,458.00	14,491.26	0.00		0.00	0.00	0.00
3299 Restricted Revenue from the State	37,287.00	28,486.55	71,000.00		71,000.00	71,000.00	71,000.00
4700 Federal Government Through Other Intermediate	21,998.30	0.00	0.00		0.00	0.00	0.00
5400 Beginning Fund Balance	-4,989.38	0.00	0.00		0.00	0.00	0.00
FUND 275	80,185.82	58,586.35	116,000.00		116,000.00	116,000.00	116,000.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	914.31	6,369.87	0.00		0.00	0.00	0.00
200 Benefits	370.84	2,702.08	0.00		0.00	0.00	0.00
300 Services	8,705.46	11,887.65	0.00		0.00	0.00	0.00
400 Supplies	8,688.85	0.00	0.00		0.00	0.00	0.00
540 Depreciable Equipment	-	2,805.50	0.00		0.00	0.00	0.00
FUNCTION 1272							
100 Salaries	112.50	0.00	0.00		0.00	0.00	0.00
200 Benefits	47.88	0.00	0.00		0.00	0.00	0.00
300 Services	100.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 1291							
300 Services	1,605.99	1,335.71	0.00		0.00	0.00	0.00
400 Supplies	4,307.91	0.00	0.00		0.00	0.00	0.00
FUNCTION 2130							
400 Supplies	2,607.83	0.00	0.00		0.00	0.00	0.00

FUNCTION 2190						
400 Supplies	0.00	2,319.20	0.00	0.00	0.00	0.00
FUNCTION 2220						
300 Services	659.14	0.00	0.00	0.00	0.00	0.00
FUNCTION 2240						
100 Salaries	0.00	139.08	0.00	0.00	0.00	0.00
200 Benefits	0.00	241.82	0.00	0.00	0.00	0.00
300 Services	25,959.98	5,170.94	45,000.00	45,000.00	45,000.00	45,000.00
400 Supplies	499.00	0.00	0.00	0.00	0.00	0.00
FUNCTION 2410						
300 Services	270.90	0.00	0.00	0.00	0.00	0.00
FUNCTION 2540						
300 Services	25,335.23	25,614.50	71,000.00	71,000.00	71,000.00	71,000.00
FUND 275	80,185.82	58,586.35	116,000.00	116,000.00	116,000.00	116,000.00

FUND 277 ELEMENTARY DONATIONS

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1510 Interest	257.89	0.00	1,000.00		1,000.00	1,000.00	1,000.00
1920 Contributions From Private Sources	4,000.00	5,644.75	25,000.00		25,000.00	25,000.00	25,000.00
1990 Miscellaneous	0.00	197.10	10,000.00		10,000.00	10,000.00	10,000.00
5400 Beginning Funds Balance	2,095.84	0.00	5,000.00		5,000.00	5,000.00	5,000.00
FUND 277 Elementary Donations	6,353.73	5,841.85	41,000.00		41,000.00	41,000.00	41,000.00
REQUIREMENTS:							
FUNCTION 11XX							
300 Services	0.00	0.00	14,000.00		14,000.00	14,000.00	14,000.00
400 Supplies	137.50	5,311.00	27,000.00		27,000.00	27,000.00	27,000.00
640 Dues and Fees	0.00	0.00	0.00		0.00	0.00	0.00
820 Reserved for Next Year	6,216.23	530.85	0.00		0.00	0.00	0.00
FUND 277 Elementary Donations	6,353.73	5,841.85	41,000.00		41,000.00	41,000.00	41,000.00

