



2025-2026
Approved Budget

Hillcrest Elementary School ~ North Bay Elementary School ~
North Bend Middle School ~ North Bend High School ~ Bridges Alternative Pathways Program

1913 MEADE STREET • NORTH BEND • OREGON 97459

Non-Discrimination Statement

The North Bend School District prohibits discrimination and harassment on any basis protected by law, including but not limited to, an individual's perceived or actual race, color, religion, sex, sexual orientation, gender identity, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, or veterans' status, or of any other persons with whom the individual associates, and provides equal access to all designated youth groups and Career and Technical Educational programs, nor will lack of English language skills be a barrier to admission or participation. For questions or complaints, please contact your school's administrator or the district's Title IX Coordinator Michelle Cook, Title II and VI Coordinator Tim Crider, or 504 Coordinator David Hernandez at 1913 Meade Street, North Bend, Oregon 97439 – (541) 751-6770, FAX (541) 756-1313

North Bend School District #13

Table of Contents

<u>Organizational Section</u>	Page Number
Budget Development Staff	6-7
Budget Committee Members	8
Budget Calendar	9
Budget Message	10-11
Budget Format and Process	12-19
Budget Narratives	20-29
Student Enrollments	30-33
Budget Assumptions	34
District Accounting Structure (Classifications and Definitions)	35-37
<u>Financial Section</u>	
All Fund Summaries	
Summary of All Funds	41
Budget History Summary	42
2-Year Budget Comparison Summary	43
Summary of Funds with FTE	44
General Fund	
General Fund Summaries, Charts and Graphs	46-56
General Fund Resources and Requirements	59-69
Special Revenue Funds	
Special Revenue Fund Summary	72
Special Revenue Resources and Requirements	
200 – Federal and State programs	74-80
250 – Food Service Programs	82-83
260 – Student Investment (SIA)	84-87
280 – Pers Future Rate Reserve	88-89
290 – High School Success	90-91
298 – Student Activity Fund	92-93
299 – Misc. Grants Fund	94-100
Debt Service Fund	
Debt Service Resources and Requirements	102-103
Capital Projects Fund	
Capital Projects Resources and Requirements	
401 – Capital Projects Fund	106-107
403 – Oregon Seismic Grant	108-109

North Bend School District #13

Table of Contents

<u>Informational Section</u>	
Budget Committee Meeting Notice	112
Notice of Budget Committee Meetings Affidavit	113
Budget Committee Meeting Minutes	114-115
Motion to Approve Proposed FY2025-2026	116
State School Fund Grant	117-119
ED-1: Notice of Budget Hearing	120
Resolution 2025-09 to Adopt the Budget, Make Appropriations, and Impose Tax	121
Athletic Sports	122
District Vehicle Inventory	123
Adopted FY2025-26 School Calendar	124
Chart of Accounts	125-129

Organizational Section

The organizational section is comprised of general information about the District and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process.

North Bend School District #13

Budget Development Staff

Budget Officer

Vince Swagerty, Superintendent

FY2025-26 Budget Presented by:

Tim Crider, Assistant Superintendent

The Mission of North Bend School District

“Every Student, Every Day, Every Way”

Vision and Promise Statement

“Every North Bend student is known, valued, and supported on their path to high school graduation and future success”

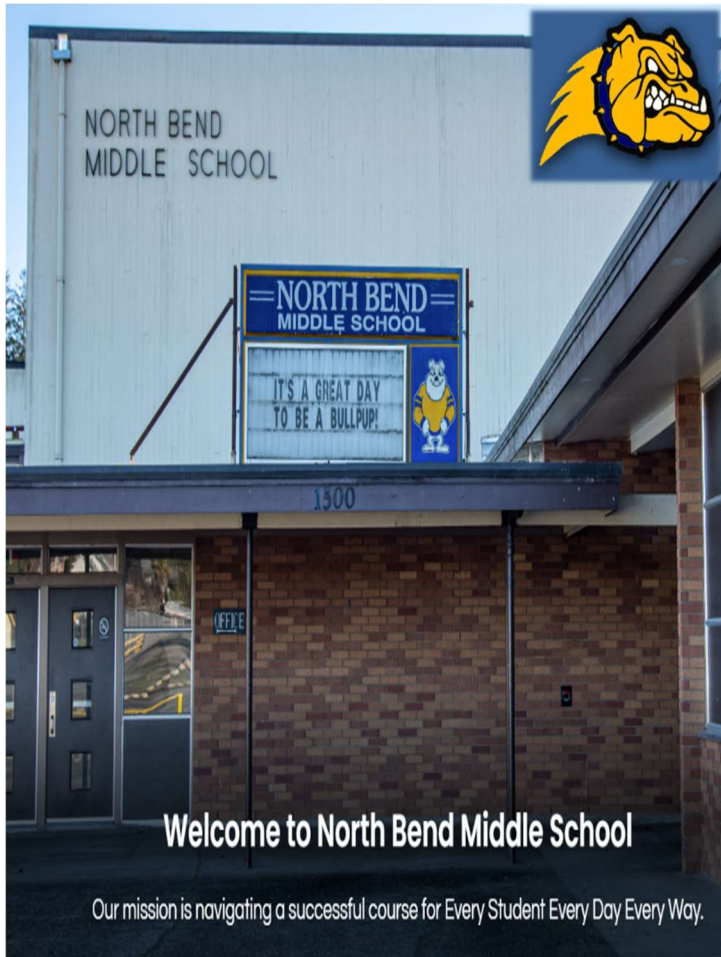
NBSD School District Leadership Team

Mike Forrester, Athletics/Activities Director
David Hernandez, Special Education Director
Bruce Martin, Curriculum/Instruction Director
Dayna Cahill, Curriculum/Instruction Director
Amey Moldt, Food Service Supervisor
Joe Frischman, Technology Director
Mark Koechel, Maintenance Supervisor

Amanda O'Brien, Hillcrest Elementary Principal
Elizabeth Pottle, Hillcrest Elementary Vice Principal
Darrell Johnston, North Bay Elementary Principal
Lisa Harnden, North Bay Elementary Vice Principal
Jon Davison, Middle School Principal
Wade Lester, Middle School Vice Principal
Chris Pendleton, High School Principal
Tracy Lang, High School Vice Principal

2025-2026

North Bend School District



Building Principals

Amanda O'Brien, Hillcrest Elementary Principal
Elizabeth Pottle, Hillcrest Elementary Vice Principal

Darrell Johnston, North Bay Elementary Principal
Lisa Harnden, North Bay Elementary Vice Principal

Jon Davison, Middle School Principal
Wade Lester, Middle School Vice Principal

Chris Pendleton, High School Principal
Tracy Lang, High School Vice Principal
Mike Forrester, Athletics/Activities Director



NORTH BEND SCHOOL DISTRICT #13

Budget Committee Members

FY 2025-26

<u>Appointed Budget Committee Member</u>	<u>Appointment Position</u>	<u>Term Start Date</u>	<u>Term Expire Date</u>
Chris Cahill	Position #1	07/01/2023	06/30/2026
Jeff Bridgens	Position #2	07/01/2023	06/30/2026
Blythe Van Gordon	Position #3	07/01/2024	06/30/2027
Bob Dillard	Position #4	07/01/2022	06/30/2025
Sami Pierson	Position #5	07/01/2022	06/30/2025
Jeffrey Lang	Position #6	07/01/2023	06/30/2026
Rodney Stalcup	Position #7	07/01/2024	06/30/2027

<u>Elected Budget Committee Member</u>	<u>Board Position</u>	<u>Term Start Date</u>	<u>Term Expire Date</u>
Nathan McClintock	Position #1	07/01/2023	06/30/2027
Mary Schilling	Position #2	07/01/2021	06/30/2025
Carol Yardley	Position #3	07/01/2023	06/30/2027
Dallas Petenbrink	Position #4	07/01/2021	06/30/2025
Jim Jordan	Position #5	07/01/2021	06/30/2025
Julie Thies	Position #6	07/01/2021	06/30/2025
Michelle Roberts	Position #7	07/01/2023	06/30/2027



North Bend School District
Budget Calendar for 2025-26 Budget

December 12, 2024	ADOPT BUDGET CALENDAR
February 6, 2025	APPOINT BUDGET COMMITTEE MEMBERS
April 22, 2025	PUBLISH NOTICE OF FIRST MEETING OF BUDGET COMMITTEE In THE WORLD newspaper (2 notices to be published not more than 30 days nor less than 5 days prior to the date of the meeting) Public Input invited (ORS 294.401)
May 6, 2025	PUBLISH SECOND NOTICE OF FIRST MEETING OF BUDGET COMMITTEE In THE WORLD newspaper
May 8, 2025	FIRST MEETING OF THE BUDGET COMMITTEE <i>Thursday - 6:00 p.m. TBD</i> <ul style="list-style-type: none">• Conduct organizational meeting of the Budget Committee• Elect a Chairperson, Vice-Chairperson, and Secretary (ORS 294.336) (8)• Designate a newspaper for publishing notices (ORS 225.095)• Receive Budget Message (ORS 294.401) (1)• Distribute Proposed Budget Document FY25-26• Review of budget document
May 15, 2025	SECOND MEETING OF THE BUDGET COMMITTEE <i>Thursday - 6:00 p.m. TBD</i> <ul style="list-style-type: none">• Program/building level presentations• Receive Public Comment on FY25-26 Proposed Budget TARGET FOR APPROVAL OF BUDGET BY BUDGET COMMITTEE Approval of the budget and the <u>amount and/or rate of tax</u> <ul style="list-style-type: none">• Permanent rate limit \$4.1626 per \$1,000 General Fund
May 27, 2025	NOTICE OF BUDGET HEARING, FINANCIAL SUMMARY, AND FUND SUMMARIES (Tuesday Notice Posting in Newspaper: THE WORLD) Not more than 30 days nor less than 5 days prior to hearing (ORS 294.416)
June 5, 2025	PUBLIC HEARING ON THE BUDGET , as approved by the Budget Committee, the hearing shall be conducted by at least a quorum of the Board (ORS 294.430). Following the meeting: <ul style="list-style-type: none">• Board will consider public testimony from Budget Hearing• Board shall adopt a Budget• Levy Taxes• Make appropriations for FY2025-26 Budget
June 30, 2025 (no later than July 15 th 2025)	Submit Notice of Property Tax Levy to County Assessors (ED 50)
August 15, 2025	Submit electronic adopted budget revenue and expenditures to ODE



District Budget Message 2025-26

May 8, 2025

Budget Committee Members and the North Bend School community,

I am pleased to present the proposed budget for fiscal year 2025-26.

The budget is supported through the general fund, general sub funds, and grant funds to focus on the vision and goals of the District's Strategic Plan and alignment to the priorities of the Student Investment Account and High School Success grants.

The proposed budget reflects recruiting, developing, retaining the best teachers, administrators, and support staff to work with students to be consistent with the vision and priorities of the Strategic Plan. The goals of the new Strategic Plans are as follows:

- Goal 1: Foundational Readiness for Success
- Goal 2: Safe, Supported, Connected, & Present
- Goal 3: Continuous Growth & Academic Achievement
- Goal 4: Equipped for Success Beyond Graduation

The District continues to have "Educational Excellence" as the key pillar and priority of the board of directors. Four core outcomes that help guide our district goals are:

- All students will read at grade level by the end of 3rd grade
- 9th Grade students will successfully complete Algebra I by the end of their first year in High School
- All students will be prepared to graduate from High School
- All students are engaged in learning

A key focus of the District is to support a school culture that addresses safety, social emotional, and academic success needs. These areas are being addressed by investing in additional staff focused on supporting behavior, primary class size reduction, and investing in CTE programs.

Additionally, Teachers on Special Assignment are focused on targeted District and grant needs spending their days in buildings and classrooms, supporting teachers, administrators, and students.

The budget was developed based upon a funding level of \$11.359 billion State School Fund (SSF), with a 49%/51% split over the biennium. This is the first year of the biennium. The proposed budget totals approximately \$47 million in the General Fund and totals \$68.6 million when encompassing all the funds. The proposed budget is both educationally sound and fiscally responsible to meet the District's Fund Balance priority of an ending fund balance of at least 5% of total operating revenues with an additional 2% of the General Fund committed to economic stabilization.

The primary challenge the District continues to face is lower birth rates. The graduating class of 2024 was approximately 180 students but the District only added approximately 90 kindergarten students in the 2024-2025 school year. We are only expecting about 80-90 more kindergarten students to enroll in the Fall of 2025. This decline will continue to have a long-term impact on our funding. The loss of students equals the loss of revenue. With a decrease in enrollment at North Bend Schools we are working hard to maintain staffing levels and have created a balanced budget without staff layoffs, however we have reduced some staffing positions through attrition as a result of retirements or staff leaving the district.

Some significant changes to the proposed FY25-26 budget include:

- New State grants have been awarded
- The unemployment changes at the state level are continuing to create an increased budget burden
- Increased operational costs beyond payroll including double-digit utility rate increases and PERS increases

Given these challenges and the need to provide "stable, sustainable stewardship" for District operations in the coming years, the North Bend School District has been mindful of the need to stabilize the general fund to support district operations in the future.

As we move forward now and with future fiscal development, we strive to maintain quality and excellence within our programs and services to ensure students graduating from the North Bend School District are prepared for a complex and interconnected world.

I am continually appreciative of the support, participation, and viable solutions provided by the community, families, district staff, and school board members as we all share this common vision.

Sincerely,

A handwritten signature in black ink, appearing to read "Vince Swagerty", written in a cursive style.

Vince Swagerty, Superintendent

NORTH BEND SCHOOL DISTRICT #13

BUDGET FORMAT AND PROCESS

If you are a new reader of our budget document or you need a review, the following information will guide you through the budget document's format and organization, as well as the budget preparation process.

Budget Format

The budget document is organized into three main parts:

- Organizational Section
- Financial Section
- Informational Section

Organizational Section

The Budget Format and Process will include at summary about the key players in the budget process, the Budget Message, Department and School narratives that give an overview of the 2025-26 budget, Budget Assumptions, and Student Enrollment.

Financial Section

This section includes a breakdown of the General Fund, Special Revenue Funds, Debt Service Fund, and the Capital Project Fund.

The Financial Section provides summaries for all funds, and additional information showing the Revenue to balance with Requirements.

General Fund

The General Fund is the primary operating fund of the District. This fund accounts for all revenues and expenditures except those required to be accounted for in another fund. It is the largest of the district's funds and covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses.

General Fund revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which equal approximately 81.43% of all General Fund revenue.

The SSF is allocated through a school equalization formula that includes weightings for the number of students and extra weightings for specific types of students. Currently the SSF provides extra weightings for: special education, english as a second language, poverty, foster care and pregnant and parenting. There are two grant calculations which include a general purpose grant and a transportation grant.

The total average daily membership (ADM) amount is combined with the extra weightings to determine the average membership weighted (ADMw) amount. This amount is multiplied by the general purpose grant amount per extended ADMw to determine the total General Purpose Grant amount.

The General Purpose Grant includes an Experience Adjustment. This adjustment takes into account the state average teacher experience compared to the district average teacher experience. The difference between these two averages equals the Experience Adjustment. The base General Purpose Grant amount is then increased or decreased by the Experience Adjustment.

The transportation grant is based on the total eligible transportation costs expended by the District. The total expended amount is currently funded by the state at 70%.

Other Funds

In addition to the General Fund, the District budgets for Special Revenue Funds, a Debt Service Fund, and a Capital Projects Fund. Money in special revenue accounts may only be used for programs and services as specified by the source of the money.

Other Funds include:

Federal Program Funds: account for federal grants and their related expenditures.

NORTH BEND SCHOOL DISTRICT #13

BUDGET FORMAT AND PROCESS

Food Service Funds: account for the revenues and expenditures of the District's food service program. Revenue sources include sales of food and subsidies under the Federal National School Lunch and Breakfast Programs received through the State of Oregon.

Student Investment Account Funds (SIA): account for the revenues and expenditures related to the funding provided by the State Student Investment Account. The fund has two purposes: meet students' mental and behavioral health needs, and increase academic achievement with a focus on reducing academic disparities for students that have historically experienced disparities in our schools. The allowable investments include expenditures related to Class Size Reduction, Well Rounded Education, Increased Instructional Time, and Health and Safety.

PERS Reserve Fund: is used to account for savings on the prepayment of the PERS (Oregon Public Employees Retirement System) obligation. The District issued limited tax pension obligation bonds in 2005 to finance the unfunded actuarial liability in the PERS system. The savings have been reserved to offset future PERS rate increases over the life of the bonds (mature 2028).

High School Success Act Fund: is used to account for revenues and expenditures related to the funding provided by the High School Success. These funds are intended to be used to improved graduation rates through improved student progress toward graduation starting at grade 9. These funds also provide college and career readiness education.

Student Body Funds: account for activities associated with elementary, middle school and high school student groups. The revenue sources are participation fees, donations, and fund-raising activities. Individual accounts are maintained at each school. This fund summarizes all activity at year end.

Miscellaneous Grants Fund: is used to account for revenues and expenditures of donations and grants restricted for a specific purpose.

Debt Service Fund: is used to account for the payment of long-term debt, including general obligation bonds, limited tax pension bonds and Qualified School Construction Bonds (QSCB).

Capital Improvements Fund: accounts for projects related to the maintenance and improvement of the District's existing facilities. These projects can be funded by the remaining proceeds from the sale of surplus land and buildings, a General Fund transfer, sale of bond proceeds, or special purpose grants.

Informational Section

The appendix contains information related to: State School Fund allocations, District Vehicles, Athletic Programs, and the Chart of Accounts.

NORTH BEND SCHOOL DISTRICT #13

BUDGET FORMAT AND PROCESS

Budget Process

- 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.
- Appropriations provide the District with legal spending authority throughout the fiscal year. Separate appropriations must be made for each fund. The District appropriates its expenditure budget at the major function level. The function describes the activity for which a service or material object is acquired.
- The functional areas defined by ODE: are Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Transfer of Funds, Debt Service and Contingency.
- Preparation of the budget involves many steps and months of work by District staff. Once a proposed budget is developed, the Superintendent presents it with the Budget Message. The Budget Committee reviews the proposed budget, and there is opportunity to receive public comment.
- The Budget Committee approves a budget for adoption to the School Board. Budget Committee meetings are typically held in May. Notice of the first budget meeting is published twice in the local newspaper, five to thirty days before the first budget meeting. Once a document is given to the Budget Committee, citizens may obtain a copy by downloading from the District's website.

Budget Adoption

- After the Budget Committee approves a 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 review. After the budget hearing and consideration of public testimony, the School Board adopts the budget at the regular public June Board meeting.

Supplemental Budgets

- If the 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.
- 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 public hearing.

NORTH BEND SCHOOL DISTRICT #13

BUDGET FORMAT AND PROCESS

All Funds

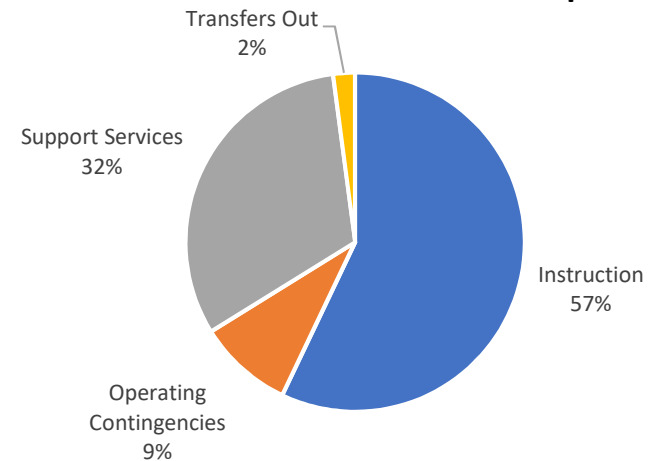
- The District's total 2025-26 proposed budget for all funds equals \$68,632,056. This is an increase from 2024-25 of 5.91% or \$4,058,461.

General Fund

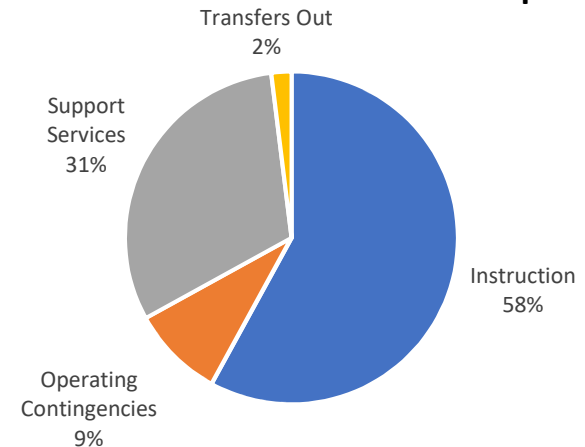
- 2025-26 State School Funding: The General Fund proposed budget has been prepared based on the funding level of \$11.3594 billion for Oregon public schools in 2025-2027 with a 49/51 split.
- The General Fund represents approximately 68.50% of the District's total budget. The District's General Fund 2025-26 proposed budget equals \$47,014,073. This is an increase from 2024-25 of 3% or \$1,411,606.
- The General Fund revenue in the 2025-26 proposed budget includes \$30,233,674 from the State School Fund formula. This estimate is based on ODE's March 3rd 2025 projection for the 2025-27 state funding level of \$11.3594 billion. This funding level equals \$11,094 per extended ADMw for North Bend, an increase of \$605 per ADMw.

Budget Comparison by Function

25-26 Proposed Budget



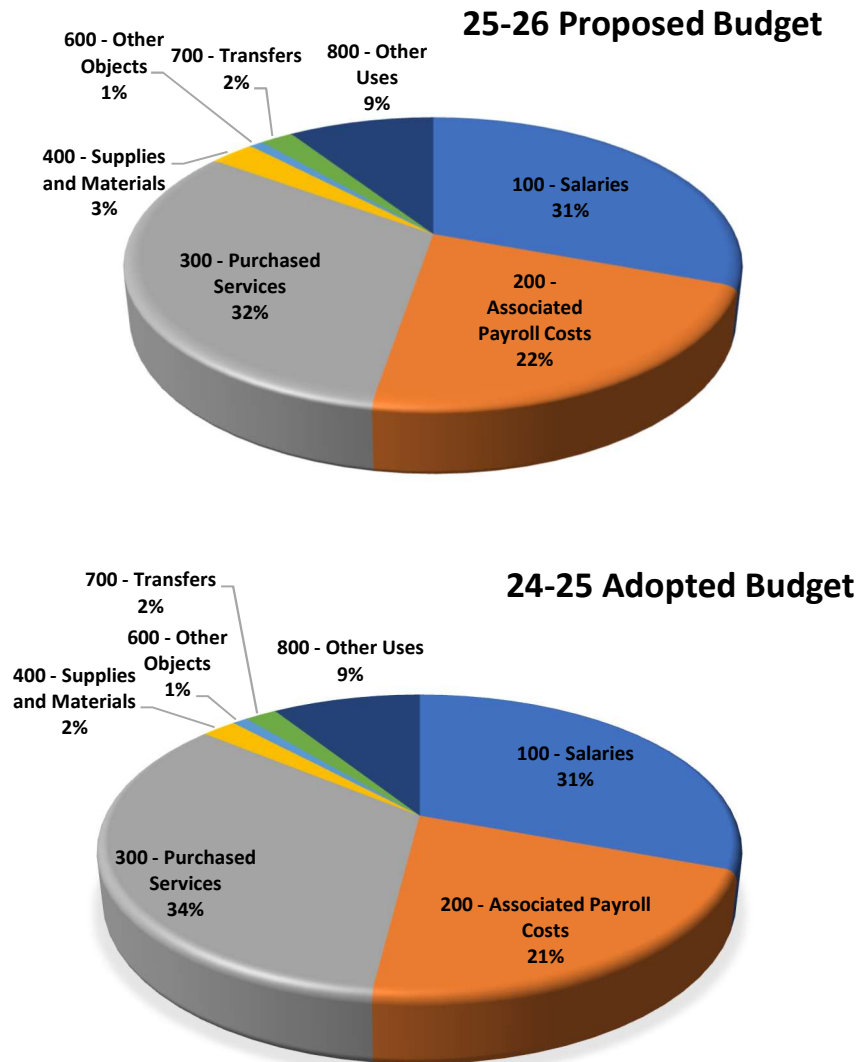
24-25 Adopted Budget



NORTH BEND SCHOOL DISTRICT #13

BUDGET FORMAT AND PROCESS

Budget Comparison by Object



Enrollment

- The District's enrollment in September of 2024-25 was 1955. The District anticipates a decrease of 43 for 2025-26, for a total enrollment of 1912. Maintaining small class sizes at the Elementary level continues to be a priority for the District.
- Enrollment for the District's virtual charter school (EVA) anticipates an enrollment of 950 for the 2025-26 school year.

Fund Balance

- The District's Fund Balance policy has been key to the District's financial stability. The District has planned for the uncertainty in state school funding by setting aside reserves and has continued to focus on sustainability in staff and programs. Board policy requires an ending unassigned fund balance of at least 5% of total adopted revenues. Also, the Board annually commits a portion of total ending fund balance to Economic Stabilization (approximately 2% of total General Fund total adopted revenues).
- Increases in fund balance are the result of budget savings or the receipt of unanticipated revenues.
- The General Fund total ending fund balance is projected to be approximately \$8,000,000 of the total General Fund operating revenues at June 30, 2025 and approximately \$4,254,399 at June 30, 2026 planned for contingency.

NORTH BEND SCHOOL DISTRICT #13

BUDGET FORMAT AND PROCESS

PERS Costs

- Public Employees Retirement System (PERS) rates statewide continue to increase for governmental entities. The District's 2025-27 PERS Tier I/II rate increased by approximately 2.94% (from 19.59% to 22.53%) and the OPSRP rate increased by approximately 2.60% (from 16.75% to 19.35%).

2025-26 Budget Changes – Staffing

- General Fund:** Staffing changes to the 2025-26 General Fund proposed budget relates to a reduction through attrition from 2024-25.
- All Funds:** The proposed budget also includes maintaining the same staffing levels funded by Student Investment Account grant funds in 2025-26 to focus on Class Size Reduction.

Student Enrollment Compared to Total FTE

All Funds	2024-25 Budget	2025-26 Budget
Enrollment	2,001	1912
Certified FTE	126.54	122.03
Classified FTE	125.06	125.21
Confidential FTE	10.5	10.5
Administrators FTE	13.5	14.0
Athletic /Activity FTE	4.85	6.25
Pre-K Teacher/Coordinator FTE	0	2.0
Total Staff FTE	280.45	279.99

The District continues to focus on instructional priorities. The District's leadership team has identified the set of priorities and specific initiatives that we are focused on. The changes to the 2025-26 proposed budget were made taking into consideration the needs of the District, School Board goals, the Management and Efficiency Review Report and the District's Strategic Plan.



Nurturing and Believing in Student Dreams

STRATEGIC PLANNING

- The District's multi-year Strategic Plan was Board Adopted the Spring of 2025.
- The District's Mission Statement is: *"Every Student, Every Day, Every Way"*.
- The District's Vision and Promise Statement is: *"Every North Bend student is known, valued, and supported on their path to high school graduation and future success"*.
- The Strategic Plan is intended to guide the District through specific goals, actions, timelines and accountability measures to help prepare students to pursue their dreams after graduation. The Strategic Plan will ultimately ensure our continued efforts focus on common themes, with resource allocation to promote these initiatives, and timely monitoring and feedback based on results over time.
- The Strategic Planning Committee identified the following areas:
 - Foundational Readiness for Success
 - Safe, Supported, Connected & Present
 - Continuous Growth & Academic Achievement
 - Equipped for Success Beyond Graduation

NORTH BEND SCHOOL DISTRICT #13

BUDGET FORMAT AND PROCESS

District Wide Challenges

- Students, families and educators, have been resilient in the face of the many challenges; however, many students have experienced interrupted learning and inconsistent connections with their peers. Disrupted learning and student behavioral challenges continue to present a challenge for staff, which the District is working to overcome.
- The District continues to integrate updated state standards from the Oregon Department of Education (ODE), within curriculum, materials and resources. Instructional practices, classroom assessments and District assessments demand alignment and adjustment to provide feedback regarding academic progress in matching with the rigor of the new standards.
- North Bend School District is struggling with declining enrollment which is mainly due to less incoming students. To encourage the growth of the kindergarten enrollments, the district received a Preschool Promise grant that started the winter of 2024.

Oregon's K-12 Education Investment

STUDENT SUCCESS ACT

- Signed into law in May of 2019, the Student Success Act is a historic opportunity for Oregon schools. When fully implemented this act will invest approximately \$2 billion for early learning and K-12 education, and close to \$500 million will go directly to Oregon school districts and eligible charter schools through the Student Investment Account (SIA).

Student Investment Account

- The SIA funds have two purposes: meet students' mental and behavioral health needs and increase academic achievement and reduce academic disparities for students that have historically experienced disparities in our schools. The focus of the SIA is on key areas for improvement – from reducing class size, increasing instructional time, addressing health and safety needs and ensuring a well-rounded education. This investment provides new opportunities for every student in our state, particularly students who have been historically underserved.
- The law requires school districts to meaningfully engage their community to determine the best investments for students in their local community while explicitly focusing on student mental and behavior health, addressing disparities based on race or disability, and improving teaching and learning conditions. The law is rooted in equity, authentic community engagement and shared accountability for student success.
- The District's new three-year SIA plan was approved by the Board and the grant application was submitted to ODE in April 2025. The District's 2025-26 total allocation was approximately \$3 million to fund approximately 19 FTE in staffing positions.
- The 2025-26 proposed budget for each key area for improvement is as follows:
 - Improving Student Health & Safety
 - Reducing Class Size
 - Well Rounded Education
 - Increasing Instructional Time
 - Ongoing Community Engagement
 - Administrative Indirect Costs

NORTH BEND SCHOOL DISTRICT #13

BUDGET FORMAT AND PROCESS

The specific areas of investments in the grant application include:

- Providing for the health and safety of students by increasing social-emotional, mental, and behavioral health supports across the district
- Providing a more well-rounded education through the development of alternative pathways, extended learning opportunities, and improved Career and Technical Education (CTE) options
- Reducing academic disparities through curriculum materials and professional development for educators
- Improving K-3 literacy outcomes by reducing class sizes K-2 and hiring certified literacy specialists



OTHER DISTRICT FUNDS

- The Special Revenue Funds for 2025-26 proposed budget total \$16,710,214 or 24.35 % of the District's total budget. Special Revenue Funds for 2025-26 decreased by \$186,865 compared to the 2024-25 budget, primarily due to ending of grants provided by the State.
- The Debt Service Fund for 2025-26 equals \$138,500 or 0.20% of the District's total budget. Two major debt services were completed in June of 2022 and the bond was not passed in the May 2022 election, meaning there was no new debt service payments in the 2025-26 year.
- The Capital Projects Fund for 2025-26 equals \$4,769,269 or 6.95% of the District's total budget. The Capital Projects Fund increased approximately \$2,831,769 compared to the 2024-25 budget, due to the beginning fund balance as a resource.

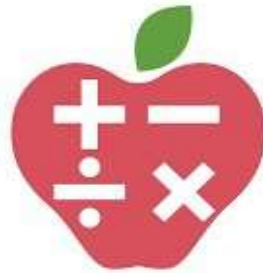
NORTH BEND SCHOOL DISTRICT #13

SCHOOL BUILDING AND PROGRAM BUDGET NARRATIVES



CENTRAL SUPPORT SERVICES is comprised of Business Services, Curriculum and Instruction, Facilities and Maintenance, Federal Programs, Food Services, Human Resources/Communications, Special Education and Technology. We are working towards all Central Support Services goals and objectives focusing on the District's Strategic Plan, Mission Statement and Vision Statement.

Business Services



Purpose: The Business Services Department provides services for budget development, audit preparation, implementation and control of District resources, purchasing for procuring products and services, accounting, financial reporting, and payroll services.

