

26



27

Banks School District
Approved Budget

Banks School District

42350 NW Trellis Way, Banks OR 97106

Banks School District #13

Banks, Oregon

APPROVED BUDGET

2026-2027

Dr. Brian Sica

Superintendent



2026-2027

**BUDGET COMMITTEE
BANKS SCHOOL DISTRICT**

For the Fiscal Year Beginning July 1, 2026

Board of Directors

Ron Frame (Chair)	06/30/2028
Corissa Mazurkiewicz	06/30/2028
Will Moore	06/30/2027
Leslee Sipp	06/30/2028
Dan Streblow	06/30/2027

Appointed Budget Committee Member

Kristen Accardi	06/30/2028
Susan Bair	06/30/2026
Tom Forest	06/30/2028
Emily Kent	06/30/2026
Liz Lennon	06/30/2028

Staff

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





Banks School District 2026-27 Budget Calendar



February 9, 2026, 6 pm	Regular Board Meeting Approve proposed Budget Calendar
March 10, 2026, 6 pm	Regular Board Meeting
April 30, 2026	Publish First Notice of meeting of the Budget Committee
May 8, 2026	Publish Second Notice of meeting of the Budget Committee
May 14, 2026, 6 pm	First meeting of the Budget Committee, including time for Budget 101
May 21, 2026, 6 pm	Possible additional Budget Committee meeting
May 27, 2026, 6 pm	Possible additional Budget Committee meeting
May 28, 2026	Publication of Notice of Budget Hearing (ORS 294.448)
June 8, 2026, 6 pm	Regular Board meeting Public Hearing on 2025-2026 Budget (ORS 294.460)
July 15, 2026	Deadline to certify tax levy to the County Assessor



TABLE OF CONTENTS



BANKS SCHOOL DISTRICT #13

PROPOSED BUDGET 2026-27

TABLE OF CONTENTS



INTRODUCTION

Budget Message

Budget Guiding Principles

Combined Statement of Resources and Requirements

Publication Forms

FINANCIAL SECTION

General Fund.....	1
Special Revenue Funds.....	52
Debt Service Funds.....	86
Capital Funds.....	89
Internal Services.....	93



This Page Intentionally Left Blank



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 2026-27 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 twice in the newspaper; 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.

This Page Intentionally Left Blank



Budget Message

Dear Budget Committee Members

I am writing to present the budget proposal for the upcoming fiscal year SY 2027. This budget is designed to support our mission “to engage, challenge and prepare every student” while addressing the evolving needs of our district and community. The priorities outlined in this budget are directly aligned with the Banks School District Strategic Plan and our continued commitment to empowering students, enriching facilities, energizing our team, engaging our community, and aligning our resources to achieve student success.

Empowering Our Students

Our strategic plan focuses on ensuring equitable learning opportunities that support academic growth and achievement for every student. We remain committed to maintaining enriching and challenging instruction while continuing to provide positive school cultures that foster belonging, safety, and engagement.

We have successfully maintained low class sizes, which has positively impacted student achievement and relationships. However, we also recognize the growing need to increase access to specialists and intervention supports that help meet the diverse academic, social-emotional, and behavioral needs of our students. Expanding access to specialists, mental health supports, and enrichment opportunities will allow students to engage in meaningful learning experiences connected to their interests, passions, and future life skills.

Additionally, we remain focused on improving literacy and math achievement, increasing attendance rates, and expanding extracurricular and off-campus learning opportunities that prepare students for success beyond graduation.

Curricular Materials and Instruction

To facilitate effective teaching and learning, it is crucial to provide our educators with up-to-date curricular materials and instructional resources. These resources not only align with state standards and our instructional framework, but also promote innovation, engagement, and high-quality classroom experiences.

By investing in modern curricular materials, instructional technology, and professional learning opportunities, we strengthen our ability to provide equitable and rigorous learning experiences for all students.

Enriching Our Facilities

The Banks School District community remains committed to maintaining and improving facilities that provide innovative teaching, learning, and working environments. Safe, healthy, inclusive, and accessible spaces are essential to the student experience and are a source of pride for our community.

Routine repairs, maintenance projects, ADA accessibility improvements, safety enhancements, and long-term facility planning remain critical priorities. Continued investment in our facilities helps ensure that our schools remain functional, welcoming, and supportive learning environments for students, staff, and families.

Security and Safety

The safety and well-being of our students and staff remain paramount. We will continue prioritizing investments in enhanced security systems, safety drills, emergency response preparedness, and staff training to maintain secure and supportive learning environments across the district.

Creating schools where students feel physically and emotionally safe is essential to both academic success and positive school culture.

Energizing Our Team

We firmly believe that investing in our staff is an investment in the future of our students and community. Our staff members create positive and caring learning experiences every day, and their dedication and expertise are central to student success.

As part of this budget proposal, we remain committed to providing competitive compensation, benefits, and professional development opportunities that support staff growth and retention. We will continue to prioritize resources that help staff members feel welcomed, engaged, appreciated, and successful in their roles.

By investing in high-quality professional development, instructional support, and collaborative systems, we strengthen our ability to ensure classrooms reflect the district's instructional vision and strategic goals.

Engaging Our Community

The Banks School District understands that family support is essential to the school experience. Strong relationships between schools, families, and community partners are critical to student success.

We remain committed to proactive communication, collaborative partnerships, and creating meaningful opportunities for community engagement. Partnerships with local organizations, businesses, and community groups continue to provide valuable work-based learning experiences and expanded opportunities for students.

NWRESD (Northwest Regional Education Service District)

Collaboration with NWRESD has been instrumental in supporting our district's educational initiatives. NWRESD provides valuable services including professional development, technology support, special education services, and data analysis. As we prepare for the upcoming fiscal year, we will continue evaluating service needs and aligning resources to maximize the value and impact of these partnerships.

Aligning Our Resources

All district resources must be responsibly and transparently maintained while remaining clearly aligned to the goals of the strategic plan. We remain committed to thoughtful budgeting practices, transparent decision-making processes, and maximizing resources to best support students and staff.

The district continues to prioritize responsible stewardship of public funds while seeking opportunities to improve operational efficiency and align expenditures with strategic priorities.

Revenue and Budget Climate

In addition to the typical increases in operational costs, our district continues to absorb significant increases in unfunded mandates, including Paid Leave Oregon and rising unemployment insurance rates. Inflationary pressures, increased service costs, and employee compensation obligations continue to grow at a pace that far exceeds the state's approximately 2% revenue increase for education funding.

The current budget climate in Oregon has become increasingly challenging due to both state and federal financial pressures. Recent federal actions under H.R. 1 have created substantial direct and indirect impacts on Oregon's overall budget outlook. Because Oregon's tax structure is closely connected to federal tax policy, changes under H.R. 1 are projected to reduce available state General Fund revenues while simultaneously increasing demand for state-supported services.

Although many of the impacts to K–12 education may not be direct reductions to school funding, the indirect effects are significant. Reductions to Medicaid, SNAP benefits, and related social safety net programs increase the needs of students and families while placing additional pressure on schools to provide support services. These pressures have the potential to impact instructional programs, staffing levels, and student support services statewide if additional investments are not made.

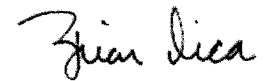
Additionally, implementation of H.R. 1 is expected to increase state administrative costs and reduce federal support for programs that directly benefit students and families, including nutrition and health-related services. Oregon agencies continue to prepare for budget reductions and reallocations to address these financial impacts.

Despite these challenges, we remain optimistic that the next biennium will more accurately account for the roll-up of current service levels, inflationary realities, and the true cost of sustaining high-quality educational programs. We are hopeful that future state

investments will better reflect the needs of our students, staff, and community and provide the level of support Oregon students deserve.

Thank you for your continued support and partnership as we work together to engage, challenge, and prepare every student for success.

Sincerely,

A handwritten signature in black ink that reads "Zina Lica". The signature is written in a cursive style with a large, looping initial "Z".

This Page Intentionally Left Blank

BUDGET GUIDING PRINCIPLES

2026-2027

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.





Strategic Plan

OUR MISSION

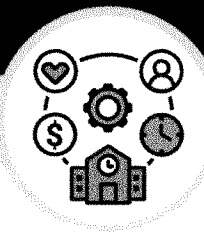
"To engage, challenge and prepare every student."



EMPOWERING Our Students

The Banks School District will empower students by providing:

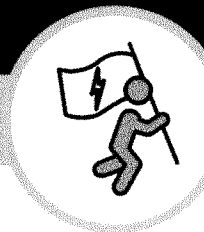
- Equitable learning that supports their academic growth and achievement
- Enriching and challenging instruction
- Learning experiences connected with their interests, passions, and life skills
- A positive school culture



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:

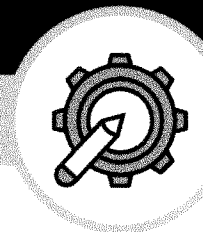
- To create positive and caring learning experiences
- By providing high quality professional development
- By providing the resources to be successful in their role
- To feel welcomed, engaged, and appreciated



ENGAGING Our Community

The Banks School District understands:

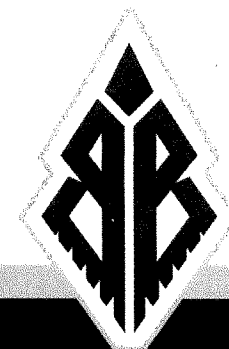
- Family support is essential to the school experience
- Ensures relationships through proactive communication
- Community groups' support is vital to the school experience of all students through work-based learning experiences and other collaborative partnerships



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, 2026

RESOURCES	GENERAL FUND	SPECIAL REV FUNDS	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL
1000 LOCAL SOURCES	4,538,439.00	815,425.00	2,486,169.00	2,904,800.00	429,351.00	11,174,184.00
2000 INTERMEDIATE SOURCES	35,000.00	0.00	0.00	0.00	0.00	35,000.00
3000 STATE SOURCES	10,638,477.00	2,075,151.05	0.00	6,000,000.00	0.00	18,713,628.05
4000 FEDERAL SOURCES	0.00	720,806.64	0.00	0.00	0.00	720,806.64
5000 OTHER SOURCES	1,589,500.00	1,298,331.23	277,300.00	45,773,454.84	50,000.00	48,988,586.07
TOTAL	16,801,416.00	4,909,713.92	2,763,469.00	54,678,254.84	479,351.00	79,632,204.76

REQUIREMENTS	GENERAL FUND	SPEC REV FUNDS	DEBT SERVICES	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL
1000 INSTRUCTION	8,263,769.29	3,249,284.11	0.00	0.00	0.00	11,513,053.40
2000 SUPPORT SERVICES	6,580,346.71	904,629.81	0.00	0.00	0.00	7,484,976.52
3000 ENTERPRISE ACQ & CONSTR	0.00	646,500.00	0.00	0.00	0.00	646,500.00
4000 FACILITIES ACQ & CONSTR	0.00	0.00	0.00	42,064,251.00	0.00	42,064,251.00
5100 OTHER USES DEBT SERVICE	0.00	27,300.00	2,533,469.00	0.00	418,639.00	2,979,408.00
5200 OTHER USES TRANSFERS	611,300.00	0.00	0.00	0.00	0.00	611,300.00
6000 CONTINGENCY	500,000.00	0.00	0.00	0.00	0.00	500,000.00
7000 UNAPPR END FUND BALANCE	846,000.00	82,000.00	230,000.00	12,614,003.84	60,712.00	13,832,715.84
TOTAL	16,801,416.00	4,909,713.92	2,763,469.00	54,678,254.84	479,351.00	79,632,204.76

This Page Intentionally Left Blank



PUBLICATION FORMS





PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington, ss I, Deseri Cerruti, 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 8, 2026.
Ad#: 385389

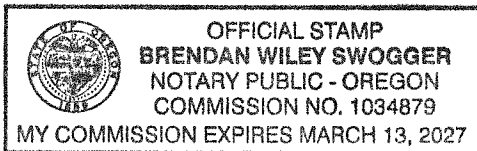
A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue(s):

05/08/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 05/08/2026

NOTARY PUBLIC FOR OREGON



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

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, 2026 to June 30, 2027, will be held at 42350 NW Trellis Way, Banks, Oregon. The meeting will take place on the 14th 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 13, 2026 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 14th of May, 2026 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 8, 2026

NT385389

Budget Committee Meeting, May 14th, 2026

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, 2026

[READ MORE ▶](#)

May 8, 2026



GENERAL FUND



GENERAL FUND RESOURCES

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
1111 CURRENT YEAR'S TAXES	3,738,435.73	3,851,251.66	3,967,872.00	4,239,731.00	4,239,731.00	0.00
1112 PRIOR YEAR'S TAXES	29,643.39	26,844.93	51,500.00	50,708.00	50,708.00	0.00
1190 INTEREST ON TAXES	8,686.06	9,282.39	9,000.00	9,000.00	9,000.00	0.00
1510 INTEREST	211,950.07	208,097.91	150,000.00	189,000.00	189,000.00	0.00
1910 RENTALS	13,078.50	21,062.24	16,000.00	25,000.00	25,000.00	0.00
1920 DONATION	3,156.50	154.50	0.00	0.00	0.00	0.00
1990 MISCELLANEOUS	23,102.65	7,670.90	25,000.00	25,000.00	25,000.00	0.00
2101 COUNTY SCHOOL FUNDS	17,882.54	31,150.77	35,000.00	35,000.00	35,000.00	0.00
2199 OTHER INTERMEDIATE	3,509.69	0.00	0.00	0.00	0.00	0.00
3101 STATE SCHOOL FUND	8,286,251.79	8,561,404.22	9,326,423.00	9,579,728.00	9,579,728.00	0.00
3103 COMMON SCHOOL FUND	134,233.14	152,766.44	159,874.00	159,874.00	159,874.00	0.00
3104 ST MANAGED CNTY TIMBER	917,371.57	873,037.24	750,000.00	750,000.00	750,000.00	0.00
3299 OTHER RESTRICTED GRANTS-IN-AID	249,587.62	106,804.63	98,875.00	148,875.00	148,875.00	0.00
5100 LEASE PROCEEDS	18,138.00	9,368.60	0.00	0.00	0.00	0.00
5400 BEGINNING FUND BALANCE	2,321,525.96	2,468,213.29	1,607,729.00	1,589,500.00	1,589,500.00	0.00
TOTAL GENERAL FUND RESOURCES	15,976,553.21	16,327,109.72	16,197,273.00	16,801,416.00	16,801,416.00	0.00

**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

19.35 FTE Teachers, .99 FTE Instructional Assistants

3. Funding Source

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

PROPOSED 2026-2027

100 Salaries	1,670,594
200 Employee Benefits	1,138,039
300 Purchased Services	84,000
400 Supplies & Materials	32,500
500 Capital Outlay	0
600 Other Objects	500
TOTAL	2,925,633

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	1,484,033	1,586,088	1,655,327
200	949,730	994,212	1,114,765
300	52,662	55,250	54,000
400	45,478	56,860	34,000
500	18,138	0	0
600	43,804	4,740	500
Total	2,593,845	2,697,150	2,858,592