FUND 280 FOOD SERVICE

A fund accounting for the revenues and requirements of the district's food service program.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1610 Food Sales	90,041.29	96,642.62	100,000.00		2,000.00	2,000.00	2,000.00
3199 Restricted Revenue from the State	0.00	0.00	0.00		0.00	0.00	0.00
3299 Restricted Revenue from the State	27,101.13	24,880.70	5,000.00		125,000.00	125,000.00	125,000.00
4500 Restricted Federal Revenue Through State	30,201.58	38,116.66	60,000.00		60,000.00	60,000.00	60,000.00
4505 School Nutrition Revenue	132,527.83	153,894.33	155,000.00		205,000.00	205,000.00	205,000.00
4900 Commodity Revenue	22,565.41	21,862.12	30,000.00		35,000.00	35,000.00	35,000.00
5200 Interfund Transfer	3,384.56	2,819.24	4,000.00		4,000.00	4,000.00	4,000.00
5400 Beginning Fund Balance	287,461.38	287,461.38	81,500.00		90,543.32	90,543.32	90,543.32
FUND 280 FOOD SERVICE	593,283.18	625,677.05	435,500.00		521,543.32	521,543.32	521,543.32
REQUIREMENTS:							
FUNCTION 2540							
300 Purchased Services	0.00	0.00	5,000.00		5,000.00	5,000.00	5,000.00
FUNCTION 3100							
100 Salaries	0.00	25,727.36	0.00		10,686.00	10,686.00	10,686.00
200 Benefits	0.00	12,223.97	0.00		6,707.69	6,707.69	6,707.69
300 Purchased Services	263,224.90	317,442.38	330,000.00		359,000.00	359,000.00	359,000.00
322 Repairs and Maintenance	3,158.35	24,861.73	15,000.00		15,149.63	15,149.63	15,149.63
380 Miscellaneous	932.71	22,481.64	10,500.00		10,000.00	10,000.00	10,000.00
400 Supplies	2,423.90	5,853.49	10,000.00		40,000.00	40,000.00	40,000.00
540 Equipment	0.00	128,206.19	10,000.00		20,000.00	20,000.00	20,000.00
640 Dues and Fees	3,067.21	1,918.03	5,000.00		5,000.00	5,000.00	5,000.00
FUNCTION 7000							
820 Reserved for Next Year	320,476.11	86,962.26	50,000.00		50,000.00	50,000.00	50,000.00
FUND 280 FOOD SERVICE	593,283.18	625,677.05	435,500.00		521,543.32	521,543.32	521,543.32

FUND 290 PREVENTATIVE MAINTENANCE FUND

A fund accounting for the financial resources used for preventative maintenance related expenditures.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
5200 Interfund Transfer	0.00	0.00	100,000.00		59,000.00	59,000.00	59,000.00
5400 Beginning Fund Balance	0.00	3,332.00	35,000.00		136,668.00	136,668.00	136,668.00
FUND 290 PREVENTATIVE MAINTENANCE FUND	0.00	3,332.00	135,000.00		195,668.00	195,668.00	195,668.00
REQUIREMENTS:							
FUNCTION 2540							
300 Services	0.00	0.00	67,500.00		67,000.00	67,000.00	67,000.00
400 Supplies	0.00	3,332.00	67,500.00		128,668.00	128,668.00	128,668.00
FUNCTION 7000							
820 Reserved for Next Year	0.00	0.00	0.00		0.00	0.00	0.00
FUND 290 PREVENTATIVE MAINTENANCE FUND	0.00	3,332.00	135,000.00		195,668.00	195,668.00	195,668.00

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OTHER FUNDS

FUND 300 DEBT SERVICE

A fund accounting for the accumulation of resources for, and the payment of, general long-term debt, principal and interest. Includes debt service requirements and associated property tax revenue contingent on the voting result of bond measure on the ballot for the May 21, 2024 election.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1111 Current Year's Taxes	1,311,166.03	1,353,900.42	2,301,531.00		2,370,576.93	2,370,576.93	2,370,576.93
1112 Prior Year's Taxes	11,061.72	10,773.16	19,809.00		19,373.07	19,373.07	19,373.07
1114 Payments in Lieu of Property Taxes	242.38	243.62	100.00		1,000.00	1,000.00	1,000.00
1190 Interest on Taxes	1,365.43	2,200.76	1,000.00		5,000.00	5,000.00	5,000.00
1510 Interest	35,392.45	55,198.40	20,000.00		20,000.00	20,000.00	20,000.00
2199 Other Intermediate Sources	1,116.65	1,198.30	1,000.00		0.00	0.00	0.00
5200 Interfund Transfers	27,300.00	27,300.00	27,300.00		27,300.00	27,300.00	27,300.00
5400 Beginning Fund Balance	194,885.92	171,715.92	220,000.00		220,000.00	220,000.00	220,000.00
FUND 300 DEBT SERVICE	1,582,530.58	1,622,530.58	2,590,740.00		2,663,250.00	2,663,250.00	2,663,250.00
REQUIREMENTS:							
FUNCTION 51XX							
610 Principal	1,046,441.75	1,035,321.29	1,109,669.63		1,024,456.00	1,024,456.00	1,024,456.00
620 Interest	345,858.25	396,978.71	1,251,070.37		1,408,794.00	1,408,794.00	1,408,794.00
FUNCTION 7000							
820 Reserved for Next Year	190,230.58	190,230.58	230,000.00		230,000.00	230,000.00	230,000.00
FUND 300 DEBT SERVICE	1,582,530.58	1,622,530.58	2,590,740.00		2,663,250.00	2,663,250.00	2,663,250.00