Outcomes for 2024-25

- Audited by an external audit firm and received an unmodified audit report
- Refined use of Forecast 5 financial reporting tools
- Continued to improve upon currently established workflows
- Provided training and support to new District Office staff
- Provided support to Superintendent and instructional leaders to improve the budget process
- Implemented a P-Card purchasing program for staff

Goals and Objectives for 2025-26

- Improve budget process to better align resources with student achievement goals with declining enrollment
- Cross-train business services staff to support multiple roles
- Maintain minimum 7% ending fund balance
- Provide support, as needed, to fulfill District's strategic plan, vision statement and mission statement
- Support a new Athletic Director with ASB account financing controls
- Implement and support use of new accounting software for school ASB accounts

Curriculum, Instruction and Assessment



Purpose: The Curriculum Department strives to ensure learning and growth for students and staff.

Outcomes for 2024-25

- Implementation of the adopted state approved Elementary Math curriculum.

NORTH BEND SCHOOL DISTRICT #13

SCHOOL BUILDING AND PROGRAM BUDGET NARRATIVES

Facilities and Maintenance



- Review and adoption of a state approved K-12 Science curriculum.
- Increased access and effective use of electronic instructional tools to support current curriculum and differentiated instruction.
- Continued instructional coaching support with engagement strategies.
- Effective use of learning objectives/targets, using feedback through common formative assessments and provided mentoring support for new staff.
- Increased targeted professional development opportunities for educational assistants, teachers, and administrators, with a strong emphasis on Social Emotional Learning.
- Use of assessment data to identify target areas to focus on and monitoring effectiveness of improvement strategies.
- Increase in the percentage of student completing state testing.
- Complete a Strategic Plan for NBSD.

Goals and objectives for 2025-26

- Implementation of the adopted state approved K-12 Science curriculum.
- Continue the integration of writing across all curriculum areas.
- Continued implementation of new methods of collecting District Work Samples.
- Enhance increased learning opportunities through after-school and summer learning options.
- Continue to expand and deepen understanding and implementation of Social Emotional Learning (SEL) supports.
- Continue to support in-service opportunities for successful implementation of the new Science adoption materials.
- Continue and expand instructional coaching and mentoring support.
- Increased differentiated professional learning options for staff.
- Develop benchmark metrics that align to the Strategic Plan.
- Strengthen our Multi-Tiered Systems of Support with supports from Oregon RTIi (Response to Instruction/intervention).

Purpose: The Facilities Department is responsible for the general management and support of the District's real property assets. The department provides maintenance services, custodial and resource management services.

The Facilities Department is dedicated to providing a safe, clean, comfortable and secure learning and working environment for both students and staff of the District. Maintaining building infrastructure is a top priority, as well as keeping up with the ever-changing demands of building administrators.

Key areas of consideration are as follow:

- Heating systems, boiler plants and heating equipment
- Heating Systems Controls Upgrades
- Electrical systems, panel upgrades and circuitry
- Lighting systems including security lighting and energy saving LED lights and fixtures
- Plumbing systems, water saving upgrades to fixtures and high efficiency water heaters
- Security upgrades from cameras to electronic entry systems
- IT wiring and cabling for internet and security
- Keeping up the building envelope, roofs, walls, doors, windows and floors along with all associated hardware
- Kitchen equipment upkeep and replacement as warranted
- Athletic fields and venues
- District vehicles and equipment

NORTH BEND SCHOOL DISTRICT #13

SCHOOL BUILDING AND PROGRAM BUDGET NARRATIVES

Federal Programs

Purpose: The Federal Programs Department provides oversight and support of instructional programs and materials for disadvantaged, at risk, Talented and Gifted, Indian Education, Foster Care, Homeless Students and Limited English Proficient (LEP) students. The department also strives to break down any barriers for our McKinney Vento students to access the educational opportunities that are available for all students.

The Homeless Liaison supports our McKinney-Vento students and families with resources that enable them to be successful at school. The Indian Education Coordinator assists families with paperwork for 506 Identification, provides cultural activities for students and solicits family input. Two attendance advocates, one for elementary and one for secondary, work with students and families to help overcome barriers preventing students from attending school regularly, and assist with family and staff education related to regular attendance. The Title I program provides services and support for those students who are struggling to acquire basic reading, writing, and math skills.

Outcomes for 2024-2025

- Continued CogAt Online Intellectual Screening of all second grade students to help identify students who qualify for TAG (Talented and Gifted) under intellectually gifted.
- Continued to use state assessment scores, and teacher and parent referrals to assist with the identification of Talented and Gifted students.
- Provided pull-out English Language Instruction by a certified teacher daily, and push in support by translators for LEP (Limited English Proficient) students.
- Utilized translators and translation technology for parent meetings, school to home communications, and the translation of documents.

Goals and Objectives for 2025-2026

- Employ an ESOL Student Success Advocate to monitor and ensure ELL students are on track to graduate.
- Employ a Homeless Liaison.
- Employ 2 FTE Attendance Advocates.
- An increased emphasis on improvement of attendance with a focus on those students identified as not being regular attenders and those being identified a chronically absent.
- Provide attendance education, awareness, support, and incentives to students and families, with intensive focus on chronically absent students.
- Provide funding for CogAt Online Intellectual Screening.
- Provide funding for ELL Parent Involvement.
- Support the regional ELL Parent Café, linking families with targeted supports and information.
- Coordinate access to available resources for McKinney-Vento students (those who are navigating homelessness) and families to remove barriers to educational opportunities.
- Develop an increased partnership between Indian Education and TAPP (Tribal Attendance Promising Practices) including:
 - identification processes, services, attendance and educational opportunities.
- Continue to support and refine Title I practices that provide interventions to those students who have been identified with skill deficits in reading, writing and math.

NORTH BEND SCHOOL DISTRICT #13

SCHOOL BUILDING AND PROGRAM BUDGET NARRATIVES

Food Services

Purpose: The Food Services Department nourishes minds by providing appealing, nutritious meals for students while they are in school. Good nutrition is essential in the learning process, and the mission is to help ensure students are ready to learn.

Outcomes for 2024-2025

- Launched an online menu platform with nutritional information listed for all menu items being served.
- Participated in non-congregate feeding for the Summer Food Service Program resulting in Grab & Go Style breakfast and lunches allowing us to reach more children in the community.
- Served free meals through the Community Eligibility Provision to all four schools.
- Participation increased for the breakfast and lunch programs at the high school.
- Maintained a self-funded operation.

Goals and Objectives for 2025-2026

- Continue to offer free breakfast and lunch to all students.
- Serve nutritious meals that appeal to students
- Create a welcoming, safe environment for students to eat and practice their nutrition skills.
- Provide reliable resources for nutrition education and information.
- Continue community outreach by providing meals at the Boys & Girls Club and providing grab and go style meals for the Summer Food Service Program.
- Maintain a self-funded operation.

Human Resources / Communication

Purpose: The Human Resources Department is responsible for recruiting, hiring, supporting and retaining excellent and accountable staff.

The department continuously strives to increase support and system efficiencies across the District in the areas of hiring, evaluating, supporting, and retaining highly qualified employees, with an added emphasis on communication and support for safety protocols.

Outcomes for 2024-25

- Implementation of a new and improved electronic employee goal setting and evaluation system
- Building and maintaining communication with union leadership
- Evaluating and updating job descriptions
- Formalizing and supporting hiring practices which are compliant with current state and federal laws
- Update policies and improve practices pertaining to the safety and security of staff and students, including fingerprinting processes for new hires and volunteers
- Support a personnel file process to increase access to information, manage workflows, and increase accountability
- Supporting safety trainings for all staff
- Maintain the visitor and volunteer management system
- In cooperation with the Curriculum Department, support professional development and tracking of PDUs
- Crisis Response Planning

Goals and Objectives for 2025-26

The Human Resources Department plans to continue the areas identified above as outcomes for 2024-25, and continue to support the implementation of the new educator evaluation tracking system.

NORTH BEND SCHOOL DISTRICT #13

SCHOOL BUILDING AND PROGRAM BUDGET NARRATIVES

Special Education

Purpose: The Special Education Department continually refines school and classroom practices to ensure the success of diverse learners. The department strives to support students and their families by ensuring them access to learning environments that help all students reach their full potential.

The Special Education Department oversees the operations of the District's special education programs to ensure compliance with Oregon Department of Education guidelines and fiscal/budgetary regulations, and supports ongoing professional development for keeping up on ever-changing special education laws and compliance expectations. The District's special education programs consist of the Adaptive Life Skills Program and the Less Restrictive Program (Resource Rooms).

The Adaptive Life Skills Program provides specially designed instruction to students, kindergarten to age 21, eligible for special education with moderate to more significant disabilities requiring alternate curriculum, which focuses on individualized education plan goals.

The Less Restrictive Program (Resource Rooms) provides specially designed instruction and assessment for students with special education eligibilities that primarily affect students' academic achievement.

Goals and Objectives for 2025-26

- Provide a rigorous and meaningful education for all students.
- Measure progress and success in ways that provide real-time support to our students.
- Provide a full continuum of services in order to meet the needs of all students experiencing a disability in order for them to lead fulfilling lives and thrive as citizens in their community.
- Ensure all students have access to high quality instruction that is responsive to their needs and delivered by effective and culturally responsive educators within the Least Restrictive Environment.
- Build capacity and support staff members across the district to ensure effective instruction in promoting positive student outcomes.

Technology



Purpose: The Technology Department provides support for network infrastructure, Voice Over Internet Protocol Phone system, security camera systems, device purchasing, installation, configuration, repairs, and training.

Outcomes 2024-25

- Deployed 75 new Chromebooks, replacing some of our oldest Chromebooks.
- Installed 27 Newline interactive displays.
- Installed 27 new document cameras.
- Deploy new esports computers.
- Deployed 146 laptops for teaching staff and administrators.
- Increase the deployment of our access control system.

Goals and Objectives for 2025-26

- Guide staff in the integration of technology in their classrooms to support student learning
- Replace older Chromebooks.
- Continue to provide professional development in technology to staff, teachers and students, especially in the areas of Google Classroom and applications.
- Provide additional professional development to all staff on the District data tracking system.
- Continue the replacement of classroom technology. This will be a multiyear process to deploy new equipment in each classroom, i.e. interactive panel, document camera, sound system.

NORTH BEND SCHOOL DISTRICT #13

SCHOOL BUILDING AND PROGRAM BUDGET NARRATIVES



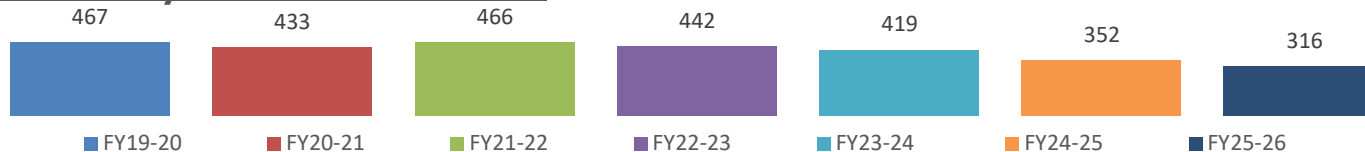
North Bay Elementary School

- The building budget at North Bay is used to support needs related to the North Bend School District priorities and Strategic Plan, the North Bay Targeted School Improvement Plan, and the health and wellbeing of students and staff. We build an environment conducive to learning with the essential tools and materials needed for all students to succeed.
- The majority of the budget is used to support instruction, which includes a wide range of activities and is very staff dependent. In addition to classroom teachers, we provide music and PE instruction, library services, and intervention activities through Title I, Special Education, Behavior Specialist, Social Skills Specialist, and CICO personnel, included in the budget.
- We strive to provide the greatest opportunity for academic success for all students regardless of socio-economic status or behavior needs. We strive to maintain optimal class sizes. Our CICO behavior support program works to maintain and keep students in school,

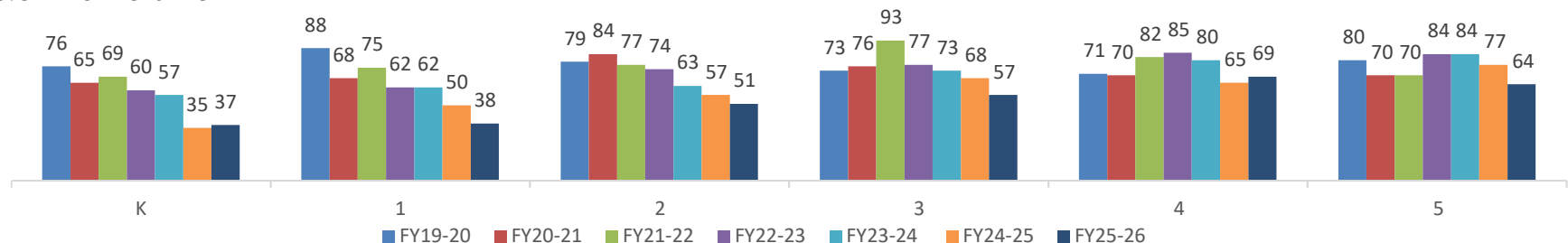
reduce classroom interruptions, minimize the need for one to one adult support, and improve student learning behavior.

- Teachers work collaboratively in grade level teams to improve and align standards based instruction utilizing formative and summative assessment data. Engagement strategies continue to be a major focus with administrative walkthroughs gathering data and providing feedback on implementation. We provide multiple tiers of support in Response to Instruction and Intervention in literacy. We will continue to work on improving attendance and engagement in learning using a wide variety of strategies to positively engage students and support parents.
- Technology is a priority and is embedded in instruction at North Bay. All classrooms have sets of Chromebooks and students are engaged in a wide variety of current technology applications. These computers are upgraded periodically. The budget is used to purchase necessary office items, communication materials, nursing supplies, technology, music materials, specific curriculum materials, PE and playground equipment materials for after school programs and to replace items that have exceeded their life expectancy.

North Bay Elementary - Enrollment Trends



Grade Level Enrollment Trend





NORTH BEND SCHOOL DISTRICT #13

SCHOOL BUILDING AND PROGRAM BUDGET NARRATIVES

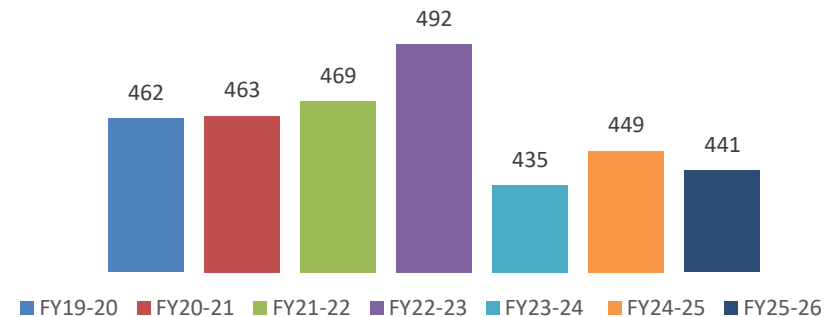
Hillcrest Elementary School

- The Hillcrest building budget is prioritized around supporting the school and district improvement plans and the NBSD Strategic Plan. A large percentage of the budget is used to support classroom instruction, which includes a wide range of activities and is very staff dependent. In addition to classroom teachers, we are able to offer music instruction, library services, physical education, 1:1 technology in the classroom, and intervention activities through Title I and Special Education.
- Hillcrest uses current data to review student progress, respond to how students are doing by making any necessary changes, and then reflect on how the changes are working (or not working). Any student that is struggling with grade level work and falling behind their peers is provided a Student Study Team meeting to assess their strengths and weaknesses and see what additional supports can be provided. Data meetings are held every 4 to 6 weeks to track the academic progress of all of our students that aren't working at grade level. We then adjust instruction to meet their needs.
- Hillcrest offers a robust Title I Reading Program. Given the challenges of the pandemic, Hillcrest will also offer math support to targeted grade levels with a focus on Accelerated Learning and small-group work.
- Extensive resources are put toward the SEL-(Social Emotional Learning) behavior support program to provide additional services to students that have difficulty following the expectations and procedures that we set for all students. This program includes individual plans for any students that need the extra guidance to be successful in the classroom, as well as small group social skills training and whole school positive behavioral supports.
- Hillcrest places a priority on student, family, and community engagement. Hillcrest is focused on rigorous instruction that inspires high levels of student engagement in all of our classrooms, opportunities for family

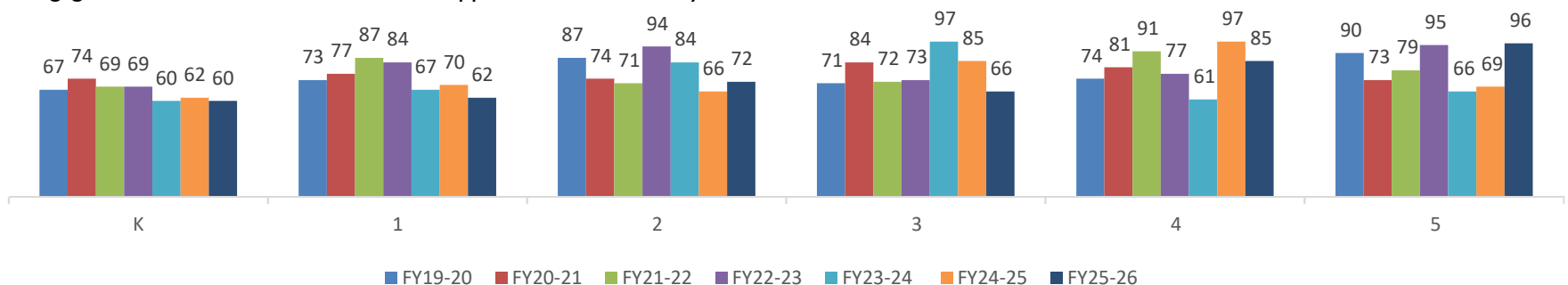
participation, place-based education in our community through field trips, and dynamic summer and afterschool programming.

- Hillcrest is identifying meaningful ways to engage students and their families to address absenteeism. Attendance improvement efforts include having excellent teacher communication with families, developing support plans for chronically absent students, providing educational materials for students and families about how critical regular attendance is, and supporting students and families who struggle with attendance. Teachers work collaboratively in grade level teams to constantly improve instruction and provide better opportunities for students to learn. We provide mentoring to all of our new teachers and continue to give them support through the use of learning coaches and administrative feedback. We strive to maintain smaller class sizes, especially at grades K-2.

Hillcrest Elementary - Enrollment Trend



Grade Level Enrollment Trend



NORTH BEND SCHOOL DISTRICT #13

SCHOOL BUILDING AND PROGRAM BUDGET NARRATIVES



The North Bend Middle School (NBMS) budget is designed to prioritize academic improvement, continue to offer a variety of elective course offerings, and enhance social-emotional learning (SEL) initiatives,

recognizing the interconnectedness of these areas in fostering holistic student development.

A significant portion of the budget is tailored to meet the diverse needs of students across various subjects. Funds have been dedicated to provide staff with professional development focusing on implementing research-based instructional strategies and interventions aimed at improving academic outcomes. The science department is adopting new curriculum that is aligned with the current standards and includes the latest pedagogical strategies and scientific knowledge. The Check-In/Check-Out (CICO) behavior support program provides additional services to students that struggle to follow schoolwide expectations and supports students that may need extra time for processing daily activities.

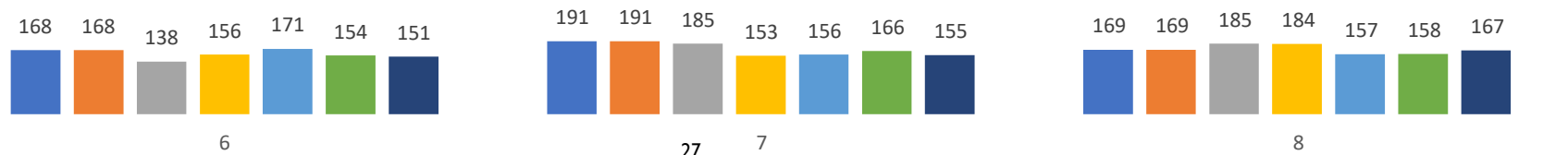
In recognizing the importance of providing students with opportunities to explore their interests and talents, the budget includes provisions to continue offering a variety of elective courses including recently added Spanish, dance, and culinary arts classes. By diversifying elective options, we aim to engage students in meaningful learning experiences that promote creativity, critical thinking, and career exploration, with a goal of enhancing our overall academic engagement and achievement.

NBMS continues to focus on creating a culture of academic learning, kindness, respect for self and respect for others through the integration of social-emotional learning across the curriculum. Professional development opportunities for educators focus on

equipping them with the knowledge and skills to refine instruction and improve student outcomes, infuse SEL principles into classroom instruction while creating a supportive learning environment, and help students develop skills such as self-awareness, social awareness, responsible decision making, and interpersonal skills.

To effectively implement academic improvement initiatives, continue to offer a variety of elective courses, and promote social-emotional learning opportunities, the budget includes provisions for ongoing professional development and support for teachers and staff. Training opportunities, coaching sessions, and collaborative planning time enable educators to enhance their instructional practices and effectively support students' academic and socio-emotional needs.

In summary, the middle school budget reflects a strategic investment to improve academic outcomes, support the continuation of a variety of elective courses and social-emotional learning initiatives, with the overarching goal of fostering a supportive and enriching learning environment where all students can thrive academically, socially, and emotionally. We aim to empower students to reach their full potential and become well-rounded individuals prepared for success in high school and beyond.



NORTH BEND SCHOOL DISTRICT #13

SCHOOL BUILDING AND PROGRAM BUDGET NARRATIVES



North Bend High School
Every student on track to graduate

North Bend High School: Success, Growth, and a Bright Future

At North Bend High School, we are committed to fulfilling our district's mission of "Navigating a successful course for every student, every day, every way." Our school is thriving with strong academic programs, expanding career pathways, and an inclusive culture that supports student success. We offer a comprehensive high school experience, including five career and technical education (CTE) pathways, rigorous academic opportunities, and dual credit courses in nearly every content area, allowing students to earn both high school and college credit. We are especially proud of our efforts to ensure all students, including underserved groups, have equal access to CTE coursework. Moving forward, we are focused on closing the opportunity gap in dual credit and advanced academic programs, ensuring all students are set up for success beyond high school.

Supporting Student Goals and Success

Goal setting is key to student achievement and future success. North Bend High School is dedicated to helping students stay on track, plan for their future, and set personal and academic goals. Teachers have received training in new career and post-secondary resources as well as enhanced our engagement with families to ensure students are prepared for their next steps—whether that's college, career training, or entering the workforce. Additionally, we have introduced new state-required courses and have begun expanding technology classes to equip students with the skills needed for today's digital world.

Building a Stronger School Culture and Community

Creating a positive and supportive learning environment is a priority at North Bend High School. We are consistently looking for ways to expand our efforts to promote student wellness and engagement. A dedicated wellness room will increase opportunities for students to connect through non-academic activities. In addition, we are seeking to expand partnerships with local organizations to provide more on-site therapeutic services, ensuring students have access to the support they need.

Alternative Education and Personalized Learning

We recognize that not all students thrive in a traditional high school setting. Through our Bridges program, we offer alternative education options that provide personalized pathways for success. Bridges helps students' close academic gaps and develop the skills needed for career readiness. As our community evolves, we are committed to expanding secondary pathways to keep students engaged and on track toward graduation and their future aspirations.

Technology also plays a vital role in student learning. Every student at North Bend High School is provided with a Chromebook, ensuring access to online resources and instructional support. Google Classroom allows students and parents to stay informed about coursework and assignments, fostering stronger school-to-home communication.

Investing in Excellence: Effective Teaching and Learning

Our educators are dedicated to continuous improvement. Through weekly Professional Learning Communities, teachers collaborate on lesson planning, review student data, and refine instructional practices. Grade-level teacher advisors meet monthly to review student progress and develop targeted interventions to support student success.

In our core classes (math, language arts and science classes), we are strengthening alignment between middle and high school instruction to ensure a seamless transition for students. Our teachers have worked together across grade levels to implement best practices in assessment, enhance student engagement, and establish effective intervention strategies. Across all subjects, teachers are developing their skills in providing high-quality feedback to students, fostering deeper learning and growth.

Engaging Students, Families, and the Community

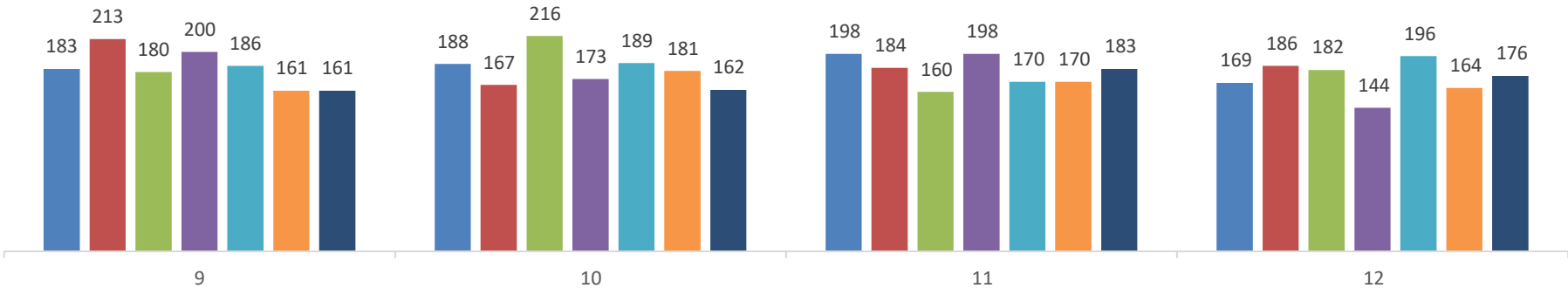
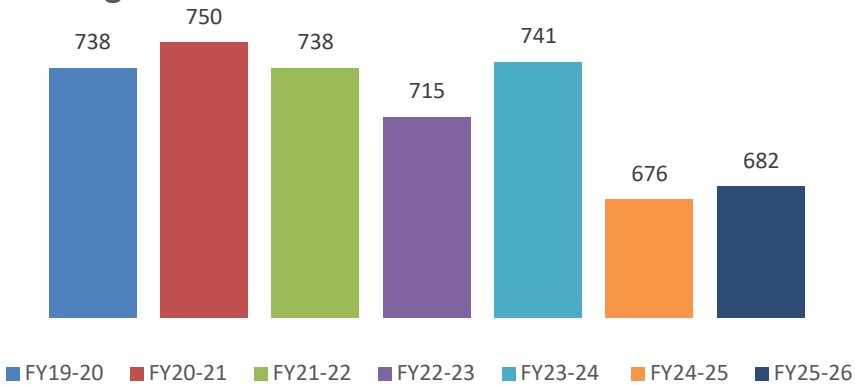
North Bend High School offers a wide range of athletic and extracurricular opportunities, ensuring every student has a chance to be involved. Our Athletics and Activities Department is committed to providing equitable access to sports, clubs, and leadership programs, regardless of financial status. These programs help students develop valuable life skills, including teamwork, leadership, time management, and sportsmanship.

The department’s budget supports extra duty stipends, event staffing, officials, student travel, entry fees, equipment, and maintenance. By investing in athletics and activities, we are not only enriching student experiences but also fostering a strong sense of community pride and Bulldog spirit.

A Future of Opportunity for North Bend Students

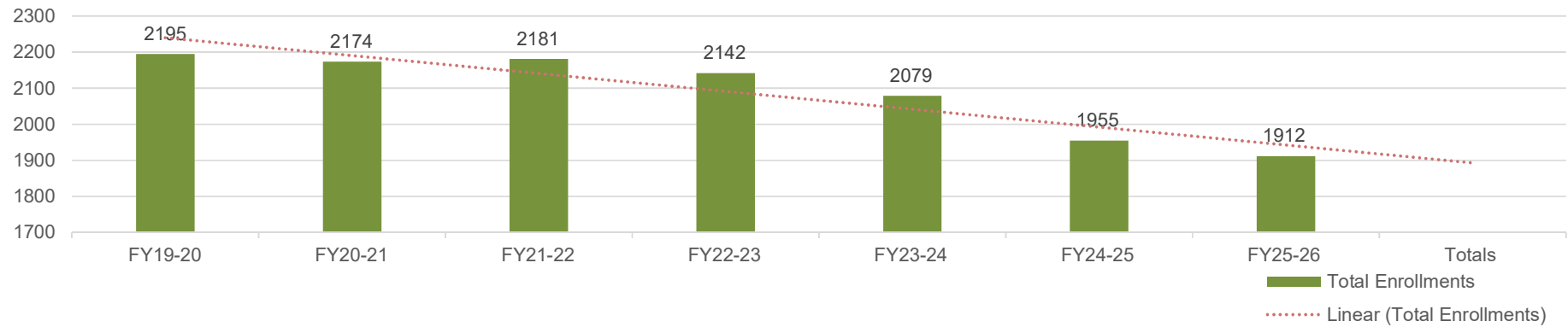
North Bend High School is a place where students achieve, grow, and prepare for bright futures. Our commitment to academic excellence, student well-being, and community engagement ensures that every student has the support and opportunities they need to succeed. As we continue to build on our successes, we remain focused on providing a world-class education that meets the needs of all learners and prepares them for the challenges and opportunities ahead.