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 1111 ELEMENTARY							
111 LICENSED SALARIES	1,437,108.78	1,538,369.00	1,609,090.00	19.35	1,620,847.98	1,620,847.98	0.00
112 CLASSIFIED SALARIES	25,024.83	27,447.26	30,260.36	0.99	32,730.30	32,730.30	0.00
121 SUBSTITUTE CERTIFIED SALARIES	480.00	60.00	900.00		1,500.01	1,500.01	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	3,450.36	1,827.04	2,145.00		8,999.97	8,999.97	0.00
190 INSURANCE WAIVER	17,969.28	18,384.60	12,932.02		6,516.00	6,516.00	0.00
211 PERS TIER 1,2	30,719.98	32,875.70	30,175.63		26,364.01	26,364.01	0.00
212 PERS PICK-UP	86,229.55	89,577.11	99,137.16		101,358.56	101,358.56	0.00
213 PERS UAL	147,985.44	159,899.97	166,715.50		198,130.28	198,130.28	0.00
214 PERS BOND	78,896.21	82,154.74	85,588.00		82,890.34	82,890.34	0.00
216 PERS OPSRP	112,949.09	121,310.52	195,840.72		144,415.33	144,415.33	0.00
220 SOCIAL SECURITY	112,762.06	120,291.69	125,327.65		125,597.75	125,597.75	0.00
231 WORKER'S COMPENSATION	8,140.97	8,658.84	9,027.34		10,983.55	10,983.55	0.00
232 UNEMPLOYMENT INSURANCE	11,821.51	11,769.38	8,391.43		11,117.43	11,117.43	0.00
240 CONTRACTUAL EMPL BENEFITS	360,224.86	367,673.94	394,561.32		437,181.78	437,181.78	0.00
310 INSTRUCTIONAL SERVICES	44,950.93	45,942.03	40,000.00		70,000.00	70,000.00	0.00
320 PROPERTY SERVICES	6,799.32	6,821.02	11,000.00		11,000.00	11,000.00	0.00
340 TRAVEL	312.76	1,174.00	500.00		500.00	500.00	0.00
380 NON INSTRUCTIONAL SERVICES	598.50	1,312.50	2,500.00		2,500.00	2,500.00	0.00
410 SUPPLIES AND MATERIALS	29,886.10	34,476.66	20,000.00		25,000.00	25,000.00	0.00
420 TEXTBOOKS	0.00	0.00	0.00		0.00	0.00	0.00
440 PERIODICALS	533.70	691.02	0.00		0.00	0.00	0.00
460 NON CONSUMABLES	4,359.52	4,395.05	4,000.00		2,000.00	2,000.00	0.00
470 COMPUTER SOFTWARE	10,699.02	9,915.90	5,000.00		5,500.00	5,500.00	0.00
480 COMPUTER HARDWARE	0.00	7,381.84	5,000.00		0.00	0.00	0.00
540 DEPRECIABLE EQUIPMENT	18,138.00	0.00	0.00		0.00	0.00	0.00
610 PRINCIPAL	42,460.00	4,649.37	0.00		0.00	0.00	0.00
620 INTEREST	1,228.00	90.63	0.00		0.00	0.00	0.00
640 DUES AND FEES	116.33	0.00	500.00		500.00	500.00	0.00
1111 ELEMENTARY	2,593,845.10	2,697,149.81	2,858,592.13	20.34	2,925,633.29	2,925,633.29	0.00

**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

9.5 FTE Teachers

3. Funding Source

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

PROPOSED 2026-2027

100 Salaries	789,588
200 Employee Benefits	486,182
300 Purchased Services	75,500
400 Supplies & Materials	24,000
500 Capital Outlay	0
600 Other Objects	500
TOTAL	1,375,770

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	804,870	745,698	859,616
200	453,327	431,408	486,539
300	89,498	73,050	60,500
400	24,168	28,283	31,000
500	0	9,368	0
600	416	3,952	500
Total	1,372,280	1,291,759	1,438,155

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 1121 MIDDLE SCHOOL PROGRAM							
111 LICENSED SALARIES	770,620.38	721,582.84	836,324.00	9.50	769,113.80	769,113.80	0.00
112 CLASSIFIED SALARIES	501.64	0.00	0.00		0.00	0.00	0.00
121 SUBSTITUTE CERTIFIED SALARIES	2,328.98	809.88	900.00		1,000.00	1,000.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES			0.00			0.00	0.00
130 ADDITIONAL SALARIES	4,077.04	1,711.04	3,239.00		6,442.37	6,442.37	0.00
190 INSURANCE WAIVER	27,342.24	21,594.24	19,153.05		13,032.00	13,032.00	0.00
211 PERS TIER 1,2	22,108.75	22,874.83	15,825.48		12,949.33	12,949.33	0.00
212 PERS PICK-UP	48,292.17	44,731.55	47,021.52		43,533.96	43,533.96	0.00
213 PERS UAL	81,211.63	75,222.16	79,074.48		89,110.71	89,110.71	0.00
214 PERS BOND	42,790.12	38,618.19	40,595.21		38,967.11	38,967.11	0.00
216 PERS OPSRP	57,459.19	51,389.54	92,760.35		64,338.19	64,338.19	0.00
220 SOCIAL SECURITY	61,134.92	57,548.21	59,210.72		60,938.34	60,938.34	0.00
231 WORKER'S COMPENSATION	4,395.15	4,044.69	4,278.46		5,154.39	5,154.39	0.00
232 UNEMPLOYMENT INSURANCE	6,374.84	5,723.02	4,069.95		4,995.81	4,995.81	0.00
240 CONTRACTUAL EMPL BENEFITS	129,560.41	131,255.65	143,703.23		166,194.45	166,194.45	0.00
310 INSTRUCTIONAL SERVICES	84,036.32	67,802.67	50,000.00		55,000.00	55,000.00	0.00
320 PROPERTY SERVICES	4,419.84	5,205.24	10,000.00		10,000.00	10,000.00	0.00
340 TRAVEL	475.00	42.00	500.00		500.00	500.00	0.00
370 TUITION	0.00	0.00	0.00		10,000.00	10,000.00	0.00
380 NON INSTRUCTIONAL SERVICES	566.58	0.00	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	15,178.92	15,744.73	15,000.00		13,000.00	13,000.00	0.00
420 TEXTBOOKS	390.30	0.00	0.00		0.00	0.00	0.00
460 NON CONSUMABLES	3,504.21	2,568.53	3,000.00		3,000.00	3,000.00	0.00
470 COMPUTER SOFTWARE	1,854.83	7,653.00	8,000.00		8,000.00	8,000.00	0.00
480 COMPUTER HARDWARE	3,240.00	2,316.75	5,000.00		0.00	0.00	0.00
540 DEPRECIABLE EQUIPMENT	0.00	9,368.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	416.33	3,952.00	500.00		500.00	500.00	0.00
1121 MIDDLE SCHOOL PROGRAM	1,372,279.79	1,291,758.76	1,438,155.45	9.50	1,375,770.46	1,375,770.46	0.00

**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

12.5 FTE Teachers

3. Funding Source

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

PROPOSED 2026-2027

100 Salaries	1,068,587
200 Employee Benefits	609,170
300 Purchased Services	122,000
400 Supplies & Materials	43,000
500 Capital Outlay	0
600 Other Objects	5,000
TOTAL	1,847,757

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	1,128,414	1,084,593	1,079,044
200	662,457	570,730	641,263
300	54,159	89,956	70,500
400	50,057	52,758	50,000
500	14,506	0	0
600	2,288	7,131	8,500
Total	1,911,881	1,805,168	1,849,306

ACCOUNT NUMBER / TITLE	ACTUAL 2023-4	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 1131 HIGH SCHOOL PROGRAMS							
111 LICENSED SALARIES	1,071,120.90	1,019,927.05	1,036,658.00	12.50	1,017,481.52	1,017,481.52	0.00
112 CLASSIFIED SALARIES	14,431.35	15,069.86	0.00	0.00	0.00	0.00	0.00
121 SUBSTITUTE CERTIFIED SALARIES	5,148.32	1,919.60	1,800.00		6,000.00	6,000.00	0.00
130 ADDITIONAL SALARIES	9,818.23	7,235.06	2,210.00		12,525.94	12,525.94	0.00
190 INSURANCE WAIVER	27,895.20	40,441.56	38,375.70		32,580.00	32,580.00	0.00
211 PERS TIER 1,2	52,273.54	39,342.05	43,096.19		26,512.68	26,512.68	0.00
212 PERS PICK-UP	62,325.78	59,777.61	64,502.08		60,822.61	60,822.61	0.00
213 PERS UAL	113,798.67	106,738.62	108,470.88		121,496.96	121,496.96	0.00
214 PERS BOND	59,975.98	54,797.53	55,686.55		53,157.24	53,157.24	0.00
216 PERS OPSRP	64,232.34	67,653.92	109,941.85		81,965.41	81,965.41	0.00
220 SOCIAL SECURITY	85,233.31	82,466.13	81,591.83		82,975.49	82,975.49	0.00
231 WORKER'S COMPENSATION	6,186.59	5,923.47	5,874.14		6,986.90	6,986.90	0.00
232 UNEMPLOYMENT INSURANCE	8,333.34	8,173.56	5,262.94		5,355.38	5,355.38	0.00
240 CONTRACTUAL EMPL BENEFITS	210,097.19	145,856.72	166,836.09		169,896.84	169,896.84	0.00
310 INSTRUCTIONAL SERVICES	45,403.33	81,660.23	50,000.00		90,000.00	90,000.00	0.00
320 PROPERTY SERVICES	2,982.83	4,611.98	5,000.00		6,500.00	6,500.00	0.00
340 TRAVEL	1,151.95	3,683.50	3,500.00		3,500.00	3,500.00	0.00
370 TUITION	3,890.00	0.00	10,000.00		20,000.00	20,000.00	0.00
380 NON INSTRUCTIONAL SERVICES	731.17	0.00	2,000.00		2,000.00	2,000.00	0.00
390 OTHER PROF/TECH SERV	60.00	0.00	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	39,107.50	42,992.09	36,000.00		34,000.00	34,000.00	0.00
420 TEXTBOOKS	0.00	337.26	0.00		0.00	0.00	0.00
460 NON CONSUMABLES	5,403.16	9,008.98	4,000.00		4,000.00	4,000.00	0.00
470 COMPUTER SOFTWARE	1,194.37	0.00	5,000.00		5,000.00	5,000.00	0.00
480 COMPUTER HARDWARE	4,351.75	419.50	5,000.00		0.00	0.00	0.00
540 DEPRECIABLE EQUIPMENT	14,506.00	0.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	2,287.80	7,131.48	8,500.00		5,000.00	5,000.00	0.00
1131 HIGH SCHOOL PROGRAMS	1,911,940.60	1,805,167.76	1,849,306.25	12.50	1,847,756.97	1,847,756.97	0.00

**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 NWRES D credits

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

PROPOSED 2026-2027

100 Salaries	459,419
200 Employee Benefits	421,751
300 Purchased Services	213,000
400 Supplies & Materials	3,000
500 Capital Outlay	0
600 Other Objects	0
TOTAL	1,097,170

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	420,441	439,277	449,135
200	326,833	293,508	365,376
300	225,578	134,159	183,000
400	3,114	2,614	5,000
500	0	0	0
600	0	0	0
Total	975,966	869,557	1,002,510

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 1220 RESTRICTIVE PROGRAMS							
111 LICENSED SALARIES	182,979.99	214,936.03	231,963.00	3.00	223,586.48	223,586.48	0.00
112 CLASSIFIED SALARIES	209,025.10	186,881.20	197,703.03	6.09	213,316.95	213,316.95	0.00
121 SUBSTITUTE CERTIFIED SALARIES	0.00	282.64	1,200.00		2,500.00	2,500.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES			0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	9,357.38	8,697.44	5,500.00		13,499.93	13,499.93	0.00
190 INSURANCE WAIVER	19,078.18	28,479.60	12,768.70		6,516.00	6,516.00	0.00
211 PERS TIER 1,2	780.80	23.36	0.00		0.00	0.00	0.00
212 PERS PICK-UP	24,604.50	24,873.49	25,089.33		28,774.93	28,774.93	0.00
213 PERS UAL	41,376.53	41,828.83	42,191.91		58,269.29	58,269.29	0.00
214 PERS BOND	21,783.17	21,474.14	21,660.38		25,178.57	25,178.57	0.00
216 PERS OPSRP	37,110.07	38,287.12	56,325.77		47,958.55	47,958.55	0.00
220 SOCIAL SECURITY	32,392.87	33,549.30	33,573.21		35,794.90	35,794.90	0.00
231 WORKER'S COMPENSATION	2,347.61	2,454.36	2,494.78		3,102.62	3,102.62	0.00
232 UNEMPLOYMENT INSURANCE	3,169.09	3,295.07	2,394.44		1,085.02	1,085.02	0.00
240 CONTRACTUAL EMPL BENEFITS	163,268.66	127,722.33	181,645.69		221,586.65	221,586.65	0.00
310 INSTRUCTIONAL SERVICES	48,117.46	20,404.01	20,000.00		20,000.00	20,000.00	0.00
319 OTHER INSTRUCTIONAL SERVICES	20,732.99	16,132.01	25,500.00		25,500.00	25,500.00	0.00
340 TRAVEL	4,381.50	1,386.54	2,500.00		2,500.00	2,500.00	0.00
370 TUITION	152,102.00	96,236.00	135,000.00		165,000.00	165,000.00	0.00
380 NON INSTRUCTIONAL SERVICES	244.00	0.00	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	2,699.92	2,346.89	5,000.00		3,000.00	3,000.00	0.00
460 NON CONSUMABLES	0.00	0.00	0.00		0.00	0.00	0.00
470 COMPUTER SOFTWARE	413.99	267.11	0.00		0.00	0.00	0.00
1220 RESTRICTIVE PROGRAMS	975,965.81	869,557.47	1,002,510.24	9.09	1,097,169.89	1,097,169.89	0.00

**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

2 FTE Teachers, 7.12 FTE Instructional Assistants

3. Funding Source

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

PROPOSED 2026-2027

100 Salaries	479,594
200 Employee Benefits	365,894
300 Purchased Services	25,000
400 Supplies & Materials	6,500
500 Capital Outlay	0
600 Other Objects	0
TOTAL	876,988

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	463,770	507,035	548,663
200	350,049	373,843	445,553
300	21,174	31,496	24,000
400	2,199	3,107	7,500
500	0	1,656	0
600	0	0	0
Total	837,192	917,137	1,025,717