General Obligation Bonds
Bond Series 2012C

Fiscal Year Ended June 30,	Total	Principal	Interest	Payment Date
2013				12/15/2012
2013				6/15/2013
2014				12/15/2013
2014				6/15/2014
2015				12/15/2014
2015				6/15/2015
2016				12/15/2015
2016				6/15/2016
2017				12/15/2016
2017				6/15/2017
2018				12/15/2017
2018				6/15/2018
2019				12/15/2018
2019	$1,140,000.00	$996,337.00	$143,663.00	6/15/2019
2020				12/15/2019
2020	$1,175,000.00	$988,328.00	$186,672.00	6/15/2020
2021				12/15/2020
2021				6/15/2021
2022				12/15/2021
2022				6/15/2022
2023				12/15/2022
2023	$1,365,000.00	$1,022,931.00	$342,069.00	6/15/2023
2024				12/15/2023
2024	$1,405,000.00	$1,010,982.00	$394,018.00	6/15/2024
2025				12/15/2024
2025	$1,450,000.00	$999,456.00	$450,544.00	6/15/2025
2026				12/15/2025
2026	$1,495,000.00	$984,786.00	$510,214.00	6/15/2026
2027				12/15/2026
2027	$1,535,000.00	$969,675.00	$565,325.00	6/15/2027
TOTAL	$9,565,000.00	$6,972,495.00	$2,592,505.00	

State of Oregon, Department of Energy
Cool School Loan

Fiscal Year Ended June 30,	Total	Principal	Interest	Payment Date
2012	$13,650.00	$8,760.36	$4,889.64	$4,550 Mthly
2013	$54,600.00	$33,154.79	$21,445.21	$4,550 Mthly
2014	$54,600.00	$34,333.98	$20,266.02	$4,550 Mthly
2015	$54,600.00	$35,555.15	$19,044.85	$4,550 Mthly
2016	$54,600.00	$36,771.33	$17,828.67	$4,550 Mthly
2017	$54,600.00	$38,127.59	$16,472.41	$4,550 Mthly
2018	$54,600.00	$39,483.66	$15,116.34	$4,550 Mthly
2019	$54,600.00	$40,887.98	$13,712.02	$4,550 Mthly
2020	$54,600.00	$42,309.20	$12,290.80	$4,550 Mthly
2021	$54,600.00	$43,847.04	$10,752.96	$4,550 Mthly
2022	$54,600.00	$45,406.53	$9,193.47	$4,550 Mthly
2023	$54,600.00	$47,021.51	$7,578.49	$4,550 Mthly
2024	$54,600.00	$48,678.57	$5,921.43	$4,550 Mthly
2025	$54,600.00	$50,425.26	$4,174.74	$4,550 Mthly
2026	$54,600.00	$52,218.75	$2,381.25	$4,550 Mthly
2027	$40,127.75	$39,556.30	$571.45	$4,550 Mthly
TOTAL	$818,177.75	$636,538.00	$181,639.75	