North Bend High School - Enrollment Trends

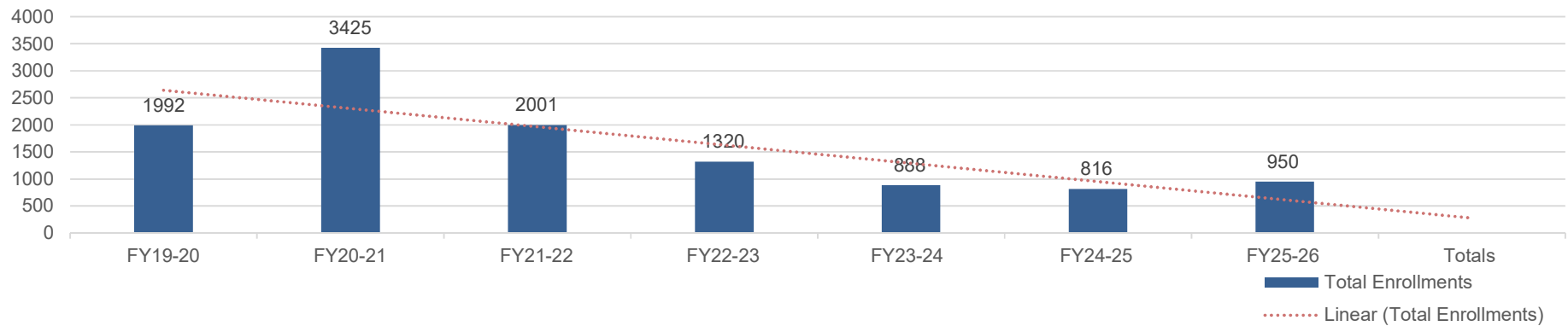


Student Enrollment Trends as of September 30

North Bend School District



Evergreen Charter School



NORTH BEND SCHOOL DISTRICT #13

History of Membership Enrollment

As of September 30th

School Year	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	Estimate 25-26
Kindergarten	122	136	172	165	143	139	138	129	117	97	97
1	154	132	139	171	161	145	162	146	129	120	100
2	160	159	139	147	166	158	148	168	147	123	123
3	162	173	152	145	144	160	165	150	170	153	123
4	184	181	179	157	145	151	173	162	141	162	154
5	147	194	168	180	170	143	149	179	150	146	160
Elementary Total	929	975	949	965	929	896	935	934	854	801	757
6	163	165	200	175	193	168	138	156	171	154	151
7	201	178	176	211	177	191	185	153	156	166	155
8	168	203	195	178	204	169	185	184	157	158	167
Middle School Total	532	546	571	564	574	528	508	493	484	478	473
9	205	204	238	210	183	213	180	200	186	161	161
10	205	202	197	226	188	167	216	173	189	181	162
11	216	197	187	193	198	184	160	198	170	170	183
12	181	197	180	188	169	186	182	144	196	164	176
Senior High Total	807	800	802	817	738	750	738	715	741	676	682
DISTRICT TOTAL	2,268	2,321	2,322	2,346	2,241	2,174	2,181	2,142	2,079	1,955	1,912
Annual Change	58	53	1	24	-105	-67	7	-39	-63	-124	-43

NORTH BEND SCHOOL DISTRICT #13

2025-26

September 30, 2025 - ESTIMATED

Totals	Schools	Grades												
Total	HILLCREST	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5							
20	# of Sections	3	3	3	3	4	4							
441	Enrollment	60	62	72	66	85	96							
22.1	Avg. Class size	20.0	20.7	24.0	22.0	21.3	24.0							
Total	NORTH BAY	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5							
16	# of Sections	2	2	3	3	3	3							
316	Enrollment	37	38	51	57	69	64							
19.8	Avg. Class size	18.5	19.0	17.0	19.0	23.0	21.3							
Total	ELEMENTARY	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5							
36	# of Sections	5	5	6	6	7	7							
757	Enrollment	97	100	123	123	154	160							
21.0	Avg. Class size	19.4	20.0	20.5	20.5	22.0	22.9							
Total	MIDDLE SCHOOL							Grade 6	Grade 7	Grade 8				
473	Enrollment							151	155	167				
Total	SENIOR HIGH										Grade 9	Grade 10	Grade 11	Grade 12
682	Enrollment										161	162	183	176
Total	ALL SCHOOLS	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
1912	Enrollment	97	100	123	123	154	160	151	155	167	161	162	183	176

NORTH BEND SCHOOL DISTRICT #13

2024-25

September 30, 2024 - ACTUAL

Totals	Schools	Grades												
Total	HILLCREST	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5							
19	# of Sections	3	3	3	3	4	3							
449	Enrollment	62	70	66	85	97	69							
23.6	Avg. Class size	20.7	23.3	22.0	28.3	24.3	23.0							
Total	NORTH BAY	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5							
16	# of Sections	2	2	3	3	3	3							
352	Enrollment	35	50	57	68	65	77							
22.0	Avg. Class size	17.5	25.0	19.0	22.7	21.7	25.7							
Total	ELEMENTARY	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5							
35	# of Sections	5	5	6	6	7	6							
801	Enrollment	97	120	123	153	162	146							
22.9	Avg. Class size	19.4	24.0	20.5	25.5	23.1	24.3							
Total	MIDDLE SCHOOL							Grade 6	Grade 7	Grade 8				
478	Enrollment							154	166	158				
Total	SENIOR HIGH										Grade 9	Grade 10	Grade 11	Grade 12
676	Enrollment										161	181	170	164
Total	ALL SCHOOLS	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
1955	Enrollment	97	120	123	153	162	146	154	166	158	161	181	170	164

North Bend School District #13

Budget Assumptions

Approved Budget

FY2025-26

Extended ADMw Budget basis (FY25-26)	<i>03/03/2025 SSF Estimate</i>	Budget Based on Estimated <u>ADMw: FY24-25</u> (3,262.71)
General Purpose Grant per Extended ADM	<i>03/03/2025 SSF Estimate</i>	\$11,094
State School Fund (SSF)		11.3594 Billion (49/51 Split) Estimate on 03/03/2025
North Bend School District share of SSF:		\$36,195,271
North Bend School District (SSF) Transportation Revenue		\$1,323,000
Property Taxes and Local Revenue		\$7,284,597
Beginning General Fund Balance (BFB)		\$8,000,000
BFB Appropriations / Use for Proposed FY25-26 Budget		\$3,750,000
Contingency General Fund Balance		\$4.25 Million used as a planned reserve for FY26-27 (included in BFB)

North Bend School District #13

District Accounting Structure

Classifications and Definitions

Revenues Source Allocations

Revenues of the District are classified by type and source for the various funds. Revenues are defined as increases in the net current assets of a governmental fund.

1000 Local Source

Revenue from local sources is the amount of money produced within the boundaries of the Local School District and available to the Local School District for its use. Money collected in the same amount by another governmental unit as an agent for the local school district is recorded as revenue from local sources.

2000 Intermediate Source

Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit or a political subdivision between the local school district and the state. This revenue is distributed to local school districts in amounts that differ in proportion to those which were collected within such systems.

3000 State Source

Revenue from state sources is revenue from funds collected by the state and distributed to local school districts in amounts different proportionately from those which were collected within such local school districts.

4000 Federal Source

Revenue from federal sources is revenue from funds collected by the federal government and distributed to local school districts in amounts that differ in proportion from those which are collected within such local school districts. It is unimportant whether the funds are distributed directly to the local school district by the federal government or through some intervening agency such as the state.

5000 Other Sources

Other Sources of revenue include the beginning fund balance, sale or compensation for loss of fixed assets, long-term debt financing and interfund transfers.

Expenditure Function Allocations

Budget requirements are prepared by program. Programs are groups of activities to accomplish a major service or function. Schools use programs in budgeting called "functions". The function describes the activity for which a service or material object is acquired.

1000 Instruction

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

2000 Support Services

Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction and, to a lesser degree, community services. Support services exist to sustain and enhance instruction, and would not exist if not for instructional programs.

3000 Enterprise and Community Services

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

4000 Facilities Acquisition and Construction

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

5000 Other Uses

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

6000 Contingency

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

7000 Unappropriated Ending Fund Balance

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

Expenditure Object Allocations

100 – Salaries

Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.

200 – Associated Payroll Costs

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

300 – Purchased Services

Services which (by their nature) can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Examples of these services include: architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants.

400 – Supplies and Materials

Amounts paid for material items of an expendable nature have a useful life of one year or less, or that have a value of less than \$5,000.

500 – Capital Outlay

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

600 – Other Objects

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

700 – Transfers

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

800 – Other Uses

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

This page has been intentionally left blank

Financial Section

The financial section contains required information for the District's funds and descriptions of significant revenue sources and expenditures categories.

This page has been intentionally left blank

North Bend School District #13

Summary of All Funds

Revenue and Expenditures by Function / Expenditures by Object

Approved Budget

FY2025-26

Revenue Summary for All Funds

	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Totals
1000 - Local Source	\$ 7,337,150	\$ 1,034,400	\$ -	\$ 92,500	\$ 8,464,050
2000 - Intermediate Source	\$ 47,200				\$ 47,200
3000 - State Source	\$ 30,949,723	\$ 5,605,584	\$ -	\$ 2,499,769	\$ 39,055,076
4000 - Federal Source	\$ 5,000	\$ 4,307,800	\$ 10,000	\$ -	\$ 4,322,800
5200 - Interfund Transfers	\$ 675,000	\$ 665,500	\$ 75,000	\$ 201,000	\$ 1,616,500
5400 - Beginning Fund Balance	\$ 8,000,000	\$ 5,096,930	\$ 53,500	\$ 1,976,000	\$ 15,126,430
Revenue Totals	\$ 47,014,073	\$ 16,710,214	\$ 138,500	\$ 4,769,269	\$ 68,632,056

Expenditure Summary by Function

	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Totals
1000 - Instruction	\$ 26,774,096	\$ 7,110,565		\$ -	\$ 33,884,661
2000 - Support Services	\$ 14,900,538	\$ 3,956,911		\$ 1,118,500	\$ 19,975,948
3000 - Enterprise and Community Services	\$ 54,540	\$ 1,736,738			\$ 1,791,278
4000 - Facilities Acquisition and Construction		\$ 507,000		\$ 3,575,769	\$ 4,082,769
5000 - Other Uses	\$ 1,030,500	\$ 566,000	\$ 92,000	\$ 75,000	\$ 1,763,500
6000 - Operating Contingencies	\$ 4,254,399				\$ 4,254,399
7000 - Unappropriated Ending Fund Balance	\$ -	\$ 2,833,000	\$ 46,500	\$ -	\$ 2,879,500
Expenditure FunctionTotals	\$ 47,014,073	\$ 16,710,214	\$ 138,500	\$ 4,769,269	\$ 68,632,056

Expenditure Summary by Object Classification

	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Totals
100 - Salaries	\$ 14,352,671	\$ 4,251,465		\$ -	\$ 18,604,136
200 - Associated Payroll Costs	\$ 10,392,033	\$ 2,767,696			\$ 13,159,729
300 - Purchased Services	\$ 15,265,950	\$ 1,465,165		\$ 621,500	\$ 17,352,615
400 - Supplies and Materials	\$ 1,335,120	\$ 3,694,669		\$ -	\$ 5,029,789
500 - Capital Outlay	\$ 32,000	\$ 805,000		\$ 4,072,769	\$ 4,909,769
600 - Other Objects	\$ 406,400	\$ 327,218	\$ 92,000	\$ -	\$ 825,618
700 - Transfers	\$ 975,500	\$ 566,000		\$ 75,000	\$ 1,616,500
800 - Other Uses	\$ 4,254,399	\$ 2,833,000	\$ 46,500	\$ -	\$ 7,133,899
Expenditure ObjectTotals	\$ 47,014,073	\$ 16,710,214	\$ 138,500	\$ 4,769,269	\$ 68,632,056

North Bend School District #13

Summary of Budget History - All Funds

Approved Budget

FY2025-26

	FY22-23	FY23-24	FY24-25	FY25-26	% Change
	Adopted Budget	Adopted Budget	Adopted Budget	Approved Budget	From Prior Year Budget
General Fund Resources					
100 - GENERAL					
1000 - Local Source	7,380,085	7,282,500	7,135,250	7,337,150	3%
2000 - Intermediate Source	35,000	75,000	66,100	47,200	-40%
3000 - State Source	37,390,950	32,877,958	31,100,518	30,949,723	0%
4000 - Federal Source			16,000	5,000	-220%
5200 - Interfund Transfers	350,000	500,000	675,000	675,000	0%
5400 - Beginning Fund Balance	4,600,000	4,000,000	6,609,599	8,000,000	17%
General Fund Resource Budgeted Totals	\$ 49,756,035	\$ 44,735,458	\$ 45,602,467	\$ 47,014,073	
General Fund Requirements					
100 - GENERAL					
1000 - Instruction	33,263,885	28,913,582	26,472,758	26,774,096	1%
2000 - Support Services	12,069,899	12,632,545	14,085,845	14,900,538	5%
3000 - Enterprise and Community Services	1,919	3,850	4,444	54,540	92%
5000 - Other Uses	1,234,000	334,000	935,000	1,030,500	9%
6000 - Operating Contingencies	3,186,332	2,851,482	4,104,420	4,254,399	4%
General Fund Expenditure Budgeted Totals	\$ 49,756,035	\$ 44,735,458	\$ 45,602,467	\$ 47,014,073	
Other Fund Resources / Requirements					
200 - FEDERAL/STATE PROGRAMS	4,270,040	4,593,909	4,845,830	4,627,300	-5%
250 - FOOD SERVICE	2,240,000	2,055,000	2,295,000	1,980,500	-16%
260 - STUDENT INVESTMENT (SIA)	2,286,253	2,633,225	3,315,729	3,022,184	-10%
280 - PERS FUTURE RATE RESERVE	1,950,000	1,985,000	2,180,000	2,031,000	-7%
290 - HIGH SCHOOL SUCCESS		654,622	760,520	850,000	11%
298 - STUDENT ACTIVITY FUND	900,000	1,150,000	1,200,000	1,225,000	2%
299 - MISCELLANEOUS GRANTS	5,000,000	2,857,898	2,300,000	2,974,230	23%
301 - DEBT SERVICE FUND	1,441,887	131,485	136,550	138,500	1%
401 - CAPITAL PROJECTS FUND	2,047,000	1,873,500	1,937,500	2,269,500	15%
403 - OREGON SEISMIC GRANT				2,499,769	100%
Other Fund Resources/Requirements Budgeted Totals	\$ 20,135,180	\$ 17,934,640	\$ 18,971,129	\$ 21,617,983	

North Bend School District #13

Approved Budget - All Funds

Approved Budget - Based on 11.359 Billion State level Biennium Funding (49/51 split)

FY2025-26										
	Instruction	Support Services	Enterprise and Community Services	Facilities Acquisition and Construction	Debt Service	Interfund Transfers (Transfer Out)	Operating Contingencies	Reserved for Future Expenditures	Total Expenditures	Total Revenues
100 - General Fund	\$ 26,774,096	\$ 14,900,538	\$ 54,540		\$ 55,000	\$ 975,500	\$ 4,254,399	\$ -	\$ 47,014,073	\$ 47,014,073
200 - Special Revenue	\$ 7,110,565	\$ 3,956,911	\$ 1,736,738	\$ 507,000	\$ -	\$ 566,000		\$ 2,833,000	\$ 16,710,214	\$ 16,710,214
300 - Debt Service					\$ 92,000			\$ 46,500	\$ 138,500	\$ 138,500
400 - Capital Projects	\$ -	\$ 1,118,500		\$ 3,575,769		\$ 75,000		\$ -	\$ 4,769,269	\$ 4,769,269
TOTALS	\$ 33,884,661	\$ 19,975,948	\$ 1,791,278	\$ 4,082,769	\$ 147,000	\$ 1,616,500	\$ 4,254,399	\$ 2,879,500	\$ 68,632,056	\$ 68,632,056

Total 2025-26 Proposed Budget	\$ 68,632,056
Less reserved for future - Unappropriated	\$ (2,879,500)
Total 2025-26 Appropriations	\$ 65,752,556

North Bend School District #13

Adopted Budget - All Funds

Adopted Budget - Based on 10.2 Billion State level Biennium Funding (49/51 split)

FY2024-25										
	Instruction	Support Services	Enterprise and Community Services	Facilities Acquisition and Construction	Debt Service	Interfund Transfers (Transfer Out)	Operating Contingencies	Reserved for Future Expenditures	Total Expenditures	Total Revenues
100 - General Fund	\$ 26,472,758	\$ 14,085,845	\$ 4,444		\$ 55,000	\$ 880,000	\$ 4,104,420	\$ -	\$ 45,602,467	\$ 45,602,467
200 - Special Revenue	\$ 6,739,161	\$ 4,130,049	\$ 1,929,175	\$ 1,058,952	\$ -	\$ 540,000		\$ 2,499,742	\$ 16,897,079	\$ 16,897,079
300 - Debt Service					\$ 87,000			\$ 49,550	\$ 136,550	\$ 136,550
400 - Capital Projects	\$ -	\$ 1,436,950		\$ 430,000		\$ 70,550		\$ -	\$ 1,937,500	\$ 1,937,500
TOTALS	\$ 33,211,919	\$ 19,652,844	\$ 1,933,619	\$ 1,488,952	\$ 142,000	\$ 1,490,550	\$ 4,104,420	\$ 2,549,292	\$ 64,573,596	\$ 64,573,596

Total 2024-25 Adopted Budget	\$ 64,573,596
Less reserved for future - Unappropriated	\$ (2,549,292)
Total 2024-25 Appropriations	\$ 62,024,303

North Bend School District #13

Summary of All Funds and Full Time Equivalent (FTE) Summary

Approved Budget FY2025-26

Fund and Title	Approved Budget	FTE
100 - GENERAL	\$ 47,014,073	210.58
200 - FEDERAL/STATE PROGRAMS	\$ 4,627,300	29.36
250 - FOOD SERVICE	\$ 1,980,500	13.56
260 - STUDENT INVESTMENT (SIA)	\$ 3,022,184	19.81
280 - PERS FUTURE RATE RESERVE	\$ 2,031,000	
290 - HIGH SCHOOL SUCCESS	\$ 850,000	6.68
298 - STUDENT ACTIVITY FUND	\$ 1,225,000	
299 - MISCELLANEOUS GRANTS	\$ 2,974,230	
301 - DEBT SERVICE FUND	\$ 138,500	
401 - CAPITAL PROJECTS FUND	\$ 2,269,500	
403 - OREGON SEISMIC GRANT	\$ 2,499,769	
Total FY2025-26 Budget	\$ 68,632,056	279.99
Unappropriated Ending Fund Balance	\$ (2,879,500)	
Total FY2025-26 Appropriations	\$ 65,752,556	

General Fund

Fund 100 Summaries

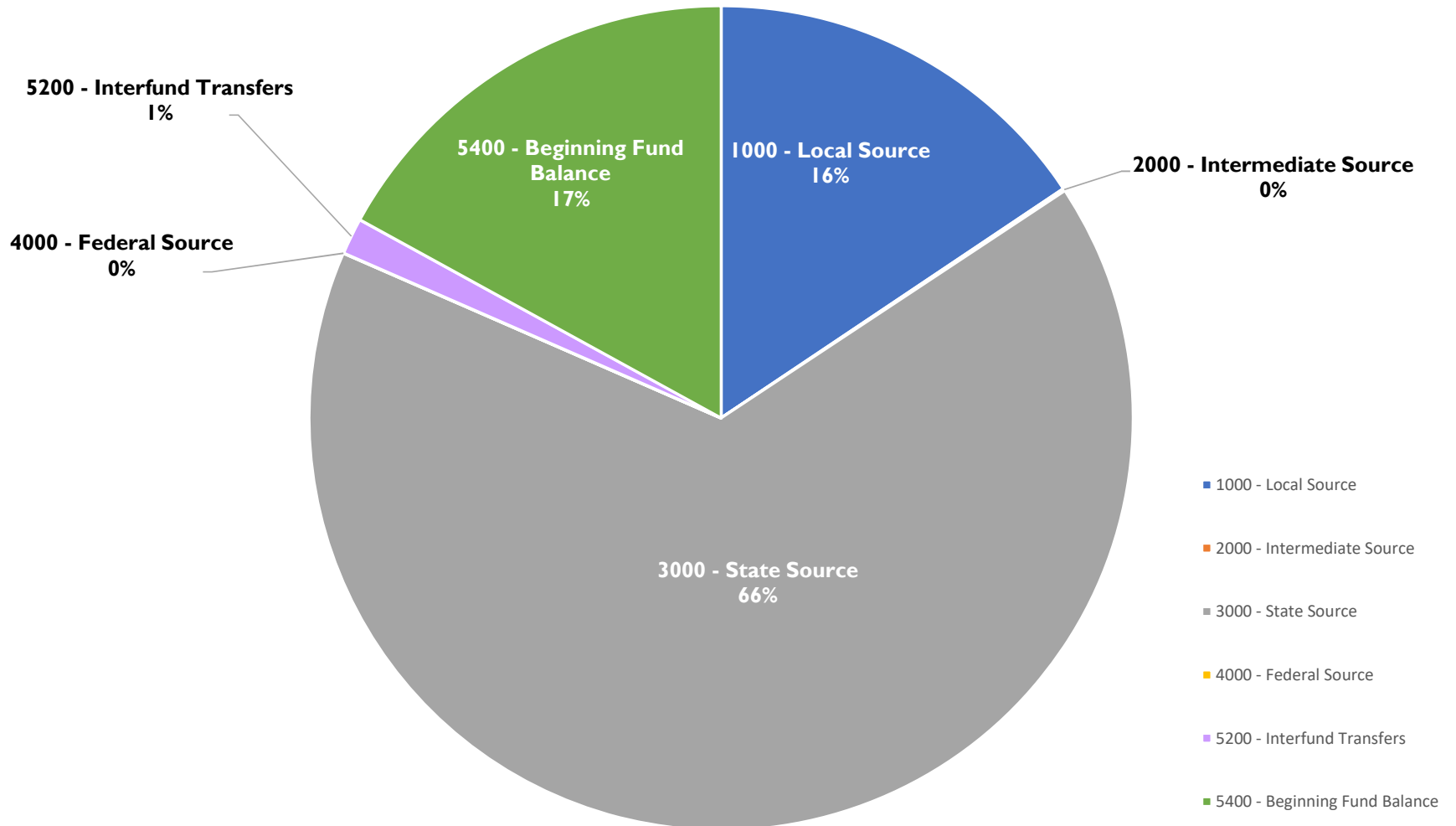
The General Fund accounts for all general operating revenue, expenditures and transfers of the District. The principal sources of revenue are from the local tax levy, and state basic school support.

North Bend School District #13

General Fund - By Revenue Source Summary

Approved Budget

FY2025-26

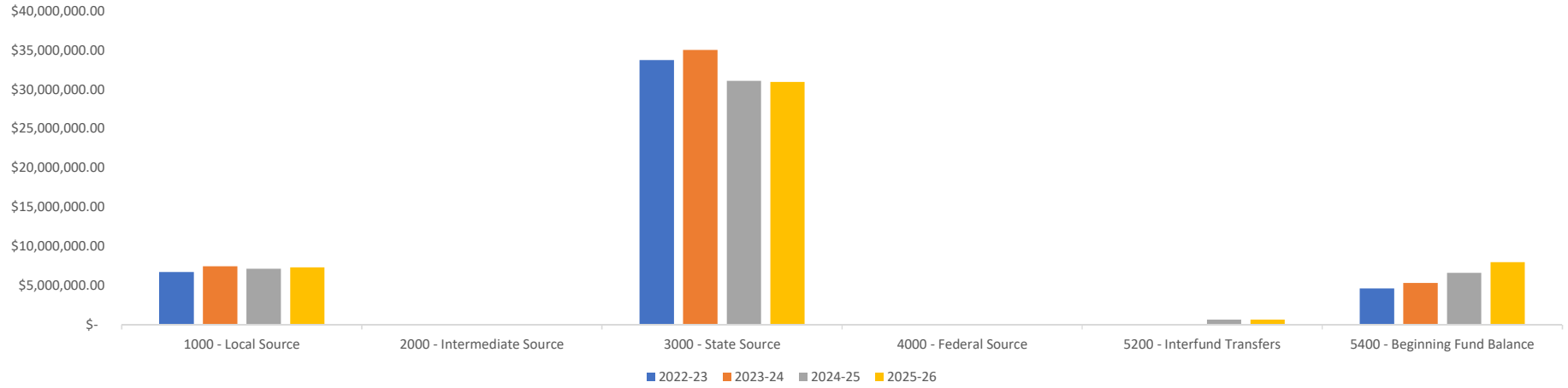


North Bend School District #13

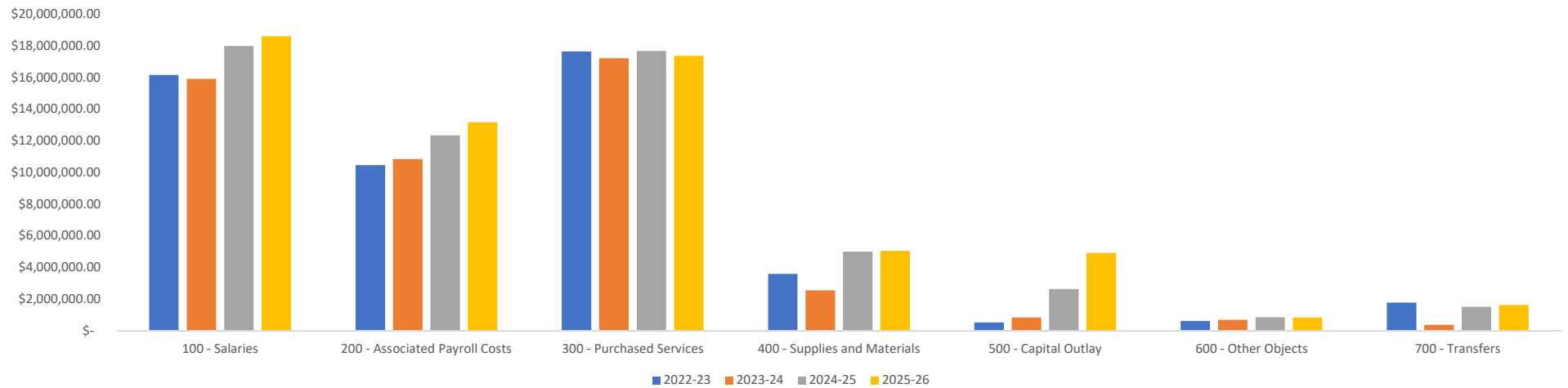
Approved Budget

FY2025-26

General Fund - By Revenue Source History



General Fund - By Object History

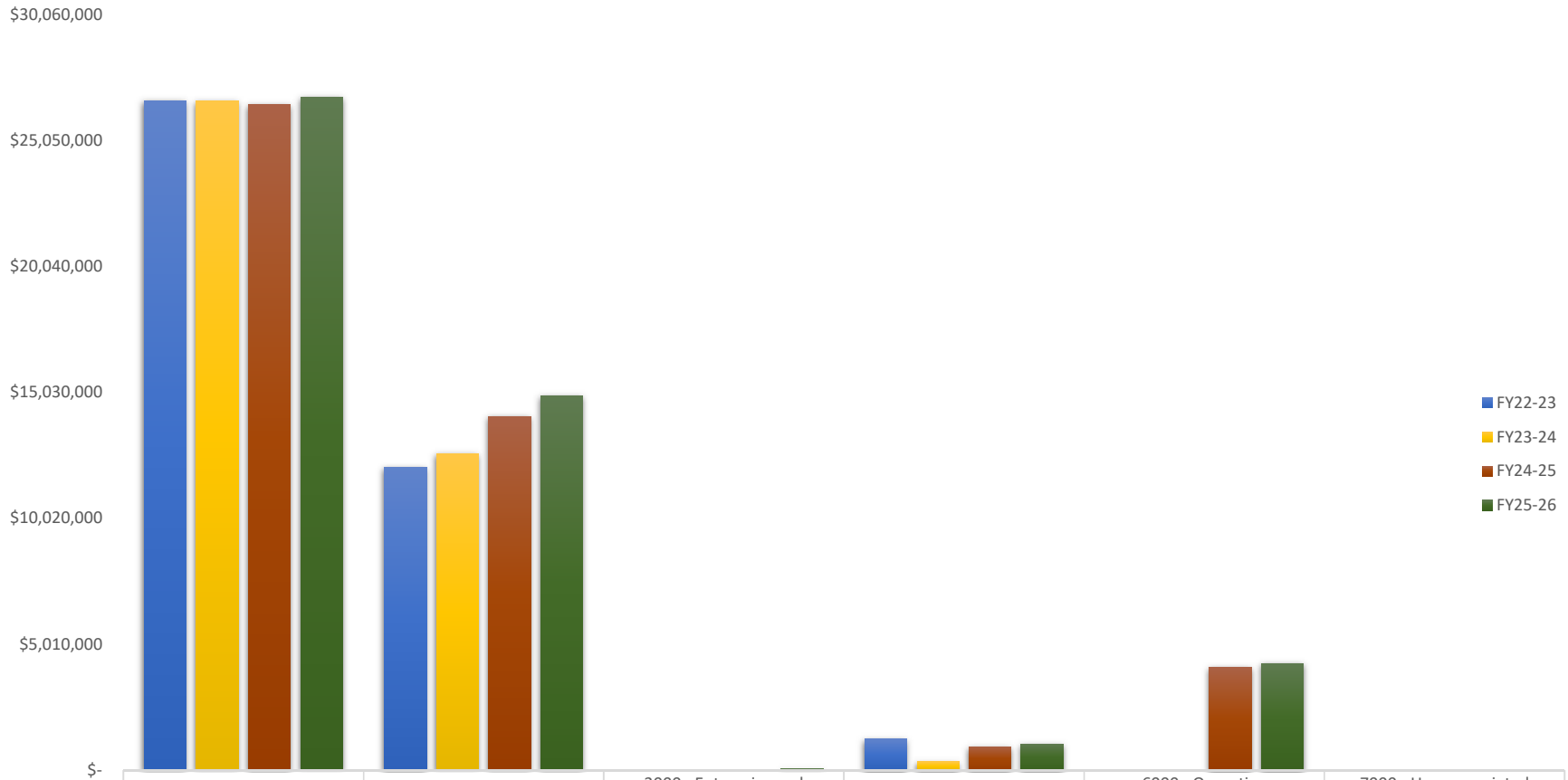


North Bend School District #13

General Fund - Function History

Approved Budget

FY2025-26



Actuals
Actuals
Budget
Budget

	1000 - Instruction	2000 - Support Services	3000 - Enterprise and Community Services	5000 - Other Uses	6000 - Operating Contingencies	7000 - Unappropriated Ending Fund Balance
■ FY22-23	\$26,631,312	\$12,056,738	\$-	\$1,233,389	\$-	\$-
■ FY23-24	\$26,610,334	\$12,600,296	\$300	\$333,389	\$-	\$-
■ FY24-25	\$26,472,758	\$14,085,845	\$4,444	\$935,000	\$4,104,420	\$-
■ FY25-26	\$26,774,096	\$14,900,538	\$54,540	\$1,030,500	\$4,254,399	\$-

North Bend School District #13

General Fund - Function History

Approved Budget

FY2025-26

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY25-26 Proposed Budget	FY25-26 Approved Budget	Increase / (Decrease) From Prior Year Budget
1000 - Instruction						
1111 - ELEMENTARY K-6	5,424,556	5,029,363	6,098,677	6,202,872	6,202,872	104,196
1121 - MIDDLE SCHOOL PROGRAMS	1,996,741	2,090,896	2,222,502	1,981,212	1,981,212	(241,290)
1122 - MIDDLE SCHOOL EXTRA CURR.	125,550	126,224	154,695	167,145	167,145	12,450
1131 - HIGH SCHOOL PROGRAMS	3,296,918	3,527,077	3,616,524	3,956,656	3,956,656	340,132
1132 - HIGH SCHOOL EXTRA CURR.	386,593	406,016	524,207	550,308	550,308	26,101
1140 - PRE-KINDERGARTEN PROGRAM	-	206	-	-	-	-
1220 - RESTRICTIVE PROGRAMS	1,181,288	1,231,547	1,426,665	1,742,877	1,742,877	316,211
1250 - LESS RESTRICTIVE PROGRAMS	931,695	1,006,692	1,222,657	1,216,135	1,216,135	(6,522)
1273 - HOMELESS PROGRAM	7,253	(1,532)	-	-	-	-
1288 - CHARTER SCHOOL	13,056,530	13,012,361	10,999,129	10,700,000	10,700,000	(299,129)
1291 - ENGLISH AS A 2ND LANGUAGE	199,718	142,386	181,561	228,338	228,338	46,778
1400 - SUMMER SCHOOL	24,469	39,098	26,141	28,553	28,553	2,412
1000 - Instruction Total	\$ 26,631,312	\$ 26,610,334	\$ 26,472,758	\$ 26,774,096	\$ 26,774,096	301,338
2000 - Support Services						
2112 - ATTENDANCE SERVICES	21,668	20,562	22,970	5,000	5,000	(17,970)
2115 - STUDENT SAFETY	132,228	122,737	170,000	170,650	170,650	650
2122 - GUIDANCE SERVICES	411,585	470,789	481,517	472,821	472,821	(8,695)
2130 - HEALTH SERVICES	126,449	138,631	146,238	91,759	91,759	(54,479)
2134 - NURSE SERVICES	405,970	414,788	496,504	492,261	492,261	(4,243)
2140 - PSYCHOLOGICAL SERVICES	263,200	231,912	241,082	357,857	357,857	116,776
2161 - SPECIAL ED DIRECTION	311,644	386,226	-	-	-	-
2190 - SPED DIRECTION SVC			387,666	359,225	359,225	(28,441)
2211 - CURRICULUM & INST DIRECT	269,618	279,669	295,882	318,569	318,569	22,687
2212 - FED PROGRAM COORDINATOR	245,433	251,611	257,172	281,435	281,435	24,263
2222 - LIBRARY/MEDIA CENTER	379,613	407,817	425,114	465,366	465,366	40,252
2230 - ASSESSMENT AND TESTING	4,188	2,803	4,300	3,300	3,300	(1,000)
2240 - INSTRUCTION STAFF DEVELOP	79,651	104,285	110,000	130,000	130,000	20,000
2242 - STAFF DEVELOPMENT CPS	2,100					-
2314 - ELECTION SERVICES	2,269	-	3,000	3,000	3,000	-
2315 - LEGAL & INSURANCE	83,563	59,843	113,567	115,850	115,850	2,283
2317 - AUDIT SERVICES	35,148	30,332	45,000	58,150	58,150	13,150
2319 - BOARD OF ED SERVICES	21,668	31,740	42,000	48,000	48,000	6,000
2321 - OFFICE OF SUPERINTENDENT	475,461	504,080	545,051	613,083	613,083	68,032
2322 - COMMUNITY RELATIONS	5,745	4,486	10,444	6,750	6,750	(3,694)
2410 - OFFICE OF PRINCIPAL SVC	1,772,999	1,937,424	2,094,841	2,176,835	2,176,835	81,994
2495 - ATHLETIC/ACTIVITY ADMIN	265,105	257,828	276,323	328,489	328,489	52,166
2510 - BUSINESS SUPPORT SVC	114,836	124,350	130,214	145,549	145,549	15,335
2523 - AR/ACCOUNTS PAYABLE SVC	103,579	117,964	116,472	133,690	133,690	17,218