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 1250 PROGRAMS FOR STUDENTS WITH DISABILITIES							
111 LICENSED SALARIES	246,254.26	269,796.37	273,523.00	2.00	168,173.20	168,173.20	0.00
112 CLASSIFIED SALARIES	189,694.81	206,069.34	255,171.76	7.12	282,539.06	282,539.06	0.00
121 SUBSTITUTE CERTIFIED SALARIES	780.00	530.00	1,200.00		1,500.00	1,500.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	888.80	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	7,097.57	8,365.04	6,000.00		14,350.04	14,350.04	0.00
190 INSURANCE WAIVER	19,943.31	21,385.59	12,768.70		13,032.00	13,032.00	0.00
211 PERS TIER 1,2	40,477.07	38,526.98	55,204.44		30,010.40	30,010.40	0.00
212 PERS PICK-UP	24,980.26	28,113.57	28,727.00		23,238.35	23,238.35	0.00
213 PERS UAL	44,048.76	49,744.47	50,954.11		50,254.43	50,254.43	0.00
214 PERS BOND	23,222.06	25,537.71	26,159.01		21,822.62	21,822.62	0.00
216 PERS OPSRP	12,874.33	16,084.75	23,362.22		18,658.78	18,658.78	0.00
220 SOCIAL SECURITY	35,471.26	38,052.37	39,410.40		30,857.10	30,857.10	0.00
231 WORKER'S COMPENSATION	2,621.89	2,781.36	2,906.79		2,695.19	2,695.19	0.00
232 UNEMPLOYMENT INSURANCE	3,558.87	3,562.70	2,775.80		2,504.23	2,504.23	0.00
240 CONTRACTUAL EMPL BENEFITS	162,794.58	171,438.71	216,053.45		185,853.03	185,853.03	0.00
310 INSTRUCTIONAL SERVICES	19,680.73	29,707.89	20,000.00		20,000.00	20,000.00	0.00
320 PROPERTY SERVICES	1,493.05	1,787.98	3,500.00		4,500.00	4,500.00	0.00
340 TRAVEL	0.00	0.00	500.00		500.00	500.00	0.00
410 SUPPLIES AND MATERIALS	1,828.84	2,857.22	5,000.00		5,000.00	5,000.00	0.00
460 NON CONSUMABLES	369.99	0.00	0.00		0.00	0.00	0.00
470 COMPUTER SOFTWARE	0.00	249.99	2,500.00		1,500.00	1,500.00	0.00
640 DUES AND FEES	0.00	1,656.00	0.00		0.00	0.00	0.00
1250 PROGRAMS FOR STUDENTS WITH DISABILITIES	837,191.64	917,136.84	1,025,716.68	9.12	876,988.43	876,988.43	0.00

**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 2026-2027

100 Salaries	96,155
200 Employee Benefits	41,096
300 Purchased Services	2,600
400 Supplies & Materials	600
500 Capital Outlay	0
600 Other Objects	0
TOTAL	140,450

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	71,899	77,653	83,427
200	51,303	53,905	60,507
300	1,402	2,061	2,600
400	0	31	600
500	0	0	0
600	0	0	0
Total	124,604	133,649	147,134

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 1291 ENGLISH SECOND LANGUAGE PROGRAMS							
111 LICENSED SALARIES	71,899.00	77,653.00	83,427.00	1.00	89,638.64	89,638.64	0.00
130 ADDITIONAL SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	0.00	0.00	0.00		6,516.00	6,516.00	0.00
211 PERS TIER 1,2	8,685.36	9,380.52	13,890.60		11,742.71	11,742.71	0.00
212 PERS PICK-UP	4,313.91	4,659.13	5,005.68		5,378.16	5,378.16	0.00
213 PERS UAL	7,254.60	7,835.17	8,417.76		10,891.19	10,891.19	0.00
214 PERS BOND	3,822.65	4,022.40	4,321.56		4,706.03	4,706.03	0.00
220 SOCIAL SECURITY	5,386.18	5,796.48	6,238.08		6,857.40	6,857.40	0.00
231 WORKER'S COMPENSATION	393.10	422.69	454.80		570.08	570.08	0.00
232 UNEMPLOYMENT INSURANCE	569.68	469.64	407.76		412.20	412.20	0.00
240 CONTRACTUAL EMPL BENEFITS	20,877.27	21,318.60	21,770.40		537.84	537.84	0.00
310 INSTRUCTIONAL SERVICES	1,238.97	2,060.70	2,500.00		2,500.00	2,500.00	0.00
340 TRAVEL	163.48	0.00	100.00		100.00	100.00	0.00
410 SUPPLIES AND MATERIALS	0.00	30.53	600.00		600.00	600.00	0.00
1291 ENGLISH SECOND LANGUAGE	124,604.20	133,648.86	147,133.64	1.00	140,450.25	140,450.25	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

FUND: 100

FUNCTION: 1400

PROGRAM: Summer School Program

1. Program Description

Program to provide summer school opportunities.
This program is funded through a grant and is no longer supported by General Fund expenditures.

2. Personnel Data

3. Funding Source

State School Fund

PROPOSED 2026-2027

100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	0
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	0

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	477	509	0
200	186	213	0
300	0	0	0
400	0	0	0
500	0	0	0
600	0	0	0
Total	664	722	0

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 1400 SUMMER SCHOOL PROGRAMS							
130 ADDITIONAL SALARIES	477.46	508.80	0.00		0.00	0.00	0.00
200 BENEFITSS	186.19	212.82	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	0.00	0.00	0.00		0.00	0.00	0.00
460 NON CONSUMABLES	0.00	0.00	0.00		0.00	0.00	0.00
1400 SUMMER SCHOOL	663.65	721.62	0.00		0.00	0.00	0.00

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 2026-2027

100 Salaries	154,136
200 Employee Benefits	77,361
300 Purchased Services	500
400 Supplies & Materials	1,500
500 Capital Outlay	0
600 Other Objects	500
TOTAL	233,997

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	82,205	99,300	106,594
200	53,847	65,189	72,699
300	0	0	500
400	1,364	83	1,500
500	0	0	0
600	0	0	500
Total	137,415	164,572	181,793

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 2120 COUNSELING SERVICE							
111 LICENSED SALARIES	79,307.00	96,178.76	103,472.04	1.20	150,531.67	150,531.67	0.00
130 ADDITIONAL SALARIES	2,891.42	3,121.51	3,121.51		3,603.90	3,603.90	0.00
190 INSURANCE WAIVER	6.10	0.00	0.00			0.00	0.00
212 PERS PICK-UP	4,932.34	5,958.09	6,395.51		6,894.72	6,894.72	0.00
213 PERS UAL	8,294.41	10,019.50	10,755.23		13,961.98	13,961.98	0.00
214 PERS BOND	4,370.55	5,143.79	5,521.55		6,032.88	6,032.88	0.00
216 PERS OPSRP	7,595.63	9,175.42	14,358.11		11,491.32	11,491.32	0.00
220 SOCIAL SECURITY	6,256.97	7,564.90	8,122.66		8,713.41	8,713.41	0.00
231 WORKER'S COMPENSATION	450.63	542.26	582.44		732.93	732.93	0.00
232 UNEMPLOYMENT INSURANCE	628.88	747.11	530.99		542.33	542.33	0.00
240 CONTRACTUAL EMPL BENEFITS	21,317.37	26,037.89	26,432.77		28,991.68	28,991.68	0.00
340 TRAVEL	0.00	0.00	500.00		500.00	500.00	0.00
410 SUPPLIES AND MATERIALS	1,363.76	82.75	1,500.00		1,500.00	1,500.00	0.00
640 DUES AND FEES	0.00		500.00		500.00	500.00	0.00
2120 COUNSELING SERVICE	137,415.06	164,571.98	181,792.81	1.20	233,996.82	233,996.82	0.00

**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 NWRESA credits

PROPOSED 2026-2027

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	2023-2024	2024-2025	2025-26 Budget
100	0	0	0
200	0	0	0
300	0	0	0
400	608	705	2,500
500	0	0	0
600	0	0	0
Total	608	705	2,500

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 2130 HEALTH SERVICES							
111 LICENSED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	0.00	0.00	0.00		0.00	0.00	0.00
212 PERS PICK-UP	0.00	0.00	0.00		0.00	0.00	0.00
213 PERS UAL	0.00	0.00	0.00		0.00	0.00	0.00
214 PERS BOND	0.00	0.00	0.00		0.00	0.00	0.00
216 PERS OPSRP	0.00	0.00	0.00		0.00	0.00	0.00
220 SOCIAL SECURITY	0.00	0.00	0.00		0.00	0.00	0.00
231 WORKER'S COMPENSATION	0.00	0.00	0.00		0.00	0.00	0.00
232 UNEMPLOYMENT INSURANCE	0.00	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	608.14	704.70	2,500.00		2,500.00	2,500.00	0.00
460 NON CONSUMABLES	0.00	0.00	0.00		0.00	0.00	0.00
2130 HEALTH SERVICES	608.14	704.70	2,500.00		2,500.00	2,500.00	0.00

**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 NWRESA credits

PROPOSED 2026-2027

100 Salaries	106,866
200 Employee Benefits	45,722
300 Purchased Services	1,000
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	153,587

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	95,249	96,652	102,932
200	38,330	39,202	45,323
300	822	1,217	1,000
400	0	0	0
500	0	0	0
600	0	0	0
Total	134,401	137,071	149,255

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 2150 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES							
111 LICENSED SALARIES	87,000.48	88,536.00	95,048.00	1.00	98,849.92	98,849.92	0.00
130 ADDITIONAL SALARIES	2,112.11	1,857.00	1,500.00		1,500.00	1,500.00	0.00
190 INSURANCE WAIVER	6,136.44	6,259.20	6,384.35		6,516.00	6,516.00	0.00
212 PERS PICK-UP	5,714.92	5,825.93	6,175.92		6,411.96	6,411.96	0.00
213 PERS UAL	9,610.64	9,797.21	10,385.87		12,984.24	12,984.24	0.00
214 PERS BOND	5,064.12	5,029.68	5,331.84		5,610.48	5,610.48	0.00
216 PERS OPSRP	8,800.99	8,971.83	13,865.03		10,686.60	10,686.60	0.00
220 SOCIAL SECURITY	7,286.50	7,428.01	7,874.39		8,175.24	8,175.24	0.00
231 WORKER'S COMPENSATION	513.14	524.47	557.52		678.33	678.33	0.00
232 UNEMPLOYMENT INSURANCE	768.16	1,042.24	514.68		533.56	533.56	0.00
240 CONTRACTUAL EMPL BENEFITS	571.52	582.61	617.64		641.16	641.16	0.00
310 INSTRUCTIONAL SERVICES	821.73	1,216.64	1,000.00		1,000.00	1,000.00	0.00
2150 SPEECH PATHOLOGY AND AUDIOLOGY	134,400.75	137,070.82	149,255.24	1.00	153,587.49	153,587.49	0.00

**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 2026-2027

100 Salaries	249,305
200 Employee Benefits	166,984
300 Purchased Services	5,000
400 Supplies & Materials	3,500
500 Capital Outlay	0
600 Other Objects	1,000
TOTAL	425,789

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	220,672	230,065	239,633
200	146,402	151,953	167,272
300	3,160	8,475	7,500
400	4,788	2,167	3,500
500	0	0	0
600	968	695	1,000
Total	375,990	393,356	418,905

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 2190 SRV DIR-STUDENT SUPPORT SERVICES							
112 CLASSIFIED SALARIES	44,200.00	46,410.00	48,955.92	1.00	51,165.92	51,165.92	0.00
113 ADMINISTRATORS SALARIES	175,777.88	183,502.26	190,677.35	1.50	198,139.45	198,139.45	0.00
130 ADDITIONAL SALARIES	689.89	153.13	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	4.21	0.00	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	15,155.68	15,829.06	22,660.78		18,527.99	18,527.99	0.00
212 PERS PICK-UP	13,240.31	13,829.76	14,377.92		14,958.24	14,958.24	0.00
213 PERS UAL	22,265.82	23,258.59	24,179.02		30,290.62	30,290.62	0.00
214 PERS BOND	11,642.78	11,940.43	12,413.03		13,088.50	13,088.50	0.00
216 PERS OPSRP	8,797.50	9,191.55	13,945.79		10,787.03	10,787.03	0.00
220 SOCIAL SECURITY	16,776.17	17,383.94	18,070.56		18,791.51	18,791.51	0.00
231 WORKER'S COMPENSATION	1,205.21	1,254.08	1,306.35		1,588.95	1,588.95	0.00
232 UNEMPLOYMENT INSURANCE	1,039.08	1,561.24	1,381.04		1,306.96	1,306.96	0.00
240 CONTRACTUAL EMPL BENEFITS	56,279.15	57,704.40	58,937.40		57,644.16	57,644.16	0.00
318 PROFESSIONAL AND IMPROVEMENT	0.00	5,734.43	2,500.00		2,500.00	2,500.00	0.00
340 TRAVEL	3,160.25	2,740.95	5,000.00		2,500.00	2,500.00	0.00
410 SUPPLIES AND MATERIALS	3,025.04	2,167.16	3,500.00		3,500.00	3,500.00	0.00
460 NON CONSUMABLES	388.23	0.00	0.00		0.00	0.00	0.00
470 COMPUTER SOFTWARE	1,375.00	0.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	967.50	695.00	1,000.00		1,000.00	1,000.00	0.00
2190 SRV DIR-STUDENT SUPPORT SERVICES	375,989.70	393,355.98	418,905.16	2.50	425,789.33	425,789.33	0.00

**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 2026-2027

100 Salaries	18,998
200 Employee Benefits	8,986
300 Purchased Services	35,000
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	62,984

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	16,468	16,916	17,593
200	6,433	6,675	7,746
300	0	0	35,000
400	0	0	0
500	0	0	0
600	0	0	0
Total	22,901	23,591	60,338

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 2210 IMPROVEMENT OF INSTRUCTION SERVICES							
113 ADMINISTRATORS SALARIES	16,467.95	16,916.28	17,592.84	0.10	18,997.68	18,997.68	0.00
190 INSURANCE WAIVER	0.00	0.00	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	0.00		0.00			0.00	0.00
212 PERS PICK-UP	988.09	1,014.96	1,055.52		1,139.83	1,139.83	0.00
213 PERS UAL	1,661.59	1,706.88	1,775.16		2,308.18	2,308.18	0.00
214 PERS BOND	868.35	876.24	911.28		997.40	997.40	0.00
216 PERS OPSRP	1,521.69	1,563.12	2,369.76		1,899.75	1,899.75	0.00
220 SOCIAL SECURITY	1,147.79	1,175.61	1,345.92		1,453.30	1,453.30	0.00
231 WORKER'S COMPENSATION	88.74	90.86	94.45		119.89	119.89	0.00
232 UNEMPLOYMENT INSURANCE	74.52	157.44	87.96		73.78	73.78	0.00
240 CONTRACTUAL EMPL BENEFITS	82.58	90.05	105.60		993.71	993.71	0.00
390 OTHER PROF/TECH SERV	0.00	0.00	35,000.00		35,000.00	35,000.00	0.00
2210 IMPROVEMENT OF INSTRUCTION SERVICES	22,901.30	23,591.44	60,338.49	0.10	62,983.52	62,983.52	0.00

**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 2026-2027

100 Salaries	90,355
200 Employee Benefits	93,406
300 Purchased Services	5,000
400 Supplies & Materials	5,000
500 Capital Outlay	0
600 Other Objects	0
TOTAL	193,761

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	69,010	79,262	84,151
200	55,676	62,542	68,541
300	3,583	4,451	2,750
400	642	925	4,500
500	0	0	0
600	0	0	0
Total	128,912	147,181	159,942