General Obligation Bonds
Bond Series 2024

	Outstanding Bonds		Series 2024A Bonds		Series 2024B		
Fiscal Year	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Total**
2025	$ 99,945.00	$ 450,544.00			$ 85,000.00	$ 798,438.00	$ 1,433,927.00
2026	$ 984,786.00	$ 510,214.00				$ 908,250.00	$ 2,403,250.00
2027	$ 969,675.00	$ 565,325.00			$ 90,000.00	$ 908,250.00	$ 2,533,250.00
2028			$ 1,523,717.00	$ 221,283.00		$ 903,750.00	$ 2,648,750.00
2029			$ 1,566,790.00	$ 293,210.00		$ 903,750.00	$ 2,763,750.00
2030			$ 1,609,617.00	$ 375,383.00		$ 903,750.00	$ 2,888,750.00
2031			$ 1,641,542.00	$ 463,458.00		$ 903,750.00	$ 3,008,750.00
2032			$ 1,675,803.00	$ 559,197.00		$ 903,750.00	$ 3,138,750.00
2033					$ 2,365,000.00	$ 903,750.00	$ 3,268,750.00
2034					$ 2,620,000.00	$ 785,500.00	$ 3,405,500.00
2035					$ 2,890,000.00	$ 654,500.00	$ 3,544,500.00
2036					$ 3,180,000.00	$ 510,000.00	$ 3,690,000.00
2037					$ 3,450,000.00	$ 351,000.00	$ 3,801,000.00
2038			$ 88,924.00	$ 78,439.00	$ 3,570,000.00	$ 178,500.00	$ 3,915,863.00
2039			$ 2,047,243.00	$ 1,985,531.00			$ 4,032,774.00
2040			$ 2,014,937.00	$ 2,139,263.00			$ 4,154,200.00
2041			$ 1,982,601.00	$ 2,295,540.00			$ 4,278,141.00
2042			$ 1,950,265.00	$ 2,454,333.00			$ 4,404,598.00
2043			$ 1,919,950.00	$ 2,618,390.00			$ 4,538,340.00
2044			$ 1,889,635.00	$ 2,785,365.00			$ 4,675,000.00
2045			$ 1,767,710.00	$ 3,048,920.00			$ 4,816,630.00
2046			$ 1,734,695.00	$ 3,224,503.00			$ 4,959,198.00
2047			$ 1,703,055.00	$ 3,405,181.00			$ 5,108,236.00
2048			$ 1,672,790.00	$ 3,591,456.00			$ 5,264,246.00
2049			$ 1,641,150.00	$ 3,777,575.00			$ 5,418,725.00
2050			$ 1,612,262.00	$ 3,972,963.00			$ 5,585,225.00
2051			$ 1,012,478.00	$ 2,667,522.00			$ 3,680,000.00
	$ 2,054,406.00	$ 1,526,083.00	$ 31,055,164.00	$ 39,957,512.00	$ 18,250,000.00	$ 10,516,938.00	$ 103,360,103.00

FUND 400 CAPITAL PROJECTS

A fund accounting for the financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds).
The fund was originally created from the sales of the Buxton School.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1510 Interest	2,642.16	4,645.25	2,000.00		4,000.00	4,000.00	4,000.00
5400 Beginning Fund Balance	89,542.85	92,185.01	98,830.26		96,830.00	96,830.00	96,830.00
FUND 400 CAPITAL PROJECTS	92,185.01	96,830.26	100,830.26		100,830.00	100,830.00	100,830.00
REQUIREMENTS:							
FUNCTION 41XX							
300 Services	0.00	0.00	0.00		0.00	0.00	0.00
400 Supplies	0.00	0.00	0.00		0.00	0.00	0.00
500 Capital Outlay	0.00	0.00	4,000.00		100,830.00	100,830.00	100,830.00
FUNCTION 7000							
820 Reserved for Next Year	92,185.01	96,830.26	96,830.26		0.00	0.00	0.00
FUND 400 CAPITAL PROJECTS	92,185.01	96,830.26	100,830.26		100,830.00	100,830.00	100,830.00

FUND 402 CONSTRUCTION EXCISE TAX

A fund accounting for the financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds).
The funds are collected by the Construction Excise Tax.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1130 Tax Revenue	38,249.84	26,948.62	80,000.00		80,000.00	80,000.00	80,000.00
5400 Beginning Fund Balance	570,489.26	570,489.26	310,000.00		336,000.00	336,000.00	336,000.00
FUND 402 CAPITAL PROJECTS	608,739.10	597,437.88	390,000.00		416,000.00	416,000.00	416,000.00
REQUIREMENTS:							
FUNCTION 41XX							
500 Capital Outlay	17,391.88	413,186.54	390,000.00		416,000.00	416,000.00	416,000.00
FUNCTION 7000							
820 Reserved for Next Year	591,347.22	184,302.72	0.00		0.00	0.00	0.00
FUND 402 CAPITAL PROJECTS	608,739.10	597,489.26	390,000.00		416,000.00	416,000.00	416,000.00