North Bend School District #13

General Fund - Function History

Approved Budget

FY2025-26

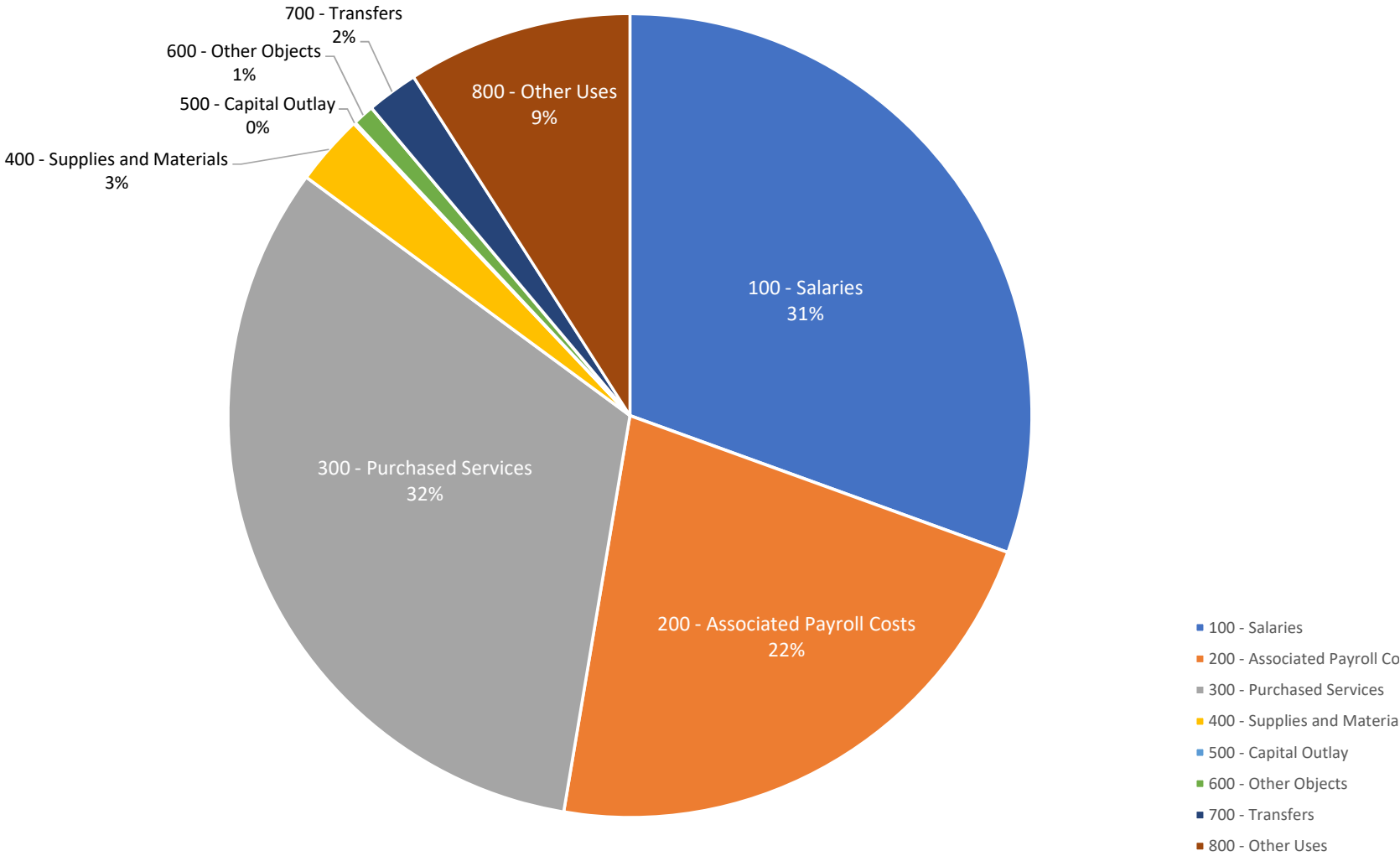
	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY25-26 Proposed Budget	FY25-26 Approved Budget	Increase / (Decrease) From Prior Year Budget
2524 - PAYROLL SVC	109,137	117,883	172,730	313,522	313,522	140,792
2525 - FINANCIAL ACCOUNTING SVC	407,144	327,974	334,897	386,970	386,970	52,072
2541 - MAINTENANCE SERVICES	150,159	163,262	186,065	183,401	183,401	(2,664)
2542 - BUILDING CARE & UPKEEP	2,579,090	2,673,283	2,972,276	3,081,562	3,081,562	109,286
2543 - GROUNDS CARE & UPKEEP	115,537	128,444	179,227	210,322	210,322	31,095
2545 - VEHICLE CARE & UPKEEP	36,021	31,069	38,383	40,000	40,000	1,617
2552 - HOME TO SCHOOL TRANSPORT	1,648,736	1,694,098	1,907,500	1,925,500	1,925,500	18,000
2553 - SPECIAL ED. TRANSPORT	285,419	255,065	350,000	350,000	350,000	-
2554 - INSTR. STUDENT TRANSPORT	26,191	22,183	48,000	47,300	47,300	(700)
2574 - PRINTING/PUB/DUPLICATE	112,653	106,106	120,150	126,700	126,700	6,550
2620 - STRATEGIC PLANNING	-	-	45,000	28,000	28,000	(17,000)
2644 - PERSONNEL SERVICES	274,578	393,442	429,689	449,329	449,329	19,640
2645 - HEALTH SERVICES	-	-	410	400	400	(10)
2660 - TECHNOLOGY SERVICES	778,354	787,609	886,162	979,891	979,891	93,729
2000 - Support Services Total	\$ 12,056,738	12,600,296	14,085,845	14,900,538	14,900,538	814,693
3000 - Enterprise and Community Services						
3120 - FOOD PREPARE/DISPENSE		300	-	-	-	-
3201 - COMMUNITY RECREATION	-	-	4,444	4,540	4,540	96
3360 - NEGLECTED STUDENT				50000	50000	50,000
3000 - Enterprise and Community Services Total	\$ -	300	4,444	54,540	54,540	50,096
5000 - Other Uses						
5113 - LT DEBT TECH	48,389	48,389	55,000	55,000	55,000	-
5201 - TRANSFERS OF FUNDS	1,185,000	285,000	880,000	975,500	975,500	95,500
5000 - Other Uses Total	\$ 1,233,389	333,389	935,000	1,030,500	1,030,500	95,500
6000 - Operating Contingencies						
6110 - OPERATING CONTINGENCIES	-	-	4,104,420	4,254,399	4,254,399	149,980
6000 - Operating Contingencies Total	\$ -	-	4,104,420	4,254,399	4,254,399	149,980
100 - GENERAL Total	\$ 39,921,440	\$ 39,544,319	\$ 45,602,467	\$ 47,014,073	\$ 47,014,073	\$ 1,411,606

North Bend School District #13

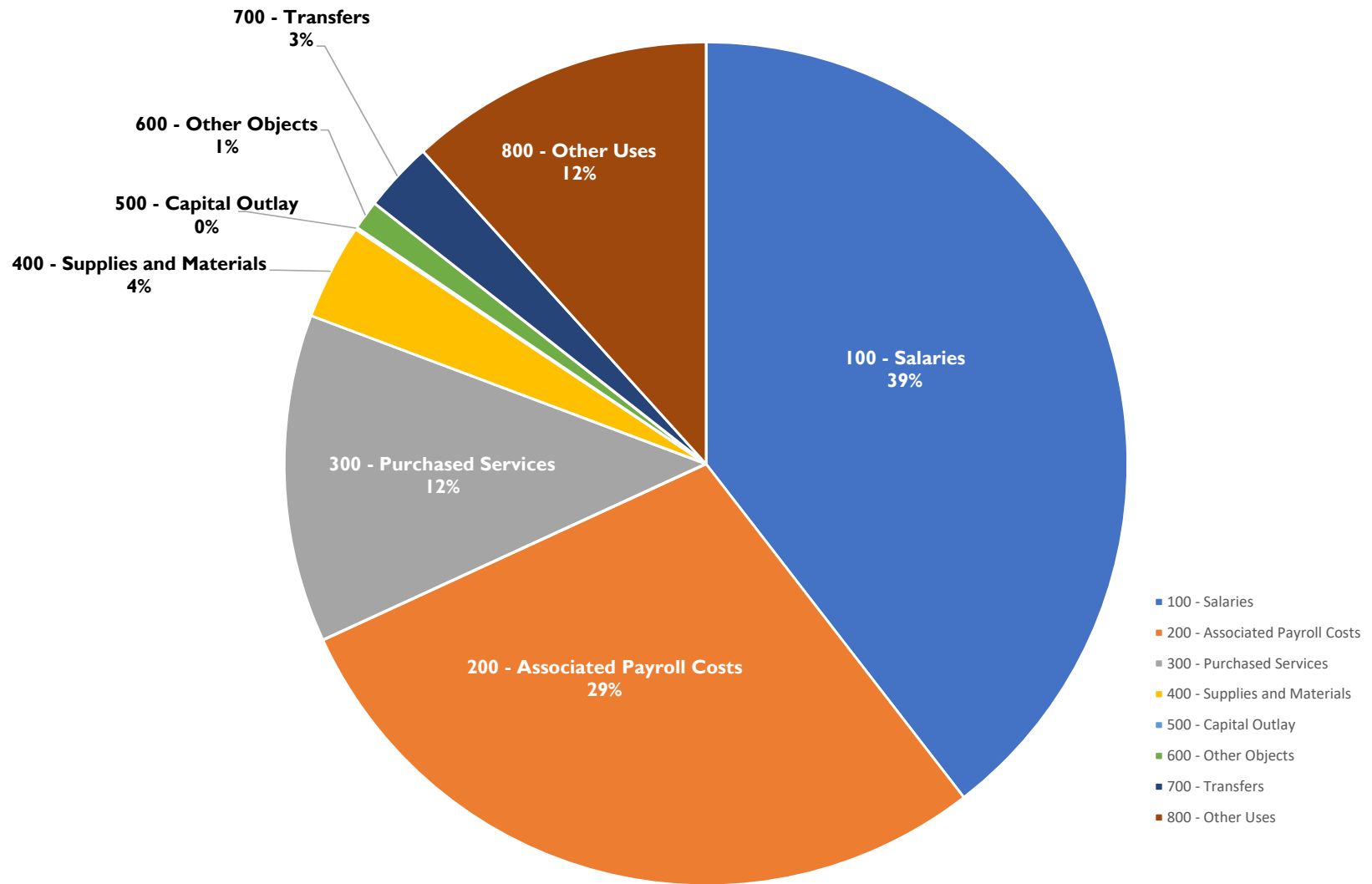
General Fund - By Object Summary

Approved Budget

FY2025-26



North Bend School District #13
General Fund - By Object Summary - Without Charter School Function (1288)
Approved Budget
FY2025-26



North Bend School District #13

General Fund Expenditures, by Object

Approved Budget

FY2025-26

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY25-26 Proposed Budget	FY25-26 Approved Budget	Increase / (Decrease) From Prior Year Budget
100 - Salaries						
111 - LICENSED SALARIES	6,267,633	6,070,378	6,796,239	6,987,004	6,987,004	190,765
112 - NON-LICENSED SALARIES	3,074,032	3,193,649	3,598,406	3,536,135	3,536,135	(62,271)
113 - ADMINISTRATIVE SALARIES	1,569,300	1,694,100	1,649,243	1,725,307	1,725,307	76,064
114 - MANAGERIAL/CONFIDENTIAL	604,018	667,043	827,544	882,081	882,081	54,537
121 - LICENSED, SUBSTITUTES	296,660	321,647	310,000	346,500	346,500	36,500
122 - NON-LICENSED, SUBSTITUTES	95,569	95,921	99,000	126,100	126,100	27,100
131 - LICENSED, ADDITIONAL	64,134	56,306	113,700	196,200	196,200	82,500
132 - NON-LICENSED, ADDITIONAL	39,623	34,718	85,000	84,000	84,000	(1,000)
133 - DEPT HEAD STIPENDS	2,100	-	-	-	-	-
134 - ACTIVITY STIPENDS	56,490	76,117	77,070	57,960	57,960	(19,110)
135 - ATHLETIC STIPENDS	299,400	299,085	344,320	348,600	348,600	4,280
136 - EXTENDED CONTRACTS	37,785	58,302	53,058	62,784	62,784	9,726
100 - Salaries Total	12,406,744	12,567,267	13,953,580	14,352,671	14,352,671	399,091
200 - Associated Payroll Costs						
205 - DISTRICT PD 403B	53,945	84,670	94,548	96,684	96,684	2,136
211 - PERS ER CONTR TIER I & II	540,461	583,521	527,760	590,713	590,713	62,953
212 - PERS EE CONTR, PICKUP	699,921	674,471	776,748	807,565	807,565	30,817
213 - PERS UAL CONTRIBUTION	913,479	951,794	986,027	1,148,235	1,148,235	162,208
216 - PERS ER CONTR TIER III	1,349,651	1,549,349	1,849,075	2,200,193	2,200,193	351,119
220 - SOCIAL SECURITY	947,671	964,612	1,073,765	1,106,507	1,106,507	32,742
231 - WORKERS COMPENSATION	98,833	102,680	106,702	100,746	100,746	(5,956)
232 - UNEMPLOYMENT COMPENSATION	881	10,282	175,000	275,000	275,000	100,000
233 - PD FAMILY MED LEAVE INS	(12,506)	45,943	54,929	58,208	58,208	3,279
234 - WORKERS BENEFIT FUND	-	-	-	5,659	5,659	5,659
240 - CONTRACTUAL EE BENEFITS	-	361	-	-	-	-
241 - MEDICAL INSURANCE	2,773,848	2,772,366	3,230,912	2,978,533	2,978,533	(252,378)
242 - DENTAL INSURANCE	253,775	245,440	264,422	250,865	250,865	(13,557)
243 - VISION INSURANCE	80,382	73,529	77,584	67,824	67,824	(9,760)
244 - LIFE INSURANCE	28,611	28,751	29,714	29,632	29,632	(81)
245 - DISABILITY INSURANCE	35,135	35,595	36,890	36,252	36,252	(638)

North Bend School District #13

General Fund Expenditures, by Object

Approved Budget

FY2025-26

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY25-26 Proposed Budget	FY25-26 Approved Budget	Increase / (Decrease) From Prior Year Budget
246 - INSURANCE OPT OUT STIPEND	170,652	183,252	180,252	259,830	259,830	79,578
247 - HSA/SEC 125 DISTRICT PD	294,422	243,781	146,670	296,029	296,029	149,359
248 - OEBB EAP PROGRAM	3,200	3,162	-	7,200	7,200	7,200
249 - CELL PHONE STIPEND	17,498	21,797	22,097	21,360	21,360	(737)
299 - TAXABLE FRINGE BENEFITS	(0)	55	-	54,998	54,998	54,998
200 - Associated Payroll Costs Total	8,249,856	8,575,411	9,633,093	10,392,033	10,392,033	758,940
300 - Purchased Services						
311 - INSTRUCTIONAL SERVICES	1,200	2,000	12,000	5,000	5,000	(7,000)
312 - INSTRUCTIONAL PROG IMPV	64,657	104,285	105,000	148,000	148,000	43,000
314 - WORKSHOP REGISTRATION	30,176	20,396	20,150	31,650	31,650	11,500
315 - REGISTRATION, STUDENTS	5,122	6,512	10,450	8,350	8,350	(2,100)
318 - REGISTRATION NON-INSTRUCT	13,674	11,027	16,346	17,500	17,500	1,154
319 - OTHER INSTRUCTIONAL SVC	61,527	45,853	48,600	60,100	60,100	11,500
321 - CLEANING SERVICES	606	1,209	1,500	1,500	1,500	-
322 - REPAIRS AND MAINTENANCE	309,787	402,973	122,250	109,700	109,700	(12,550)
324 - RENTALS	130,523	123,580	138,650	148,450	148,450	9,800
325 - ELECTRICITY	257,170	278,237	331,200	333,000	333,000	1,800
326 - FUEL	172,681	107,311	206,250	206,600	206,600	350
327 - WATER & SEWAGE	77,565	65,954	83,500	102,000	102,000	18,500
328 - GARBAGE	147,360	155,100	173,000	178,000	178,000	5,000
329 - OTHER PROPERTY SERVICES	359	459	500	500	500	-
331 - STUDENT TRANS, REIMB	1,960,282	1,975,820	2,305,000	2,322,300	2,322,300	17,300
332 - STUDENT TRANS, NON REIMB	64,482	69,003	87,000	87,000	87,000	-
341 - STAFF TRAVEL WITHIN DISTR	15,737	17,457	25,300	26,200	26,200	900
342 - STAFF TRAVEL OUT OF DISTR	48,940	60,392	50,758	66,500	66,500	15,742
343 - STDNT TRAVEL OUT OF DISTR	3,998	3,604	-	5,000	5,000	5,000
351 - TELEPHONE	24,803	24,563	30,500	30,000	30,000	(500)
352 - TELEPROCESSING SERVICES	48,735	34,128	56,400	49,800	49,800	(6,600)
353 - POSTAGE	15,077	8,219	25,600	16,800	16,800	(8,800)
354 - ADVERTISING	3,761	3,481	2,700	4,350	4,350	1,650
355 - PRINTING AND BINDING	-	599	8,150	3,200	3,200	(4,950)

North Bend School District #13

General Fund Expenditures, by Object

Approved Budget

FY2025-26

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY25-26 Proposed Budget	FY25-26 Approved Budget	Increase / (Decrease) From Prior Year Budget
360 - CHARTER SCHOOL	13,056,530	13,012,361	10,999,129	10,700,000	10,700,000	(299,129)
370 - TUITION TO OTHER DISTRICT	43,135	40,491	45,000	45,000	45,000	-
381 - AUDIT SERVICES			45,000	52,150	52,150	7,150
385 - MANAGEMENT SERVICES	3,588	3,717	50,000	12,500	12,500	(37,500)
386 - DATA PROCESSING SERVICES	31,547	47,777	56,000	55,000	55,000	(1,000)
389 - OTHER PURCHASED SERVICES	256,449	229,308	347,628	439,800	439,800	92,172
300 - Purchased Services Total	16,849,472	16,855,816	15,403,561	15,265,950	15,265,950	(137,611)
400 - Supplies and Materials						
410 - CONSUMABLE SUPPLIES	289,434	327,553	629,305	595,351	595,351	(33,954)
411 - GASOLINE, STUDENT TRANS	-	-	500	500	500	-
416 - COMMODITIES AND FREIGHT	3,384	2,541	-	5,000	5,000	5,000
420 - TEXTBOOKS	19,132	601	33,750	18,500	18,500	(15,250)
430 - LIBRARY BOOKS	19,824	20,845	17,700	20,500	20,500	2,800
435 - MULTIMEDIA MATERIALS	3,603	2,038	4,350	4,450	4,450	100
440 - PERIODICALS	6,763	3,220	10,425	9,320	9,320	(1,105)
460 - NON-CONSUMABLE SUPPLIES	57,867	76,410	84,590	136,049	136,049	51,459
461 - NON-CONSUMABLE TAGGABLE	67,002	5,718	10,059	11,350	11,350	1,291
470 - COMPUTER SOFTWARE	341,088	333,118	363,450	457,850	457,850	94,400
480 - COMPUTER HARDWARE	34,247	10,448	8,973	71,250	71,250	62,277
481 - COMPUTER HARDWARE, TAG	15,009	111,296	9,500	5,000	5,000	(4,500)
400 - Supplies and Materials Total	857,351	893,787	1,172,602	1,335,120	1,335,120	162,518
500 - Capital Outlay						
530 - IMPROVMENTS NON-BUILDINGS	-	974	-	-	-	-
540 - DEPRECIABLE EQUIPMENT	25,172		20,000	20,000	20,000	-
550 - DEPRECIABLE TECHNOLOGY	16,344	-	12,000	12,000	12,000	-
500 - Capital Outlay Total	41,516	974	32,000	32,000	32,000	-
600 - Other Objects						
630 - LEASE PAYMENT	48,389	48,389	55,000	-	-	(55,000)
640 - DUES AND FEES	38,170	39,066	47,810	59,650	59,650	11,840
651 - LIABILITY INSURANCE	42,441	40,826	46,950	52,850	52,850	5,900
653 - PROPERTY INSURANCE	202,499	237,784	273,452	293,900	293,900	20,448

North Bend School District #13

General Fund Expenditures, by Object

Approved Budget

FY2025-26

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY25-26 Proposed Budget	FY25-26 Approved Budget	Increase / (Decrease) From Prior Year Budget
600 - Other Objects Total	331,500	366,065	423,212	406,400	406,400	(16,812)
700 - Transfers						
710 - TRANSFERS TO OTHER FUNDS	1,185,000	285,000	880,000	975,500	975,500	95,500
700 - Transfers Total	1,185,000	285,000	880,000	975,500	975,500	95,500
800 - Other Uses						
810 - CONTINGENCY	-	-	4,104,420	4,254,399	4,254,399	149,980
800 - Other Uses Total	-	-	4,104,420	4,254,399	4,254,399	149,980
General Fund Totals, by Object	39,921,440	39,544,319	45,602,467	47,014,073	47,014,073	1,411,606

General Fund

Fund 100

Resources and Requirements

This page has been intentionally left blank

North Bend School District #13

General Fund - Resources

Approved Budget

FY2025-26

FUND	Revenue Source	FY 22-23 Actuals	FY 23-24 Actuals	FY24-25 Adopted Budget	FY25-26 Proposed Budget	FY25-26 Approved Budget
100 - GENERAL						
1000 - Local Source						
	R1111 - CURRENT YEAR'S TAXES	5,988,244	6,216,195	6,344,470	6,596,900	6,596,900
	R1112 - PRIOR YEAR'S TAXES	179,583	210,148	155,530	225,000	225,000
	R1113 - TAX FORECLOSURES	4,796		-		
	R1510 - INTEREST INCOME	385,549	763,567	325,000	275,000	275,000
	R1921 - CONTRIBUTIONS-DONATIONS	250	250	250	250	250
	R1980 - FEES CHARGED TO GRANTS	128,986	195,383	270,000	200,000	200,000
	R1990 - MISC REV LOCAL SOURCES	42,601	73,288	40,000	40,000	40,000
	1000 - Local Source Total	\$ 6,730,009	\$ 7,458,831	\$ 7,135,250	\$ 7,337,150	\$ 7,337,150
2000 - Intermediate Source						
	R2101 - COUNTY SCHOOL FUND	100,399	46,312	60,000	40,000	40,000
	R2199 - OTHER INTERMEDIATE SOURCE	7,127	7,218	6,100	7,200	7,200
	2000 - Intermediate Source Total	\$ 107,527	\$ 53,529	\$ 66,100	\$ 47,200	\$ 47,200
3000 - State Source						
	R3101 - STATE SCHOOL FUND	32,227,513	33,307,570	29,395,482	29,091,298	29,091,298
	R3101P - SSF PERS INTERCEPT REV	1,159,946	1,198,407	1,215,500	1,342,000	1,342,000
	R3101Q - SSF QSCB INTERCEPT REV	70,518	70,418	73,700	75,375	75,375
	R3103 - COMMON SCHOOL FUND	296,644	285,325	411,786	278,000	278,000
	R3104 - STATE MANAGED CO TIMBER	487		50	50	50
	R3199 - OTHER UNRESTRICTED GRANTS	-	179,319	-	163,000	163,000
	R3299 - MISC STATE REVENUES	3,862	3,900	4,000	-	-
	3000 - State Source Total	\$ 33,758,970	\$ 35,044,940	\$ 31,100,518	\$ 30,949,723	\$ 30,949,723
4000 - Federal Source						
	R4801 - FEDERAL FOREST FEES	16,467		16,000	5,000	5,000
	4000 - Federal Source Total	\$ 16,467		\$ 16,000	\$ 5,000	\$ 5,000
5200 - Interfund Transfers						
	R5201 - TRNS FROM OTHER FUNDS	-	-	675,000	675,000	675,000
	5200 - Interfund Transfers Total	\$ -	\$ -	\$ 675,000	\$ 675,000	\$ 675,000
5400 - Beginning Fund Balance						
	R5400 - BEGINNING FUND BALANCE	4,642,723	5,334,256	6,609,599	8,000,000	8,000,000
	5400 - Beginning Fund Balance Total	\$ 4,642,723	\$ 5,334,256	\$ 6,609,599	\$ 8,000,000	\$ 8,000,000
100 - GENERAL Total		\$ 45,255,696	\$ 47,891,556	\$ 45,602,467	\$ 47,014,073	\$ 47,014,073

North Bend School District #13

General Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
100 - GENERAL									
1000 - Instruction									
1111 - ELEMENTARY K-6									
	100 - Salaries		3,150,512	2,879,151	3,454,724	53.63	3,498,229	3,498,229	48.03
	200 - Associated Payroll Costs		2,097,774	1,996,964	2,442,392		2,506,373	2,506,373	
	300 - Purchased Services		1,787	1,665	2,000		3,100	3,100	
	400 - Supplies and Materials		153,229	151,582	189,561		185,170	185,170	
	500 - Capital Outlay		21,204	-	10,000		10,000	10,000	
	600 - Other Objects		50	-	-		-	-	
	1111 - ELEMENTARY K-6 Total		5,424,556	5,029,363	6,098,677	53.63	6,202,872	6,202,872	48.03
1121 - MIDDLE SCHOOL PROGRAMS									
	100 - Salaries		1,089,574	1,159,627	1,230,655	18.34	1,063,104	1,063,104	14.44
	200 - Associated Payroll Costs		774,050	836,194	895,097		825,908	825,908	
	300 - Purchased Services		3,137	2,723	6,250		5,700	5,700	
	400 - Supplies and Materials		129,985	92,057	85,000		81,000	81,000	
	500 - Capital Outlay		-	-	5,000		5,000	5,000	
	600 - Other Objects		(5)	295	500		500	500	
	1121 - MIDDLE SCHOOL PROGRAMS Total		1,996,741	2,090,896	2,222,502	18.34	1,981,212	1,981,212	14.44
1122 - MIDDLE SCHOOL EXTRA CURR.									
	100 - Salaries		85,099	79,006	90,980	0.92	95,685	95,685	1.35
	200 - Associated Payroll Costs		26,199	28,248	28,965		34,710	34,710	
	300 - Purchased Services		12,773	14,016	27,000		29,000	29,000	
	400 - Supplies and Materials		985	4,955	7,000		7,000	7,000	
	600 - Other Objects		495	-	750		750	750	
	1122 - MIDDLE SCHOOL EXTRA CURR. Total		125,550	126,224	154,695	0.92	167,145	167,145	1.35
1131 - HIGH SCHOOL PROGRAMS									
	100 - Salaries		1,872,830	1,962,825	2,001,152	26.76	2,075,370	2,075,370	27.32
	200 - Associated Payroll Costs		1,199,733	1,286,553	1,329,390		1,586,436	1,586,436	
	300 - Purchased Services		59,995	61,551	68,600		66,600	66,600	
	400 - Supplies and Materials		152,998	212,659	209,883		220,750	220,750	

North Bend School District #13

General Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
		500 - Capital Outlay	8,968		5,000		5,000	5,000	
		600 - Other Objects	2,394	3,490	2,500		2,500	2,500	
		1131 - HIGH SCHOOL PROGRAMS Total	3,296,918	3,527,077	3,616,524	26.76	3,956,656	3,956,656	27.32
		1132 - HIGH SCHOOL EXTRA CURR.							
		100 - Salaries	240,783	233,249	286,460	3.16	286,485	286,485	3.85
		200 - Associated Payroll Costs	66,776	66,428	81,619		84,523	84,523	
		300 - Purchased Services	71,941	76,079	111,328		123,000	123,000	
		400 - Supplies and Materials	(60)	25,580	35,800		45,800	45,800	
		600 - Other Objects	7,153	4,680	9,000		10,500	10,500	
		1132 - HIGH SCHOOL EXTRA CURR. Total	386,593	406,016	524,207	3.16	550,308	550,308	3.85
		1140 - PRE-KINDERGARTEN PROGRAM							
		300 - Purchased Services	-	206	-		-	-	
		1140 - PRE-KINDERGARTEN PROGRAM Total	-	206	-		-	-	
		1220 - RESTRICTIVE PROGRAMS							
		100 - Salaries	662,815	683,172	781,253	22.84	1,025,229	1,025,229	22.79
		200 - Associated Payroll Costs	508,379	541,293	624,787		699,848	699,848	
		300 - Purchased Services	548	596	6,000		3,500	3,500	
		400 - Supplies and Materials	9,545	6,485	14,625		14,300	14,300	
		1220 - RESTRICTIVE PROGRAMS Total	1,181,288	1,231,547	1,426,665	22.84	1,742,877	1,742,877	22.79
		1250 - LESS RESTRICTIVE PROGRAMS							
		100 - Salaries	555,520	579,652	675,359	17.28	660,135	660,135	17.47
		200 - Associated Payroll Costs	327,558	384,763	481,647		472,650	472,650	
		300 - Purchased Services	44,037	38,886	41,700		58,000	58,000	
		400 - Supplies and Materials	4,581	3,194	23,900		24,850	24,850	
		600 - Other Objects	-	197	50		500	500	
		1250 - LESS RESTRICTIVE PROGRAMS Total	931,695	1,006,692	1,222,657	17.28	1,216,135	1,216,135	17.47
		1273 - HOMELESS PROGRAM							
		100 - Salaries	4,978		-		-	-	
		200 - Associated Payroll Costs	2,275	(1,532)	-		-	-	
		1273 - HOMELESS PROGRAM Total	7,253	(1,532)	-		-	-	
		1288 - CHARTER SCHOOL							
		300 - Purchased Services	13,056,530	13,012,361	10,999,129		10,700,000	10,700,000	
		1288 - CHARTER SCHOOL Total	13,056,530	13,012,361	10,999,129		10,700,000	10,700,000	
		1291 - ENGLISH AS A 2ND LANGUAGE							
		100 - Salaries	114,755	82,713	106,286	2.03	126,066	126,066	2.22