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 2220 EDUCATIONAL MEDIA							
112 CLASSIFIED SALARIES	61,147.35	71,782.67	77,766.62	2.16	83,554.68	83,554.68	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	1,725.96	1,220.53	0.00		6,800.00	6,800.00	0.00
190 INSURANCE WAIVER	6,136.44	6,259.20	6,384.35		0.00	0.00	0.00
211 PERS TIER 1,2	75.66	0.00	0.00		0.00	0.00	0.00
212 PERS PICK-UP	4,140.64	4,755.79	5,049.07		5,421.25	5,421.25	0.00
213 PERS UAL	6,963.07	7,997.59	8,490.85		10,978.09	10,978.09	0.00
214 PERS BOND	3,671.25	4,105.81	4,359.07		4,743.59	4,743.59	0.00
216 PERS OPSRP	6,318.60	7,323.85	11,335.16		9,035.48	9,035.48	0.00
220 SOCIAL SECURITY	5,186.76	5,861.75	6,226.39		6,690.68	6,690.68	0.00
231 WORKER'S COMPENSATION	393.18	446.42	475.19		590.30	590.30	0.00
232 UNEMPLOYMENT INSURANCE	503.01	503.93	406.96		509.32	509.32	0.00
240 CONTRACTUAL EMPL BENEFITS	28,424.24	31,547.33	32,198.52		55,437.15	55,437.15	0.00
310 INSTRUCTIONAL SERVICES	1,147.89	2,071.50	2,750.00		2,500.00	2,500.00	0.00
324 RENTALS	2,156.28	2,181.44	0.00		2,500.00	2,500.00	0.00
340 TRAVEL	279.00	198.00	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	108.00	0.00	1,000.00		1,500.00	1,500.00	0.00
430 LIBRARY BOOKS	534.32	925.16	3,000.00		3,000.00	3,000.00	0.00
470 COMPUTER SOFTWARE	0.00	0.00	500.00		500.00	500.00	0.00
2220 EDUCATIONAL MEDIA	128,911.65	147,180.97	159,942.18	2.16	193,760.54	193,760.54	0.00

**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 2026-2027

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	2023-2024	2024-2025	2025-26 Budget
100	849	102	0
200	3,303	6,841	0
300	2,660	7,562	22,000
400	1,874	0	0
500	0	0	0
600	0	0	0
Total	8,686	14,504	22,000

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
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	848.87	101.60	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	10.02	6.10	0.00		0.00	0.00	0.00
213 PERS UAL	16.84	10.26	0.00		0.00	0.00	0.00
214 PERS BOND	8.94	5.27	0.00		0.00	0.00	0.00
216 PERS OPSRP	15.42	9.39	0.00		0.00	0.00	0.00
220 SOCIAL SECURITY	12.42	7.77	0.00		0.00	0.00	0.00
231 WORKER'S COMPENSATION	0.97	0.59	0.00		0.00	0.00	0.00
232 UNEMPLOYMENT INSURANCE	0.49	2.54	0.00		0.00	0.00	0.00
240 CONTRACTUAL EMPL BENEFITS	3,237.97	6,798.61	0.00		0.00	0.00	0.00
310 INSTRUCTIONAL SERVICES	385.14	188.56	10,000.00		10,000.00	10,000.00	0.00
340 TRAVEL	1,300.03	7,182.68	9,000.00		9,000.00	9,000.00	0.00
380 NON INSTRUCTIONAL SERVICES	975.23	190.97	3,000.00		3,000.00	3,000.00	0.00
410 SUPPLIES AND MATERIALS	1,174.56	0.00	0.00		0.00	0.00	0.00
470 COMPUTER SOFTWARE	699.00	0.00	0.00		0.00	0.00	0.00
2240 INSTRUCTIONAL STAFF DEVELOPMENT	8,685.90	14,504.34	22,000.00		22,000.00	22,000.00	0.00

**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 2026-2027

100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	66,900
400 Supplies & Materials	1,500
500 Capital Outlay	0
600 Other Objects	6,500
TOTAL	74,900

Historical Data	2023--2024	2024-2025	2025-26 Budget
100	0	0	0
200	0	0	0
300	39,655	62,282	64,500
400	4,811	4,408	1,500
500	0	0	0
600	2,503	2,503	4,000
Total	46,969	69,193	70,000

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 2310 BOARD OF EDUCATION							
340 TRAVEL	0.00	0.00	3,000.00		3,000.00	3,000.00	0.00
350 COMMUNICATION	2,145.69	0.00	1,000.00		1,000.00	1,000.00	0.00
381 AUDIT SERVICES	32,000.00	53,700.00	37,000.00		39,400.00	39,400.00	0.00
382 LEGAL SERVICES	3,191.22	6,289.12	20,000.00		20,000.00	20,000.00	0.00
388 ELECTION SERVICES	1,458.41	1,382.69	500.00		500.00	500.00	0.00
389 OTHER NON INSTRUCTIONAL SERVICES	860.00	910.00	3,000.00		3,000.00	3,000.00	0.00
410 SUPPLIES AND MATERIALS	2,060.56	1,408.46	1,500.00		1,500.00	1,500.00	0.00
460 NON CONSUMABLES	0.00	0.00	0.00		0.00	0.00	0.00
470 COMPUTER SOFTWARE	2,750.00	3,000.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	2,503.00	2,503.00	4,000.00		6,500.00	6,500.00	0.00
2310 BOARD OF EDUCATION	46,968.88	69,193.27	70,000.00		74,900.00	74,900.00	0.00

**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 2026-2027

100 Salaries	271,215
200 Employee Benefits	144,737
300 Purchased Services	10,500
400 Supplies & Materials	14,000
500 Capital Outlay	0
600 Other Objects	1,500
TOTAL	441,952

Historical Data	2023--224	2024-2025	2025-26 Budget
100	234,640	262,702	246,155
200	95,522	129,781	137,326
300	8,222	15,065	10,500
400	8,753	7,635	14,000
500	0	0	0
600	658	2,295	1,500
Total	347,796	417,477	409,481

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 2321 OFFICE OF SUPERINTENDENT							
112 CLASSIFIED SALARIES	73,830.00	77,090.25	80,118.66	1.00	83,268.21	83,268.21	0.00
113 ADMINISTRATORS SALARIES	143,316.71	144,929.96	153,393.21	0.80	161,581.21	161,581.21	0.00
130 ADDITIONAL SALARIES	2,218.49	22,045.69	0.00		13,333.55	13,333.55	0.00
190 INSURANCE WAIVER	15,275.10	18,635.72	12,642.70		13,032.00	13,032.00	0.00
211 PERS TIER 1,2	31.11	257.02	0.00		0.00	0.00	0.00
212 PERS PICK-UP	14,078.38	15,733.58	14,769.35		16,272.98	16,272.98	0.00
213 PERS UAL	23,675.19	26,506.57	24,836.87		32,952.65	32,952.65	0.00
214 PERS BOND	12,370.63	13,607.97	12,750.94		14,238.69	14,238.69	0.00
216 PERS OPSRP	21,656.83	24,076.90	32,156.95		27,121.62	27,121.62	0.00
220 SOCIAL SECURITY	16,884.34	18,988.54	18,830.74		20,707.00	20,707.00	0.00
231 WORKER'S COMPENSATION	1,275.39	1,421.70	1,334.58		1,724.31	1,724.31	0.00
232 UNEMPLOYMENT INSURANCE	1,037.58	3,127.92	1,430.72		1,338.28	1,338.28	0.00
240 CONTRACTUAL EMPL BENEFITS	4,512.15	26,060.78	31,216.08		30,381.18	30,381.18	0.00
318 PROF & IMPORVEMENT	0.00	2,400.00	0.00		0.00	0.00	0.00
320 PROPERTY SERVICES	0.00	0.00	0.00		0.00	0.00	0.00
340 TRAVEL	7,422.12	11,164.91	10,000.00		10,000.00	10,000.00	0.00
354 ADVERTISING	450.00	659.76	0.00		0.00	0.00	0.00
389 OTHER NON-PROF/TECH SERV	350.00	0.00	0.00		0.00	0.00	0.00
390 OTHER PROF/TECH SERV	0.00	840.00	500.00		500.00	500.00	0.00
410 SUPPLIES AND MATERIALS	4,896.83	3,609.94	9,000.00		9,000.00	9,000.00	0.00
460 NON CONSUMABLES	0.00	0.00	1,000.00		1,000.00	1,000.00	0.00
470 COMPUTER SOFTWARE	3,856.49	4,025.00	4,000.00		4,000.00	4,000.00	0.00
640 DUES & FEES	658.20	2,295.00	1,500.00		1,500.00	1,500.00	0.00
2321 OFFICE OF SUPERINTENDENT	347,795.54	417,477.21	409,480.80	1.80	441,951.68	441,951.68	0.00

**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, 2.5 FTE Assistant Principals,
5.16 FTE Secretaries

3. Funding Source

State School Fund

PROPOSED 2026-2027

100 Salaries	990,945
200 Employee Benefits	609,940
300 Purchased Services	8,250
400 Supplies & Materials	3,800
500 Capital Outlay	0
600 Other Objects	5,500
TOTAL	1,618,435

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	741,793	785,779	932,656
200	462,552	520,404	631,780
300	9,181	5,866	7,750
400	582	261	1,050
500	0	0	0
600	4,702	4,833	5,500
Total	1,218,809	1,317,144	1,578,736

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 2410 OFFICE OF PRINCIPALS							
112 CLASSIFIED SALARIES	198,925.17	207,530.70	230,550.34	5.16	247,733.92	247,733.92	0.00
113 ADMINISTRATORS SALARIES	526,410.17	561,513.26	694,730.23	5.50	721,912.85	721,912.85	0.00
121 SUBSTITUTE CERTIFIED SALARIES	0.00	0.00	0.00		0.00	0.00	0.00
122 SUBSTITUTE CLASSIFIED SALARIES	0.00	11.01	0.00		0.00	0.00	0.00
130 ADDITIONAL SALARIES	3,066.55	3,235.28	0.00		1,750.00	1,750.00	0.00
190 INSURANCE WAIVER	13,391.50	13,489.11	7,375.52		19,548.00	19,548.00	0.00
211 PERS TIER 1,2	52,760.93	50,654.13	72,486.34		60,221.33	60,221.33	0.00
212 PERS PICK-UP	44,507.44	51,965.30	55,959.59		59,756.85	59,756.85	0.00
213 PERS UAL	74,846.99	87,388.10	94,105.02		120,879.92	120,879.92	0.00
214 PERS BOND	39,171.17	44,863.33	48,311.49		52,287.23	52,287.23	0.00
216 PERS OPSRP	28,184.86	41,281.14	65,986.70		53,624.02	53,624.02	0.00
220 SOCIAL SECURITY	55,530.92	64,657.46	69,723.88		74,663.39	74,663.39	0.00
231 WORKER'S COMPENSATION	4,072.96	4,731.52	5,100.61		6,364.68	6,364.68	0.00
232 UNEMPLOYMENT INSURANCE	3,586.91	7,615.76	4,757.09		4,220.18	4,220.18	0.00
240 CONTRACTUAL EMPL BENEFITS	159,889.52	167,247.72	215,349.22		177,922.34	177,922.34	0.00
310 INSTRUCTIONAL SERVICES	9,100.15	5,866.13	3,250.00		3,250.00	3,250.00	0.00
318 PROFESSIONAL AND IMPROVEMENT	0.00	0.00	2,500.00		3,000.00	3,000.00	0.00
340 TRAVEL	80.40	0.00	2,000.00		2,000.00	2,000.00	0.00
410 SUPPLIES AND MATERIALS	0.00	260.80	1,050.00		3,800.00	3,800.00	0.00
460 NON CONSUMABLES	581.69	0.00	0.00		0.00	0.00	0.00
640 DUES AND FEES	4,701.50	4,833.00	5,500.00		5,500.00	5,500.00	0.00
2410 OFFICE OF PRINCIPALS	1,218,808.83	1,317,143.75	1,578,736.03	10.66	1,618,434.71	1,618,434.71	0.00

**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 2026-2027

100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	52,500
400 Supplies & Materials	2,000
500 Capital Outlay	0
600 Other Objects	209,500
TOTAL	264,000

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	0	0	0
200	0	0	0
300	40,393	36,638	48,750
400	532	1,144	2,000
500	0	0	0
600	135,460	156,622	179,500
Total	176,385	194,404	230,250

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 2510 DIRECTION OF BUSINESS SUPPORT							
320 PROPERTY SERVICES	5,960.39	4,121.05	6,500.00		8,000.00	8,000.00	0.00
340 TRAVEL	0.00		250.00		2,500.00	2,500.00	0.00
350 COMMUNICATION	26,086.41	24,030.26	31,000.00		31,000.00	31,000.00	0.00
353 POSTAGE	8,346.29	8,487.15	11,000.00		11,000.00	11,000.00	0.00
410 SUPPLIES AND MATERIALS	532.07	1,143.92	2,000.00		2,000.00	2,000.00	0.00
540 DEPRECIABLE EQUIPMENT	0.00		0.00		0.00	0.00	0.00
610 PRINCIPAL	0.00	2,333.61	0.00		0.00	0.00	0.00
620 INTEREST	0.00	54.39	0.00		0.00	0.00	0.00
640 DUES AND FEES	1,323.95	1,323.95	1,500.00		3,500.00	3,500.00	0.00
652 FIDELITY BOND PREMIUM	525.00	525.00	1,000.00		1,000.00	1,000.00	0.00
653 INSURANCE PREMIUMS	133,610.60	152,385.10	177,000.00		205,000.00	205,000.00	0.00
2510 DIRECTION OF BUSINESS SUPPORT	176,384.71	194,404.43	230,250.00		264,000.00	264,000.00	0.00

**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, .8125 FTE Secretary

3. Funding Source

State School Fund
Related services provided through NWRES D credits

PROPOSED 2026-2027

100 Salaries	142,108
200 Employee Benefits	85,533
300 Purchased Services	7,000
400 Supplies & Materials	8,000
500 Capital Outlay	0
600 Other Objects	10,000
TOTAL	252,641

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	120,745	120,038	97,824
200	64,584	69,528	61,364
300	12,659	30,251	7,000
400	6,524	1,831	3,000
500	0	0	0
600	4,866	30,411	5,000
Total	209,378	252,058	174,188