FUND 403 ATHLETIC FACILITIES FUNDRAISING

A fund accounting for fundraising efforts pursued to upgrade Distric athletic facilities. In 22-23, funds received from Penelope Knight were used to replace the Banks High School track, a project that was completed in 23-24.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1920 Contributions from Private Sources	350,000.00	9,200.00	20,800.00		1,020,800.00	1,020,800.00	1,020,800.00
5400 Beginning Fund Balance	0.00	350,000.00	9,200.00		542,000.00	542,000.00	542,000.00
FUND 403 HS TRACK REPLACEMENT	350,000.00	359,200.00	30,000.00		1,562,800.00	1,562,800.00	1,562,800.00
REQUIREMENTS:							
FUNCTION 41XX							
500 Capital Outlay	0.00	350,000.00	30,000.00		1,562,800.00	1,562,800.00	1,562,800.00
FUNCTION 7000							
820 Reserved for Next Year	0.00	9,200.00	0.00		0.00	0.00	0.00
FUND 403 HS TRACK REPLACEMENT	0.00	359,200.00	30,000.00		1,562,800.00	1,562,800.00	1,562,800.00

FUND 405 HIGH SCHOOL ADDITION AND OTHER BOND PROJECTS

A fund accounting for the financial resources used to acquire and construct the new High School addition and other bond projects. Revenues and requirements are are contingent on the voting result of bond measure on the ballot for the May 21, 2024 election.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1510 Interest	0.00	0.00	0.00		350,000.00	350,000.00	350,000.00
3299 Restricted Revenue From the State-OSCIM	0.00	0.00	6,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00
5110 Bond Proceeds	0.00	0.00	49,507,930.00			0.00	0.00
5400 Beginning Fund Balance	10.31	10.31	0.00		51,214,434.29	51,214,434.29	51,214,434.29
FUND 405 HS ADDITION AND OTHER BOND PROJEC	10.31	10.31	55,507,930.00		57,564,434.29	57,564,434.29	57,564,434.29
REQUIREMENTS:							
FUNCTION 2520							
100 Salaries	0.00	0.00	0.00		38,565.26	38,565.26	38,565.26
200 Benefits	0.00	0.00	0.00		15,794.44	15,794.44	15,794.44
FUNCTION 2540							
100 Salaries	0.00	0.00	0.00		88,400.00	88,400.00	88,400.00
200 Benefits	0.00	0.00	0.00		65,371.42	65,371.42	65,371.42
FUNCTION 41XX							
380 Other Non Prof/Tech					2,775,000.00	2,775,000.00	2,775,000.00
390 Other Prof/Tech					1,200,000.00	1,200,000.00	1,200,000.00
460 Non-Consumable					20,000.00	20,000.00	20,000.00
500 Capital Outlay	0.00	0.00	7,000,000.00		25,099,000.00	25,099,000.00	25,099,000.00
600 Dues & Fees					1,248,000.00	1,248,000.00	1,248,000.00
FUNCTION 7000							
820 Reserved for Next Year	10.31	10.31	48,507,930.00		27,014,303.17	27,014,303.17	27,014,303.17
FUND 405 HS ADDITION AND OTHER BOND PROJEC	10.31	10.31	55,507,930.00		57,564,434.29	57,564,434.29	57,564,434.29

FUND 600 INTERNAL SERVICE

A fund accounting for the operation of district functions that provide services to other district functions.

ACCOUNT NUMBER / TITLE	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED 2024-25	FTE	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
REVENUES:							
1510 Interest	987.32	5,758.38	1,000.00		1,000.00	1,000.00	1,000.00
1970 Service Provided Other Funds	356,816.00	385,747.84	395,210.00		395,210.00	395,210.00	395,210.00
5400 Beginning Fund Balance	25,000.00	0.00	25,000.00		25,000.00	25,000.00	25,000.00
FUND 600 INTERNAL SERVICE FUND	382,803.32	391,506.22	421,210.00		421,210.00	421,210.00	421,210.00
REQUIREMENTS:							
FUNCTION 51XX							
600 Principal and Interest	361,106.00	371,501.80	385,498.00		385,498.00	385,498.00	385,498.00
FUNCTION 7000							
820 Reserved for Next Year	21,697.32	20,004.42	35,712.00		35,712.00	35,712.00	35,712.00
FUND 600 INTERNAL SERVICE FUND	382,803.32	391,506.22	421,210.00		421,210.00	421,210.00	421,210.00