North Bend School District #13

General Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
		200 - Associated Payroll Costs	83,940	59,160	70,474		97,473	97,473	
		300 - Purchased Services	949	-	1,300		1,300	1,300	
		400 - Supplies and Materials	75	513	3,500		3,500	3,500	
		1291 - ENGLISH AS A 2ND LANGUAGE Total	199,718	142,386	181,561	2.03	228,338	228,338	2.22
		1400 - SUMMER SCHOOL							
		100 - Salaries	17,904	25,080	24,800		25,000	25,000	
		200 - Associated Payroll Costs	6,565	9,558	1,341		3,553	3,553	
		300 - Purchased Services	-	4,283	-		-	-	
		400 - Supplies and Materials	-	176	-		-	-	
		1400 - SUMMER SCHOOL Total	24,469	39,098	26,141		28,553	28,553	
		1000 - Instruction Total	\$ 26,631,312	\$ 26,610,334	\$ 26,472,758	144.96	\$ 26,774,096	\$ 26,774,096	137.47
		2000 - Support Services							
		2112 - ATTENDANCE SERVICES							
		100 - Salaries	9,553	7,259	10,557	0.29	-	-	
		200 - Associated Payroll Costs	3,710	6,371	7,413		-	-	
		400 - Supplies and Materials	8,405	6,932	5,000		5,000	5,000	
		500 - Capital Outlay	-	-	-		-	-	
		2112 - ATTENDANCE SERVICES Total	21,668	20,562	22,970	0.29	5,000	5,000	
		2115 - STUDENT SAFETY							
		300 - Purchased Services	132,228	122,737	170,000		170,000	170,000	
		400 - Supplies and Materials	-	-	-		650	650	
		2115 - STUDENT SAFETY Total	132,228	122,737	170,000		170,650	170,650	
		2122 - GUIDANCE SERVICES							
		100 - Salaries	239,695	272,902	280,409	4.50	261,376	261,376	4.25
		200 - Associated Payroll Costs	170,445	194,816	198,207		205,546	205,546	
		300 - Purchased Services	488	1,125	-		-	-	
		400 - Supplies and Materials	742	1,588	2,900		5,900	5,900	
		600 - Other Objects	215	358	-		-	-	
		2122 - GUIDANCE SERVICES Total	411,585	470,789	481,517	4.50	472,821	472,821	4.25
		2130 - HEALTH SERVICES							
		100 - Salaries	70,578	76,467	80,811	1.50	52,957	52,957	1.00
		200 - Associated Payroll Costs	55,392	60,758	63,728		36,802	36,802	
		300 - Purchased Services	-	150	500		500	500	
		400 - Supplies and Materials	478	1,256	1,200		1,500	1,500	
		2130 - HEALTH SERVICES Total	126,449	138,631	146,238	1.50	91,759	91,759	1.00

North Bend School District #13

General Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
	2134 - NURSE SERVICES								
	100 - Salaries		226,759	218,704	258,716	5.50	258,945	258,945	5.50
	200 - Associated Payroll Costs		168,139	189,721	227,637		222,366	222,366	
	300 - Purchased Services		1,941	3,635	3,500		6,000	6,000	
	400 - Supplies and Materials		8,851	2,720	6,150		4,450	4,450	
	600 - Other Objects		279	8	500		500	500	
	2134 - NURSE SERVICES Total		405,970	414,788	496,504	5.50	492,261	492,261	5.50
	2140 - PSYCHOLOGICAL SERVICES								
	100 - Salaries		152,156	140,257	141,081	1.67	197,090	197,090	2.17
	200 - Associated Payroll Costs		99,923	86,092	85,601		146,467	146,467	
	300 - Purchased Services		9,034	3,788	10,500		10,500	10,500	
	400 - Supplies and Materials		1,887	1,776	3,700		3,600	3,600	
	600 - Other Objects		200		200		200	200	
	2140 - PSYCHOLOGICAL SERVICES Total		263,200	231,912	241,082	1.67	357,857	357,857	2.17
	2161 - SPECIAL ED DIRECTION								
	100 - Salaries		175,786	224,631	-		-	-	
	200 - Associated Payroll Costs		109,200	142,815	-		-	-	
	300 - Purchased Services		6,708	10,488	-		-	-	
	400 - Supplies and Materials		19,306	7,647	-		-	-	
	600 - Other Objects		645	645	-		-	-	
	2161 - SPECIAL ED DIRECTION Total		311,644	386,226	-		-	-	
	2190 - SPED DIRECTION SVC								
	100 - Salaries				225,057	2.60	208,925	208,925	2.09
	200 - Associated Payroll Costs				142,809		130,399	130,399	
	300 - Purchased Services				6,900		7,000	7,000	
	400 - Supplies and Materials				12,000		12,000	12,000	
	600 - Other Objects				900		900	900	
	2190 - SPED DIRECTION SVC Total				387,666	2.60	359,225	359,225	2.09

North Bend School District #13

General Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
	2211 - CURRICULUM & INST DIRECT								
	100 - Salaries		151,499	155,519	171,433	1.85	184,151	184,151	1.75
	200 - Associated Payroll Costs		98,257	98,675	106,549		116,119	116,119	
	300 - Purchased Services		5,414	8,034	11,500		10,900	10,900	
	400 - Supplies and Materials		13,965	15,672	5,800		6,800	6,800	
	600 - Other Objects		484	1,770	600		600	600	
	2211 - CURRICULUM & INST DIRECT Total		269,618	279,669	295,882	1.85	318,569	318,569	1.75
	2212 - FED PROGRAM COORDINATOR								
	100 - Salaries		152,527	163,916	165,403	1.25	178,498	178,498	1.25
	200 - Associated Payroll Costs		90,269	86,445	86,319		97,488	97,488	
	300 - Purchased Services		1,830	1,250	3,100		3,100	3,100	
	400 - Supplies and Materials		-	-	1,350		1,350	1,350	
	600 - Other Objects		806	-	1,000		1,000	1,000	
	2212 - FED PROGRAM COORDINATOR Total		245,433	251,611	257,172	1.25	281,435	281,435	1.25
	2222 - LIBRARY/MEDIA CENTER								
	100 - Salaries		194,748	207,671	217,405	5.00	229,230	229,230	5.00
	200 - Associated Payroll Costs		149,899	164,747	171,928		198,336	198,336	
	300 - Purchased Services		1,415	2,137	3,291		2,150	2,150	
	400 - Supplies and Materials		33,311	32,936	31,980		34,950	34,950	
	600 - Other Objects		240	326	510		700	700	
	2222 - LIBRARY/MEDIA CENTER Total		379,613	407,817	425,114	5.00	465,366	465,366	5.00
	2230 - ASSESSMENT AND TESTING								
	100 - Salaries		931	329	-		-	-	
	200 - Associated Payroll Costs		245	124	-		-	-	
	400 - Supplies and Materials		3,012	2,350	4,300		3,300	3,300	
	2230 - ASSESSMENT AND TESTING Total		4,188	2,803	4,300		3,300	3,300	
	2240 - INSTRUCTION STAFF DEVELOP								
	300 - Purchased Services		79,387	104,285	110,000		130,000	130,000	
	400 - Supplies and Materials		264	-	-		-	-	
	2240 - INSTRUCTION STAFF DEVELOP Total		79,651	104,285	110,000		130,000	130,000	
	2242 - STAFF DEVELOPMENT CPS								
	300 - Purchased Services		2,100						
	2242 - STAFF DEVELOPMENT CPS Total		2,100						
	2314 - ELECTION SERVICES								
	300 - Purchased Services		2,269	-	3,000		3,000	3,000	
	2314 - ELECTION SERVICES Total		2,269	-	3,000		3,000	3,000	

North Bend School District #13

General Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
	2315 - LEGAL & INSURANCE								
	300 - Purchased Services		55,402	35,002	85,000		85,000	85,000	
	600 - Other Objects		28,161	24,841	28,567		30,850	30,850	
	2315 - LEGAL & INSURANCE Total		83,563	59,843	113,567		115,850	115,850	
	2317 - AUDIT SERVICES								
	300 - Purchased Services		35,148	30,332	45,000		58,150	58,150	
	2317 - AUDIT SERVICES Total		35,148	30,332	45,000		58,150	58,150	
	2319 - BOARD OF ED SERVICES								
	300 - Purchased Services		9,593	13,595	22,000		18,500	18,500	
	400 - Supplies and Materials		4,317	6,417	5,000		9,500	9,500	
	600 - Other Objects		7,758	11,728	15,000		20,000	20,000	
	2319 - BOARD OF ED SERVICES Total		21,668	31,740	42,000		48,000	48,000	
	2321 - OFFICE OF SUPERINTENDENT								
	100 - Salaries		270,322	291,708	316,804	2.68	343,510	343,510	2.58
	200 - Associated Payroll Costs		158,702	188,927	202,851		232,972	232,972	
	300 - Purchased Services		23,942	13,334	19,896		22,500	22,500	
	400 - Supplies and Materials		20,457	8,544	4,000		12,100	12,100	
	600 - Other Objects		2,038	1,567	1,500		2,000	2,000	
	2321 - OFFICE OF SUPERINTENDENT Total		475,461	504,080	545,051	2.68	613,083	613,083	2.58
	2322 - COMMUNITY RELATIONS								
	100 - Salaries		360	-	3,200		-	-	
	200 - Associated Payroll Costs		128	-	1,244		-	-	
	300 - Purchased Services		5,257	4,486	6,000		6,750	6,750	
	2322 - COMMUNITY RELATIONS Total		5,745	4,486	10,444		6,750	6,750	
	2410 - OFFICE OF PRINCIPAL SVC								
	100 - Salaries		1,044,625	1,119,230	1,213,367	16.50	1,257,712	1,257,712	15.35
	200 - Associated Payroll Costs		697,366	770,557	820,959		853,822	853,822	
	300 - Purchased Services		20,182	29,167	36,667		39,900	39,900	

North Bend School District #13

General Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
		400 - Supplies and Materials	5,756	13,400	18,448		18,400	18,400	
		600 - Other Objects	5,070	5,070	5,400		7,000	7,000	
		2410 - OFFICE OF PRINCIPAL SVC Total	1,772,999	1,937,424	2,094,841	16.50	2,176,835	2,176,835	15.35
		2495 - ATHLETIC/ACTIVITY ADMIN							
		100 - Salaries	155,945	161,896	169,935	2.00	185,771	185,771	2.00
		200 - Associated Payroll Costs	103,912	87,839	99,887		132,218	132,218	
		300 - Purchased Services	4,318	6,253	5,000		9,000	9,000	
		400 - Supplies and Materials	204	706	500		500	500	
		600 - Other Objects	725	1,134	1,000		1,000	1,000	
		2495 - ATHLETIC/ACTIVITY ADMIN Total	265,105	257,828	276,323	2.00	328,489	328,489	2.00
		2510 - BUSINESS SUPPORT SVC							
		100 - Salaries	73,687	76,801	80,945	0.83	87,341	87,341	0.83
		200 - Associated Payroll Costs	36,072	39,346	40,818		48,458	48,458	
		300 - Purchased Services	3,147	4,608	5,100		6,000	6,000	
		400 - Supplies and Materials	536	1,177	1,750		1,750	1,750	
		600 - Other Objects	1,395	2,419	1,600		2,000	2,000	
		2510 - BUSINESS SUPPORT SVC Total	114,836	124,350	130,214	0.83	145,549	145,549	0.83
		2523 - AR/ACCOUNTS PAYABLE SVC							
		100 - Salaries	64,124	73,168	71,559	1.00	78,894	78,894	1.00
		200 - Associated Payroll Costs	35,854	42,439	40,713		50,095	50,095	
		300 - Purchased Services	422	947	1,900		2,400	2,400	
		400 - Supplies and Materials	2,598	830	1,800		1,800	1,800	
		600 - Other Objects	582	579	500		500	500	
		2523 - AR/ACCOUNTS PAYABLE SVC Total	103,579	117,964	116,472	1.00	133,690	133,690	1.00
		2524 - PAYROLL SVC							
		100 - Salaries	60,089	66,926	68,580	1.10	71,677	71,677	1.00
		200 - Associated Payroll Costs	37,313	41,504	91,650		216,646	216,646	
		300 - Purchased Services	7,156	6,502	7,900		21,400	21,400	
		400 - Supplies and Materials	1,011	1,337	2,600		1,800	1,800	
		600 - Other Objects	3,568	1,614	2,000		2,000	2,000	
		2524 - PAYROLL SVC Total	109,137	117,883	172,730	1.10	313,522	313,522	1.00
		2525 - FINANCIAL ACCOUNTING SVC							
		100 - Salaries	242,516	196,652	199,923	2.00	218,077	218,077	2.00
		200 - Associated Payroll Costs	145,145	121,025	125,224		141,393	141,393	
		300 - Purchased Services	11,974	4,827	7,500		10,500	10,500	
		400 - Supplies and Materials	6,198	4,303	1,250		14,500	14,500	

North Bend School District #13

General Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
		600 - Other Objects	1,313	1,168	1,000		2,500	2,500	
	2525 - FINANCIAL ACCOUNTING SVC Total		407,144	327,974	334,897	2.00	386,970	386,970	2.00
	2541 - MAINTENANCE SERVICES								
		100 - Salaries	92,510	99,464	116,084	1.00	109,245	109,245	1.00
		200 - Associated Payroll Costs	57,648	63,798	69,981		74,156	74,156	
	2541 - MAINTENANCE SERVICES Total		150,159	163,262	186,065	1.00	183,401	183,401	1.00
	2542 - BUILDING CARE & UPKEEP								
		100 - Salaries	764,486	779,554	853,824	16.00	875,689	875,689	16.00
		200 - Associated Payroll Costs	616,884	626,821	671,050		702,173	702,173	
		300 - Purchased Services	968,953	1,016,940	930,950		949,800	949,800	
		400 - Supplies and Materials	25,963	11,210	243,000		260,000	260,000	
		600 - Other Objects	202,804	237,784	273,452		293,900	293,900	
	2542 - BUILDING CARE & UPKEEP Total		2,579,090	2,673,283	2,972,276	16.00	3,081,562	3,081,562	16.00
	2543 - GROUNDS CARE & UPKEEP								
		100 - Salaries	42,485	71,397	93,350	2.00	98,966	98,966	2.00
		200 - Associated Payroll Costs	39,261	31,948	59,681		73,355	73,355	
		300 - Purchased Services	29,450	21,578	23,000		30,500	30,500	
		400 - Supplies and Materials	4,341	3,521	3,195		7,500	7,500	
	2543 - GROUNDS CARE & UPKEEP Total		115,537	128,444	179,227	2.00	210,322	210,322	2.00
	2545 - VEHICLE CARE & UPKEEP								
		300 - Purchased Services	5,309	896	10,000		3,000	3,000	
		400 - Supplies and Materials	16,294	14,188	10,000		15,000	15,000	
		500 - Capital Outlay	-	-	-		-	-	
		600 - Other Objects	14,418	15,985	18,383		22,000	22,000	
	2545 - VEHICLE CARE & UPKEEP Total		36,021	31,069	38,383		40,000	40,000	
	2552 - HOME TO SCHOOL TRANSPORT								
		300 - Purchased Services	1,648,736	1,694,098	1,907,500		1,925,500	1,925,500	
	2552 - HOME TO SCHOOL TRANSPORT Total		1,648,736	1,694,098	1,907,500		1,925,500	1,925,500	

North Bend School District #13

General Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
	2553 - SPECIAL ED. TRANSPORT								
	300 - Purchased Services		285,419	255,065	350,000		350,000	350,000	
	2553 - SPECIAL ED. TRANSPORT Total		285,419	255,065	350,000		350,000	350,000	
	2554 - INSTR. STUDENT TRANSPORT								
	300 - Purchased Services		26,191	22,183	47,500		46,800	46,800	
	400 - Supplies and Materials		-	-	500		500	500	
	2554 - INSTR. STUDENT TRANSPORT Total		26,191	22,183	48,000		47,300	47,300	
	2574 - PRINTING/PUB/DUPLICATE								
	300 - Purchased Services		112,653	106,106	120,150		126,700	126,700	
	400 - Supplies and Materials		-	-	-		-	-	
	2574 - PRINTING/PUB/DUPLICATE Total		112,653	106,106	120,150		126,700	126,700	
	2620 - STRATEGIC PLANNING								
	300 - Purchased Services		-	-	45,000		28,000	28,000	
	400 - Supplies and Materials		-	-	-		-	-	
	2620 - STRATEGIC PLANNING Total		-	-	45,000		28,000	28,000	
	2644 - PERSONNEL SERVICES								
	100 - Salaries		153,719	221,270	251,520	2.44	255,898	255,898	2.34
	200 - Associated Payroll Costs		95,212	137,322	147,169		159,831	159,831	
	300 - Purchased Services		12,828	19,370	13,700		16,100	16,100	
	400 - Supplies and Materials		12,041	14,256	15,500		15,500	15,500	
	500 - Capital Outlay		-	-	-		-	-	
	600 - Other Objects		779	1,224	1,800		2,000	2,000	
	2644 - PERSONNEL SERVICES Total		274,578	393,442	429,689	2.44	449,329	449,329	2.34
	2645 - HEALTH SERVICES								
	400 - Supplies and Materials		-	-	410		400	400	
	2645 - HEALTH SERVICES Total		-	-	410		400	400	
	2660 - TECHNOLOGY SERVICES								
	100 - Salaries		272,874	256,853	308,747	4.00	340,215	340,215	4.00
	200 - Associated Payroll Costs		187,632	185,612	214,715		240,576	240,576	
	300 - Purchased Services		88,883	100,532	128,200		126,100	126,100	
	400 - Supplies and Materials		216,076	243,818	221,000		259,000	259,000	
	500 - Capital Outlay		11,344	-	12,000		12,000	12,000	
	600 - Other Objects		1,545	795	1,500		2,000	2,000	
	2660 - TECHNOLOGY SERVICES Total		778,354	787,609	886,162	4.00	979,891	979,891	4.00
	2000 - Support Services Total		\$ 12,056,738	\$ 12,600,296	\$ 14,085,845	75.71	\$ 14,900,538	\$ 14,900,538	73.11

North Bend School District #13

General Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
	3000 - Enterprise and Community Services								
	3120 - FOOD PREPARE/DISPENSE								
	100 - Salaries			218	-		-	-	
	200 - Associated Payroll Costs			82	-		-	-	
	3120 - FOOD PREPARE/DISPENSE Total			300	-		-	-	
	3201 - COMMUNITY RECREATION								
	100 - Salaries		-	-	3,200		3,200	3,200	
	200 - Associated Payroll Costs		-	-	1,244		1,340	1,340	
	3201 - COMMUNITY RECREATION Total		-	-	4,444		4,540	4,540	
	3360 - NEGLECTED STUDENT								
	300 - Purchased Services						50,000	50,000	
	3360 - NEGLECTED STUDENT Total						50,000	50,000	
	3000 - Enterprise and Community Services Total		\$ -	\$ 300	\$ 4,444		\$ 54,540	\$ 54,540	
	5000 - Other Uses								
	5113 - LT DEBT TECH								
	400 - Supplies and Materials						55,000	55,000	
	600 - Other Objects		48,389	48,389	55,000		-	-	
	5113 - LT DEBT TECH Total		48,389	48,389	55,000		55,000	55,000	
	5201 - TRANSFERS OF FUNDS								
	700 - Transfers		1,185,000	285,000	880,000		975,500	975,500	
	5201 - TRANSFERS OF FUNDS Total		1,185,000	285,000	880,000		975,500	975,500	
	5000 - Other Uses Total		\$ 1,233,389	\$ 333,389	\$ 935,000		\$ 1,030,500	\$ 1,030,500	
	6000 - Operating Contingencies								
	6110 - OPERATING CONTINGENCIES								
	800 - Other Uses		-	-	4,104,420		4,254,399	4,254,399	
	6110 - OPERATING CONTINGENCIES Total		-	-	4,104,420		4,254,399	4,254,399	
	6000 - Operating Contingencies Total		\$ -	\$ -	\$ 4,104,420		\$ 4,254,399	\$ 4,254,399	
	100 - GENERAL Total		\$ 39,921,440	\$ 39,544,319	\$ 45,602,467	220.67	\$ 47,014,073	\$ 47,014,073	210.58

This page has been intentionally left blank

Special Revenue Funds

Fund 200 - 299 Summaries

The Special Revenue Funds is to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. The Special Revenue Fund includes local, state and federal grants, nutrition services and student body funds.

North Bend School District #13

200-299 Special Revenue Fund Summary

Approved Budget

FY2025-26

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY25-26 Proposed Budget	FY25-26 Approved Budget	Increase / Decrease From Prior Year Budget
--	--------------------	--------------------	------------------------------	-------------------------------	-------------------------------	---

Revenue by Source

1000 - Local Source	992,109	853,277	872,000	1,034,400	1,034,400	162,400
3000 - State Source	4,216,991	3,106,409	6,507,479	5,605,584	5,605,584	(901,895)
4000 - Federal Source	4,097,959	4,164,450	4,397,600	4,307,800	4,307,800	(89,800)
5200 - Interfund Transfers	650,000	150,000	570,000	665,500	665,500	95,500
5400 - Beginning Fund Balance	5,488,155	5,114,810	4,550,000	5,096,930	5,096,930	546,930
Total Estimated Revenues	\$ 15,445,214	\$ 13,388,947	\$ 16,897,079	\$ 16,710,214	\$ 16,710,214	

Expenditures by Function

1000 - Instruction	5,913,972	4,953,264	6,739,161	7,110,565	7,110,565	371,404
2000 - Support Services	2,513,392	1,721,437	4,130,049	3,956,911	3,956,911	(173,138)
3000 - Enterprise and Community Services	1,393,040	1,417,033	1,929,175	1,736,738	1,736,738	(192,436)
4000 - Facilities Acquisition and Construction	-	489,201	1,058,952	507,000	507,000	(551,952)
5000 - Other Uses	510,000	-	540,000	566,000	566,000	26,000
7000 - Unappropriated Ending Fund Balance	-	-	2,499,742	2,833,000	2,833,000	333,258
Total Estimated Expenditures by Function	\$ 10,330,404	\$ 8,580,935	\$ 16,897,079	\$ 16,710,214	\$ 16,710,214	

Expenditures by Object

100 - Salaries	3,749,216	3,343,901	4,033,001	4,251,465	4,251,465	218,464
200 - Associated Payroll Costs	2,203,179	2,260,537	2,711,003	2,767,696	2,767,696	56,694
300 - Purchased Services	646,881	329,819	1,323,363	1,465,165	1,465,165	141,802
400 - Supplies and Materials	2,726,597	1,649,994	3,804,492	3,694,669	3,694,669	(109,823)
500 - Capital Outlay	313,985	774,489	1,659,943	805,000	805,000	(854,943)
600 - Other Objects	180,545	222,195	325,535	327,218	327,218	1,684
700 - Transfers	510,000	-	540,000	566,000	566,000	26,000
800 - Other Uses	-	-	2,499,742	2,833,000	2,833,000	333,258
Total Estimated Expenditures by Object	\$ 10,330,404	\$ 8,580,935	\$ 16,897,079	\$ 16,710,214	\$ 16,710,214	

Special Revenue

Fund 200 - 299

Resources and Requirements

North Bend School District #13

Special Revenue Fund - Resources

Approved Budget

FY2025-26

FUND	Revenue Source	FY 22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted	FY25-26 Proposed Budget	FY25-26 Approved Budget
200 - FEDERAL/STATE PROGRAMS						
1000 - Local Source						
R1990 - MISC REV LOCAL SOURCES		29,117	-	50,000	50,000	50,000
1000 - Local Source Total		\$ 29,117	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
3000 - State Source						
R3127 - LT CARE & TREATMENT		251,904	132,327	-		
R3299 - MISC STATE REVENUES		-	-	1,514,230	1,450,000	1,450,000
3000 - State Source Total		\$ 251,904	\$ 132,327	\$ 1,514,230	\$ 1,450,000	\$ 1,450,000
4000 - Federal Source						
R4311 - INDIAN EDUCATION		19,993	21,428	186,100	22,500	22,500
R4507 - MISC FEDERAL SOURCES		1,581,494	1,455,859	1,054,443	1,070,700	1,070,700
R4508 - I.D.E.A. IND WITH DIS ACT		688,208	697,088	1,085,057	976,600	976,600
R4509 - IDEA REVENUE (84.027)		4,321	19,025	-		
R4515 - TITLE I (84.013)		34,378	24,889	-		
R4700 - CARL PERKINS GRANT			30,751		20,000	20,000
R4501 - TITLE I		615,536	759,199	956,000	-	-
R4503 - TITLE I					1,037,500	1,037,500
4000 - Federal Source Total		\$ 2,943,929	\$ 3,008,238	\$ 3,281,600	\$ 3,127,300	\$ 3,127,300
200 - FEDERAL/STATE PROGRAMS Total		\$ 3,224,951	\$ 3,140,566	\$ 4,845,830	\$ 4,627,300	\$ 4,627,300

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
200 - FEDERAL/STATE PROGRAMS									
1000 - Instruction									
1111 - ELEMENTARY K-6									
	100 - Salaries		596,586	350,294	41,325		53,640	53,640	
	200 - Associated Payroll Costs		301,473	227,878	30,218		15,200	15,200	
	300 - Purchased Services		11,461	12,421	50,000		-	-	
	400 - Supplies and Materials		5,873	6,776	42,943		100,000	100,000	
	1111 - ELEMENTARY K-6 Total		915,393	597,368	164,486		168,840	168,840	
1121 - MIDDLE SCHOOL PROGRAMS									
	100 - Salaries		50,860	7,516	272		-	-	
	200 - Associated Payroll Costs		16,793	2,872	107		-	-	
	300 - Purchased Services		-	-	52,500		10,000	10,000	
	400 - Supplies and Materials		-	-	8,359		75,000	75,000	
	500 - Capital Outlay		-	-	-		-	-	
	1121 - MIDDLE SCHOOL PROGRAMS Total		67,653	10,389	61,238		85,000	85,000	
1131 - HIGH SCHOOL PROGRAMS									
	100 - Salaries		8,690	25,169	352		-	-	
	200 - Associated Payroll Costs		3,248	9,399	141		-	-	
	300 - Purchased Services		2,339	11,832	174,873		110,000	110,000	
	400 - Supplies and Materials		53,019	6,474	2,711		-	-	
	500 - Capital Outlay		-	15,733	-		-	-	
	600 - Other Objects		100	-	758		-	-	
	1131 - HIGH SCHOOL PROGRAMS Total		67,396	68,607	178,835		110,000	110,000	
1132 - HIGH SCHOOL EXTRA CURR.									
	100 - Salaries		3,360	3,780	700		-	-	
	200 - Associated Payroll Costs		1,228	1,504	278		-	-	
	300 - Purchased Services		300	-	-		-	-	
	400 - Supplies and Materials		5,288	25,000	4,159		-	-	
	1132 - HIGH SCHOOL EXTRA CURR. Total		10,176	30,284	5,137		-	-	
1140 - PRE-KINDERGARTEN PROGRAM									
	100 - Salaries			7,162	175,172		268,430	268,430	7.25
	200 - Associated Payroll Costs			2,723	121,115		209,335	209,335	
	300 - Purchased Services			-	1,190		5,235	5,235	
	400 - Supplies and Materials			124	86,464		60,000	60,000	
	500 - Capital Outlay			-	-		5,000	5,000	
	1140 - PRE-KINDERGARTEN PROGRAM Total			10,009	383,941		548,000	548,000	7.25
1220 - RESTRICTIVE PROGRAMS									
	100 - Salaries		112,888	147,212	107,833	2.50	115,221	115,221	1.50
	200 - Associated Payroll Costs		59,606	91,910	62,337		71,893	71,893	

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
		300 - Purchased Services	-	-	-		10,950	10,950	
		400 - Supplies and Materials	53,712	556	70,000		3,000	3,000	
		1220 - RESTRICTIVE PROGRAMS Total	226,207	239,679	240,170	2.50	201,063	201,063	1.50
		1250 - LESS RESTRICTIVE PROGRAMS							
		100 - Salaries	410,698	368,076	341,280	4.17	360,178	360,178	5.50
		200 - Associated Payroll Costs	269,318	265,675	243,244		266,682	266,682	
		300 - Purchased Services	12,439	11,382	-		-	-	
		400 - Supplies and Materials	84,760	8,072	44,494		116,360	116,360	
		500 - Capital Outlay	5,699	-	-		-	-	
		600 - Other Objects	5,940	2,890	-		32,268	32,268	
		1250 - LESS RESTRICTIVE PROGRAMS Total	788,854	656,093	629,018	4.17	775,487	775,487	5.50
		1272 - TITLE I PROGRAM							
		100 - Salaries	385,023	444,413	528,316	13.47	584,004	584,004	11.84
		200 - Associated Payroll Costs	222,837	284,516	347,909		374,340	374,340	
		300 - Purchased Services	330	-	-		-	-	
		400 - Supplies and Materials	1,121	737	-		6,800	6,800	
		500 - Capital Outlay	-	-	-		-	-	
		600 - Other Objects	-	-	-		-	-	
		1272 - TITLE I PROGRAM Total	609,310	729,666	876,225	13.47	965,144	965,144	11.84
		1288 - CHARTER SCHOOL							
		300 - Purchased Services	216,266	-	-		-	-	
		400 - Supplies and Materials	89,613	-	-		-	-	
		600 - Other Objects	-	-	-		-	-	
		1288 - CHARTER SCHOOL Total	305,879	-	-		-	-	
		1000 - Instruction Total	\$ 2,990,869	\$ 2,342,095	\$ 2,539,051	20.14	\$ 2,853,534	\$ 2,853,534	26.09
		2000 - Support Services							
		2112 - ATTENDANCE SERVICES							
		100 - Salaries			125,345	1.00	91,808	91,808	1.00
		200 - Associated Payroll Costs			87,200		66,438	66,438	
		300 - Purchased Services	-		8,665		189,000	189,000	
		400 - Supplies and Materials	-		13,000		10,754	10,754	
		2112 - ATTENDANCE SERVICES Total	-		234,210	1.00	358,000	358,000	1.00
		2115 - STUDENT SAFETY							
		300 - Purchased Services	-		140,000		177,245	177,245	
		2115 - STUDENT SAFETY Total	-		140,000		177,245	177,245	
		2122 - GUIDANCE SERVICES							
		300 - Purchased Services	-		85,000		125,000	125,000	
		2122 - GUIDANCE SERVICES Total	-		85,000		125,000	125,000	

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
	2130 - HEALTH SERVICES								
	400 - Supplies and Materials		711		8,925		5,000	5,000	
	2130 - HEALTH SERVICES Total		711		8,925		5,000	5,000	
	2134 - NURSE SERVICES								
	100 - Salaries		-	364	-		-	-	
	200 - Associated Payroll Costs		-	140	-		-	-	
	400 - Supplies and Materials				221		-	-	
	2134 - NURSE SERVICES Total		-	504	221		-	-	
	2161 - SPECIAL ED DIRECTION								
	100 - Salaries		517		-		-	-	
	200 - Associated Payroll Costs		173		-		-	-	
	2161 - SPECIAL ED DIRECTION Total		689		-		-	-	
	2210 - INSTRUCTION IMPROVEMENT								
	100 - Salaries		24,020	36,078	142,334	2.11	151,883	151,883	1.70
	200 - Associated Payroll Costs		20,319	22,796	97,910		91,353	91,353	
	300 - Purchased Services		-	-	2,960		26,200	26,200	
	400 - Supplies and Materials		-	-	10,713		52,120	52,120	
	2210 - INSTRUCTION IMPROVEMENT Total		44,338	58,874	253,917	2.11	321,556	321,556	1.70
	2211 - CURRICULUM & INST DIRECT								
	100 - Salaries		13,745	19,527	56,198	0.63	50,480	50,480	0.37
	200 - Associated Payroll Costs		7,028	13,914	39,636		22,723	22,723	
	300 - Purchased Services		18,863	163	1,500		12,500	12,500	
	400 - Supplies and Materials		-	-	-		-	-	
	600 - Other Objects		-	-	-		-	-	
	2211 - CURRICULUM & INST DIRECT Total		39,636	33,604	97,333	0.63	85,704	85,704	0.37
	2240 - INSTRUCTION STAFF DEVELOP								
	100 - Salaries		21,285	12,762	23,367	0.20	37,392	37,392	0.20
	200 - Associated Payroll Costs		15,111	6,948	16,617		18,976	18,976	
	300 - Purchased Services		117,034	71,918	403,629		370,384	370,384	
	400 - Supplies and Materials		860	21,864	179,705		-	-	
	600 - Other Objects		1,916	1,232	197		50	50	
	2240 - INSTRUCTION STAFF DEVELOP Total		156,207	114,724	623,515	0.20	426,802	426,802	0.20
	2321 - OFFICE OF SUPERINTENDENT								
	100 - Salaries		-	146	1,510		-	-	
	200 - Associated Payroll Costs		-	49	595		-	-	
	2321 - OFFICE OF SUPERINTENDENT Total		-	195	2,105		-	-	
	2322 - COMMUNITY RELATIONS								
	100 - Salaries		-		2,620		-	-	
	200 - Associated Payroll Costs		-		1,868		-	-	
	300 - Purchased Services		-		1,000		10,500	10,500	