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 2520 FISCAL SERVICES							
112 CLASSIFIED SALARIES	23,667.09		0.00	0.81	40,107.87	40,107.87	0.00
113 ADMINISTRATORS SALARIES	90,274.50	108,056.16	97,823.62	0.90	102,000.57	102,000.57	0.00
130 ADDITIONAL SALARIES	175.52	11,460.51	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	6,627.77	521.60	0.00		0.00	0.00	0.00
211 PERS TIER 1,2	-1,712.20	10,393.16	11,817.12		13,362.10	13,362.10	0.00
212 PERS PICK-UP	8,305.56	7,185.66	5,869.44		8,526.48	8,526.48	0.00
213 PERS UAL	14,425.05	12,109.37	9,870.36		17,266.19	17,266.19	0.00
214 PERS BOND	7,723.86	6,217.94	5,067.25		7,460.64	7,460.64	0.00
216 PERS OPSRP	13,528.56	3,124.73	0.00		4,010.76	4,010.76	0.00
220 SOCIAL SECURITY	4,918.88	9,166.49	7,483.32		10,816.93	10,816.93	0.00
231 WORKER'S COMPENSATION	812.16	654.42	534.08		903.59	903.59	0.00
232 UNEMPLOYMENT INSURANCE	738.53	394.75	789.12		676.76	676.76	0.00
240 CONTRACTUAL EMPL BENEFITS	15,844.05	20,281.47	19,933.57		22,509.57	22,509.57	0.00
340 TRAVEL	4,908.10	2,464.67	2,000.00		2,000.00	2,000.00	0.00
380 NON INSTRUCTIONAL SERVICES	7,750.57	4,222.71	5,000.00		5,000.00	5,000.00	0.00
390 OTHER PROFESSIONAL SERVICES	0.00	23,563.25	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	2,906.08	1,830.99	2,000.00		2,000.00	2,000.00	0.00
460 NON CONSUMABLES	39.26	0.00	1,000.00		1,000.00	1,000.00	0.00
470 COMPUTER SOFTWARE	3,578.85		0.00		5,000.00	5,000.00	0.00
600 OTHER OBJECTS	0.00	16,757.79	0.00		0.00	0.00	0.00
640 DUES AND FEES	4,866.29	8,317.49	5,000.00		10,000.00	10,000.00	0.00
650 OTHER INSURANCE AND JUDGEMENTS	0.00	5,335.23	0.00		0.00	0.00	0.00
2520 FISCAL SERVICES	209,378.48	252,058.39	174,187.88	1.71	252,641.46	252,641.46	0.00

**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

2 FTE Maintenance Staff

3. Funding Source

State School Fund

PROPOSED 2026-2027

100 Salaries	148,291
200 Employee Benefits	117,411
300 Purchased Services	1,237,100
400 Supplies & Materials	103,000
500 Capital Outlay	0
600 Other Objects	3,500
TOTAL	1,609,302

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	118,613	136,029	51,917
200	83,589	97,161	44,364
300	1,192,530	1,215,498	1,160,100
400	103,200	97,380	97,500
500	21,456	17,921	0
600	641	2,528	1,500
Total	1,520,030	1,566,518	1,355,381

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 2540 OPERATION & MAINTENANCE OF PLANT							
112 CLASSIFIED SALARIES	111,733.16	132,548.80	51,916.80	2.00	148,291.12	148,291.12	0.00
130 ADDITIONAL SALARIES	6,879.95	3,480.00	0.00		0.00	0.00	0.00
190 INSURANCE WAIVER	0.00		0.00		0.00	0.00	0.00
211 PERS TIER 1,2	9,930.31	10,268.04	0.00		12,043.57	12,043.57	0.00
212 PERS PICK-UP	6,092.73	7,477.40	3,114.96		8,897.52	8,897.52	0.00
213 PERS UAL	10,245.90	12,574.62	5,238.36		18,017.41	18,017.41	0.00
214 PERS BOND	5,329.20	6,455.54	2,689.32		7,785.24	7,785.24	0.00
216 PERS OPSRP	1,787.13	3,661.30	6,993.24		5,635.56	5,635.56	0.00
220 SOCIAL SECURITY	9,036.61	10,382.22	3,967.08		11,243.04	11,243.04	0.00
231 WORKER'S COMPENSATION	2,479.75	2,636.05	294.28		4,742.58	4,742.58	0.00
232 UNEMPLOYMENT INSURANCE	521.61	892.07	259.32		983.60	983.60	0.00
240 CONTRACTUAL EMPL BENEFITS	38,166.14	42,813.59	21,807.60		48,062.40	48,062.40	0.00
321 CLEANING SERVICES	348,143.94	344,762.15	348,000.00		360,000.00	360,000.00	0.00
322 REPAIRS AND MAINTENANCE	244,295.81	243,459.20	200,000.00		200,000.00	200,000.00	0.00
324 RENTALS	603.50	725.54	1,000.00		1,000.00	1,000.00	0.00
325 ELECTRICITY	197,574.22	227,070.96	220,000.00		245,000.00	245,000.00	0.00
326 HEAT	87,109.31	96,152.00	100,000.00		85,000.00	85,000.00	0.00
327 WATER AND SEWER	128,648.95	153,331.41	130,000.00		165,000.00	165,000.00	0.00
328 GARBAGE	39,127.54	45,135.45	40,000.00		60,000.00	60,000.00	0.00
329 DISTRICT VEHICLES	1,608.82	4,657.84	5,000.00		5,000.00	5,000.00	0.00
340 TRAVEL	338.38	0.00	500.00		500.00	500.00	0.00
350 COMMUNICATION	734.18	245.73	600.00		600.00	600.00	0.00
380 NON INSTRUCTIONAL SERVICES	144,345.27	99,957.77	115,000.00		115,000.00	115,000.00	0.00
410 SUPPLIES AND MATERIALS	1,158.23	2,286.55	2,500.00		3,000.00	3,000.00	0.00
416 CUSTODIAL SUPPLIES	26,465.81	23,966.12	25,000.00		30,000.00	30,000.00	0.00
417 MAINTENANCE SUPPLIES	68,879.69	59,210.76	70,000.00		70,000.00	70,000.00	0.00
460 NON CONSUMABLES	6,696.18	11,916.90	0.00		0.00	0.00	0.00
470 COMPUTER SOFTWARE	0.00	0.00	0.00		0.00	0.00	0.00
540 DEPRECIABLE EQUIPMENT	21,456.02	17,921.47	0.00		0.00	0.00	0.00
640 DUES AND FEES	641.36	2,528.10	1,500.00		3,500.00	3,500.00	0.00
2540 OPERATION AND MAINTENANCE OF PLANT	1,520,029.70	1,566,517.58	1,355,380.96	2.00	1,609,302.04	1,609,302.04	0.00

**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 2026-2027

100 Salaries	18,998
200 Employee Benefits	9,036
300 Purchased Services	825,000
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other Objects	0
TOTAL	853,033

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	16,468	16,916	17,593
200	6,433	6,675	7,756
300	790,669	895,452	785,000
400	0	0	0
500	0	0	0
600	0	0	0
Total	813,570	919,043	810,349

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 2550 TRANSPORTATION							
113 ADMINISTRATORS SALARIES	16,468.06	16,916.27	17,592.96	0.10	18,997.68	18,997.68	0.00
211 PERS TIER 1,2	0.00		0.00		0.00	0.00	0.00
212 PERS PICK-UP	988.09	1,014.96	1,055.53		1,139.82	1,139.82	0.00
213 PERS UAL	1,661.59	1,706.88	1,775.16		2,308.18	2,308.18	0.00
214 PERS BOND	868.35	876.24	911.28		997.40	997.40	0.00
216 PERS OPSRP	1,521.69	1,563.11	2,369.76		1,899.74	1,899.74	0.00
220 SOCIAL SECURITY	1,147.78	1,175.61	1,345.92		1,453.31	1,453.31	0.00
231 WORKER'S COMPENSATION	88.75	90.86	94.45		119.88	119.88	0.00
232 UNEMPLOYMENT INSURANCE	74.52	157.44	97.96		123.80	123.80	0.00
240 CONTRACTUAL EMPL BENEFITS	82.58	90.05	105.60		993.61	993.61	0.00
325 ELECTRICITY	0.00	28,129.56	0.00		10,000.00	10,000.00	0.00
331 REIMBURSABLE STUDENT TRANSPORT	785,137.93	867,017.17	785,000.00		815,000.00	815,000.00	0.00
332 NON-REIMBURSABLE STUDENT TRANSPORT	5,531.09	304.93	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	813,570.43	919,043.08	810,348.62	0.10	853,033.42	853,033.42	0.00

**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 NWRES D credits

PROPOSED 2026-2027

100 Salaries	192,663
200 Employee Benefits	127,353
300 Purchased Services	4,250
400 Supplies & Materials	46,700
500 Capital Outlay	0
600 Other Objects	500
TOTAL	371,466

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	49,908	178,277	185,329
200	30,666	112,887	123,662
300	16,728	5,213	11,250
400	22,533	61,504	66,700
500	0	0	0
600	46	8,463	500
Total	119,881	366,344	387,440

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 2660 TECHNOLOGY SERVICES							
113 ADMINISTRATORS SALARIES	49,907.63	178,276.73	185,328.60	2.00	192,662.54	192,662.54	0.00
211 PERS TIER 1,2	0.00	0.00	0.00		0.00	0.00	0.00
212 PERS PICK-UP	2,595.32	10,696.67	11,119.68		11,559.82	11,559.82	0.00
213 PERS UAL	4,364.45	17,988.12	18,699.60		23,235.10	23,235.10	0.00
214 PERS BOND	2,280.29	9,234.71	9,600.00		10,114.79	10,114.79	0.00
216 PERS OPSRP	3,996.80	16,472.75	24,463.84		19,266.24	19,266.24	0.00
220 SOCIAL SECURITY	3,260.81	13,428.40	13,886.76		14,461.07	14,461.07	0.00
231 WORKER'S COMPENSATION	241.11	976.52	1,017.68		1,235.42	1,235.42	0.00
232 UNEMPLOYMENT INSURANCE	361.89	1,241.60	1,007.56		1,036.28	1,036.28	0.00
240 CONTRACTUAL EMPL BENEFITS	13,564.95	42,848.69	43,866.72		46,444.44	46,444.44	0.00
320 PROPERTY SERVICES	0.00	161.23	2,250.00		2,250.00	2,250.00	0.00
340 TRAVEL	406.84	1,296.56	500.00		500.00	500.00	0.00
350 COMMUNICATION	496.75	921.79	500.00		1,500.00	1,500.00	0.00
380 NON INSTRUCTIONAL SERVICES	15,824.80	2,276.00	8,000.00		0.00	0.00	0.00
390 OTHER PROF/TECH SERV	0.00	557.00	0.00		0.00	0.00	0.00
410 SUPPLIES AND MATERIALS	7,661.53	6,348.59	4,000.00		4,000.00	4,000.00	0.00
460 NON CONSUMABLES	2,801.06	5,756.88	5,000.00		5,000.00	5,000.00	0.00
470 COMPUTER SOFTWARE	364.50	13,388.33	17,700.00		17,700.00	17,700.00	0.00
480 COMPUTER HARDWARE	11,705.75	36,010.31	40,000.00		20,000.00	20,000.00	0.00
640 DUES AND FEES	46.34	8,463.00	500.00		500.00	500.00	0.00
2660 TECHNOLOGY SERVICES	119,880.82	366,343.88	387,440.44	2.00	371,465.70	371,465.70	0.00

**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

\$405,000 transfer to athletics and activities, \$4,000 transfer to food service, \$100,000 to district curriculum fund, \$75,000 to preventative maintenance fund, and \$27,300 transfer to debt service fund

PROPOSED 2026-2027

100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	0
400 Supplies & Materials	0
500 Capital Outlay	0
700 Transfers	611,300
TOTAL	611,300

Historical Data	2023-2024	2024-2025	2025-26 Budget
100	0	0	0
200	0	0	0
300	0	0	0
400	0	0	0
500	0	0	0
700	430,119	641,300	560,300
Total	430,119	641,300	560,300

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 5200 TRANSFER OF FUNDS							
710 INTER FUND TRANSFER	430,119.24	641,300.00	560,300.00		611,300.00	611,300.00	0.00
5200 TRANSFER OF FUNDS	430,119.24	641,300.00	560,300.00		611,300.00	611,300.00	0.00

**BANKS SCHOOL DISTRICT
PROGRAM BUDGET INFORMATION**

FUND: 100

FUNCTION: 6110

PROGRAM: Contingency

1. Program Description

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

2. Personnel Data

3. Funding Source

State School Fund

PROPOSED 2026-2027

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	2023-2024	2024-2025	2025-26 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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
FUNCTION 6110 CONTINGENCY							
810 CONTINGENCY	0.00	0.00	500,000.00		500,000.00	500,000.00	0.00
6110 CONTINGENCY	0.00	0.00	500,000.00		500,000.00	500,000.00	0.00

**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 2026-2027

100 Salaries	0
200 Employee Benefits	0
300 Purchased Services	0
400 Supplies & Materials	0
500 Capital Outlay	0
800 Other Uses	846,000
TOTAL	846,000

Historical Data	2023-2024	2024-2025	2025-26 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



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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
3299 Restricted Revenue From the State	0.00	71,237.58	40,000.00		57,000.00	57,000.00	0.00
FUND 202 OUTDOOR SCHOOL	0.00	71,237.58	40,000.00		57,000.00	57,000.00	0.00
REQUIREMENTS:							
FUNCTION 1121							
100 Salaries	0.00	2,108.91	2,000.00		1,350.00	1,350.00	0.00
200 Benefits	0.00	878.25	0.00		600.00	600.00	0.00
300 Services	0.00	66,795.98	33,250.00		51,300.00	51,300.00	0.00
400 Supplies	0.00	443.51	3,000.00		2,000.00	2,000.00	0.00
FUNCTION 2240							
300 Services	0.00	0.00	250.00		250.00	250.00	0.00
FUNCTION 2550							
300 Services	0.00	1,010.93	1,500.00		1,500.00	1,500.00	0.00
FUND 202 OUTDOOR SCHOOL	0.00	71,237.58	40,000.00	0.00	57,000.00	57,000.00	0.00

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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	7,354.00	15,688.00	20,088.00		17,221.00	17,221.00	0.00
FUND 206 TITLE II-A	7,354.00	15,688.00	20,088.00		17,221.00	17,221.00	0.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	0.00	0.00	0.00		6,941.10	6,941.10	0.00
200 Benefits	0.00	0.00	0.00		10,279.90	10,279.90	0.00
FUNCTION 2210							
300 Services	0.00	15,688.00	0.00		0.00	0.00	0.00
FUNCTION 2240							
300 Services	5,194.00	0.00	18,000.00		0.00	0.00	0.00
400 Supplies	0.00	0.00	2,088.00		0.00	0.00	0.00
FUNCTION 2321							
300 Services	0.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 2490							
300 Services	0.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 3300							
300 Services	2,160.00	0.00	0.00		0.00	0.00	0.00
FUND 206 TITLE II-A	7,354.00	15,688.00	20,088.00		17,221.00	17,221.00	0.00

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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	7,500.00	5,305.74	10,000.00		10,000.00	10,000.00	0.00
FUND 207 RTI	7,500.00	5,305.74	10,000.00		10,000.00	10,000.00	0.00
REQUIREMENTS:							
FUNCTION 1111							
100 Salaries	210.65	367.03	0.00		2,250.00	2,250.00	0.00
200 Benefits	90.21	161.40	0.00		964.00	964.00	0.00
300 Services	2,137.14	436.36	5,000.00		0.00	0.00	0.00
FUNCTION 2240							
300 Services	5,062.00	4,340.95	5,000.00		6,786.00	6,786.00	0.00
FUND 207 RTI	7,500.00	5,305.74	10,000.00		10,000.00	10,000.00	0.00

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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	116,297.56	80,679.16	80,349.00		44,989.00	44,989.00	0.00
FUND 210 TITLE 1 PART A	116,297.56	80,679.16	80,349.00		44,989.00	44,989.00	0.00
REQUIREMENTS:							
FUNCTION 1272							
100 Salaries	73,599.25	48,474.75	51,853.50	0.57	26,372.09	26,372.09	0.00
200 Benefits	28,550.78	20,959.70	23,140.66		14,762.07	14,762.07	0.00
300 Services	4,031.84	10,494.09	1,000.00		1,000.00	1,000.00	0.00
400 Supplies	6,378.59	750.62	854.84		854.84	854.84	0.00
FUNCTION 3300							
300 Services	746.13	0.00	3,500.00		0.00	0.00	0.00
400 Supplies	2,990.97	0.00	0.00		2,000.00	2,000.00	0.00
FUND 210 TITLE 1 PART A	116,297.56	80,679.16	80,349.00	0.57	44,989.00	44,989.00	0.00

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 disabilities.