APPENDICES

STATE SCHOOL FUND GRANT

2025-2026

Based on $11,359,400,000 Budget with a 49/51 split as of 3/3/2025

Washington County, Banks SD 13 - 2240

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$4,013,000.00
Common School Fund	=	$155,175.72
County School Fund	=	$35,000.00
State Managed Timber	=	$750,000.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$0.00
Revenue Adjustments	=	$0.00
Sum of Local Revenue	=	**$4,953,175.72**

2025-2026 Experience Adjustment

District Average Teacher Experience	=	12.81
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	**0.72**

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$782,000.00
Transportation per ADMr Rank		28%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $547,400.00

2025-2026 Extended ADMw

2025-2026 ADMw 1,224.07 **2024-2025 ADMw** 1,227.84 **Extended ADMw** 1,227.84

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.72 by $25 then add $4500 to the result = $4,518.00
Then multiply $4,518.00 by the Extended ADMw 1227.8421 and then by the funding ratio 2.47542604256 = $13,732,155.18

2025-2026 Total Formula Revenue

Add the General Purpose Grant $13,732,155.18 to the Transportation Grant $547,400.00 = $14,279,555.18

2025-2026 State School Fund Grant

Subtract the Local Revenue $4,953,175.72 from the Total Formula Revenue $14,279,555.18 = $9,326,379.46

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = $11,184 Total Formula Revenue per Extended ADMw = $11,630

Charter Schools Rate(ORS 338.155) = $11,218

STATE SCHOOL FUND GRANT

2025-2026 As of 3/3/2025

Washington County, Banks SD 13 District ID: 2240

2025-2026 Extended ADMw

Banks SD 13: District total extended ADMw for funding calculations

		2025-2026		**2024-2025**
ADMr:	1,069.00 X 1.00	1,069.00	1,080.11 X 1.00	1,080.11
Students in EL programs:	35.00 X 0.50	17.50	24.12 X 0.50	12.06
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
174 IEP Students capped at 11% of District ADMr:	117.59 X 1.00	117.59	118.81 X 1.00	118.81
Students on IEP Above 11% of ADMr:	5.80 X 1.00	5.80	5.80 X 1.00	5.80
Students in Poverty:	53.72 X 0.25	13.43	41.24 X 0.25	10.31
Students in Foster Care and Neglected/Delinquent:	3.00 X 0.25	0.75	3.00 X 0.25	0.75
Remote Elementary School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Small High School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	2025-2026 ADMw	**1,224.07**	**2024-2025 ADMw**	**1,227.84**

Banks SD 13 Extended ADMw **1,227.84**

Banks SD 13 Extended ADMw **1,227.84**

BUDGET TERMINOLOGY

Adopted Budget: Financial plan adopted by the governing body for the fiscal year or the budget period.

Agency Fund (Charter School/Scholarships): A fund used to account for activities of assets held in trust by a local government.

Appropriation: A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board.

Approved Budget: The budget that has been approved by the budget committee.

Budget Committee: A statutorily (ORS 294.336) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

Budget Document: Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

Budget Message: Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the Superintendent of the school district.

Capital Outlay: Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

Capital Projects Funds: Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

Contingency: An estimate in an operating fund for unforeseen spending that may become necessary.

Cost Center: An administrative subdivision of the school district, which is charged with carrying on one or more specific purposes such as a school, department or special program.

BUDGET TERMINOLOGY (CONT.)

Current Budget Period: The budget period currently in progress.

Debt Service Fund: A fund established to account for payment of general long-term debt principal and interest.

Encumbrance: An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

Expenditures: Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal Year: A 12-month period of July 1 through June 30 to which the annual operating budget applies.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund: A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund Balance: The difference between fund assets and fund liabilities.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, trust and agency.

General Fund: A fund used to account for most operating activities except those activities required to be accounted for in another fund.

Governing Body: County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of local government unit.

Grant: A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

Liabilities: Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

BUDGET TERMINOLOGY (CONT.)

ORS: Oregon Revised Statute. Oregon laws established by the legislature.

Program: A group of related activities to accomplish a major service or function for which the local government is responsible.

Property Taxes: Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget: Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

Requirement: The sum of all appropriated and un-appropriated items in a fund. Total requirements must always equal total resources in a fund.

Resource: Estimated beginning funds on hand plus anticipated receipts.

Special Revenue Fund: A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

Supplemental Budget: A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted.

Transfers: Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Un-Appropriated Ending Fund Balance: Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.