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
	400 - Supplies and Materials		91		4,025		5,000	5,000	
	500 - Capital Outlay		-		-		-	-	
	600 - Other Objects		-		-		689	689	
	2322 - COMMUNITY RELATIONS Total		91		9,514		16,189	16,189	
	2410 - OFFICE OF PRINCIPAL SVC								
	100 - Salaries		75		-		-	-	
	200 - Associated Payroll Costs		30		-		-	-	
	600 - Other Objects				4,000		-	-	
	2410 - OFFICE OF PRINCIPAL SVC Total		105		4,000		-	-	
	2510 - BUSINESS SUPPORT SVC								
	400 - Supplies and Materials				500		-	-	
	600 - Other Objects		(24,470)	77,740	121,833		107,532	107,532	
	2510 - BUSINESS SUPPORT SVC Total		(24,470)	77,740	122,333		107,532	107,532	
	2542 - BUILDING CARE & UPKEEP								
	100 - Salaries		2,056	691	-		-	-	
	200 - Associated Payroll Costs		651	68	-		-	-	
	300 - Purchased Services		672		11,035		2,000	2,000	
	400 - Supplies and Materials		8,415	-	57,915		25,000	25,000	
	500 - Capital Outlay		-	-	5,717		-	-	
	2542 - BUILDING CARE & UPKEEP Total		11,794	759	74,667		27,000	27,000	
	2543 - GROUNDS CARE & UPKEEP								
	100 - Salaries		1,027		-		-	-	
	200 - Associated Payroll Costs		390		-		-	-	
	300 - Purchased Services				3,395		-	-	
	400 - Supplies and Materials				9,352		-	-	
	2543 - GROUNDS CARE & UPKEEP Total		1,416		12,747		-	-	
	2546 - SECURITY SERVICES								
	400 - Supplies and Materials				50,000		25,000	25,000	
	2546 - SECURITY SERVICES Total				50,000		25,000	25,000	
	2552 - HOME TO SCHOOL TRANSPORT								
	300 - Purchased Services		-		27,500		27,500	27,500	
	400 - Supplies and Materials		-		-		-	-	
	2552 - HOME TO SCHOOL TRANSPORT Total		-		27,500		27,500	27,500	
	2620 - STRATEGIC PLANNING								
	300 - Purchased Services				4,800		-	-	
	2620 - STRATEGIC PLANNING Total				4,800		-	-	
	2639 - OTHER INFO SERVICES								
	100 - Salaries		-		-		-	-	
	200 - Associated Payroll Costs		47		-		-	-	
	2639 - OTHER INFO SERVICES Total		47		-		-	-	

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
	2660 - TECHNOLOGY SERVICES								
	300 - Purchased Services		-	18,019	-		-	-	
	400 - Supplies and Materials		-		5,000		-	-	
	500 - Capital Outlay		-		-		-	-	
	2660 - TECHNOLOGY SERVICES Total		-	18,019	5,000		-	-	
	2000 - Support Services Total		\$ 230,565	\$ 304,419	\$ 1,755,788	3.93	\$ 1,702,528	\$ 1,702,528	3.27
	3000 - Enterprise and Community Services								
	3110 - FOOD SERVICE DIRECTION								
	400 - Supplies and Materials				6,732		10,000	10,000	
	600 - Other Objects				-		-	-	
	3110 - FOOD SERVICE DIRECTION Total				6,732		10,000	10,000	
	3120 - FOOD PREPARE/DISPENSE								
	100 - Salaries		870	439	-		-	-	
	200 - Associated Payroll Costs		138	147	-		-	-	
	300 - Purchased Services				-		-	-	
	400 - Supplies and Materials				3,000		-	-	
	3120 - FOOD PREPARE/DISPENSE Total		1,008	586	3,000		-	-	
	3323 - PARENT INVOLVEMENT								
	100 - Salaries		-	44	2,230		-	-	
	200 - Associated Payroll Costs		-	17	1,322		-	-	
	300 - Purchased Services		-		-		-	-	
	400 - Supplies and Materials		701	479	5,868		8,100	8,100	
	3323 - PARENT INVOLVEMENT Total		701	540	9,420		8,100	8,100	
	3360 - NEGLECTED STUDENT								
	300 - Purchased Services		-	-	4,000		4,000	4,000	
	400 - Supplies and Materials		-	-	4,000		4,000	4,000	
	3360 - NEGLECTED STUDENT Total		-	-	8,000		8,000	8,000	
	3370 - PRIVATE SCHOOL SERVICES								
	100 - Salaries		1,422	2,948	4,760		2,000	2,000	
	200 - Associated Payroll Costs		385	831	2,801		168	168	
	300 - Purchased Services		-	-	11,582		2,970	2,970	
	400 - Supplies and Materials		-		75		-	-	
	3370 - PRIVATE SCHOOL SERVICES Total		1,808	3,779	19,218		5,138	5,138	
	3000 - Enterprise and Community Services Total		\$ 3,517	\$ 4,905	\$ 46,370		\$ 31,238	\$ 31,238	

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
	4000 - Facilities Acquisition and Construction								
	4150 - BLDG ACQUISITION & DEV								
	300 - Purchased Services			26,040	1,019		-	-	
	500 - Capital Outlay		-	460,538	503,602		40,000	40,000	
	600 - Other Objects			2,623					
	4150 - BLDG ACQUISITION & DEV Total		-	489,201	504,621		40,000	40,000	
	4000 - Facilities Acquisition and Construction Total		\$ -	\$ 489,201	\$ 504,621		\$ 40,000	\$ 40,000	
200 - FEDERAL/STATE PROGRAMS Total			\$ 3,224,951	\$ 3,140,619	\$ 4,845,830	24.07	\$ 4,627,300	\$ 4,627,300	29.36

This page has been intentionally left blank

North Bend School District #13

Special Revenue Fund - Resources

Approved Budget

FY2025-26

FUND	Revenue Source	FY 22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted	FY25-26 Proposed Budget	FY25-26 Approved Budget
250 - FOOD SERVICE						
1000 - Local Source						
	R1510 - INTEREST INCOME	8,751		6,000	2,000	2,000
	R1600 - FOOD SERVICE DAILY SALES	36,137	24,527	40,000	20,000	20,000
	R1631 - CATERING SALES	6,454	11,345	11,000	20,000	20,000
	R1990 - MISC REV LOCAL SOURCES	8,038	5,920	5,000	5,000	5,000
	1000 - Local Source Total	\$ 59,379	\$ 41,792	\$ 62,000	\$ 47,000	\$ 47,000
3000 - State Source						
	R3102 - BASIC SCH SUPPORT, LUNCH	7,994	9,171	10,000	10,000	10,000
	R3299 - MISC STATE REVENUES	178,297	148,278	207,000	115,000	115,000
	3000 - State Source Total	\$ 186,291	\$ 157,448	\$ 217,000	\$ 125,000	\$ 125,000
4000 - Federal Source						
	R4505 - SUMMER SFSP ADM/OPS	64,828	51,588	70,000	85,000	85,000
	R4507 - MISC FEDERAL SOURCES	133,493	68,073	64,000	1,000	1,000
	R4520 - NSLP BKFAST	221,054	236,552	225,000	242,500	242,500
	R4522 - NSLP LUNCH	552,918	597,948	560,000	655,000	655,000
	R4524 - CACFP MEALS	85,726	68,289	90,000	90,000	90,000
	R4526 - CACFP CIL	6,382	4,740	7,000	5,000	5,000
	R4910 - COMMODITIES RECEIVED	87,618	71,369	100,000	100,000	100,000
	R4523 - NSLP SNACK				2,000	2,000
	4000 - Federal Source Total	\$ 1,152,019	\$ 1,098,559	\$ 1,116,000	\$ 1,180,500	\$ 1,180,500
5400 - Beginning Fund Balance						
	R5400 - BEGINNING FUND BALANCE	1,070,639	1,091,264	900,000	628,000	628,000
	5400 - Beginning Fund Balance Total	\$ 1,070,639	\$ 1,091,264	\$ 900,000	\$ 628,000	\$ 628,000
250 - FOOD SERVICE Total		\$ 2,468,328	\$ 2,389,063	\$ 2,295,000	\$ 1,980,500	\$ 1,980,500

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
250 - FOOD SERVICE									
	2000 - Support Services								
	2542 - BUILDING CARE & UPKEEP								
	300 - Purchased Services			11,821	-		-	-	
	500 - Capital Outlay			55,674	-		-	-	
	600 - Other Objects			2,686	-		-	-	
	2542 - BUILDING CARE & UPKEEP Total			70,181	-		-	-	
	2000 - Support Services Total		\$	70,181	\$ -		\$ -	\$ -	
	3000 - Enterprise and Community Services								
	3110 - FOOD SERVICE DIRECTION								
	100 - Salaries		66,436	67,209	73,656	1.00	84,890	84,890	1.00
	200 - Associated Payroll Costs		46,245	47,513	51,309		58,193	58,193	
	300 - Purchased Services		850	850	11,000		11,000	11,000	
	600 - Other Objects		60		-		-	-	
	3110 - FOOD SERVICE DIRECTION Total		113,592	115,573	135,965	1.00	154,083	154,083	1.00
	3120 - FOOD PREPARE/DISPENSE								
	100 - Salaries		358,115	369,282	397,656	11.81	420,383	420,383	12.56
	200 - Associated Payroll Costs		254,574	266,369	315,674		321,397	321,397	
	300 - Purchased Services		9,216	18,505	24,000		26,000	26,000	
	400 - Supplies and Materials		638,077	623,100	841,242		714,638	714,638	
	500 - Capital Outlay		-	15,025	160,000		65,000	65,000	
	600 - Other Objects		3,492	4,274	4,000		4,000	4,000	
	3120 - FOOD PREPARE/DISPENSE Total		1,263,473	1,296,555	1,742,572	11.81	1,551,417	1,551,417	12.56
	3000 - Enterprise and Community Services Total		\$ 1,377,065	\$ 1,412,128	\$ 1,878,537	12.81	\$ 1,705,500	\$ 1,705,500	13.56
	4000 - Facilities Acquisition and Construction								
	4150 - BLDG ACQUISITION & DEV								
	500 - Capital Outlay				416,463		275,000	275,000	
	4150 - BLDG ACQUISITION & DEV Total				416,463		275,000	275,000	
	4000 - Facilities Acquisition and Construction Total				\$ 416,463		\$ 275,000	\$ 275,000	
	250 - FOOD SERVICE Total		\$ 1,377,065	\$ 1,482,308	\$ 2,295,000	12.81	\$ 1,980,500	\$ 1,980,500	13.56

North Bend School District #13

Special Revenue Fund - Resources

Approved Budget

FY2025-26

FUND	Revenue Source	FY 22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted	FY25-26 Proposed Budget	FY25-26 Approved Budget
260 - STUDENT INVESTMENT (SIA)						
3000 - State Source						
	R3299 - MISC STATE REVENUES	2,137,867	1,976,017	3,315,729	3,022,184	3,022,184
	3000 - State Source Total	\$ 2,137,867	\$ 1,976,017	\$ 3,315,729	\$ 3,022,184	\$ 3,022,184
260 - STUDENT INVESTMENT (SIA) Total		\$ 2,137,867	\$ 1,976,017	\$ 3,315,729	\$ 3,022,184	\$ 3,022,184

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
260 - STUDENT INVESTMENT (SIA)									
1000 - Instruction									
1111 - ELEMENTARY K-6									
	100 - Salaries		139,161	384,131	579,286	4.00	575,048	575,048	8.78
	200 - Associated Payroll Costs		89,502	259,807	369,183		363,779	363,779	
	1111 - ELEMENTARY K-6 Total		228,663	643,938	948,469	4.00	938,827	938,827	8.78
1121 - MIDDLE SCHOOL PROGRAMS									
	100 - Salaries		54,517	58,290	94,431	1.00	134,052	134,052	1.66
	200 - Associated Payroll Costs		39,397	43,185	75,972		68,675	68,675	
	300 - Purchased Services		3,000	-	-		-	-	
	400 - Supplies and Materials		-	3,379	-		-	-	
	1121 - MIDDLE SCHOOL PROGRAMS Total		96,914	104,854	170,403	1.00	202,726	202,726	1.66
1131 - HIGH SCHOOL PROGRAMS									
	100 - Salaries		122,357	130,033	176,284	2.17	146,489	146,489	1.16
	200 - Associated Payroll Costs		83,231	87,280	128,613		64,011	64,011	
	300 - Purchased Services		4,200	8,500	5,000		5,000	5,000	
	400 - Supplies and Materials		8,956	2,417	-		35,000	35,000	
	1131 - HIGH SCHOOL PROGRAMS Total		218,743	228,231	309,897	2.17	250,500	250,500	1.16
1132 - HIGH SCHOOL EXTRA CURR.									
	100 - Salaries				3,500		4,620	4,620	0.07
	200 - Associated Payroll Costs				1,380		1,968	1,968	
	400 - Supplies and Materials				-				
	1132 - HIGH SCHOOL EXTRA CURR. Total				4,880		6,588	6,588	0.07
1140 - PRE-KINDERGARTEN PROGRAM									
	100 - Salaries			279	1,352		-	-	
	200 - Associated Payroll Costs			114	41		-	-	
	400 - Supplies and Materials		1,595	109	25		-	-	
	1140 - PRE-KINDERGARTEN PROGRAM Total		1,595	502	1,418		-	-	
1220 - RESTRICTIVE PROGRAMS									
	100 - Salaries				1,000	0.17	1,000	1,000	
	200 - Associated Payroll Costs				269		317	317	
	1220 - RESTRICTIVE PROGRAMS Total				1,269	0.17	1,317	1,317	
1250 - LESS RESTRICTIVE PROGRAMS									
	100 - Salaries		14,467	15,340	47,834	0.81	52,302	52,302	0.68
	200 - Associated Payroll Costs		12,611	9,700	17,563		20,616	20,616	
	1250 - LESS RESTRICTIVE PROGRAMS Total		27,079	25,040	65,398	0.81	72,918	72,918	0.68
1272 - TITLE I PROGRAM									
	100 - Salaries		34,792		-		-	-	
	200 - Associated Payroll Costs		6,982		-		-	-	
	1272 - TITLE I PROGRAM Total		41,774		-		-	-	

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
	1400 - SUMMER SCHOOL								
	100 - Salaries		36,541	4,982	53,113		123,000	123,000	
	200 - Associated Payroll Costs		707	1,801	18,394		20,291	20,291	
	300 - Purchased Services		36		6,209		-	-	
	400 - Supplies and Materials		18,793	150	40,000		25,000	25,000	
	600 - Other Objects		-		-		-	-	
	1400 - SUMMER SCHOOL Total		56,078	6,933	117,716		168,291	168,291	
1000 - Instruction Total			\$ 670,845	\$ 1,009,498	\$ 1,619,450	8.15	\$ 1,641,168	\$ 1,641,168	12.35
	2000 - Support Services								
	2122 - GUIDANCE SERVICES								
	100 - Salaries		30,401	33,976	52,967	1.00	55,148	55,148	1.17
	200 - Associated Payroll Costs		28,948	21,859	40,905		44,269	44,269	
	2122 - GUIDANCE SERVICES Total		59,349	55,835	93,872	1.00	99,417	99,417	1.17
	2130 - HEALTH SERVICES								
	100 - Salaries		292,584	306,521	224,166	4.80	239,864	239,864	3.50
	200 - Associated Payroll Costs		201,602	215,994	161,516		177,936	177,936	
	300 - Purchased Services		108,333	37,500	131,667		76,000	76,000	
	400 - Supplies and Materials			31,025	27,189		5,000	5,000	
	600 - Other Objects		-		-		-	-	
	2130 - HEALTH SERVICES Total		602,520	591,040	544,538	4.80	498,801	498,801	3.50
	2210 - INSTRUCTION IMPROVEMENT								
	100 - Salaries			27,790	56,599	0.95	75,749	75,749	1.00
	200 - Associated Payroll Costs			20,473	45,542		54,277	54,277	
	2210 - INSTRUCTION IMPROVEMENT Total			48,262	102,142	0.95	130,026	130,026	1.00
	2211 - CURRICULUM & INST DIRECT								
	100 - Salaries		106,967	26,498	50,000		21,740	21,740	0.25
	200 - Associated Payroll Costs		76,145	18,475	20,000		14,652	14,652	
	300 - Purchased Services		6,101	447	-		25,000	25,000	
	400 - Supplies and Materials		280,263	-	164,054		50,000	50,000	
	2211 - CURRICULUM & INST DIRECT Total		469,476	45,421	234,054		111,392	111,392	0.25
	2240 - INSTRUCTION STAFF DEVELOP								
	100 - Salaries		3,034		-		-	-	
	200 - Associated Payroll Costs		29		-		-	-	
	300 - Purchased Services		11,724	2,094	9,090		10,000	10,000	
	400 - Supplies and Materials				-		-	-	
	2240 - INSTRUCTION STAFF DEVELOP Total		14,788	2,094	9,090		10,000	10,000	
	2410 - OFFICE OF PRINCIPAL SVC								
	100 - Salaries		-	58,274	165,446	0.88	167,486	167,486	1.54
	200 - Associated Payroll Costs		-	38,615	92,934		94,143	94,143	
	300 - Purchased Services			488	2,545		-	-	

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
		400 - Supplies and Materials			-				
		600 - Other Objects			5,700		-	-	
	2410 - OFFICE OF PRINCIPAL SVC Total		-	97,376	266,625	0.88	261,629	261,629	1.54
	2510 - BUSINESS SUPPORT SVC								
		600 - Other Objects	96,813	76,288	139,643		139,750	139,750	
	2510 - BUSINESS SUPPORT SVC Total		96,813	76,288	139,643		139,750	139,750	
	2542 - BUILDING CARE & UPKEEP								
		100 - Salaries	13,462		-		-	-	
		300 - Purchased Services	1,549		-				
		400 - Supplies and Materials	1,968	90	-		-	-	
		500 - Capital Outlay	164,825	50,113	151,418		-	-	
	2542 - BUILDING CARE & UPKEEP Total		181,804	50,203	151,418		-	-	
	2552 - HOME TO SCHOOL TRANSPORT								
		300 - Purchased Services	24,334		-		-	-	
	2552 - HOME TO SCHOOL TRANSPORT Total		24,334		-		-	-	
	2639 - OTHER INFO SERVICES								
		100 - Salaries	-	-	25,000		-	-	
		200 - Associated Payroll Costs	-	-	10,000		-	-	
	2639 - OTHER INFO SERVICES Total		-	-	35,000		-	-	
	2660 - TECHNOLOGY SERVICES								
		300 - Purchased Services	-		20,000		20,000	20,000	
		400 - Supplies and Materials	17,940		-		-	-	
	2660 - TECHNOLOGY SERVICES Total		17,940		20,000		20,000	20,000	
	2000 - Support Services Total		\$ 1,467,023	\$ 966,519	\$ 1,596,381	7.62	\$ 1,271,015	\$ 1,271,015	7.46
	3000 - Enterprise and Community Services								
	3120 - FOOD PREPARE/DISPENSE								
		100 - Salaries			2,541		-	-	
		200 - Associated Payroll Costs			1,727		-	-	
	3120 - FOOD PREPARE/DISPENSE Total				4,268		-	-	
	3000 - Enterprise and Community Services Total				\$ 4,268		\$ -	\$ -	
	4000 - Facilities Acquisition and Construction								
	4150 - BLDG ACQUISITION & DEV								
		500 - Capital Outlay		-	95,629		110,000	110,000	
	4150 - BLDG ACQUISITION & DEV Total			-	95,629		110,000	110,000	
	4000 - Facilities Acquisition and Construction Total		\$ -	\$ -	\$ 95,629		\$ 110,000	\$ 110,000	
	260 - STUDENT INVESTMENT (SIA) Total		\$ 2,137,867	\$ 1,976,017	\$ 3,315,729	15.77	\$ 3,022,184	\$ 3,022,184	19.81

North Bend School District #13

Special Revenue Fund - Resources

Approved Budget

FY2025-26

FUND	Revenue Source	FY 22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted	FY25-26 Proposed Budget	FY25-26 Approved Budget
280 - PERS FUTURE RATE RESERVE						
1000 - Local Source						
R1510 - INTEREST INCOME		57,647		60,000	-	-
1000 - Local Source Total		\$ 57,647		\$ 60,000	\$ -	\$ -
5400 - Beginning Fund Balance						
R5400 - BEGINNING FUND BALANCE		1,974,210	2,031,857	2,120,000	2,031,000	2,031,000
5400 - Beginning Fund Balance Total		\$ 1,974,210	\$ 2,031,857	\$ 2,120,000	\$ 2,031,000	\$ 2,031,000
280 - PERS FUTURE RATE RESERVE Total		\$ 2,031,857	\$ 2,031,857	\$ 2,180,000	\$ 2,031,000	\$ 2,031,000

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
280 - PERS FUTURE RATE RESERVE									
	5000 - Other Uses								
	5201 - TRANSFERS OF FUNDS								
	700 - Transfers		-	-	500,000		500,000	500,000	
	5201 - TRANSFERS OF FUNDS Total		-	-	500,000		500,000	500,000	
	5000 - Other Uses Total		\$ -	\$ -	\$ 500,000		\$ 500,000	\$ 500,000	
	7000 - Unappropriated Ending Fund Balance								
	7000 - UNAPPROPRIATED EFB								
	800 - Other Uses		-	-	1,680,000		1,531,000	1,531,000	
	7000 - UNAPPROPRIATED EFB Total		-	-	1,680,000		1,531,000	1,531,000	
	7000 - Unappropriated Ending Fund Balance Total		\$ -	\$ -	\$ 1,680,000		\$ 1,531,000	\$ 1,531,000	
	280 - PERS FUTURE RATE RESERVE Total		\$ -	\$ -	\$ 2,180,000		\$ 2,031,000	\$ 2,031,000	

North Bend School District #13

Special Revenue Fund - Resources

Approved Budget

FY2025-26

FUND	Revenue Source	FY 22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted	FY25-26 Proposed Budget	FY25-26 Approved Budget
290 - HIGH SCHOOL SUCCESS						
3000 - State Source						
	R3299 - MISC STATE REVENUES		650,105	760,520	850,000	850,000
	3000 - State Source Total	\$	650,105	\$ 760,520	\$ 850,000	\$ 850,000
290 - HIGH SCHOOL SUCCESS Total		\$	650,105	\$ 760,520	\$ 850,000	\$ 850,000

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
290 - HIGH SCHOOL SUCCESS									
1000 - Instruction									
1131 - HIGH SCHOOL PROGRAMS									
	100 - Salaries			268,532	288,698	4.08	276,946	276,946	3.76
	200 - Associated Payroll Costs			182,237	177,183		189,669	189,669	
	300 - Purchased Services			263	1,084		-	-	
	400 - Supplies and Materials			11,038	10,823		41,348	41,348	
	1131 - HIGH SCHOOL PROGRAMS Total			462,071	477,789	4.08	507,963	507,963	3.76
	1000 - Instruction Total			\$ 462,071	\$ 477,789	4.08	\$ 507,963	\$ 507,963	3.76
2000 - Support Services									
2112 - ATTENDANCE SERVICES									
	100 - Salaries			60,501	77,500	1.72	78,528	78,528	2.00
	200 - Associated Payroll Costs			54,364	65,000		87,214	87,214	
	400 - Supplies and Materials			73	-		-	-	
	2112 - ATTENDANCE SERVICES Total			114,939	142,500	1.72	165,741	165,741	2.00
2122 - GUIDANCE SERVICES									
	100 - Salaries			-	-		11,567	11,567	0.25
	200 - Associated Payroll Costs			-	-		10,136	10,136	
	2122 - GUIDANCE SERVICES Total			-	-		21,703	21,703	0.25
2240 - INSTRUCTION STAFF DEVELOP									
	300 - Purchased Services			856	-		20,000	20,000	
	2240 - INSTRUCTION STAFF DEVELOP Total			856	-		20,000	20,000	
2252 - M98-DROPOUT PREVENTION									
	100 - Salaries			(350)	-		-	-	
	200 - Associated Payroll Costs			149	-		-	-	
	2252 - M98-DROPOUT PREVENTION Total			(201)	-		-	-	
2410 - OFFICE OF PRINCIPAL SVC									
	100 - Salaries			36,414	71,315	0.34	67,618	67,618	0.67
	200 - Associated Payroll Costs			16,110	39,185		39,045	39,045	
	300 - Purchased Services			-	1,000		1,000	1,000	
	2410 - OFFICE OF PRINCIPAL SVC Total			52,524	111,500	0.34	107,663	107,663	0.67
2510 - BUSINESS SUPPORT SVC									
	600 - Other Objects			19,425	27,731		26,930	26,930	
	2510 - BUSINESS SUPPORT SVC Total			19,425	27,731		26,930	26,930	
2574 - PRINTING/PUB/DUPLICATE									
	300 - Purchased Services			524	1,000		-	-	
	2574 - PRINTING/PUB/DUPLICATE Total			524	1,000		-	-	
	2000 - Support Services Total			\$ 188,066	\$ 282,731	2.06	\$ 342,037	\$ 342,037	2.92
	290 - HIGH SCHOOL SUCCESS Total			\$ 650,136	\$ 760,520	6.14	\$ 850,000	\$ 850,000	6.68

North Bend School District #13

Special Revenue Fund - Resources

Approved Budget

FY2025-26

FUND	Revenue Source	FY 22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted	FY25-26 Proposed Budget	FY25-26 Approved Budget
298 - STUDENT ACTIVITY FUND						
1000 - Local Source						
R1921 - CONTRIBUTIONS-DONATIONS		-		-	-	-
R1990 - MISC REV LOCAL SOURCES		607,581	604,349	650,000	700,000	700,000
1000 - Local Source Total		\$ 607,581	\$ 604,349	\$ 650,000	\$ 700,000	\$ 700,000
5400 - Beginning Fund Balance						
R5400 - BEGINNING FUND BALANCE		438,425	494,942	550,000	525,000	525,000
5400 - Beginning Fund Balance Total		\$ 438,425	\$ 494,942	\$ 550,000	\$ 525,000	\$ 525,000
298 - STUDENT ACTIVITY FUND Total		\$ 1,046,006	\$ 1,099,291	\$ 1,200,000	\$ 1,225,000	\$ 1,225,000

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
298 - STUDENT ACTIVITY FUND									
	1000 - Instruction								
	1113 - ELEMENTARY EXTRA CURR.								
	300 - Purchased Services				-		-	-	
	400 - Supplies and Materials		31,038	55,588	150,000		150,000	150,000	
	1113 - ELEMENTARY EXTRA CURR. Total		31,038	55,588	150,000		150,000	150,000	
	1122 - MIDDLE SCHOOL EXTRA CURR.								
	300 - Purchased Services		-		-		-	-	
	400 - Supplies and Materials		51,387	60,986	150,000		175,000	175,000	
	1122 - MIDDLE SCHOOL EXTRA CURR. Total		51,387	60,986	150,000		175,000	175,000	
	1132 - HIGH SCHOOL EXTRA CURR.								
	300 - Purchased Services		-		-		-	-	
	400 - Supplies and Materials		468,639	456,489	900,000		900,000	900,000	
	1132 - HIGH SCHOOL EXTRA CURR. Total		468,639	456,489	900,000		900,000	900,000	
	1000 - Instruction Total		\$ 551,064	\$ 573,062	\$ 1,200,000		\$ 1,225,000	\$ 1,225,000	
298 - STUDENT ACTIVITY FUND Total			\$ 551,064	\$ 573,062	\$ 1,200,000		\$ 1,225,000	\$ 1,225,000	

North Bend School District #13

Special Revenue Fund - Resources

Approved Budget

FY2025-26

FUND	Revenue Source	FY 22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted	FY25-26 Proposed Budget	FY25-26 Approved Budget
299 - MISCELLANEOUS GRANTS						
1000 - Local Source						
R1510 - INTEREST INCOME		12,669	21,953	-	12,000	12,000
R1721 - PAYMENTS/LOST LIBRARY BKS		336	248	-	-	-
R1910 - RENTALS		-	-	-	-	-
R1921 - CONTRIBUTIONS-DONATIONS		1,000	(3,072)	-	-	-
R1990 - MISC REV LOCAL SOURCES		224,378	188,007	50,000	225,400	225,400
1000 - Local Source Total		\$ 238,384	\$ 207,137	\$ 50,000	\$ 237,400	\$ 237,400
3000 - State Source						
R3299 - MISC STATE REVENUES		1,640,929	190,512	700,000	158,400	158,400
3000 - State Source Total		\$ 1,640,929	\$ 190,512	\$ 700,000	\$ 158,400	\$ 158,400
4000 - Federal Source						
R4507 - MISC FEDERAL SOURCES		2,010	57,653	-	-	-
4000 - Federal Source Total		\$ 2,010	\$ 57,653	\$ -	\$ -	\$ -
5200 - Interfund Transfers						
R5201 - TRNS FROM OTHER FUNDS		650,000	150,000	570,000	665,500	665,500
5200 - Interfund Transfers Total		\$ 650,000	\$ 150,000	\$ 570,000	\$ 665,500	\$ 665,500
5400 - Beginning Fund Balance						
R5400 - BEGINNING FUND BALANCE		2,004,882	1,496,748	980,000	1,912,930	1,912,930
5400 - Beginning Fund Balance Total		\$ 2,004,882	\$ 1,496,748	\$ 980,000	\$ 1,912,930	\$ 1,912,930
299 - MISCELLANEOUS GRANTS Total		\$ 4,536,205	\$ 2,102,050	\$ 2,300,000	\$ 2,974,230	\$ 2,974,230

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
299 - MISCELLANEOUS GRANTS									
	1000 - Instruction								
	1111 - ELEMENTARY K-6								
	100 - Salaries		77,358	-	-		-	-	
	200 - Associated Payroll Costs		24,669	-	-		-	-	
	300 - Purchased Services		1,704		-		-	-	
	400 - Supplies and Materials		403,421	740	370,000		405,000	405,000	
	500 - Capital Outlay		-	136,856	-		-	-	
	600 - Other Objects		58,215	27,200	15,400		15,500	15,500	
	1111 - ELEMENTARY K-6 Total		565,366	164,796	385,400		420,500	420,500	
	1121 - MIDDLE SCHOOL PROGRAMS								
	100 - Salaries		16,037		-		-	-	
	200 - Associated Payroll Costs		4,280		-		-	-	
	300 - Purchased Services		-		-		-	-	
	400 - Supplies and Materials		67,933	108,509	-		-	-	
	500 - Capital Outlay		20,355		-		-	-	
	1121 - MIDDLE SCHOOL PROGRAMS Total		108,606	108,509	-		-	-	
	1131 - HIGH SCHOOL PROGRAMS								
	100 - Salaries		206,211		-		-	-	
	200 - Associated Payroll Costs		124,502		-		-	-	
	300 - Purchased Services		-		-		-	-	
	400 - Supplies and Materials		169,249	168,685	211,900		383,900	383,900	
	500 - Capital Outlay		32,984		-		-	-	
	600 - Other Objects		36		250		-	-	
	1131 - HIGH SCHOOL PROGRAMS Total		532,982	168,685	212,150		383,900	383,900	
	1132 - HIGH SCHOOL EXTRA CURR.								
	300 - Purchased Services		5,453	-	22,990		12,000	12,000	
	400 - Supplies and Materials		-		-		48,000	48,000	
	500 - Capital Outlay		26,974		51,805		-	-	
	1132 - HIGH SCHOOL EXTRA CURR. Total		32,427	-	74,796		60,000	60,000	
	1140 - PRE-KINDERGARTEN PROGRAM								
	100 - Salaries		2,472	1,579	-		-	-	
	200 - Associated Payroll Costs		851	647	-		-	-	
	300 - Purchased Services		-		13,020		13,000	13,000	
	400 - Supplies and Materials		220	619	1,505		1,500	1,500	
	1140 - PRE-KINDERGARTEN PROGRAM Total		3,543	2,845	14,525		14,500	14,500	
	1273 - HOMELESS PROGRAM								
	100 - Salaries		162		-		-	-	
	200 - Associated Payroll Costs		60		-		-	-	