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	228,796.50	227,156.15	241,927.75		225,128.00	225,128.00	0.00
FUND 217 IDEA	228,796.50	227,156.15	241,927.75		225,128.00	225,128.00	0.00
REQUIREMENTS:							
FUNCTION 1220							
400 Supplies	1,788.70	0.00	506.52		0.00	0.00	0.00
FUNCTION 1250							
100 Salaries	118,203.85	111,385.80	123,820.60	2.63	95,693.69	95,693.69	0.00
200 Benefits	108,069.45	112,991.47	117,600.63		129,434.31	129,434.31	0.00
300 Services	0.00	2,778.88	0.00		0.00	0.00	0.00
400 Supplies	734.50	0.00	0.00		0.00	0.00	0.00
FUND 217 IDEA	228,796.50	227,156.15	241,927.75	2.63	225,128.00	225,128.00	0.00

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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
3199 Restricted Revenue from the State	360,354.29	337,205.52	355,593.11		332,775.00	332,775.00	0.00
FUND 219 HIGH SCHOOL SUCCESS GRANT	360,354.29	337,205.52	355,593.11		332,775.00	332,775.00	0.00
REQUIREMENTS:							
FUNCTION 1131							
100 Salaries	130,349.00	131,967.73	151,494.00	2.00	164,556.02	164,556.02	0.00
200 Benefits	92,600.76	94,408.27	109,655.70		115,073.40	115,073.40	0.00
300 Services	8,454.47	19,194.13	3,000.00		0.00	0.00	0.00
400 Supplies	30,528.87	8,891.26	5,932.77		0.00	0.00	0.00
500 Depreciable Equipment	5,159.68	0.00	0.00		0.00	0.00	0.00
600 Dues and Fees	2,910.54	10,277.64	0.00		0.00	0.00	0.00
FUNCTION 2120							
100 Salaries	49,801.12	38,609.33	47,557.90	0.80	12,408.59	12,408.59	0.00
200 Benefits	40,549.85	33,857.16	37,952.74		40,736.99	40,736.99	0.00
FUNCTION 2410							
100 Salaries	0.00	0.00	0.00		0.00	0.00	0.00
FUND 219 HIGH SCHOOL SUCCESS GRANT	360,354.29	337,205.52	355,593.11	2.80	332,775.00	332,775.00	0.00

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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	19,527.50	0.00	0.00		10,000.00	10,000.00	0.00
FUND 220 TITLE IV-A	19,527.50	0.00	0.00		10,000.00	10,000.00	0.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	0.00	0.00	0.00		7,294.10	7,294.10	0.00
200 Benefits	0.00	0.00	0.00		2,705.90	2,705.90	0.00
300 Services	0.00	0.00	0.00		0.00	0.00	0.00
400 Supplies	18,567.50	0.00	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	960.00	0.00	0.00		0.00	0.00	0.00
FUND 220 TITLE IV-A	19,527.50	0.00	0.00		10,000.00	10,000.00	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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
3299 Restricted Revenue from the State Government Through the State	0.00	21,109.26	20,000.00		20,000.00	20,000.00	0.00
FUND 222 SECONDARY CAREER PATHWAYS	0.00	21,109.26	20,000.00		20,000.00	20,000.00	0.00
REQUIREMENTS:							
FUNCTION 11XX 400 Supplies	0.00	21,109.26	20,000.00		20,000.00	20,000.00	0.00
FUND 222 SECONDARY CAREER PATHWAYS	0.00	21,109.26	20,000.00		20,000.00	20,000.00	0.00

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

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	4,230.35	68,468.64	68,468.64		68,468.64	68,468.64	0.00
FUND 223 ESSA	4,230.35	68,468.64	68,468.64		68,468.64	68,468.64	0.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	2,425.68	30,281.06	45,112.81	0.81	34,882.98	34,882.98	0.00
200 Benefits	945.72	12,300.73	20,066.27		14,799.64	14,799.64	0.00
300 Services	0.00	0.00	0.00			0.00	0.00
400 Supplies	0.00	0.00	1,856.90		1,856.90	1,856.90	0.00
FUNCTION 2210							
300 Services	858.95	25,886.85	1,432.66		16,929.12	16,929.12	0.00
FUND 223 ESSA	4,230.35	68,468.64	68,468.64	0.81	68,468.64	68,468.64	0.00

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

There have been three major rounds of federal funding to address the economic, technology, health and safety, and learning losses experienced in education due to COVID-19. The Coronavirus Aid, Relief, and Economic Security Act (CARES Act, 3/27/20) provided funding through two grants: one supporting general response efforts (ESSER I) and another supporting comprehensive distance learning (GEER/CDL). The Consolidated Appropriations Act (CAA/CRRSAA, 12/27/20) provided additional COVID relief funding through ESSER II. The American Rescue Plan Act of 2021 represented the third round of funding (ESSER III), which expired on September 30, 2024.

All ESSER funds have been fully expended, and no additional ESSER funding is anticipated.

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
4500 Restricted Revenue From the Federal Government Through the State	559,349.41	0.00	0.00		0.00	0.00	0.00
FUND 226 ESSER	559,349.41	0.00	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	2,574.20	0.00	0.00		0.00	0.00	0.00
400 Supplies	221,696.61	0.00	0.00		0.00	0.00	0.00
FUNCTION 12XX							
100 Salaries	29,536.47	0.00	0.00		0.00	0.00	0.00
200 Benefits	11,854.95	0.00	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	121,780.40	0.00	0.00		0.00	0.00	0.00
200 Benefits	78,671.23	0.00	0.00		0.00	0.00	0.00
300 Services	16,674.14	0.00	0.00		0.00	0.00	0.00
400 Supplies	76,561.41	0.00	0.00		0.00	0.00	0.00
FUND 226 ESSER	559,349.41	0.00	0.00		0.00	0.00	0.00

This Page Intentionally Left Blank

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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1710 Athletic Gate Receipts	18,497.00	21,094.00	27,500.00		27,500.00	27,500.00	0.00
1740 Athletic Participation Fees	42,915.00	42,869.29	37,500.00		37,500.00	37,500.00	0.00
1910 RENTALS	0.00	0.00	0.00		10,000.00	10,000.00	0.00
1990 Miscellaneous Revenue	14,237.81	12,340.81	25,000.00		25,000.00	25,000.00	0.00
5200 Interfund Transfer	400,000.00	375,000.00	385,000.00		405,000.00	405,000.00	0.00
FUND 232 ATHLETICS AND ACTIVITIES	475,649.81	451,304.10	475,000.00		505,000.00	505,000.00	0.00
REQUIREMENTS:							
FUNCTION 1122							
133 Advisors Salaries	4,028.00	4,208.00	4,376.00		4,551.86	4,551.86	0.00
212 PERS Pickup	241.69	252.48	262.56		273.12	273.12	0.00
213 PERS UAL	406.37	424.58	441.61		553.08	553.08	0.00
214 PERS Bond	214.78	217.96	226.58		238.92	238.92	0.00
216 PERS OPSRP	372.22	388.91	589.45		455.16	455.16	0.00
220 Social Security	308.24	321.93	334.69		348.00	348.00	0.00
231 Workers Compensation	21.97	22.88	23.70		28.98	28.98	0.00
232 Unemployment Insurance	28.36	105.22	458.07		5.64	5.64	5.64
240 Contractual Employee Benefits	26.59	25.40	26.28		27.24	27.24	0.00
300 Services	0.00	4,415.05	0.00		0.00	0.00	0.00
FUNCTION 1132							
112 Classified Salaries	0.00	0.00	7,948.67		0.00	0.00	0.00
121 Licensed Substitutes	33.32	60.00	0.00		1,500.01	1,500.01	0.00
130 Other Salaries	13,504.25	14,034.90	27,853.00		24,916.27	24,916.27	0.00
132 Coaches Salaries	62,073.60	51,431.91	60,713.25		53,038.55	53,038.55	0.00

FUND 232 ATHLETICS AND ACTIVITIES continued

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REQUIREMENTS: continued							
133 Advisors Salaries	28,568.29	29,040.04	33,189.00		40,587.41	40,587.41	0.00
136 Extra Duty Pay	0.00	84.16	0.00		0.00	0.00	0.00
211 PERS Tier 1,2	2,676.96	2,031.08	2,621.62		2,335.31	2,335.31	0.00
212 PERS Pickup	6,250.82	5,606.88	6,584.03		7,412.67	7,412.67	0.00
213 PERS UAL	10,511.27	9,428.73	11,049.16		15,001.54	15,001.54	0.00
214 PERS Bond	5,547.22	4,840.73	5,672.28		6,486.07	6,486.07	0.00
216 PERS OPSRP	7,578.64	7,080.66	12,629.23		10,571.88	10,571.88	0.00
220 Social Security	7,926.31	7,201.15	8,338.15		9,398.37	9,398.37	0.00
231 Workers Compensation	576.22	519.05	602.14		785.44	785.44	0.00
232 Unemployment Insurance	627.96	2,353.13	108.68		153.68	153.68	0.00
240 Contractual Employee Benefits	2,135.45	566.12	653.98		737.15	737.15	0.00
310 Contracted Coaches	144,903.25	167,377.59	140,863.23		175,659.01	175,659.01	0.00
310 Professional/Technical Services	32,602.04	37,749.69	37,046.25		37,046.25	37,046.25	0.00
321 Cleaning Services	3,172.21	483.71	1,000.00		1,000.00	1,000.00	0.00
322 Repairs	1,410.00	1,000.00	1,000.00		1,000.00	1,000.00	0.00
324 Rentals	650.00	0.00	0.00		0.00	0.00	0.00
332 Non Reimburse Student Transportation	58,579.60	26,485.51	0.00		0.00	0.00	0.00
342 Travel out of District	25,218.52	28,533.06	10,000.00		10,000.00	10,000.00	0.00
389 Other Professional Services	1,815.30	4,093.00	500.00		500.00	500.00	0.00
410 Supplies	28,280.44	11,314.66	19,500.00		20,000.00	20,000.00	0.00
415 Field Supplies	3,200.70	1,692.03	5,000.00		5,000.00	5,000.00	0.00
419 Uniforms	0.00	8,919.50	8,000.00		8,000.00	8,000.00	0.00
460 Non Consumables	497.99	776.40	2,000.00		2,000.00	2,000.00	0.00
480 Computer Hardware	564.56	0.00	0.00		0.00	0.00	0.00
490 Awards	1,484.44	71.45	0.00		0.00	0.00	0.00
540 Equipment	0.00		0.00		0.00	0.00	0.00
640 Dues and Fees	19,612.23	18,146.50	15,388.39		15,388.39	15,388.39	0.00
FUNCTION 2550							
332 Non Reimburse Student Transportation	0.00		50,000.00		50,000.00	50,000.00	0.00
FUND 232 ATHLETICS AND ACTIVITIES	475,649.81	451,304.05	475,000.00		505,000.00	505,000.00	0.00

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, reducing 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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
3299 Restricted Revenue from the State	15,416.95	138,796.39	69,579.49		74,035.49	74,035.49	0.00
FUND 245 EARLY LITERACY	15,416.95	138,796.39	69,579.49		74,035.49	74,035.49	0.00
REQUIREMENTS:							
FUNCTION 1111							
100 Salaries	5,451.53	17,137.08	13,545.00	0.38	11,394.15	11,394.15	0.00
200 Benefits	546.34	5,935.29	4,550.96		4,835.76	4,835.76	0.00
300 Services	859.98	547.82	5,372.09		0.00	0.00	0.00
400 Supplies	0.00	75,872.41	7,000.00		5,000.00	5,000.00	0.00
FUNCTION 1272							
100 Salaries	0.00	27,174.62	21,899.63	0.26	32,245.91	32,245.91	0.00
200 Benefits	0.00	11,645.29	10,211.81		20,559.67	20,559.67	0.00
300 Services	0.00	483.88	0.00		0.00	0.00	0.00
400 Supplies	2,326.49		0.00		0.00	0.00	0.00
FUNCTION 2240							
300 Services	6,232.61		7,000.00		0.00	0.00	0.00
FUND 245 EARLY LITERACY	15,416.95	138,796.39	69,579.49	0.64	74,035.49	74,035.49	0.00

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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1990 Other Revenue	30,713.28	35,925.73	27,300.00		27,300.00	27,300.00	0.00
5400 Beginning Fund Balance	0.00		0.00		0.00	0.00	0.00
FUND 249 SB 1149	30,713.28	35,925.73	27,300.00		27,300.00	27,300.00	0.00
REQUIREMENTS:							
FUNCTION 5110							
600 Debt Service	27,300.00	27,300.00	27,300.00		27,300.00	27,300.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	3,413.28	3,413.28	0.00		0.00	0.00	0.00
FUND 249 SB 1149	30,713.28	30,713.28	27,300.00		27,300.00	27,300.00	0.00

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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
3199 Restricted Revenue from the State	927,541.03	1,160,911.93	1,019,548.53		1,059,680.56	1,059,680.56	0.00
FUND 251 STUDENT INVESTMENT ACCOUNT	927,541.03	1,160,911.93	1,019,548.53	0.00	1,059,680.56	1,059,680.56	0.00
REQUIREMENTS:							
FUNCTION 1111							
100 Salaries	78,981.73	57,738.97	50,649.30	1.63	59,486.13	59,486.13	0.00
200 Benefits	31,733.83	23,445.16	42,033.34		46,916.75	46,916.75	0.00
300 Services	1,609.68	1,893.22	0.00		0.00	0.00	0.00
400 Supplies	0.00	61,256.96	0.00		0.00	0.00	0.00
FUNCTION 1121							
100 Salaries	140,885.94	149,019.85	157,567.60	2.00	166,481.12	166,481.12	0.00
200 Benefits	97,570.84	101,375.86	111,474.94		117,603.94	117,603.94	0.00
300 Services	2,608.52	547.82	0.00		0.00	0.00	0.00
400 Supplies	0.00	15,999.72	0.00		0.00	0.00	0.00
FUNCTION 1131							
100 Salaries	118,792.56	179,890.92	233,787.00	3.00	216,809.28	216,809.28	0.00
200 Benefits	88,611.42	135,383.79	167,438.30		158,664.23	158,664.23	0.00
300 Services	2,191.28	7,968.89	0.00		0.00	0.00	0.00
400 Supplies	0.00	13,292.14	0.00		0.00	0.00	0.00