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
		300 - Purchased Services	251	44,532	-		-	-	
		400 - Supplies and Materials	1,335	1,657	41,000		4,000	4,000	
		1273 - HOMELESS PROGRAM Total	1,807	46,189	41,000		4,000	4,000	
		1288 - CHARTER SCHOOL							
		300 - Purchased Services	2,311	11,043	-		-	-	
		400 - Supplies and Materials	6,669		-		-	-	
		1288 - CHARTER SCHOOL Total	8,980	11,043	-		-	-	
		1291 - ENGLISH AS A 2ND LANGUAGE							
		100 - Salaries	7,709	36,565	37,041	1.00	-	-	
		200 - Associated Payroll Costs	931	25,435	25,314		-	-	
		300 - Purchased Services	49,225	1,887	57,098		-	-	
		400 - Supplies and Materials	95,923	405	50,000		-	-	
		600 - Other Objects	178	180	5,548		-	-	
		1291 - ENGLISH AS A 2ND LANGUAGE Total	153,966	64,472	175,000	1.00	-	-	
		1400 - SUMMER SCHOOL							
		100 - Salaries	212,495		-		-	-	
		200 - Associated Payroll Costs	78,552		-		-	-	
		300 - Purchased Services	-		-		-	-	
		400 - Supplies and Materials	2,471		-		-	-	
		1400 - SUMMER SCHOOL Total	293,518		-		-	-	
		1000 - Instruction Total	\$ 1,701,193	\$ 566,539	\$ 902,870	1.00	\$ 882,900	\$ 882,900	
		2000 - Support Services							
		2112 - ATTENDANCE SERVICES							
		100 - Salaries	87,490	5,659	-		-	-	
		200 - Associated Payroll Costs	82,190	3,798	-		-	-	
		300 - Purchased Services	2,960	1,330	-		-	-	
		400 - Supplies and Materials	44,260	4,640	-		-	-	
		2112 - ATTENDANCE SERVICES Total	216,899	15,427	-		-	-	
		2130 - HEALTH SERVICES							
		100 - Salaries	1,335						
		200 - Associated Payroll Costs	483						
		300 - Purchased Services			-		5,400	5,400	
		2130 - HEALTH SERVICES Total	1,818		-		5,400	5,400	
		2134 - NURSE SERVICES							
		400 - Supplies and Materials	19,747	(0)	56,042		57,000	57,000	
		2134 - NURSE SERVICES Total	19,747	(0)	56,042		57,000	57,000	
		2161 - SPECIAL ED DIRECTION							
		100 - Salaries	1,250		-		-	-	
		200 - Associated Payroll Costs	879		-		-	-	
		2161 - SPECIAL ED DIRECTION Total	2,129		-		-	-	

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
	2210 - INSTRUCTION IMPROVEMENT								
	100 - Salaries			1,347	-		-	-	
	200 - Associated Payroll Costs			1,075	-		-	-	
	2210 - INSTRUCTION IMPROVEMENT Total			2,421	-		-	-	
	2211 - CURRICULUM & INST DIRECT								
	100 - Salaries		1,250	23,507	-		-	-	
	200 - Associated Payroll Costs		888	13,819	-		-	-	
	300 - Purchased Services		-	52	-		-	-	
	2211 - CURRICULUM & INST DIRECT Total		2,138	37,378	-		-	-	
	2222 - LIBRARY/MEDIA CENTER								
	100 - Salaries		-	473	-		-	-	
	200 - Associated Payroll Costs		-	188	-		-	-	
	400 - Supplies and Materials		-	9,384	600		2,500	2,500	
	500 - Capital Outlay		-	-	-		-	-	
	2222 - LIBRARY/MEDIA CENTER Total		-	10,045	600		2,500	2,500	
	2240 - INSTRUCTION STAFF DEVELOP								
	100 - Salaries		-	448	-		-	-	
	200 - Associated Payroll Costs		-	142	-		-	-	
	300 - Purchased Services		19,848	15,024	33,013		126,000	126,000	
	400 - Supplies and Materials		55,505	16,003	40,000		30,500	30,500	
	2240 - INSTRUCTION STAFF DEVELOP Total		75,353	31,618	73,013		156,500	156,500	
	2241 - STAFF DEVELOPMENT CPI								
	100 - Salaries		51,750	-	-		-	-	
	200 - Associated Payroll Costs		17,223	-	-		-	-	
	300 - Purchased Services		-	14,767	-		-	-	
	400 - Supplies and Materials		114	4,349	-		-	-	
	2241 - STAFF DEVELOPMENT CPI Total		69,086	19,115	-		-	-	
	2242 - STAFF DEVELOPMENT CPS								
	100 - Salaries		16,500	-	-		-	-	
	200 - Associated Payroll Costs		5,865	-	-		-	-	
	300 - Purchased Services		4,450	-	-		-	-	
	400 - Supplies and Materials		-	-	-		-	-	
	2242 - STAFF DEVELOPMENT CPS Total		26,815	-	-		-	-	
	2252 - M98-DROPOUT PREVENTION								
	100 - Salaries		107,899	-	-		-	-	
	200 - Associated Payroll Costs		65,505	-	-		-	-	
	300 - Purchased Services		842	-	-		-	-	
	400 - Supplies and Materials		4,299	-	-		-	-	
	500 - Capital Outlay		-	-	-		-	-	
	2252 - M98-DROPOUT PREVENTION Total		178,545	-	-		-	-	

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
	2319 - BOARD OF ED SERVICES								
	300 - Purchased Services		9,500		-		6,000	6,000	
	2319 - BOARD OF ED SERVICES Total		9,500		-		6,000	6,000	
	2321 - OFFICE OF SUPERINTENDENT								
	100 - Salaries		6,416		-		-	-	
	200 - Associated Payroll Costs		2,856		-		-	-	
	400 - Supplies and Materials		288						
	2321 - OFFICE OF SUPERINTENDENT Total		9,560		-		-	-	
	2322 - COMMUNITY RELATIONS								
	400 - Supplies and Materials		-		144		250	250	
	2322 - COMMUNITY RELATIONS Total		-		144		250	250	
	2410 - OFFICE OF PRINCIPAL SVC								
	100 - Salaries		16,000		-		-	-	
	200 - Associated Payroll Costs		6,172		-		-	-	
	300 - Purchased Services		-		-		-	-	
	400 - Supplies and Materials		-		608		2,500	2,500	
	500 - Capital Outlay		-		-		-	-	
	2410 - OFFICE OF PRINCIPAL SVC Total		22,172		608		2,500	2,500	
	2510 - BUSINESS SUPPORT SVC								
	600 - Other Objects		38,264	7,659	476		500	500	
	2510 - BUSINESS SUPPORT SVC Total		38,264	7,659	476		500	500	
	2523 - AR/ACCOUNTS PAYABLE SVC								
	100 - Salaries		1,250		-		-	-	
	200 - Associated Payroll Costs		927		-		-	-	
	2523 - AR/ACCOUNTS PAYABLE SVC Total		2,177		-		-	-	
	2524 - PAYROLL SVC								
	100 - Salaries		1,711		-		-	-	
	200 - Associated Payroll Costs		927		-		-	-	
	2524 - PAYROLL SVC Total		2,638		-		-	-	
	2525 - FINANCIAL ACCOUNTING SVC								
	100 - Salaries		5,000		-		-	-	
	200 - Associated Payroll Costs		1,852		-		-	-	
	2525 - FINANCIAL ACCOUNTING SVC Total		6,852		-		-	-	
	2542 - BUILDING CARE & UPKEEP								
	100 - Salaries		4,038		-		-	-	
	200 - Associated Payroll Costs		15,585		-		-	-	
	300 - Purchased Services		755	7,563	-		25,280	25,280	
	400 - Supplies and Materials		16,775	10,000	-		900	900	

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
		500 - Capital Outlay	-		110,964		-	-	
		600 - Other Objects	-		-		-	-	
	2542 - BUILDING CARE & UPKEEP Total		37,153	17,563	110,964		26,180	26,180	
	2543 - GROUNDS CARE & UPKEEP								
		100 - Salaries	1,250		-		-	-	
		200 - Associated Payroll Costs	967		-		-	-	
		300 - Purchased Services	-		-		-	-	
		400 - Supplies and Materials	5,000	-	5,000		-	-	
		500 - Capital Outlay	-		-		-	-	
	2543 - GROUNDS CARE & UPKEEP Total		7,217	-	5,000		-	-	
	2545 - VEHICLE CARE & UPKEEP								
		400 - Supplies and Materials	4,019	-	-		-	-	
		500 - Capital Outlay	63,148	-	77,106		188,000	188,000	
	2545 - VEHICLE CARE & UPKEEP Total		67,168	-	77,106		188,000	188,000	
	2552 - HOME TO SCHOOL TRANSPORT								
		300 - Purchased Services	-		-		-	-	
	2552 - HOME TO SCHOOL TRANSPORT Total		-	-	-		-	-	
	2554 - INSTR. STUDENT TRANSPORT								
		300 - Purchased Services	539		-		-	-	
	2554 - INSTR. STUDENT TRANSPORT Total		539	-	-		-	-	
	2644 - PERSONNEL SERVICES								
		100 - Salaries	5,097		-		-	-	
		200 - Associated Payroll Costs	1,879		-		-	-	
	2644 - PERSONNEL SERVICES Total		6,976	-	-		-	-	
	2645 - HEALTH SERVICES								
		400 - Supplies and Materials	-	4,226	114,647		140,000	140,000	
	2645 - HEALTH SERVICES Total		-	4,226	114,647		140,000	140,000	
	2660 - TECHNOLOGY SERVICES								
		100 - Salaries	3,750		-		-	-	
		200 - Associated Payroll Costs	2,759		-		-	-	
		300 - Purchased Services	-		-		-	-	
		400 - Supplies and Materials	6,549	6,251	6,550		6,500	6,500	
		500 - Capital Outlay	-	40,550	50,000		50,000	50,000	
	2660 - TECHNOLOGY SERVICES Total		13,058	46,802	56,550		56,500	56,500	
	2000 - Support Services Total		\$ 815,805	\$ 192,253	\$ 495,149		\$ 641,330	\$ 641,330	

North Bend School District #13

Special Revenue Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
	3000 - Enterprise and Community Services								
	3120 - FOOD PREPARE/DISPENSE								
	100 - Salaries		8,829	-	-		-	-	
	200 - Associated Payroll Costs		3,629	-	-		-	-	
	3120 - FOOD PREPARE/DISPENSE Total		12,458	-	-		-	-	
	3000 - Enterprise and Community Services Total		\$ 12,458	\$ -	-		\$ -	\$ -	
	4000 - Facilities Acquisition and Construction								
	4150 - BLDG ACQUISITION & DEV								
	300 - Purchased Services		-	-	-		-	-	
	400 - Supplies and Materials		-	-	5,000		10,000	10,000	
	500 - Capital Outlay		-	-	37,239		72,000	72,000	
	600 - Other Objects		-	-	-		-	-	
	4150 - BLDG ACQUISITION & DEV Total		-	-	42,239		82,000	82,000	
	4000 - Facilities Acquisition and Construction Total		\$ -	\$ -	42,239		\$ 82,000	\$ 82,000	
	5201 - TRANSFERS OF FUNDS								
	700 - Transfers		510,000	-	40,000		66,000	66,000	
	5201 - TRANSFERS OF FUNDS Total		510,000	-	40,000		66,000	66,000	
	5000 - Other Uses Total		\$ 510,000	\$ -	\$ 40,000		\$ 66,000	\$ 66,000	
	7000 - Unappropriated Ending Fund Balance								
	7000 - UNAPPROPRIATED EFB								
	800 - Other Uses		-	-	819,742		1,302,000	1,302,000	
	7000 - UNAPPROPRIATED EFB Total		-	-	819,742		1,302,000	1,302,000	
	7000 - Unappropriated Ending Fund Balance Total		\$ -	\$ -	\$ 819,742		\$ 1,302,000	\$ 1,302,000	
	299 - MISCELLANEOUS GRANTS Total		\$ 3,039,456	\$ 758,792	\$ 2,300,000	1.00	\$ 2,974,230	\$ 2,974,230	

Debt Service Fund

Fund 301

The Debt Service Fund accounts for the accumulation of resources and payments for general long-term debt, principal and interest.

Resources and Requirements

North Bend School District #13

Debt Service Fund - Resources

Approved Budget

FY2025-26

FUND	Revenue Source	FY 22-23 Actuals	FY 23-24 Actuals	FY24-25 Adopted Budget	FY25-26 Proposed Budget	FY25-26 Approved Budget
301 - DEBT SERVICE FUND						
	1000 - Local Source					
	R1111 - CURRENT YEAR'S TAXES	3,019	-	-	-	-
	R1112 - PRIOR YEAR'S TAXES	3,697	-	-	-	-
	R1510 - INTEREST INCOME	1,827	2,677	2,000	-	-
	R1990 - MISC REV LOCAL SOURCES		86			
	1000 - Local Source Total	\$ 8,543	\$ 2,763	\$ 2,000	\$ -	\$ -
	4000 - Federal Source					
	R4900 - REVENUE FOR/ON BEHALF	16,295	13,127	12,000	10,000	10,000
	4000 - Federal Source Total	\$ 16,295	\$ 13,127	\$ 12,000	\$ 10,000	\$ 10,000
	5200 - Interfund Transfers					
	R5201 - TRNS FROM OTHER FUNDS	70,900	70,725	70,550	75,000	75,000
	5200 - Interfund Transfers Total	\$ 70,900	\$ 70,725	\$ 70,550	\$ 75,000	\$ 75,000
	5400 - Beginning Fund Balance					
	R5400 - BEGINNING FUND BALANCE	43,760	51,318	52,000	53,500	53,500
	5400 - Beginning Fund Balance Total	\$ 43,760	\$ 51,318	\$ 52,000	\$ 53,500	\$ 53,500
Debt Service Fund Total		\$ 139,498	\$ 137,932	\$ 136,550	\$ 138,500	\$ 138,500

North Bend School District #13

Debt Service Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
301 - DEBT SERVICE FUND									
	5000 - Other Uses								
	5111 - LT DEBT QSCB								
	600 - Other Objects		88,180	84,655	87,000		92,000	92,000	
	5111 - LT DEBT QSCB Total		88,180	84,655	87,000		92,000	92,000	
	5000 - Other Uses Total		\$ 88,180	\$ 84,655	\$ 87,000		\$ 92,000	\$ 92,000	
	7000 - Unappropriated Ending Fund Balance								
	7000 - UNAPPROPRIATED EFB								
	800 - Other Uses				49,550		46,500	46,500	
	7000 - UNAPPROPRIATED EFB Total				49,550		46,500	46,500	
	7000 - Unappropriated Ending Fund Balance Total				\$ 49,550		\$ 46,500	\$ 46,500	
301 - DEBT SERVICE FUND Total			\$ 88,180	\$ 84,655	\$ 136,550		\$ 138,500	\$ 138,500	

This page has been intentionally left blank

Capital Project Fund

Fund 401

The Capital Project Funds account for financial resources used to acquire or construct major capital facilities. The most common source of revenues in this fund are: the sale of bonds, and general fund transfers.

Resources and Requirements

North Bend School District #13

Capital Projects Fund - Resources

Approved Budget

FY2025-26

FUND	Revenue Source	FY 22-23 Actuals	FY 23-24 Actuals	FY24-25 Adopted Budget	FY25-26 Proposed Budget	FY25-26 Approved Budget
401 - CAPITAL PROJECTS FUND						
	1000 - Local Source					
	R1510 - INTEREST INCOME	32,217	92,258	80,000	80,000	80,000
	R1910 - RENTALS	11,518	11,863	12,500	12,500	12,500
	R1990 - MISC REV LOCAL SOURCES	327	524	-	-	-
	1000 - Local Source Total	\$ 44,061	\$ 104,644	\$ 92,500	\$ 92,500	\$ 92,500
	5200 - Interfund Transfers					
	R5201 - TRNS FROM OTHER FUNDS	1,045,000	135,000	175,000	201,000	201,000
	5200 - Interfund Transfers Total	\$ 1,045,000	\$ 135,000	\$ 175,000	\$ 201,000	\$ 201,000
	5400 - Beginning Fund Balance					
	R5400 - BEGINNING FUND BALANCE	1,125,610	1,855,251	1,670,000	1,976,000	1,976,000
	5400 - Beginning Fund Balance Total	\$ 1,125,610	\$ 1,855,251	\$ 1,670,000	\$ 1,976,000	\$ 1,976,000
401 - CAPITAL PROJECTS FUND Total		\$ 2,214,671	\$ 2,094,896	\$ 1,937,500	\$ 2,269,500	\$ 2,269,500

North Bend School District #13

Capital Projects Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
401 - CAPITAL PROJECTS FUND									
	2000 - Support Services								
	2542 - BUILDING CARE & UPKEEP								
	300 - Purchased Services		135,218	20,439	939,950		621,500	621,500	
	400 - Supplies and Materials		-	-	-		-	-	
	500 - Capital Outlay		124,728	44,827	470,000		470,000	470,000	
	600 - Other Objects		-	-	-		-	-	
	2542 - BUILDING CARE & UPKEEP Total		259,946	65,266	1,409,950		1,091,500	1,091,500	
	2543 - GROUNDS CARE & UPKEEP								
	300 - Purchased Services		4,131	-	-		-	-	
	400 - Supplies and Materials		-	-	-		-	-	
	500 - Capital Outlay		12,987	-	27,000		27,000	27,000	
	600 - Other Objects		-	-	-		-	-	
	2543 - GROUNDS CARE & UPKEEP Total		17,118	-	27,000		27,000	27,000	
	2000 - Support Services Total		\$ 277,064	\$ 65,266	\$ 1,436,950		\$ 1,118,500	\$ 1,118,500	
	4000 - Facilities Acquisition and Construction								
	4150 - BLDG ACQUISITION & DEV								
	500 - Capital Outlay		11,456	-	430,000		1,076,000	1,076,000	
	4150 - BLDG ACQUISITION & DEV Total		11,456	-	430,000		1,076,000	1,076,000	
	4000 - Facilities Acquisition and Construction Total		\$ 11,456	\$ -	\$ 430,000		\$ 1,076,000	\$ 1,076,000	
	5000 - Other Uses								
	5201 - TRANSFERS OF FUNDS								
	700 - Transfers		70,900	70,725	70,550		75,000	75,000	
	5201 - TRANSFERS OF FUNDS Total		70,900	70,725	70,550		75,000	75,000	
	5000 - Other Uses Total		\$ 70,900	\$ 70,725	\$ 70,550		\$ 75,000	\$ 75,000	
	401 - CAPITAL PROJECTS FUND Total		\$ 359,420	\$ 135,991	\$ 1,937,500		\$ 2,269,500	\$ 2,269,500	

North Bend School District #13

Capital Projects Fund - Resources

Approved Budget

FY2025-26

FUND	Revenue Source	FY 22-23 Actuals	FY 23-24 Actuals	FY24-25 Adopted Budget	FY25-26 Proposed Budget	FY25-26 Approved Budget
	3000 - State Source					
	R3299 - MISC STATE REVENUES				2,499,769	2,499,769
	3000 - State Source Total				\$ 2,499,769	\$ 2,499,769
403 - OREGON SEISMIC GRANT Total					\$ 2,499,769	\$ 2,499,769

North Bend School District #13

Capital Projects Fund - Requirements

Approved Budget

FY2025-26

FUND	Function Name	Object Level	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Adopted Budget	FY24-25 FTE	FY25-26 Proposed Budget	FY25-26 Approved Budget	FY25-26 FTE
403 - OREGON SEISMIC GRANT									
	4000 - Facilities Acquisition and Construction								
	4150 - BLDG ACQUISITION & DEV								
	500 - Capital Outlay						2,499,769	2,499,769	
	4150 - BLDG ACQUISITION & DEV Total						2,499,769	2,499,769	
	4000 - Facilities Acquisition and Construction Total						\$ 2,499,769	\$ 2,499,769	
403 - OREGON SEISMIC GRANT Total							\$ 2,499,769	\$ 2,499,769	

This page has been intentionally left blank

Informational Section

The informational section presents historical and projected information. This section includes Budget meeting notices, State School Fund allocations, Vehicle inventory, Athletic Teams, a Resolution to adopt the approved budget, the Chart of Accounts, and other performance measures used by the District.

Notice of Budget Committee Meeting

Two public meetings of the Budget Committee of the Coos County School District #13 (North Bend), Coos County, State of Oregon, on the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at the North Bend City Council Chambers, 835 California Street, North Bend, Oregon. The first meeting will be held May 8, 2025, at 6:00 pm. The purpose of the meeting is to receive the budget message. The second meeting is scheduled for May 15, 2025, at 6:00 pm. The purpose of the second meeting is to receive comment from the public and approve the budget. A third meeting will be conducted May 22nd if needed.

Public comment will be taken in written format. Written comments received by 5 pm on May 14, 2025 will be read during the public comment section of the meeting on May 15, 2025. Comments will be subject to a three minute limit per community member. Email comments to budgetcommitteecomments@nbend.k12.or.us.

A copy of the budget document may be inspected or obtained online at <http://www.nbend.k12.or.us/> beginning April 28th, 2025. These are public meetings where deliberation of the budget committee will take place. Notice of the publication is also available at <http://www.nbend.k12.or.us/>.

Dated this day of April 22nd, 29th, and May 6th, 2025.

AFFIDAVIT OF PUBLICATION

The World

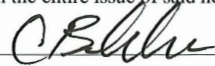
Country Media Inc. - Coos County
172 Anderson Avenue, Coos Bay, OR 97420
P.O. Box 1840, Coos Bay, OR 97420

STATE OF OREGON - COUNTY OF COOS


North Bend School District No. 13

REFERENCE: Account 40430 Ad 411268

I, **Charles Blakeslee**, am over the age of eighteen years, and am not party to or interested in the above-entitled matter. I first duly sworn, deposed and say that I am the Legal Clerk for THE WORLD, a newspaper of general circulation, as defined by sections 193.010 and 193.020 O.R.S.; and published in Coos Bay, Oregon, in the aforesaid county and state; that I know from my personal knowledge that the **Notice of Budget Committee Meeting** copy was published in the entire issue of said newspaper 3 time(s) in the following issue(s): 4/22, 4/29, & 5/6/2025..



Legal Clerk, **Charles Blakeslee**, Subscribed and sworn before me on this **6th day of May, 2025**.



Notary Public of Oregon



Notice of Budget Committee Meeting

Two public meetings of the Budget Committee of the Coos County School District #13 (North Bend), Coos County, State of Oregon, on the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at the North Bend City Council Chambers, 835 California Street, North Bend, Oregon. The first meeting will be held May 8, 2025, at 6:00 pm. The purpose of the meeting is to receive the budget message. The second meeting is scheduled for May 15, 2025, at 6:00 pm. The purpose of the second meeting is to receive comment from the public and approve the budget. A third meeting will be conducted May 22nd if needed.

Public comment will be taken in written format. Written comments received by 5 pm on May 14, 2025 will be read during the public comment section of the meeting on May 15, 2025. Comments will be subject to a three minute limit per community member. Email comments to budgetcommitteecomments@nbend.k12.or.us.

A copy of the budget document may be inspected or obtained online at <http://www.nbend.k12.or.us/> beginning April 28th, 2025. These

are public meetings where deliberation of the budget committee will take place. Notice of the publication is also available at <http://www.nbend.k12.or.us/>.
4/22, 4/29, & 5/6/2025, World, 411268



NORTH BEND SCHOOL DISTRICT

Hillcrest Elementary School · North Bay Elementary School
North Bend Middle School · North Bend High School · Evergreen Virtual Academy

1913 MEADE STREET • NORTH BEND, OREGON 97459-3432
Phone: (541) 756-2521 • Fax: (541) 756-1313

*Approved - 06/06/2024 at the
Regular Board Meeting*

A Budget Committee Meeting #1 of the North Bend School District #13 Board of Directors was held Thursday, May 9, 2024, beginning at 6:00 PM, in the North Bend City Council Chamber 835 California Avenue North Bend, OR 97459.

Minutes

1. CALL TO ORDER, FLAG PLEDGE, ROLL CALL
2. ROLL CALL AND INTRODUCTIONS

Appointed members present: Jeff Bridgens, Chris Cahill, Bob Dillard, Jeff Lang, and Dina Laskey (via Zoom)

Elected members present: Jim Jordan, Nathan McClintock, Dallas Petenbrink, Michelle Roberts, Mary Schilling, Julie Thies, and Carol Yardley (via Zoom)

Also, in attendance: Superintendent Vince Swagerty; Assistant Superintendent and Director of Business Services Tim Crider; Board Secretary Michelle Brix; Anna Burgmeier, and LaRae Sullivan

3. APPROVAL OF AGENDA

Julie Thies moved to approve the agenda as presented. Bob Dillard seconded the motion, which was approved unanimously.

4. ELECTIONS

A. Chairperson (who will then preside)

Bob Dillard moved to nominate Jim Jordan as Chairperson, but Julie Thies moved to nominate Bob Dillard as Chairperson and Mary Schilling seconded Julie Thies motion. Which was approved 11-1.

B. Vice Chair Person

Chairperson Bob Dillard nominated Jim Jordan as Vice Chair Person, Julie Thies seconded the motion, which was approved unanimously 12-0.

C. Secretary

Julie Thies nominated Mary Schilling as Secretary, but Mary Schilling nominated Julie Thies. Mary Schilling was elected as Secretary 9-3.

5. 2024-25 BUDGET MESSAGE-Superintendent Swagerty addressed the board. We have a robust economy, but we have declining enrollment in our schools. We will need to be careful with our budget as enrollment declines.

6. 2024-25 PROPOSED BUDGET PRESENTATION-Assistant Superintendent and Business Manager, Tim Crider; Anna Burgmeier and LaRae Sullivan from the business department gave an overview of the budget to the budget committee. The overview was done by slideshow presentation and a review of the binder.

The budget committee members took a brief recess at 7:25pm and the meeting resumed at 7:31pm

7. BUDGET PRESENTATION OPEN FOR DISCUSSION-Budget Committee members and community members are to submit their questions to the North Bend School District prior to the next budget meeting.

8. RECESS-Jim Jordan moved to recess the meeting until it resumes Thursday, May 16, 2024 at 6:00pm. Julie Thies seconded the motion, which was approved unanimously 12-0.



A Budget Committee Meeting #2 of the North Bend School District #13 Board of Directors was held Thursday, May 16, 2024, beginning at 6:00 PM, in the North Bend City Council Chamber 835 California Avenue North Bend, OR 97459.

Minutes

1. CALL TO ORDER, FLAG PLEDGE, ROLL CALL

Appointed members present: Jeff Bridgens, Chris Cahill, Bob Dillard, and Jeff Lang

Elected members present: Jim Jordan, Nathan McClintock, Dallas Petenbrink, Michelle Roberts, Mary Schilling, Julie Thies, and Carol Yardley (via Zoom)

Also, in attendance: Superintendent Vince Swagerty; Assistant Superintendent and Director of Business Services Tim Crider; Board Secretary Michelle Brix; Anna Burgmeier, and LaRae Sullivan

2. PUBLIC COMMUNICATIONS-No public communications

3. APPROVAL OF AGENDA-Approval was not needed since this is a continuation from the meeting that was held on May 9, 2024.

4. QUESTIONS AND ANSWER DOCUMENT-PRESENTED BY: TIM CRIDER

Assistant Superintendent Tim Crider and District Staff answered questions that were submitted by the Budget Committee.

5. OTHER QUESTIONS/DISCUSSION-BUDGET COMMITTEE

The District staff also answered additional questions and had discussions brought up by the Budget Committee.

6. APPROVAL OF BUDGET AND AMOUNT/RATE OF TAX-SAMPLE MOTION BELOW

A. Motion to Approve the Proposed Budget for FY 2024-2025

Be it Hereby Resolved:

That, the Budget Committee of the North Bend School District #13, approve the proposed budget for FY 2024-2025 in the sum of \$63,847,405 and;

That, the Budget Committee further approves the property taxes to be levied for North Bend School District #13 as follows:

\$4.1626 per \$1,000 of Assessed Value for permanent rate tax

Jeff Bridgens moved to approve the proposed budget for FY 2024-2025 in the sum of \$63,847,405 and the property taxes to be levied as \$4.1626 per \$1,000 of Assessed Value for permanent rate tax. Jim Jordan seconded the motion, which was approved unanimously. 11-0

7. ADJOURN-The meeting was adjourned by consensus at 7:45pm



NORTH BEND SCHOOL DISTRICT

Hillcrest Elementary School ~ North Bay Elementary School ~
North Bend Middle School ~ North Bend High School ~
Evergreen Virtual Academy ~ Bridges Alternative Pathways Program

1913 MEADE STREET • NORTH BEND, OREGON 97459-3432

Phone: (541) 756-2521 • Fax: (541) 756-1313

Superintendent Vince Swagerty

MOTION TO APPROVE THE PROPOSED BUDGET FOR FY2025-2026

BE IT HEREBY RESOLVED:

THAT, the Budget Committee of North Bend School District #13, approve the proposed budget for FY2025-2026 in the sum of \$68,632,056 and;

THAT, the Budget Committee further approves the property taxes to be levied for North Bend School District #13 as follows:

\$4.1626 per \$1,000 of Assessed Value for permanent rate tax

Approved at the meeting held the 15th day of May 2025.

Budget Committee Chair

Date

Date: 3/3/2025
To: District Business Managers
Re: 2025-26 State School Fund Estimates

	2025-26	2026-27	2025-27 Biennium
	\$5,566,106,000	\$5,793,294,000	\$11,359,400,000
2025-26 Budget Appropriation for school districts & ESDs:			\$5,566,106,000
Oregon Revised Statute		Less Reserve Account:	(\$20,000,000)
327.008(14),(15)		Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.023(1),(3),(4)		Less Long Term Care and State Schools:	(\$14,500,000)
327.008(12)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(11)(b)(A)		Educator Advancement Fund (EAF):	(\$3,397,356)
327.008(18)		Less Small High School Grant:	(\$2,500,000)
327.008(3)		Less Charter School Closure Funds:	(\$300,000)
327.339		Less Local Option Equalization Grant:	(\$3,500,000)
327.008(7),(8),(16)		Less Office of School Facilities:	(\$7,500,000)
327.008(9)		Skilled Nursing Facilities (pediatric nursing):	(\$1,062,224)
327.008(19)		Oregon Youth Challenge program:	(\$2,134,383)
327.008(17)		Menstrual Hygiene HB 3294	(\$2,808,917)
Transfers/Deductions			(\$65,002,879)
State Revenue for Formula			\$5,501,103,121
District Local Revenue:			\$2,576,406,012
ESD Local Revenue:			\$174,960,980
Local Rev. for Formula (District + ESD)			\$2,751,366,991
Total Revenue For Formula			\$8,252,470,112
District Share at 95.50%			\$7,881,108,957
ESD Share at 4.50%			\$371,361,155
Other Transfers/Deductions:		327.008(10) Less High Cost Disability Grants:	(\$55,000,000)
327.008(11)(b)(B)		Less share of EAF:	(\$9,484,284)
Districts			(\$64,484,284)
327.008(13)		Less ESD testing contract:	(\$484,000)
327.008(11)(b)(C)		Less share of EAF:	(\$9,484,284)
ESDs			(\$9,968,284)
Formula Revenue for Distribution			
School Districts			\$7,816,624,673
ESDs			\$361,392,871

Sources for 2025-26 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2023-24
11% Cap Waiver Basis:	2022-23
Poverty Basis:	December 2023
School District Funding Ratio:	2.475426043
Transportation Grant:	\$349,047,349.50
Estimated ADMr:	535,070
Estimated ADMw:	670,256
District Accrual per ADMw:	\$661
ESD Accrual per ADMw:	\$24
YCEP/JDEP amount per ADMw:	\$11,139

If you have any questions please contact Jerod Nunn at Jerod.Nunn@ode.oregon.gov

STATE SCHOOL FUND GRANT

2025-2026

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

Coos County, North Bend SD 13 - 1966**2025-2026 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$6,821,900.00
Common School Fund	=	\$415,447.06
County School Fund	=	\$40,000.00
State Managed Timber	=	\$50.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$7,200.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$7,284,597.06

2025-2026 Experience Adjustment

District Average Teacher Experience	=	11.35
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.74

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$1,890,000.00
Transportation per ADMr Rank		22%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant		\$1,323,000.00

2025-2026 Extended ADMw**2025-2026 ADMw** 3,362.12**2024-2025 ADMw** 3,262.71**Extended ADMw** 3,362.12**2025-2026 General Purpose Grant**

Multiply the Teacher Experience Adjustment of -0.74 by \$25 then add \$4500 to the result = \$4,481.50
 Then multiply \$4,481.50 by the Extended ADMw 3362.12 and then by the funding ratio 2.47542604256 = \$37,298,087.76

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$37,298,087.76 to the Transportation Grant \$1,323,000.00 = \$38,621,087.76

2025-2026 State School Fund Grant

Subtract the Local Revenue \$7,284,597.06 from the Total Formula Revenue \$38,621,087.76 = \$31,336,490.70

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,094

Total Formula Revenue per Extended ADMw = \$11,487

Charter Schools Rate(ORS 338,155) = \$11,094

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

Coos County, North Bend SD 13

District ID: 1966

2025-2026 Extended ADMw

North Bend SD 13: District total extended ADMw for funding calculations

	2025-2026		2024-2025	
ADMr: 2,862.00 X 1.00	2,862.00		1,937.51 X 1.00	1,937.51
Students in EL programs: 10.00 X 0.50	5.00		40.93 X 0.50	20.47
Students in Pregnant and Parenting Programs: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
485 IEP Students capped at 11% of District ADMr: 314.82 X 1.00	314.82		301.43 X 1.00	301.43
Students on IEP Above 11% of ADMr: 70.80 X 1.00	70.80		70.80 X 1.00	70.80
Students in Poverty: 429.00 X 0.25	107.25		328.02 X 0.25	82.01
Students in Foster Care and Neglected/Delinquent: 9.00 X 0.25	2.25		9.00 X 0.25	2.25
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
	2025-2026 ADMw	3,362.12	2024-2025 ADMw	2,414.46
	North Bend SD 13 Extended ADMw		3,362.12	

Evergreen Virtual Academy: Charter ADMw for information only

	2025-2026		2024-2025	
ADMr: 0.00 X 1.00	0.00		802.73 X 1.00	802.73
Students in EL programs: 0.00 X 0.50	0.00		28.55 X 0.50	14.28
Students in Pregnant and Parenting Programs: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
0 IEP Students capped at 11% of District ADMr: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Students on IEP Above 11% of ADMr: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Students in Poverty: 0.00 X 0.25	0.00		124.98 X 0.25	31.25
Students in Foster Care and Neglected/Delinquent: 0.00 X 0.25	0.00		0.00 X 0.25	0.00
Remote Elementary School Correction: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Small High School Correction: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Post Graduate Scholars: 0.00 X-0.25	0.00		0.00 X-0.25	0.00
	2025-2026 ADMw	0.00	2024-2025 ADMw	848.25

North Bend SD 13 Extended ADMw

3,362.12

FORM

OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the North Bend School District 13 Board of Directors will be held on June 5, 2025 at 6:00 pm at the North Bend City Council Chambers, 835 California Street, North Bend, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the North Bend School District 13 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at <http://www.nbend.k12.or.us/>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. Public comment will be taken in written format. Written comments received by 8 am on June 5, 2025 will be read during the public comment section of the meeting on June 5, 2025. Comments will be subject to a three minute limit per community member. Email comments to budgetcommitteecomments@nbend.k12.or.us.

Contact: LaRae Sullivan, Finance Controller

Telephone: 541-751-6775

Email: lsullivan@nbend.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	\$ 12,355,636	\$ 12,881,599	\$ 15,126,430
Current Year Property Taxes, other than Local Option Taxes	\$ 6,426,343	\$ 6,500,000	\$ 6,821,900
Other Revenue from Local Sources	\$ 1,993,172	\$ 1,601,750	\$ 1,642,150
Revenue from Intermediate Sources	\$ 53,529	\$ 66,100	\$ 47,200
Revenue from State Sources	\$ 38,151,348	\$ 37,607,997	\$ 39,055,076
Revenue from Federal Sources	\$ 4,177,577	\$ 4,425,600	\$ 4,322,800
Interfund Transfers	\$ 355,725	\$ 1,490,550	\$ 1,616,500
All Other Budget Resources	\$ -	\$ -	\$ -
Total Resources	\$ 63,513,330	\$ 64,573,596	\$ 68,632,056

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$ 15,911,168	\$ 17,986,581	\$ 18,604,136
Other Associated Payroll Costs	\$ 10,835,947	\$ 12,344,095	\$ 13,159,729
Purchased Services	\$ 17,206,074	\$ 17,666,874	\$ 17,352,615
Supplies & Materials	\$ 2,543,781	\$ 4,977,094	\$ 4,974,789
Capital Outlay	\$ 820,290	\$ 2,618,943	\$ 4,909,769
Other Objects (except debt service & interfund transfers)	\$ 539,871	\$ 693,746	\$ 733,618
Debt Service*	\$ 133,044	\$ 142,000	\$ 147,000
Interfund Transfers*	\$ 355,725	\$ 1,490,550	\$ 1,616,500
Operating Contingency	\$ -	\$ 4,104,420	\$ 4,254,399
Unappropriated Ending Fund Balance & Reserves	\$ 15,167,430	\$ 2,549,292	\$ 2,879,500
Total Requirements	\$ 63,513,330	\$ 64,573,596	\$ 68,632,056

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$ 31,563,599	\$ 33,211,919	\$ 33,884,661
FTE	186.01	178.33	179.67
2000 Support Services	\$ 14,386,999	\$ 19,652,844	\$ 19,975,948
FTE	87.40	89.31	86.76
3000 Enterprise & Community Service	\$ 1,417,332	\$ 1,933,619	\$ 1,791,278
FTE	13.00	12.81	13.56
4000 Facility Acquisition & Construction	\$ 489,201	\$ 1,488,952	\$ 4,082,769
FTE	0.00	0.00	0.00
5000 Other Uses			
5100 Debt Service*	\$ 133,044	\$ 142,000	\$ 147,000
5200 Interfund Transfers*	\$ 355,725	\$ 1,490,550	\$ 1,616,500
6000 Contingency	\$ -	\$ 4,104,420	\$ 4,254,399
7000 Unappropriated Ending Fund Balance	\$ 15,167,430	\$ 2,549,292	\$ 2,879,500
Total Requirements	\$ 63,513,330	\$ 64,573,596	\$ 68,632,056
Total FTE	286.41	280.45	279.99

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			
North Bend School District's total 2025-26 budget includes minor changes: Enrollment projections continue to decline which affect the State School Fund revenue to decline, and Operating costs continue to increase. Oregon Seismic rehabilitation grant was awarded to for the North Bay Elementary gym in the amount of \$2.5million.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.1626 per \$1,000)	4.1626	4.1626	4.1626
Local Option Levy			
Levy For General Obligation Bonds	\$0	\$0	\$0
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$0	\$0	
Other Bonds	\$3,230,000	\$0	
Other Borrowings	\$0	\$0	
Total	\$3,230,000	\$0	

Resolution No. 2025-09
RESOLUTION ADOPTING THE BUDGET

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the Board of Directors of the Coos County School District No.13 (North Bend) hereby adopts the budget for fiscal year **2025-26** in the total of **\$68,632,056.*** This budget is now on file at 1913 Meade St. in North Bend, Oregon.

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

General Fund

1000 - Instruction.....	\$	26,774,096
2000 - Support Services.....	\$	14,900,538
3000 - Enterprise and Community Services.....	\$	54,540
5100 - Debt Service.....	\$	55,000
5200 - Interfund Transfers.....	\$	975,500
6000 - Contingency.....	\$	4,254,399
Total	\$	47,014,073

Debt Service Fund

5100 - Debt Service.....	\$	92,000
Total	\$	92,000

Special Revenue Fund

1000 - Instruction.....	\$	7,110,565
2000 - Support Services.....	\$	3,956,911
3000 - Enterprise and Community Services.....	\$	1,736,738
4000 - Facilities Acquisition.....	\$	507,000
5200 - Interfund Transfers.....	\$	566,000
Total	\$	13,877,214

Capital Project Fund

2000 - Support Services.....	\$	1,118,500
4000 - Facilities Acquisition.....	\$	3,575,769
5200 - Interfund Transfers.....	\$	75,000
Total	\$	4,769,269

Total Appropriations, All Funds \$ 65,752,556

Total Unappropriated and Reserve Amounts, All Funds \$ 2,879,500

TOTAL ADOPTED BUDGET \$ 68,632,056 *

RESOLUTION IMPOSING THE TAX

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

- (1) In the amount of the rate of **\$ 4.1626** per \$1,000 of assessed value for permanent rate tax;
- (2) In the amount of at the rate of **\$ 0.00** per \$1,000 of assessed value for local option tax; and
- (3) In the amount of **\$ 0.00** for debt service for general obligation bonds;

CATEGORIZING THE TAX

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

Education Limitation

Permanent Rate Tax \$ 4.1626/\$1,000

Local Option Tax \$ 0.00/\$1,000

Excluded from Limitation

General Obligation Bond Debt Service.... \$ 0.00

The above resolution statements were approved and declared adopted on **June 5th, of 2025.**

Moved by:	Seconded by:	YES Votes:	NO Votes:
-----------	--------------	------------	-----------

Jim Jordan, School Board Chair

Vince Swagerty, Superintendent / Deputy Clerk

NORTH BEND SCHOOL DISTRICT #13
SENIOR HIGH SCHOOL ATHLETICS

Approved Budget
FY2025-26

	# COACHES	# TEAMS	# Estimated STUDENTS
BASEBALL	2	2	28
BOYS' BASKETBALL	3	3	25
GIRLS' BASKETBALL	2	2	24
CROSS COUNTRY	2	2	25
FOOTBALL	6	2	60
BOYS' & GIRLS' GOLF	2	2	20
RALLY	1	2	20
BOYS' SOCCER	2	1	20
GIRLS' SOCCER	1	1	15
SOFTBALL	2	2	25
SWIMMING	2	2	25
BOYS' TENNIS	1	1	10
GIRLS' TENNIS	1	1	15
TRACK	4	2	65
VOLLEYBALL	3	3	35
GIRLS WRESTLING	1	1	8
BOYS WRESTLING	2	1	20
TOTALS	37	30	440

NORTH BEND SCHOOL DISTRICT #13
MIDDLE SCHOOL ATHLETICS

Approved Budget
FY2025-26

	# COACHES	# TEAMS	# Estimated STUDENTS
BOYS' BASKETBALL	2	5	60
GIRLS' BASKETBALL	3	4	40
CROSS COUNTRY	2	2	60
FOOTBALL	4	2	50
TRACK	2	2	80
VOLLEYBALL	2	4	55
WRESTLING	2	1	30
TOTALS	17	20	375

NORTH BEND SCHOOL DISTRICT #13
DISTRICT VEHICLE INVENTORY
FY25-26

License Number	Make	Color	Type	Model	Initial Cost	Current Mileage
<u>Maintenance</u>						
E208786	Chev		Cargo Van	1999	\$ 10,878	66,147
E201084	Chev	White	Van	1996	\$ 21,850	140,283
E221100	Chev	Gray	Van	1999	\$ 13,500	213,294
E213720	Ford	Blue	F-450 Dump Truck	2000	\$ 17,000	58,994
E265516	Ford	White	Electrician Van	2015	\$ 32,644	50,046
E286227	Ford	White	Transit Van	2020	\$ 58,238	54,001
E290143	Ford	White	Cargo Van	2021	\$ 37,311	16,607
<u>Passenger Vans</u>						
E186570	Ford 7 passenger	White	Van - maintenance	1993	\$ 13,448	265,670
E216116	Ford 7 passenger	White	Van - technology	2000	\$ 18,070	213,385
E272330	Ford 10 passenger	White	Van - athletics	2017	\$ 27,518	76,631
<u>Culinary Program</u>						
E272327	Ford	Gray	Pickup	2005	\$ 4,000	224,226
<u>Food Service</u>						
E279314	Ford	White	Delivery Van	2019	\$ 45,281	2,819
E288107	Ford	White	Transit Van	2020	\$ 24,601	8,397
E289921	Ford	White	Transit Delivery	2021	\$ 25,000	3,591
E289924	Ford	White	Transit Delivery	2021	\$ 25,000	3,184
<u>Maintenance</u>						
E205118	Chev	White	Truck	1997	\$ 23,252	84,627
TOTAL					\$ 397,591	

2025 - 2026 SEMESTER SCHOOL CALENDAR

SEMESTER 1				
August, 2025				
M	T	W	TH	FRI
a = NEW TEACHER In-Service: in addition to the 191 contract days ◆ = District Staff In-Service (8/25-26), 1/2 Prep & 1/2 Development (8/27), Prep (9/2)				
18	19	20	21a	22a
25◆	26◆	27◆	28▲	29▲

September, 2025				
M	T	W	TH	FRI
1▲	2x	3	4	5c
8	9	10	11	12c
15	16	17	18	19c
22	23	24	25	26c
29	30			

October, 2025				
M	T	W	TH	FRI
		1	2	3c
6	7	8	9	10◆
13	14	15	16	17c
20	21	22	23	24c
27	28	29	30	31f/c

November, 2025				
M	T	W	TH	FRI
3f/b	4b	5b	6b	7o/*
10	11▲	12	13	14c
17	18	19	20	21c
24●	25■	26■	27▲	28■

December, 2025				
M	T	W	TH	FRI
1	2	3	4	5c
8	9	10	11	12c
15	16	17	18	19c
22■	23■	24■	25■	26■
29■	30■	31■		

January, 2026				
M	T	W	TH	FRI
			1■	2■
5	6	7	8	9c
12	13	14	15	16c
19▲	20	21	22	23c
26	27	28	29	30●

SEMESTER 2				
February, 2026				
M	T	W	TH	FRI
2	3	4	5	6c
9	10	11	12	13c
16▲	17	18	19	20c
23	24	25	26	27c

March, 2026				
M	T	W	TH	FRI
2	3	4	5#	6c
9	10	11	12	13c
16	17	18	19	20c
23■	24■	25■	26■	27■
30	31			

April, 2026				
M	T	W	TH	FRI
		1	2	3c/*
6	7	8	9	10c
13	14	15	16	17c
20	21	22	23	24■
27	28	29	30	

May, 2026				
M	T	W	TH	FRI
				1c
4	5	6	7	8c
11	12	13	14	15c
18	19	20	21	22c
25▲	26	27	28	29c

June, 2026				
M	T	W	TH	FRI
1	2	3	4	5c
8	9	10☀	11😊	12●

Semester 1:
Contract Days: 102 / Teaching Days: 88

Semester 2:
Contract Days: 89 / Teaching Days: 86

START OF SCHOOL WEEK:

NO SCHOOL Sept 1st

x = NO SCHOOL: Staff Work Day

K-12 Evening Meet & Greet

Sept 3rd & 4th Kindergarten Orientation

Sept 5, 2025 KINDERGARTEN First Day

Sept 3, 2025 FIRST DAY: GRADES 1 - 6 & 9

Sept 4, 2025 FIRST DAY: GRADES 7,8,10,11,12

▲ = NO SCHOOL/Paid Holiday (8)

■ = NO SCHOOL/Non-Paid Day

c = 2 Hour Early Release K-12 Every FRIDAY

◆ = NO SCHOOL: K-12 (8/25-27 & 10/10) District Staff Development

o = NO SCHOOL: K-12 (11/07) Conferences

f = 2 hr Early Release: Elementary Conf Prep (10/31 & 11/03)

b = 2 Hour Early Release K-5 (Nov 3rd-6th): Elementary School Parent Conference

*Progress Report (11/7 & 4/3) 6-12 only

● = NO SCHOOL: K-12 (11/24) Staff Work Day

● = NO SCHOOL: K-12 (1/30 & 6/12) Grading Day

= 3 Hr Early Release 6-12 (3/5): Staff Development

🎓 June 5, 2026 is graduation

☀ June 10, 2026 Last day - 8th grade ONLY

😊 June 11, 2026 Last day of school (2 hr early release)

2025-26 Chart of Accounts

FUNDS

A fund is a fiscal and accounting entity, with a self-balancing set of accounts to record cash and other financial resources, related liabilities, balances and changes – all segregated for specific, regulated activities and objectives. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records, owned by one entity, North Bend School District 13.

* indicates Inactive fund

100 General Funds: used to account for all ordinary operations of the school district, generally all transactions which do not have to be accounted for in another fund.

100 GENERAL
101 GENERAL FUND-UNEMPLOYMENT

200 Special Revenue Funds: used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are restricted to an expenditure for a specified purpose.

201	TITLE IA CURRENT YR	242	IDEA - PART B 611	280	PERS FUTURE RATE RESERVE
202	TITLE IA CARRYOVER	243	IDEA - OTHER-619	290	HIGH SCHOOL SUCCESS (M98)
213	TITLE IVA SSAE CURRENT YR	250	FOOD SERVICE	294	LONG TERM CARE/TREATMENT*
214	TITLE IVA SSAE CARRYOVER	251	FOOD SERVICE - OTHER	295	LTCT EMERGENCY 13-15*
215	TITLE IIA TEACHER IMPROVE	256	FOOD SERVICE - CACFP*	298	STUDENT ACTIVITIES
216	TITLE IIA TEACHER IMP C/O	257	EARLY LITERACY GRANT	299	MISCELLANEOUS GRANTS
217	TITLE V-B RLIS*	258	STRONGER CONNECTIONS		
220	ESSA CARRYOVER*	259	TAPP TRIBAL ATTEN PROMISE		
221	ESSER III INDIAN ED VI*	260	SIA - INCR INSTR TIME		
222	INDIAN EDUCATION	261	SIA - HEALTH & SAFETY		
224	COPS GRANT	262	SIA - REDUCING CLASS SIZE		
226	ESSER PART II*	263	SIA - WELL ROUNDED ED		
227	ESSER PART III*	264	SIA - OTHER		
232	PERKINS	270	PRESCHOOL PROMISE		

300 Debt Service Fund: used to account for payment of interest and principal on all general obligation debt.

301 DEBT SERVICE FUND

400 Capital Project Funds: used to account for financial resources, such as property sale proceeds, major acquisition and construction, and large capital improvements.

401 CAPITAL PROJECTS FUND

Expense - Functions

Describes the type of activity that is carried out. Function includes the activities or actions which are performed to accomplish the objective of an enterprise. The activities of a local school district are classified into seven broad areas: Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Other Uses (transfers and debt service), Contingency and Unappropriated Ending Fund Balance. Functions are further broken down into sub-functions and service areas and the instructional functions are in most cases broken down into areas of responsibility.

* indicates Inactive Function

1000 INSTRUCTION

1111 ELEMENTARY K-6
1113 ELEMENTARY EXTRA CURR.
1121 MIDDLE SCHOOL PROGRAMS
1122 MIDDLE SCHOOL EXTRA CURR.
1131 HIGH SCHOOL PROGRAMS
1132 HIGH SCHOOL EXTRA CURR.
1140 PRE-KINDERGARTEN PROGRAM
1220 RESTRICTIVE PROGRAMS
1250 LESS RESTRICTIVE PROGRAMS
1272 TITLE I PROGRAM
1273 HOMELESS PROGRAM*
1288 CHARTER SCHOOL
1291 ENGLISH AS A 2ND LANGUAGE
1400 SUMMER SCHOOL

2000 SUPPORTING SERVICES

2112 ATTENDANCE SERVICES
2115 STUDENT SAFETY
2122 GUIDANCE SERVICES
2130 HEALTH SERVICES
2134 NURSE SERVICES
2140 PSYCHOLOGICAL SERVICES

2000 SUPPORTING SERVICES (cont.)

2161 SPECIAL ED DIRECTION*
2190 SPED DIRECTION SVC
2210 INSTRUCTION IMPROVEMENT
2211 CURRICULUM & INST DIRECT
2212 FED PROGRAM COORDINATOR
2222 LIBRARY/MEDIA CENTER
2230 ASSESSMENT AND TESTING
2240 INSTRUCTION STAFF DEVELOP
2241 STAFF DEVELOPMENT CPI
2242 STAFF DEVELOPMENT CPS*
2252 M98-DROPOUT PREVENTION*
2314 ELECTION SERVICES
2315 LEGAL & INSURANCE
2317 AUDIT SERVICES
2319 BOARD OF ED SERVICES
2321 OFFICE OF SUPERINTENDENT
2322 COMMUNITY RELATIONS

2000 SUPPORTING SERVICES (cont.)

2410 OFFICE OF PRINCIPAL SVC
2495 ATHLETIC/ACTIVITY ADMIN
2510 BUSINESS SUPPORT SVC
2523 AR/ACCOUNTS PAYABLE SVC
2524 PAYROLL SVC
2525 FINANCIAL ACCOUNTING SVC
2541 MAINTENANCE SERVICES
2542 BUILDING CARE & UPKEEP
2543 GROUNDS CARE & UPKEEP
2544 EQUIPMENT CARE & UPKEEP*
2545 VEHICLE CARE & UPKEEP
2552 HOME TO SCHOOL TRANSPORT
2553 SPECIAL ED. TRANSPORT*
2553 SPECIAL ED. TRANSPORT*
2554 INSTR. STUDENT TRANSPORT
2554 INSTR. STUDENT TRANSPORT
2574 PRINTING/PUB/DUPLICATE
2620 STRATEGIC PLANNING
2639 OTHER INFO SERVICES
2644 PERSONNEL SERVICES
2645 HEALTH SERVICES
2660 TECHNOLOGY SERVICES

3000 ENTERPRISE/COMMUNITY SVC

3110 FOOD SERVICE DIRECTION
3120 FOOD PREPARE/DISPENSE
3201 COMMUNITY RECREATION
3323 PARENT INVOLVEMENT
3360 NEGLECTED STUDENT
3370 PRIVATE SCHOOL SERVICES

4000 FACILITIES ACQ/CONSTRUCT

4120 LAND ACQUISITION & DEV*
4150 BLDG ACQUISITION & DEV

5000 DEBT SERVICE

5111 LT DEBT QSCB
5113 LT DEBT TECH
5201 TRANSFERS OF FUNDS

6000 CONTINGENCIES

6110 OPERATING CONTINGENCIES

7000 UNAPPROPRIATED EFB

Cost Center

Defined as an organizational unit – normally a building or several buildings under a single administrative head, created to fulfill certain instructional, supporting, or community service responsibilities.

001 DISTRICT OFFICES

020 MAINTENANCE

152 HILLCREST SCHOOL

184 NORTH BAY SCHOOL

524 MIDDLE SCHOOL

620 HIGH SCHOOL

850 ALTERNATIVE ED

900 CHARTER SCHOOL

Area of Responsibility (AOR)

Correspond to departments or groupings of classes within a department for instruction expenditures.

000	AREA GENERAL	100	ENGLISH	601	SEISMIC GRANT*	650	SBI 149 ENERGY PROJECTS
015	FAMILY & CONSUMER SCIENCE	101	NEWSPAPER & YEARBOOK	602	ATHLETIC VAN REPL.RESERVE	660	DESIGN/VISUAL CTE
019	COVID 19	110	SOCIAL STUDIES	603	M98 HIGH SCHOOL SUCCESS	661	CONSTRUCTION CTE
020	TUTORING	120	SCIENCE	604	K-8 SUMMER LEARNING	662	CULINARY CTE
022	BUSINESS EDUCATION	130	ART	605	HS SUMMER LEARNING	664	PRECISION PROD. CTE
026	MUSIC, GENERAL/VOCAL	180	MATHEMATICS	608	NBHS WTRM/GRANDST RESERVE	665	COMPUTER PROG. CTE
027	DRAMA	190	HEALTH EDUCATION	609	OSC SCIENCE GRANT	668	ACCTG & BUSINESS/CTE
028	PERSONAL FINANCE	200	PHYSICAL EDUCATION	610	HB3499 COHORT 2	669	MARKETING / EVA
029	BAND, ORCHESTRA	210	SECOND LANGUAGES	613	MS/HS BAND INSTR FEE	680	EMERGENCY PREP. RESERVE
030	PAPER	230	ATHLETICS	615	M99 OUTDOOR SCHOOL	683	PRE K - KPI SCREL
031	READING	250	STUDENT ACTIVITIES	617	HS TURF REPL. RESERVE	687	FED LIBRARY BOOKS GRANT
033	GENERAL SUPPLIES	260	TECHNOLOGY EDUCATION	618	HB 4030 GRANT	689	TRIBAL ATTEN.PROMISE TAPP
034	COMPUTER-ASSISTED INST	270	CAREER REL LRNG/VOC ED	621	M. DIGNITY ACT GRANT	902	ELEMENTARY LIBRARY
035	SCHOOL RELATED	272	CICO/BEHAVIOR	622	OEA WELLNESS GRANT	980	KINGSVIEW
045	AFTER SCHOOL PROGRAM	274	LAW ENFORCEMENT	629	INDIAN ED FUND RAISING	988	NEEDY STUDENT DONATION
050	GENERAL CLASSROOM INSTR.	280	ENGLISH (ELL)	630	TEXTBOOK REPL. RESERVE	990	CHARTER SCHOOL
061	METALS OCCUPATIONS	285	TESTING	631	TECH REPL. RESERVE	995	MEDICAID ADMIN CLAIMING
063	INDUSTRIAL MECH OCCUPAT	290	OTHER PROGRAMS	632	EIIS	998	NURSES CMN FUND
064	SMALL ENGINES	291	WORK SAMPLE SCORING	634	NATIVE SUCCESS GRANT		
071	DRAFTING	292	SITE COUNCIL	636	MCKIN. VENTO/ARP HCY I/II		
072	CTE TRADES PROGRAM	320	SPECIAL EDUCATION MOE	637	EARLY LITERACY GRANT		
		407	HILLCREST ROOF	638	CTCF - ANTI-VAPING		
		411	OAK ST/CLYDE ALLEN	640	VAN REPL. RESERVE		
		440	NORTH BAY BOILER REPRS	642	TAP ASBESTOS GRANT		
		469	TENNIS COURTS	643	FIRE OSP GRANT		
		473	PARK LOT/DRIVE IMPV	647	CACFP PROGRAM		
		499	ENERGY PROJECTS*	649	ATHLETIC FAC. RESERVE		

BOLD TYPE - Is minimum required AOR

Object

Describes the service or commodity obtained as the result of specific expenditures. Eight major "OBJECT" categories are used in this budget: Salaries, Employee Benefits, Purchased Services, Supplies and Materials, Capital Outlay, Other Objects, Transfers, and Other Uses of Funds.

100 - Salaries

- 111 LICENSED SALARIES
- 112 NON-LICENSED SALARIES
- 113 ADMINISTRATIVE SALARIES
- 114 MANAGERIAL/CONFIDENTIAL
- 121 LICENSED, SUBSTITUTES
- 122 NON-LICENSED, SUBSTITUTES
- 131 LICENSED, ADDITIONAL
- 132 NON-LICENSED, ADDITIONAL
- 133 DEPT HEAD STIPENDS*
- 134 ACTIVITY STIPENDS
- 135 ATHLETIC STIPENDS
- 136 EXTENDED CONTRACTS

200 - Employee Benefits

- 205 DISTRICT PD 403B
- 211 PERS ER CONTR TIER I & II
- 212 PERS EE CONTR, PICKUP
- 213 PERS UAL CONTRIBUTION
- 216 PERS ER CONTR TIER III
- 220 SOCIAL SECURITY
- 231 WORKERS COMPENSATION
- 232 UNEMPLOYMENT COMPENSATION
- 233 PD FAMILY MED LEAVE INS
- 240 CONTRACTUAL EE BENEFITS
- 241 MEDICAL INSURANCE
- 242 DENTAL INSURANCE
- 243 VISION INSURANCE
- 244 LIFE INSURANCE
- 245 DISABILITY INSURANCE
- 246 INSURANCE OPT OUT STIPEND
- 247 HSA/SEC 125 DISTRICT PD
- 248 OEBB EAP PROGRAM
- 249 CELL PHONE STIPEND
- 299 TAXABLE FRINGE BENEFITS

300 - Purchased Services

- 311 INSTRUCTIONAL SERVICES
- 312 INSTRUCTIONAL PROG IMPV
- 314 WORKSHOP REGISTRATION
- 315 REGISTRATION, STUDENTS
- 318 REGISTRATION NON-INSTRUCT
- 319 OTHER INSTRUCTIONAL SVC
- 321 CLEANING SERVICES
- 322 REPAIRS AND MAINTENANCE
- 324 RENTALS
- 325 ELECTRICITY
- 326 FUEL
- 327 WATER & SEWAGE
- 328 GARBAGE
- 329 OTHER PROPERTY SERVICES
- 331 STUDENT TRANS, REIMB
- 332 STUDENT TRANS, NON REIMB
- 341 STAFF TRAVEL WITHIN DISTR
- 342 STAFF TRAVEL OUT OF DISTR
- 343 STDNT TRAVEL OUT OF DISTR
- 351 TELEPHONE
- 352 TELEPROCESSING SERVICES
- 353 POSTAGE
- 354 ADVERTISING
- 355 PRINTING AND BINDING
- 360 CHARTER SCHOOL
- 370 TUITION TO OTHER DISTRICT
- 381 AUDIT SERVICES
- 382 LEGAL SERVICES
- 383 ARCHITECT/ENGINEER SERVICES
- 385 MANAGEMENT SERVICES
- 386 DATA PROCESSING SERVICES
- 389 OTHER PURCHASED SERVICES

400 - Supplies and Materials

- 410 CONSUMABLE SUPPLIES
- 416 COMMODITIES AND FREIGHT
- 420 TEXTBOOKS
- 430 LIBRARY BOOKS
- 435 MULTIMEDIA MATERIALS
- 440 PERIODICALS
- 450 FOOD
- 460 NON-CONSUMABLE SUPPLIES
- 461 NON-CONSUMABLE TAGGABLE
- 470 COMPUTER SOFTWARE
- 480 COMPUTER HARDWARE
- 481 COMPUTER HARDWARE, TAG

500 - Capital Outlay

- 510 LAND ACQUISITION
- 520 BLDG CONSTR & IMPV
- 523 NEW BUILDINGS
- 530 IMPROVMENTS NON-BUILDINGS
- 540 DEPRECIABLE EQUIPMENT
- 550 DEPRECIABLE TECHNOLOGY

600 - Other Objects

- 610 PRINCIPAL GO BONDS*
- 620 INTEREST GO BONDS*
- 630 LEASE PAYMENT*
- 640 DUES AND FEES
- 651 LIABILITY INSURANCE
- 653 PROPERTY INSURANCE
- 654 INSURANCE, STUDENTS
- 690 GRANT INDIRECT CHARGES

700 - Transfers

- 710 TRANSFERS TO OTHER FUNDS

800 - Other Use of Funds

- 810 CONTINGENCY
- 820 RESERVED FOR NEXT YEAR

This page has been intentionally left blank