FUND 251 STUDENT INVESTMENT ACCOUNT continued

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REQUIREMENTS: continued							
FUNCTION 2120							
100 Salaries	105,372.62	123,168.89	127,524.04	2.00	176,707.47	176,707.47	0.00
200 Benefits	74,985.01	89,426.41	98,464.64		105,593.77	105,593.77	0.00
FUNCTION 2210							
300 Services	0.00	8,466.16	0.00		0.00	0.00	0.00
FUNCTION 2240							
300 Services	34,432.75	55,232.93	30,609.37		11,417.87	11,417.87	0.00
400 Supplies	0.00	247.31					
FUNCTION 2410							
100 Salaries	92,795.00	107,076.00	0.00		0.00	0.00	0.00
200 Benefits	56,969.85	29,480.93	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	0.00	0.00	0.00		0.00	0.00	0.00
FUND 251 STUDENT INVESTMENT ACCOUNT	927,541.03	1,160,911.93	1,019,548.53	8.63	1,059,680.56	1,059,680.56	0.00

FUND 252 SUMMER LEARNING GRANT

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
3299 Restricted Revenue from the State	0.00	0.00	170,000.00		230,160.00	230,160.00	0.00
5200 Interfund Transfer	0.00	0.00	0.00		0.00	0.00	0.00
FUND 252 SUMMER LEARNING GRANT	0.00	0.00	170,000.00		230,160.00	230,160.00	0.00
REQUIREMENTS:							
FUNCTION 11XX							
400 Supplies	0.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 14XX							
100 Salaries	0.00	0.00	59,000.00		65,912.00	65,912.00	0.00
200 Benefits	0.00	0.00	18,000.00		28,248.00	28,248.00	0.00
300 Services	0.00	0.00	0.00		20,000.00	20,000.00	0.00
400 Supplies	0.00	0.00	68,000.00		61,000.00	61,000.00	0.00
600 Dues and Fees	0.00	0.00	0.00		20,000.00	20,000.00	0.00
FUNCTION 2550							
300 Services		0.00	0.00		13,000.00	13,000.00	0.00
FUNCTION 2660							
400 Supplies			25,000.00		22,000.00	22,000.00	0.00
FUND 252 SUMMER LEARNING GRANT	0.00	0.00	170,000.00		230,160.00	230,160.00	0.00

FUND 267 GATES GRANT

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

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1920 Contributions From Private Sources	2,025.00	2,025.00	2,403.04		2,025.00	2,025.00	0.00
5400 Beginning Fund Balance	842.03	842.03	513.84		1,231.23	1,231.23	0.00
FUND 267 Gates Grant	2,867.03	2,867.03	2,916.88		3,256.23	3,256.23	0.00
REQUIREMENTS:							
FUNCTION 1131							
100 Salaries	2,025.00	2,025.00	2,025.00		2,025.00	2,025.00	0.00
200 Benefits	842.03	0.00	891.88		931.23	931.23	0.00
400 Supplies	0.00	0.00	0.00		300.00	300.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	0.00	842.03	0.00		0.00	0.00	0.00
FUND 267 Gates Grant	2,867.03	2,867.03	2,916.88		3,256.23	3,256.23	0.00

FUND 268 NREN GRANT

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

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
2199 Other Intermediate Sources	96,260.00	0.00	0.00		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	96,260.00	0.00	0.00		0.00	0.00	0.00
REQUIREMENTS:							
FUNCTION 2240							
100 Salaries	11,338.78	0.00	0.00		0.00	0.00	0.00
200 Benefits	4,644.97	0.00	0.00		0.00	0.00	0.00
300 Services	77,048.15	0.00	0.00		0.00	0.00	0.00
400 Supplies	3,228.10	0.00	0.00		0.00	0.00	0.00
FUND 268 NREN Grant	96,260.00	0.00	0.00		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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
5200 Interfund Transfer	0.00	139,000.00	85,000.00		100,000.00	100,000.00	0.00
5400 Beginning Fund Balance	0.00	0.00	92,376.27		180,000.00	180,000.00	0.00
FUND 269 DISTRICT CURRICULUM FUND	0.00	139,000.00	177,376.27		280,000.00	280,000.00	0.00

REQUIREMENTS:

FUNCTION 1111

400 Supplies	0.00	30,603.93	58,376.27		66,000.00	66,000.00	0.00
--------------	------	-----------	-----------	--	-----------	-----------	------

FUNCTION 1121

400 Supplies	0.00	5,323.19	40,000.00		60,000.00	60,000.00	0.00
--------------	------	----------	-----------	--	-----------	-----------	------

FUNCTION 1131

400 Supplies	0.00	10,696.61	55,000.00		90,000.00	90,000.00	0.00
--------------	------	-----------	-----------	--	-----------	-----------	------

FUNCTION 2240

300 Services					40,000.00	40,000.00	0.00
--------------	--	--	--	--	-----------	-----------	------

Function 2660

400 Supplies			24,000.00		24,000.00	24,000.00	0.00
--------------	--	--	-----------	--	-----------	-----------	------

FUNCTION 7000

820 Reserved for Next Year		92,376.27					
----------------------------	--	-----------	--	--	--	--	--

FUND 269 DISTRICT CURRICULUM FUND	0.00	139,000.00	177,376.27		280,000.00	280,000.00	0.00
--	-------------	-------------------	-------------------	--	-------------------	-------------------	-------------

FUND 270 STUDENT BODY FUNDS

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

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1510 Interest	9,777.09	10,724.72	2,500.00		11,250.00	11,250.00	0.00
1740 Fees	3,520.00	3,170.00	10,500.00		12,350.00	12,350.00	0.00
1750 Concessions	0.00	0.00	12,000.00		12,000.00	12,000.00	0.00
1760 Fundraising	73,516.46	58,459.70	85,000.00		85,000.00	85,000.00	0.00
1920 Contributions from Private Sources	44,130.00	74,349.08	40,000.00		75,000.00	75,000.00	0.00
1990 Miscellaneous	90,370.48	96,979.06	250,000.00		250,000.00	250,000.00	0.00
5400 Beginning Fund Balance	176,449.18	205,493.95	200,000.00		220,000.00	220,000.00	0.00
FUND 270 STUDENT BODY FUNDS	397,763.21	449,176.51	600,000.00		665,600.00	665,600.00	0.00
REQUIREMENTS:							
FUNCTION 1113							
300 Services	3,131.10	3,211.00	50,000.00		50,000.00	50,000.00	0.00
400 Supplies	12,407.58	10,029.10	25,000.00		25,000.00	25,000.00	0.00
640 Dues and Fees	0.00	0.00	5,000.00		5,000.00	5,000.00	0.00
FUNCTION 1122							
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	4,521.38	0.00	50,000.00		50,000.00	50,000.00	0.00
400 Supplies	10,228.42	11,720.72	25,000.00		25,000.00	25,000.00	0.00
640 Dues and Fees	0.00	0.00	5,000.00		5,250.00	5,250.00	0.00
FUNCTION 1132							
100 Salaries	730.08	431.32	0.00		9,356.60	9,356.60	0.00
200 Benefits	293.86	180.45	0.00		3,993.40	3,993.40	0.00
300 Services	19,912.15	14,550.41	110,000.00		117,000.00	117,000.00	0.00
400 Supplies	146,274.61	174,461.68	255,000.00		300,000.00	300,000.00	0.00
500 Depreciable Equipment	1,000.50	0.00	0.00		0.00	0.00	0.00
640 Dues and Fees	22,084.49	14,740.29	50,000.00		50,000.00	50,000.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	177,179.04	219,851.54	25,000.00		25,000.00	25,000.00	0.00
FUND 270 STUDENT BODY FUNDS	397,763.21	449,176.51	600,000.00		665,600.00	665,600.00	0.00

This Page Intentionally Left Blank

FUNDS 271-279 FUNDRAISED AND SMALL GRANT FUNDS

Miscellaneous funds through private donations and small grants

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1510 Interest	0.00	0.00	3,500.00		3,500.00	3,500.00	0.00
1920 Contributions From Private Sources	21,253.29	6,987.34	140,500.00		140,500.00	140,500.00	0.00
1990 Miscellaneous	3,400.94	13,551.51	69,500.00		94,500.00	94,500.00	0.00
2199 Other Intermediate Sources	14,491.26	0.00	0.00		0.00	0.00	0.00
3299 Restricted Revenue from the State	28,486.55	6,069.62	71,000.00		51,500.00	51,500.00	0.00
4700 Federal Government Through Other Intermediate	0.00	0.00	0.00		0.00	0.00	0.00
5400 Beginning Fund Balance	20,862.41	18,387.59	18,600.00		18,600.00	18,600.00	0.00
FUNDS 271-279 FUNDRAISED & SMALL GRANTS	88,494.45	44,996.06	303,100.00		308,600.00	308,600.00	0.00

REQUIREMENTS:

FUNCTION 11XX

100 Salaries	6,369.87	5,634.28	0.00		4,507.60	4,507.60	0.00
200 Benefits	2,702.08	2,401.56	0.00		992.40	992.40	0.00
300 Services	12,967.65	7,411.62	59,000.00		59,000.00	59,000.00	0.00
400 Supplies	9,514.61	15,700.20	113,600.00		113,600.00	113,600.00	0.00
540 Equipment	2,805.50	0.00	0.00		0.00	0.00	0.00
640 Dues and Fees	925.90		14,500.00		14,500.00	14,500.00	0.00

FUNCTION 1291

300 Services	1,335.71	273.91	0.00		0.00	0.00	0.00
400 Supplies	0.00	0.00	0.00		0.00	0.00	0.00

FUNCTION 2120

100 Salaries	0.00	104.90	0.00		0.00	0.00	0.00
200 Benefits	0.00	43.81	0.00		0.00	0.00	0.00

FUNCTION 2190

400 Supplies	2,319.20		0.00		0.00	0.00	0.00
--------------	----------	--	------	--	------	------	------

FUNDS 271-279 FUNDRAISED AND SMALL GRANT FUNDS continued

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REQUIREMENTS: continued							
FUNCTION 2220							
300 Services	0.00		0.00		0.00	0.00	0.00
FUNCTION 2240							
100 Salaries	139.08		0.00		0.00	0.00	0.00
200 Benefits	241.82		0.00		0.00	0.00	0.00
300 Services	5,170.94	1,882.58	45,000.00		45,000.00	45,000.00	0.00
400 Supplies	0.00		0.00		0.00	0.00	0.00
FUNCTION 2410							
300 Services	0.00		0.00		0.00	0.00	0.00
FUNCTION 2540							
300 Services	25,464.50	-464.00	71,000.00		71,000.00	71,000.00	0.00
FUNCTION 2550							
300 Services	150.00	0.00	0.00		0.00	0.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	18,387.59	12,007.20	0.00		0.00	0.00	0.00
FUNDS 271-279 FUNDRAISED & SMALL GRANTS	88,494.45	44,996.06	303,100.00		308,600.00	308,600.00	0.00

FUND 273 HIGH SCHOOL DONATIONS

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1510 Interest	0.00	0.00	2,500.00		2,500.00	2,500.00	0.00
1920 Contributions From Private Sources	0.00	0.00	50,000.00		50,000.00	50,000.00	0.00
1990 Miscellaneous	0.00	0.00	50,000.00		50,000.00	50,000.00	0.00
5400 Beginning Fund Balance	0.00	0.00	2,000.00		2,000.00	2,000.00	0.00
FUND 273 High School Donations	0.00	0.00	104,500.00		104,500.00	104,500.00	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	0.00	30,000.00		30,000.00	30,000.00	0.00
400 Supplies	0.00	0.00	60,000.00		60,000.00	60,000.00	0.00
600 Dues and Fees	0.00	0.00	14,500.00		14,500.00	14,500.00	0.00
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	0.00	0.00	104,500.00		104,500.00	104,500.00	0.00

This Page Intentionally Left Blank

FUND 275

Miscellaneous funds through private donations and small grants

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1920 Contributions From Private Sources	15,608.54	15,555.89	45,000.00		45,000.00	45,000.00	0.00
1990 Miscellaneous	0.00	0.00	0.00		25,000.00	25,000.00	0.00
2199 Other Intermediate Sources	14,491.26	0.00	0.00		0.00	0.00	0.00
3299 Restricted Revenue from the State	28,486.55	6,069.62	71,000.00		51,500.00	51,500.00	0.00
4700 Federal Government Through Other Intermediate	0.00	0.00	0.00		0.00	0.00	0.00
5400 Beginning Fund Balance	0.00	0.00	0.00		0.00	0.00	0.00
FUND 275	58,586.35	21,625.51	116,000.00		121,500.00	121,500.00	0.00
REQUIREMENTS:							
FUNCTION 11XX							
100 Salaries	6,369.87	5,634.28	0.00		4,507.60	4,507.60	0.00
200 Benefits	2,702.08	2,401.56	0.00		992.40	992.40	0.00
300 Services	11,887.65	7,411.62	0.00		0.00	0.00	0.00
400 Supplies	0.00	4,336.85	0.00		0.00	0.00	0.00
540 Depreciable Equipment	2,805.50	0.00	0.00		0.00	0.00	0.00
FUNCTION 1272							
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	0.00		0.00	0.00	0.00
FUNCTION 1291							
300 Services	1,335.71	273.91	0.00		0.00	0.00	0.00
400 Supplies	0.00	0.00	0.00		0.00	0.00	0.00

FUNCTION 2120							
100 Salaries	0.00	104.90	0.00	0.00	0.00	0.00	0.00
200 Benefits	0.00	43.81					
FUNCTION 2190							
400 Supplies	2,319.20	0.00	0.00	0.00	0.00	0.00	0.00
FUNCTION 2220							
300 Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNCTION 2240							
100 Salaries	139.08	-	0.00	0.00	0.00	0.00	0.00
200 Benefits	241.82	-	0.00	0.00	0.00	0.00	0.00
300 Services	5,170.94	1,882.58	45,000.00	45,000.00	45,000.00	45,000.00	0.00
400 Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNCTION 2410							
300 Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNCTION 2540							
300 Services	25,464.50	-464.00	71,000.00	71,000.00	71,000.00	71,000.00	0.00
FUNCTION 2550							
300 Services	150.00						
FUND 275	58,586.35	21,625.51	116,000.00	121,500.00	121,500.00	121,500.00	0.00

FUND 277 ELEMENTARY DONATIONS

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1510 Interest	0.00	0.00	1,000.00		1,000.00	1,000.00	0.00
1920 Contributions From Private Sources	5,644.75	0.00	25,000.00		25,000.00	25,000.00	0.00
1990 Miscellaneous	197.10	2,920.95	10,000.00		10,000.00	10,000.00	0.00
5400 Beginning Funds Balance	0.00	6,747.07	5,000.00		5,000.00	5,000.00	0.00
FUND 277 Elementary Donations	5,841.85	9,668.02	41,000.00		41,000.00	41,000.00	0.00

REQUIREMENTS:

FUNCTION 11XX

300 Services	0.00	0.00	14,000.00		14,000.00	14,000.00	0.00
400 Supplies	5,311.00	5,862.06	27,000.00		27,000.00	27,000.00	0.00
640 Dues and Fees	0.00	0.00	0.00		0.00	0.00	0.00
820 Reserved for Next Year	530.85	3,805.96	0.00		0.00	0.00	0.00
FUND 277 Elementary Donations	5,841.85	9,668.02	41,000.00		41,000.00	41,000.00	0.00

FUND 278 MIDDLE SCHOOL DONATIONS

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1510 Interest	0.00	0.00	0.00		0.00	0.00	0.00
1920 Contributions from Private Sources	0.00	0.00	19,500.00		19,500.00	19,500.00	0.00
1990 Miscellaneous	2,148.55	45.00	9,000.00		9,000.00	9,000.00	0.00
5400 Beginning Funds Balance	6,683.48	8,944.47	10,000.00		10,000.00	10,000.00	0.00
FUND 278 Middle School Donations	8,832.03	8,989.47	38,500.00		38,500.00	38,500.00	0.00
REQUIREMENTS:							
FUNCTION 11XX							
300 Services	0.00	0.00	15,000.00		15,000.00	15,000.00	0.00
400 Supplies	4,129.76	4,620.12	23,500.00		23,500.00	23,500.00	0.00
600 Dues and Fees	925.90	0.00	0.00		0.00	0.00	0.00
820 Reserved for Next Year	3,776.37	4,369.35	0.00		0.00	0.00	0.00
FUND 278 Middle School Donations	8,832.03	8,989.47	38,500.00		38,500.00	38,500.00	0.00

FUND 280 FOOD SERVICE

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

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1610 Food Sales	96,642.62	3,557.48	2,000.00		2,000.00	2,000.00	0.00
31XX Restricted Revenue from the State	0.00	3,079.60	0.00		0.00	0.00	0.00
3299 Restricted Revenue from the State	24,880.70	234,420.69	125,000.00		250,000.00	250,000.00	0.00
4500 Restricted Federal Revenue Through State	38,116.66	59,033.43	60,000.00		60,000.00	60,000.00	0.00
4505 School Nutrition Revenue	153,894.33	221,330.06	205,000.00		250,000.00	250,000.00	0.00
4900 Commodity Revenue	21,862.12	27,517.98	35,000.00		35,000.00	35,000.00	0.00
5200 Interfund Transfer	2,819.24	0.00	4,000.00		4,000.00	4,000.00	0.00
5400 Beginning Fund Balance	287,461.38	119,976.99	90,543.32		100,500.00	100,500.00	0.00
FUND 280 FOOD SERVICE	625,677.05	668,916.23	521,543.32		701,500.00	701,500.00	0.00
REQUIREMENTS:							
FUNCTION 2540							
300 Purchased Services	0.00	0.00	5,000.00		5,000.00	5,000.00	0.00
FUNCTION 3100							
100 Salaries	25,727.36	0.00	10,686.00	0.10	11,113.43	11,113.43	0.00
200 Benefits	12,223.97	0.00	6,707.69		7,410.48	7,410.48	0.00
300 Purchased Services	317,442.38	331,744.67	359,000.00		439,393.00	439,393.00	0.00
322 Repairs and Maintenance	24,861.73	11,379.80	15,149.63		60,583.09	60,583.09	0.00
380 Miscellaneous	22,481.64	9,351.22	0.00		0.00	0.00	0.00
390 OTHER PROF/TECH SERV	0.00	92,804.07	10,000.00		20,000.00	20,000.00	0.00
400 Supplies	5,853.49	11,257.66	40,000.00		45,000.00	45,000.00	0.00
540 Equipment	128,206.19	0.00	20,000.00		51,000.00	51,000.00	0.00
640 Dues and Fees	1,918.03	2,415.18	5,000.00		5,000.00	5,000.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	86,962.26	209,963.63	50,000.00		57,000.00	57,000.00	0.00
FUND 280 FOOD SERVICE	625,677.05	668,916.23	521,543.32		701,500.00	701,500.00	0.00

FUND 290 PREVENTATIVE MAINTENANCE FUND

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

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
5200 Interfund Transfer	0.00	100,000.00	59,000.00		75,000.00	75,000.00	0.00
5400 Beginning Fund Balance	3,332.00	0.00	136,668.00		194,000.00	194,000.00	0.00
FUND 290 PREVENTATIVE MAINTENANCE FUND	3,332.00	100,000.00	195,668.00		269,000.00	269,000.00	0.00

REQUIREMENTS:

FUNCTION 2540

300 Services	0.00	0.00	67,000.00		129,000.00	129,000.00	0.00
400 Supplies	3,332.00	0.00	128,668.00		140,000.00	140,000.00	0.00

FUNCTION 7000

820 Reserved for Next Year	0.00	100,000.00	0.00		0.00	0.00	0.00
----------------------------	------	------------	------	--	------	------	------

FUND 290 PREVENTATIVE MAINTENANCE FUND	3,332.00	100,000.00	195,668.00		269,000.00	269,000.00	0.00
---	-----------------	-------------------	-------------------	--	-------------------	-------------------	-------------



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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1111 Current Year's Taxes	1,353,900.42	2,303,515.21	2,370,576.93		2,420,169.00	2,420,169.00	0.00
1112 Prior Year's Taxes	10,773.16	8,900.83	19,373.07		20,000.00	20,000.00	0.00
1114 Payments in Lieu of Property Taxes	243.62	1,828.62	1,000.00		1,000.00	1,000.00	0.00
1190 Interest on Taxes	2,200.76	5,135.58	5,000.00		5,000.00	5,000.00	0.00
1510 Interest	55,198.40	65,839.37	20,000.00		40,000.00	40,000.00	0.00
2199 Other Intermediate Sources	1,198.30	0.00	0.00		0.00	0.00	0.00
5200 Interfund Transfers	27,300.00	27,300.00	27,300.00		27,300.00	27,300.00	0.00
5400 Beginning Fund Balance	171,715.92	208,745.24	220,000.00		250,000.00	250,000.00	0.00
FUND 300 DEBT SERVICE	1,622,530.58	2,621,264.85	2,663,250.00		2,763,469.00	2,763,469.00	0.00
REQUIREMENTS:							
FUNCTION 51XX							
610 Principal	1,035,321.29	1,109,668.63	1,024,456.00		1,059,675.00	1,059,675.00	0.00
620 Interest	396,978.71	1,251,068.26	1,408,794.00		1,473,794.00	1,473,794.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	190,230.58	260,527.96	230,000.00		230,000.00	230,000.00	0.00
FUND 300 DEBT SERVICE	1,622,530.58	2,621,264.85	2,663,250.00		2,763,469.00	2,763,469.00	0.00

**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

Fiscal Year	Outstanding Bonds		Series 2024A Bonds		Series 2024B		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1510 Interest	4,645.25	4,839.23	4,000.00		4,000.00	4,000.00	0.00
5400 Beginning Fund Balance	92,185.01	96,830.26	96,830.00		106,000.00	106,000.00	0.00
FUND 400 CAPITAL PROJECTS	96,830.26	101,669.49	100,830.00		110,000.00	110,000.00	0.00
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	100,830.00		100,830.00	100,830.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	96,830.26	101,669.49	0.00		9,170.00	9,170.00	0.00
FUND 400 CAPITAL PROJECTS	96,830.26	101,669.49	100,830.00		110,000.00	110,000.00	0.00

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 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1130 Tax Revenue	26,948.62	38,283.06	80,000.00		180,000.00	180,000.00	0.00
5400 Beginning Fund Balance	570,489.26	205,109.30	336,000.00		336,000.00	336,000.00	0.00
FUND 402 CAPITAL PROJECTS	597,437.88	243,392.36	416,000.00		516,000.00	516,000.00	0.00
REQUIREMENTS:							
FUNCTION 41XX							
300 Services	15,000.00	27,539.80	0.00		100,000.00	100,000.00	0.00
500 Capital Outlay	398,186.54	0.00	416,000.00		416,000.00	416,000.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	184,251.34	215,852.56	0.00		0.00	0.00	0.00
FUND 402 CAPITAL PROJECTS	597,437.88	243,392.36	416,000.00		516,000.00	516,000.00	0.00

FUND 403 ATHLETIC FACILITIES FUNDRAISING

A fund accounting for fundraising efforts pursued to upgrade District athletic facilities. In 2024–25, fundraising efforts began to raise funds for the Kelly Field 365 updates.

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1920 Contributions from Private Sources	9,200.00	538,880.03	1,020,800.00		1,820,800.00	1,820,800.00	0.00
5400 Beginning Fund Balance	350,000.00	9,200.00	542,000.00		542,000.00	542,000.00	0.00
FUND 403 HS TRACK REPLACEMENT	359,200.00	548,080.03	1,562,800.00		2,362,800.00	2,362,800.00	0.00
REQUIREMENTS:							
FUNCTION 41XX							
500 Capital Outlay	350,000.00	520.00	1,562,800.00		2,362,800.00	2,362,800.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	9,200.00	547,560.03	0.00		0.00	0.00	0.00
FUND 403 HS TRACK REPLACEMENT	359,200.00	548,080.03	1,562,800.00		2,362,800.00	2,362,800.00	0.00

FUND 405 HIGH SCHOOL ADDITION AND OTHER BOND PROJECTS

A fund accounting for the financial resources used for projects approved under the passed bond measure.

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1510 Interest	0.00	761,939.93	350,000.00		900,000.00	900,000.00	0.00
1990 Miscellaneous	0.00	1,161,022.35					
3299 Restricted Revenue From the State-OSCIM	0.00	0.00	6,000,000.00		6,000,000.00	6,000,000.00	0.00
5110 Bond Proceeds	0.00	49,305,193.60	0.00				0.00
5120 Bond Premiums	0.00	2,919,017.95					
5400 Beginning Fund Balance	10.31	10.31	51,214,434.29		44,789,454.84	44,789,454.84	0.00
FUND 405 HS ADDITION AND OTHER BOND PROJEC	10.31	52,224,221.86	57,564,434.29		51,689,454.84	51,689,454.84	0.00
REQUIREMENTS:							
FUNCTION 2520							
100 Salaries	0.00	0.00	38,565.26		0.00	0.00	0.00
200 Benefits	0.00	0.00	15,794.44		0.00	0.00	0.00
FUNCTION 2540							
100 Salaries	0.00	0.00	88,400.00		0.00	0.00	0.00
200 Benefits	0.00	0.00	65,371.42		0.00	0.00	0.00
FUNCTION 41XX							
380 Other Non Prof/Tech			2,775,000.00		2,775,000.00	2,775,000.00	0.00
390 Other Prof/Tech			1,200,000.00		1,659,000.00	1,659,000.00	0.00
460 Non-Consumable			20,000.00		235,000.00	235,000.00	0.00
500 Capital Outlay	0.00	0.00	25,099,000.00		33,167,621.00	33,167,621.00	0.00
600 Dues & Fees			1,248,000.00		1,248,000.00	1,248,000.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	10.31	52,224,221.86	27,014,303.17		12,604,833.84	12,604,833.84	0.00
FUND 405 HS ADDITION AND OTHER BOND PROJEC	10.31	52,224,221.86	57,564,434.29		51,689,454.84	51,689,454.84	0.00

FUND 600 INTERNAL SERVICE

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

ACCOUNT NUMBER / TITLE	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
REVENUES:							
1510 Interest	5,758.38	0.00	1,000.00		1,000.00	1,000.00	0.00
1970 Service Provided Other Funds	385,747.84	389,727.04	395,210.00		428,351.00	428,351.00	0.00
5400 Beginning Fund Balance	21,697.32	41,704.74	25,000.00		50,000.00	50,000.00	0.00
FUND 600 INTERNAL SERVICE FUND	413,203.54	431,431.78	421,210.00		479,351.00	479,351.00	0.00
REQUIREMENTS:							
FUNCTION 51XX							
600 Principal and Interest	371,501.80	375,243.04	385,498.00		418,639.00	418,639.00	0.00
FUNCTION 7000							
820 Reserved for Next Year	41,701.74	56,188.74	35,712.00		60,712.00	60,712.00	0.00
FUND 600 INTERNAL SERVICE FUND	413,203.54	431,431.78	421,210.00		479,351.00	479,351.00	0.00



APPENDICES



STATE SCHOOL FUND GRANT

2026-2027

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

Washington County, Banks SD 13 - 2240

2026-2027 Local Revenue		2026-2027 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources =	\$4,279,449.00	Salaries =	N/A
Common School Fund =	\$155,216.62	Payroll =	N/A
County School Fund =	\$35,000.00	Purchased Services =	N/A
State Managed Timber =	\$750,000.00	Supplies =	N/A
ESD Equalization =	\$0.00	Other =	N/A
In-Lieu of Property Taxes(non-local sources) =	\$0.00	Garage Depreciation =	N/A
Revenue Adjustments =	\$0.00	Bus Depreciation =	N/A
Sum of Local Revenue =	\$5,219,665.62	Fees Collected =	N/A
		Non-Reimbursable =	N/A
		Net Eligible Trans Expenditures =	\$821,100.00
		Transportation per ADMr Rank	26%
		Transportation Reimbursement Rate	70.00%
		70.00% of the Net Eligible Transportation Expenditures =	
		the Transportation Grant \$574,770.00	
2026-2027 Experience Adjustment			
District Average Teacher Experience =	13.08		
State Average Teacher Experience =	12.57		
Experience Adjustment (Difference in District and State Teacher Experience) =	0.51		

2026-2027 Extended ADMw		
2026-2027 ADMw	1,215.97	Extended ADMw 1,215.97
2025-2026 ADMw	1,207.60	

2026-2027 General Purpose Grant
Multiply the Teacher Experience Adjustment of 0.51 by \$25 then add \$4500 to the result = \$4,512.75 Then multiply \$4,512.75 by the Extended ADMw 1215.9675 and then by the funding ratio 2.5822539943 = \$14,224,623.97

2026-2027 Total Formula Revenue
Add the General Purpose Grant \$14,224,623.97 to the Transportation Grant \$574,770.00 = \$14,799,393.97

2026-2027 State School Fund Grant
Subtract the Local Revenue \$5,219,665.62 from the Total Formula Revenue \$14,799,393.97 = \$9,579,728.35

2026-2027 Rates per ADMw	
General Purpose Grant per Extended ADMw =	\$11,698
Charter Schools Rate(ORS 338.155) =	\$11,698
Total Formula Revenue per Extended ADMw =	\$12,171

STATE SCHOOL FUND GRANT
2026-2027

As of 3/2/2026

Washington County, Banks SD 13

District ID: 2240

2026-2027 Extended ADMw

Banks SD 13: District total extended ADMw for funding calculations

	2026-2027		2025-2026	
ADMr:	1,060.00 X 1.00	1,060.00	1,059.91 X 1.00	1,059.91
Students in EL programs:	35.00 X 0.50	17.50	18.47 X 0.50	9.24
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
160 IEP Students capped at 11% of District ADMr:	116.60 X 1.00	116.60	116.59 X 1.00	116.59
Students on IEP Above 11% of ADMr:	9.50 X 1.00	9.50	9.50 X 1.00	9.50
Students in Poverty:	44.47 X 0.25	11.12	44.47 X 0.25	11.12
Students in Foster Care and Neglected/Delinquent:	5.00 X 0.25	1.25	5.00 X 0.25	1.25
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
2026-2027 ADMw	1,215.97		2025-2026 ADMw	1,207.60
Banks SD 13 Extended ADMw			1,215.97	

Banks SD 13 Extended ADMw 1,215.97

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.